

溫室氣體排放量整合意見書

受查證公司資訊

公司名稱：久陽精密股份有限公司

聯絡電話：07-6125899

通訊地址：臺灣高雄市橋頭區芋林路 299 號

證書號碼：GHGEV 806486

查驗機構資訊

公司名稱：新加坡商英國標準協會集團私人有限公司臺灣分公司

聯絡電話：02-26560333

通訊地址：臺灣台北市內湖區基湖路 37 號 2 樓

查證結果摘要

英國標準協會係依據 ISO 14064-1:2018、ISO 14064-3: 2019 及相關主管機關現行規定執行查證程序，查證結果發現未違反實質性限制，符合 ISO 14064-3: 2019 之合理保證等級。

查證準則：ISO 14064-1: 2018 溫室氣體—第 1 部:組織層級溫室氣體排放與移除量化及報告附指引之規範及金融監督管理委員會現行溫室氣體排放量揭露相關規定。

查證範圍：久陽精密股份有限公司(詳如附頁受查證範圍資訊)

涵蓋期間：自民國 113 年 01 月 01 日至民國 113 年 12 月 31 日

實質門檻：直接溫室氣體排放量與輸入能源之間接溫室氣體排放量總和之 5%

查證數據：採政府間氣候變遷專家委員會(IPCC) 2021 年第六次評估報告(AR6)公布之全球暖化潛勢值(GWPs)彙總排放量，經查證排放量如下：

使用地點基礎之導向(Location-based approach)

排放量 (公噸二氧化碳當量)		排放密集度 (公噸二氧化碳當量/百萬元)	
直接溫室氣體	輸入能源 間接溫室氣體	直接溫室氣體	輸入能源 間接溫室氣體
797.8519	10,242.3557	0.5762913812	7.3980914419

查證意見：依據查證者所執行之查證過程與程序，有充分證據顯示受查證組織之溫室氣體聲明不具實質差異，且係根據協議之查證準則規範的溫室氣體量化、監測與報告的國際標準予以準備，並公正地呈現溫室氣體數據之相關資訊。

保留意見：無。

其他資訊：無。

受查證範圍：

據點名稱	地址或座標	備註
久陽精密股份有限公司橋頭廠	825004 高雄市橋頭區芋林路 297、299、311 號	
久陽精密股份有限公司梓官一廠	826016 高雄市梓官區四維路自強巷 181 號	
久陽精密股份有限公司梓官二廠	826016 高雄市梓官區四維路自強巷 46 號	含倉庫

其他事項-提及其他依法令規範之報告：無。

bsi.

查證作業實施日期

書面文件審查：中華民國 114 年 02 月 21 日

第一階段審查：中華民國 114 年 03 月 17-18 日

第二階段審查：中華民國 114 年 03 月 28 日

本案主導查證員：

李成毅

查證人員簽章：

沈北榮、施晨星

保密性聲明

報告及附件可能包含屬於受查證機構之機密資訊，除作為相關主管機關之證明文件外，未經受查證機構書面同意，其他個人、團體或公司禁止自行複製或發行。

利益衝突迴避聲明

- 茲保證此報告及附件內容完全依照相關主管機關相關規範，秉持公正、誠實之原則進行查證作業，如有違反，就政府機關所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。
- 吾人瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罪、公務員登載不實偽造罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。
- 本公司與受查證單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查證機構簽章：



負責人簽章：

蒲樹益



By Royal Charter

Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Ofco Industrial Corporation
No. 299, Yulin Rd.
Qiaotou Dist.
Kaohsiung City
825004
Taiwan

久陽精密股份有限公司
臺灣
高雄市
橋頭區
芋林路 299 號
825004

Holds Statement No: GHGEV 806486

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Ofco Industrial Corporation for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 797.8519 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 10,242.3557 tonnes of CO₂ equivalent.
- Ofco Industrial Corporation has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the year 2024 is not published by Taiwan government so far, the emission factor used for electricity is 0.494 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			797.8519
1.1	Stationary combustion		0.6189
1.2	Mobile combustion		143.7107
1.3	Industrial processes (anthropogenic systems)		633.4176
1.4	Fugitive (anthropogenic systems)		20.1047
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			10,242.3557
2.1	Indirect emissions from imported electricity	location-based approach	10,242.3557
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂
Category 3: Indirect GHG emissions from transportation				9,090.6775
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Land transportation 1,902,647.8952 tkm Sea transportation 51,816,956.87 tkm	1,275.2227
3.2	Emissions from Downstream transport and distribution for goods	Use the Distance-based method	Sea transportation 363,001,393.1199 tkm Land transportation 4,007,841.691 tkm Air transportation 4,938.9382 tkm	7,815.4548
Category 4: indirect GHG emissions from products used by organization				30,580.6033
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the consumption data method	Goods 39975446.4 kg Goods 141785.82 l Fuel 80848.7202 l Water 30410.4167 m ³ Electricity 20733513.44 kWh	30,536.7362
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method and Distance-based method	Treatment: 665.66 tonnes Transportation 8,154.932 tkm	43.8671

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
OFCO INDUSTRIAL CORPORATION Qiaotou Factory No. 297 & 299 & 301, Yulin Rd. Qiaotou Dist. Kaohsiung City 825004 Taiwan 久陽精密股份有限公司橋頭廠 臺灣 高雄市 橋頭區 芋林路 297、299、311 號 825004	The Greenhouse Gas Emissions with the OFCO INDUSTRIAL CORPORATION Qiaotou Factory for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 377.4535 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 4,902.3261 tonnes of CO ₂ equivalent.
OFCO INDUSTRIAL CORPORATION Ziguan Factory 1 No. 181, Ziqiang Ln., Siwei Rd. Ziguan Dist. Kaohsiung City 826016 Taiwan 久陽精密股份有限公司梓官一廠 臺灣 高雄市 梓官區 四維路自強巷 181 號 826016	The Greenhouse Gas Emissions with the OFCO INDUSTRIAL CORPORATION Factory 1 for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 420.3984 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 5,193.5208 tonnes of CO ₂ equivalent.
OFCO INDUSTRIAL CORPORATION Ziguan Factory 2 No. 46, Ziqiang Ln., Siwei Rd. Ziguan Dist. Kaohsiung City 826016 Taiwan 久陽精密股份有限公司梓官二廠 臺灣 高雄市 梓官區 四維路自強巷 46 號 826016	The Greenhouse Gas Emissions with the OFCO INDUSTRIAL CORPORATION Factory 2 for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 146.5088 tonnes of CO ₂ equivalent.

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