



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Ofco Industrial Corporation GHG Inventory Report 2025 produced by Ofco Industrial Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	Is materially correct and is a fair representation of GHG data and information.
	Has been prepared in accordance with ISO 14064-1:2018 and its principles.
	Since March 2025, the Qiaotou Factory, Ziguan No. 1 Factory, and Ziguan No. 2 Factory had been leased to Chunyu Group, and a new office had been added in Jiuru.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Ofco Industrial Corporation GHG Inventory Report 2025 produced by Ofco Industrial Corporation, covering the other indirect GHG emissions (Scope 3):	Is not materially correct and is not a fair representation of GHG data and information.
	Has not been prepared in accordance with ISO 14064-1:2018 and its principles.
	For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Marty Li
Independent Reviewer	Kevin Lin
Signed on behalf of BSI	<i>Joe David</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-20
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Ofco Industrial Corporation. This 3 rd party Verification Opinion has been prepared for Ofco Industrial Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Ofco Industrial Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 806487 Dated 2026-04-20



Verification Engagement

Organization	Ofco Industrial Corporation 久陽精密股份有限公司
Responsible party	Ofco Industrial Corporation 久陽精密股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: - Is accurate, materially correct and is a fair representation of GHG data and information - Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	- Reasonable for direct GHG emissions and indirect GHG emissions from imported energy - Limited for the other indirect GHG emissions
Verification evidence gathering procedures	- Evaluation of the monitoring and control systems through interviewing employee observation & inquiry. - Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. - Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. - Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Ofco Industrial Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization		Ofco Industrial Corporation 久陽精密股份有限公司 25F.-3, No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City 80765, Taiwan 80765 高雄市三民區九如一路 502 號 25 樓之 3
Organizations GHG Report containing GHG Statement		20260407_久陽盤查報告書 S2 20260407_久陽盤查清冊 S2
Organizational Boundary		Operational Control
Locations included in the Organizational Boundary		See Appendix A
Exclusions from Organisational Boundary		NA
Scope of activities		Manufacturing screws
Reporting Boundary	Direct GHG emissions (Scope 1)	- Stationary combustion - Mobile combustion - Industrial processes (anthropogenic systems) - Fugitive (anthropogenic systems)
	Indirect GHG emissions from imported energy (Scope 2)	Imported electricity
	Indirect GHG emissions from transportation (Scope 3)	- Upstream transport and distribution for goods - Downstream transport and distribution for goods
	Indirect GHG emissions from products used by organization (Scope 3)	- Purchased goods and services (Only goods with fuel ,impot energy and water included) - The disposal of solid and liquid waste (Only treatment with incineration)
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory		ISO 14064-1:2018
Reporting Period		2025-01-01 to 2025-12-31

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	132.7479
Indirect emissions from imported energy (Scope 2) - Location Based	1,415.1114
Indirect GHG emissions from transportation (Scope 3)	858.3417
Indirect GHG emissions from products used by organization (Scope 3)	4,979.2574
Total (location based)	7,385.4583

Appendix A

Location	Address
橋頭廠	高雄市橋頭區西林里芋林路 297、299、311 號
梓官一廠	高雄市梓官區梓信里四維路 181 號
梓官二廠	高雄市梓官區梓信里四維路自強巷 46 號
九如辦公室	高雄市三民區九如一路 502 號 25 樓之 3

Appendix B

確信意見：英國標準協會(確信機構)係依據

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。依據確信機構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。

確信準則：ISO 14064-1:2018 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。

確信範圍：久陽精密股份有限公司之合併財報(詳如 Appendix A 受查證範圍資訊)

盤查期間：自 2025 年 01 月 01 日至 2025 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：

類別	排放量 (公噸二氧化碳當量)
直接溫室氣體	132.7479
輸入能源間接溫室氣體- (location based)	1,415.1114
總排放(location based)	1,547.8593
排放密集度 (公噸二氧化碳當量/百萬元)	1.4973

溫室氣體排放密集度資訊：久陽精密股份有限公司 2025 年合併財報營業額。

保留意見：無。

其他資訊：2025 年 3 月後將橋頭廠、梓官一廠區及梓官二廠出租給春雨集團，並新增九如辦公室