



Certificate

Certificat

Report No. : (TH25-308 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG25308-00

Verification Scope: Kingtop corporation Ltd
7F, No 42, Ln 148 Lide St,Zhonghe Dist, New Taipei City 235602 Taiwan (R.O.C.)

Verification Criteria: ISO 14064-1 : 2018

Verification Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From 01 01, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Data : Direct GHG Emissions (Category 1): 1.0793 Ton CO₂e
Energy Indirect GHG Emissions (Category 2): 26.8955 Ton CO₂e
Indirect GHG Emissions (Category 3~6): 288.0269 Ton CO₂e

Global Warming Potential (GWP) : Refer to IPCC 2021 Year, the 6 assessment report

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory Report (Version : 2 ; Date : 06 09, 2025)
GHG Inventory (Version : 2 ; Date : 06 09, 2025)

Materiality : 5% (Category 1 and Category 2)

Type of Opinion : Unqualified Qualified (see the subsequent page) Disclaim the issuance

To confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which are consistent with the verification scope, objectives and criteria agreed by both parties.

Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2.

Date of Issuance: 07 14, 2025

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Fixed combustion sources, mobile combustion sources, process emission sources, fugitive emission sources	1.0793	
(Category 2) Indirect GHG emissions from imported energy	electricity	26.8955	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting	0.8293	
(Category 4) Indirect GHG emissions from products used by organization	Purchase products and use services	287.1976	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NA	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass Burning Emission : 0.0000 Ton CO₂e

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Other Related Verification Information

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of Intended Use:	<p>Voluntarily understanding the status of greenhouse gas emissions as a basis for reduction strategies.</p> <p>(This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)</p>
Criteria For Significance of Indirect Emissions :	<ul style="list-style-type: none"> - Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Others : Cited from the 2024 electricity coefficient announced by the Energy Administration on April 14, 2025
Data Sources :	<ul style="list-style-type: none"> ■ The primary data is collected from on-site operation activities. ■ Category 3~6 emissions are calculated with estimated data. <p>The secondary data sources are:</p> <p>Ministry of Environment Product Carbon Footprint Network, Environmental Protection Administration National Greenhouse Gas Login Platform - Taipei Metro, Energy Bureau Announcement of Calorific Value, Ministry of Environment Product Carbon Footprint Label <input type="checkbox"/> Others :</p>
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	06 02, 2025 06 09, 2025
Report Date :	06 16, 2025

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Verification Team and Technical Review

Lead Verifier : Hsieh Neng Wang

Signature : 

Verifier : HUANG YIHSIANG

Signature : 

Independent Review : Hsiao-Kuang Ling

Signature : 

Verification Processes

AFNOR ASIA is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR ASIA provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.