



# 2025 Greenhouse Gas Inventory Report

## Preparatory Data-Gathering & Baseline Development

**Company:**

Just Auto Lighting Technology Co.,Ltd

**Reporting Year:**

2025

**Inventory Boundaries:**

Taipei Office & Company Operational  
Vehicles

**Emissions Scopes:**

Scope 1 & 2 (**Quantified**), Scope 3  
(**Managerial Disclosure**)

**Release Date:**

May 1, 2026

**Document Version:**

V1.0

## Company Profile

- **Core Business:** Automotive lighting product development, design, project management, and supply chain coordination.
- **ESG Focus:** Environmental sustainability, supplier responsibility, and the progressive establishment of robust GHG tracking, energy management, and low-carbon operational systems.

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**We are committed to progressively reducing greenhouse gas emissions across our operations and supply chain. Guided by the spirit of the SME Climate Commitment, we take responsibility for driving energy efficiency, resource conservation, and low-carbon operations.**

→ **2030**

**50% Reduction in  
GHG Emissions**

→ **2050**

**Net Zero  
Emissions**

# Report Objectives



Establish baseline data for 2025 (Quantify Scope 1 & 2).



Identify major emission sources (electricity and fuel) to inform future energy management.



Respond proactively to client, supply chain, SAQ 5.0, and ESG review requirements.

Scope of Application	
<b>Organization</b>	Just Auto Lighting Technology Co.,Ltd
<b>Reporting Year</b>	2025 (Defined as the Preparatory Inventory Year)
<b>Location</b>	Taipei Office
<b>Activities Covered</b>	Office, R&D, Sales, Administration, and Company Vehicles
<b>Primary Quantified Scopes</b>	Scope 1, Scope 2
<b>Managerial Disclosure</b>	Scope 3
<b>Formal Baseline Target</b>	2026

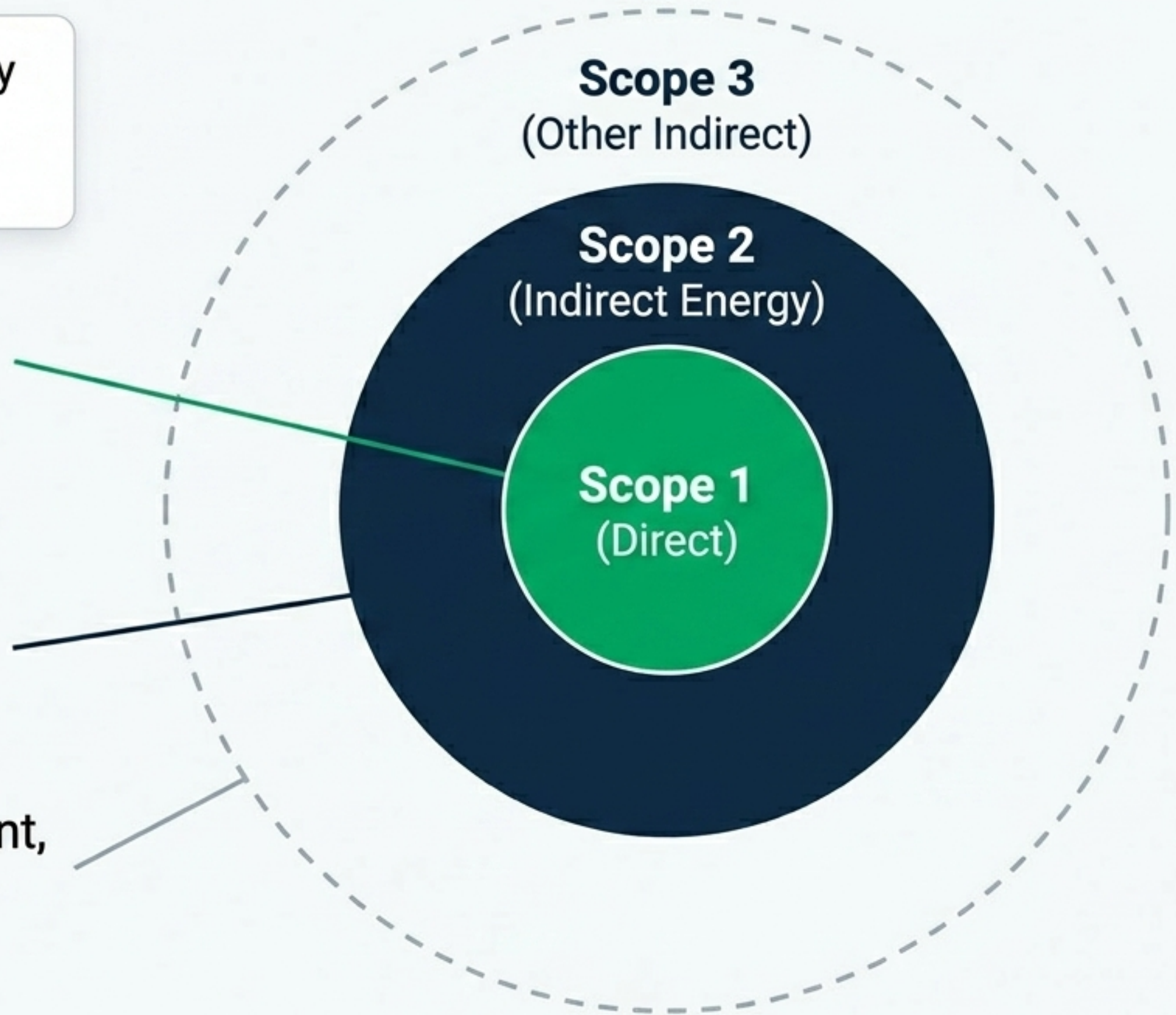
**Methodology:** Organizational Boundary defined via the Operational Control Approach.

**Quantified.** Annual gasoline usage for company operational vehicles.

**Quantified.** Purchased electricity for the Taipei office operations.

**Managerial Disclosure.** Procurement, logistics, waste, and capital goods.

*Status Note: Currently focused on system establishment and initial data gathering.*



# 2025 Energy Sourcing & Activity Data



Purchased Electricity (Taipei Office)

50,379 kWh

- **Source:** Taipower (General Grid, Non-renewable; evaluating green certificates).
- **Context:** Supporting 35 average employees (office, R&D, admin).



Vehicle Fuel (Company Operations)

716.7742 L

- **Source:** Gasoline for direct operational vehicles.

**Data Provenance Note:** All activity data is verified via monthly administrative tracking logs established in 2024/2025.

**JUST TOP 佳欣®**  
年報用電用油用氣用熱用冷用熱

支村號碼	JV57 70P 505 0	送電日期	2024-05-14
支村編號	2090620003	送電社稱	
支村名稱		送電種類	送電方法

一、年報用電用油用氣用熱用冷用熱

年報	總用電量 (kWh)	平均 費人	平均費人 (kWh/人)	備註
2024	47421	33	1437.3	
2025	50379	25	1415.4	

二、用電來源說明

年報	來源	電費才?	備註
2024	台電	是	一般中電
2025	台電	否/部分否	部分綠電採購

三、減碳與能源管理行動紀錄

年報	行動行動	備註
2024		
2025		

1

# 2025 GHG Emissions Calculation & Results

Methodology: Formula-to-Result

$$\text{Scope 1: } 716.7742 \text{ L} \times 2.93 \text{ kgCO}_2\text{e/L} = 2,100.148 \text{ kgCO}_2\text{e}$$

$$\text{Scope 2: } 50,379 \text{ kWh} \times 0.495 \text{ kgCO}_2\text{e/kWh} = 24,938 \text{ kgCO}_2\text{e}$$



Scope 1

**2.100** tCO<sub>2</sub>e

Current manaczbns: emissions of green electricity on REC purchases.

Scope 2

**24.938** tCO<sub>2</sub>e

Total 2025 Emissions 

**27.038** tCO<sub>2</sub>e

*Note: Due to the current absence of formalized green electricity or REC purchases in 2025, Scope 2 market-based emissions are temporarily presented using location-based values (24.938 tCO<sub>2</sub>e).*

# 2024 vs. 2025 Comparative Dashboard

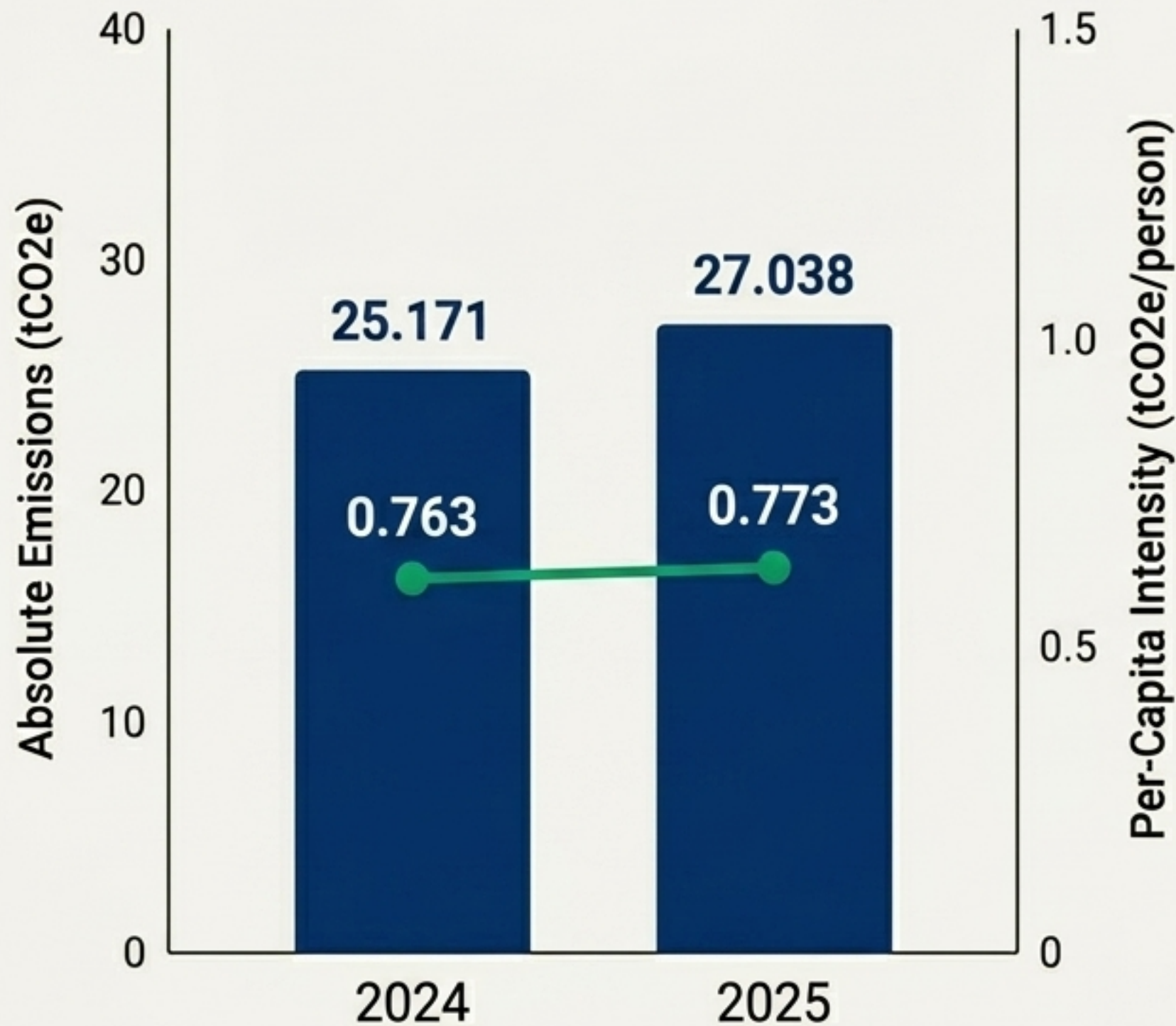
	2024	2025	Variance (Delta)
Electricity	47,431 kWh	50,379 kWh	+2,948 kWh 
Fuel	577.874 L	716.774 L	+138.9 L 
Scope 1 Emissions	1.693 tCO2e	2.100 tCO2e	+0.407 tCO2e 
Scope 2 Emissions	23.478 tCO2e	24.938 tCO2e	+1.460 tCO2e 
<b>Total Emissions</b>	<b>25.171 tCO2e</b>	<b>27.038 tCO2e</b>	<b>+1.867 tCO2e </b>

### Summary Insight Box

Total emissions increased by ~1.867 tCO2e YoY, driven entirely by absolute increases in electricity and vehicle fuel consumption.

# Emission Intensity Analysis

## Intensity Matrix



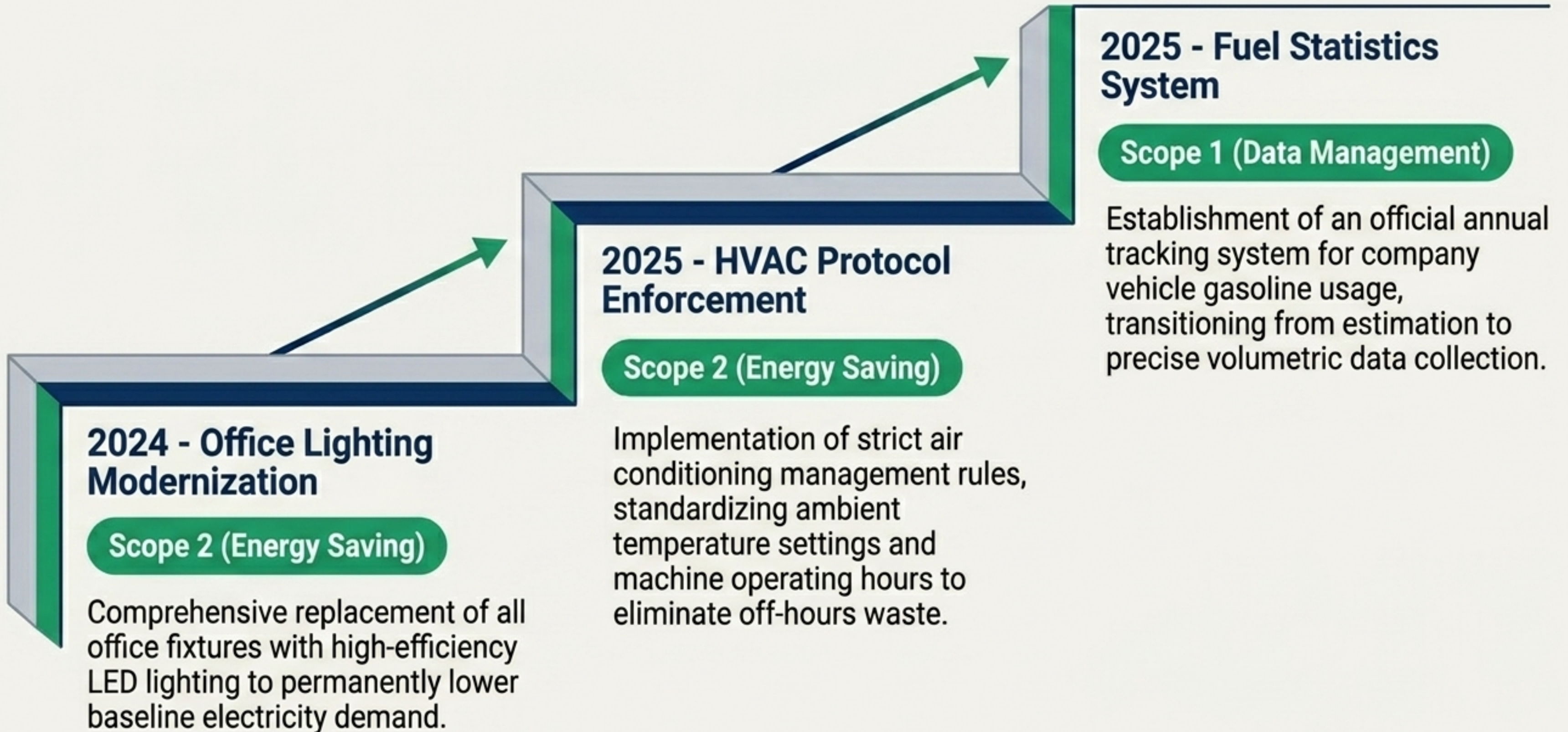
### Per Capita Breakdown

- 2024: 33 employees | Total: **25.171 tCO2e** | Intensity: **0.763 tCO2e** / person
- 2025: 35 employees | Total: **27.038 tCO2e** | Intensity: **0.773 tCO2e** / person

### Analytical Insight

Although operational expansion resulted in a nominal absolute emissions increase, the per-capita emission intensity saw only a minimal variance (+0.01 tCO2e). Tracking both absolute and intensity metrics will be vital for accurately measuring efficiency as the company scales.

# Energy Management & Reduction Action Records



# Scope 3 Management Principles

Core Management Principle: First establish data, then improve quality, finally drive actual reduction.

Current Status: Qualitative Managerial Disclosure (Not Quantified).



## Purchased Goods & Services

LEDs, ICs, PCBs, plastics, metals, connectors, packaging.  
LED、IC、PCB、線束、連接器、塑膠件、鋁件、金屬件、包材、模具、治具



## Capital Goods

Optical/sample testing equipment, molds, office assets.  
光學測試設備、樣品測試設備、模具、治具、辦公設備



## Upstream Transportation

Supplier deliveries, international logistics, air freight.



## Waste Generated

Packaging, electronic components, general operational waste.

# Scope 3 Supply Chain Reduction Targets

## 2028 Target: Supplier Data & Participation

**70%**

Requirement: Cover at least 70% of annual procurement spend.

### Action:

Major suppliers must provide GHG emissions data, energy usage, ISO certifications (14064/14001/50001), or product carbon footprints. High-impact suppliers will be required to propose specific efficiency improvements.

## 2030 Target: Supply Chain Intensity Reduction

**20%**

Requirement: Achieve a 20% reduction.

### Action:

Lower the upstream supply chain emission intensity for major materials and components by 20% against the formal 2026 baseline.

# Decarbonization Roadmap & Future Plans

## Stepping-Stone Roadmap



# Data Quality & Limitations

## Data Confidence

High confidence in quantified Scope 1 (fuel) and Scope 2 (office electricity) due to hard utility and purchasing data.

## Current Limitations

Certain emission sources—such as refrigerants, business travel, and comprehensive supplier carbon footprints—are still in the preliminary data collection and system-building phase.

**Future Commitment:** These areas are currently managed via qualitative disclosure and will be progressively reinforced with quantitative data in subsequent reporting years.

*Audit Note: No claims of ISO 14064 verification or formal SBTi certification are made at this preliminary stage.*

# Conclusion: 2025 Inventory Summary



**Goal Achieved:** Successful completion of the preliminary 2025 GHG inventory for Scope 1 (2.100 tCO<sub>2</sub>e) and Scope 2 (24.938 tCO<sub>2</sub>e), totaling 27.038 tCO<sub>2</sub>e.



**Insight Verified:** Acknowledged year-over-year absolute increase (+1.867 tCO<sub>2</sub>e) aligned with headcount growth, validating the need for ongoing intensity tracking.



**Foundation Set:** Fundamental energy management actions (LEDs, HVAC rules, fuel tracking) have been implemented.



# 2026 Improvement Action Plan

Item	Scope	Owner	Metric
Electricity Tracking	Scope 2	Admin Dept	Monthly kWh tracking
Fuel Tracking	Scope 1	Admin / Accounting	Monthly Liters tracking
Vehicle Efficiency	Scope 1	Admin Dept	Fuel consumption per km
HVAC Enforcement	Scope 2	Admin Dept	Anomaly reviews
Green Energy Eval	Scope 2 (Market-based)	Exec / Admin	Evaluation records
Supplier GHG Surveys	Scope 3	Procurement	Supplier response rate
Logistics & Packaging	Scope 3	Proc / Sales / Admin	Transport & packaging records