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Report no.：(TH99-078 / version 1)

Greenhouse Gas Verification Report Opinion

THGHG99078-00

Verification scope:	PANTHER TECHNOLOGY CO., LTD. NO. 32-1, Kuang Fu Rd., Hsinchu Industrial Park, Hukou Township, Hsinchu County, Taiwan
Verification criteria:	ISO 14064-1：2018
Verification Objectives：	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 performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).
Data period：	January 1, 2023 to December 31, 2023
Verification data：	Direct GHG emissions (category 1): 277.2421 tons CO2e Energy indirect GHG emissions (category 2): 9,871.0191 tons CO2e Indirect GHG emissions (category 3~6): 2126.2943 tons 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： NA ; Date： 05 21, 2024)
GHG Inventory (version： NA ; Date： 05 21, 2024)

Materiality： 5% (category 1 and category 2)

Type of opinion： ☒unqualified ☐qualified (see the subsequent page) ☐disclaim the issuance

Verification conclusion:	Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by the two parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by the two parties. Declares that the reasonable assurance level of the inventory data is category 1 and category 2.
Date of issuance:	07 15, 2024

APPROVED BY

Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

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(This document cannot be used on a single page. Using a single page is invalid.)

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Emissions data for each category：

Category	Description of content	GHG emissions (tons CO_2e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, Mobile combustion sources, Fugitive emissions	277.2421	
(Category 2) Indirect GHG emissions from imported energy	Purchased electricity	9,871.0191	Location-base
(Category 3) Indirect GHG emissions from transportation	Upstream transportation, Downstream transportation, Employee commuting, Business travel	124.8796	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods, Waste transportation, Waste treatment, Wastewater treatment	2,001.4147	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NA	NS	

Biomass burning emission： 0.0000 tons CO_2e

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Other related verification information

Organization boundaries：	**operational control**
GHG type：	**Carbon dioxide (CO2), Methane (CH4), Nitrous oxide (N2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF6), Nitrogen trifluoride (NF3)**
Purpose of intended use:	**The organization voluntarily understand the status of greenhouse gas emissions as the basis for reduction strategies.** **(This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)**
Significance criteria of Indirect emission：	**- Identified stakeholder requirements: ☒Yes ☐No** **- Identified regulation requirements ：☒Yes ☐No** **- Identified magnitude of emissions ：☐Yes ☒No** **- Others：**
Power factor:	**Refer to the 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 26, 2024**
Data Sources：	**☒ The primary data is collected from on-site operation activities.** **☒ Category 3~6 emissions are calculated with estimated data.** **The secondary data sources are: Taiwan EPD Carbon footprint information platform, Taiwan high speed rail carbon footprint, ICAO Carbon Emission Calculator** **☐ others：**
Verification method:	**☒On-site**
Qualified opinion：	**NO**
Others：	**NO**
Verification date：	**05 14, 2024** **05 21, 2024**
Report date：	**06 10, 2024**

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Verification team and technical review

Lead verifier：	**Nancy Chen**	**簽名：**	
Verifier：	**Lu,Mu-Cheng**	**簽名：**	
Independent review：	**Hsiao Kuang Ling**	**簽名：**	

Verification processes

AFNOR is based on risk assessment methods and controls and processes of evidences collection are including pre-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 aggregation 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 responsible party, the 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 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.

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