



Certificate

Certificat

Report No. : (TH16-048 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG16048-01

Verification Scope: Phihong Technology contained 6 company or factory
No.568, Fuxing 3rd Rd., Guishan Dist., Taoyuan City (333611), Taiwan,R.O.C.
☒The information of other sites are listed on the subsequent page.

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):	1,058.9241	Ton CO ₂ e
	Energy Indirect GHG Emissions (Category 2):	20,470.1035	Ton CO ₂ e
	Indirect GHG Emissions (Category 3~6):	2,621.9118	Ton CO ₂ e

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 :	3	; Date :	08 12, 2025)
GHG Inventory (Version :	3	; Date :	08 12, 2025)

Materiality : 5% (Category 1 and Category 2)

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

Verification Conclusion: 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: 08 21, 2025

APPROVED BY

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

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The Geographical Location of Multiple Sites :

Site	Address
Phihong Technology Co. Ltd.(PHT)	No.568, Fuxing 3rd Rd., Guishan Dist., Taoyuan City (333611), Taiwan, R.O.C.
Phihong (Dong Guan) Electronics Co., Ltd.(PHC)	Building 6, No. 1-133, Tiesong Road, Qingxi Town, Dongguan City, Guangdong Province
Dong Guan Phitek Electronics Co., Ltd.(PHP)	Room 101, Building 5,133-1 Tiesong Road, Qingxi Town, Dongguan City, Guangdong
PHIHONG VIETNAM CO., LTD.(PHV)	Land plot B34, B35, B36, B37 in lot CN5, An Duong Industrial Zone, Hong Phong Commune, An Duong District, Hai Phong City, Vietnam
Zerova Technologies Taiwan Limited	1・3F, No.95・99, Zhengnan 1st. Street, Yongkang Dist., Tainan City 71046, Taiwan, R.O.C.
ZEROVA Technologie (Dong Guan)Co. Ltd.(ZCM)	Room 201, Building 5,133-1 Tiesong Road, Qingxi Town, Dongguan City, Guangdong

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary emissions Mobile emissions Process emissions Fugitive emissions	1,058.9241	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	20,470.1035	Location-based standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting Business travel	1,436.1113	
(Category 4) Indirect GHG emissions from products used by organization	Waste treatment emissions Waste transport	1,185.8005	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass Burning Emission : 0.0000 Ton CO₂e

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Data for Multiple Sites :

Emission Unit: Ton CO₂e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
Phihong Technology Co. Ltd.(PHT)	40.7892	818.0640	603.5071
Phihong (Dong Guan) Electronics Co., Ltd(PHC)	502.5917	2,921.6058	402.6272
Dong Guan Phitek Electronics Co., Ltd.(PHP)	180.2970	4,080.4776	244.7602
PHIHONG VIETNAM CO., LTD.(PHV)	299.5969	9,867.9260	723.3589
Zerova Technologies Taiwan Limited	18.4823	1,264.4829	559.0751
ZEROVA Technologie(Dong Guan)Co. Ltd.(ZCM)	17.1670	1,517.5472	88.5833

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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:	Understanding voluntarily the status of GHG emissions as a basis for developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No - Others :
Purchased Power Factor:	<p>Phihong Technology Co. Ltd. (Headquarter Taiwan) ZEROVA Technologies Co. Ltd. Refer to the 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 26, 2024</p> <p>Phihong (Dong Guan) Electronics Co., Ltd Dongguan Dahong Electronics Co.,Ltd. Zerova Technologies(DONGGUAN) Co.,LTD Refer to the national power grid average emission factor (2022) announced by the "Ministry of Ecology and Environment of China" in 2024</p> <p>PHIHONG VIETNAM Co.,LTD. Refer to the Vietnam's "Ozone Layer and Low-Carbon Economic Development Center" Power Grid Emission Coefficient (2021)</p>
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: google map, ICAO, China product life cycle greenhouse gas emission coefficient database, amap, Carbon Footprint Information Platform (R.O.C). <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	No
Others :	No
Verification Date :	03 03, 2025 03 04, 2025 03 05, 2025 03 06, 2025 03 07, 2025 03 17, 2025
Report Date :	08 13, 2025

113-2024/00



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Verification Team and Technical Review

Lead Verifier : Shih-Ting, Tseng

Signature : *Shih-Ting, Tseng.*

Verifier : Wing Ji

Signature : *Wing, Ji*

Independent Review : Hsiao-Kuang, Ling

Signature : *C. Kuang*

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.