

8 Appendix

8.1 GRI Standards Content Index

Statement of Use: Pan-International Group has reported the ESG information in accordance with the GRI Standards for the period January 1 to December 31, 2024.

GRI 1: Foundation 2021
General Topics

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
GRI 2: General Disclosures 2021	2-1 Organizational details	2.1.1 Basic Information	18	NA	
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Boundaries and Scope	5		
	2-3 Reporting Period, Frequency, and Contact Point	1.1.1 Reporting Period	4		
		1.1.7 Contact Information	7		
	2-4 Restatements of Information	1.1.4 Information Restatement	6		
	2-5 External Assurance	1.1.6 External Assurance/Verification	6		
	2-6 Activities, Value Chain, and Other Business Relationships	4.1.2 Supply Chain Structure	53		
	2-7 Employees	2.1.1 Basic Information	18		
		6.1.3 Diverse and Inclusive Employee Composition	109		
	2-8 Workers who are not employees	6.1.3 Diverse and Inclusive Employee Composition	109		
	2-9 Governance Structure and Composition	2.2.1 Governance Framework	20		
		2.2.2 Functional Committee	26		
	2-10 Nomination and Selection of the Highest Governance Body	2.2.1 Governance Framework	20		
	2-11 Chair of the Highest Governance Body	2.2.1 Governance Framework	20		
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	1.4.2 Material Topic Impact Management	16		
2-13 Person in Charge of Impact Management	1.4.2 Material Topic Impact Management	16			
2-14 Role of the Highest Governance Body in Sustainability Reporting	1.4.1 Material Topic Assessment Process	14			
2-15 Conflicts of Interest	2.2.1 Governance Framework	25			

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
	2-16 Communication of Critical Concerns	2.2.2 Functional Committee	26		
	2-17 Collective Knowledge of the Highest Governance Body	2.2.1 Governance Framework	23		
	2-18 Evaluation of the Performance of the Highest Governance Body	2.2.1 Governance Framework	24		
	2-19 Remuneration Policies	2.2.1 Governance Framework	23		
	2-20 Process to Determine Remuneration	2.2.1 Governance Framework	23		
	2-21 Annual Total Compensation Ratio	6.2.1 Equal and Competitive Remuneration	119		
	2-22 Statement on Sustainable Development Strategy	1.2.1 Message from the Management	8		
	2-23 Policy Commitments	2.4.1 Ethical Management	32		
	2-24 Embedding Policy Commitments	2.4.1 Ethical Management	32		
	2-25 Processes to Remedy Negative Impacts	2.4.1 Ethical Management	32		
		2.4.2 Human Rights Policy	35		
	2-26 Mechanisms for Seeking Advice and Raising Concerns	2.4.1 Ethical Management	32		
		2.4.2 Human Rights Policy	35		
	2-27 Compliance With Laws and Regulations	2.4.3 Regulatory Compliance	31		
	2-28 Membership Associations	2.1.1 Basic Information	19		
	2-29 Approach to Stakeholder Engagement	1.3.1 Identifying Stakeholders	11		
		1.3.2 Stakeholder Communication	11		
	2-30 Collective Bargaining Agreements	6.1.4 Labor-Management Agreement	115		
GRI 3: Material Topics 2021	3-1 Process to Determine Material Topics	1.4.1 Material Topic Assessment Process	14	Please refer to the following specific topic disclosures	
	3-2 List of Material Topics	1.4.2 Material Topic Impact Management	16		

Topic-specific Disclosures

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
Material Topic: Business Integrity					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	2.4 Responsible Business Conduct	31		
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	2.4.1 Ethical Management	32		
	205-3 Confirmed Incidents of Corruption and	No corruption incidents occurred this year.	31		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
	Actions Taken				
GRI 206: Anticompetitive Behavior 2016	206-1 Legal Actions for Anticompetitive Behavior, Anti-trust, and Monopoly Practices	No anticompetitive behavior incidents occurred this year.	31		
Material Topic: Energy					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	5.1 Energy Conservation and Carbon Reduction	64		
GRI 302: Energy 2016	302-1 Energy Consumption Within the Organization	5.1.2 Energy Consumption	71		
	302-3 Energy Intensity	5.1.2 Energy Consumption	71		
	302-4 Reduction of Energy Consumption	5.1.1 Energy and Greenhouse Gas Management, 5.1.4 Energy Conservation and Carbon Reduction Measures	67, 80		
Material Topic: Greenhouse Gas Emissions					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	5.1 Energy Conservation and Carbon Reduction	64		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	5.1. 3 GHG Emissions	75		
	305-2 Energy Indirect (Scope 2) GHG Emissions	5.1. 3 GHG Emissions	75		
	305-4 Greenhouse gas Emissions Intensity	5.1. 3 GHG Emissions	75		
	305-5 Reduction of GHG Emissions	5.1.1 Energy and Greenhouse Gas Management, 5.1.4 Energy Conservation and Carbon Reduction Measures	67, 80		
Material Topic: Waste					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	5.3 Waste Management	89		
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	5.3.1 Waste Impact Assessment	91		
	306-3 Waste generated	5.3.3 Waste Transportation, Disposal, and Reduction/Recycling Performance	96		
	306-4 Waste Diverted From Disposal	5.3.3 Waste Transportation, Disposal and Reduction Recycling Performance	96		
	306-5 Waste Directed to Disposal	5.3.3 Waste Transportation, Disposal and Reduction Recycling Performance	96		
Material Topic: Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	6.4 Workplace Safety	128		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	6.4.1 Occupational Health and Safety Management	130		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.4.1 Occupational Health and Safety Management	130		
	403-3 Occupational Health Services	6.4.1 Occupational Health and Safety Management	130		
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.4.1 Occupational Health and Safety Management	130		
	403-5 Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.4.1 Occupational Health and Safety Management	130		
	403-6 Promotion of Worker Health	6.4.1 Occupational Health and Safety Management	130		
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	6.4.1 Occupational Health and Safety Management	130		
	403-8 Workers covered by an occupational health and safety management system	6.4.1 Occupational Health and Safety Management	130		
	403-9 Work-related injuries	6.4.2 Occupational Injuries and Occupational Diseases	138		
	403-10 Work-related ill health	No occupational disease incidents occurred this year.	138		
Material Topic: Employee Benefits and Compensation					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	6.2 Remuneration and Benefits	117		
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	6.2.1 Equal and Competitive Remuneration	118		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	6.2.2 Comprehensive Welfare Measures	120		
	401-3 Parental leave	6.2.3 Family-friendly Workplace	123		
Material Topic: Product Quality and Safety					
GRI 3: Material Topics 2021	3-3 Management of Material Topics	3.2 Product Quality and Safety	50		
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2 Product Quality and Safety	50		
Other Voluntary Disclosures					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	2.3 Economic Performance	28		

GRI Standard	Topic	Chapter of the Report	Pages	Omission	
				Omitted Topic	Reason and Explanation
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	6.1.3 Diverse and Inclusive Employee Composition	109		
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource			V	No impact on shared water resources
	303-3 Water withdrawal	5.2 Water Resource Management	82		
	303-4 Water discharge	5.2 Water Resource Management	82		
	303-5 Water consumption	5.2 Water Resource Management	82		
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.4 Air Quality	102		
GRI 307: Environmental Compliance 2016	307-1 Non-compliance with environmental laws and regulations	5. Environmentally Friendly	63		
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	4.2.2 Supply Chain Management Process	58		
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	4.2.3 Supply Chain Audit Effectiveness	59		
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	6.1.3 Diverse and Inclusive Employee Composition	109		
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	6.3.1 Training and Development	124		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.2.1 Governance Framework	20		
		6.1.3 Diverse and Inclusive Employee Composition	109		
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	7.1 Social Assessment and Indicators	142		
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	4.2.2 Supply Chain Management Process	58		
	414-2 Negative social impacts in the supply chain and actions taken	4.2.3 Supply Chain Audit Performance, 7.1 Social Assessment and Indicators	59, 142		
GRI 415: Public Policy 2016	415-2 Political contributions	No political contributions		V	No political contributions
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5.4 Information Security Management, 3.3.1 Commitment to Customers	40, 52		
GRI 419: Socioeconomic Compliance 2016	419-1 Non-compliance with laws and regulations in the social and economic area	7.1 Social Assessment and Indicators	142		

8.2 SASB Standards Index Table

Statement of Use: Pan-International Group has reported the ESG information in accordance with the SASB Standards for the period January 1 to December 31, 2024.

SASB Industry: RT-EE (Resource Transformation - Electrical & Electronic Equipment)

Indicator Type	SASB Code	Disclosure Topic	Topic	Nature	Quantity	Unit	Chapter of the Report	Pages	Omission	
									Omitted Topic	Reason and Explanation
Accounting Metrics	RT-EE-130a.1	Energy Management	(1) Total energy consumed	Quantitative Analysis	496,256.325	Gigajoules (GJ)	5.1.2 Energy Consumption	70		
			(2) Grid electricity percentage	Quantitative Analysis	89.41	Percentage (%)	5.1.2 Energy Consumption	73		
			(3) Renewable energy source percentage	Quantitative Analysis	3.92	Percentage (%)	5.1.2 Energy Consumption	73		
	RT-EE-150a.1	Hazardous waste management	Amount of hazardous waste generated	Quantitative Analysis	4,570.146	Tonnes (t)	5.3.3 Waste Transportation and Disposal	96		
			Hazardous Waste Recycled Rate	Quantitative Analysis	86.71	Percentage (%)	5.3.3 Waste Transportation and Disposal	100		
	RT-EE-150a.2	Hazardous waste management	Number of reportable spills and the quantity of spills	Quantitative Analysis	None	Number, Kilograms (kg)	No spill incidents occurred this year.	-		
			Recovery amount	Quantitative Analysis	None	Kilograms (kg)		-		
	RT-EE-250a.1	Product safety	Number of recalls and total units recalled	Quantitative Analysis	None	Quantity	No product recalled this year.	-		
	RT-EE-250a.2	Product safety	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative Analysis	None	New Taiwan Dollar		-		
	RT-EE-410a.1	Product lifecycle management	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative Analysis	Not applicable	Percentage of revenue (%)	-	-	The nature of the Group's products is not applicable	
RT-EE-410a.2	Product lifecycle management	Revenue proportion of products with energy efficiency certification	Quantitative Analysis	Not applicable	Percentage of revenue (%)	-	-			
RT-EE-410a.3	Product lifecycle management	Revenue from renewable energy-related and energy	Quantitative Analysis	Not applicable	New Taiwan Dollar	-	-			

Indicator Type	SASB Code	Disclosure Topic	Topic	Nature	Quantity	Unit	Chapter of the Report	Pages	Omission	
									Omitted Topic	Reason and Explanation
			efficiency-related products							
	RT-EE-440a.1	Source of raw material	Description of the risk management associated with the use of critical materials	Discussion and Analysis	-	-	2.5.3 Risk Management Policy	38		
	RT-EE-510a.1	Business ethics	(1) Description of policies and practices for prevention of corruption and bribery	Discussion and Analysis	-	-	2.4.1 Ethical Management	32		
			(2) Description of policies and practices for anticompetitive behavior	Discussion and Analysis	-	-	2.4.1 Ethical Management	32		
	RT-EE-510a.2	Business ethics	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	Quantitative Analysis	None	New Taiwan Dollar	No corruption incidents occurred this year.	31		
	RT-EE-510a.3	Business ethics	Total amount of monetary losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative Analysis	None	New Taiwan Dollar	No anticompetitive behavior incidents occurred this year.	31		
Activity Metrics	RT-EE-000.A		Production quantities of various product types	Quantitative Analysis	Please refer to Annual Report	Quantity	Please refer to page 43 to 62 of the Group's 2024 Annual Report for Shareholders' Meeting.	-		
	RT-EE-000.B		Number of employees	Quantitative Analysis	4158	People	6.1.3 Diverse and Inclusive Employee Composition	108		

* The Group's main operating model is B2B, and the products provided are key electronic components that are integrated into the customer's final products after delivery. Therefore, there are no direct product disposal or end-of-life situations at the Group's end. Based on this operational nature, this indicator is not applicable

8.3 Sustainability Disclosure Indicators for Electronic Components Industry (Appendix 1-12)

No.	Indicators	Indicator Type	Annual Disclosure Status	Unit
1	Total energy consumption	Quantitative	496,256.325	Gigajoules (GJ)
	Percentage of Purchased Electricity		89.41	Percentage (%)
	Percentage of renewable energy use		3.9	Percentage (%)
2	Total Water Withdrawal	Quantitative	1,574.252	Thousand cubic meters (m ³)
	Total Water Consumption		314.850	Thousand cubic meters (m ³)
3	Weight of hazardous waste generated	Quantitative	4,570.146	Tonnes (t)
	Percentage of hazardous waste recycled		86.71	Percentage (%)
4	Description of occupational accident types, numbers, and rates	Quantitative	There were 2 recordable incidents this year, caused by improper operation of equipment, resulting in toe fractures. The occupational accident rate was 0.16.	Rate (%), Number
5	Product lifecycle management disclosure: Weight of scrapped products and electronic waste (Note 1)	Quantitative	0	Tonnes (t)
	Product lifecycle management disclosure: Percentage of scrapped products and electronic waste recycled (Note 1)		0	Percentage (%)

No.	Indicators	Indicator Type	Annual Disclosure Status	Unit
6	Description of risk management related to the use of critical materials	Qualitative Description	Currently, copper-related products are the major raw materials used in the Company's products, so fluctuations in copper prices will have a certain impact on costs and profits. In order to reduce the impact of copper price fluctuations, the procurement department has established a copper price monitoring mechanism, and adopts centralized purchasing or advance purchasing methods promptly to stabilize costs. The business department maintains good relationships with customers and appropriately raises prices to reflect material costs. At the same time, front-end manufacturing process production lines are set up in factories to further control production costs. The monthly business review meeting also lists copper price fluctuation analysis as an important review item for immediate decision-making to reduce the impact of this risk on the Company's operations.	Not applicable
7	Total amount of losses as a result of legal proceedings associated with anticompetitive behavior regulations	Quantitative	0 No anticompetitive behavior incidents occurred this year.	Reporting currency
8	Main product output by product category	Quantitative	Please refer to page 43 to 62 of the Group's 2024 Annual Report for Shareholders' Meeting.	Varies by product type

Note 1: The Group's main operating model is B2B, and the products provided are key electronic components that are integrated into the customer's final products after delivery. Therefore, there are no direct product disposal or end-of-life situations at the Group's end. Based on this operational nature, this indicator is not applicable, and the reported value is 0.

8.4 Climate-Related Information for Listed Companies

Climate change risks and opportunities for the company and related response measures taken by the company

Items	Implementation Status	Pages
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	In 2022, the Company engaged PwC Taiwan to conduct a Task Force on Climate-related Financial Disclosures (TCFD) project. After the project's completion, it has been reported to the Board of Directors as a basis for formulating future response strategies. Starting from 2023, the Sustainability Committee regularly reports climate risks faced by Pan-International and corresponding response measures to the Board of Directors, enabling the Board to fully oversee climate risk issues, make decisions on related management policies, and review their implementation. In 2023, the Company collaborated with Weathernews Taiwan Ltd. to conduct flood financial risk analysis for two key plant areas, identifying potential future climate-related financial risks for these facilities. This risk assessment will serve as a guideline for developing future countermeasures, and this information will be disclosed in the 2023 ESG report. Reassess every 2 years. Relevant information will be disclosed on the Company's website, ESG report, and next year's annual report.	41-47
2. Describe how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, and long-term).	Relevant information will be disclosed on the Company's website, ESG report, and next year's annual report.	41-47
3. Describe the financial impacts of extreme weather events and transition actions.	After confirming the financial impacts of extreme weather events and transition actions on the Company, these will be reported to the Board of Directors for subsequent monitoring and governance in response to the situation.	41-47
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	Pan-International introduced a climate-related risk and opportunity identification mechanism in 2022 and continues to implement it. In 2023, we conducted analysis based on different time horizons, likelihood of issues occurring, and their impact levels on operations, and added flood financial risk analysis for two key factory areas. Review and reassess every 2 years, using the climate change risk and opportunity matrix to comprehensively inventory and evaluate the impacts of various climate risks and opportunity issues on company operations.	41-47
5. If using scenario analysis to assess resilience to climate change risks, explain the scenarios, parameters, assumptions, analysis factors, and main financial impacts used.	Yes Currently using scenarios such as BAU (Business As Usual) and Net Zero for assessment.	41-47
6. If there are transition plans for managing climate-related risks, describe the content of these plans, and the indicators and	Yes The Company is currently evaluating whether to implement transition plans and develop related indicators and targets for such plans. Conducted assessment for Chinese subsidiaries and recommended installing solar power stations. Currently,	41-47

Items	Implementation Status	Pages
targets used to identify and manage physical risks and transition risks.	solar power plants have been installed in 3 factory areas. 2 factory areas have been successively activated. Related information will be disclosed on the Company's website and ESG report.	
7. If internal carbon pricing is used as a planning tool, explain the basis for price setting.	Under evaluation, currently no internal carbon pricing is in place.	41-47
8. If climate-related targets are set, explain information such as covered activities, greenhouse gas emission scopes, planned timeline, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related targets, explain the source and quantity of carbon reduction credits or the quantity of Renewable Energy Certificates (RECs).	Following Taiwan's target of setting net-zero emissions by 2050. Related information will be disclosed on the Company's website, ESG annual report and next year's annual report.	41-47
9. Greenhouse gas inventory and assurance status, reduction targets, strategies and specific action plans (to be filled separately in 9-1 and 9-2).		74-78

9-1 Company's greenhouse gas inventory and assurance status for the past two years

9-1-1 Greenhouse Gas Inventory Information

Describe the greenhouse gas emissions (tonnes CO2e), intensity (tonnes CO2e/million dollars) and data coverage scope for the past two years.
1. Including enterprises located in Taiwan, China, and the United States with 100% shareholding, Scope 1+2 market-based emissions are 69,729.543 (tonnes CO2e). Intensity 2.330 (tonnes CO2e/million dollars)
2. Parent company Scope 1+2 market-based emissions are 69.213 (tonnes CO2e). Intensity 0.008 (tonnes CO2e/million dollars)

9-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the past two years, including assurance scope, assurance institution, assurance standards and assurance opinion.
See page 76 of this report for details

9-2 Greenhouse Gas Reduction Targets, Strategies and Specific Action Plans

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies and specific action plans, and the achievement status of reduction targets.
See pages 74-78 of this report for details

8.5 Assurance Certificate Sustainability Report (Year 2024)

Limited Assurance Statement from Accountants



Independent Limited Assurance Report

To Pan-International Industrial Corp.

We have been engaged by Pan-International Industrial Corp. ("Company") to perform assurance procedures in respect of the key performance indicators identified by the Company and reported in the 2024 Sustainability Report (hereinafter referred to as the "Identified Key Performance Indicators") and have issued a limited assurance report based on the result of our work performed.

Subject Matter Information and Applicable Criteria

The subject matter information is the Identified Key Performance Indicators of the Company. The Identified Key Performance Indicators and the respective applicable criteria are stated in the "Summary of Subject Matter Assured" of the Sustainability Report. The scope of the aforementioned Identified Key Performance Indicators is set out in the "Scope and Boundary" of the Sustainability Report.

Management's Responsibility

The Management of the Company is responsible for the preparation of the Identified Key Performance Indicators disclosed in the Sustainability Report in accordance with the respective applicable criteria. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Identified Key Performance Indicators that are free from material misstatement, whether due to fraud or error.

Inherent Limitations

Certain subject matter information assured involves non-financial data which is subject to more inherent limitations than financial data. Qualitative interpretations of the relevance, materiality and the accuracy of data are more dependent on individual assumptions and judgments.

Compliance of Independence and Quality Management Requirement

We are independent of the Company in accordance with the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

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Our firm applies the Standard on Quality Management 1, "Quality Management for Public Accounting Firms" of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Identified Key Performance Indicators based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information" of the Republic of China. This standard requires that we plan and perform this engagement to obtain limited assurance about whether the Identified Key Performance Indicators are free from material misstatement.

Under the requirements of the aforementioned standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Company's use of the criteria as the basis for the preparation of the Identified Key Performance Indicators, assessing the risks of material misstatement of the Identified Key Performance Indicators whether due to fraud or error, responding to the assessed risks as necessary in the circumstances and evaluating the overall presentation of the Identified Key Performance Indicators. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, and analytical procedures, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, we:

- Made inquiries of the persons responsible for the Identified Key Performance Indicators to obtain an understanding of the processes, information systems and the relevant internal controls relating to the preparation of the aforementioned information to identify the areas where there may be risks of material misstatement; and
- Based on the above understanding and the areas identified, performed analytical procedures on the Identified Key Performance Indicators and performed substantive testing on a selective basis, including inquiries, observation, inspection, and reperformance to obtain evidence for limited assurance.

Limited Assurance Statement from Accountants



The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement. Accordingly, we do not express a reasonable assurance opinion about whether the Company's Identified Key Performance Indicators have been prepared, in all material respects, in accordance with the respective applicable criteria.

We also do not provide any assurance on the Sustainability Report as a whole or on the design or operating effectiveness of the relevant internal controls.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Identified Key Performance Indicators in the Sustainability Report are not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Company is responsible for maintaining the Company's website. We have no responsibility to re-perform any procedures regarding the Identified Key Performance Indicators after the date of our assurance report, even if the Identified Key Performance Indicators or the applicable criteria have been subsequently modified.

Jen-Chieh Wu

For and on behalf of PricewaterhouseCoopers, Taiwan

13 August, 2025

Limited Assurance Statement from Accountants

廣宇科技股份有限公司

西元 2024 年度

確信項目彙總表

編號	項目	確信標的資訊	頁次	適用基準
1	總取水量	2024 年廣宇科技總取水量為 1,574.252 千立方公尺(百萬公升)。	85	依公司所示之 2024 年度取水量統計數據(數據來源為水費單)，統計範疇為台北總部、東莞廣宇、江西新海洋、煙台宏華勝、蕪湖瑞昌及 PIU。
2	職業災害比率	廣宇科技本年度職業災害事故率為 0.16。	140	依據公司內部的災害防範規定及作業準則之職業安全與衛生，統計 2024 年各單位可紀錄職業傷害數及總工作時數。
3	誠信經營—相關教育訓練時數及供應商審查	廣宇科技為導引及落實各經營據點成員及公司之利害關係人，瞭解本公司之誠信經營政策，本公司實施一系列措施及管理機制，針對員工舉辦教育訓練，強化員工的誠信意識與合規認知，廣宇科技本年度訓練時數共計 10,916 小時；並針對新進供應商及現有供應商於簽約時簽署廉潔承諾及相關聲明，以確保供應鏈遵循公司之誠信與合規標準。	33	依據公司內部之《誠信經營作業程序》及《誠信經營守則》，統計 2024 年度舉辦之誠信經營相關教育訓練時數，以及新進與現有供應商簽署誠信承諾之情形。

8.6 Management System and Other Verification/Assurance Certificates

Dongguan Pan-International Certificates

Certificate IATF 0493563
Certificate CN0631172
The management system of
Pan-International Precision Electronic Co., Ltd.
IATF USE: FC62LH
Xinlan Fenghuang Mountain Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, P.R. China

has been assessed and certified as meeting the requirements of
IATF 16949:2016
Edition 1

For the following Scope
Manufacture of carbon monoxide sensor assemblies and microphone assemblies
Design and manufacture cable assemblies and automotive chargers

EXCLUSIONS: None

3 Year certification is valid from 25 December 2022 until 24 December 2025 and remains valid subject to satisfactory surveillance audits.
Version: 8.1. Current version updated 25 December 2022

L. Moran
Authorized by
L. Moran
Business Manager

SGS United Kingdom Ltd, Station Road, Oldbury, B59 4JL, UK
Email: info.uk@sgs.com

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IECQ QUALITY ASSESSMENT SYSTEM (IECQ)
For rules and details of the IECQ visit www.iecq.org

**IECQ Certificate of Conformity
Hazardous Substance Process Management**

IECQ Certificate No.: IECQ-H 0050N 15.0034	Issue No.: 5	Status: Current
Supersedes: IECQ-H 0050N 15.0034 Issue 4	Issue Date: 2024/08/19	Orig Issue: 2016/08/19
CS Reference No.: CN15G1017	Expiration: 2027/08/18	

Applicable to:

- EU Directive 2011/65/EU ("RoHS – Restriction of the use of certain Hazardous Substances") in electrical and electronic equipment, including all published amendments
- Customer specified requirements

Pan International Precision Electronic Co., Ltd.
Xin Lan Fenghuang Mountain Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, P.R. China

The organization has developed and implemented restricted hazardous substances process management procedures and related processes that have been assessed by the IECQ Certification Body in accordance with IECQ 03-1 and IECQ 03-5 for the issuance of this certificate and found to be in conformity with the applicable requirements of the IECQ Hazardous Substances Process Management Scheme and in respect of the IECQ Specification:

- IECQ 03 080003:2017 - Hazardous Substance Process Management System Requirements

This Certificate is applicable for the following scope of activity:
Manufacture of cables and PCBA (printed circuit board assembly)
Design and manufacture of cable assemblies

Issued by the Certification Body: **SGS-CSTC Standards Technical Services Co. Ltd.**
16F Century Yutufu Mansion,
73 Fucheng Road, Beijing
China

Authorized person:
Tsang Ben

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Certificate CN10/30033
The management system of
Pan-International Precision Electronic Co., Ltd.
Xinlan Hi-Tech Industrial Area, Humen Town, Dongguan City, Guangdong Province, 523917, P.R. China
has been assessed and certified as meeting the requirements of
ISO 13485:2016
EN ISO 13485:2016

For the following activities
Manufacture of Cables, Cable Assemblies and PCBA Modules used for Active Medical Devices (Non-implantable)
Contract Manufacture of Breath-Alcohol Analyzers and Coagulation Meters for Medical Purpose

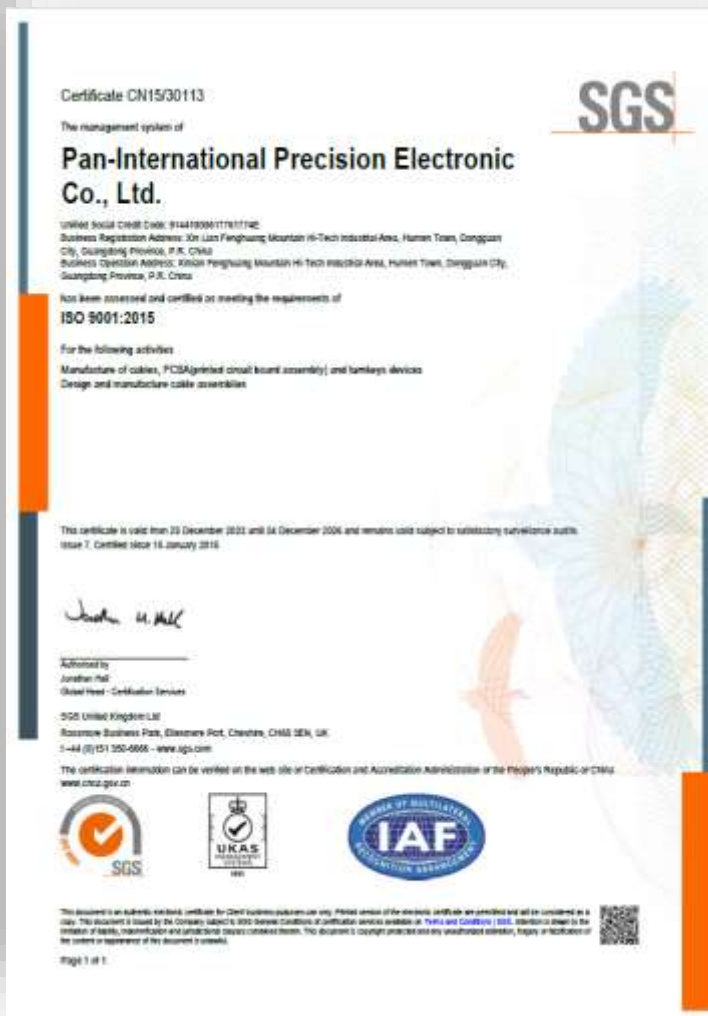
This certificate is valid from 09 January 2025 until 07 January 2029 and remains valid subject to satisfactory surveillance audits.
Issue 7. Certified since 07 January 2010

L. Moran
Authorized by
L. Moran
Business Manager

SGS United Kingdom Ltd, Rosemore Business Park, Evesham Park, Chesham, CH83 3BN, UK
T +44 (0)151 262-6666 - www.sgs.com

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Dongguan Pan-International Certificates



New Ocean, Jiangxi - Certificates



Scope Certificate
Scope Certificate Number ITS-TE-00121880-GRS-02430300
Scope Certificate Version Number ITS-TE-00121880-GRS-02430300

Intertek certifies that

New Ocean Precision Component (Jiangxi) Co., Ltd.
Textile Exchange-ID (TE-ID): TE-00121880
License Number: TE-00131880
Jianxin Road, Fengcheng City,
Yichun City, 331139,
Jiangxi Province, China

Has been audited and found to be in conformity with the
GLOBAL RECYCLED STANDARD 4.0 (GRS 4.0)

Product categories mentioned below (and further specified in the product appendix) conform with the standard(s):
Hard goods (PG0022)

Process categories carried out under responsibility of the above mentioned organization for the certified products cover:
Extrusion (PR0010), Warehousing, distribution (PR0031), Spinning (PR0027)

*The processes marked with an asterisk may be carried out by subcontractors.

This certificate is valid until: 2025-08-31
Audit criteria:
Place and Date of Issue:
Lowell, MA, USA, 2024-08-18
Last Update: 2024-08-18
Extended Until:
Status: Valid

Calvin Moldovan
President, Business Assurance

Certification Body Licensed by: Textile Exchange Licensing Center (CETL)
Certification Body Accredited by: AIAB; Accreditation number: 024
Inspection Body: Intertek Testing Services Inc., Jiangxi
Audited(s): N/A

This scope certificate provides no guarantee that any goods delivered by its holder are GRS certified. Proof of GRS certification of goods delivered is provided by a sub-transaction certificate (TC) or equivalent covering claim.

The issuing body may withdraw this certificate without notice if the certified conformity is no longer guaranteed.
To subscribe this certificate, please visit www.TextileExchange.org/Certification

The e-document is our document in the web original version
TE-ID: TE-00121880

Page 1 of 2





Scope Certificate Number ITS-TE-00121880-GRS-02430300
Version ITS-TE-00121880-GRS-02430300 (continued)
New Ocean Precision Component (Jiangxi) Co., Ltd.
GRS Version 4.0



Under the scope of this certificate, the following products are covered:

Products Appendix

Product Number	Product Category	Product Details	Material Composition*	Standard (Label Grade)	Facility Number
1	Hard goods (PG0022)	Raw cables (PG0030)	100% virgin (0% Recycled post-consumer polyester (RAGL10)) 100% Recycled post-consumer thermoplastic elastomer (TPE) (RAGL12) + Thermoplastic elastomer (TPE) (RAGL13)	GRS (GRS) GRS (No Label)	TE-00121880
2	Hard goods (PG0022)	Raw cables (PG0030)	Recycled post-consumer polyester (RAGL10) + Recycled post-consumer thermoplastic elastomer (TPE) (RAGL12) + Thermoplastic elastomer (TPE) (RAGL13) + Copoly (RAGL20) + Acrylonitrile (RAGL22) + Polyamide (nylon) (RAGL11)	GRS (No Label)	TE-00121880

Note: * Quantification (percentage) of material composition is optional. [] Square brackets refer to certified components of a product.

This certificate is valid until: 2025-08-31
Audit criteria:
Place and Date of Issue:
Lowell, MA, USA, 2024-08-18
Last Update: 2024-08-18
Extended Until:
Status: Valid

Calvin Moldovan
President, Business Assurance

Certification Body Licensed by: Textile Exchange Licensing Center (CETL)
Certification Body Accredited by: AIAB; Accreditation number: 024
Inspection Body: Intertek Testing Services Inc., Jiangxi
Audited(s): N/A

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Page 1 of 2




Scope Certificate Number ITS-TE-00121880-GRS-02430300
Version ITS-TE-00121880-GRS-02430300 (continued)
New Ocean Precision Component (Jiangxi) Co., Ltd.
GRS Version 4.0



Under the scope of this certificate, the following facilities have been audited and found to be in conformity:

Site Appendix

Facility Name - TE-ID	Address	Process Categories
New Ocean Precision Component (Jiangxi) Co., Ltd - TE-00121880 (2024)	Jianxin Road, Fengcheng City, Yichun City, Jiangxi Province, China	Extrusion (PR0010), Warehousing, distribution (PR0031), Spinning (PR0027)

This certificate is valid until: 2025-08-31
Audit criteria:
Place and Date of Issue:
Lowell, MA, USA, 2024-08-18
Last Update: 2024-08-18
Extended Until:
Status: Valid

Calvin Moldovan
President, Business Assurance

Certification Body Licensed by: Textile Exchange Licensing Center (CETL)
Certification Body Accredited by: AIAB; Accreditation number: 024
Inspection Body: Intertek Testing Services Inc., Jiangxi
Audited(s): N/A

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TE-ID: TE-00121880

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New Ocean, Jiangxi - Certificates



New Ocean, Jiangxi - Certificates



Honghuasheng, Yantai - Certificates



Honghuasheng, Yantai - Certificates

SGS

IATF 证书号 0554029
此为证书 CN24/00007078 译本
下述组织
宏华胜精密电子（烟台）有限公司

CAZP 021- 020208
中国山东省烟台经济技术开发区长沙大街 18 号 (A06 及 A10 厂房除外)

质量管理体系已通过审核，并被证明符合下述要求
IATF 16949:2016
版本 1

所涉及的活动范围覆盖
印刷电路板的制作

不包括: 0.1 产品设计

该证书的有效性自 2024 年 11 月 08 日 至 2027 年 11 月 07 日 并须经过符合要求的监督审核保持有效
版本号 L. 初始注册日期 2024 年 11 月 08 日

S. Moran

主管
Suee Tai
PMS Head Authority
Contracted Office: 302 United Kingdom Ltd, Station Road, Gillingham, ME9 4LS, UK
Email: ta.s.moran@sgs.com

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图 1 页码 2 页

SGS

此为证书 CN24/00007077 译本
下述组织
宏华胜精密电子（烟台）有限公司

统一社会信用代码: 91370607024488278
注册地址: 中国山东省烟台经济技术开发区长沙大街 18 号
经营地址: 中国山东省烟台经济技术开发区长沙大街 18 号 (A06 及 A10 厂房除外)
质量管理体系已通过审核，并被证明符合下述要求
ISO 9001:2015
所涉及的活动范围覆盖
印刷电路板的制作

该证书的有效性自 2024 年 11 月 08 日 至 2027 年 11 月 07 日 并须经过符合要求的监督审核保持有效
版本号 L. 初始注册日期 2024 年 11 月 08 日

L. Moran

主管
Suee Tai
Business Manager
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UL

ENVIRONMENTAL CLAIM VALIDATION SUMMARY

Hon Hai Technology Group (Foxconn)
Hong Hua Sheng Precision Electronics (Yantai) Co Ltd

Report Number:
342743-4150
Validation Period:
28 Feb 2025 - 28 Feb 2026

Claim:
Hong Hua Sheng Precision Electronics (Yantai) Co Ltd has achieved Zero Waste to Landfill Platinum Operations, 100% diversion, with 9% Thermal Processing with Energy Recovery.

Method:
UL ECVP 2799, Environmental Claim Validation Procedure (ECVP) for Zero Waste to Landfill, Edition 4.0, Issue Date July 9, 2024

Facility:
18 Changsha Road, Yantai Economic & Technological Development Area, Yantai, Shandong, 254206, China

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Honghuasheng, Yantai - Certificates



SMETA Sedex Audit Reference: ZAA600001663 SMETA Corrective Action Plan Report (CAPR) Version 6.1


Audit Details			
Sedex Company Reference: (only available on Sedex System)	ZC421661986	Sedex Site Reference: (only available on Sedex System)	Z5421777014
Business name (Company name):	Honghuasheng Precision Electronics Yantai Co LTD		
Site name:	Honghuasheng Precision Electronics Yantai Co LTD		
Site address:	山东省烟台经济技术开发区长沙大街18号 Yantai 264000 CN	Country:	CN
Site contact and job title:	Jenrf Huang / Assistant Manager		
SMETA Audit Pillars:	<input checked="" type="checkbox"/> Labour Standards	<input checked="" type="checkbox"/> Health and Safety (plus Environment 2-Pillar)	<input type="checkbox"/> Environment 4-pillar <input type="checkbox"/> Business Ethics
Date of Audit:	2023-01-09		
Audit Company Name:			
Intertek Shanghai			
Audit Conducted By			
Affiliate Audit Company	<input checked="" type="checkbox"/>	Purchaser	<input type="checkbox"/>
Brand owner	<input type="checkbox"/>	NGO	<input type="checkbox"/>
Multi-stakeholder	<input type="checkbox"/>	Trade Union	<input type="checkbox"/>
		Combined Audit (select all that apply)	

Audit company: Intertek Shanghai | Report reference: ZAA600001663 | Date: 2023-01-09 | sedexglobal.com 2



8.7 ISO 14064-1: 2018 Certificate (Year 2024) - Taipei Headquarters, Dongguan & Wuhu Plant

Pan-International Taipei, Dongguan Pan-International, CJ Electric Systems Wuhu



Report No. : (TH25-002 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG25002-00

Verification PAN-INTERNATIONAL INDUSTRIAL CORP.
Scope: 6F, No.200, Jian 8th Rd., Bihe Vil., Zhonghe Dist., New Taipei City 235, Taiwan. (including 6F, No.198, 6F, No.202, 6F, No.206, 6F, No.208, 6F, No.210)
 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): 416.3336 Ton CO₂e
 Energy Indirect GHG Emissions (Category 2): 3,822.5259 Ton CO₂e
 Indirect GHG Emissions (Category 3-6): 13,941.4998 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 : 3 : Date : 06 27, 2025)
 GHG Inventory (Version : 3 : Date : 06 27, 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 (PAN-INTERNATIONAL INDUSTRIAL CORP.). The limited assurance level is classified as category 3 to 6 (PAN-INTERNATIONAL INDUSTRIAL CORP.) and category 1 to 6 (PAN-INTERNATIONAL INDUSTRIAL CORP. oversea site: Pan-International Precision Electronic Co., Ltd. & Wuhu CJ Electrical System Co., Ltd.).


Date of issuance: 08 08, 2025


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

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AFNOR Asia Ltd. - 法博國際認證股份有限公司 - 20F-2, No. 102, Chung-Ping Road, Taoyuan, 330, Taiwan R.O.C.
 T: + 886 3 220 0066 - F: + 886 3 220 7889 - No. 29099712 - <https://international.afnor.com/en/>



Report No. : (TH25-002 / Version 1)

The Geographical Location of Multiple Sites :


Site	Address
PAN-INTERNATIONAL INDUSTRIAL CORP.	No. 97, Anxing Road, Anhe Village, Xindian District, New Taipei City 231, Taiwan. (including No. 2, Lane 95) 6F, No.200, Jian 8th Rd., Bihe Vil., Zhonghe Dist., New Taipei City 235, Taiwan. (including 6F, No.198, 6F, No.202, 6F, No.206, 6F, No.208, 6F, No.210)
Pan-International Precision Electronic Co., Ltd.	Xinlian Hi-tech Industrial Zone, Humen Town, Dongguan City, Guangdong Province, China (No. 1, Gaoke 3rd Road, Dongguan City, Guangdong Province, China)
Wuhu CJ Electrical System Co., Ltd.	No. 36, Fengminghu Road, Wuhu Area, China (Anhui) Pilot Free Trade Zone (Including Floors 1 to 4 of Factory Buildings 3 & 4, No. 69-1, Fengminghu Road)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary combustion Mobile combustion Industrial process Fugitive emissions	416.3336	
(Category 2) Indirect GHG emissions from imported energy	Imported Electricity	3,822.5259	Location-based standard
(Category 2) Indirect GHG emissions from imported energy	Imported Electricity	3,802.1351	Market-based standard
(Category 3) Indirect GHG emissions from transportation	Business Travels	11.2640	
(Category 4) Indirect GHG emissions from products used by organization	Purchase goods Disposal of solid and liquid waste	13,930.2358	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	Use of Sold Products End of Life Treatment of Sold Products	NS	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass Burning Emission : 0.0000 Ton CO₂e

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(Year 2024) - Pan-International Taipei, Dongguan Pan-International, CJ Electric Systems Wuhu



Report No. : (TH25-002 / Version 1)

Data for Multiple Sites :

Site	Emission Unit: Ton CO ₂ e			
	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2) Location-based standard	Indirect GHG Emissions from Energy (Category 2) Market-based standard	Indirect GHG Emissions (Category 3-6)
PAN-INTERNATIONAL INDUSTRIAL CORP.	2.1148	67.0990		19.5203
Pan-International Precision Electronic Co., Ltd.	89.5352	2,457.0525	2,436.5717	12,328.5270
Wuhu CJ Electrical System Co., Ltd.	324.6636	1,298.3654		1,593.3525



Report No. : (TH25-002 / Version 1)

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 the status of GHG emissions as a basis for developing reduction (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 type="checkbox"/> Yes <input checked="" 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:	Taiwan: refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on April 14, 2025 China: The greenhouse gas emission factor for China's electricity is based on the 2022 electricity carbon dioxide emission factor announced by the Ministry of Ecology and Environment of China.
Data Sources :	<ul style="list-style-type: none"> <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: MOE Product Carbon Footprint Database - Announcement by the Ministry of Ecology and Environment of China on the Publication of 2023 Electricity Carbon Footprint Factor Data (January 17, 2025) - EcoInvent 3.11 <input type="checkbox"/> Others:
Verification Method:	<ul style="list-style-type: none"> <input checked="" type="checkbox"/> On-site (PAN-INTERNATIONAL INDUSTRIAL CORP.) <input checked="" type="checkbox"/> Remote (PAN-INTERNATIONAL INDUSTRIAL CORP. overseas site, Pan-International Precision Electronic Co., Ltd. & Wuhu CJ Electrical System Co., Ltd.)
Qualified Opinion :	NO
Others :	NO
Verification Date :	06 19, 2025 06 20, 2025 06 27, 2025
Report Date :	06 27, 2025



Report No. : (TH25-002 / Version 1)

Verification Team and Technical Review

Lead Verifier :	Hsu, Chia-Hung	Signature :	<i>Chia-Hung Hsu</i>
Verifier :	Yi-Ching Chan	Signature :	<i>Yi-Ching Chan</i>
Verifier :	Tien Chang	Signature :	<i>Tien Chang</i>
Verifier :	Rich-Lin	Signature :	<i>Rich-Lin</i>
Independent Review :	Shih-Ting Teeng	Signature :	<i>Shih-Ting Teeng</i>

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 completion 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.

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8.8 ISO 14064-1: 2018 Certificate (Year 2024) - Honghuasheng, Yantai Organizational Level Greenhouse Gas Verification



中国认可
国际互认
环境信息
ENVIRONMENTAL INFORMATION
CNAS VV003-EI

GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No.: 04125GHGA20275-10

The 2024 Greenhouse Gas Inventory Report of

Honghuasheng Precision Electronics(Yantai) Co., Ltd.

(Issue date: May 30, 2025; Time period: January 01, 2024- December 31, 2024)

has been verified in accordance with ISO 14064-3:2019 with the materiality and the level of assurance satisfied.

Verification Criteria: ISO 14064-1:2018

Verification Programmes: ISO/IEC 17029:2019; ISO 14065:2020; ISO 14064-3:2019; ISO 14066:2011

Boundary(ies): Verified greenhouse gas statement:
The 2024 Greenhouse Gas Inventory Report of Honghuasheng Precision Electronics(Yantai) Co., Ltd. Organizational boundaries:
All facilities under the operational control and related to greenhouse gas emissions and removals of Honghuasheng Precision Electronics(Yantai) Co., Ltd., which located at No 18, Changsha Road, Yantai Economy And Technology Development Area, Shandong, China.
Scope of business and activities:
PCB manufacturing
Time period:
January 01, 2024- December 31, 2024
GHG Category(ies):
 Category 1 Category 2 Category 3
 Category 4 Category 5 Category 6

Total emissions: 141,259.13 tCO₂e (Grid Emission Factor based on location)

Total emissions: 122,066.86 tCO₂e (Grid Emission Factor based on market)


Type of entity: Third-party

Issue date: July 31, 2025

Commissioned by: Foxconn


Details of the objectives, assurance levels, materiality, intend users of the GHG statement, etc. are given in the appendix to this verification statement of which forms an integral part.





General manager

CTI Certification Co., LTD.
Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.
The CNAS accreditation mark indicates only that CNAS recognizes the competence of the VVB and should not be construed to mean that CNAS approves or is responsible for the certificate.
This certificate is available on our website (www.cti-cert.com)



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环境信息
ENVIRONMENTAL INFORMATION
CNAS VV003-EI

APPENDIX TO THE GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No.: 04125GHGA20275-10

Description of the verification: CTI verified the inventory of Greenhouse gas emissions in year 2024 of Honghuasheng Precision Electronics(Yantai) Co., Ltd. according to ISO 14064-3:2019.

Scope: Machinery and equipment manufacturing (12)

Objectives:

- Evaluate whether the GHG inventory report meets the requirements of ISO 14064-1:2018
- Evaluate the consistency and completeness of the GHG inventory report
- Verify the correctness and reasonableness of the GHG accounting and reporting
- Evaluate the GHG-related management controls at the organization level

Assurance level: Reasonable

Materiality threshold: 5%

Intended users: Stakeholders involved in the business activities

Nature of data and information supported the GHG statement: Historical facts

GHGs included: CO₂ CH₄ N₂O HFCs PFCs SF₆ NF₃

Category 1 Emissions: 1,297.03 tCO₂e

Category 2 Emissions: 71,919.09 tCO₂e (Grid Emission Factor based on location)

Category 3 Emissions: 54,937.05 tCO₂e (Grid Emission Factor based on market)

Category 4 Emissions: 2,556.74 tCO₂e


Category 5 Emissions: 65,367.35 tCO₂e (Grid Emission Factor based on location)


Category 6 Emissions: 63,157.12 tCO₂e (Grid Emission Factor based on market)

Category 7 Emissions: 118.93 tCO₂e

Total Emissions: 141,259.13 tCO₂e (Grid Emission Factor based on location)

Total Emissions: 122,066.86 tCO₂e (Grid Emission Factor based on market)






General manager

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8.9 ISO 14064-1: 2018 Certificate (Year 2024) - New Ocean, Jiangxi



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GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No.: 04125GHGA20275-15


The 2024 Greenhouse Gas Inventory Report of
New Ocean Precision Component (Jiangxi)


(Issue date : June 8, 2025 ; Time period : January 1, 2024- December 31, 2024)
has been verified in accordance with ISO 14064-3:2019 with the materiality and the
level of assurance satisfied.

Verification Criteria : ISO 14064-1:2018
Verification Programmes : ISO/IEC 17029:2019 ; ISO 14065:2020 ; ISO 14064-3:2019 ; ISO 14066:2011
Boundary(ies) : Verified greenhouse gas statement :
The 2024 Greenhouse Gas Inventory Report of New Ocean Precision Component (Jiangxi)
Organizational boundaries :
All facilities under the operational control and related to greenhouse gas emissions and removals of New Ocean Precision Component (Jiangxi), which located at JIANNAN ROAD,FENGCHENG CITY,JIANGXI PROVINCE , P.R.China.
Scope of business and activities :
Manufacturing of cables and cable connectors for mobile phones, computers, network communication equipment, computer interface equipment, medical, Industry 4.0.
Time period :
January 1, 2024- December 31, 2024
GHG Category(ies) :
■ Category 1 ■ Category 2 ■ Category 3
■ Category 4 ■ Category 5 □ Category 6

Total emissions : 82,614.92 tCO₂e (Grid Emission Factor based on location)
Total emissions : 82,385.65 tCO₂e (Grid Emission Factor based on market)
Type of entity : Third-party
Issue date : July 31, 2025
Commissioned by : Foxconn

This statement refers to the organization of greenhouse gas verification for Foxconn and its affiliates (see the main statement Foxconn Greenhouse Gas Verification Statement).
This statement is a sub-statement of the main statement, and its validity depends on the validity of the main statement.
Details of the objectives, assurance levels, materiality, intend users of the GHG statement, etc. are given in the appendix to this verification statement of which forms an integral part.



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APPENDIX TO THE GREENHOUSE GAS VERIFICATION STATEMENT


Certificate No.: 04125GHGA20275-15


Description of the verification : CTI verified the inventory of Greenhouse gas emissions in the year 2024 of New Ocean Precision Component (Jiangxi) according to ISO 14064-3:2019.
Scope : Machinery and equipment manufacturing (12)
Objectives : a) Evaluate whether the GHG inventory report meets the requirements of ISO 14064-1:2018
b) Evaluate the consistency and completeness of the GHG inventory report
c) Verify the correctness and reasonableness of the GHG accounting and reporting
d) Evaluate the GHG-related management controls at the organization level

Assurance level : Reasonable
Materiality threshold : 5%
Intended users : Stakeholders involved in the business activities
Nature of data and information supported the GHG statement : Historical facts

GHGs included : ■ CO₂ ■ CH₄ ■ N₂O ■ HFCs □ PFCs □ SF₆ □ NF₃

Category 1 Emissions : 95.98 tCO₂e
Category 2 Emissions : 3,779.06 tCO₂e (Grid Emission Factor based on location)
Category 2 Emissions : 3,591.25 tCO₂e (Grid Emission Factor based on market)
Category 3 Emissions : 2,467.45 tCO₂e
Category 4 Emissions : 76,138.16 tCO₂e (Grid Emission Factor based on location)
Category 4 Emissions : 76,096.70 tCO₂e (Grid Emission Factor based on market)
Category 5 Emissions : 134.27 tCO₂e
Total Emissions : 82,385.65 tCO₂e (Grid Emission Factor based on location)
Total Emissions : 82,614.92 tCO₂e (Grid Emission Factor based on market)



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