



Certificate

Certificat

Report No. : (TH25-133 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG25133-00

Verification Scope: CHING FENG HOME FASHIONS CO., LTD.
373, SEC 4 YEN-HAI RD, FU-NAN VILLAGE, FU-HSING HSIANG,
506009 CHANG-HWA, TAIWAN
☒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 31, 2024 to 12 31, 2024 (The data being viewed is historical in nature)

Verification Data :	Direct GHG Emissions (Category 1):	155.9952	Ton CO ₂ e
	Energy Indirect GHG Emissions (Category 2):	1956.6179	Ton CO ₂ e
	Indirect GHG Emissions (Category 3~6):	3438.1937	Ton CO ₂ e

Global Warming Potential (GWP) : Refer to IPCC 2022 Year, the 6 assessment report

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

GHG Inventory Report (Version :	6	; Date :	05 09, 2025)
GHG Inventory (Version :	6	; Date :	05 09, 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: 06 27, 2025

APPROVED BY

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

Report No. : (TH25-133 / Version 1)

The Geographical Location of Multiple Sites :

Site	Address
HQ	373, SEC 4 YEN-HAI RD, FU-NAN VILLAGE, FU-HSING HSIANG, 506009 CHANG-HWA, TAIWAN
2nd Plant	NO.341, SEC.1, YUANLU RD, FUXING TOWNSHIP, 506011 CHANGHUA COUNTY, TAIWAN, R.O.C
CHANG BIN	NO. 15, LU-SIN RD, HAI-PU VILLAGE, LUKANG, 505029, CHANG-HWA, TAIWAN

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (Ton CO ₂ e)	Note
(Category 1) Direct GHG emissions	1.1 Fixed Combustion Direct Emissions 1.2 Mobile Combustion Direct Emissions 1.4 Direct Fugitive Emissions from Greenhouse Gas Releases in Anthropogenic Systems	155.9952	
(Category 2) Indirect GHG emissions from imported energy	2.1 Indirect Emissions from Imported Electricity	1956.6179	Location-based standard
(Category 3) Indirect GHG emissions from transportation	3.1 Emissions from Upstream Transportation and Distribution 3.2 Emissions from Downstream Transportation and Freight Distribution 3.3 Emissions from Employee Commuting 3.5 Emissions from Business Travel 3.6 Emissions from Waste Transportation	2966.2603	
(Category 4) Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased Goods 4.2 Emissions from Capital Goods 4.3 Emissions from Solid and Liquid Waste Treatment	471.9334	
(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

Report No. : (TH25-133 / 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)	Indirect GHG Emissions (Category 3~6)
HQ	30.3110	217.6688	210.0716
2nd Plant	4.1947	69.1419	39.1943
CHANG BIN	121.4895	1669.8072	3188.9278

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:	Voluntarily understanding the status of greenhouse gas emissions as a basis for 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 :	- 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:	Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 14, 2025
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input type="checkbox"/> <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: EPA Product Carbon Footprint Information Website <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	04 16, 2025 ; 04 28, 2025 05 09, 2025
Report Date :	05 10, 2025



Certificate

Certificat

Report No. : (TH25-133 / Version 1)

Verification Team and Technical Review

Lead Verifier : Rich-Lin

Signature : *Rich Lin*

Verifier : Steven Chen

Signature : *steven chen*

Independent Review : Yi-Ching Chen

Signature : *Nancy Chen*

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.