



2024 GHG PROTOCOL Greenhouse Gas Inventory and Third-Party Verification Project – Progress Plan Notification

- ◆ **Client Company Name:** Hong-Huei Optoelectronics Co., Ltd.
- ◆ **Project Location (Primary Reporting Boundary):** No. 5, Andong Road, Zhongli District, Taoyuan City
- ◆ **Project Period:** March 1, 2025 – December 31, 2025
- ◆ **Client Contact:** Ms. Lin, Chiu-Ping / 03-4626569 ext. 2803

I. Project Objectives

In line with Apple's 2030 carbon neutrality target for the full product lifecycle, assist your company in completing the 2024 GHG inventory and third-party verification in accordance with the GHG Protocol standards and Apple's sustainability management requirements.

Ensure that inventory data complies with international brand audit standards and use the verified data to develop a 2030 decarbonization roadmap, thereby strengthening the company's sustainability management system.

II. Deliverables

Phase 1 – By End of July

GHG Protocol Inventory Report: covering Scope 1, 2, and 3 (Categories C1–C9)

Third-Party Verification Statement (document-based review only)

Phase 2 – By End of December

GHG Protocol Inventory Report: covering Scope 1, 2, and 3 (Categories C1–C15)

Third-Party Verification Statement (including on-site verification)

2030 Decarbonization Roadmap Report

III. Verification Schedule

Phase 1 – Verification & Delivery Schedule

Timeline	Deliverables / Activities
By 7/20	Completion of inventory report and internal review
7/21–7/25	Third-party document-based verification
7/28–7/30	Delivery of third-party verification statement and final report
By 7/31	Completion of Phase 1 deliverables

Phase 2 – Verification & Delivery Schedule

Timeline	Deliverables / Activities
10/1–10/14	Completion of full inventory report and internal review
10/8–10/14	Preparation of on-site audit checklist and pre-audit rehearsal
10/15–10/31	On-site verification (exact date to be confirmed with your team two weeks in advance)
11/1–11/15	Delivery of third-party verification statement and finalized inventory report
11/16–11/30	Delivery of 2030 Decarbonization Roadmap report
By end of December	Completion of all Phase 2 deliverables



IV. Verification Standards

Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (2004)

GHG Protocol: Corporate Value Chain (Scope 3) Accounting and Reporting Standard (2011)

Technical Guidance for Calculating Scope 3 Emissions

Additional requirements from international brand clients (e.g., Apple, TSMC, SBTi)

V. Important Notes

- The 2030 decarbonization roadmap is not part of the third-party verification scope; however, CFV will base the roadmap on verified inventory data to ensure alignment with brand audit expectations.
- The timeline above is a projected schedule. If progress advances ahead of plan, deliverables will be submitted earlier accordingly.
- The schedule may be flexibly adjusted based on the actual availability of the verification body, brand client requirements, or any document resubmission needs. Any significant changes will be communicated promptly.
- CFV will assist your team in preparing the audit checklist, conducting pre-audit guidance, and accompanying the full on-site verification process, including responding to inquiries and follow-up submissions.
- On-site verification scope will be based on the primary operational sites included in the inventory report (e.g., headquarters, factory, etc.), and will be adjusted as needed by mutual agreement according to the inventory boundary.
- At project close, electronic versions of the inventory report, verification statement, and decarbonization roadmap will be provided for internal use and brand submission.
- If additional project coordination details or brand audit adjustments are needed, please feel free to contact the project lead.

Extreme Alliance Sustainable
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