



VERIFICATION STATEMENT OF PRODUCT LIFE CYCLE GREENHOUSE GAS ASSERTIONS

Statement No. 00005-2010-CFP-TWN

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Yieh Phui Enterprise Co., Ltd.

initiate reporting of

Product Greenhouse Gas Inventory Management Report of One Kilogram (1 kg) of Hot-Dip Metallic Coated Steel Coils / Prepainted Hot-Dip Metallic Coated Steel Coils (2009)

Scope of Verification

Det Norske Veritas Certification (hereafter "DNV") has been commissioned by Yieh Phui Enterprise Co., Ltd. (hereafter "the Company") to perform a verification of the product life cycle greenhouse gas assertion of the Company's Product Life cycle Greenhouse Gas Inventory Management Report (hereafter "the Inventory Report") with respect to the following product: one kilogram (1 kg) of Hot-Dip Metallic Coated Steel Coils/Prepainted Hot-Dip Metallic Coated Steel Coils, and the data from Yieh Phui Enterprise Co., Ltd. : No. 369 & No. 297-1, Yuliao Road, Qiaotou District, Kaohsiung City 82544, Taiwan (R.O.C.) / No. 6, Gongye 6th Road, Pingtung City 90049, Taiwan (R.O.C.), and the time period is from Jan. 1, 2009 through Dec. 31, 2009.

Boundary of Verification

Business to Consumer Business to Business

Verification Criteria and GHG Programme

The verification was performed on the basis of PAS 2050: 2008 and ISO 14067-1(CD): 2010 as well as the PCR 2010:1.0 for Hot-Dip Metallic Coated Steel Coils/Prepainted Hot-Dip Metallic Coated Steel Coils given to provide for consistent product life cycle GHG emission identification, calculation, monitoring and reporting.

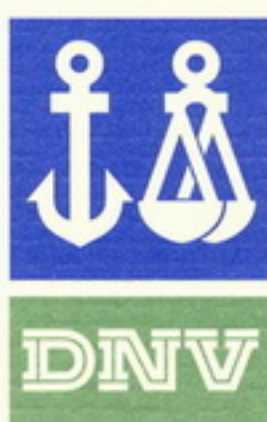
Verification Statement

It is DNV's opinion that with reasonable assurance the product life cycle greenhouse gas assertion of the Inventory Report of one kilogram (1 kg) of Hot-Dip Metallic Coated Steel Coils/Prepainted Hot-Dip Metallic Coated Steel Coils (2009), which was published on Dec. 29, 2010 (Rev. 1.0), is free from material discrepancies in accordance with PAS 2050: 2008 and ISO 14067-1(CD): 2010.

Sophia Kim
GHG Verifier
December 30, 2010

David Hsieh
District Manager
DNV Certification Taiwan

This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV can not guarantee the accuracy or correctness of the information. DNV can not be held liable by any party relying or acting upon this Verification Opinion.



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Process and Methodology

The reviews of the Inventory Report and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria. The Inventory Report correctly complies with the requirement of PAS 2050: 2008 and ISO 14067-1(CD): 2010.

Quantification of Product Life Cycle Greenhouse Gas Emission

The Inventory Report covering the period Jan. 1, 2009 to Dec. 31, 2009, and the data from Yieh Phui Enterprise Co., Ltd. No. 369 & No. 297-1, Yuliao Road, Qiaotou District, Kaohsiung City 82544, Taiwan (R.O.C.) / No. 6, Gongye 6th Road, Pingtung City 90049, Taiwan (R.O.C.). It is DNV's opinion that the Inventory Report results in quantification of product life cycle GHG emissions that are real, transparent and measurable.

Product constituents

One kilogram (1 kg) of Hot-Dip Metallic Coated Steel Coils is consisted of the following main constituents: Carbon Steel Substrate, Metallic Coating Layer, Surface Treatment Film and Packaging Material.

One kilogram (1 kg) of Prepainted Hot-Dip Metallic Coated Steel Coils is consisted of the following main constituents: Carbon Steel Substrate, Metallic Coating Layer, Surface Pre-treatment Film, Paint Coating and Packaging Material.

Functional Unit

One kilogram (1 kg) of Hot-Dip Metallic Coated Steel Coils/Prepainted Hot-Dip Metallic Coated Steel Coils

Product Life Cycle GHG Emissions Verified (Details listed in appendix 1&2)

Total Emissions for Hot-Dip Galvanized Steel Coils per Functional Unit: Average 2.76 CO₂e / unit

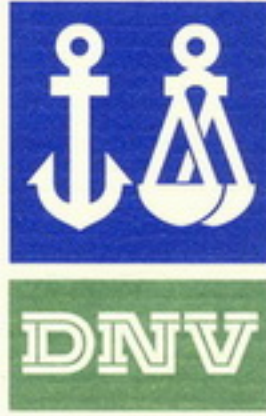
Total Emissions for Hot-Dip 5% Al-Zn Coated Steel Coils per Functional Unit: Average 2.83 CO₂e / unit

Total Emissions for Hot-Dip 55% Al-Zn Coated Steel Coils per Functional Unit: Average 3.0 CO₂e / unit

Total Emissions for Prepainted Hot-Dip Galvanized Steel Coils per Functional Unit: Average 3.23 CO₂e / unit

*Total Emissions for Prepainted Hot-Dip 5% Al-Zn Coated Steel Coils per Functional Unit:
Average 3.24 CO₂e / unit*

*Total Emissions for Prepainted Hot-Dip 55% Al-Zn Coated Steel Coils per Functional Unit:
Average 3.35 CO₂e / unit*



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Verification Opinion

- Verified without Qualification*
 Unable to Verify

Validity of the Statement

This verification statement shall be valid for a maximum period of two years, unless there is a change in the life cycle of the product whose GHG emissions are being assessed, in which situation, the validity ceases.