



VERIFICATION REPORT

VERIFICATION OF

Collins Co., Ltd.
GHG emission inventory report
(2023)

REPORT NO.:

C690718-2023-AG-TWN-DNV

DNV BUSINESS ASSURANCE CO., LTD.

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VERIFICATION REPORT SUMMARY

Date of Approved: 2027/07/08 **Project No.:** PRJN-749735
Approved by: Joseph Chu **Organisational unit:** DNV Business Assurance Taiwan
Client: Collins Co., Ltd. **Client ref.:** 張喬鈞

Reporter Name: Collins Co., Ltd. GHG emission inventory report
Country: Taiwan **Industrial Sector:** AL 服務業及以辦公室型態為基礎之產業

Standards Used during Verification: ISO14064:2018/CNS 14064-1:2021

Verification Opinion: unmodified modified adverse

Report No.: C690718-2023-AG-TWN-DNV
Date of this revision: 2024/07/04 **Rev. No.** 01
Report title: Collins Co., Ltd. GHG emission inventory report.
Verification Team: **Leader:** Elsie Huang **Verifier:** Jam Chen
Internal review by: **Arbin Chang** **Date:** 2024/07/08

Key words: Climate Change, Verification, GHG Emission

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Organizational Boundary of Verification:

- Financial Management Control; Operational Management Control; Equity Share

Reporting Period of Emission Report Verified:2023 **Baseline Year (if specified):** 2023

Emission of Reporting Year : 2023

Emission of Reporting Boundary:

Collins Co., Ltd., Detail emissions information was listed in Annex

Quantification of other indirect emissions (in tonnes CO2e):

Category		Emission (ton CO ₂ e)
Category 1	Direct GHG emissions and removals	6.5568
1.1	Stationary combustion emissions	-
1.2	Mobile emissions	-
1.3	Industry process	-
1.4	Fugitive emissions	6.5568
Category 2	Indirect GHG emissions from imported energy	569.2474
2.1	Indirect emissions from imported electricity	569.2474
Category 4	Indirect GHG emissions from products used by an organization	112.9075
4.1	Purchased goods and services (including purchased energy)	112.9075
Total		688.712

(The Imported Energy Indirect Emissions was calculated based on 2023 electricity emission factor of 0.494 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.)

Indirect emissions verification procedures:

Category	Subcategory	Verification Procedures
Category 2	2.1 Imported electricity	-Bill and invoice from suppliers (TPC)
Category 3*	Indirect GHG emissions associated with the use of products from the organization	Not Significant Emissions
Category 4	4.1 Purchased goods and services (including purchased energy)	-Bill and invoice from suppliers (TPC) -Bill and invoice from suppliers (TWC)
Category 5*	Indirect GHG emissions associated with the use of products from the organization	Not Significant Emissions
Category 6*	Indirect GHG emissions from other sources	Not Significant Emissions

NOTE: Category 3 & Category 5 & Category 6 were evaluated as Not Significant Emissions base on Collins Co., Ltd.'s significant emission identification process reported in GHG inventory report.

1 EXECUTIVE SUMMARY – VERIFICATION OPINION

1.1 Objective

DNV has conducted verification activities in compliance with ISO 14064 series. DNV provides reasonable assurance for Category 1 and 2, limited assurance for Category 3, 4, 5 and 6 that Collins Co., Ltd. reported greenhouse gas emissions from 1st. Jan. 2023 through 31st. Dec. 2023 are verifiable and meet the requirements of ISO14064 series.

The objective of Collins Co., Ltd. GHG inventory Report:

- internal GHG management
- meeting clients' requirement
- meeting EPA's requirement
- other requirements: Financial Supervisory Commission

1.2 Scope

Date of document review was completed (off-site): 23 May., 2024

Date of stage 1 on site verification was completed (on-site): 17 Jun., to 18 Jun., 2024, For detail please refer to Verification Plan

Date of stage 2 off site verification was completed (off-site): 3 Jul., 2024

Total on-site mandays: 4 mandays

Reporter's Organizational Boundaries:

Financial Management Control; Operational Management Control; Equity Share

Base Year (if applicable): 2023

1.3 Emission of Reporting Year 2023

Quantification of indirect and Imported Energy Indirect emissions (in tonnes CO_{2e})

Company	Category 1	Category 2	Total
Collins Co., Ltd.	6.5568	569.2474	575.8042

(* The Imported Energy Indirect Emissions was calculated based on 2023 electricity emission factor of 0.494 kg CO_{2e}/kwh, which was announced by Energy Administration, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.)

1.4 GHG type of direct emissions: (in tonnes CO_{2e})

Reporting Boundary: COLLINS CO., LTD.

GHG Type	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
Emissions (ton CO ₂ e)	0	2.9472	0	3.6096	0	0	0	6.5568
Proportion (%)	0	44.95	0	55.05	0	0	0	100

1.5 Standards Used during Verification:

ISO14064 :2018/CNS 14064-1:2021

Level of assurance: Reasonable Assurance for Category 1 and 2, Limited Assurance for Category 3, 4, 5 and 6

Materiality thresholds of verification: 5%

De Minimis Threshold: 0.5% for single emission source, and total less than 5%

Significant Threshold: 3%

Verification Opinion: unmodified modified adverse

2 INTRODUCTION

2.1 Objective

The verification has been conducted in accordance with ISO 14064 series. As such DNV has undertaken the following procedures that we considered appropriate to be able to provide a high level of assurance:

- Sample testing of source data;
- Confirmation that arithmetical calculations are correct;
- Discussions with relevant personnel in relation to systems, procedures, and controls; and
- Observation and review of relevant documentation.

DNV did not conduct any verification procedures with respect to the internal control environment and data management system of COLLINS CO., LTD. as a whole. As such, no assurance is provided on any internal control environment and data management system not associated with calculating the Greenhouse Gas Emission Inventory, and preparing the GHG Emission Report.

DNV confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

2.2 Scope

DNV has been engaged to undertake a verification of COLLINS CO., LTD.'s GHG emission report. The verification has been planned and performed to provide a high level assurance opinion on whether the COLLINS CO., LTD.'s Greenhouse Gas Emission Inventory in the year of 2023 are fairly presented, in all material aspects, in accordance with requirements as defined in the ISO 14064 series.

3 METHODOLOGY

The verification consisted of the following procedures:

- Sample testing of source data;
- Confirmation that arithmetical calculations are correct;
- Discussions with relevant personnel in relation to systems, procedures, and controls; and
- Observation and review of relevant documentation.

A Verification Checklist was used during the verification procedures undertaken.

3.1 Interviewed Persons

See attachment.

3.2 Document Reviewed

The documents assessed during the verification:

Identifying Emission Sources

Verification team had review the following document,

- Greenhouse Gas Inventory Management Report
- The inventory for supporting the report
- Data Collection flow
- GHG Inventory procedure

The organization identified major emissions are:

- Category 1: fugitive emissions
- Category 2: imported energy
- Significant indirect emissions : Purchased goods and services (including purchased energy)

Verification team evaluate verification risks and risk control measures, details are described in Stage 1 verification plan.

3.3 Sample Size

The number of sites visited was based on the following table:

Total Sites	Minimum Sample Size	Total Sites	Minimum Sample Size
1-3	1	51-101	12
4	2	101-251	15

5-11	3	251-501	20
12-26	6	Over 1,000	2%
27-51	8		

Total number of facilities: 22

Total number of facilities visited: 1

The risk based-sampling plan was followed to cover all emission sources:

- Focus GHG emission
 - >10% total emission
 - identified during risk assessment
- All Focus GHG emission sources will be checked on site with samples of records of every link of the chain of emission calculations. (total emission of sampled records shall cover 100% emission for each focus GHG emission source)
- Other GHG emission source will be check on site with selected raw data. (total emission of sampled records shall cover more than 30% emission for each GHG emission source)
- Total emission of sampled records shall cover more than 95% emission for total amount GHG emission source.

3.4 Internal Quality Control

The draft verification report underwent a technical review before being submitted to the reporter. The technical review was performed by an internal peer reviewer qualified in accordance with DNV's qualification scheme for GHG verification. The items of technical review include: auditor qualification, content of NCNs, audit/sampling plan, audit report, and corrective action needed to be taken.

4 VERIFICATION RESULT AND CHECKLIST

4.1 VERIFICATION RESULT

The verification was performed in three stages:

Document Review:

Date of document review was completed (off-site): 23 May., 2024

Purpose of Document Review:

Examined and reviewed documents, data and other information made available to DNV by the Organization; During this stage, following document had been reviewed, and the verification plan and sampling plan had been completed accordingly;

- COLLINS CO., LTD. Greenhouse Gas Inventory Management Report (2023).
- The Inventory for supporting the report

- Previous verification result
- The information addressed in RFQ documents and Certification Proposal

Stage 1 on Site Verification:

Date of stage 1 on site verification was completed (on-site): 17 Jun., to 18 Jun., 2024, For detail please refer to Verification Plan

Purpose of Stage 1 on Site Verification:

Performed sample-based checks of the emissions dataset and consolidation process;

Review of procedures for collection of activity data and emission factor and calculations including direct and indirect GHG emissions source and removal.

Stage 2 off Site Verification:

Date of stage 2 off site verification was completed (off-site): 03 Jul., 2024

Purpose of Stage 2 Verification:

Follow up for those findings raised during Stage 1.

Performed extend sample-based checks of the emissions dataset and consolidation process.

Total mandays implemented for this verification:

1(DR, offsite)+4(S1, on site)+1(S2, off site)

Reporter's Organizational Boundaries:

Financial or Operational or Equity Share

Base Year (if applicable): 2023

For the identification of significant emission source, the organization shall apply and document a process to determine which indirect emissions to include in its GHG inventory. As part of this process, the organization shall define and explain its own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

During the verification, it was found that for the identification of indirect greenhouse gas emission sources from Category 2 to Category 5, the assessment had been carried out with the "Indirect Greenhouse Gas Emission Source Assessment Tool" established by the Organization. The items to be considered include:

- Emission quantity,
- Stakeholder requirements,
- Data available,
- Methodology available.

During the verification, it was found that the tool established has consider the magnitude, level of influence, risk/opportunity, sector-specific guidance, outsourcing, and employee engagement properly, and hence was deemed to be comply with the criteria.

As the verification result, the indirect GHG emission source identified and quantified by the Organization were listed as below,

The GHG emission source identified, and the quantification result:

Category		Emission (ton CO ₂ e)
Category 1	Direct GHG emissions and removals	6.5568
1.1	Stationary combustion emissions	-
1.2	Mobile emissions	-
1.3	Industry process	-
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During the verification, it is noted that the Organization had assessed the uncertainty associated with the quantification approaches (e.g. data used for quantification and models) and conduct an assessment that determines the uncertainty at the GHG inventory category level in the 5.3 of the Report. The assess methodology, including the quantified and qualitative, and the result addressed in the Report had been verified during the process.

4.2 CHECKLIST

The results of the verification procedures undertaken are set out in the following Verification Checklist. All the non-conformities were described in list of findings.

See attachment.

5 VERIFICATION OPINION

It is DNV 's opinion that with unmodified verification type the greenhouse gas statement of the COLLINS CO., LTD.'s Inventory Report (2023), which was published on Jun 2024, is free from material discrepancies in accordance with the verification criteria identified as stated above.

6 ACTIONS AND DECISIONS ON APPEALS

There is no appeal occurred during/after audit.

ANNEX 1

THE ORGANIZATION BOUNDARY OF REPORT:

	Site	Address
1	公館門市	台北市大安區羅斯福路 3 段 325 號 1 樓
2	忠孝門市	台北市大安區忠孝東路四段 64 號
3	南京門市	台北市松山區南京東路 4 段 51 號
4	通化門市	台北市大安區通化街 17-4 號 1 樓
5	永和門市	新北市永和區永和路 2 段 180 號 1 樓
6	板橋門市	新北市板橋區重慶路 1 號
7	淡水門市	新北市淡水區英專路 9 號
8	新店門市	新北市新店區北新路二段 77 號
9	蘆洲門市	新北市蘆洲區長榮路 38 號
10	中壢門市	桃園市中壢區新生路 34 號
11	基隆門市	基隆市仁愛區仁三路 43 號
12	公益門市	台中市西區公益路 177 號
13	文心門市	台中市北屯區文心路四段 599 號
14	員林門市	彰化縣員林市光明街 341 號
15	斗六門市	雲林縣斗六市民生路 123 號
16	嘉義門市	嘉義市西區中山路 371 號
17	成大門市	台南市東區大學路 28 號
18	勝利門市	台南市東區勝利路 50-1 號 1、2 樓
19	大昌門市	高雄市三民區大昌二路 328 號
20	文化門市	高雄市苓雅區廣州一街 141-6 號
21	巨蛋門市	高雄市左營區裕誠路 459-1 號
22	屏東門市	屏東縣屏東市民生路 315 號