

VERIFICATION REPORT

VERIFICATION OF **Collins Co., Ltd.** **GHG emission inventory report**

Report No.	C776692-2024-AG-TWN-DNV C776693-2024-AP-TWN-DNV
Inventory Year	2024
Issued Date	20250630
Version No.	First Version

**Report Name**

Verification Report on Collins Co., Ltd.'s GHG
Emission Inventory Report

Project Number

PRJN-749735

Client name : Collins Co., Ltd.

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Dist., Taipei City, Taiwan (R.O.C.)

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Classification

- ☐ Unrestricted distribution (internal and external)
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Statement of confidentiality

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1 OBJECTIVE

DNV has conducted verification activities in compliance with Financial Supervisory Commission Sustainable Development Roadmap Scheme and 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.'s reported greenhouse gas emissions from 1st. Jan. 2024 through 31st. Dec. 2024 are verifiable and meet the requirements of Financial Supervisory Commission Sustainable Development Roadmap Scheme.

- ☒ Sustainability information disclosure requirements for Taiwan listed companies
- ☒ Internal GHG management
- ☐ Meeting clients' requirements
- ☐ Others:

2 SCOPE

Reporter's organizational boundaries:

- ☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

Base year (if specific): 2024

Reported year: 2024

Technical scope: Direct and indirect greenhouse gas emissions involved in the Electricity production and services.

Types of greenhouse gases:

- ☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFC_s ☒ PFC_s ☒ SF₆ ☒ NF₃

Reporting boundary and verified sites:

NO.	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
23	汐止辦公室	新北市汐止區新台五路一段 95 號 21 樓之 8
24	樹林廠辦	新北市樹林區東豐街 83-1 號 1,3,7 樓

3 EMISSION SUMMARY OF REPORTING YEAR 2024

Quantification of emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Collins Co., Ltd.	Total
1: Direct emissions		26.9071
2: Imported energy indirect emissions*		604.5467
3: Indirect GHG emissions from transportation	Not Significant Emissions	
4: Indirect GHG emissions from products used by organization		126.7564
5: Indirect GHG emissions associated with the use of products from the organization	Not Significant Emissions	
6: Other Emission Sources	Not Significant Emissions	

(*In Taiwan, indirect emissions from imported energy were calculated based on the 2024 electricity emission factor of 0.474 kg CO₂e/kwh published by the Bureau of Energy of the Ministry of Economic Affairs.)

4 STANDARDS USED DURING VERIFICATION

- ☒ Financial Supervisory Commission Sustainable Development Roadmap Scheme
- ☒ ISO 14064-1:2018, CNS14064-1:2021
- ☐ GHG Protocol
- ☐ Others: (請自行填入)
- ☒ 參酌 ISO/CNS 17029、14065 及 14064-3

5 LEVEL OF ASSURANCE

- ☒ Reasonable Assurance for Cat. 1~2
- ☒ Limited Assurance for Cat. 3~6
- ☐ Agreed-Upon Procedures

6 MATERIALITY THRESHOLDS OF VERIFICATION: 5%

De minimis threshold: 0.5% for single emission source, and total less than 5%

Significant threshold: 3%

Emissions sources covered:

- ☒ Cat. 1: Direct Emissions
- ☒ Cat. 2: Imported Energy Indirect Emissions
- ☐ Cat. 3: Indirect GHG emissions from transportation
- ☒ Cat. 4: Indirect GHG emissions from products used by organization
- ☐ Cat. 5: Indirect GHG emissions associated with the use of products from the organization
- ☐ Cat. 6: Other Emission Sources

7 TYPE OF OPINION

- ☒ unmodified
- ☐ modified
- ☐ adverse

8 VERIFICATION CONCLUSION

It is DNV's opinion that the Inventory Report (2024), which was published on June 14, 2025 (Version 5), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) GHG emissions and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

9 METHODOLOGY

9.1 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.

9.2 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.

10 VERIFICATION RESULT

The verification was performed in three stages:

Date of document review was completed (off-site): May 20, 2025

Date of stage 1 on site verification was completed (on-site): June 05~06, 2025

Date of stage 2 off site verification was completed (off-site): June 18, 2025

Total on-site mandays: 4 mandays

GHGs Verified

☒CO₂ ☒CH₄ ☒N₂O ☒HFC₅ ☒PFC₅ ☒SF₆ ☒NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Collins Co., Ltd.	Total
1: Direct emissions		26.9071
2: Imported energy indirect emissions*		604.5467
3: Indirect GHG emissions from transportation		-
☐ 3.1 Indirect GHG emissions from upstream transport and distribution for goods		-
☐ 3.2 Indirect GHG emissions from downstream transport and distribution for goods		-
☐ 3.3 Indirect GHG emissions from employee commuting		-
☐ 3.4 Indirect GHG emissions from client and visitor transport		-
☐ 3.5 Indirect GHG emissions from business travel		-
4: Indirect GHG emissions from products used by organization		126.7564
☒ 4.1 Indirect GHG emissions from purchased goods		126.7564
☐ 4.2 Indirect GHG emissions from capital goods		-
☐ 4.3 Indirect GHG emissions from the disposal of solid and liquid wastes		-
☐ 4.4 Indirect GHG emissions from the use of assets		-
☐ 4.5 Indirect GHG emissions from the use of other services		-
5: Indirect GHG emissions associated with the use of products from the organization		-
☐ 5.1 Indirect GHG emissions or removals from the use stage of the product		-
☐ 5.2 Indirect GHG emissions from downstream leased assets		-
☐ 5.3 Indirect GHG emissions from end-of-life stage of the product		-
☐ 5.4 Indirect GHG emissions from investments		-
6: Other emission sources		-



(*In Taiwan, indirect emissions from imported energy were calculated based on the 2024 electricity emission factor of 0.474 kg CO₂e/kwh published by the Bureau of Energy of the Ministry of Economic Affairs.)

11 VERIFICATION OPINION

It is DNV 's opinion that with unmodified verification type the greenhouse gas statement of the Collins Co., Ltd.'s Inventory Report (2024), which was published on June 14, 2025 (Version 5), is free from material discrepancies in accordance with the verification criteria identified as stated above.

12 ACTIONS AND DECISIONS ON APPEALS

There is no appeal occurred during/after audit.



APPENDIX

- List of findings
- Verification notes