

Independent Verification Opinion

Verification Opinion No.:
C690718-2023-AG-TWN-DNV

Issued Place:
Taipei

Issued Date:
08 July, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2023) of

Collins Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Collins Co., Ltd. ('the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2023) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

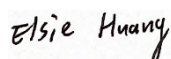
Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on Jun 2024 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) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2023) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using limited assurance, defined in Inventory Report.

Also, the GHG information as stated in Appendix B has been verified during the process.

Elsie Huang
GHG Verifier



Place and date:
Taipei, 08 July, 2024

For the issuing office:

DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd.,
Banqiao District, New Taipei City
220, Taiwan



Management Representative



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Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1 January, 2023 to 31 December, 2023, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Control ☒ Operational Control ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFCs ☒ PFCs ☒ SF₆ ☒ NF₃

The Quantification of GHG emissions:

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 CO₂-e/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.)

Verification Opinion

☒ unmodified ☐ modified ☐ adverse

APPENDIX A

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

APPENDIX B

The Reporting Boundary of Collins Co., Ltd. Greenhouse Gas Inventory Management Report (2023)

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.

APPENDIX C

For direct emissions and removals, quantified separately for each GHG as below:

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