

# Independent Verification Opinion

Verification Opinion No.:  
C776692-2024-AG-TWN-DNV

Issued Place and Date:  
Taipei, 30 June, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

## Collins Co., Ltd.

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Collins Co., Ltd. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (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 and indirect GHG emissions from products used by 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 Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

### Verification Opinion

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.

GHG Verifier :  
Wen Hsuan Scott, Zheng



For the issuing office:  
DNV Business Assurance Co., Ltd.



Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>  
DNV ZNATW-OP-F50, Rev.14, 2025-03



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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 1st January, 2024 to 31st December, 2024, 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 Management Control; ☒ Operational Management Control; ☐ Equity Share

### GHGs Verified

☒ CO<sub>2</sub> ☒ CH<sub>4</sub> ☒ N<sub>2</sub>O ☒ HFC<sub>5</sub> ☒ PFC<sub>5</sub> ☒ SF<sub>6</sub> ☒ NF<sub>3</sub>

### Quantification of Emissions (in tonnes CO<sub>2</sub>e)

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 CO<sub>2</sub>e/kwh published by the Bureau of Energy of the Ministry of Economic Affairs.)

### Type of Opinion

☒ unmodified ☐ modified ☐ adverse

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## APPENDIX A

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  |

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## APENDIX B

The Reporting Boundary of Collins Co., Ltd.'s Greenhouse Gas Inventory Management Report (2024)

| Category                                                                                                                                                                                                                                                           | Reporting Boundary                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| Direct GHG emissions and removals                                                                                                                                                                                                                                  | Mainly from Fugitive emission, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization. |
| Indirect GHG emissions from imported energy                                                                                                                                                                                                                        | The amount of greenhouse gas emissions produced by the input of electricity and energy.                                                          |
| Indirect GHG emissions from products used by an organization                                                                                                                                                                                                       | Upstream emission of purchased fuels(such as Diesel Oil and Motor Gasoline ), electricity and tap water.                                         |
| The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory. |                                                                                                                                                  |



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