



# Impartiality Verification Opinion

Statement No.:  
C598063-2022-AG-TWN-DNV

Issued date:  
2 May, 2023

Page 1 of 2

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2022) of

## ACTER CO., LTD.

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by ACTER CO., LTD. (the Organization) to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2022) (hereafter the "Inventory Report") in Taiwan, ROC 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 and ISO 14064-3:2019

### Verification Statement

It is DNV's opinion that the Inventory Report (2022), which was published on 07 Apr, 2023, 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 (2022) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Arbin (Fang-Bin) Chang  
GHG Verifier

Place and date:  
Taipei, 2 May, 2023

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

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.

查驗機構：立恩威國際驗證股份有限公司，新北市板橋區文化路二段 293 號 29 樓。Tel.: +886-2-82537800. www.dnv.com.tw  
DNV ZNATW-OP-F56, Rev.9, 2021-7

## Supplement to Statement

### 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 to 31st December, 2022, it is DNV's opinion that relevant 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  HFCs  PFCs  SF<sub>6</sub>  NF<sub>3</sub>

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category	Direct and indirect GHG emissions categorization*	Emissions and removals verified, tonnes CO <sub>2</sub> -e
1	Direct emissions and removals**	67.8315
2	Indirect GHG emissions from imported energy	127.6654
3	Indirect GHG emissions from transportation	321.6870
4	Indirect GHG emissions from products used by the Organization	45.5794
5	Indirect GHG emissions associated with the use of products from the Organization	- Not reported
<i>Total greenhouse gas emissions and removals verified in this verification</i>		562.7633

\*: Unless other indicated, the Indirect Emissions was calculated based on 2021 electricity emission factor of 0.509 kg CO<sub>2</sub>-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2023) has been choose and correctly referred by the Organization.

\*\* :the details subcategory of each category could be refer later in the Report.

### Verification Opinion

Verified without Qualification  
 Unable to Verify

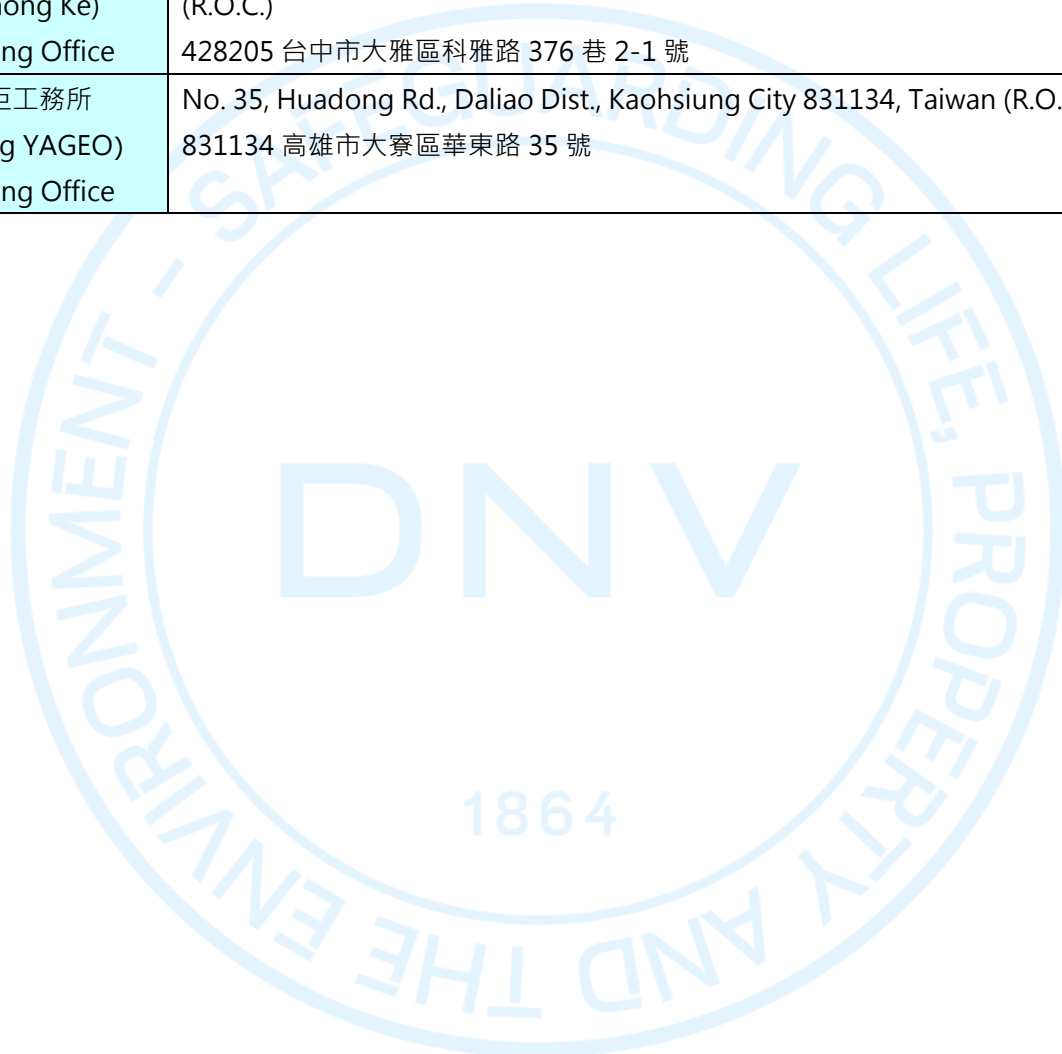


Appendix A to Statement No. C598063-2022-AG-TWN-DNV

## APPENDIX A

The greenhouse gas statements of ACTER CO., LTD. Greenhouse Gas Inventory Management Report (2022) with respect to the following sites:

Site	Address
總公司 (HQ)	19F, 20F-6 & 20F-7., No.201, Sec. 2, Wenxin Rd., Xitun Dist. Taichung City 40759 Taiwan (R.O.C.) 台灣台中市西屯區文心路二段 201 號 19 樓及 20 樓之 6-7
矽品(中科)工務所 (SPIL-Zhong Ke) Engineering Office	No. 2-1, Ln. 376, Keya Rd., Daya Dist., Taichung City 428205, Taiwan (R.O.C.) 428205 台中市大雅區科雅路 376 巷 2-1 號
高雄國巨工務所 (Kaohsiung YAGEO) Engineering Office	No. 35, Huadong Rd., Daliao Dist., Kaohsiung City 831134, Taiwan (R.O.C.) 831134 高雄市大寮區華東路 35 號



## APPENDIX B

*The Reporting Boundary of ACTER CO., LTD. Greenhouse Gas Inventory Management Report (2022)*

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from mobile combustion source- official car gasoline, 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.
Indirect GHG emissions from transportation	-Business travel -Employee commuting-
Indirect GHG emissions from products used by the Organization	-Product purchased-the GHG emitted related to the production of purchased energy (electricity and oil), but not included in Categories 1 and 2. -Disposal of solid and liquid waste-the GHG emitted related to waste disposal.
Indirect GHG emissions associated with the use of products from the Organization	Not significant, Not reported

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by ACTER CO., LTD. own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

## APPENDIX C

*For direct emissions and removals, quantified separately for each GHG as below, in tonnes of CO<sub>2</sub>-e:*

CO <sub>2</sub>	CH <sub>4</sub>	N <sub>2</sub> O	HFCs	PFCs	SF <sub>6</sub>	NF <sub>3</sub>	Total
62.5066	1.7801	1.9656	1.5792	0.0000	0.0000	0.0000	67.8315
92.15%	2.62%	2.90%	2.33%	0.00%	0.00%	0.00%	100.00%