

Independent Verification Opinion

Verification Opinion No.:
C675852-2023-AG-TWN-DNV

Issued Place:
Taipei

Issued Date:
22 May, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2023) 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 (2023) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the area: 19F, 20F-1, 20F-6 & 20F-7., No.201, Sec. 2, Wenxin Rd., Xitun Dist. Taichung City 40759 Taiwan

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. The further descriptions for the Reporting Boundary listed in Appendix A.

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

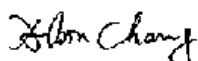
Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on March 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 agreed-upon procedures, AUP, defined in Inventory Report.

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

Arbin Chang
GHG Verifier



Place and date:
Taipei, 22 May, 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	75.9532
1.2	Mobile emissions	71.7753
1.4	Fugitive emissions	4.1779
Category 2	Indirect GHG emissions from imported energy	91.8240
2.1	Indirect emissions from imported electricity	91.8240
Category 3	Indirect GHG emissions from transportation	303.9383-
3.3	Emissions from employee commuting	39.4138 -
3.5	Emissions from business travel	264.5245
Category 4	Indirect GHG emissions from products used by an organization	41.7298
4.1	Purchased goods and services (including purchased energy)	36.4370
4.3	Emissions from the disposal of solid and liquid waste	5.2928
Total		513.445

(The Imported Energy Indirect Emissions was calculated based on 2022 electricity emission factor of 0.495 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 to Verification Opinion No. C675852-2023-AG-TWN-DNV

APPENDIX A

The organization boundary of report:

site	Address
HQ	19F, 20F-1,20F-6 & 20F-7., No.201, Sec. 2, Wenxin Rd., Xitun Dist. Taichung City 40759 Taiwan (R.O.C.)
(Kaohsiung Operations Office	No. 99-3, Guopi Rd., Fengshan Dist., Kaohsiung City, Taiwan (R.O.C.)
SPIL- CTSP Engineering Office	No. 2-1, Ln. 376, Keya Rd., Daya Dist., Taichung City 428205, Taiwan (R.O.C.)
G 5 Project Office	No. 13, Qingbin Road, Xixiang, Changhua County (Room 9)

APPENDIX B

The Reporting Boundary of ACTER 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	3.3 Employee commuting	-Distance of transportation from Home-
	3.5. Business trave	- Bill and invoice from Employee for Business trave
Category 4	4.1 Purchase Fuel and Eney Emission (Indirect emissions not included. in Cat.1 & Cat.2)	-Bill and invoice from suppliers
	4.3 Waste treatment and transportation	-Weights of solid and liquid wastes from contractors contract and bills - Distance of transportation from sites to treatment sites
Category 5*	Indirect GHG emissions associated with the use of products from the organization	Not Singnificant Emissions
Category 6*	Indirect GHG emissions from other sources	Not Singnificant Emissions

NOTE: Category 5 & Category 6 were evaluated as Not Significant Emissions base on ACTER 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)	68.8966	3.9702	2.1840	0.9024	0.0000	0.0000	0.0000	75.9532
Proportion (%)	90.71%	5.23%	2.88%	1.19%	0.00%	0.00%	0.00%	100.00%