

Report no. : (TH24-388 / Version 1)

Greenhouse Gas Verification Report Opinion
THGHG24388-00

Verification Scope: DEHWA CONSTRUCTION CO., LTD.
3-2、4-1、5、8F., No. 81, Sec. 2, Chengde Rd., Datong Dist., Taipei City 103, Taiwan (R.O.C.)
☒ The information of other sites are listed on the subsequent page.

Verification Criteria: ISO 14064-1 : 2018

Verification Objectives : According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : January 1, 2023 to December 31, 2023 (The data is historical data)

Verification Data :

Direct GHG emissions (category 1):	13.7047	tons CO ₂ e
Energy indirect GHG emissions (category 2):	296.2299	tons CO ₂ e
Indirect GHG emissions (category 3~6):	19,341.5653	tons CO ₂ e

Global Warming Potential (GWP) : refer to IPCC 2021 Year, the 6th assessment report

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory report (version :	1	; Date :	10 31, 2024)
GHG Inventory (version :	1	; Date :	10 31, 2024)

Materiality : 5% (category 1 and category 2)

Type of Opinion : ☒ unqualified ☐ qualified (see the subsequent page) ☐ disclaim the issuance

Verification Conclusion: Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by both parties.
Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Date of Issuance: 11 27, 2024

APPROVED BY

Patrick Ni
Director for Certification
ON BEHALF OF
AFNOR ASIA

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The Geographical Location of Multiple Sites :

HQ/Construction Site	Address
Headquarters Office	3-2、4-1、5、8F., No. 81, Sec. 2, Chengde Rd., Datong Dist., Taipei City 103, Taiwan (R.O.C.)
CS No.126	No.471、471-1、472、472-1、498-1 Land serial. 2th Subsection, Xinmin Section, Beitou Dist., Taipei City 112, Taiwan (R.O.C.)
CS No,133	No. 0838-0001、0839-0000、0840-0000、0841-0000、0842-0000、0842-0001 Land serial, 3th Subsection, Wenlin Section, Beitou Dist., Taipei City 112, Taiwan (R.O.C.)
CS No,135	No. 48-1、48-2、49、50 Land serial, XingDu Section, Banqiao Dist., New Taipei City 220, Taiwan (R.O.C.)
CS No,140	No. 723、725 Land serial, 2th Subsection, Yucheng Section, Nangang Dist., Taipei City 115, Taiwan (R.O.C.)

Emissions Data for Each Category :

Category	Description of content	GHG emissions (tons CO ₂ e)	Note
(Category 1) Direct GHG emissions	Mobile emissions Fugitive emissions	13.7047	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	296.2299	Location-based
(Category 3) Indirect GHG emissions from transportation	Upstream transport and distribution Employee transport emissions	305.0343	
(Category 4) Indirect GHG emissions from products used by organization	Purchased goods Fuel and energy Waste treatment	19,036.5310	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass burning emission : 0.0000 tons CO₂e

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Data for Multiple Sites :

Emission unit: tons CO₂e

HQ/Construction Site	Direct GHG emissions (Category 1)	Indirect GHG emissions from energy (Category 2)	Indirect GHG emissions (Category 3~6)
Headquarters Office	9.7529	31.5434	35.5782
CS-No.126	0.3620	165.0520	506.7719
CS-No.133	0.6769	18.2484	2,078.8676
CS-No.135	1.8499	56.4204	5,287.9831
CS-No.140	1.0631	24.9657	11,432.3645

Other Related Verification Information

Organization boundaries :	Operational control
GHG type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of intended use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria for significance of indirect emissions :	<ul style="list-style-type: none"> - Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Purchased power factor:	Refer to the 2023 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on April 26, 2024.
Data sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Carbon Footprint Information Platform.
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	No
Others :	No
Verification date :	10 21-22, 2024 10 31, 2024
Report date :	11 03, 2024

104-2011/09



Certificate

Certificat

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Verification team and technical review

Lead Verifier :

Fu, Ai-Hou

Signature:

Ai-Hou, Fu

Verifier :

Yih-Shiun Shih

Signature:

Yih-Shiun Shih

Independent review :

Nancy Chen

Signature:

Nancy Chen

Verification processes

AFNOR is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.