

# OPINION

Greenhouse Gases Verification Opinion ISO 14064-1: 2018

Gives to

APCB INC.

Office Address

No. 6, Lane 84, Chun Ying St., Shu Lin District, New Taipei City, Taiwan, Republic of China

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019. (detailed information please refer to next page)

Report Year : 2024

**Greenhouse Gases** 

Direct Emissions 199.2530 CO2-e Tonnes/ year

Energy Indirect 9,712.3304 CO2-e Tonnes/ year

Emissions(Category2)

Other Indirect Emissions 2,283.1951 CO2-e Tonnes/ year

(Category3-6)

Sum : 12,194.7785 CO2-e Tonnes/ year

Materiality : 5%

Reasonable Assurance : Direct and Energy Indirect Emissions

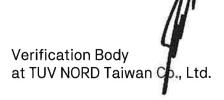
Limited Assurance : Category3-6

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TUV NORD Taiwan Co., Ltd. Room A1, 9F, No.333, Sec.2, Tun Hua S. Rd. Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization



# OPINION

## Appendix to Opinion No. GHG-252349094

ISO 14064-1: 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with APCB Inc.(hereinafter referred to as "APCB"), No. 6, Lane 84, Chun Ying St., Shu Lin District, New Taipei City, Taiwan, Republic of Chinafor the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 2024-01-01 to 2024-12-31.

#### Roles and responsibilities

The management of APCB is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2024.

#### **Level of Assurance**

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

#### Scope

Verification of GHG emissions within the organization's boundary and is based on ISO 14064-3:2019. Location/Boundary of the activities:

Company	Address	
A DOD In a	No. 6, Lane 84, Chun Ying St., Shu Lin District, New Taipei City, Taiwan, Republic of China	
APCB Inc.	No. 2, Lane 36, Guang Wu Street, Shu-Lin District, New Taipei City, Taiwan, Republic of China	

- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 2025-04-18 to 2025-05-08.



The GHG emissions are described as below:

GHG emissions categorization		Description	GHG emission
			(tonnes of CO2e per year)
Direct Emissions/ Category 1		Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization.	199.2530
Energy Indirect Emissions	Category 2	Indirect GHG emissions from imported energy	9,712.3304
Indirect Emissions	Category 3	Indirect GHG emissions from transportation	219.1395
	Category 4	Indirect GHG emissions from products used by an organization	2,064.0555
	Category 5	Indirect GHG emissions associated with the use of products from the organization	Undisclosed
	Category 6	Other sources	Undisclosed
Direct Emissions and Indirect Emissions		12,194.7785	

The GHG emissions categorization are based on Annex B of ISO14064-1:2018. Intended User of Verification Opinion: Organizations use for their own reference.

### Confidentiality

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

### **Avoidance of Conflict of Interest**

The reports was verified with fairness and honestly.

#### **Verifiers Group**

According as the above opinion were judgement by TUV NORD.

Verification Body at TUV NORD Taiwan Co., Ltd. TUV NORD Taiwan Co., Ltd. Room A1, 9F, No.333, Sec. 2, Tun Hua S. Rd. Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

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