



# Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2019 of

**TCI Co., Ltd.**

**S5 Functional Drink Factory,**

**S9 Functional Food Factory**

**and S11 Eco Facial Mask Factory**

No.12, Shennong Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C)  
No.21, Nongke Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C)



has been verified in accordance with ISO 14064-3:2006 as meeting the requirements of

**ISO 14064-1:2006**

Direct emissions

**3,800.8720** tonnes of CO<sub>2</sub>e

Energy indirect emissions

**8,021.1274** tonnes of CO<sub>2</sub>e

Direct emissions and energy indirect emissions

**11,821.999** tonnes of CO<sub>2</sub>e

Authorized by

David Huang

Senior Director

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Version 1

TGP56A-15-1 2003

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SGS has been contracted by TCI Co., Ltd. (hereinafter referred to as "TCI"), 8F, No. 187, Kang Chien Rd., Nei Hu Dist., Taipei 11494, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

### **ISO 14064-3: 2006**

as provided by TCI Co., Ltd. S5 Functional Drink Factory, S9 Functional Food Factory and S11 Eco Facial Mask Factory (hereinafter referred to as "TCI S5 & S9 Factory and S11 Factory"), No.12, Shennong Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.) and No.21, Nongke Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2019 to 31 December 2019.

### **Roles and responsibilities**

The management of TCI S5 & S9 Factory and S11 Factory 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.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2019 to 31 December 2019.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2006, ISO 14064-3:2006 in the period 01 September 2020 to 11 September 2020. The verification was based on the verification scope, objectives and criteria as agreed between TCI and SGS on 07 July 2020.

### **Level of Assurance**

The level of assurance agreed is that of reasonable assurance.

### **Scope**

TCI has commissioned an independent verification by SGS Taiwan of reported GHG emissions of TCI S5 & S9 Factory and S11 Factory arising from the design and manufacture of health supplements and beauty care products activities, to establish conformance with ISO 14064:2006 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for TCI S5 & S9 Factory and S11 Factory in year 2019.
- Location/boundary of the activities:
  - TCI S5 & S9 Factory: No.12, Shennong Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.)
  - TCI S11 Factory: No.21, Nongke Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.)
- Physical infrastructure, activities, technologies and processes of the organization: The design and manufacture of health supplements and beauty care products.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by TCI S5 & S9 and S11 Factories
- 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 2007 AR4 GWP values are applied in this inventory.
- Electricity emission factor: 0.509 kgCO<sub>2</sub>e/kwh  
(Announced by Bureau of Energy, Ministry of Economic Affairs in 2020)
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2019 to 31 December 2019
- The version of inventory sheet: 18 September 2020
- The version of GHG assertion: 18 September 2020
- Intended user of the verification statement: Private

### Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

### Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2006.

**Materiality**

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

**Conclusion**

TCI S5 & S9 Factory and S11 Factory provided the GHG assertion based on the requirements of ISO14064-1: 2006. The GHG information for the period 01 January 2019 to 31 December 2019 disclosing emissions of 11,821.999 metric tonnes of CO<sub>2</sub> equivalent and 0.0000 metric tonnes of direct CO<sub>2</sub> emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each site is described as below:

Unit: tonnes of CO<sub>2</sub>e

Site	Direct emissions	Energy indirect emissions	Direct emissions and energy indirect emissions
TCI S5 & S9 Factory	3,604.0631	7,178.5012	10,782.564
TCI S11 Factory	196.8089	842.6262	1,039.435

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the period 01 January 2019 to 31 December 2019 are fairly stated.

We conducted our verification with regard to the GHG assertion of TCI S5 & S9 Factory and S11 Factory which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and

- is prepared in accordance with ISO14064-1:2006 on GHG quantification, monitoring and reporting.

### Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

### Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of TCI S5 & S9 Factory and S11 Factory as a whole.

### Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2019 of clients.

Lead Verifier:

*Kyle Lu.*

Verifier:

*Steven Yen*

*James Hsiao*

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at [http://www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm). The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at TCI Co., Ltd. S5 Functional Drink Factory, S9 Functional Food Factory and S11 Eco Facial Mask Factory, No.12, Shennong Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.) and No.21, Nongke Rd., Changzhi Township, Pingtung County 90846, Taiwan (R.O.C.). This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.