



# Certificate

Certificat

Report no. : (TH-08-218 / version 1)

## Greenhouse Gas Verification Report Opinion

### THGHG08218-00

**Verification Scope:** (1) TCI (TAIWAN) PABP BRANCH (S5, S9, S12)  
 TCI Co., Ltd - BioCosme PABP BRANCH (S11)  
 (2) No.12,Shennong Rd.,Changzhi Township,Pingtung County 90846,Taiwan(R.O.C.)/  
 Factory  
 No. 21, Nongke Rd., Changzhi Township, Pingtung County 90846,Taiwan(R.O.C.)/  
 Factory  
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 :** 2023/01/01 to 2023/12/31(The data being viewed is historical)

<b>Verification Data :</b>	Direct GHG emissions (category 1):	3,645.5619	tons CO2e
	Energy indirect GHG emissions (category 2):	9,669.2300	tons CO2e
	Indirect GHG emissions (category 3~6):	5,297.7600	tons CO2e

**Global Warming Potential (GWP) :** refer to IPCC 2013 Year, the 5 assessment report

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

GHG Inventory report (version :	2	; Date :	March 22, 2024	)
GHG Inventory (version :	2	; Date :	March 22, 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:** JUN 25, 2024

104-2011/09



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APPROVED BY

Patrick NI  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

### Emissions Data for Each Category :

Category	Description of content	GHG emissions (tons CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	Stationary emissions, Mobile emissions, Fugitive emissions	3,645.5619	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	9,669.2300	local standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting Business travel	2,555.5900	
(Category 4) Indirect GHG emissions from products used by organization	Purchase of goods	2,742.1737	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	--	
(Category 6) Indirect GHG emissions from other sources	NS	--	

Biomass burning emission : 0.0000 tons CO<sub>2</sub>e



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### Other Related Verification Information

Organization boundaries: :	operational control
GHG type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
Purpose of intended use:	Understanding voluntarily the status of GHG emissions as a basis for developing 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 :	- 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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No - Others :
Purchased power factor:	Refer to the 2022 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on June 21, 2023
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 <input type="checkbox"/> others :
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	NO
Others :	NO
Verification date :	March 11-12, 2024 March 22, 2024
Report date :	April 12, 2024

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## Verification team and technical review

Lead Verifier : Wen-Chin Tsai

簽名 : Wen-Chin Tsai

Verifier : Kuo-ping Chiao

簽名 : Kuo-ping Chiao

Han-Lin Chiu

Han-Lin Chiu

Independent review : Yi-Ching Chen

簽名 : Yi-Ching 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.