



# Certificate

Certificat

Report no. : (TH23-048 / version 1)

## Greenhouse Gas Verification Report Opinion THGHG23048-00

Verification Scope: NIETZSCHE ENTERPRISE CO., LTD.  
(Factory) 4F., No. 560, Sec. 2, Zhongshan Rd., Zhonghe Dist., New Taipei City 235008, Taiwan (R.O.C.)

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 : 2022/01/01~2022/12/31

Verification Data :	Direct GHG emissions (category 1):	18.5329 tons CO2e
	Energy indirect GHG emissions (category 2):	32.2825 tons CO2e
	Indirect GHG emissions (category 3~6):	7.5845 tons CO2e

Global Warming Potential (GWP) : refer to IPCC 2021 Year, the Sixth Assessment Report.

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

GHG Inventory report (version : 1 ; Date : 2023/03/17 )

GHG Inventory (version : 1 ; Date : 2023/03/17 )

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: 2023/3/25



Signature of the representative : \_\_\_\_\_ Job position : President

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**Emissions Data for Each Category :**

Category	Description of content	GHG emissions (tons CO <sub>2e</sub> )	Note
(Category 1) Direct GHG emissions	Mobile combustion sources, fugitive emission sources	18.5329	
(Category 2) Indirect GHG emissions from imported energy	Electricity	32.2825	
(Category 3) Indirect GHG emissions from transportation	Employee commuting (locomotive) Business travel (high-speed rail, taxi)	0.3044	
(Category 4) Indirect GHG emissions from products used by organization	Purchase of goods (vehicle fuel, upstream electricity, tap water)	7.2801	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS		
(Category 6) Indirect GHG emissions from other sources	NA		

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





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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:	<ol style="list-style-type: none"> <li>1. Display the organization's GHG inventory results.</li> <li>2. Properly record the organization's GHG emission inventory to facilitate future verification and verification needs, and to respond to future domestic or international emissions credit transactions that may be involved in the evidence.</li> <li>3. Meet the requirements of customers and include the emissions in Category 1 and Category 2.</li> </ol> (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"> <li>- Identified stakeholder requirements: <input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</li> <li>- Identified regulation requirements : <input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</li> <li>- Identified magnitude of emissions : <input checked="" type="checkbox"/>Yes <input type="checkbox"/>No</li> <li>- Others : NA</li> </ul>
Purchased power factor:	Refer to the 2021 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 2022/07/22
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 Calculation Platform, Taiwan EPA and Carbon Footprint Coefficient of Taiwan High Speed Rail Transportation Services. <input type="checkbox"/> others :
Verification method:	<input checked="" type="checkbox"/> On-site
Qualified opinion :	No
Others :	No
Verification date :	2023/02/22 (document review) 2023/03/06,07&15 (on-site)
Report date :	2023/03/21



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## Verification team and technical review

Lead Verifier : 曾詩婷

Signature :

Independent review : 蔡文欽

Signature :

## 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.