查證意見書

意見書編碼.:
C667386-2022-AP-TWN-DNV

發出日期:
113 年 04 月 16 日

茲就下列組織之溫室氣體盤查管理報告書(111 年度)的盤查過程，意見查驗結果如下

宜新實業股份有限公司

查證範圍

立恩威國際驗證股份有限公司(DNV)承接宜新實業股份有限公司(下稱"該組織")之委託，對該組織陳述於 111 年溫室氣體盤查管理報告書(下稱"該報告")中之溫室氣體主張進行查驗，查驗範圍設定為該報告所涵蓋之四個場址報告邊界，並列表於意見書附錄中。

查驗準則與溫室氣體方案

本查驗係依照 ISO 14064-1:2018 標準、以及一般公認涉及溫室氣體排放鑑別、計算、監測與報告等過程一致性之目的所引述的各項準則進行。
本查驗之執行過程與 ISO 14066:2011、ISO 14065:2020 與 ISO 14064-3:2019 等標準之要求一致。

查驗意見

依據前述所鑑別的各項查驗準則進行查驗，DNV 合理確信於 112 年 11 月 13 日提出之該報告(1.1 版)中，所陳述之各項溫室氣體主張並無實質性差異。

林建佑
溫室氣體查驗員

發出地點與日期:
台北, 113 年 04 月 16 日

代表簽發辦公室:
立恩威國際驗證股份有限公司
新北市板橋區文化路二段 293 號 29 樓

管理代表

意見書補充內容

過程與方法

DNV 對該報告執行認為必要之審查程序與隨之進行的各階段訪談，基於所獲知之必要佐證，DNV 相信此項審查工作可對所表示之溫室氣體主張提供合理之依據，該報告符合 ISO 14064-1:2018 之各項要求事項。

溫室氣體排放量的量化過程

該報告的盤查期間涵蓋自 111 年 1 月 1 日至 111 年 12 月 31 日，DNV 合理確信該報告中各項量化過程的結果為真實、透明且可供量測。

查驗過程的組織邊界

☐財務控制權 ☒營運控制權 ☐股權持分

查驗溫室氣體類型

☒CO_2 ☒CH_4 ☒N_2O ☒HFCs ☒PFCs ☒SF_6 ☒NF_3

宜新實業股份有限公司於 111 年度溫室氣體盤查管理報告書所提出各場址之溫室氣體主張經查證並列表於附錄中。

其中類別二間接排放量係依據經濟部能源署 112 年 06 月 21 日公告 111 年度電力排碳係數 0.495 公斤 CO2e/度,組織選擇且正確引用 IPCC AR6 (引用 2023 年 2 月 17 日於 IPCC 官方網站中下載之「IPCC AR6 Chapter 07 Supplementary Material」內) 所界定之全球暖化潛勢 (the Global Warming Potential, GWP)。

查驗結果

☒ 不含保留意見之查驗 ☐ 含保留意見之查驗 ☐ 無法查驗

附錄

宜新實業股份有限公司於 111 年度溫室氣體盤查管理報告書涵蓋範圍

範圍	地址
台北總公司	台北市內湖區瑞光路 266 號 11 樓
彰化工廠	彰化縣花壇鄉中山路一段 91 之 1 號
宿舍	彰化縣大村鄉村上村中正東路 37 號、39 號

宜新實業股份有限公司於111年度溫室氣體盤查管理報告書所提出各場址之溫室氣體陳述:

排放類別	排放量(噸 CO_2e)
類別一-直接排放	120.5819
類別二-輸入能源之間接溫室氣體排放	19,950.5638
類別三-運輸造成之間接溫室氣體排放 -廢棄物運輸 (由組織至處理場)之排放	0.9323
類別四-組織使用產品造成之間接溫室氣體排放 -購買燃料（柴油、車用汽油和天然氣）、自來水和電力的上游排放。 -處置固體與液體廢棄物	3,953.2014

Independent Assurance Opinion

Verification Opinion No.:
C667384-2022-AG-TWN-DNV

Issued date:
16 April, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2022) of

Yi Shin Textile Industrial Co., Ltd.

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by Yi Shin Textile Industrial Co., Ltd. ('the Organization') to perform a verification of the greenhouse gas Opinions of Greenhouse Gas Inventory Management Report (2022) (hereafter the "Inventory Report") in Taiwan, ROC with respect to the sites listed in Appendix A.
The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme
The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting.
The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion
It is DNV's opinion that the Inventory Report (2022), which was published on November 13, 2023 (Ver. 1.1), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2022) were verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified and tested using agreed-upon procedures, AUP, defined in Inventory Report.

Also, the GHG information as stated in Appendix B and C has been verified during the process.

Chien-Yu Lin
GHG Verifier

Chien Yu Lin

Place and date:
Taipei, 16 April, 2024

For the issuing office:
DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan

Management Representative

Supplement to Opinion

Process and Methodology
The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission
The Inventory Report covering the period 1st January, 2022 to 31st December, 2022, it is DNV's opinion that 100% GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification
☐Financial Management Control ☒Operational Management Control ☐Equity Share

GHGs Verified
☒CO_2 ☒CH_4 ☒N_2O ☒HFCs ☒PFCs ☒SF_6 ☒NF_3

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category	Direct and indirect GHG emissions categorization*	Emissions and removals verified, (tonnes CO2-e)
1	Direct emissions and removals**	120.5819
2	Indirect GHG emissions from imported energy	19,950.5638
3	Indirect GHG emissions from transportation	0.9323
4	Indirect GHG emissions from products used by the Organization	3,953.2014
5	Indirect GHG emissions associated with the use of products from the Organization	Not Reported

*: Unless other indicated, the Indirect Emissions was calculated based on 2022 electricity emission factor of 0.495 kg CO2-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (According to the GWP-100 value in "IPCC AR6 Chapter 07 Supplementary Material" downloaded from the Official website on February 17, 2023) has been choose and correctly referred by the Organization.
**:the details subcategory of each category could be refer later in the Report.

Verification Opinion
☒ unmodified
☐ modified
☐ adverse

Appendix to Verification Opinion No.:C667384-2022-AG-TWN-DNV

APPENDIX A

The greenhouse gas Opinions of Yi Shin Textile Industrial Co., Ltd. Greenhouse Gas Inventory Management Report (2022) with respect to the following sites:

Site	Address
Yi Shin Textile Industrial Co., Ltd. HEAD QUARTER	11F., No. 266, Ruiguang Rd., Neihu Dist., Taipei, Taiwan
Yi Shin Textile Industrial Co., Ltd. CHANGHUA FACTORY	No. 91-1, Sec. 1, Zhongshan Rd., Huatan Township, Changhua, Taiwan
Yi Shin Textile Industrial Co., Ltd. STAFF DORM	No. 37 & 39, Zhongzheng E. Rd., Dacun Township, Changhua, Taiwan

APPENDIX B

The Reporting Boundary of Yi Shin Textile Industrial Co., Ltd. Greenhouse Gas Inventory Management Report (2022)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from fuel consumption, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization.
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.
Indirect GHG emissions from transportation	-Downstream transport and distribution- Transportation of solid waste-the GHG emitted related to waste.
Indirect GHG emissions from products used by the Organization	-Upstream emissions of purchased fuels (Diesel Oil, Motor Gasoline and Natural Gas), tap water and electricity -Disposal or treatment of waste.

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by Yi Shin Textile Industrial Co., Ltd.'s own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

APPENDIX C

For direct emissions and removals, quantified separately for each GHG as below, in tonnes of CO2-e:

CO_2	CH_4	N_2O	HFCs	PFCs	SF_6	NF_3	TOTAL
57.5613	17.1864	0.8190	45.0152	0.0000	0.0000	0.0000	120.5819
47.74%	14.25%	0.68%	37.33%	0.00%	0.00%	0.00%	100 %