
VERIFICATION OF

YI SHIN TEXTILE INDUSTRIAL CO., LTD.

GHG EMISSION INVENTORY REPORT (2022)

TAIWAN, ROC

REPORT No.:

C667384-2022-AG-TWN-DNV

C667386-2022-AP-TWN-DNV

DNV BUSINESS ASSURANCE

Date of first issue: 2024/03/12	Project No.: PRJN-495981
Approved by:	Organisational unit: DNV Taiwan
Client: Yi Shin Textile Industrial Co., Ltd.	Client ref.: Mandy 顏慧芯 小姐

Reporter Name: Yi Shin Textile Industrial Co., Ltd.

Country: Taiwan, ROC

Organizational Boundary of Verification:

Financial Management Control Operational Management Control Equity Share

Baseline Year (if specified): 2021

Reporting Period of Emission Report Verified: Jan. 1, 2022 to Dec. 31, 2022

Category 1(Scope 1): Direct GHG emissions and removals: 120.5819 Tonnes CO2-e

Category 2(Scope 2): Indirect GHG emissions from imported energy: 19,950.5638 Tonnes CO2-e

Category 3(Scope 3): Indirect GHG emissions from transportation: 0.9323 Tonnes CO2-e

Category 4(Scope 3): Indirect GHG emissions from products used by an organization:
3,953.2014 Tonnes CO2-e

Category 5(Scope 3): Indirect GHG emissions associated with the use of products from the organization: Not significant

Total greenhouse gas emissions and removals verified in this verification: 24,025.279 Tonnes CO2-e

Standards Used to Verify Emissions:

ISO 14064 Series : ISO 14064-1:2018;

Other Requirements :

Verification Opinion:

unmodified

modified

adverse

Report No.: C667384-2022-AG-TWN-DNV C667386-2022-AP-TWN-DNV	Date of this revision: 2023/11/13	Rev. No. 1.1
Report title: Yi Shin Textile Industrial Co., Ltd. GHG emission inventory report		
Verification Team: Chien-Yu Lin - Team Leader Dr. Chun-Nan Lin - Verifier Yu Chun Chen - Verifier		
Internal review by:		

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Verification Checklist and List of Nonconformities, Corrective Action and Follow-ups

1 EXECUTIVE SUMMARY – VERIFICATION OPINION

Objective

DNV has engaged by Yi Shin Textile Industrial Co., Ltd. to conducted verification activities in compliance with ISO 14064-1: 2018. DNV provides assurance that Yi Shin Textile Industrial Co., Ltd. reported greenhouse gas emissions from Jan. 1, 2022 through Dec. 31, 2022 are verifiable and meet the requirements of ISO 14064-1: 2018 and intent.

Scope

Reported Year :

Verification of the 2022 Greenhouse Gas Organization Inventory Report

Technical Scope:

Direct and indirect greenhouse gas emissions involved in the Textile industry.

Types of Greenhouse Gases:

7 types of greenhouse gases; including CO₂, CH₄, N₂O, PFCs, HFCs, SF₆ & NF₃

Verified Site:

< 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

Verification performed:

Date of document review was completed (off-site): -

Date of stage 1 on site verification was completed (on-site): 2024-01-30, 3MDs

Date of stage 2 on site verification was completed (off-site): 2024-02-17, 1MDs

Total on-site mandays: 3MDs

Reporter's Organizational Boundaries:

Financial or Operational or Equity Share

Base Year (if applicable): 2021

Emissions and removals of Reporting Year:

The Quantification of GHG emissions and removals in Direct and Indirect Emission Sources classified as ISO 14064-1:2018:

Category	Direct and indirect GHG emissions categorization*	Emissions and removals verified, tonnes CO ₂ -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.

The Quantification of GHG emissions and removals in Direct and Indirect Emission Sources classified as GHG Protocol:

Scope 範疇	Sub-category 分類	Greenhouse Gas, tonnes CO2-e 溫室氣體種類, 噸二氧化碳當量						
		CO2	CH4	N2O	HFCs	PFCs	SF6	NF3
Scope 1 範疇一	直接排放源匯 Direct Emission	57.5613	17.1864	0.8190	45.0152	-	-	-
Scope 2 範疇二	輸入電力 Import electricity	19,950.5638	-	-	-	-	-	-
	輸入能源 Import Energy	-	-	-	-	-	-	-
Scope 3 範疇三	採購商品與服務 Purchased goods and services	-	-	-	-	-	-	-
	資本財 Capital goods	-	-	-	-	-	-	-
	燃料及能源相關之活動 Fuel- and energy-related activities (not included in scope 1 or scope 2)	3,936.9682	-	-	-	-	-	-
	上游運輸和配送 Upstream transportation and distribution	-	-	-	-	-	-	-
	營運產生之廢棄物 Waste generated in operations	-	-	-	-	-	-	-
	商務旅行 Business travel	-	-	-	-	-	-	-
	員工通勤 Employee commuting	-	-	-	-	-	-	-
	上游資產租賃 Upstream leased assets	-	-	-	-	-	-	-
	下游運輸和配送 Downstream transportation and distribution	0.9323	-	-	-	-	-	-
	銷售產品加工. Processing of sold products	-	-	-	-	-	-	-
	銷售產品使用. Use of sold products	-	-	-	-	-	-	-
	產品最終處理 End-of-life treatment of sold products	16.2332	-	-	-	-	-	-
	下游資產租賃. Downstream leased assets	-	-	-	-	-	-	-
	投資. Franchises	-	-	-	-	-	-	-
加盟. Investments	-	-	-	-	-	-	-	
	小計	23,962.2588	17.1864	0.8190	45.0152			
	總計	24,025.279						

*: 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.

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

—、Category. 1 ; Direct emissions (tonnes CO₂-e) :

排放來源 Sources and Removals	溫室氣體排放量(公噸 CO ₂ e/年) GHG emissions (tonnes CO ₂ -e)						
	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃
類別一 Category 1	57.5613	17.1864	0.8190	45.0152	-	-	-
總計 Total	120.5819						

Standards Used to Verify Emissions:

- ISO 14064 Series ISO 14064-1:2018
 Other Requirements :

Verification Statement:

Verification Opinion:

- unmodified
 modified
 adverse

Explain Qualifications:

- Unable to Verify (include reason, e.g., “due to data errors” or “due to non-compliance with the Registry’s reporting requirements): NA

2 INTRODUCTION

2.1 Objective

The verification has been conducted in accordance with ISO 14064-1:2018. As such DNV has undertaken the following procedures that we considered appropriate to be able to provide a high level of assurance:

- Sample testing of source data.
- Confirmation that arithmetical calculations are correct.
- Discussions with relevant personnel in relation to systems, procedures, and controls; and
- Observation and review of relevant documentation.

DNV did not conduct any verification procedures with respect to the emission reduction process and data management system of Yi Shin Textile Industrial Co., Ltd. as a whole. As such, no assurance is provided on emission reduction process and data management system not associated with calculating the Greenhouse Gas Emission Inventory and preparing the GHG Emission Report.

DNV confirms that we are not aware of any actual or perceived conflict of interest in having completed this engagement.

2.2 Scope

DNV Business Assurance (DNV) has been commissioned by Yi Shin Textile Industrial Co., Ltd. (hereafter the “Organization”) to perform a verification of the greenhouse gas assertion of Yi Shin Textile Industrial Co., Ltd. Greenhouse Gas Inventory Management Report (2021) (hereafter the “Inventory Report”) with respect to the sites listed in Chap. 1 scope. The verification has been planned and performed to provide a reasonable assurance in Category 1 & Category 2 emission. The Yi Shin Textile Industrial Co., Ltd. ’s Greenhouse Gas Emission Inventory in the year of 2021 are fairly presented, in all material aspects, in accordance with requirements as defined in the ISO 14064-1:2018.

The scope of indirect emissions was defined by own pre-determined criteria for significance of indirect emissions. Considering the intended use of the GHG inventory, the quantification in the Inventory Report includes indirect emissions from imported energy, upstream emissions from resource and energy purchases (not included in category 2), emissions from transportation and treatment services of industrial waste generated by the organization.

3 METHODOLOGY

The verification consisted of the following procedures:

- Sample testing of source data.
- Confirmation that arithmetical calculations are correct.
- Discussions with relevant personnel in relation to systems, procedures, and controls; and
- Observation and review of relevant documentation.

A Verification Checklist was used during the verification procedures undertaken.

3.1 Interviewed Persons

Name	Job Title
See APPENDIX	

3.2 Document Reviewed

The following table outlines the documents assessed during the verification:

Activity or Emission Source	Document
Identifying Emission Sources	
Emission Source Inventory	<input checked="" type="checkbox"/> Facility Inventory <input checked="" type="checkbox"/> Emission Source Inventory
Identifying Indirect GHG emissions	Category <input checked="" type="checkbox"/> Indirect GHG emissions from imported energy <input checked="" type="checkbox"/> Indirect GHG emissions from transportation. <input checked="" type="checkbox"/> Indirect GHG emissions from products used by the Organization. <input type="checkbox"/> Indirect GHG emissions associated with the use of products from the Organization. <input type="checkbox"/> Indirect GHG emissions from other sources.
Understanding Management Systems and Methodologies	
<ul style="list-style-type: none"> • Responsibilities for Implementing GHG • Management Plan 	<input checked="" type="checkbox"/> Organization Chart <input checked="" type="checkbox"/> Greenhouse Gas Management Plan
Training	<input checked="" type="checkbox"/> Training Manual <input checked="" type="checkbox"/> Procedures Manual
Methodologies	<input checked="" type="checkbox"/> Protocols Used
Verifying Emission Estimates	
Direct Emissions from Mobile Combustion	<input checked="" type="checkbox"/> Fuel Purchase Records <input checked="" type="checkbox"/> Fuel in Stock

Activity or Emission Source	Document
(☒Applicable ☐ Non-applicable)	<input type="checkbox"/> Vehicle Miles Traveled <input checked="" type="checkbox"/> Inventory of Vehicles <input checked="" type="checkbox"/> Emission Factors
Direct Emissions from Stationary Combustion (☒Applicable ☐ Non-applicable)	<input checked="" type="checkbox"/> Monthly Utility Bills <input checked="" type="checkbox"/> Fuel Purchase Records <input checked="" type="checkbox"/> Inventory of Stationary Combustion Facilities <input checked="" type="checkbox"/> Emission Factors
Direct Emissions from Process Activities (☐Applicable ☒ Non-applicable)	<input type="checkbox"/> Raw Material Inputs <input type="checkbox"/> Production Output <input type="checkbox"/> Calculation Methodology <input type="checkbox"/> Emission Factors
Direct Fugitive Emissions: • Refrigeration Systems (☒Applicable ☐ Non-applicable) R-22 no need to report • Natural Gas Pipelines (LPG) (☐Applicable ☒Non-applicable) • Electric Transmission and Distribution (☒Applicable ☐ Non-applicable) • Landfills (☐Applicable ☒Non-applicable)	<input checked="" type="checkbox"/> Refrigerant Purchase Records <input type="checkbox"/> Refrigerant Sales Records <input checked="" type="checkbox"/> Calculation Methodology, <input checked="" type="checkbox"/> Emission Factors <input type="checkbox"/> Gas Throughput Data <input type="checkbox"/> Calculation Methodology <input type="checkbox"/> Emission Factors <input checked="" type="checkbox"/> Sulfur Hexafluoride Purchase Records <input checked="" type="checkbox"/> Calculation Methodology <input type="checkbox"/> Emission Factors <input type="checkbox"/> Waste-in-Place Data <input type="checkbox"/> Waste Landfilled <input type="checkbox"/> Calculation Methodology <input type="checkbox"/> Emission Factors
Indirect Emissions from Imported Energy- Electricity Use (☒Applicable ☐ Non-applicable)	<input checked="" type="checkbox"/> Monthly Electric Utility Bills <input checked="" type="checkbox"/> Emission Factors
Indirect Emissions from Imported Energy- Cogeneration, Imported Steam, District Heating, District Cooling (☐Applicable ☒Non-applicable)	<input type="checkbox"/> Monthly Utility Bills <input type="checkbox"/> Fuel and Efficiency Data from Supplier <input type="checkbox"/> Emission Factors
Indirect Emissions from Transportation-Upstream (☐Applicable ☒ Non-applicable)	<input type="checkbox"/> Distance travelled <input type="checkbox"/> Types of travelled <input type="checkbox"/> Fuel consumed <input type="checkbox"/> Emission Factors
Indirect Emissions from Transportation-Downstream (☐Applicable ☒Non-applicable)	<input type="checkbox"/> Distance travelled <input type="checkbox"/> Types of travelled <input type="checkbox"/> Fuel consumed <input type="checkbox"/> Emission Factors
Indirect Emissions from	<input type="checkbox"/> Distance travelled

Activity or Emission Source	Document
Transportation-Business Travel (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Fuel consumed <input type="checkbox"/> Emission Factors
Indirect Emissions from Transportation-Commuting (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Distance travelled <input type="checkbox"/> Fuel consumed <input type="checkbox"/> Emission Factors
Indirect Emissions from Transportation-Customer and Visitor (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Distance travelled <input type="checkbox"/> Fuel consumed <input type="checkbox"/> Emission Factors
Indirect GHG emissions from products used by the Organization-Sector Product Purchased (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product purchased from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Fuel consumed <input type="checkbox"/> Emission Factors
Indirect GHG emissions from products used by the Organization-Energy Product Purchased (<input checked="" type="checkbox"/> Applicable <input type="checkbox"/> Non-applicable)	<input checked="" type="checkbox"/> Quantity of electricity and energy purchased from bill <input checked="" type="checkbox"/> Distance travelled <input checked="" type="checkbox"/> Fuel consumed <input checked="" type="checkbox"/> Emission Factors
Indirect GHG emissions from products used by the Organization-Capital Good Purchased (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product purchased from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Capital goods purchased list <input type="checkbox"/> Emission Factors
Indirect GHG emissions from products used by the Organization-Waste Treatment (<input checked="" type="checkbox"/> Applicable <input type="checkbox"/> Non-applicable)	<input checked="" type="checkbox"/> Quantity of waste transported from bill <input checked="" type="checkbox"/> Distance travelled <input checked="" type="checkbox"/> Emission Factors
Indirect GHG emissions from products used by the Organization-Assets usage (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Quantity of electricity and energy purchased from bill <input type="checkbox"/> Emission Factors
Indirect GHG emissions from products used by the Organization-other product/service (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product purchased from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Emission Factors
Indirect GHG emissions associated with the use of products from the Organization-Product usage (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product usage from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Emission Factors
Indirect GHG emissions associated with the use of products from the Organization-downstream Assets Leased (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Quantity of electricity and energy purchased from bill <input type="checkbox"/> Emission Factors
Indirect GHG emissions associated with the use of products from the Organization-End of Life stage of product (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product usage from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Emission Factors

Activity or Emission Source	Document
Indirect GHG emissions associated with the use of products from the Organization-Investment (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product usage from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Emission Factors
Indirect GHG emissions from other sources. (<input type="checkbox"/> Applicable <input checked="" type="checkbox"/> Non-applicable)	<input type="checkbox"/> Weight of product usage from bill <input type="checkbox"/> Distance travelled <input type="checkbox"/> Emission Factors

3.3 Sample Size

The number of sites visited was based on the following table:

Total Sites	Minimum Sample Size
1-3	1
4	2
5-11	3
12-26	6
27-51	8
51-101	12
101-251	15
251-501	20
Over 1,000	2%

Total number of facilities: 3

Total number of facilities visited: 1

3.4 Internal Quality Control

The draft verification report underwent a technical review before being submitted to the reporter. The technical review was performed by an internal peer reviewer qualified in accordance with DNV's qualification scheme for GHG verification.

4 VERIFICATION RESULT AND CHECKLIST

4.1 VERIFICATION RESULT

The verification was performed in three stages:

Document Review:

Date of document review was completed (off-site): -

Purpose of Document Review:-

Stage 1 on Site Verification:

Date of stage 1 on site verification was completed (on-site): 2024-01-30

Purpose of Stage 1 on Site Verification:

Performed sample-based checks of the emissions dataset and consolidation process;
Review of procedures for collection of activity data and emission factor and calculations including direct and indirect GHG emissions source and removal.

Stage 2 on Site Verification:

Date of stage 2 on site verification was completed (off-site): 2024-02-17

Purpose of Stage 2 Verification:

Follow up for those findings raised during Stage 1.

Performed extend sample-based checks of the emissions dataset and consolidation process.

Total mandays implemented for this verification:

-(DR, offsite)+3(S1, on site)+1(S2, off site)

Reporter's Organizational Boundaries:

Financial or Operational or Equity Share

Base Year (if applicable): 2021

For the identification of significant emission source, the organization shall apply and document a process to determine which indirect emissions to include in its GHG inventory. As part of this process, the organization shall define and explain its own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

During the verification, it was found that for the identification of indirect greenhouse gas emission sources from Category 2 to Category 5, the assessment had been carried out with the "Indirect Greenhouse Gas Emission Source Assessment Tool" established by the Organization. The items to be considered include:

- Emission quantity,
- Stakeholder requirements,
- Data available,
- Methodology available.

During the verification, it was found that the tool established has consider the magnitude, level of influence, risk/opportunity, sector-specific guidance, outsourcing,

and employee engagement properly, and hence was deemed to be comply with the criteria.

As the verification result, the indirect GHG emission source identified and quantified by the Organization were listed as below,

The GHG emission source identified, and the quantification result:

Category	Reporting Boundary	Emission (ton CO2-e)
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.	120.5819
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.	19,950.5638
Indirect GHG emissions from transportation	-Downstream transport and distribution- Transportation of solid waste-the GHG emitted related to waste.	0.9323
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.	3,953.2014

During the verification, it is noted that the Organization had assessed the uncertainty associated with the quantification approaches (e.g. data used for quantification and models) and conduct an assessment that determines the uncertainty at the GHG inventory category level in the 5.4 of the Report. The assess methodology, including the quantified and qualitative, and the result addressed in the Report had been verified during the process.

4.2 CHECKLIST

The results of the verification procedures undertaken are set out in the following Verification Checklist. All the non-conformities were described in list of findings.

Verification Checklist	Finding (Yes / No / N/A)	Note
1 Reporting Boundaries		
Is the Reporter's reporting boundary clearly defined?	Yes	
Does the Reporter's reporting boundary reflect its business structure?	Yes	
2 Greenhouse Gas Emissions Sources		
Are all direct and indirect emissions sources from within the Reporter's boundary considered?	Yes	
Is the rule for the identification of indirect emissions sources from others pre-determined and documented properly?	Yes	Refer to the verification findings raised during process.
Does the GHG Emission Inventory consider all of the following nominated greenhouse gases? • Carbon dioxide (CO ₂)	Yes	There is no PFCs, NF3, SF6 emission within the reporting boundary.

Verification Checklist	Finding (Yes / No / N/A)	Note
<ul style="list-style-type: none"> Hydrofluorocarbons (HFCs) Methane (CH₄) Nitrous oxide (N₂O) Perfluorocarbons (PFCs) Sulfur hexafluoride () NF₃ If any of the above are excluded, is this justified?	N/A Yes Yes N/A N/A N/A	
Are the activity levels for each emission source identified and their use clearly justified?	Yes	
Are the activity levels of each emission source supported by appropriate data and records (source data)?	Yes	
Have any activities been outsourced in the current year?	Yes	
Have any mergers, acquisitions, or divestitures occurred during the reporting year? If a baseline has been specified, has it been adjusted accordingly?	No N/A	This is the first year to evaluate GHG emission.
3 Methodology		
Are appropriate calculation methodologies/procedures used to manage /GHG emissions at the source level? Are they appropriate given the uncertainty/risk associated with the emissions?	Yes Yes	Refer to the verification findings raised during process.
Are all emissions that are considered de minimis emissions documented as such?	Yes	The exclude item addressed in the Report clearly.
Are appropriate methods used to manage and implement entity-wide GHG emissions reporting programs?	Yes	
Have the most appropriate emission factors been used?	Yes	The most updated GWP announced was used.
If the reporter uses alternative emission factors, are they documented and explained appropriately?	Yes	
4 Data Calculation		
Have emissions been calculated correctly by multiplying emission factors by activity levels for each emission source?	Yes	Refer to the verification findings raised during process.
Have all emissions been converted into tonnes of CO ₂ -e?	Yes	
Does the sum of these values represent the total emissions for the Reporter?	Yes	
Is the total quantity of emissions appropriate	Yes	

Verification Checklist	Finding (Yes / No / N/A)	Note
relative to the scale and operation of the Reporter?		
Are the current year's reported emissions significantly different from the prior year?	N/A	
If the reporter has more than one facility, is the level of aggregation or disaggregation within the inventory appropriate?	Yes	3 sites.
Has the accumulated change in reported emissions, since the last baseline update? Has the baseline, if any, been recalculated?	N/A	
Are discrepancies between your emissions estimates and the reporter's immaterial?	No	
5 Record Keeping		
Does the Reporter have a documented and effective record keeping policy?	Yes	Documented procedures were established and implemented.
Are processes in place for records to be maintained?	Yes	
Are the record-keeping arrangements operational and effective?	Yes	
Is a clear and transparent audit trail of documents, data and records that support any calculations, assumptions or decisions reached available?	Yes	
Are relevant records maintained for the proper duration?	Yes	
Are all relevant records that support greenhouse gas assertions available to the Verifier?	Yes	
Where data has been transferred or reconciled was this done correctly?	Yes	
6 Management		
Were you able to consult with appropriate operational and management personnel?	Yes	
Were you able to confirm key verification findings and any suggestions for improvement with the Reporter?	Yes	Refer to the verification findings raised during process.
Is someone responsible for managing and reporting GHG emissions? Is that person qualified to do so?	Yes Yes	
Is appropriate training provided to personnel assigned to GHG emissions reporting duties?	Yes	
Are GHG data monitoring instruments been properly maintained and calibrated in according with documented procedures?	N/A	Relevant purchase bills are the major GHG data sources.
Are appropriate documents created to support and/or substantiate activities related to GHG	Yes	

Verification Checklist	Finding (Yes / No / N/A)	Note
emissions reporting activities, and is such documentation retained appropriately?		
Are the mechanisms used to measure and review the effectiveness of GHG emissions reporting programs appropriate for this purpose?	Yes	
7 Offsets		
Are offsets included in the inventory? If yes, please describe the offsets.	N/A	
Have the offsets been approved by any authority?	N/A	
Have the offsets been calculated correctly and converted into tonnes of CO ₂ -e? Please describe the calculation methodology and how it was assessed. Where offsets have not been calculated correctly please assess the materiality of this discrepancy.	N/A	
Has the net total inventory been calculated correctly by subtracting the offsets from the gross total inventory?	N/A	
8 Abatement Actions		
What abatement actions are planned to be taken? Please describe all abatement actions listed	N/A	
Have the abatement actions been implemented?	N/A	

5. VERIFICATION OPINION

It is DNV 's opinion that with reasonable assurance level the greenhouse gas assertion of 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.