



VERIFICATION REPORT

VERIFICATION OF **Yi Shin Textile Industrial Co.,
Ltd.**
GHG emission inventory report

Report No.	C835776-2025-AG-TWN-DNV C835777-2025-AP-TWN-DNV
Inventory Year	2025
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**Report Name**

Verification Report on Yi Shin Textile Industrial Co., Ltd.'s GHG Emission Inventory Report

Project Number

PRJN-495981

Client name: Yi Shin Textile Industrial Co., Ltd.
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1 OBJECTIVE

DNV has conducted verification activities in compliance with Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064 series. DNV provides reasonable assurance for Category 1 and 2, limited assurance for Category 3, 4, that Yi Shin Textile Industrial Co., Ltd. reported greenhouse gas emissions from 1st. Jan. 2025 through 31st. Dec. 2025 are verifiable and meet the requirements of Financial Supervisory Commission Sustainable Development Roadmap Scheme.

- Sustainability information disclosure requirements for Taiwan listed companies
- Internal GHG management
- Meeting clients' requirements
- Others: (請自行填入)

2 SCOPE

Reporter's organizational boundaries:

- Financial Management Control; Operational Management Control; Equity Share

Base year (if specific): 2021

Reported year: 2025

Technical scope: Direct and indirect greenhouse gas emissions involved in the Textile (Man-made Fiber Processing) Industry

Types of greenhouse gases:

- CO₂ CH₄ N₂O HFC_s PFC_s SF₆ NF₃

Reporting boundary and verified sites:

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

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 imported of electricity and energy.
Transportation	Emissions from waste transportation
Products used by organization	Purchased goods and services (including purchased energy and tap water) Emissions of waste and wastewater

3 EMISSION SUMMARY OF REPORTING YEAR 2025

Quantification of emissions (in tonnes CO2e)

The Global Warming Potential (GWP) defined in AR6(2021) has been chosen and correctly referred by the Organization.

Category	Total
1: Direct emissions	203.8089
2: Imported energy indirect emissions*	24,912.4407
3: Indirect GHG emissions from transportation	0.0491
4: Indirect GHG emissions from products used by organization	4,339.1814
5: Indirect GHG emissions associated with the use of products from the organization	-
6: Other Emission Sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2025 electricity emission factor of 0.474 kg CO2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

4 STANDARDS USED DURING VERIFICATION

- Financial Supervisory Commission Sustainable Development Roadmap Scheme
- ISO 14064-1:2018, CNS14064-1:2021
- GHG Protocol
- Others: (請自行填入)
- 參酌 ISO/CNS 17029、14065 及 14064-3



5 LEVEL OF ASSURANCE

- Reasonable Assurance for Cat. 1~2
- Limited Assurance for Cat. 3~4
- Agreed-Upon Procedures

6 MATERIALITY THRESHOLDS OF VERIFICATION: 5%

De minimis threshold: 0.5% for single emission source, and total less than 5%

Significant threshold: 3%

Emissions sources covered:

- Cat. 1: Direct Emissions
- Cat. 2: Imported Energy Indirect Emissions
- Cat. 3: Indirect GHG emissions from transportation
- Cat. 4: Indirect GHG emissions from products used by organization
- Cat. 5: Indirect GHG emissions associated with the use of products from the organization
- Cat. 6: Other Emission Sources

7 TYPE OF OPINION

- unmodified
- modified
- adverse

8 VERIFICATION CONCLUSION

It is DNV's opinion that the Inventory Report (2024), which was published on February 25, 2026 (V1.3), 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) GHG emissions and Indirect GHG emissions from imported energy (Category), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

9 METHODOLOGY

9.1 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.

9.2 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. The items of technical review include: auditor qualification, content of NCNs, audit/sampling plan, audit report, and corrective action needed to be taken.



10 VERIFICATION RESULT

The verification was performed in three stages:

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

Date of stage 1 on site verification was completed (on-site): February 4, 2025

Date of stage 2 on site verification was completed (off-site): February 25, 2025

Total on-site mandays: 3 mandays

GHGs Verified

CO₂ CH₄ N₂O HFC₅ PFC₅ SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Total
1: Direct emissions	96.7158
2: Imported energy indirect emissions*	14733.7138
3: Indirect GHG emissions from transportation	1.0837
<input type="checkbox"/> 3.1 Indirect GHG emissions from upstream transport and distribution for goods	-
<input checked="" type="checkbox"/> 3.2 Indirect GHG emissions from downstream transport and distribution for goods	1.0837
<input type="checkbox"/> 3.3 Indirect GHG emissions from employee commuting	-
<input type="checkbox"/> 3.4 Indirect GHG emissions from client and visitor transport	-
<input type="checkbox"/> 3.5 Indirect GHG emissions from business travel	-
4: Indirect GHG emissions from products used by organization	3071.3250
<input checked="" type="checkbox"/> 4.1 Indirect GHG emissions from purchased goods	3045.2695
<input type="checkbox"/> 4.2 Indirect GHG emissions from capital goods	-
<input checked="" type="checkbox"/> 4.3 Indirect GHG emissions from the disposal of solid and liquid wastes	26.0555

□4.4 Indirect GHG emissions from the use of assets	-
□4.5 Indirect GHG emissions from the use of other services	-
5: Indirect GHG emissions associated with the use of products from the organization	-
□5.1 Indirect GHG emissions or removals from the use stage of the product	-
□5.2 Indirect GHG emissions from downstream leased assets	-
□5.3 Indirect GHG emissions from end-of-life stage of the product	-
□5.4 Indirect GHG emissions from investments	-
6: Other emission sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

11 VERIFICATION OPINION

It is DNV 's opinion that with unmodified verification type the greenhouse gas statement of the Yi Shin Textile Industrial Co., Ltd.'s Inventory Report (2025), which was published on February 25, 2026 (V1.3), is free from material discrepancies in accordance with the verification criteria identified as stated above.

12 ACTIONS AND DECISIONS ON APPEALS

There is no appeal occurred during/after audit.



APPENDIX

- List of findings
- Verification notes