

OPINION

Greenhouse Gases Verification Opinion ISO 14064-1 : 2018

Gives to

COMTREND CORPORATION

Office Address

**3F-1, 10 Lane 609, Chung Hsin Road, Section 5, San Chung Dist,
New Taipei City 241405, Taiwan**

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019. (detailed information please refer to next page)

Report Year	: 2022	
Greenhouse Gases		
Direct Emissions	: 15.5341	CO2-e Tonnes/ year
Energy Indirect Emissions(Category2)	: 312.2440	CO2-e Tonnes/ year
Other Indirect Emissions (Category3-6)	: 37.9100	CO2-e Tonnes/ year
Sum	: 365.688	CO2-e Tonnes/ year
Materiality	: 5%	
Reasonable Assurance	: Direct and Energy Indirect Emissions	
Limited Assurance	: Category3-6	

Opinion No.: GHG-233271028

Version:

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Verification Body
at TUV NORD Taiwan Co., Ltd.

TUV NORD Taiwan Co., Ltd.
Room A1, 9F, No.333, Sec. 2,
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Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

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Appendix to Opinion No. GHG-233271028

ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with Comtrend corporation (hereinafter referred to as "Comtrend"), 3F-1, 10 Lane 609, Chung Hsin Road, Section 5, San Chung Dist, New Taipei City 241405, Taiwan for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 01, 01, 2022 to 31, 12, 2022.

Roles and responsibilities

The management of Comtrend is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2022.

Level of Assurance

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

Scope

Verification of GHG emissions within the organization's boundary and is based on ISO 14064-3:2019.

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 17, 03, 2023 to 29, 03, 2023

The GHG emissions are described as below:

GHG emissions categorization		Description	GHG emission (tonnes of CO _{2e} per year)
Direct Emissions/ Category 1		Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization.	15.5341
Energy Indirect Emissions	Category 2	Indirect GHG emissions from imported energy	312.2440
Indirect Emissions	Category 3	Indirect GHG emissions from transportation	37.9100
	Category 4	Indirect GHG emissions from products used by an organization	Undisclosed
	Category 5	Indirect GHG emissions associated with the use of products from the organization	Undisclosed
	Category 6	Other sources	N/A
Direct Emissions and Indirect Emissions			365.688

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.
Intended User of Verification Opinion: Organizations use for their own reference.

Confidentiality

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

Avoidance of Conflict of Interest

The reports was verified with fairness and honestly.

Verifiers Group

According as the above opinion were judgement by TUV NORD.



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