

溫室氣體查驗聲明書

2022 年溫室氣體排放資訊

大亞(越南)電線電纜股份有限公司

越南同奈省邊和市邊和工業 2 區 1A 路 1 號

經本公司依據 ISO 14064-3:2006 完成查驗並符合下列標準要求



ISO 14064-1:2018

直接溫室氣體排放量

1,031.9873 公噸二氧化碳當量

間接溫室氣體排放量

37,053.9816 公噸二氧化碳當量

直接與間接溫室氣體排放量

38,085.969 公噸二氧化碳當量

簽署人



鮑柏宇

知識與管理事業群副總經理

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台灣檢驗科技股份有限公司

新北市五股區(新北產業園區)五工路 136 之 1 號

t (02) 22993279 f (02)22999453 www.sgs.com



【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界			溫室氣體排放量
類別	內容說明		
直接溫室氣體排放		彙整組織邊界內由組織擁有或控制的溫室氣體。	1,031.9873
間 接 溫 室 氣 體 排 放	輸入能源溫室氣體排放	輸入電力的間接溫室氣體排放	10,233.8433
	運輸溫室氣體排放	原物料運輸、員工通勤產生的間接溫室氣體排放	224.0027
	組織使用產品溫室氣體排放	外購原物料、電力、液化石油氣、柴油、汽油、包材、廢棄物運輸及處置產生的間接溫室氣體排放	26,596.1356
	使用來自於組織產品溫室氣體排放	非顯著	-
	其他來源溫室氣體排放	非顯著	-
直接與間接溫室氣體總排放量			38,085. 969

台灣檢驗科技股份有限公司(以下簡稱SGS)，經與成創永續股份有限公司 (以下簡稱成創)，台南市永康區中華路 12 號 15 樓之 5，達成雙邊協議，針對大亞(越南)電線電纜股份公司 (以下簡稱大亞越南廠)，越南同奈省邊和市邊和工業2區1A 路1號，依據ISO 14064-3:2006之要求執行直接與間接溫室氣體排放量之查驗，溫室氣體排放量涵蓋期間自2022年01月01日至2022年12月31日，查驗聲明內容說明如下：

角色與責任

大亞越南廠管理階層確保組織溫室氣體資訊系統之發展、紀錄維護及文件化程序已符合標準要求，負責評估、決定及報告溫室氣體排放量資訊，並提供支持溫室氣體主張所需之其他資訊給SGS。

SGS秉持第三方查驗單位之準則，依據2023年05月09日 簽訂之雙邊協議、ISO 14064-1:2018、ISO 14064-3:2006要求，於2023年08月04日至2023年08月23日期間執行溫室氣體排放量查驗活動，並根據大亞越南廠適用範圍、目標、準則及溫室氣體排放量涵蓋期間自2022年01月01日至2022年12月31日之查驗結果，提出溫室氣體查驗聲明。

保證等級

SGS依據查驗準則及雙邊協議執行查驗程序，針對大亞越南廠之溫室氣體主張，給予有限保證等級。

查驗範圍

SGS依據與成創之雙邊協議，確認大亞越南廠組織邊界及報告範圍內之人為活動溫室氣體排放量與相關標準要求之符合性，根據ISO 14064-3:2006準則提出上述保證聲明涵蓋內容如下：

- 查驗大亞越南廠之 2022 年溫室氣體排放量
- 包含廠區：

廠區	活動範圍地理位置
大亞越南廠	越南同奈省邊和市邊和工業 2 區 1A 路 1 號

- 溫室氣體排放源資訊來源為大亞越南廠之盤查資訊
- 排放溫室氣體種類：二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)引用 IPCC 2021 第六次評估報告之全球暖化潛勢值

- 排放係數資料庫來源：
 - 直接溫室氣體排放：行政院環保署溫室氣體排放係數管理表 6.0.4
 - 間接溫室氣體排放：
 - 輸入能源之電力引用 IEA Emission Factors 2022 年電力排放係數: 0.6284 公噸二氧化碳當量/千度計算
 - 二級資料庫引用產品碳足跡資訊網、SimaPro 9.5.0.0.
- 溫室氣體排放量資訊涵蓋週期：2022 年 01 月 01 日至 2022 年 12 月 31 日
- 盤查清冊版本次：2023.08.23
- 盤查報告書版本次：2023.08.23
- 查驗聲明之預期使用者：組織自行使用

查驗目標

SGS獨立客觀的取得支持溫室氣體主張揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之項目。

查驗準則

遵守下列相關標準要求執行溫室氣體主張之查驗：

- ISO 14064-1:2018 溫室氣體—第 1 部：組織層級溫室氣體排放與移除之量化及報告附指引之規範

實質性

大亞越南廠定義溫室氣體主張符合性之實質性差異門檻判斷準則為5%，SGS依據此準則確認溫室氣體揭露資訊之遺漏或錯誤程度。

結論

大亞越南廠依據查驗準則要求提出溫室氣體主張，揭露資訊涵蓋期間自2022年01月01日至2022年12月31日，期間溫室氣體排放量為 38,085.969 公噸二氧化碳當量及生質燃燒之二氧化碳排放量為 0.0000 公噸二氧化碳當量。SGS採用風險評估方法為基礎，確保並控管溫室氣體排放資訊揭露風險；規劃及執行查驗流程，包含行前評估、取樣計畫、證據之蒐集，取得查驗聲明需要之資訊、說明及相關佐證，確保揭露之溫室氣體排放量準確性。

【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界		溫室氣體排放量
類別	內容說明	
直接溫室氣體排放		1,031.9873
間 接 溫 室 氣 體 排 放	輸入能源溫室氣體排放	10,233.8433
	運輸溫室氣體排放	224.0027
	組織使用產品溫室氣體排放	26,596.1356
	使用來自於組織產品溫室氣體排放	-
	其他來源溫室氣體排放	-
直接與間接溫室氣體總排放量		38,085. 969

SGS以客觀公正之立場，評估大亞越南廠溫室氣體資訊系統、監督方法及報告程序，溫室氣體排放量涵蓋期間自2022年01月01日至2022年12月31日，依據查驗結果保證其適用範圍、目標及準則之一致性及適切性，提出有限保證之查驗聲明，無保留意見之列舉。

SGS根據自身角色及責任，無證據顯示此溫室氣體主張：

- 係不為實質正確的，且溫室氣體數據與資訊未確實展現，及
- 係未依ISO 14064-1:2018製備溫室氣體量化、監督及報告溫室氣體資訊。

本查驗聲明將視為說明大亞越南廠溫室氣體主張之查驗結果。

保密性聲明

此報告及附件可能包含屬於大亞越南廠之機密資訊，未經大亞越南廠書面同意，其他個人、團體或公司禁止自行複製或發行。

利益衝突迴避聲明

此報告及附件內容完全依照主管機關之標準方法與程序等相關規定，秉持公正、誠實進行查驗作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

所有查證人員瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罰、公務員登載不實偽造公文書及貪污治罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

本公司與受查驗單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查證團隊

上述聲明係查證團隊依據公正之查驗過程，針對大亞越南廠之 2022 年溫室氣體排放量所提出之聲明。

主導查驗員：

陳琪穎

查驗員：

葉凱平

備註：本查驗聲明遵照 SGS 溫室氣體查驗服務條款要求 http://www.sgs.com/terms_and_conditions.htm，聲明書內容由台灣檢驗科技股份有限公司依據溫室氣體主張之查驗結果進行編製，業經客戶同意後發行。本聲明書非用以解除客戶遵守組織章程、全國或者地方法令，以及任何被發佈國際指南章程之責任；客戶與 SGS 彼此為獨立之個體，客戶非受 SGS 約束，在此 SGS 除客戶之外毋須代表其面對其他組織團體。

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of
**TA YA (Viet Nam) ELECTRIC WIRE
 & CABLE Joint Stock Company**

No.1,1A Road,Bien Hoa Industrial Zone II,
 Dong Nai Province,Viet Nam



has been verified in accordance with ISO 14064-3:2006 as
 meeting the requirements of

ISO 14064-1:2018

Direct emissions

1,031.9873 tonnes of CO₂e

Indirect emissions

37,053.9816 tonnes of CO₂e

Direct emissions and indirect emissions

38,085. 969 tonnes of CO₂e

Authorized by



Stephen Pao

Knowledge Deputy General Manager

Date: 06 October 2023

Version 1

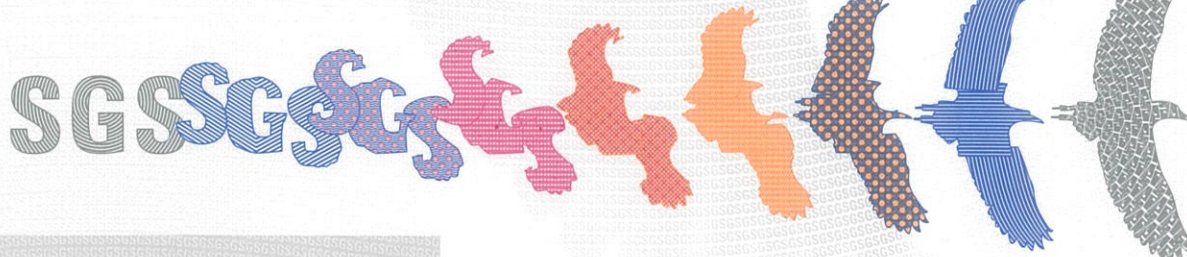
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SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,

New Taipei City 24803, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



Statement TW23/00515GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	1,031.9873
Indirect emissions	Imported energy	10,233.8433
	Transportation	224.0027
	Products used by an organization	26,596.1356
	Associated with the use of products from the organization	-
	Other sources	-
Direct emissions and indirect emissions		38,085. 969

Statement TW23/00515GG, continued

SGS has been contracted by C.C.Sustain ESG Solution Co.,Ltd (hereinafter referred to as "C.C.Sustain "), 15F.-5, No. 12, Zhonghua Rd., Yongkang Dist., Tainan City for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by TA YA (Viet Nam) ELECTRIC WIRE & CABLE Joint Stock Company hereinafter referred to as ("TA YA (Viet Nam)"), No.1,1A Road,Bien Hoa Industrial Zone II, Dong Nai Province,Viet Nam, in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2022 to 31 December 2022.

Roles and responsibilities

The management of TA YA (VIET NAM) 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.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2022 to 31 December 2022.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 04 August 2023 to 23 August 2023. The verification was based on the verification scope, objectives and criteria as agreed between C.C.SUSTAIN and SGS on 09 May 2023.

Level of Assurance

The level of assurance agreed is limited assurance.

Scope

C.C.SUSTAIN has commissioned an independent verification by SGS Taiwan of reported GHG emissions of TA YA (VIET NAM) arising from Manufacture of electric wire and cable activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

Statement TW23/00515GG, continued

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for TA YA (VIET NAM) in year 2022
- Location/boundary of the activities:
 - No.1,1A Road,Bien Hoa Industrial Zone II, Dong Nai Province,Viet Nam .
- Physical infrastructure, activities, technologies and processes of the organization:
 - Manufacture of electric wire and cable
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by TA YA (VIET NAM)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
 - Indirect emissions:
 - Electricity emission factor is 0.6284 kgCO₂e/kwh (by IEA Emission Factors 2022).
 - The secondary database has Carbon Footprint Information Platform SimaPro 9.5.0.0.
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: 2023.08.23
- The version of GHG assertion: 2023.08.23
- Intended user of the verification statement: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018

Statement TW23/00515GG, continued

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

TA YA (VIET NAM) provided the GHG assertion based on the requirements of ISO14064-1: 2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 38,085.969 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a limited level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	1,031.9873
Indirect emissions	Imported energy The indirect GHG emissions is the organization's purchased electricity.	10,233.8433
	Transportation The indirect GHG emissions are the sum of raw materials transportation and employee commuting.	224.0027
	Products used by an organization The indirect GHG emissions are the sum of purchased raw material, electricity, diesel, gasoline, LPG, packaging material and waste treatment.	26,596.1356
	Associated with the use of products from the organization Unquantified	-
	Other sources Unquantified	-
Direct emissions and indirect emissions		38,085.969

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

Statement TW23/00515GG, continued

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a limited level of assurance that the GHG emissions for the period 01 January 2022 to 31 December 2022 are fairly stated.

We conducted our verification with regard to the GHG assertion of TA YA (VIET NAM) which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion, there is no evidence that the presented GHG assertion

- is not materially correct and is not a fair representation of the GHG data and information, and
- has not been prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conducted with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of TA YA (VIET NAM) as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2022 of clients.

Statement TW23/00515GG, continued

Lead Verifier:

Carol Chan

Verifier:

Kai ping Teh

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at TA YA (Viet Nam) ELECTRIC WIRE & CABLE Joint Stock Company, No.1,1A Road,Bien Hoa Industrial Zone II, Dong Nai Province,Viet Nam, This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.