



# Independent assurance statement

Statement No.:  
C568830-2021-AG-TWN-DNV

Issued date:  
19 December, 2022

Page 1 of 2

This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2021) of

## Sunwell Carbon Fiber Composite Corporation

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Sunwell Carbon Fiber Composite Corporation to perform a verification of the greenhouse gas assertion of Greenhouse Gas Inventory Management Report (2021) (hereafter the "Inventory Report") with respect to the sites located at No. 11, Industry South 6 Road, Nantou City, Nantou County 540, Taiwan

The scope of indirect emissions, other than Imported Energy with specified/limited list of sources, was defined by Sunwell Carbon Fiber Composite Corporation's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory:

Category	Subcategory	Boundary
Indirect GHG emissions from transportation	Emissions from downstream transport for goods	Transportation of products
Indirect GHG emissions from products used by organization	Emissions from purchased goods	Upstream emissions of purchased goods
	Fuel-and-energy-related activities (not included in Category 1 or 2)	Upstream emissions of purchased fuels (Diesel Oil) and electricity

### Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018, given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2013 and ISO 14064-3:2006.

### Verification Statement

It is DNV's opinion that the Inventory Report (2021), which was published on December 1, 2022 (Ver. 6), is free from material discrepancies in accordance with ISO 14064-1:2018. The reliability of the information within the Inventory Report (2021) for direct GHG emissions and indirect GHG emissions from imported energy were verified with a reasonable assurance.

Po-Chien Tai  
GHG Verifier

Place and date:  
**Taipei, 19 December, 2022**

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 Statement

### Process and Methodology

The reviews of the Inventory Report and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria. The Inventory Report correctly complies with the requirement of ISO 14064-1:2018.

### Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1<sup>st</sup> January, 2021 to 31<sup>st</sup> December, 2021, it is DNV's opinion that the Inventory Report 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<sub>2</sub>  CH<sub>4</sub>  N<sub>2</sub>O  HFCs  PFCs  SF<sub>6</sub>  NF<sub>3</sub>

Direct Emissions: 8.843 tonnes CO<sub>2</sub>e

Imported Energy Indirect Emissions: 355.803 tonnes CO<sub>2</sub>e

Quantification of other indirect emissions:

Category	Subcategory	Tonnes CO <sub>2</sub> e	
Indirect GHG emissions from transportation	Emissions from downstream transport for goods	225.6677	225.668
Indirect GHG emissions from products used by organization	Emissions from purchased goods	23,503.7180	23,565.664
	Fuel-and-energy-related activities (not included in Category 1 or 2)	61.9459	

*The Indirect Emissions was calculated based on 2021 electricity emission factor of 0.509 kg CO<sub>2</sub>-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR5 (2013) has been chosen and correctly referred by the Organization.*

### Verification Opinion

Verified without Qualification  
 Unable to Verify