

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2021 of

Taoyuan City North District Water Recycling Center

No. 177, Sec. 1, Fuhua Rd., Luzhu Dist.,
Taoyuan City 338013, Taiwan (R.O.C.)



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

ISO 14064-1:2018

Direct emissions

77.50 tonnes of CO₂e

Indirect emissions

6,249.96 tonnes of CO₂e

Direct emissions and indirect emissions

6,327 tonnes of CO₂e

Authorized by



David Huang

Senior Director

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Version 1

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Statement TW22/00221GG, 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.	77.50
Indirect emissions	Imported energy	Indirect emissions from imported electricity	5,218.33
	Transportation	No quantification	--
	Products used by an organization	Emissions from purchased energy; gasoline and diesel Emissions from the disposal of solid and liquid waste	1,031.63
	Associated with the use of products from the organization	No quantification	--
	Other sources	No quantification	--
Direct emissions and indirect emissions			6,327

SGS has been contracted by Rih Ding Water Enterprise Co.Ltd. (hereinafter referred to as “Rih Ding Water Enterprise ”),No. 177, Sec. 1, Fuhua Rd., Luzhu Dist., Taoyuan City 338013 , Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by Taoyuan City North District Water Recycling Center (hereinafter referred to as “TCND Water Recycling Center”) · No. 177, Sec. 1, Fuhua Rd., Luzhu Dist., Taoyuan City 338013 , Taiwan (R.O.C.), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2021 to 31 December 2021.

Roles and responsibilities

The management of TCND Water Recycling Center 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 2021 to 31 December 2021.

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 09 May 2022 to 06 June 2022. The verification was based on the verification scope, objectives and criteria as agreed between Rih Ding Water Enterprise and SGS on 17 March 2022.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance.

Scope

Rih Ding Water Enterprise has commissioned an independent verification by SGS Taiwan of reported GHG emissions of TCND Water Recycling Center arising from Water treatment and recycling activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

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 TCND Water Recycling Center in year 2021
- Location/boundary of the activities:
 - No. 177, Sec. 1, Fuhua Rd., Luzhu Dist., Taoyuan City 338013 , Taiwan (R.O.C.)
- Physical infrastructure, activities, technologies and processes of the organization: Water treatment and recycling
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by TCND Water Recycling Center
- 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 0.502 kgCO₂e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021).
 - The secondary database has Carbon Footprint Information Platform
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2021 to 31 December 2021
- The version of inventory sheet: 2022.06.06
- The version of GHG assertion: 2022.06.06
- 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

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

TCND Water Recycling Center provided the GHG assertion based on the requirements of ISO 14064-1: 2018. The GHG information for the period 01 January 2021 to 31 December 2021 disclosing emissions of 6,327 metric tonnes of CO₂ equivalent and 144.87 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable 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
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Direct emissions and indirect emissions			6,327

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.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2 for the period 01 January 2021 to 31 December 2021 are fairly stated.

We conducted our verification with regard to the GHG assertion of TCND Water Recycling Center 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 the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is 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 conduct 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 TCND Water Recycling Center as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2021 of clients.

Lead Verifier:

Andy Hsu

Verifier:

Josh Wang

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 Rih Ding Water Enterprise Co. Ltd., No. 177, Sec. 1, Fuhua Rd., Luzhu Dist., Taoyuan City 338013 ,Taiwan (R.O.C.), 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.