

# Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2023 of

**SINON CORPORATION**

1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)



has been verified in accordance with ISO 14064-3:2019 as  
meeting the requirements of

**ISO 14064-1:2018**

Direct emissions

**12,300.9931 tonnes of CO<sub>2</sub>e**

Indirect emissions

**61,979.4491 tonnes of CO<sub>2</sub>e**

Direct emissions and indirect emissions

**74,280.442 tonnes of CO<sub>2</sub>e**

Authorized by



Stephen Pao

Business Assurance Director

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Version 1

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## Opinion TW24/00699GG, continued

The emission of each category is described as below:

Unit: tonnes of CO<sub>2</sub>e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	8,233.9778
		Direct emissions from mobile combustion	196.9439
		Direct process emissions and removals from industrial processes	2,831.5468
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	1,038.5246
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	The indirect GHG emissions is the organization's purchased electricity.	22,418.2116
	Transportation	The scope of this inventory is the indirect emissions from the domestic land transportation for the main raw materials purchased for the specific products: a.Wang-Tien Factory: Technical materials of IPD, MYL, MQRT, Glyphosate, Azoxystrobin, Butachlor. b.Wang-Tien 2nd Factory: Technical materials of Waller Fertilizer, Sanyu Fertilizer 552 and Slow-Release Fertilizer. c.Zhangbin Plant: Plastic pellets (HDPE, PP, PET, R-PET).	183.8114
	Products used by an organization	The scope of this inventory is the indirect emissions from the main raw materials used in the specific products: a.Wang-Tien Factory: Carbon footprints of technical materials of IPD, MYL, MQRT, Glyphosate, Azoxystrobin and Butachlor. b.Wang-Tien 2nd Factory: Carbon footprints of technical materials of Waller Fertilizer, Sanyu Fertilizer 552 and Slow-Release Fertilizer. c.Zhangbin Plant: Carbon footprint of plastic pellets (HDPE, PP, PET, R-PET). d.Indirect power carbon footprints of externally purchased energy.	39,377.4261
	Associated with the use of products from the organization	Not significant	--
	Other sources	Not significant	--
	Direct emissions and indirect emissions		74,280.442



## Opinion TW24/00699GG, continued

The emission of each site is described as below:

Unit: tonnes of CO<sub>2</sub>e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Wang-Tien Factory	6,566.4890	7,944.7056	23,905.8532	38,417.048
Wang-Tien 2nd Factory	149.6176	0.0000	6,356.0593	6,505.677
Wang-Tien 3rd Factory	35.7878	33.6677	6.6313	76.087
Biological Factory	5,463.8242	9,068.6544	1,786.1945	16,318.673
Da-Du Factory	0.0000	0.4594	0.0905	0.550
Zhangbin Plant	51.0602	5,169.7100	7,466.8162	12,687.586
The sites with operational control other than factories	34.2143	201.0145	39.5925	274.821



## Opinion TW24/00699GG, continued

SGS has been contracted by SINON CORPORATION (hereinafter referred to as "SINON"), 1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

### ISO 14064-3:2019

as provided by SINON CORPORATION (hereinafter referred to as "SINON"), 1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.), in the GHG Statement in the form of GHG report.

### Roles and responsibilities

- The management of SINON 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.
- The verification was based on the verification scope, objectives and criteria as agreed between SINON and SGS on 21 August 2024.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 24 September 2024 to 24 October 2024.

### Scope

- GHG information for the following period was verified: 01 January 2023 to 31 December 2023
- Location/boundary of the activities:
  - Wang-Tien Factory : No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
  - Wang-Tien 2nd Factory : No. 57 & 57-1, Nanrong Rd., Rongquan vil., Wuri Dist., Taichung City, Taiwan (R.O.C.) / No. 109, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
  - Wang-Tien 3rd Factory : No. 100, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
  - Biological Factory : No. 10, Ln 70 Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
  - Da-Du Factory : No. 22, Ln 150 Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
  - Zhangbin Plant : No. 3, Zhangbin E. 12th Rd., Keliao Vil., Shengang Township, Changhua County, Taiwan (R.O.C.)



## Opinion TW24/00699GG, continued

- The sites with operational control other than factories : 1F, No. 3-1, Zhangbin E. 12th Rd., Keliau Vil., Shengang Township, Changhua County, Taiwan (R.O.C.) / No. 314, Sec. 3, Zhongshan Rd., Wuri Dist., Taichung City, Taiwan (R.O.C.) / No. 120, Xingnong E. Rd., Xiluo Township, Yunlin County, Taiwan (R.O.C.) / No. 211-1 land located at Wangtian Section, Dadu District, Taichung City, Taiwan (R.O.C.)
- Types of GHGs included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
  - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4)
  - Indirect emissions:
    - Electricity emission factor is 0.494 kgCO<sub>2</sub>e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
    - The secondary database has Carbon Footprint Information Platform, SimaPro 9.3
- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet: 1024
- The version of GHG statement: 1024
- Intended user of the verification opinion: 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 statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

### Conclusion

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 the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 74,280.442 metric tonnes of CO<sub>2</sub> equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO<sub>2</sub> equivalent



# Opinion TW24/00699GG, continued

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- The opinion of SGS is modified in accordance with the following described circumstances.
  - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
  - The verifier applies appropriate criteria for the material emissions, removals, or storage.
  - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
  - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
    - Correction of activity data on some emission sources, such as Urea, fermentation process, refrigerant, Cesspool, Domestic land transportation, diesel fuel.
    - The calculation of emission factor for some emission sources has been corrected, such as fermentation process, Incinerator (burning waste).
- Retention Limitation:
  - NA



## Opinion TW24/00699GG, continued

### 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 opinion shall be interpreted with the GHG statement of SINON as a whole.

### Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2023 of clients.

Lead Verifier:

*Sophia Chai*

Verifier:

*Karly Cheng*

*Eva Lo*

*Jim Tsai*

*Aiden Tseng*

*William Li*

Note: This opinion 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](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 opinion, the findings and the supporting GHG Assertion may be consulted at SINON CORPORATION, 1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.). This opinion 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.