

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2022 of

CENTRAL MINT

No.577, Jhensing Rd., Gueishan Dist.,
Taoyuan City 333029, 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

241.2893 tonnes of CO₂e

Indirect emissions

20,787.7463 tonnes of CO₂e

Direct emissions and indirect emissions

21,029.036 tonnes of CO₂e

Authorized by

Stephen Pao

Knowledge Deputy General Manager

Date: 28 December 2023

Version 1

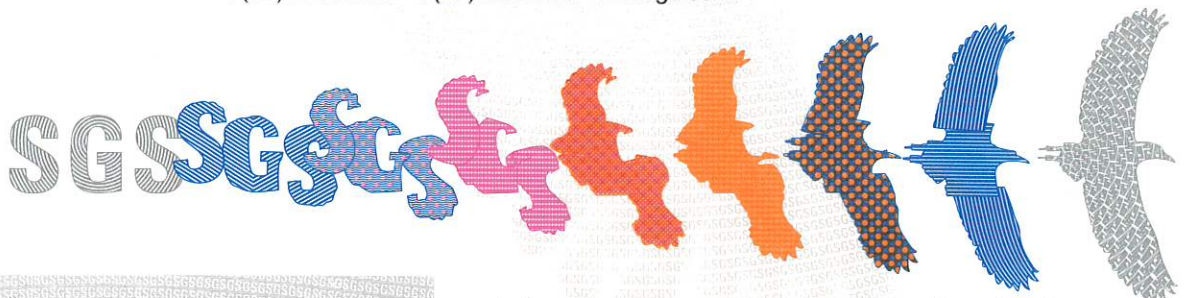
TGP56B-15-1 2401

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



The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories	Description		
Direct emissions	Direct emissions from stationary combustion		128.8542
	Direct emissions from mobile combustion		20.0386
	Direct process emissions and removals from industrial processes		10.1452
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems		82.2513
	Direct emissions and removals from land use, land use change and forestry		0.0000
Indirect emissions	Imported energy	Imported Electricity	5,595.2820
	Transportation	Upstream transportation and distribution Downstream transportation and distribution Employee commuting	231.0373
	Products used by an organization	From purchased energy Purchased commodity Disposal of solid and liquid waste	14,961.4270
	Associated with the use of products from the organization	Unquantified	—
	Other sources	Unquantified	—
Direct emissions and indirect emissions			21,029.036

SGS, No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District, New Taipei City 24803, Taiwan, 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 710029 , Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by CENTRAL MINT (hereinafter referred to as “CENTRAL MINT”), No.577, Jhensing Rd., Gueishan Dist., Taoyuan City 333029, Taiwan(R.O.C.), in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of CENTRAL MINT 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 C. C. Sustain and SGS on 13 June 2023.
- Verification Criteria: ISO 14064-1:2018, ISO 14064-3:2019.
- Verification Period: 19 October 2023 to 23 November 2023.

Scope

- GHG information for the following period was verified: 01 January 2022 to 31 December 2022.
- Location/boundary of the activities:
 - No.577, Jhensing Rd., Gueishan Dist., Taoyuan City 333029, Taiwan(R.O.C.)
- 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 Inventory Operation Guideline (2022.05).
 - Indirect emissions:
 - Electricity emission factor is 0.495 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2022).
 - The secondary database has Carbon Footprint Information Platform, Ecoinvent 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: 20231211
- The version of GHG statement: 20231211
- 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 21,029.036 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 168.136 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions	Direct emissions from stationary combustion	128.8542
	Direct emissions from mobile combustion	20.0386
	Direct process emissions and removals from industrial processes	10.1452
	Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	82.2513
	Direct emissions and removals from land use, land use change and forestry	0.0000

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Indirect emissions	Imported energy	Imported Electricity	5,595.2820
	Transportation	Upstream transportation and distribution Downstream transportation and distribution Employee commuting	231.0373
	Products used by an organization	From purchased energy Purchased commodity Disposal of solid and liquid waste	14,961.4270
	Associated with the use of products from the organization	Unquantified	—
	Other sources	Unquantified	—
Direct emissions and indirect emissions			21,029.036

- 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.
 - The "activity data types" of some emission sources in "Table 4" have been corrected.
 - The "emission coefficient units" of emission sources in "Table 5" have been revised and supplemented.
 - The "Coefficient Type" of emission sources in "Table 5" has been corrected.
 - The unit of "Liquefied Petroleum Gas-(Secretary Office) Restaurant Use" in "Table 5" has been corrected to kilolitre.
 - The emissions of CH₄ and N₂O from the emission sources of furnace charcoal (used for insulation) have been supplemented.
 - It has been supplemented that wastewater treatment uses urea, FM200 (HFC-227ea) and HFC-236 fire extinguishers and other emission sources.
 - The transportation coefficient of waste in the factory has been revised to commercial large trucks (diesel).
 - LPG emission source identification has been corrected.

Opinion TW23/00653GG, continued

- Revised 3.2 Description of indirect emission source items for emissions from downstream transportation and cargo distribution.
 - The transportation distance reference for employee commuting (MRT) in 3.3.F of the emission source in "Table 4" has been corrected.
- Retention Limitation: Nil.

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 CENTRAL MINT as a whole.

Verifier Group

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

Lead Verifier: *Kevin Hsieh*

Verifier: *Mark Kong*

Victor Tseng

Sophia Chui

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. 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 CENTRAL MINT, No.577, Jhensing Rd., Gueishan Dist., Taoyuan City 333029, 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.