

# OPINION STATEMENT



## Greenhouse Gas Verification Opinion 2023 Greenhouse Gas Emissions Information

### TAYA GROUP

No. 249, Sec. 2, Chung Shan Rd., Kuan Miao Dist, Tainan City 71847,  
Taiwan (R.O.C.)

Has completed the verification according to ISO 14064-3:2019 and meets  
the following standard requirements

#### ISO 14064-1 : 2018

Direct emissions

17,215.0370 tonnes of CO<sub>2</sub>e

Indirect emissions

695,097.0972 tonnes of CO<sub>2</sub>e

Direct emissions and indirect emissions

712,312.134 tonnes of CO<sub>2</sub>e

Opinion No.: ARES/TW/I2404129G

Date: 2024-04-25

Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise  
the opinion is invalid.



Authorized by :



**ARES International Certification Co., Ltd.**

No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan

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[www.ares-registration.com](http://www.ares-registration.com)

【The GHG emission of each category reported organization be verified】

Category	GHG Emissions (Unit: tonnes CO2e)	Assurance level
Category1	17,215.0370	Reasonable assurance level
Category2	27,055.6182	Reasonable assurance level
Category3	14,106.7858	Limited assurance level
Category4	653,708.6504	Limited assurance level
Category5	226.0428	Limited assurance level
Category6	NS	N/A
Direct emissions and indirect emissions	712,312.134	

\*NS: Non significant ; N/A: Not available

ARES International Certification Co., Ltd. (ARES) received the application from TAYA GROUP for ISO 14064-1:2018, and implements direct and indirect verification in accordance with ISO 14064-3:2019 requirements verification of greenhouse gas emissions, the period covered by greenhouse gas emissions is from January 1, 2023 to December 31, 2023, and the contents of the verification opinion are explained as follows:

#### Level of Assurance

ARES followed the inspection procedures in accordance with the verification criteria, and the evidence results showed that the greenhouse gas claims proposed by TAYA GROUP met the regulations, did not violate the material difference threshold of 5%, and met the reasonable assurance level(Category1~2) , limited assurance level(Category3~6).

#### 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 and the data reported are accurate, complete, consistent, transparent and free of material error or omission.

#### Scope

ARES confirmed that TAYA GROUP (the information of companies are listed in Table 1) has implemented in accordance with ISO 14064-1:2018 Greenhouse Gases - Part 1: Quantification and Reporting of Greenhouse Gas Emissions and Removals at the Organizational Level with Guidelines with relevant standard requirements to propose the compliance of the GHG emissions from human activities within the organization boundary and operation scope. The above-mentioned assurance opinions based on the ISO 14064-3:2019 guidelines include the following content:

(1) GHG Inventory period : From 2023/01/01 to 2023/12/31

(2) Verification of site :

Name of site

Address of site

• TA YA ELECTRIC WIRE & CABLE  
CO., LTD. (Guanmiao Factory)

• No.249, Sec. 2, Chung Shan Rd., Kuan Miao Dist,  
Tainan City 71847, Taiwan (R.O.C.)

• the information of companies are listed in Table 1 .

(3) Verify the types of greenhouse gases: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>), and refer to the newest public GHG list by IPCC.

意見中須含完整的查證範圍、目標、標準和調查結果，否則意見無效。The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

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- (4) The global warming potential (GWP) calculated by the quantitative calculation of greenhouse gas emissions refers to the global warming potential value of the AR 6 assessment report of IPCC 2021, and the electricity emission coefficient refers to the 2022 electricity emission coefficient announced by the Energy Administration of the Ministry of Economic Affairs : 0.495 kg CO<sub>2</sub>e/kWh calculated.

#### **Materiality**

ARES implements a third-party impartial, independent and objective verification of GHG claims disclosure information and on-site corroboration to ensure reporting information comply with the standards of accuracy, completeness, consistency and transparency, the content of which contains errors or missions. The threshold for material difference is 5%, and the verification process includes document review, pre-trip assessment, sampling plan, evidence search collect the information needed to verify the declaration and ensure the accuracy of GHG emissions.

#### **Confidentiality**

This report and its attachments may contain confidential information belonging to TAYA GROUP, and other individuals, groups or companies are prohibited from copying or distributing it without the written consent of TAYA GROUP.

#### **Avoidance of Conflict of Interest**

The contents of this report and its attachments are in full compliance with the standard methods and procedures of the competent authority and conduct inspections in a fair and honest manner. There is no falsehood. If there is any violation, in addition to being jointly and severally liable for the losses suffered by the government agency, it will also accept administrative sanctions and criminal penalties as ordered by the competent authority.

ARES has no financial investment relationship with the inspected unit, and complies with the requirements of the competent authority to avoid conflicts of interest. If there are any violations of the aforementioned facts, which are verified by the competent authority, this report and the contents of the attachments are willing to accept the decision of the competent authority as invalid.

#### **Verification Team**

Above opinion coincide with ARES verifier group with fairness and impartiality, and aim at the GHG emission from January 1, 2023 to December 31, 2023 of TAYA GROUP.

ARES Lead Verifier :

林育德

Remarks: This verification opinion complies with the requirements of the ARES greenhouse gas verification service terms. The content of the opinion is prepared by ARES International Certification Co., Ltd. based on the verification results of greenhouse gas claims, and is issued after the customer's consent. This opinion is not used to relieve the client from the responsibility of complying with the articles of association, national or local laws, and any published international guidelines; the client and ARES are independent entities, and the client is not bound by ARES represent it against other organizations.

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Table 1、大亞集團各公司資訊

公司名稱	公司地址	溫室氣體排放量 (t CO <sub>2</sub> e)	
		類別一	類別二
大亞電線電纜股份有限公司 (關廟廠)	台南市關廟區中山路二段 249 號 (主場址)	362.5322	19,983.4495
大亞電線電纜股份有限公司 (大灣廠)	台南市永康區南灣里南興路一 五號	9.2481	42.7707
大河工程顧問有限公司	台南市關廟區中山路二段 249 號	599.3672	-
大恒電線電纜股份有限公司	台南市仁德區義林路 149 號	44.6727	1,465.6455
大亞電線電纜股份有限公司 (台北分公司)	新北市新北產業園區五工路 149 號 7 樓	42.5983	97.0941
大亞創業投資股份有限公司	新北市五股區五工路 149 號 2 樓	6.4357	20.7143
協同能源科技股份有限公司	新北市五股區五工路 149 號 2 樓	36.5899	40.9717
大展電線電纜股份有限公司	桃園市觀音區新富路 855 號	5,162.4758	5,029.3664
聯友機電股份有限公司	桃園市龜山區科技七路 39 號	10,951.1171	375.6060

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