

Independent Verification Opinion

Verification Opinion No.:
C687050-2023-AG-TWN-DNV

Issued Place:
Taipei

Issued Date:
23 August, 2024

This is to verify initiate reporting of Greenhouse Gas Inventory Report (2023) of

CATCHER TECHNOLOGY CO., LTD.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by CATCHER TECHNOLOGY CO., LTD. ('the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Report (2023) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed in Appendix A.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization.

Verification Criteria and GHG Programme

The verification was performed on the basis of GHG protocol as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion

It is DNV's opinion that the Inventory Report (2023), which was published on August 20, 2024, is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Scope 1) and Indirect GHG emissions from imported energy (Scope 2), the reliability of the information within the Inventory Report (2023) were verified with reasonable level of assurance.
- For the other indirect GHG emissions (Scope 3), the involved information was tested and verified with a limited level of assurance.

Celine Wang
GHG Verifier



Place and date:
Taipei, 23 August, 2024

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



Verification Opinion No.:
C687050-2023-AG-TWN-DNV

Issued Place:
Taipei

Issued Date:
23 August, 2024

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1 January, 2023 to 31 December, 2023, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Control ☒ Operational Control ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFC_s ☒ PFC_s ☒ SF₆ ☒ NF₃ ☒ Others(HCFCs)

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Scope	Category	t CO ₂ e	
Scope 1		6,263.1340	
Scope 2		41,882.9008	
Scope 3	Cat. 1 Purchased goods and services	Aluminum	44,074.3263
		Others	12,721.5031
			56,795.8294
	Cat. 2 Capital goods	370.6380	
	Cat. 3 Fuel- and energy related activities (not included in scope 1 or scope 2)	9,416.4010	
	Cat. 4 Upstream transportation and distribution	1,535.2566	
	Cat. 5 Waste generated in operations	586.0114	
	Cat. 6 Business travel	218.5997	
	Cat. 7 Employee commuting	913.5262	
	Cat. 8 Upstream leased assets	14.7805	
	Cat. 9 Downstream transportation and distribution	128.2684	
	Cat. 10 Processing of sold products	3,854.3209	
	Cat. 11 Use of sold products	NA	
	Cat. 12 End-of-life treatment of sold products	NA	
	Cat. 13 Downstream leased assets	225.4121	
	Cat. 14 Franchises	NA	
	Cat. 15 Investments	0.0000	
			74,059.0442

*: Unless other indicated, the Indirect Emissions was calculated based on 2023 electricity emission factor of 0.494 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been choose and correctly referred by the Organization.

*: NA : Not Applicable

Verification Opinion

☒ unmodified ☐ modified ☐ adverse



Appendix to Verification Opinion No. C687050-2023-AG-TWN-DNV

APPENDIX A

The greenhouse gas statements of CATCHER TECHNOLOGY CO., LTD. Greenhouse Gas Inventory Report (2023) with respect to the following sites:

Site	Address
Ren Ai Factory (Catcher Headquarters)	No 398, RenAi Street, YungKang Dist, Tainan, Taiwan
Y.K.I.P. Factory (Yong Kang Industrial Park)	No.10, Yongke 5th Rd., Yongkang Dist., Tainan City 710, Taiwan
T.I.P. Factory (Tainan Industrial Park)	No.500, Sec. 2, Bentian Rd., Annan Dist., Tainan City 709, Taiwan

GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0004

The 2023 Greenhouse Gas Inventory Report of
VITO Technology (Suqian) Co., Ltd.

(Issue date: April 27, 2024; Time period: January 1, 2023- December 31, 2023)
has been verified in accordance with ISO 14064-3:2019 with the materiality and the
level of assurance satisfied.

Verification Criteria : The GHG Protocol-A Corporate Accounting and Reporting
Standard (Revised Edition)

Verification Programmes: The GHG Protocol-Corporate Value Chain (Scope 3)
Accounting Reporting Standard

Boundary(ies) : ISO/IEC 17029:2019; ISO 14065:2020; ISO 14064-3:2019;
ISO 14066:2011

Boundary(ies) : Verified greenhouse gas statement:
The 2023 Greenhouse Gas Inventory Report of VITO
Technology (Suqian) Co., Ltd.
Organizational boundaries:

All facilities under the operational control and related to
greenhouse gas emissions and removals of VITO
Technology (Suqian) Co., Ltd. which located at Intersection
of Gucheng Road and Yangmingshan Avenue in Suzhou
Suqian Industrial Park, Suqian City, Jiangsu Province. P.R
China.

Scope of business and activities:

Production and sales of various new alloy products
such as aluminum, magnesium, and zinc, high- performance
composite material products, and stainless steel products

Time period:

January 1, 2023- December 31, 2023

GHG Category(ies):

■ Scope 1 ■ Scope 2 ■ Scope 3.

Total emissions : 99,118 tCO_{2e}

Type of entity : Third-party

Issue date : July 8, 2024

Commissioned by : VITO Technology (Suqian) Co., Ltd.

Details of the objectives, assurance levels, materiality, intend users of the GHG
statement, etc. are given in the appendix to this verification statement of which
forms an integral part.



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

APPENDIX TO THE GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0004



Description of the verification : CTI verified the inventory of Greenhouse gas emissions in the year 2023 of VITO Technology (Suqian) Co., Ltd. according to ISO 14064-3:2019.

Scope : Mechanical and equipment manufacturing

Objectives :

- a) Evaluate whether the GHG inventory report meets the requirements of The GHG Protocol
- b) Evaluate the consistency and completeness of the GHG inventory report
- c) Verify the correctness and reasonableness of the GHG accounting and reporting
- d) Evaluate the GHG-related management controls at the organization level

Assurance level : Reasonable

Materiality threshold : 5%

Intended users : Stakeholders involved in the business activities

Nature of data and information supported the GHG statement : Historical facts

GHGs included : ■ CO₂ ■ CH₄ ■ N₂O ■ HFCs □ PFCs □ SF₆ □ NF₃

Scope 1 Emissions : 10,444.35 tCO₂e

Scope 2 Emissions : 60,825.61 tCO₂e

Scope 3 Emissions : 27,847.88 tCO₂e

Total Emissions : 99,118 tCO₂e



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0005

The 2023 Greenhouse Gas Inventory Report of
Arcadia technology (suqian) co.,ltd

(Issue date: April 27, 2024; Time period: January 1, 2023- December 31, 2023)
has been verified in accordance with ISO 14064-3:2019 with the materiality and the
level of assurance satisfied.

Verification Criteria : The GHG Protocol-A Corporate Accounting and Reporting
Standard (Revised Edition)

Verification Programmes: The GHG Protocol-Corporate Value Chain (Scope 3)
Accounting Reporting Standard

Boundary(ies) : ISO/IEC 17029:2019; ISO 14065:2020; ISO 14064-3:2019;
ISO 14066:2011
Verified greenhouse gas statement:

The 2023 Greenhouse Gas Inventory Report of
Arcadia technology (suqian) co.,ltd.
Organizational boundaries:

All facilities under the operational control and related
to greenhouse gas emissions and removals of Arcadia
technology (suqian) co.,ltd. which located at The
intersection of Gucheng Road and Wuzhishan Road,
Suqian Industrial Park, Suzhou, Suqian City, Jiangsu
Province. P.R China.

Scope of business and activities:

Production and sales of various new alloy products
such as aluminum, magnesium, and zinc, high-
performance composite material products, and stainless
steel products

Time period:

January 1, 2023- December 31, 2023

GHG Category(ies):

■ Scope 1 ■ Scope 2 ■ Scope 3.

Total emissions : 73,642 tCO₂e

Type of entity : Third-party

Issue date : July 11, 2024

Commissioned by : Arcadia technology (suqian) co.,ltd.

Details of the objectives, assurance levels, materiality, intend users of the GHG
statement, etc. are given in the appendix to this verification statement of which
forms an integral part.



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

APPENDIX TO THE GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0005



Description of the verification :	CTI verified the inventory of Greenhouse gas emissions in the year 2023 of Arcadia technology (suqian) co.,ltd. according to ISO 14064-3:2019.
Scope :	Mechanical and equipment manufacturing
Objectives :	a) Evaluate whether the GHG inventory report meets the requirements of The GHG Protocol b) Evaluate the consistency and completeness of the GHG inventory report c) Verify the correctness and reasonableness of the GHG accounting and reporting d) Evaluate the GHG-related management controls at the organization level
Assurance level :	Reasonable
Materiality threshold :	5%
Intended users :	Stakeholders involved in the business activities
Nature of data and information supported the GHG statement :	Historical facts
GHGs included :	■ CO ₂ ■ CH ₄ ■ N ₂ O ■ HFC _s □ PFC _s □ SF ₆ □ NF ₃
Scope 1 Emissions :	1,310.16 tCO ₂ e
Scope 2 Emissions :	8,006.56 tCO ₂ e
Scope 3 Emissions :	64,325.75 tCO ₂ e
Total Emissions :	73,642 tCO₂e



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0007

The 2023 Greenhouse Gas Inventory Report of
Catcher technology (suqian) co.,ltd

(Issue date: April 27, 2024; Time period: January 1, 2023- December 31, 2023)
has been verified in accordance with ISO 14064-3:2019 with the materiality and the
level of assurance satisfied.

Verification Criteria : The GHG Protocol-A Corporate Accounting and Reporting
Standard (Revised Edition)
The GHG Protocol-Corporate Value Chain (Scope 3)
Accounting Reporting Standard

Verification Programmes: ISO/IEC 17029:2019; ISO 14065:2020; ISO 14064-3:2019;
ISO 14066:2011

Boundary(ies) : Verified greenhouse gas statement:
The 2023 Greenhouse Gas Inventory Report of Catcher
technology (suqian) co.,ltd
Organizational boundaries:

All facilities under the operational control and related
to greenhouse gas emissions and removals of Catcher
technology (suqian) co.,ltd which located at No. 21,
Gucheng Road, Suqian Industrial Park, Suzhou, Suqian City,
Jiangsu Province, P.R China.

Scope of business and activities:

Production and sales of various new alloy products
such as aluminum, magnesium, and zinc, high-performance
composite material products, and stainless steel products

Time period:

January 1, 2023- December 31, 2023

GHG Category(ies):

■ Scope 1 ■ Scope 2 ■ Scope 3.

Total emissions : 114,326 tCO₂e

Type of entity : Third-party

Issue date : July 12, 2024

Commissioned by : Catcher technology (suqian) co.,ltd

Details of the objectives, assurance levels, materiality, intend users of the GHG
statement, etc. are given in the appendix to this verification statement of which
forms an integral part.



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

APPENDIX TO THE GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0007



Description of the verification :	CTI verified the inventory of Greenhouse gas emissions in the year 2023 of Catcher technology (suqian) co.,ltd according to ISO 14064-3:2019.
Scope :	Mechanical and equipment manufacturing
Objectives :	a) Evaluate whether the GHG inventory report meets the requirements of The GHG Protocol b) Evaluate the consistency and completeness of the GHG inventory report c) Verify the correctness and reasonableness of the GHG accounting and reporting d) Evaluate the GHG-related management controls at the organization level
Assurance level :	Reasonable
Materiality threshold :	5%
Intended users :	Stakeholders involved in the business activities
Nature of data and information supported the GHG statement :	Historical facts
GHGs included :	■ CO ₂ ■ CH ₄ ■ N ₂ O ■ HFC _s □ PFC _s □ SF ₆ □ NF ₃
Scope 1 Emissions :	9,827.39 tCO ₂ e
Scope 2 Emissions :	54,979.54 tCO ₂ e
Scope 3 Emissions :	49,518.61 tCO ₂ e
Total Emissions :	114,326 tCO ₂ e



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0006

The 2023 Greenhouse Gas Inventory Report of
Envio technology (suqian) co.,ltd.

(Issue date: April 27, 2024; Time period: January 1, 2023- December 31, 2023)
has been verified in accordance with ISO 14064-3:2019 with the materiality and the
level of assurance satisfied.

Verification Criteria : The GHG Protocol-A Corporate Accounting and Reporting
Standard (Revised Edition)
The GHG Protocol-Corporate Value Chain (Scope 3)
Accounting Reporting Standard

Verification Programmes: ISO/IEC 17029:2019; ISO 14065:2020; ISO 14064-3:2019;
ISO 14066:2011

Boundary(ies) : Verified greenhouse gas statement:
The 2023 Greenhouse Gas Inventory Report of Envio
technology (suqian) co.,ltd.
Organizational boundaries:

All facilities under the operational control and related
to greenhouse gas emissions and removals of Envio
technology (suqian) co.,ltd. which located at The
intersection of Gucheng Road and Moganshan Avenue in
Suqian Industrial Park, Suzhou, Suqian City, Jiangsu
Province. P.R China.

Scope of business and activities:

Production and sales of various new alloy products
such as aluminum, magnesium, and zinc, high-
performance composite material products, and stainless
steel products

Time period:

January 1, 2023- December 31, 2023

GHG Category(ies):

■ Scope 1 ■ Scope 2 ■ Scope 3.

Total emissions : 9,775 tCO₂e

Type of entity : Third-party

Issue date : July 11, 2024

Commissioned by : Envio technology (suqian) co.,ltd.

Details of the objectives, assurance levels, materiality, intend users of the GHG
statement, etc. are given in the appendix to this verification statement of which
forms an integral part.



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).

APPENDIX TO THE GREENHOUSE GAS VERIFICATION STATEMENT

Certificate No: 04124GHGP0006



Description of the verification :	CTI verified the inventory of Greenhouse gas emissions in the year 2023 of Envio technology (suqian) co.,ltd. according to ISO 14064-3:2019.
Scope :	Mechanical and equipment manufacturing
Objectives :	a) Evaluate whether the GHG inventory report meets the requirements of The GHG Protocol b) Evaluate the consistency and completeness of the GHG inventory report c) Verify the correctness and reasonableness of the GHG accounting and reporting d) Evaluate the GHG-related management controls at the organization level
Assurance level :	Reasonable
Materiality threshold :	5%
Intended users :	Stakeholders involved in the business activities
Nature of data and information supported the GHG statement :	Historical facts
GHGs included :	<input checked="" type="checkbox"/> CO ₂ <input checked="" type="checkbox"/> CH ₄ <input type="checkbox"/> N ₂ O <input type="checkbox"/> HFC _s <input type="checkbox"/> PFC _s <input type="checkbox"/> SF ₆ <input type="checkbox"/> NF ₃
Scope 1 Emissions :	0.18 tCO ₂ e
Scope 2 Emissions :	354.84 tCO ₂ e
Scope 3 Emissions :	9,419.73 tCO ₂ e
Total Emissions :	9,775 tCO₂e



General manager



CTI Certification Co., LTD.

Zone A 8F CTI Building, No.4 Liu Xian San Road, Xin'an Street, Bao'an District, Shenzhen, Guangdong Province, China.

This certificate is available on our website (www.cti-cert.com).