



Opinion Statement

Product Carbon Footprint

Verification Opinion Statement

This is to verify that:

Acelon Chemicals & Fiber Corporation

Fangyuan Factory No. 45, Gongqu Rd.

Houliau Vil, Fangyuan Township

Changhua County

Taiwan

聚隆纖維股份有限公司

芳苑廠 台灣 彰化縣

芳苑鄉後寮村工區路 45 號

Holds Statement No:

PCFV 136

Verification opinion statement

As a result of carrying out the verification of product life cycle greenhouse gas emissions, it is the opinion of BSI with reasonable assurance that:

- The product carbon footprint with the functional unit of the following 5 products are as below opinions:
 - 1kg Nylon 6 Filament Yarn (POY HOY FDY) (1公斤耐隆6原絲) is 9.726 kilograms of CO2 equivalent.
 - 1kg Polyester Filament Yarn (POY HOY) (1公斤聚酯原絲) is 4.201 kilograms of CO2 equivalent.
 - 1kg Nylon 6 Draw Textured Yarn (1公斤耐隆6加工絲) is 11.601 kilograms of CO2 equivalent.
 - 1kg Polyester Draw Textured Yarn (1公斤聚酯加工絲) is 5.997 kilograms of CO₂ equivalent.
- 1kg Nylon 6/Polyester Conjugate Draw Textured Yarn (1公斤耐隆6/聚酯複合加工絲) is 7.335 kilograms of CO₂ equivalent.
- No material misstatements in this product life cycle greenhouse gas emission assertion were revealed.

The product life cycle GHG data quality was verified to be acceptable against the requirements of ISO/TS 14067:2013.

This statement shall be valid for a maximum period of two years after the latest issue date on this certificate. Should there be a change in the life cycle of the product whose GHG emissions are being assessed, the validity of this opinion statement will cease.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

Originally Issue: 13/01/2015 Latest Issue: 12/02/2015 Expired by: 12/01/2017

Page: 1 of 2

_making excellence a habit."

The British Cranded

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract.

An electronic certificate can be authenticated online

Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886(02)2656-0333.

Taiwan Headquarters: 5th Floor, No. 39, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C. BSI Taiwan is a subsidiary of British Standards Institution.

Statement No:

PCFV 136

Location

The product carbon footprint with the functional unit of the following 5 products are as below

Verification Information

Acelon Chemicals & Fiber Corporation Fangyuan Factory No. 45, Gongqu Rd. Houliau Vil. Fangyuan Township Changhua County Taiwan 聚隆纖維股份有限公司

opinions: ● 1kg Nylon 6 Filament Yarn (POY HOY FDY) (1公 斤耐隆6原絲) is 9.726 kilograms of CO₂

● 1kg Polyester Filament Yarn (POY HOY) (1公斤聚 酯原絲) is 4.201 kilograms of CO2 equivalent.

芳苑廠 台灣 彰化縣

● 1kg Nylon 6 Draw Textured Yarn (1公斤耐隆6加

芳苑鄉後寮村 工區路 45 號

- 工絲) is 11.601 kilograms of CO2 equivalent. ● 1kg Polyester Draw Textured Yarn (1公斤聚酯加
- 工絲) is 5.997 kilograms of CO2 equivalent. ◆ 1kg Nylon 6/Polyester Conjugate Draw Textured
- Yarn (1公斤耐隆6/聚酯複合加工絲) is 7.335 kilograms of CO2 equivalent.

Additional information

Product related information is as follows:

- System boundary for this product: Cradle to gate The product system boundary is consistent with its system boundary definition in the PCF report for product carbon footprint, which involves the acquisition of materials, process activity and the transportation of materials in the product life cycle.
- The data in this product life cycle greenhouse gas inventory report is from January 1, 2013 to December 31, 2013.
- The primary activity data include related facilities from its own processes under the operational control of the organization and individual processes under the financial or operational control of the organization undertaking the CFP study.
- The secondary data include relative factors from public sources and LCA software GaBi 6.0.5.10.

Originally Issue: 13/01/2015 Latest Issue: 12/02/2015 Expired by: 12/01/2017

Page: 2 of 2

The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only

This certificate was issued electronically and remains the property of BSI and is bound by the conditions of contract. An electronic certificate can be authenticated online.

Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886(02)2656-0333.

Taiwan Headquarters: 5th Floor, No. 39, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C. BSI Taiwan is a subsidiary of British Standards Institution.