

Opinion Statement

Product Carbon Footprint Verification Opinion Statement

This is to verify that:

UKL Enterprise Co., Ltd.
25 F.-7 & 8
No. 97, Sec. 1, Xintai 5th Rd.
Xizhi Dist.
New Taipei City
221416
Taiwan

優纖隆企業股份有限公司
臺灣
新北市
汐止區
新台五路1段97號
25樓之7，之8
221416

Holds Statement No:

PCFV 801992

As a result of carrying out the verification and validation procedures in accordance with ISO 14064-3:2019 of product life cycle greenhouse gas emissions, the statement for mixed engagement including reasonable assurance for verification activity and agreed-upon procedures (AUP) contains the following:

- The product carbon footprint with the declared unit of one kilogram of Pineapple Leaves Fiber(PALF)(20-40µm) is 0.784 kilograms of CO₂ equivalent.
- The product life cycle GHG data quality was verified to be acceptable against the requirements of ISO 14067:2018.

This opinion 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 Registration Date: 2024-02-21

Effective Date: 2024-02-21

Latest Revision Date: 2024-02-21

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The conclusions for different engagement types are explained as follows:

Verification

- Verification are based on reasonable level of assurance and include the following greenhouse gas emissions.
 - the fugitive emissions in production stage of life cycle.
 - purchased or acquired electricity in production stage of life cycle.
- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements in this product life cycle greenhouse gas emission statement were revealed.

Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures and enumerated below with respect to the upstream and downstream GHGs emissions information.
 - all production-related raw materials acquisition including purchased electricity and water resource and transportation.
 - disposal and treatment of waste generated in operations.
- BSI do not express any assurance on the GHG emissions, removals and storage.

(Unit: Kg CO₂e)

Product Carbon Footprint	Emissions for Each Engagement Types		Total
	Agreed-upon Procedures (AUP)	Verification	
one kilogram of Pineapple Leaves Fiber (PALF), 20-40µm	0.703	0.081	0.784

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Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Location	Verification Information
UKL Enterprise Co., Ltd. 25 F.-7 & 8 No. 97, Sec. 1, Xintai 5th Rd. Xizhi Dist. New Taipei City 221416 Taiwan 優纖隆企業股份有限公司 臺灣 新北市 汐止區 新台五路1段97號 25樓之7，之8 221416	The product carbon footprint with the declared unit of one kilogram of Pineapple Leaves Fiber(PALF), 20-40µm has been verified and validated.

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 2023-11-02 to 2023-11-04.
- The site-specific data include related facilities listed below 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.
 - Pinacell Co., Ltd.(綠冠農業有限公司): 3F., No. 141, Qingfeng St., Gushan Dist., Kaohsiung City 80454, Taiwan (R.O.C.) (高雄市大樹區久堂里中興街市場二巷3號)
 - TUCHEN TEXTILE Co., Ltd.(同正興業有限公司): No. 55, Ln. 76, Xinguang E. Rd., Daxi Dist., Taoyuan City 335001, Taiwan (R.O.C.) (335001 臺灣桃園市大溪區新光東路76巷55號)
- The secondary data include relative factors from EPA Carbon Footprint Calculation Platform and LCA software SimaPro v9.5.0.2 Ecoinvent v3.9.1 (IPCC 2021 GWP 100a).

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