

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in 2009 of

Pacific Electric Wire & Cable Co., Ltd.

No. 514 & 516, Yung-Fong Rd., Bade City,
Tao-yuan County, Taiwan, R.O.C.



has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2006

Direct emissions
2,883.49 tonnes of CO₂e
Energy indirect emissions
8,061.76 tonnes of CO₂e
Direct emissions and energy indirect emissions
10,945.25 tonnes of CO₂e

Authorized by

Dennis Yang
Chief Operation Officer of Eastern Asia
Date: 21 September 2010



Greenhouse Gases
GHG 03

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Statement TW10/00165GG, continued

SGS has been contracted by Pacific Electric Wire & Cable Co., Ltd. (hereinafter referred to as "PEWC"), No. 514 & 516, Yung-Fong Rd., Bade City, Tao-yuan County, Taiwan, R.O.C., for the verification of direct and energy indirect Greenhouse Gas Emissions in accordance with

ISO 14064-3: 2006

as provided by Pacific Electric Wire & Cable Co., Ltd. (hereinafter referred to as "PEWC"), No. 514 & 516, Yung-Fong Rd., Bade City, Tao-yuan County, Taiwan, R.O.C., in the GHG Assertion in the form of GHG Report covering GHG emissions of the period 01 January 2009 to 31 December 2009.

Roles and responsibilities

The management of PEWC 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.

It is SGS's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2009 to 31 December 2009.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1: 2006 and ISO 14064-3: 2006 in the period 25 August 2010 to 06 September 2010. The verification was based on the verification scope, objectives and criteria as agreed between PEWC and SGS on 17 August 2010.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

PEWC has commissioned an independent verification by SGS Taiwan of reported GHG emissions of PEWC arising from Wire & Cable production activities, to establish conformance with ISO 14064 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

Statement TW10/00165GG, continued

- Title or description activities: GHG verification for PEWC in year 2009
- Location/boundary of the activities:
 - No. 514 & 516, Yung-Fong Rd., Bade City, Tao-yuan County, Taiwan, R.O.C.
- Physical infrastructure, activities, technologies and processes of the organization: Wire & Cable production
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by PEWC
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2009 to 31 December 2009.
- Intended user of the verification statement: Private
- GWP used: IPCC Assessment Report 4th (2007)

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

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2006.

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

PEWC provided the GHG assertion based on the requirements of ISO14064-1: 2006. The GHG information for the period 01 January 2009 to 31 December 2009 disclosing emissions of 10,945.25 metric tonnes of CO₂ equivalent are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

Statement TW10/00165GG, continued

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 we considered necessary to provide a reasonable level of assurance that the GHG emissions for the period 01 January 2009 to 31 December 2009 are fairly stated.

We conducted our verification with regard to the GHG assertion of PEWC which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1: 2006 on GHG quantification, monitoring and reporting.

This statement shall be interpreted with the GHG assertion of PEWC as a whole.

Note: This Statement 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 statement, the findings and the supporting GHG Assertion may be consulted at No. 514 & 516, Yung-Fong Rd., Bade City, Tao-yuan County, Taiwan, R.O.C. This Statement 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.