

# Independent Verification Opinion

Verification Opinion No.:  
C755840-2024-AG-TWN-DNV

Issued Place and Date:  
Taipei, 09 June, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

## InnoCare Optoelectronics Corporation

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by InnoCare Optoelectronics Corporation (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

### Address

Room B, No. 2, Sec. 2, HuanXi Rd., Xinshi Dist., Tainan city, 744092, Taiwan (R.O.C)

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation and indirect GHG emissions from products used by the Organization. The further descriptions for the Reporting Boundary listed in Appendix A.

### Verification Criteria and GHG Programme

The verification was performed on the basis of with Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

### Verification Opinion

It is DNV's opinion that the Inventory Report (2024), which was published on April 15, 2025 (Version 4), 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 (Category 1) GHG emissions and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix B has been verified during the process.

GHG Verifier :  
Alvin Chen



For the issuing office:  
DNV Business Assurance Co., Ltd.



Management Representative



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## 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 1st January, 2024 to 31st December, 2024, 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 Management Control;  Operational Management Control;  Equity Share

### GHGs Verified

CO<sub>2</sub>  CH<sub>4</sub>  N<sub>2</sub>O  HFC<sub>s</sub>  PFC<sub>s</sub>  SF<sub>6</sub>  NF<sub>3</sub>

### Quantification of Emissions (in tonnes CO<sub>2</sub>e)

The Global Warming Potential (GWP) defined in IPCC AR5(2013) has been chosen and correctly referred by the Organization.

Category	Total
1: Direct emissions	9.6866
2: Imported energy indirect emissions*	3,506.1486
3: Indirect GHG emissions from transportation	266.4981
4: Indirect GHG emissions from products used by organization	721.9394
5: Indirect GHG emissions associated with the use of products from the organization	-
6: Other Emission Sources	-
<b>Total Emission</b>	<b>4,504.2727</b>

(\*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO<sub>2</sub>e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

### Type of Opinion

unmodified  modified  adverse

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>  
DNV ZNATW-OP-F50, Rev.14, 2025-03

## APENDIX A

### The Reporting Boundary of InnoCare Optoelectronics Corporation Greenhouse Gas Inventory Management Report (2024)

Category	Reporting Boundary
Direct GHG emissions	- Relevant GHG sources or sinks inside organizational boundaries and that are controlled by the organization
Indirect GHG emissions from imported energy	- Indirect emissions from imported electricity, including GHG emissions related to the production and consumption of electricity imported by the organization.
Indirect GHG emissions from transportation	- Employee commuting. Transportation of employees between their homes and their worksites, includes vehicles and motorcycles or public transportation. - Business travel. Transportation of employees for business-related activities, includes land, sea, and air transportation. - Upstream transportation and distribution. Transportation of selected purchased raw materials up to 90% of purchase amount.
Indirect GHG emissions from products used by organization	- Upstream emissions associated with the purchased electricity. - Waste generated in operations. Disposal and treatment of waste generated, emissions from transportation of waste included.
Indirect GHG emissions associated with the use of products from the organization	Non-significant

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

## APENDIX B

According to Annex E of ISO 14064-1:2018, both location-based and market-based methods are applied for Scope 2 GHG emissions related to purchased electricity.

Method Type	Electricity Consumption (kWh)	Emission Factor (kg CO <sub>2</sub> e/kWh)	Emissions (kg CO <sub>2</sub> e)
Location	Residual Mix Electricity	7,396,937.8	3,646,690.3354
	Renewable Electricity	0.0	
Market	Residual Mix Electricity	7,396,937.8	3,506,148.5172
	Renewable Electricity	0.0	

-The emission factor for the location-based method is sourced from the official disclosure platform of the Ministry of Environment (MOENV). As of the current reporting period, the latest available factor corresponds to the year 2022, which is 0.493 kg CO<sub>2</sub>e/kWh ( <https://www.cca.gov.tw/climatetalks/emission-and-reduction/national/1867.html>).

-The emission factor used under the market-based method is announced by the Bureau of Energy, Ministry of Economic Affairs (MOEA). For the reporting year 2024, the residual mix emission factor is 0.474 kg CO<sub>2</sub>e/kWh