

# Independent Verification Opinion

Verification Opinion No.:  
C777685-2024-AG-TWN-DNV

Issued Place and Date:  
Taipei, 29 July, 2025

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

## Asia Optical Co., Inc

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Asia Optical Co., Inc (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 in Appendix A.

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

### Verification Criteria and GHG Programme

The verification was performed on the basis of 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 June 24, 2025, 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 C has been verified during the process.

GHG Verifier:  
Ben Lin



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



Management Representative

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

## 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 AR6 (2021) has been chosen and correctly referred by the Organization.

Category	Emission (ton CO <sub>2</sub> e)
1: Direct emissions	180.4894
2: Imported energy indirect emissions*	9,407.3397
3: Indirect GHG emissions from transportation	Non Significant
4: Indirect GHG emissions from products used by organization	1,931.0847
5: Indirect GHG emissions associated with the use of products from the organization	Non Significant
6: Other Emission Sources	Non Significant
Category 1~6 Emission	11,518.914

(\*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