

# Greenhouse Gas Verification Opinion

Opinion Number: TWVR250002

Opinion Holder: International Nitto Technology Co., Ltd.

Verification Site: No. 26, Sec. 2, Huandong Rd. Shanhua Dist. Tainan City

Verification Period: January 01, 2024 ~ December 31, 2024

Verification Date: March 27, 2025, April 10, 2025

Level of Assurance: Category 1-2: Reasonable assurance; Category 3-4:

Limited assurance

Materiality: 5 %

Inventory Standard and Programme: ISO 14064-1:2018,

Voluntary GHG Scheme

Types of GHGs Included: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>

Verification Methods: Risk assessment, sampling plan, verification plan, site visit, interview, confirm operational behaviors and procedures, control an estimate testing, recalculation and document review.

Verification Opinions: Category 1-2: Reasonable assurance; Category 3-4:

Limited assurance.

The Total Carbon Emission: 10262.656 ( tonnes of CO<sub>2</sub>e)

Verification Standard: ISO 14064-3: 2019

Roles and Responsibilities:

The Management of International Nitto Technology Co., Ltd. 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 Intertek's responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the period of January 01, 2024 to December 31, 2024.

This opinion conducted a third-party verification, and only reviewed the emissions data of inventory year against the principles of ISO 14064-1:2018 and ISO 14064-3:2019.

Bobson Liang

Senior Manager, Business Assurance

*Bobson Liang*

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Annex to This Greenhouse Gas Opinion:



**Annex:**

**Validation/Verification Objective:**

Confirm that the greenhouse gas inventory of the voluntary verification of the organizational system of International Nitto Technology Co., Ltd. complies with the company's relevant specifications and International standards and Applicable laws, regulations and expected user requirements.

**Validation/Verification scope:**

Site	Validation/Verification Addresses:
International Nitto Technology Co., Ltd.	No. 26, Sec. 2, Huandong Rd. Shanhua Dist. Tainan City

**Reporting Boundaries:**

The Total Carbon Emission	10262.656 ( tonnes of CO <sub>2</sub> e)
Category 1: Direct Emissions	1056.0845 ( tonnes of CO <sub>2</sub> e)
Category 2: Indirect Emissions-Imported Energy	7159.1468 ( tonnes of CO <sub>2</sub> e)
Category 3: Indirect Emissions-Transportation	42.0378 ( tonnes of CO <sub>2</sub> e)
Category 4: Indirect Emissions-Products Used by An Organization	2005.3866 ( tonnes of CO <sub>2</sub> e)
Category 5: Indirect Emissions-Associated with The Use of Products from The Organization	-( tonnes of CO <sub>2</sub> e)
Category 6: Indirect Emissions-Other Sources	-( tonnes of CO <sub>2</sub> e)

**Conclusion:** Verification Opinion is Category 1-2: Reasonable Assurance, Category 3-4: Limited Assurance with the original opinion below:

There is sufficient and appropriate evidence to support material emissions, removals, or storage in category 1-2, and there is no sufficient and appropriate evidence to support material emissions, removals or storage in category 3 to 4, and have not been prepared in accordance with relevant standards and

guidelines.

**Collected Data and Information:**

<input checked="" type="checkbox"/> From Historical	<input type="checkbox"/> From Hypothetical or Predictive
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Data Reference: Green House Gas Inventory and Assertion of International Nitto Technology Co., Ltd.

Year of IPCC: IPCC 2021 (year), AR 6.

**Emission Factor:**

Direction Emission Factor: Refer to Ministry of Environment Emission Factor Management Table Version 6.0.4.

Indirection Emission Factor: Refer to Energy Administration, Ministry of Economic Affairs December 09, 2024 announced 0.494 kgCO<sub>2</sub>e/kwh.

The Version of Inventory Sheet: version 2, March 27, 2025

The Version of GHG Assertion: version 2, March 27, 2025

Intended User of The Validation/Verification Opinion: The organization is conducted a voluntary verification.

Others: None

**Confidentiality:**

This opinion and Annex may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the opinion and Annex are not allowed to be edited, duplicated or published without the client's agreement in written form.

**Conflict of Interest Avoidance Statement:**

The opinions and attachments are completely complied with the standards and procedures that related-authorities established. The opinions and attachments of all process are conduct with fairness and honesty, there is no hypocrisy. Ensuring that Intertek Testing Services Taiwan, Ltd. has no financial

investment relationship with the client, and meets the requirements of the competent authority to avoid conflicts of interest.

**Verification Team:**

According to ISO 14064-1:2018, ISO 14064-3:2019 and client's greenhouse gas emissions from January 01, 2024 to December 31, 2024 as well as the contract with the client, we guarantee the above opinion is made by the verification team based on an impartial verification process.

Signature of Lead Verifier (Candidate):

Signature of Verifiers (Candidate):