

Greenhouse Gas Verification Opinion

Opinion Number: TWVR260002

Opinion Holder: International Nitto Technology Co., Ltd.

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

Verification Period: January 01, 2025 ~ December 31, 2025

Verification Date: March 23, 2026, March 31, 2026

Materiality: 5 %

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

Voluntary GHG Scheme

Types of GHGs Included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

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

The Total Carbon Emission: 12,573.761 (tonnes of CO₂e)

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, 2025 to December 31, 2025.

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

Issue Date: April 07, 2026

Intertek Testing Services Taiwan Ltd.

8F, No. 423, Ruiguang Rd., Neihu Dist.,
Taipei 114690, Taiwan (R. O. C.)

TEL: 886 2 66022888

www.intertek-twn.com



Validation and Verification
VB054

Annex to This Greenhouse Gas Opinion:



Annex:

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

Reporting Boundaries:

The Total Carbon Emission	12,573.761 (tonnes of CO ₂ e)
Category 1: Direct Emissions	1,770.9500 (tonnes of CO ₂ e)
Category 2: Indirect Emissions-Imported Energy	8,135.9256 (tonnes of CO ₂ e)
Category 3: Indirect Emissions-Transportation	98.3633 (tonnes of CO ₂ e)
Category 4: Indirect Emissions-Products Used by An Organization	2,568.5219 (tonnes of CO ₂ e)

Conclusion: Verification Opinion is Category 1-2: Reasonable Assurance, with modified opinion; Category 3-4: Limited Assurance as below:

In category 1 and 2, there is no material misstatement. This opinion is based on the final issued GHG assertion which provided by the verified organization, confirming that the modification of GHG assertion confined to specific elements, classifications or line items, but this does not representative of a substantial portion of the GHG statement, not affect the requirements of materiality, and not fundamental to the intended user's understanding of the GHG assertion. Modified: Procedures, data, factors. there is insufficient or inappropriate evidence to support 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
---	--

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 Greenhouse Gas Emission Factors Announced by the Ministry of Environment on February 5, 2024 and Ministry of Environment Emission Factor Management Table Version 6.0.4.

Indirection Emission Factor: Refer to Energy Administration, Ministry of Economic Affairs August 14, 2025 announced 0.474 kgCO₂e/kwh.

The Version of Inventory Sheet: version 2.1, March 31, 2026

The Version of GHG Assertion: version 2.1, March 31, 2026

Intended User of The 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:

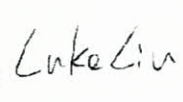
The opinions and attachments are completely complied with the standards and procedures that related-authorities established. The opinions and attachments of all process are conduct with fairness and honesty, there is no hypocrisy. Ensuring that Intertek Testing Services Taiwan, Ltd. has no financial

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, 2025 to December 31, 2025 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: 

Signature of Lead Verifier (Candidate): 

Signature of Verifiers: 

