



Independent Assurance Opinion

Verification Opinion No.:
C634381-2022-AG-TWN-DNV

Issued date:
01 November, 2023

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2022) of

JMC ELECTRONICS CO., LTD.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by JMC ELECTRONICS CO., LTD. ('the Organization') to perform a verification of the greenhouse gas Opinions of Greenhouse Gas Inventory Management Report (2022) (hereafter the "Inventory Report") in Taiwan, ROC with respect to the the following area: No. 8 , ShinKaifa Rd . , Nanzih Dist . , Kaohsiung City , Taiwan.

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy.

The scope of indirect emissions was defined by own pre-determined criteria for significance of indirect emissions. Considering the intended use of the GHG inventory, the Inventory Report only quantify indirect GHG emissions from imported energy.

Verification Criteria and GHG Programme

The verification was performed on the basis of ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting.

The verification was conducted in accordance with ISO 14066:2011, ISO 14065:2020, ISO14064-3:2019

Verification Opinion

It is DNV's opinion that the Inventory Report (2022), which was published on Sep. 21, 2023 (Ver. A), 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) and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2022) were verified with reasonable level of assurance.

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

Alvin Chen
GHG Verifier

Place and date:
Taipei, 01 November, 2023

For the issuing office:

DNV Business Assurance Co., Ltd.
29Fl., No. 293, Sec. 2, Wenhua Rd.,
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Taiwan

Management Representative

Supplement to Opinion

Process and Methodology

The review s 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, 2022 to 31st December, 2022, it is DNV's opinion GHG emissions 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

CO₂ CH₄ N₂O HFCs PFCs SF₆ NF₃

The Quantification of GHG emissions and removals in Direct and Indirect Emission Source:

Category	Direct and indirect GHG emissions categorization*	Emissions verified, (tonnes CO ₂ -e)
1	Direct emissions **	331.0116
2	Indirect GHG emissions from imported energy	17,054.5409
<i>Total greenhouse gas emissions in Category 1 & 2</i>		17,385.5525
3	Indirect GHG emissions from transportation	Not significant
4	Indirect GHG emissions from products used by the Organization	Not significant
5	Indirect GHG emissions associated with the use of products from the Organization	Not significant
<i>Total greenhouse gas emissions and removals in Category 3,4 & 5</i>		-

*: Unless other indicated, the Indirect Emissions was calculated based on 2022 electricity emission factor of 0.495 kg CO₂-e/kwh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR4 (2007) has been choose and correctly referred by the Organization.

Verification Opinion

unmodified
 modified
 adverse



Appendix A to Opinion No. C634381-2022-AG-TWN-DNV

A PPENDIX

For direct emissions and removals, quantified separately for each GHG as below, in tonnes of CO₂-e:

CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	TOTAL
3.8868	69.6841	0.0417	257.4000	0.0000	0.0000	0.0000	331.0116
1.1742%	21.0516%	0.0126%	77.7616%	0.0000%	0.0000%	0.0000%	100.0000%

