

# Independent Verification Opinion

**Verification Opinion No.:**  
C748315-2024-AG-TWN-DNV

**Issued Place:**  
Taipei

**Issued Date:**  
17 March, 2025

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

## VisEra TECHNOLOGIES COMPANY LTD.

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by VisEra TECHNOLOGIES COMPANY LTD. ('VisEra' or the Organization') to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") with respect to the site located at No. 12, Dusing Rd. 1, Hsinchu Science Park, 30078, 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, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from 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 Financial Supervisory Commission Sustainable Development Roadmap Scheme and 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 14066:2023, ISO 14065:2020, ISO14064-3:2019

### Verification Opinion

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

Chien Yi Jerry Huang  
GHG Verifier



Place and date:  
Taipei, 17 March, 2025

For the issuing office:  
DNV Business Assurance Co., Ltd.  
29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao  
District, New Taipei City 220, Taiwan



Management Representative

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate 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.

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DNV ZNATW-OP-F50, Rev.13, 2025-01



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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  HFCs  PFCs  SF<sub>6</sub>  NF<sub>3</sub>

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

Category emissions in (tonnes CO <sub>2</sub> e)	Emissions (tonnes CO <sub>2</sub> e)
Category 1 (Direct Emissions)	4,206.3487
Category 2 (Imported Energy Indirect Emissions )	20,112.7343

(The Imported Energy Indirect Emissions was calculated based on 2023 electricity emission factor of 0.494 kg CO<sub>2</sub>-e/kWh, which was announced by Bureau of Energy, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.)

The Quantification of GHG emissions in Indirect Emission Source:

Category	Indirect Emissions Category	Subcategory	Emissions (tonnes CO <sub>2</sub> e)
Category 3	Transportation	Upstream transportation and distribution - the greenhouse gas emissions emitted during the transportation of the products purchased and produced. -the greenhouse gas emissions emitted during the employee commutation.	1,090.0928
Category 4	Products used by organization	- The GHG emitted related to electricity purchased - The GHG emitted related to material & products purchased - Disposal of solid and liquid waste-the GHG emitted related to waste disposal.	21,745.0978
Category 5	Indirect GHG emissions associated with the use of products from the organization	Downstream leased assets-inventory of category 1 and 2 greenhouse gas emissions emitted by leased assets to other businesses in the year.	3040.5850

The Company avoids carbon emissions from electricity and natural gas usages of all office buildings, 1,261,6698 kWh and 25,068 cubic metres respectively in 2024 by:

-purchasing 30,026,434 kWh renewable energy electricity together with its certificate T-RECs, equal to avoiding 14,833.557 tonnes CO<sub>2</sub>e emission in 2024.

-purchasing 56 Verified Emission Reductions (VERs) from Gold Standard (credit serial no: GS1-1-IN-GS3705-12-2020-22541-28701-28756) equal to 56 tonnes of CO<sub>2</sub> emissions.

### Verification Opinion

unmodified  modified  adverse

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DNV ZNATW-OP-F50, Rev.13, 2025-01

**APENDIX A**

The Reporting Boundary of VisEra TECHNOLOGIES COMPANY LTD. Greenhouse Gas Inventory Management Report (2024)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from fuel consumption, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization.
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.
Transportation	Upstream transportation and distribution -the greenhouse gas emissions emitted during the transportation of the products purchased and produced. -the greenhouse gas emissions emitted during the employee commutation.
Products used by organization	- The GHG emitted related to electricity purchased - The GHG emitted related to material & products purchased - Disposal of solid and liquid waste-the GHG emitted related to waste disposal.
Indirect GHG emissions associated with the use of products from the organization	Downstream leased assets-inventory of category 1 and 2 greenhouse gas emissions emitted by leased assets to other businesses in the year.

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

