

Independent Verification Opinion

Verification Opinion No.:
C764530-2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 09 May, 2025

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

CHENBRO MICOM CO., LTD.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by CHENBRO MICOM CO., LTD. (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, 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 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 May 02, 2025 (Version 1.3), 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.

GHG Verifier :
Wen Hsuan Scott, Zheng

Scott Zheng

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

Daniel

Management Representative

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

CO₂ CH₄ N₂O HFC₅ PFC₅ SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	CHENBRO MICOM CO., LTD.	Total
1: Direct emissions		1,292.9346
2: Imported energy indirect emissions*		9,918.7075
3: Indirect GHG emissions from transportation		90.6907
4: Indirect GHG emissions from products used by organization		71,782.7562
5: Indirect GHG emissions associated with the use of products from the organization		Not Significant Emissions
6: Other Emission Sources		Not Significant Emissions

(*In Taiwan, indirect emissions from imported energy were calculated based on the 2024 electricity emission factor of 0.474 kg CO₂e/kwh published by the Bureau of Energy of the Ministry of Economic Affairs.)

(**In China, indirect emissions from imported energy are calculated based on the national grid average emission factor of 0.5703 kg CO₂e/kwh for the year 2022 based on the "Notice on Doing a Good Job in Reporting and Management of GHG Emissions from Power Generation Enterprises in the Years 2023-2025" by the Ministry of Ecology and Environment of the People's Republic of China.)

Type of Opinion

unmodified modified adverse



APENDIX A

Reporting boundary and verified sites:

Factory abbreviation	Site	Address
		Representative address: 19F., No. 558, Zhongyuan Rd., Xinzhuang Dist., New Taipei City 242, Taiwan (R.O.C.)
CBM	Chenbro Micom Co., Ltd	CBM Address include: 18F., No. 560, Zhongyuan Rd., Xinzhuang Dist. 18F., No. 552, Zhongyuan Rd., Xinzhuang Dist. 18F-21F., No. 556, Zhongyuan Rd., Xinzhuang Dist. 18F-21F., No. 558, Zhongyuan Rd., Xinzhuang Dist.
		No. 2, Machouhouyuanqu 1st Rd., Lucao Township, Chiayi County 611001, Taiwan (R.O.C.)
CTC	Chenbro Micom Co., Ltd - Chiayi Factory	Dormitory Address include : No. 28-3, Dinggangziqu, Taibao City, Chiayi County 612009, Taiwan (R.O.C.) No. 205, Jiankang Rd., Taibao City, Chiayi County 612008, Taiwan (R.O.C.) No. 171, Jiankang Rd., Taibao City, Chiayi County 612008, Taiwan (R.O.C.) No. 751, Gugong Blvd., Taibao City, Chiayi County 612008, Taiwan (R.O.C.)
CTW	Chen-Feng Precision Co., Ltd	No. 107, Wugong 2nd Rd., Wugu Dist., New Taipei City 248, Taiwan (R.O.C.)
CSH	Chenbro Technology (Kunshan) Co., LTD	No. 88 Qinkun Rd., Yushan Town, Kushan City, Jiangsu Province, China
DGP	Dongguan Procace Electronic Co., LTD	No. 182, Hongye North Road, Hongye Industrial Zone, Tangxia Town, Dogguan City, Guangdong Province, China.

APENDIX B

The Reporting Boundary of CHENBRO MICOM CO., LTD. Greenhouse Gas Inventory Management Report (2024)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from Fugitive emission and industrial processes emission, 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.
Indirect GHG emissions from transportation	Emissions from business travel mainly due to fuel burnt in mobile sources of combustion.
Indirect GHG emissions from products used by an organization	Purchased goods and services. Emissions from the disposal of solid and liquid waste.

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

APENDIX C

The Quantification of GHG emissions in Direct Emission Source:

Factory abbreviation	Category 1 Direct Emissions	Category 2 Imported Energy indirect Emissions
CBM	30.6281	232.4442
CTC	356.3526	1,945.2324
CTW	16.9075	266.3330
CSH	283.7466	3,056.2559
DGP	605.2998	4,418.4420

