

Independent Verification Opinion

Verification Opinion No.:
C849828-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 15 April, 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Report (2025) of

LCY Technology Corp. Copper Foil Plant

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by LCY Technology Corp. Copper Foil Plant (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
LCY Technology Corp. Copper Foil Plant «site_1 英文名稱»	No. 3-1, Zhonglin Road, Xiaogang District, Kaohsiung City, 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, and indirect GHG emissions from products used by the Organization. Refer to Appendix A for further details on the reporting boundaries.

Verification Criteria and GHG Programme

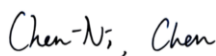
The verification was performed on the basis of ISO 14064-1:2018 and GHG Protocol Corporate Accounting and Reporting Standard, as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO 14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on April 08, 2026 (Version 2025-01), is free from material discrepancies in accordance with the verification criteria identified as stated above. This opinion is decided based on the following approaches,

- For the direct GHG emissions and removals (Category 1) and indirect GHG emissions from imported energy (Category 2), the reliability of the information presented in the Inventory Report (2025) has been verified with a reasonable level of assurance.
- For the other categories of indirect GHG emissions, the relevant information has been verified with a limited level of assurance.

GHG Verifier :
Chen-Ni Chen



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



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 January 1, 2025 to December 31, 2025. It is DNV's opinion that GHG emissions and removals identified within the reporting boundary have 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 HFC_s PFC_s SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report (AR6) (2021), updated by the Errata (Version 7, October 2025), has been chosen and correctly referred by the Organization.

Category	Emissions (tonnes CO ₂ e)
1: Direct GHG emissions and removals	198.9049
2: Indirect GHG emissions from imported energy *	51,061.2537
3: Indirect GHG emissions from transportation	732.8923
4: Indirect GHG emissions from products used by Organization	23,312.0881
5: Indirect GHG emissions associated with the use of products from the Organization	-
6: Indirect GHG emissions from other sources	-
Total	75,305.1390

* The indirect emissions from imported energy, was calculated based on the 2024 electricity carbon emission factor of 0.474 kg CO₂e/kWh, announced by the Energy Administration, Ministry of Economic Affairs.

** The steam carbon emission coefficient is based on the externally verified 2024 data provided by China Steel Corporation, an external steam supplier, with a value of 0.2023826414 tons CO₂e/ton.

Note: The values for the total emissions are rounded to four decimal places.

Type of Opinion

unmodified modified adverse

APENDIX A

The reporting boundary of LCY Technology Corp. Copper Foil Plant's Inventory Report (2025) is as follows:

Category	Reporting Boundaries
Category 1: Direct GHG emissions and removals	Emissions and removals from the greenhouse gas sources and sinks owned or controlled by the Organization within its organizational boundaries.
Category 2: Indirect GHG emissions from imported energy	2.1 Emissions from imported electricity 2.2 Emissions from imported energy
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from upstream transport and distribution for goods (domestic land transportation of purchased raw materials, consumables, and packaging materials, selected based on their share of the plant's total procurement expenditure, with the selected items covering at least 85% of the plant's total annual procurement expenditure) 3.2 Emissions from downstream transport and distribution for goods (domestic land and sea transportation of products, including outsourced finished products) 3.3 Emissions from employee commuting (including cars, motorcycles, and MRT) 3.5 Emissions from business travel (including Taiwan High Speed Rail, private passenger cars, motorcycles, taxis, MRT, and trains)
Category 4: Indirect GHG emissions from products used by organization	4.1.1 Emissions from purchased goods (items selected based on their share of the plant's total procurement expenditure and consistent with upstream transport and distribution, with the selected items covering at least 85% of the plant's total annual procurement expenditure) 4.1.2 Upstream emissions (cradle-to-gate) of purchased fuels and electricity not included in Category 1 and 2 4.3 Emissions from the disposal of solid and liquid waste
Category 5: Indirect GHG emissions associated with the use of products from the organization	<i>No significant emissions identified by the Organization in this category.</i>
Category 6: Indirect GHG emissions from other sources	<i>No significant emissions identified by the Organization in this category.</i>

The scope of indirect emissions in the specified/limited list above, was defined and decided by the Organization's own pre-determined criteria for the significance of indirect emissions, considering the intended use of the GHG inventory.