

Statement of Conformity CN25/00002093

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in
01 Jan. 2024 to 31 Dec. 2024 of

Ability Enterprise Co., Ltd.

Business address: Floor 18, No. 200, Sec. 3, Zhonghuan Rd., Xinzhuang Dist., New Taipei City, Taiwan

Organization boundary: Detail organization boundary information has been listed in Annex, for multi-site statement

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Direct Emissions

32.94 tonnes of CO₂e

Indirect Emissions

8,006.44 (Location-based) tonnes of CO₂e

Total Emissions Quantified

8,039.38 (Location-based) tonnes of CO₂e

The specific categories of indirect greenhouse gas emissions are detailed in the appendix of this statement, which is an integral part of this statement

Authorised by
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Sr. Director - Business Assurance
DATE: 26 Mar. 2025

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SGS has been contracted by Ability Enterprise Co., Ltd. (hereinafter referred to as “CLIENT”), for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Ability Enterprise Co., Ltd. (hereinafter referred to as “RESPONSIBLE PARTY”), in the Greenhouse Gas (GHG) Assertion in the form of GHG Report covering GHG emissions of the period 01 Jan. 2024 to 31 Dec. 2024 (hereinafter referred to as “REPORT PERIOD”).

Roles and responsibilities

The management of the RESPONSIBLE PARTY 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 SGS’s responsibility to express an independent GHG verification opinion on the GHG statement as provided by the RESPONSIBLE PARTY for the REPORT PERIOD.

According to ISO 14064-3:2019, SGS has conducted a third-party verification of the provided GHG statement by RESPONSIBLE PARTY against the requirements of ISO 14064-1:2018 in the period 24-26 Mar. 2025. The verification is based on the verification scope, objectives and criteria as agreed between the CLIENT and SGS on 19 Mar. 2025.

Level of Assurance

The level of assurance agreed is that of Reasonable assurance.

Scope

The CLIENT has commissioned an independent verification by SGS in according to ISO 14064-3:2019 to assure the reported GHG emissions of RESPONSIBLE PARTY, in conformance with ISO 14064-1:2018 requirements within the scope of the verification as outlined below. The data and information supporting the GHG statement is historical in nature.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization’s boundary:

- The organizational boundary is established following Operational control approach
- Location/boundary of the activities: detail boundary information has been listed in Annex
- Physical infrastructure, activities, technologies and processes: Design and manufacture of lens and camera module products, edge computing smart camera and module products, image modules and automotive products
- GHG sources, sinks and/or reservoirs included: GHG sources as presented in the GHG inventory and report of the RESPONSIBLE PARTY
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- GHG information for the following period was verified: 01 Jan. 2024 to 31 Dec. 2024
- GWP adopted: IPCC 6 Assessment Report.
- Intended user of the verification statement: Private user.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization’s GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the requirements of ISO 14064-3:2019.

Materiality

The materiality required of the verification is considered by SGS to 5%, based on the needs of the intended user of the GHG statement.

Verification approach

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions

We plan and perform our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the REPORT PERIOD are fairly stated.

We conduct our verification with regard to the GHG statement of GHG Report of the RESPONSIBLE PARTY which includes assessment of GHG information system and reporting plan/protocol. This assessment includes the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, are consistently and appropriately applied.

Verification opinion conclusion

The RESPONSIBLE PARTY provided the GHG statement based on the requirements of ISO 14064-1:2018 that total emission 8,039.38 (Location-based) tonnes of CO₂e in the organization boundary for the REPORT PERIOD.

The verification opinion as below is issued by SGS after an independent verification for RESPONSIBLE PARTY's GHG statement base on agreed Reasonable assurance:

Unmodified

The GHG statement submitted by RESPONSIBLE PARTY is prepared in accordance with ISO 14064-1:2018 on GHG quantification and reporting, is a fair representation materially, the GHG data and information in statement are explicit and supported by adequacy and appropriate evidence.

Modified

The GHG statement submitted by RESPONSIBLE PARTY has no material misstatement, however has some deficiencies which will prevent the issuance of unmodified verification opinion.

Adverse opinion

The GHG statement submitted by RESPONSIBLE PARTY:

- has no material misstatement or
- there is insufficient or inappropriate evidence to support an unmodified or modified opinion.

Disclaiming the issuance of an opinion

It is unable to obtain sufficient and appropriate objective evidence to form an opinion as to whether the GHG statement submitted is presented fairly in accordance with ISO 14064-1:2018

This statement shall be interpreted with the GHG statement of GHG Report of the RESPONSIBLE PARTY as a whole.

Note: This Statement is issued by SGS-CSTC Standards Technical Services Co., Ltd. ("SGS") under its General Conditions for Greenhouse Gas Validation & Verification Services. The findings recorded hereon are based upon a verification performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted from RESPONSIBLE PARTY. This Statement does not relieve Client from compliance with any by laws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.

The verification statement of greenhouse gases is concluded in English. Any translation differences, the English version shall prevail.

Appendix A: List of Organizational Boundaries

List of Organizational Boundaries

Organization name	Description of organizational boundary
Ability Enterprise Co., Ltd.	No. 200, Sec. 3, Zhonghuan Rd., Xinzhuang Dist., New Taipei City, Taiwan (Excluding B2&B3) 3F, No. 2, 6, 8, 10, Ln. 7, Wuquan Rd., Wugu Dist., New Taipei City, Taiwan 4F, No. 2, Ln. 7, Wuquan Rd., Wugu Dist., New Taipei City, Taiwan 1&2F, No. 15, Wuquan Rd., Wugu Dist., New Taipei City, Taiwan 5F, No. 11, Wuquan Rd., Wugu Dist., New Taipei City, Taiwan

Appendix B Greenhouse Gas Emissions Inventory (ISO14064-1:2018)



Greenhouse Gas Emissions Inventory (ISO14064-1:2018)

Organization name	Ability Enterprise Co., Ltd.	
Organizational boundary	Please refer to Appendix A for the list of organizational boundaries	
Reporting period	2024.01.01-2024.12.31	
	Report boundary	Greenhouse gas emissions (Unit: tonnes of CO₂e)
	Category	
Direct GHG emissions	Category 1 direct GHG emissions	32.94
Indirect GHG emissions	Category 2 indirect GHG emissions from imported energy	984.98 (Location-based) / (Market-based)
	Category 3 indirect GHG emissions from transportation	535.41
	Category 4 indirect GHG emissions from products used by organization	3,969.52
	Category 5 indirect GHG emissions associated with the use of products from the organization	2,516.53
	Category 6 indirect GHG emissions from other sources	Not applicable