

# Independent Verification Opinion

Verification Opinion No.:  
C844014-2025-AG-TWN-DNV

Issued Place and Date:  
Taipei, 16 April, 2026

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

## MARKETECH INTERNATIONAL CORP. GROUP.

### Scope of Verification

DNV Business Assurance (DNV) has been commissioned by MARKETECH INTERNATIONAL CORP. GROUP. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C., with respect to the sites as below and sites listed as 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. 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 GHG Protocol :2019 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 (2025), which was published on March 24, 2026(Fourth Version), 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 (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

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

GHG Verifier :  
Wen Hsuan Scott, Zheng

*Scott Zheng*

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

*David White*

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, 2025 to 31st December, 2025, 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 HFC<sub>s</sub> PFC<sub>s</sub> SF<sub>6</sub> NF<sub>3</sub>

**Quantification of Emissions (in tonnes CO<sub>2</sub>e)**

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

Scope	MARKETECH INTERNATIONAL CORP. GROUP.	Total
1: Direct GHG emissions		1,154.5264
2: Electricity indirect GHG emissions*		
Location Based		10,152.8881
Market Based		10,048.1235
3: Other indirect GHG emissions		214,946.8999

\* In respect of Category 2 imported energy indirect emissions, the applicable emission factors have been adopted in strict accordance with the methodological framework and guidance set forth in Appendix D.

**Type of Opinion**

unmodified  modified  adverse