

InterGROUP

温室气体核查意见书

致

广东依顿电子科技股份有限公司

统一社会信用代码：91440000721185260Y

注册地址：广东省中山市三角镇高平工业区

英特检测认证有限公司受广东依顿电子科技股份有限公司的委托，对广东依顿电子科技股份有限公司所编制的组织层面温室气体报表进行了独立的第三方核查，本核查意见书适用于下文所述范围内的相关信息：

核查范围

组织边界：双面及多层印刷电路板的制造及相关管理和支持活动的的所有活动和设施，基于运营控制权合并。

报告边界：直接温室气体排放(类别1)、输入能源的间接温室排放(类别2)。

场所和设施：广东省中山市三角镇高平工业区 88 号

所报告的温室气体种类：CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

报告期间：2023 年 1 月 1 日至 2023 年 12 月 31 日

核查依据准则：ISO 14064-3:2019

核查的预期用户：通用私域用户

保证等级：合理保证

实质性阈值：5%

经核查和调整后的温室气体报表的关键信息

宣称的量化和报告编制准则：ISO 14064-1:2018

报告期间温室气体量化的合并结果：

- 类别 1：直接温室气体排放量：7,765.13 吨二氧化碳当量
- 类别 2：输入能源的间接温室气体排放量：168,603.19 吨二氧化碳当量
- 类别 3：运输的间接温室气体排放量：未量化和报告
- 类别 4：组织使用产品的间接温室气体排放量：未量化和报告
- 类别 5：与使用组织产品有关的间接温室气体排放量：未量化和报告
- 类别 6：其他来源的间接温室气体排放量：未量化和报告
- 直接温室气体清除：无
- 人为生物质温室气体排放：无
- 输出能源所产生温室气体排放：无

数据的性质：所有用于支持温室气体报表的实质性数据均为历史发生数据

限制性说明：排除了不具有实质性的氧炔焰切割用乙炔燃烧排放、原子吸收光谱仪用乙炔燃烧测试、制程 CO₂ 和 N₂O 排放。

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本意见书信息可在国家市场监督管理总局全国认证认可信息公共服务平台(<http://cx.cnca.cn>)上查询

英特检测认证有限公司

中国·广东省中山市南朗镇华南现代中医药城思邈路 1 号第五幢 3 层 301 室

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受核查方的责任：

依据所声明的温室气体量化和报告准则编制和公允列报温室气体报表是受核查方的责任。这种责任包括：

1. 按照所宣称的温室气体量化和报告准则编制温室气体报表，并使其公允反映。
2. 策划、设计、执行和维护必要的内部控制，以使温室气体报表不存在由于舞弊或错误导致的实质性错误陈述。

核查员和核查机构的责任

核查员的责任是在执行核查工作的基础上对温室气体报表发表核查意见。核查员依据所声明的核查准则执行核查工作。这些核查准则要求核查员遵守核查原则，计划和执行核查工作以对温室气体报表是否不存在实质性错误陈述获取合理保证。

核查机构的责任是在开发充分的、一致的核查工作程序，选择和派出合适的具备能力的核查员执行核查工作，并组织人员对核查员的核查结果进行独立的评审，以对最终出具的核查意见承担机构责任。

核查方法说明

核查工作基于对核查任务的战略分析和对温室气体报表的风险评估的结果展开。在进行风险评估时，核查员考虑了与温室气体报表编制和公允列报相关的内部控制，以设计恰当的核查方法，但目的并非对内部控制的有效性发表意见。

核查工作涉及实施核查方法，以获取有关温室气体报表中的信息和数据以及披露的核查证据。选择的核查方法取决于核查员的判断，包括基于风险评估结果的抽样活动。

核查工作还包括评价受核查方选用量化和报告准则的恰当性和做出量化估计的合理性，以及评价温室气体陈述的总体实质性正确性。

证据收集程序说明

在本次核查中，核查员通过了非现场的文件评审和现场核查相结合的方式开展了证据收集活动。证据收集的方式包括但不限于：人员访谈询证、文件和报表审阅、现场观察确认、数据计算和验算等。所收集的证据用于证实了下列方面：温室气体信息系统和控制、温室气体数据和信息的收集、数据的整合和计算等。

我们相信，核查过程所收集的核查证据是充分的、适当的，为出具核查意见提供了基础和充分的支持。

核查意见

根据所实施的核查过程和程序，我们认为：

受核查方的温室气体报表在所有重大方面均按照所宣称的量化和报告编制准则编制，温室气体报表公允地表达了报告期间的温室气体数据和信息，并且实质性地正确。

核查组长：徐霞，CCAA-2024-V1GHG-1292253

现场核查日期：2024年4月12日

核查起止日期：2024年4月9日至2024年4月25日

意见书编号：45824GHG0009ROL

签发日期：2024年04月26日



授权签发人

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VERIFICATION OPINION DECLARATION

To

Guangdong Ellington Electronic Technology Co.,Ltd.

Unified Social Credit Code: 91440000721185260Y

Registered Address: Gaoping Industrial Zone, Triangle Town, Zhongshan City, Guangdong Province, 528445, China

InterGroup Certification Limited has been engaged by Guangdong Ellington Electronic Technology Co.,Ltd. to conduct an independent third-party verification about the organizational level greenhouse gas statement prepared by Guangdong Ellington Electronic Technology Co.,Ltd. This verification opinion applies to the relevant information within the scope described below:

Boundaries covered by the verification

Organizational boundaries: All activities and facilities about the manufacturing of double-sided and multi-layer printed circuit boards and related management and supporting activities, are based on the consolidation of operational control.

Reporting boundaries: Direct GHG emissions (Category 1), Indirect GHG emissions from imported energy (Category 2)

Sites and Facilities: No.88 Gaoping Industrial Zone, Sanjiao Town, Zhongshan City, Guangdong Province, 528445, China

Types of GHG reported: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃

Reporting period covered: January 1, 2023 to December 31, 2023

Verification criteria: ISO 14064-3:2019

Intended user of verification: Private User

Level of assurance: Reasonable assurance

Materiality threshold: 5%

Key information of the verified and adjusted GHG statement

Claimed quantification and reporting criteria: ISO 14064-1:2018

Consolidated results of GHG quantification during the reporting period:

- Category 1: Direct GHG emissions: 7,765.13 tCO₂e
- Category 2: Indirect GHG emissions from imported energy: 168,603.19 tCO₂e
- Category 3: Indirect GHG emissions from transportation: Unquantified
- Category 4: Indirect GHG emissions from products used by organization: Unquantified
- Category 5: Indirect GHG emissions associated with the use of products from the organization: Unquantified
- Category 6: Indirect GHG emissions from other sources: Unquantified
- Direct GHG removals: None
- Anthropogenic biogenic GHG emissions: None
- GHG emissions from exported energy: None

The data and information supporting the GHG statement: Historical in nature

Limitations and exclusions: Excluding some non-material GHG emissions, including acetylene combustion emissions for oxyacetylene flame cutting, acetylene combustion emissions for atomic absorption spectrometers, and the CO₂ and N₂O emissions from processing

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For more information you can check the governmental website <http://cx.cnca.cn>

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Responsibility of the responsible party:

It is the responsibility of the responsible party to prepare and fairly present GHG statements in accordance with the declared criteria. This responsibility includes,

- Prepare GHG statements in accordance with the declared GHG quantification and reporting criteria, and make them fairly reflected, and
- Plan, design, execute, and maintain necessary internal controls to ensure that GHG statements is free from material misstatements caused by fraud or error.

Responsibility of the verifiers/ verification body:

The responsibility of the verifiers is to provide verification opinions on GHG statements based on the execution of verification work. Verifiers carry out verification work based on the declared verification criteria. These verification criteria require verifiers to adhere to verification principles, plan and execute verification work to obtain reasonable assurance as to whether the GHG statements are free from material misstatements.

The responsibility of the verification body is to develop sufficient and consistent verification procedures, select and dispatch suitable and capable verifiers to carry out verification work, and organize personnel to independently review the verification results of the verifiers, in order to assume institutional responsibility for the final verification opinions issued.

Verification methods description:

The verification work is based on the strategic analysis of the verification task and the results of the risk assessment of the GHG statements. When conducting risk assessments, the verifiers considered internal controls related to the preparation and fair presentation of the GHG statements to design appropriate verification methods, but the purpose was not to express an opinion on the effectiveness of internal controls.

The verification work involves implementing verification methods to obtain information and data related to the GHG statements, as well as verification evidence disclosed. The chosen verification method depends on the verifiers' judgment, including sampling activities based on risk assessment results.

The verification work also includes evaluating the appropriateness of the selected quantitative and reporting criteria and the reasonableness of the quantitative estimates made, as well as evaluating the overall material correctness of the GHG statements.

Explanation of Evidence Collecting Procedure:

In this verification, the verifiers conducted evidence collection activities through a combination of off-site document review and on-site verification. The methods of evidence collection include but are not limited to: personnel interviews, document review, on-site observation and confirmation, data calculation and check, etc. The collected evidence is used to confirm the following aspects: GHG information systems and controls, collection of GHG data and information, integration and calculation of data, etc.

We believe that the evidence collected during the verification process is sufficient and appropriate, providing a foundation and sufficient support for issuing verification opinions.

Verification opinions:

Based on the verification process and procedures implemented, we believe that,

The GHG statements verified have been prepared in all material respects in accordance with the claimed quantification and reporting criteria, and fairly express the GHG data and information during the reporting period and are material correct.

Lead Verifier: Xu Xia, CCAA-2024-V1GHG-1292253

Date of on-site verification: April 12, 2024

Period of overall verification: April 09, 2024 to April 25, 2024

Declaration No.: 45824GHG0009R0L

Date of issue: April 26, 2024



Authorized issuer

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