Independent Verification Opinion

Verification Opinion No.: C866009-2025-AG-TWN-DNV
Issued Place and Date: Taipei, 13 July, 2026

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

Materials Analysis Technology Inc.

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by Materials Analysis Technology Inc. (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 listed in Appendix A.

Organization	Address
Materials Analysis Technology Inc.	1A3, No.1, Li-Hsin 1st Rd., Hsinchu Science Park, Hsinchu 300, 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. The further descriptions for the Reporting Boundary listed in Appendix B.

Verification Criteria and GHG Programme
The verification was performed on the basis of 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 June 11, 2026 (Version 1), 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.

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_2 ☒CH_4 ☒N_2O ☒$HFCs$ ☒$PFCs$ ☒SF_6 ☒NF_3

Quantification of Emissions (in tonnes CO_2e)
The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Total
1: Direct emissions	5,955.6327
2: Imported energy indirect emissions*	19,683.1062
3: Indirect GHG emissions from transportation	771.4648
4: Indirect GHG emissions from products used by organization	2,530.9571
5: Indirect GHG emissions associated with the use of products from the organization	-
6: Other Emission Sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2025 electricity emission factor including 0.466 kg CO_2e/kWh announced by the Energy Administration, Ministry of Economic Affairs (Taiwan).)
(**The Imported Energy Indirect Emissions was calculated based on the regional electricity emission factors including 0.5849 kg CO2e/kWh for Shanghai, 0.4403 kg CO2e/kWh for Guangdong, 0.40920 kg CO2e/kWh for Fujian, and 0.5978 kg CO2e/kWh for Jiangsu, announced by the Ministry of Ecology and Environment of the People's Republic of China on December 26, 2024.)
(***The Imported Energy Indirect Emissions was calculated based on the electricity emission factors, including 0.000423 t CO2e/kWh sourced from the Emission Factors for Greenhouse Gas Emissions by Electric Power Companies issued by the Ministry of the Environment, Japan for the Reiwa 7 fiscal year (2025).)

Type of Opinion
☒ unmodified ☐ modified ☐ adverse

APENDIX A

The Reporting Boundary of MATERIALS ANALYSIS TECHNOLOGY INC. Greenhouse Gas Inventory Management Report (2025)

Boundary		Address
Materials Analysis Technology Inc.	Jubei Lab I	1F, No.26-2, Tai-Yuan St., Jubei City, Hsinchu 302, Taiwan, R.O.C.
	Jubei Lab II	1F, No.8, Taiyuan 2nd St., Jubei City, Hsinchu 302, Taiwan, R.O.C.
	Hsinchu Jinshan Lab	2F, No.1, Jinshan 7th St., Hsinchu 300, Taiwan, R.O.C.
Materials Analysis Technology Inc., Hsinchu Science Park Branch	Hsinchu Prosperity Lab	1F, No.14, Prosperity Rd. II, Science-Based Industrial Park, Hsinchu 300, Taiwan, R.O.C.
	SoC Lab	1A3, No. 1, Li-Hsin 1st Road, Hsinchu Science Park., Hsinchu 300, Taiwan, R.O.C.
Materials Analysis Technology Inc., Tainan Science Park Branch	Tainan Lab I	1F, No.9, Nanke 3rd Rd., Xinshi Dist., Tainan 74147, Taiwan, R.O.C.
	Tainan Lab II	1F, No.23, Nanke 3rd Rd., Xinshi Dist., Tainan 74147, Taiwan, R.O.C.
MA-tek (Shanghai) Ltd.	Zhangjiang Lab I	No.138, Lane 1505, Zuchongzhi Road, Zhangjiang Hi-Tech Park, Pudong New Area, Shanghai, China
	Zhangjiang Lab II (A)	Building 16, 1500 Zuchongzhi Road, Zhangjiang Hi-tech Park, Pudong New Area, Shanghai, China
	Zhangjiang Lab II (B)	Building 15, 1500 Zuchongzhi Road, Zhangjiang Hi-tech Park, Pudong New Area, Shanghai, China
	Zhangjiang Lab II (C)	Building 3, 1500 Zuchongzhi Road, Zhangjiang Hi-tech Park, Pudong New Area, Shanghai, China
	Jinqiao Lab I	No.4, Aly. 33, Jinji Road Jinqiao Export Processing Zone Pudong, Shanghai, China
	Jinqiao Lab II	Building A, No.100, Guiqiao Road Jinqiao Export Processing Zone Pudong, Shanghai, China
MA-tek (Suzhou) Ltd.	Suzhou Lab	101, Building 2 Zone 5 Chinese Sciences Nanoscience Industrialization Base, No. 128 Fangzhou Road, Suzhou Industrial Park, Suzhou City, Jiangsu Province, China
MA-tek (Xiamen) Ltd.	Xiamen Lab	Zone B, 1F, Building D, No. 518, Lushan North Road, Huli Dist., Xiamen, China
	Shenzhen Lab	101/102/103, Building 3, Jia'an Science & Technology Park, No. 2 Longchang Rd., Xingdong Community, Xin'an Street, Bao'an District, Shenzhen, China
Ma-tek Japan Inc.	Japan Nagoya Lab	4-130 Kamiyashiro, Meito-Ku, Nagoya-City, 465-0025, Japan
	Japan Kumamoto Lab	6-25-17 Oe, Chuo-ku, Kumamoto City, 862-0971, Japan
	Japan Hokkaido Lab.	2-3-5 Shimonopporo Techno Park Atsubetsu-ku, Sapporo City, Hokkaido, 004-0015, Japan
Workflow Enhancement Technology Inc.		1A2, No. 1, Li-Hsin 1st Road, Hsinchu Science Park., Hsinchu 300, Taiwan, R.O.C.
Ma-tek International Inc.		Holding company managing the reinvestment.
MA-tek Educational Consulting (Xiamen) Co., Ltd.		Provide mainland region educational consultation service, but no funding has been invested yet.

APENDIX B
Indirect emissions reporting boundary:

Category	Subcategory	Verification Procedure
Category 2	Indirect GHG emissions from imported energy	- Emission from imported electricity. - Bill and invoice from suppliers.
Category 3	3.1 Upstream transportation and distribution	- Weight of purchasing goods and raw material - Distance of transportation from suppliers
	3.5 Business Travel	- Transportation of employees for business-related activities. - Taiwan, China and Japan emission factors - Ecoinvent 3.12 factor
	3.3 Employee Commuting	- Transportation of employees from their residence to worksites includes vehicles, motorcycles and bus transportation. - Taiwan, China and Japan emission factors - Ecoinvent 3.12 factor
Category 4	4.1 Purchased goods	- Weight of incoming goods and raw material report. - Upstream emissions of purchased fuels and electricity. (i.e. upstream emissions associated with fuels and electricity production). - Bill and invoice from suppliers. - Taiwan, China and Japan emission factors - Ecoinvent 3.12 factor
	4.3 Wastes treatment and transportation	- Weight of wastes - Distance of wastes Transportation
	4.4 Upstream leased assets	- Electricity use attributable to common area facilities in leased office buildings.
Category 5*	Indirect GHG emissions associated with the use of products from the organization	Not Significant Emissions
Category 6*	Indirect GHG emissions from other sources	Not Significant Emissions

*The scope of indirect emissions, other than Imported Energy with specified/limited list of sources, was defined by MATERIALS ANALYSIS TECHNOLOGY INC. 's pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

APENDIX C

The emissions within the organizational boundary of MATERIALS ANALYSIS TECHNOLOGY INC.'s Greenhouse Gas Inventory Report (2025):

Boundary Name	Emissions (in tonnes CO_2e)				
	Category 1	Category 2	Category 3	Category 4	Total
SoC Lab	122.9939	2905.8972	279.8623	956.1395	4264.893
Hsinchu Prosperity Lab	47.4799	332.8249	17.0812	97.4398	494.826
Jubei Lab I	12.0182	276.2637	28.8292	77.475	394.586
Jubei Lab II	1.329	200.0763	10.3937	47.944	259.743
Tainan Lab I	36.2691	131.5549	26.6827	32.6097	227.116
Tainan Lab II	4.036	468.6844	29.7738	116.5232	619.017
Hsinchu Jinshan Lab	818.6092	4666.4603	51.638	1109.855	6646.563
Shanghai Lab	1613.4496	8595.949	176.1277	31.4115	10416.938
Shenzhen Lab	241.4223	450.389	15.2044	6.1829	713.199
Xiamen Lab	1216.9434	255.5026	6.2705	9.3197	1488.036
Suzhou Lab	3.747	550.911	79.5738	4.7301	638.962
Nagoya Lab	1696.8071	287.4786	28.5676	21.5146	2034.368
Kumamoto Lab	3.3068	210.6029	10.6305	2.4951	227.035
Hokkaido Lab	137.0963	350.2419	7.9531	16.706	511.997
Workflow Enhancement Technology Inc.	0.125	0.2693	2.8762	0.6111	3.882
Total	**5955.6327**	**19683.1062**	**771.4648**	**2530.9571**	**28941.161**