

## INDEPENDENT LIMITED ASSURANCE REPORT

To the Board of Directors of

**Sunny Optical Technology (Group) Company Limited:**

We have been engaged by the Directors of Sunny Optical Technology (Group) Company Limited (the "Sunny Optical Technology") to perform a limited assurance engagement in relation to certain greenhouse gas (the "GHG") emission intensity data (the "Data Points") included in its 2021 Environmental, Social and Governance (the "ESG") Report for the year ended 31 December 2021 (the "Reporting Period") and selected by Sunny Optical Technology.

### Data Points

- GHG emission intensity data (please refer to the Appendix)

### Reporting Criteria

- The Data Points are presented in accordance with the "Reporting Principles" contained in the Sunny Optical Technology 2021 ESG Report website (<https://www.sunnyoptical.com/webfile/temps/202205421501064337.pdf>) (the "Reporting Criteria").

### Our Independence and Quality Control

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board of Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Control 1, "Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements", and accordingly, maintains a comprehensive system of quality control including



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documented policies and procedures regarding compliance with ethical requirements, professional standards as well as applicable legal and regulatory requirements.

### **Responsibilities**

#### *Deloitte Touche Tohmatsu Certified Public Accountants LLP*

It is our responsibility to express a limited assurance conclusion on the Data Points based on our work performed and to report our conclusion solely to you, as a body, in accordance with our agreed terms of engagement and for no other purpose. We do not assume responsibility or accept liability to any other person for the contents of this report.

#### *Sunny Optical Technology*

The Directors of Sunny Optical Technology are responsible for the preparation and presentation of the Data Points in accordance with the Reporting Criteria. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the Data Points, applying an appropriate basis of preparation, making estimates that are reasonable in the circumstances and ensuring the accuracy and completeness of the Data Points.

### **Reporting Framework**

We conducted our work in accordance with the International Standard on Assurance Engagements 3410, "Assurance Engagements on Greenhouse Gas Statements" (the "Standards"), issued by the International Auditing and Assurance Standards Board.

The Standards require that we comply with ethical requirements, and plan and perform the engagement to obtain limited assurance as to whether any matters that come to our attention cause us to believe that the Data Points do not comply in any material respects with the Reporting Criteria.

### **Objectives**

The overall objectives of our procedures were to assess whether the Data Points were prepared, in all material respects, in accordance with the Reporting Criteria.

### **Procedures Performed**

Our work comprised the following limited procedures:

- Interviews with relevant management and personnel involved in providing information related to the Data Points for inclusion in the Sunny Optical Technology's 2021 ESG Report;

- Sample testing of documentary evidence on Sunny Optical Technology and its main subsidiaries (Zhejiang Sunny Optics Co., Ltd., Ningbo Sunny Opotech Co., Ltd., Ningbo Sunny Automotive Optech Co., Ltd. and Yuyao Sunny Optical Intelligence Technology Co., Ltd.);
- Analytical procedures; and
- Recalculation.

We have not performed any procedures in relation to other data included in Sunny Optical Technology 2021 ESG Report. In addition, our work performed is not for the purposes of expressing an opinion on the effectiveness of Sunny Optical Technology's internal controls.

The procedures performed in a limited assurance engagement vary in nature and timing from those associated with, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

#### Inherent Limitations

Non-financial performance information, including the Data Points, is subject to more inherent limitations than financial information given both its nature and the methods used for determining, calculating, sampling and estimating such information. This could have a material impact on comparability. Qualitative interpretations of relevance, materiality and the accuracy of such information are subject to individual assumptions and judgements.

#### Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Data Points have not been prepared, in all material respects, in accordance with the Reporting Criteria.

Deloitte Touche Tohmatsu Certified Public Accountants LLP  
7 September 2022



**Appendix:**

**Greenhouse gas emission intensity in 2021**

Category	Unit	2021
Greenhouse gas (Scope one)	tCO <sub>2</sub> e	2,594.3
Air conditioning coolant	tCO <sub>2</sub> e	2,449.3
Diesel oil	tCO <sub>2</sub> e	38.8
Gasoline	tCO <sub>2</sub> e	106.2
Greenhouse gas (Scope two)	tCO <sub>2</sub> e	380,183.9
Electricity	tCO <sub>2</sub> e	380,183.9
Total greenhouse gases	tCO <sub>2</sub> e	382,778.2
Greenhouse gas emission intensity	tCO <sub>2</sub> e / RMB million revenue	10.3