

Report No.: DTTHK(24)BAR00024

INDEPENDENT PRACTITIONER'S LIMITED ASSURANCE REPORT

To the Board of Directors of Sunny Optical Technology (Group) Company Limited:

We have been engaged by Sunny Optical Technology (Group) Company Limited (the "Sunny Optical Technology") to perform a limited assurance engagement in relation to certain greenhouse gas (the "GHG") emissions intensity data included in its 2023 Environmental, Social and Governance (the "ESG") Report and selected by Sunny Optical Technology.

Subject Matter for Limited Assurance

We performed a limited level of assurance engagement in below specific information included in 2023 ESG Report:

- Scopes 1 and 2 GHG emissions intensity data, covering the four main subsidiaries of Sunny Optical Technology (i.e. Zhejiang Sunny Optics Co., Ltd., Ningbo Sunny Optech Co., Ltd., Ningbo Sunny Automotive Optech Co., Ltd. and Yuyao Sunny Optical Intelligence Technology Co., Ltd.)

The limited assurance targeted the Scopes 1 and 2 GHG emissions intensity data in the 2023 ESG Report as stated above and did not cover any other indicators or information disclosed in ESG Report in 2023 and previous years.

The Subject Reporting Standards

The Scopes 1 and 2 GHG emissions intensity data in the 2023 ESG Report were prepared in accordance with Environmental, Social and Governance Reporting Guidelines (Appendix C2 of Listing Rules) issued by The Stock Exchange of Hong Kong Limited (the "Reporting Standards").

Responsibilities of those charged with governance and management of Sunny Optical Technology

It is the Sunny Optical Technology management's responsibility to determine appropriate reporting standard and prepare the Scopes 1 and 2 GHG emissions intensity data in the 2023 ESG report in accordance with the Reporting Standards. Its responsibility shall include design, implementation and maintenance of internal control system relevant to the preparation of the Scopes 1 and 2 GHG emissions intensity data, so as to prevent material misstatement due to fraud or error.

Those charged with governance of Sunny Optical Technology is responsible for overseeing Sunny Optical Technology's ESG reporting process.

Our Independence and Quality Management

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 behavior.

Our firm applies International Standard on Quality Management 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements", which requires the firm to design, implement and operate a system of quality management including policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibilities

Our responsibility is to perform assurance in accordance with the provisions of the International Standards on Assurance Engagements 3410 – "Assurance Engagements on Greenhouse Gas Statements". We prepared and published assurance conclusions with limited assurance on whether the Scopes 1 and 2 GHG emissions intensity data in the 2023 ESG Report have been disclosed in all material respects in accordance with the Reporting Standards.

Assurance Approach

As the nature and timing of the procedures implemented by limited assurance are different from and less extensive than the reasonable assurance, limited assurance obtains a lower degree of assurance than the reasonable assurance. We do not provide reasonable assurance that the Scopes 1 and 2 GHG emissions intensity data in the 2023 ESG Report were disclosed in all material respects in accordance with the Reporting Standards. The assurance included identifying areas where the Scopes 1 and 2 GHG emissions intensity data may be materially misstated in the ESG Report, designing and implementing assurance procedures to address these identified areas, and obtaining evidence accordingly. The assurance procedures we carried out depend on our professional judgment and assessment of the risks of assurance.

Procedures of assurance:

- Interview Sunny Optical Technology's manager and staff responsible for information collection, consolidation and disclosure of Scopes 1 and 2 GHG emissions intensity data to understand the process of reporting;
- Sample testing relevant supporting documents;
- Performing analytical procedures; and
- Recalculations.

Limitations of Assurance

We draw the attention of users to the fact that there is no universally accepted system of evaluation and measurement standards for non-financial information, which may affect the comparability of relevant data between companies.

Conclusions

Based on the above work performed and evidence we have obtained, nothing has come to our attention that would lead us to believe that there is any material misstatement related to Scopes 1 and 2 GHG emissions intensity data in Sunny Optical Technology's 2023 ESG Report prepared in accordance with reference to the Reporting Standards.

Use of Independent Limited Assurance Report

This independent limited assurance report is solely for the purpose of preparing the Sunny Optical Technology's 2023 ESG Report, and is not suitable and cannot be used for any other purposes. We do not assume responsibility or accept liability to any other person or third party other than Sunny Optical Technology's board of directors for this report.

Deloitte Touche Tohmatsu
Certified Public Accountants



Hong Kong



20 April 2024