

Verification Opinion

Introduction

DNV Business Assurance USA, Inc. (hereafter "DNV") has been commissioned by Universal Electronic Inc. (hereafter "UEI") to perform an independent verification of its greenhouse gases (GHG) emissions inventory on an operational control basis. Universal Electronics Inc. (UEI) is a global manufacturer of wireless universal control devices, smart-home sensors, and connected HVAC controllers, operating design centers worldwide and manufacturing facilities in China, Mexico, Brazil, and Vietnam and its main process is electronics assembly. This verification aims to assess the accuracy, completeness, transparency, and reliability of UEI's reported data, ensuring it aligns with industry standards and the requirements of the reporting criteria.

Objective

The objective of this verification is to verify UEI's Greenhouse Gases (GHG) emissions to a limited level of assurance for the fiscal year 2024 (Jan 1 to Dec 31 2024). To fulfill the objective, DNV will perform the review based on:

- conformance with applicable verification criteria, including the principles and requirements of relevant standards or GHG programmes, within the scope of the verification;
- the organization's GHG inventory of GHG emissions and removals;
- any significant changes in the organization's GHG inventory since the last reporting period;
- the organization's GHG-related controls

Scope and Boundary

- UEI's GHG Emissions Inventory with operational control consolidation approach
- Scope 1 and 2 (location-based and market based);
- Scope 3 (for emissions related to purchased goods and services, capital goods, fuel and energy related activities, waste generated in operations, business travel, employee commuting, downstream transportation and distribution, use of sold products, and end-of-life treatment of sold products)
- Reporting Year 2024 (January 1st - December 31st)
- Physical infrastructure, activities, technologies and processes of the organization/facility:
Electronics Manufacturing (4 manufacturing facilities) and Offices (15 offices)
 - Fuel and associated equipment
 - Natural Gas
 - Boilers and space heating
 - Diesel – Emergency generator and onsite vehicles
 - Chillers
 - Refrigerants from HVAC
 - Electricity usage in manufacturing sites and offices

- Type of GHG Sources: Carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Level of Assurance

Limited Level of Assurance

Materiality Level

Errors/omissions which represent 5% of single or aggregated of total emissions are considered material. Additionally, any omissions or inconsistencies that could influence stakeholder decisions or affect the integrity of the GHG report are considered qualitatively material, regardless of size.

Criteria

ISO 14064-1:2018 - Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals

Protocol

ISO 14064-3: 2019 - Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements

Data Verified

Greenhouse Gas Emissions

	2024
Direct Emissions	
Scope 1	225.00
Energy Indirect Emissions	
Scope 2 (Location-based)	21,851.00
Scope 2 (Market-based)	20,306.00
Other Indirect Emissions	
Scope 3	
Category 1: Purchased Goods and Services	50,296.00
Category 2: Capital Goods	3,574.00
Category 3: Fuel-and-Energy Related Activities	1,819.00
Category 5: Waste Generated in Operations	812.00
Category 6: Business Travel	1,875.00
Category 7: Employee Commuting	3,434.00
Category 9: Downstream Transportation and Distribution	74,691.00
Category 11: Use of Sold Products	62,280.00
Category 12: End-of-Life Treatment of Sold Products	20,626.00

Assurance Opinion

Based on the verification process conducted by DNV, we provided a Limited Level of Assurance regarding the GHG Emissions Inventory for UEI.

DNV found no evidence that the information as presented in the above section, Data Verified:

- is not materially correct;
- is not a fair representation of the GHG emissions information; and
- is not prepared in accordance with the listed criteria.

Independence

DNV was not involved in the preparation of any part of UEI's data or report. We adopt a balanced approach towards all stakeholders when performing our evaluation.

UEI has sole responsibility for preparation of the data and external report. DNV, in performing our assurance work, is responsible to the management of UEI. Our assurance statement, however, represents our independent opinion and is intended to inform UEI.

DNV Business Assurance USA, Inc.

January 15, 2026

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Shruthi
Poonacha

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