

溫室氣體查驗意見書

2025 年溫室氣體排放資訊

中強光電股份有限公司

新竹科學工業園區力行路 11 號

經本公司依據 ISO 14064-3:2019 完成查驗，提出經修改之查驗意見，其符合下列標準要求

ISO 14064-1:2018

直接溫室氣體排放量

681.5118 公噸二氧化碳當量

間接溫室氣體排放量

27,693.3410 公噸二氧化碳當量

直接與間接溫室氣體總排放量

28,374.853 公噸二氧化碳當量

簽署人



鮑柏宇

管理與保證事業群副總裁

日期: 2026年04月01日

版次:1

TGP56B-15-1 2601

台灣檢驗科技股份有限公司

248016 新北市五股區(新北產業園區)五工路 136 之 1 號

t (02) 22993279 f (02)22999453 www.sgs.com



Validation and Verification

VB002

【全廠/集團/全公司各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界			溫室氣體排放量	
類別	內容說明			
直接溫室氣體排放			固定燃燒直接排放	32.9549
			移動燃燒直接排放	15.5973
			工業製程直接製程排放及移除	0.0000
			人為系統中溫室氣體釋放產生直接逸散排放	632.9596
			土地利用變更和森林直接排放和移除	0.0000
間 接 溫 室 氣 體 排 放	輸入能源溫室氣體排放	輸入電力	5,093.6576	
	運輸溫室氣體排放	上游的運輸與配送	50.4999	
		下游的運輸與配送	59.2650	
		員工通勤	1,061.9072	
		商務旅行	102.1720	
	組織使用產品溫室氣體排放	購買的商品	21,205.0332	
		處置固態和液態廢棄物	89.4199	
		資產使用	31.3862	
	使用來自於組織產品溫室氣體排放	未揭露	—	
	其他來源溫室氣體排放	未揭露	—	
直接與間接溫室氣體總排放量			28,374.853	

【各公司/廠區各類別溫室氣體排放量】

單位：公噸二氧化碳當量

公司/廠區	直接溫室氣體排放量	間接溫室氣體排放量		溫室氣體排放量總和
	類別一	類別二	類別三~六	
力行廠	44.6047	1,972.7880	1,182.0384	3,199.431
竹南廠	58.5716	1,149.6434	962.2385	2,170.454
南科分公司第一廠	17.5932	1,254.6804	2,952.7099	4,224.984
南科分公司第二廠	560.7423	716.5458	17,502.6966	18,779.985

台灣檢驗科技股份有限公司(以下簡稱SGS)，針對中強光電股份有限公司(以下簡稱中強光電)，新竹科學工業園區力行路11號，依據ISO 14064-3:2019之要求執行直接與間接溫室氣體排放量之查驗，查驗意見內容說明如下：

角色與責任

- 中強光電管理階層確保組織溫室氣體資訊系統之發展、紀錄維護及文件化程序已符合標準要求，負責評估、決定及報告溫室氣體排放量資訊。
- 簽約時間：SGS 秉持第三方查驗單位之準則，依據 2023 年 05 月 19 日簽訂雙邊協議
- 查驗準則：
 - ISO 14064-1:2018 溫室氣體－第 1 部：組織層級溫室氣體排放與移除之量化及報告附指引之規範
- 查驗期間：2026 年 01 月 12 日至 2026 年 02 月 11 日

查驗範圍

- 溫室氣體排放量資訊涵蓋週期：2025 年 01 月 01 日至 2025 年 12 月 31 日
- 包含廠區：

廠區	活動範圍地理位置
力行廠	新竹科學園區新竹市東區力行路 11 號
竹南廠	新竹科學園區竹南園區苗栗縣竹南鎮科北五路 2 號
南科分公司第一廠	南部科學園區台南市新市區南科六路 2-1 號
南科分公司第二廠	南部科學園區台南市新市區環西路一段 6 號

- 排放溫室氣體種類：二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)引用 IPCC 2021 第 6 次評估報告之全球暖化潛勢值
- 排放係數資料庫來源：
 - 直接溫室氣體排放：環境部公告「溫室氣體排放係數」(113.02.05)
 - 間接溫室氣體排放：
 - 輸入能源之電力排放係數引用經濟部能源局 2025 年公布之 2024 年電力排碳係數: 0.474 公斤二氧化碳當量/度計算
 - 二級資料庫引用產品碳足跡資訊網、Simapro 10.2.0.0、ICAO Carbon Emission Calculator.
 - 保證等級：依據查驗準則及雙邊協議執行查驗程序，針對中強光電
- 保證等級：依據查驗準則及雙邊協議執行查驗程序，針對中強光電於溫室氣體聲明所提查驗證據顯示
 - 類別一及類別二之未違反實質性差異門檻，符合主管機關認可之合理保證等級。
 - 類別三至六為有限保證等級。

- 實質性差異門檻判斷準則：5%
- 盤查清冊版本次：

竹南廠	20260302
力行廠	20260303
南科一廠	20260303
南科二廠	20260303

- 盤查報告書版本次：

竹南廠	202603
力行廠	202603
南科一廠	202603
南科二廠	202603

- 查驗意見之預期使用者：組織自行使用

查驗目標

SGS獨立客觀的取得支持溫室氣體聲明揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之項目。

結論

SGS 採用以風險評估為基礎之方法，確保並控管溫室氣體排放資訊揭露風險；規劃及執行查驗流程，包含行前評估、取樣計畫、證據之蒐集，取得查驗意見需要之資訊、說明及相關佐證，確保溫室氣體聲明中的類別一和類別二溫室氣體排放量無實質的錯誤聲明，亦未發現任何情況使查驗團隊相信溫室氣體聲明之類別三至類別六溫室氣體排放量存在實質錯誤。

- 查驗數據結果：
 - 溫室氣體總排放量為 28,374.853 公噸二氧化碳當量
 - 生質燃燒之二氧化碳排放量為 0.0000 公噸二氧化碳當量。

【全廠/集團/全公司各類別溫室氣體排放量】

單位：公噸二氧化碳當量

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	運輸溫室氣體排放	上游的運輸與配送	50.4999
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		員工通勤	1,061.9072
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		資產使用	31.3862
	使用來自於組織產品溫室氣體排放	未揭露	—
	其他來源溫室氣體排放	未揭露	—
直接與間接溫室氣體總排放量			28,374.853

【各公司/廠區各類別溫室氣體排放量】

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南科分公司第二廠	560.7423	716.5458	17,502.6966	18,779.985

- 查驗意見：SGS 根據下述狀況，提出經修改之查驗意見。
 - 查驗者有充分且適當的證據支持實質的排放量、移除量或儲存。
 - 查驗者針對實質的排放量、移除量或儲存採取適當的準則。
 - 當查驗者擬依賴相關管制時，管制之有效性已經過評估。
 - 查驗者採用 ISO 14064-1:2018 準則，經查驗有以下發現事項，然經調整修正後，無產生實質性錯誤。
 - 活動數據錯誤已完成修正
 - 排放係數引用錯誤已完成修正
- 保留限制：無
- 其他查驗說明：無

保密性聲明

此報告及附件可能包含屬於中強光電之機密資訊，未經中強光電書面同意，其他個人、團體或公司禁止自行複製或發行。

利益衝突迴避聲明

此報告及附件內容完全依照主管機關之標準方法與程序等相關規定，秉持公正、誠實之原則進行查驗作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

所有查驗人員瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罪、公務員登載不實偽造公文書及貪污治罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

本公司與受查驗單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查驗團隊

上述意見係查驗團隊依據公正之查驗過程所提出之意見。

主導查驗員：

謝禎楷

查 驗 員：

呂冠群

江鈞瀚

查 驗 員：

陳琪穎

備註：本查驗意見遵照 SGS 溫室氣體查驗服務條款要求 http://www.sgs.com/terms_and_conditions.htm，意見內容由台灣檢驗科技股份有限公司依據溫室氣體聲明之查驗結果進行編製，業經客戶同意後發行。本查驗意見非用以解除客戶遵守組織章程、全國或者地方法令，以及任何被發佈國際指南章程之責任；客戶與 SGS 彼此為獨立之個體，客戶非受 SGS 約束，在此 SGS 除客戶之外毋須代表其面對其他組織團體。

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2025 of

Coretronic Corporation

No. 11, Lixing Rd., East Dist., Hsinchu Science Park, Hsinchu City 300, Taiwan

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

681.5118 tonnes of CO₂e

Indirect emissions

27,693.3410 tonnes of CO₂e

Direct emissions and indirect emissions

28,374.853 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 01 April 2026

Version 1

TGP56B-15-1 2601

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park,

Wu Ku District, New Taipei City 248016, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



Validation and Verification

VB002

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	32.9549
		Direct emissions from mobile combustion	15.5973
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	632.9596
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Input power	5,093.6576
	Transportation	Upstream transportation and distribution	50.4999
		Downstream transportation and distribution	59.2650
		Employee commuting	1,061.9072
		Business travel	102.1720
	Products used by an organization	Purchased goods	21,205.0332
		Disposal of solid and liquid waste	89.4199
		Asset use.	31.3862
	Associated with the use of products from the organization	NA	NA
	Other sources	NA	NA
Direct emissions and indirect emissions			28,374.853

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Hsinchu Plant	44.6047	1,972.7880	1,182.0384	3,199.431
Chunan Plant	58.5716	1,149.6434	962.2385	2,170.454
Tainan Branch 1st Plant	17.5932	1,254.6804	2,952.7099	4,224.984
Tainan Branch 2nd Plant	560.7423	716.5458	17,502.6966	18,779.985

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by Coretronic Corporation (hereinafter referred to as "CORETRONIC"), No. 11, Lixing Rd., East Dist., Hsinchu Science Park, Hsinchu City 300, Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of CORETRONIC is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 19 May 2023.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 12 January 2026 to 11 February 2026.

Scope

- GHG information for the following period was verified: 01 January 2025 to 31 December 2025.
- Location/boundary of the activities:
 - o No. 11, Lixing Rd., East Dist., Hsinchu Science Park, Hsinchu City 300, Taiwan (R.O.C.)
 - o No. 2, Kebei 5th Rd., Zhunan Township, Chunan Science Park, Miaoli County, Taiwan (R.O.C.)
 - o No. 2-1, Nanke 6th Rd., Xinshi Dist., Southern Taiwan Science Park, Tainan City, Taiwan (R.O.C.)
 - o No. 6, Sec. 1, Huanxi Rd., Xinshi Dist., Southern Taiwan Science Park, Tainan City, Taiwan (R.O.C.)
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - o Direct emissions: Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - o Indirect emissions:
 - Electricity emission factor is 0.474 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2025).
 - The secondary database has Carbon Footprint Information Platform, Simapro 10.2.0.0, ICAO Carbon Emission Calculator.

- The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 to category 6 agreed is that of limited assurance.
- Materiality : 5%
- The version of inventory sheet:

Hsinchu Plant	20260302
Chunan Plant	20260303
Tainan Branch 1st Plant	20260303
Tainan Branch 2nd Plant	20260303

- The version of GHG statement:

Hsinchu Plant	202603
Chunan Plant	202603
Tainan Branch 1st Plant	202603
Tainan Branch 2nd Plant	202603

- Intended user of the verification opinion: Private.

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions of category 1 and category 2 are free from material misstatement and nothing has come to our attention to cause us to believe that the GHG statement for category 3 to category 6 is materially misstated.

- The greenhouse gas emissions is 28,374.853 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000 metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	32.9549
		Direct emissions from mobile combustion	15.5973
		Direct process emissions and removals from industrial processes	0.0000
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	632.9596
		Direct emissions and removals from land use, land use change and forestry	0.0000
Indirect emissions	Imported energy	Input power	5,093.6576
	Transportation	Upstream transportation and distribution	50.4999
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		Employee commuting	1,061.9072
		Business travel	102.1720
	Products used by an organization	Purchased goods	21,205.0332
		Disposal of solid and liquid waste	89.4199
		Asset use.	31.3862
	Associated with the use of products from the organization	NA	NA
	Other sources	NA	NA
Direct emissions and indirect emissions			28,374.853

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
Hsinchu Plant	44.6047	1,972.7880	1,182.0384	3,199.431
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- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.

- o When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
- o The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Activity data errors have been corrected.
 - Emission coefficient reference error has been corrected.
- Retention Limitation: NA
- Additional Notes: NA

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of CORETRONIC as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of clients.

Lead
Verifier:

Kevin Hsieh

Verifier:

Kyle Lu.

John Chiang

Verifier:

Carol Chen

Note: This opinion is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this opinion, the findings and the supporting GHG Statement may be consulted at Coretronic Corporation, No. 11, Lixing Rd., East Dist., Hsinchu Science Park, Hsinchu City 300, Taiwan (R.O.C.). This opinion does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.