ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

茲證明

智邦科技股份有限公司新竹科學園區

300093 新竹市科學園區研新三路1號

持有聲明書編號：TWN23418174GT-1/C Rev.1

台灣衛理國際品保驗證股份有限公司對智邦科技股份有限公司新竹科學園區所報告的溫室氣體聲明進行了獨立查證，此查證聲明適用於以下描述工作範圍內的相關資訊。

智邦科技股份有限公司新竹科學園區負責報告溫室氣體聲明。台灣衛理國際品保驗證股份有限公司的責任為對其所報告溫室氣體聲明的準確性，以及用於蒐集、分析和審查資訊的基礎系統和過程提供獨立查證。

查證範圍：

- 智邦科技股份有限公司新竹科學園區，位於 300093 新竹市科學園區研新三路 1 號
- 盤查期間：2024 年 01 月 01 日至 2024 年 12 月 31 日

報告邊界及查證數據：

- 類別 1：直接溫室氣體排放與移除：313.9869 公噸二氧化碳當量
- 類別 2：輸入能源之間接溫室氣體排放：3,664.4940 公噸二氧化碳當量
- 類別 3：運輸之間接溫室氣體排放：1,061.5888 公噸二氧化碳當量
- 類別 4：組織使用產品之間接溫室氣體排放：727.7242 公噸二氧化碳當量

查證意見：

依據台灣衛理國際品保驗證股份有限公司所進行之查證過程與程序，有充分證據顯示智邦科技股份有限公司新竹科學園區之類別 1 及 2 溫室氣體聲明為實質正確且公正地呈現溫室氣體數據及相關資訊，以及根據 ISO 14064-1:2018 所準備，符合查證協議之合理保證等級。

無證據顯示智邦科技股份有限公司新竹科學園區之類別 3,4 溫室氣體聲明不為實質正確、未公正地呈現溫室氣體數據及相關資訊，以及未根據 ISO 14064-1:2018 所準備，符合查證協議之有限保證等級。

技術審查：劉志浩

副總經理：徐佩詩

Validation and Verification
VB005

最初發行日期：24/4/2025

版次發行日期：24/4/2025

溫室氣體排放及移除資訊：

智邦科技股份有限公司新竹科學園區：300093 新竹市科學園區研新三路 1 號

類別	子類別	說明	tCO_2e	
類別 1：直接溫室氣體排放與移除	1.1 固定燃燒之直接排放	--	71.9478	**306.2214**
	1.2 移動燃燒之直接排放	--	82.4552	
	1.3 產業過程產生之直接過程排放與移除	--	0.0000	
	1.4 人為系統中溫室氣體釋放產生之直接逸散排放	--	151.8184	
	1.5 土地利用、土地利用變更及林業之直接排放與移除	--	0.0000	
	生質燃燒溫室氣體排放量	--	0.0000	
類別 2：輸入能源之間接溫室氣體排放	2.1 輸入電力之間接排放	地點基準方法*	3,306.3254	**3,306.3254***
		市場基準方法	N.A.	
	2.2 輸入能源之間接排放	N.S.	N.A.	
類別 3：運輸之間接溫室氣體排放	3.1 上游貨物運輸與配送之排放	N.S.	N.A.	**1,018.5351**
	3.2 下游貨物運輸與配送之排放	N.S.	N.A.	
	3.3 員工通勤之排放	此類別排放量化為依據調查系統統計量化員工通勤運輸排放	565.3976	
	3.4 客戶和訪客交通之排放	N.S.	N.A.	
	3.5 商務旅行之排放	量化員工陸路及航空商務旅行排放量	453.1375	
類別 4：組織使用產品之間接溫室氣體排放	4.1 購入貨物之排放	此類別量化能資源採購之排放	624.8815	**658.0977**
	4.2 資本貨物之排放	N.S.	N.A.	
	4.3 固體及液體廢棄物處置之排放	此類別排放量化廢棄物/廢水運輸及焚化處理排放	25.4142	
	4.4 資產的使用之排放	N.S.	N.A.	
	4.5 使用上述子類別未提及服務的使用之排放	量化購入自來水之排放量	7.802	
類別 5：與使用組織產品有關之間接溫室氣體排放	5.1 產品的使用階段之排放或移除	N.S.	N.A.	**N/A**
	5.2 下游租賃資產之排放	N.S.	N.A.	
	5.3 產品的生命結束階段之排放	N.S.	N.A.	
	5.4 投資之排放	N.S.	N.A.	
類別 6：其它來源之間接溫室氣體排放		N.S.	N.A.	**N/A**

#: N.S.: Non-significant 非重大；N.A.: Not available 未有資料

鈺登科技股份有限公司：300093 新竹市科學園區研新三路 1 號

類別	子類別	說明	tCO_2e	
類別 1：直接溫室氣體排放與移除	1.1 固定燃燒之直接排放	--	0.0000	**7.7655**
	1.2 移動燃燒之直接排放	--	0.0000	
	1.3 產業過程產生之直接過程排放與移除	--	0.0000	
	1.4 人為系統中溫室氣體釋放產生之直接逸散排放	--	7.7655	
	1.5 土地利用、土地利用變更及林業之直接排放與移除	--	0.0000	
	生質燃燒溫室氣體排放量	--	0.0000	
類別 2：輸入能源之間接溫室氣體排放	2.1 輸入電力之間接排放	地點基準方法*	358.1686	**358.1686***
		市場基準方法	N.A.	
	2.2 輸入能源之間接排放	N.S.	N.A.	
類別 3：運輸之間接溫室氣體排放	3.1 上游貨物運輸與配送之排放	N.S.	N.A.	**43.0537**
	3.2 下游貨物運輸與配送之排放	N.S.	N.A.	
	3.3 員工通勤之排放	--	0.0000.	
	3.4 客戶和訪客交通之排放	N.S.	N.A.	
	3.5 商務旅行之排放	量化員工陸路及航空商務旅行排放量	43.0537	
類別 4：組織使用產品之間接溫室氣體排放	4.1 購入貨物之排放	此類別量化能資源採購之排放	66.6466	**69.6265**
	4.2 資本貨物之排放	N.S.	N.A.	
	4.3 固體及液體廢棄物處置之排放	此類別排放量化廢棄物/廢水運輸及焚化處理排放	2.1646	
	4.4 資產的使用之排放	N.S.	N.A.	
	4.5 使用上述子類別未提及服務的使用之排放	量化購入自來水之排放量	0.8153	
類別 5：與使用組織產品有關之間接溫室氣體排放	5.1 產品的使用階段之排放或移除	N.S.	N.A.	**N/A**
	5.2 下游租賃資產之排放	N.S.	N.A.	
	5.3 產品的生命結束階段之排放	N.S.	N.A.	
	5.4 投資之排放	N.S.	N.A.	
類別 6：其它來源之間接溫室氣體排放		N.S.	N.A.	**N/A**

#: N.S.: Non-significant 非重大；N.A.: Not available 未有資料

詳細查證範圍：

- 用於進行查證的查證協議：ISO 14064-1:2018, ISO 14064-3:2019
- 盤查期間：2024 年 01 月 01 日至 2024 年 12 月 31 日
- 排放溫室氣體種類：二氧化碳(CO_2)、甲烷(CH_4)、氧化亞氮(N_2O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF_6)、三氟化氮(NF_3)
- 全球暖化潛勢(GWP)：引用 IPCC 2021 年第六次評估報告
- 外購電力排放係數：引用經濟部能源局民國 114 年公布之 113 年度電力排碳係數 0.474 $kgCO_2e/kWh$
- 彙總排放量的方法：營運控制
- 盤查清冊版本：2025/02/14 V3
- 盤查報告版本：2025/02/14 V3

查證方法：

依據風險評估及取樣計畫，對智邦科技股份有限公司新竹科學園區進行現場訪視，訪談有關人員，審查其產生的文件證據；於智邦科技股份有限公司新竹科學園區的辦公室及現場，審查蒐集、彙總及分析的方法、資訊系統和數據；以及稽核智邦科技股份有限公司新竹科學園區用於決定溫室氣體聲明的數據樣本。

查證作業實施日期：

- 2025 年 02 月 20 日

查證小組：

- 主導查證員：施泰安 Taian Shih
- 查證員：林靖瑋 Jing-Wei Lin

免責聲明/保密性聲明/利益衝突迴避聲明

本查證聲明，包括本文所表達的意見，僅為根據與智邦科技股份有限公司新竹科學園區雙方之查證協議提供。台灣衛理國際品保驗證股份有限公司(Bureau Veritas Certification Taiwan)同意智邦科技股份有限公司新竹科學園區將此聲明提供其預期使用者以說明溫室氣體排放資訊，但不接受或承擔任一方使用本聲明做為決策之任何責任。本查證聲明及附件內容可能包含屬於智邦科技股份有限公司新竹科學園區之機密資訊，未經智邦科技股份有限公司新竹科學園區書面同意，其他個人、團體或公司禁止自行複製或發行。台灣衛理國際品保驗證股份有限公司(Bureau Veritas Certification Taiwan)與智邦科技股份有限公司新竹科學園區並無財務投資之關係，符合利益衝突迴避之要求。

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Accton Technology Corporation Hsinchu Science Park

No.1, Creation Road 3, Hsinchu Science Park, Hsinchu City 300093, Taiwan, R.O.C.

Holds Statement No: TWN23418174GT-1/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Accton Technology Corporation Hsinchu Science Park for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Accton Technology Corporation Hsinchu Science Park. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Accton Technology Corporation Hsinchu Science Park at No.1, Creation Road 3, Hsinchu Science Park, Hsinchu City 300093, Taiwan, R.O.C.
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 313.9869 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy: 3,664.4940 tCO_2e
- Category 3 - Indirect GHG emissions from transportation: 1,061.5888 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization: 727.7242 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3,4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Accton Technology Corporation Hsinchu Science Park has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Carter Liu, Technical Reviewer
Originally Issue: 24/4/2025

Pei Hsu, CER Manager
Latest Issue: 24/4/2025

Validation and Verification
VB005

Greenhouse Gas Statement:

- Accton Technology Corporation Hsinchu Science Park: No.1, Creation Road 3, Hsinchu Science Park 300093, Hsinchu City, Taiwan, R.O.C.

Categories	Subcategories	Remark	tCO_2e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	71.9478	306.2214
	1.2 Direct emissions from mobile combustion	--	82.4552	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	151.8184	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO2 emissions and removals	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	3,306.3254	3,306.3254*
		Market based approach	N.A.	
	2.2 Indirect emissions from imported energy	N.S.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	1,018.5351
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Quantification of emissions in this category is employee commuting transportation emissions through a survey system.	565.3976	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Employee business travel by road and air.	453.1375	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Emission by purchased electricity.	624.8815	658.0977
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Emission by solid waste and wastewater treatment.	25.4142	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category quantifies the amount of emissions from purchased tap water.	7.802	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N/A
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N/A

#: N.S.: Non-significant ; N.A.: Not available

- Edgecore Networks Corporation: No.1, Creation Road 3, Hsinchu Science Park, Hsinchu City 300093, Taiwan, R.O.C.

Categories	Subcategories	Remark	tCO2e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.0000	7.7655
	1.2 Direct emissions from mobile combustion	--	0.0000	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	7.7655	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO2 emissions and removals	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	358.1686	358.1686*
		Market based approach	N.A.	
	2.2 Indirect emissions from imported energy	N.S.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	43.0537
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	--	0.0000	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Employee business travel by road and air.	43.0537	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Emission by purchased electricity.	66.6466	69.6265
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Emission by solid waste and wastewater treatment.	2.1646	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category quantifies the amount of emissions from purchased tap water.	0.8153	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N/A
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N/A

#: N.S.: Non-significant ; N.A.: Not available

GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 $kgCO_2e/kWh$) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 02/14/2025 V3
- GHG Report: 02/14/2025 V3

GHG Verification Methodology:

Interviews with relevant personnel of Accton Technology Corporation Hsinchu Science Park;

Review of documentary evidence produced by Accton Technology Corporation Hsinchu Science Park;

Review of Accton Technology Corporation Hsinchu Science Park data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Accton Technology Corporation Hsinchu Science Park Headquarters and during site visits to Accton Technology Corporation Hsinchu Science Park and

Audit of sample of data used by Accton Technology Corporation Hsinchu Science Park to determine GHG emissions.

Verification Date:

- 02/20/2025

Verification Team:

- Lead Verifier: Taian Shih
- Verifier: Jing Wei Lin

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with Accton Technology Corporation Hsinchu Science Park, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest. The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to Accton Technology Corporation Hsinchu Science Park and is solely for the benefit of Accton Technology Corporation Hsinchu Science Park in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.