

溫室氣體排放量 查驗意見書

聲明書編號：
C842020-2025-AP-TWN-DNV

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第 1 頁 / 共 2 頁

茲就下列組織之溫室氣體盤查管理報告書（2025 年）的盤查過程，查驗意見結果如下：

華城重電股份有限公司

查驗範圍

立恩威國際驗證股份有限公司（DNV）承接 華城重電股份有限公司（下稱「該組織」）之委託，對該組織陳述於 2025 年溫室氣體盤查管理報告書（下稱「該報告」）中之溫室氣體聲明進行查驗，查驗範圍設定為該報告所涵蓋之盤查邊界：

名稱	地址
華城重電股份有限公司	台中市梧棲區南橫一路 500 號

驗證的報告邊界包括直接溫室氣體排放與移除、來自輸入能源之間接溫室氣體排放、來自運輸之間接溫室氣體排放、來自組織所使用產品之間接溫室氣體排放、以及與組織的產品使用相關連之間接溫室氣體排放。報告邊界的進一步說明詳見附錄 A。

查驗準則與溫室氣體方案

- 金管會上市櫃公司永續發展路徑圖
- ISO 14064-1:2018/CNS14064-1:2021
- 本查驗之執行過程遵循 ISO 14066:2023、ISO 14065:2020 與 ISO 14064-3:2019 等標準要求

查驗意見

依據前述所鑑別的各项查驗準則進行查驗，DNV 認為，2026 年 2 月 28 日（第二版）發布的溫室氣體盤查報告不存在不符合上述查驗標準的重大差異。該意見是基於以下方法決定的：

- 對於直接溫室氣體排放和輸入能源的間接溫室氣體排放，該報告中資訊的可靠性得到了合理保證等級的查驗。
- 對於其他間接溫室氣體排放所涉及的資訊，使用有限保證等級進行查驗。

此外，附錄 A 中所述的溫室氣體資訊已在查驗過程中完成查驗。

查驗意見書補充內容

本案主導查驗員：
黃中隆

黃中隆

查驗機構簽章：
立恩威國際驗證股份有限公司

謝振璋

總經理
謝振璋

過程與方法

DNV 對該報告執行必要之審查程序與各階段訪談，基於所獲得之必要佐證，該報告有足夠的證據來確定符合標準的規定。

溫室氣體排放量的量化過程

本盤查報告涵蓋 2025 年 1 月 1 日至 2025 年 12 月 31 日之期間。DNV 認為，報告邊界內所識別的溫室氣體排放與移除均已納入盤查報告，並符合上述查驗標準的要求。盤查結果確保溫室氣體排放的量化是真實、透明且可測量的。

查驗過程的組織邊界

☐ 財務控制權 ☒ 營運控制權 ☐ 股權持分

查驗溫室氣體類型

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFCs ☒ PFCs ☒ SF₆ ☒ NF₃

排放量的量化 (噸 CO₂e)

該組織選用並正確參照 IPCC AR6(2023) 所定義的全球暖化潛勢 (GWP)。

排放類別	合計
1：直接溫室氣體排放與移除	116.7829
2：來自輸入能源之間接溫室氣體排放*	3789.7248
3. 來自運輸之間接溫室氣體排放	-
4. 來自組織所使用產品之間接溫室氣體排放	24458.3106
5. 與組織的產品使用相關連之間接溫室氣體排放	-
6. 來自其他來源之間接溫室氣體排放	-

(*輸入能源之間接溫室氣體排放係根據 2024 年電力排放係數 (0.474 公斤 CO₂e/度) 計算，該係數由經濟部能源局公布)

意見之類型

☒ 未經修改的 ☐ 經修改的 ☐ 負面的

附錄 A

華城重電股份有限公司 2025 年溫室氣體盤查管理報告之報告邊界

類別	報告邊界
直接溫室氣體排放與移除	主要來自燃料消耗，以及組織邊界內由本組織擁有或控制的其他溫室氣體排放源或吸收匯。
由輸入能源產生之間接溫室氣體排放	外購電力所產生的溫室氣體排放量。
由運輸產生之間接溫室氣體排放	經組織的重大性決定原則評估為非重大, 不量化
由組織使用的產品所產生之間接溫室氣體排放	採購貨物與服務(原物料 (依圖面裡設計值欄位各項之重量佔比，由高至低累加達 70 %所決定，再依這些項目的年度訂購量 90 %以上來計算其間接 GHG 排放量)、電力)
與組織的產品使用相關連之間接溫室氣體排放	經組織的重大性決定原則評估為非重大, 不量化
由其他來源產生的間接溫室氣體排放	經組織的重大性決定原則評估為非重大, 不量化

考慮到溫室氣體報告書的預期用途，間接排放的範圍由該組織預先決定的間接排放重要性準則界定。

Independent Verification Opinion

Verification Opinion No.:
C842019-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, March 13, 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

Fortune Electric Extra High Voltage Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Fortune Electric Extra High Voltage Co., Ltd. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the area:

Company Name	Address
Fortune Electric Extra High Voltage Co., Ltd.	No. 500, Nanheng 1st Rd., Wuqi Dist., Taichung City 435059, Taiwan (R.O.C.)

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, Indirect GHG emissions from products used by organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

The verification was performed on the basis of with Financial Supervisory Commission Sustainable Development Roadmap Scheme , ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on February 28, 2026, is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category 1) GHG emissions and Indirect GHG emissions from imported energy (Category 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix A has been verified during the process.

GHG Verifier :
Huang Chung-Lung, Allan



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2025 to 31st December, 2025, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

☐ Financial Management Control; ☒ Operational Management Control; ☐ Equity Share

GHGs Verified

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFC_s ☒ PFC_s ☒ SF₆ ☒ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6(2023) has been chosen and correctly referred by the Organization.

ISO14064-1 :

Category	Total
1: Direct emissions	116.7829
2: Imported energy indirect emissions*	3789.7248
3: Indirect GHG emissions from transportation	-
4: Indirect GHG emissions from products used by organization	24458.3106
5: Indirect GHG emissions associated with the use of products from the organization	-
6: Other Emission Sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

APENDIX A

The Reporting Boundary of Fortune Electric Extra High Voltage Co., Ltd. Greenhouse Gas Inventory Management Report (2025)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from fuel consumption, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization.
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.
Indirect GHG emissions from transportation	Assessed as a non-significance based on the organization's criteria for significance of indirect emissions and therefore not quantified
Indirect GHG emissions from products used by the Organization	Purchased goods and services. (Raw materials (The items are selected by accumulating their weight percentages—as specified in the design value column of the drawing—in descending order until reaching 70%. Subsequently, the indirect GHG emissions are calculated based on at least 90% of the annual order quantity of these selected items.) and Electricity)
Indirect GHG emissions associated with the use of products from the Organization	Assessed as a non-significance based on the organization's criteria for significance of indirect emissions and therefore not quantified
Indirect GHG emissions from other sources	Assessed as a non-significance based on the organization's criteria for significance of indirect emissions and therefore not quantified

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.