



查證聲明書

LRQA Independent Assurance Statement Relating to E-LEAD ELECTRONIC CO., LTD. GHG Inventory Report for the calendar year 2024

服務條件

本保證聲明書乃為怡利電子工業股份有限公司所準備。

英商勞盛股份有限公司台灣分公司(以下簡稱 LRQA)受怡利電子工業股份有限公司(以下簡稱 E-LEAD)之委託以查證其 2024 日曆年度 (01/01/2024~31/12/2024) 期間溫室氣體盤查報告(發行日期:2025 年 04 月 18 日,第三版), 以下簡稱為”溫室氣體盤查報告”。

此溫室氣體盤查報告包含直接,能源間接以及其他間接溫室氣體排放。怡利電子工業股份有限公司包含下列的地址範圍內的研發製造汽車電子模組、抬頭顯示器、車載影音導航主機及後座娛樂系統的製造相關活動,與其他相關設施設備活動,如溫室氣體盤查報告中所描述,溫室氣體排放使用營運控制權。

溫室氣體盤查報告:怡利電子工業股份有限公司 2024 年溫室氣體盤查報告書(發行日期 2025 年 04 月 18 日,第三版)

怡利電子工業股份有限公司:

- 1.(全興一廠)彰化縣伸港鄉溪底村工東一路 37 號
- 2.(全興二廠)彰化縣和美鎮湖內里興工路 264 號
- 3.(彰化廠)彰化縣彰化市芳草街 72-6 號

Terms of Engagement

This Assurance Statement has been prepared for E-LEAD ELECTRONIC CO., LTD.

LRQA Group Limited. Taiwan Branch (hereafter referred to as “LRQA”) was commissioned by E-LEAD ELECTRONIC CO., LTD. (hereafter referred to as the “E-LEAD”) to assure its GHG Inventory Report of E-LEAD for the calendar year 2024 (hereafter referred to as the “GHG Inventory Report”).

The GHG Inventory Report relates to direct GHG emissions, energy indirect GHG emissions and other indirect GHG emissions. E-LEAD’s geographical boundary includes the operations and activities relevant with the Design and manufacture of vehicle electronic products, HUD(i.e. Head Up Display), accessories, car audios and the associated facilities and equipment as set out in the following GHG Inventory Report. The GHG emissions have been consolidated using operational control approach.

Year 2024 GHG Inventory Report: The E-LEAD ELECTRONIC CO., LTD. dated 18 Apr.2025, 3rd Edition.
E-LEAD ELECTRONIC CO., LTD.

1. (Chuansing I Factory) No. 37, Gongdong 1st Rd., Xidi Vil. Shengang Township, Changhua County, Taiwan(R.O.C.)
2. (Chuansing II Factory) No. 264, Xinggong Rd., Hemei Township, Changhua County, Taiwan(R.O.C.)
3. (Chuaghua Factory) No. 72-6, Fangcao St., Changhua City, Changhua County, Taiwan(R.O.C.)

管理責任

怡利電子工業股份有限公司的管理階層對本溫室氣體盤查報告之準備及維持有效的內部控管包含溫室氣體盤查報告中揭露之資料負責。LRQA 的責任為依據我們與怡利電子工業股份有限公司間的合約執行查證。



最終，溫室氣體盤查報告已由怡利電子工業股份有限公司所核准並由其負責。

Management Responsibility

E-LEAD's management was responsible for preparing the GHG Inventory Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the GHG Inventory Report in accordance with our contract with E-LEAD.

Ultimately, the GHG Inventory Report has been approved by, and remains the responsibility of E-LEAD.

LRQA 的方法

LRQA 查證已依循 ISO 14064-3:2019 (溫室氣體主張之確證與查證附指引之規範)，以提供對怡利電子工業股份有限公司符合 ISO 14064-1:2018 (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)所準備的溫室氣體盤查報告之類別一、二之合理保證查證以及類別三、四之有限保證等級查證。

為作成結論，本保證以抽樣方式執行並涵蓋下列的活動：

- 依溫室氣體盤查報告中所界定的設施設備，進行現場查訪；同時審查與溫室氣體排放數據及資料管理相關的過程；
- 訪談組織中對於相關溫室氣體排放數據與紀錄管理與維持之權責人員；
- 查證報告排放類別之重大性原則。
- 查核來自於環境部之相關係數與 IPCC 2021 年第六次評估報告之 GWP 值；
- 查證類別一與類別二的歷史數據與整合層級的記錄及資料來源；
- 查證類別三之上下游原料產品怡利付費之運輸、員工通勤、商務旅行以廢棄物運輸之活動數據；以及
- 查證類別四包含採購的產品(能資源類之水、電及汽柴油)及廢棄物處理之活動數據彙整；

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, *Specification with guidance for validation and verification of greenhouse gas assertions* to provide reasonable assurance for Categories 1 and 2 and limited assurance for Categories 3 and 4 that the GHG data as presented in the GHG Inventory Report has been prepared in conformance with ISO 14064-1:2018, *'Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals'*.

To form our conclusions the assurance was undertaken as a sampling exercise and covered the following activities:

- conducted site tours of the facilities, as defined in the GHG Inventory Report, and reviewed processes related to the control of GHG emissions data and records;
- interviewed relevant staff of the organization responsible for managing and maintaining GHG emissions data and records;
- confirmed significant criteria on reporting of emission categories.
- verified emission factors sourced from MOENV and the Global Warming Potentials (GWPs) from the Sixth Assessment Report of the Intergovernmental Panel on Climate Change 2021 (AR6);
- verified the historical GHG emissions data and information for Categories 1 and 2 back to source for the calendar year 2024; and
- verified an aggregated level GHG emissions data for Category 3 from transport of upstream and downstream product paid by E-LEAD, employee commuting, business travel and waste transportation. and
- verified an aggregated level GHG emissions data for category 4 from products purchased (city water, electricity, gasoline and diesel) and industrial waste treatment.



查證等級及實質性

依據合約的協議，查證是在合理保證等級及5%的實質性(類別一與類別二)，有限保證等級及5%的實質性(類別三與類別四)下執行的，本查證意見基於此形成。

Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a reasonable level of assurance at a materiality of 5% for Categories 1 & 2 and at a limited level of assurance at a materiality of 5% for Category 3 & 4. The opinion expressed in this Assurance Statement has been accordingly formed.

LRQA意見

基於 LRQA 的方法，依溫室氣體盤查報告中揭露日曆年西元 2024 年度之全部直接及能源間接的溫室氣體(類別一與類別二)排放總量實質正確，其他間接溫室氣體排放(類別三與類別四)沒有任何情形引起我們注意到計算有實質不正確；溫室氣體盤查報告之準備也符合 ISO 14064-1:2018 (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)相關要求。

LRQA's Opinion

Based on LRQA's approach,

- the GHG emissions for Categories 1 and 2 disclosed in the Report as summarized in Table 1 below are materially correct.
- nothing has come to our attention that would cause us to believe that the GHG emissions for Category 3 and 4 disclosed in the Report as summarized in Table 1 below are not materially correct
- and that the GHG Inventory Report has been prepared in conformance with ISO 14064-1:2018.

LRQA建議

怡利電子工業股份有限公司須注意:

- 活動數據計算的正確性
- 強化人員對於活動數據蒐集之知識與技巧

LRQA's Recommendations

E-LEAD should:

- improve the calculation of activity data
- strengthen staff's knowledge and skills in activity data collection.

Signed

Wayne Huang

Lead Verifier 主導查驗員

On behalf of LRQA Group Limited Taiwan

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日期 Dated: 18 Apr. 2025

Chiang-shan Chen

General Manager 總經理





Table 1. Summary of E-LEAD ELECTRONIC CO., LTD. GHG Inventory Report for the calendar year 2024

怡利電子工業股份有限公司全興一廠 2024 年度溫室氣體清冊

Summary of Chuansing I Factory GHG Inventory Report for the calendar year 2024

Scope of GHG emissions(溫室氣體排放之範疇)	Tonnes CO ₂ e CO ₂ 當量噸
Direct GHG emissions (Category 1) 直接溫室氣體排放	175.2041
Direct GHG emissions from the combustion of biomass (生質燃燒溫室氣體排放)	None
Indirect GHG emissions from imported energy (purchased electricity) 輸入能源產生之間接溫室氣體排放(電力採購) (Category 2, Location-based 地區基礎)	2004.1877
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	365.9332
Indirect GHG emissions from products used by the organization (Category 4) 由組織使用的產品所產生之間接溫室氣體排放	428.7830
Indirect GHG emissions associated with the use of products from the organization (Category 5) 與組織的產品使用相關連之間接溫室氣體排放	Not Significant
Indirect GHG emissions from other sources (Category 6) 由其他來源產生的間接溫室氣體排放	Not identified

怡利電子工業股份有限公司全興二廠 2024 年度溫室氣體清冊

Summary of Chuansing II Factory GHG Inventory Report for the calendar year 2024

Scope of GHG emissions(溫室氣體排放之範疇)	Tonnes CO ₂ e CO ₂ 當量噸
Direct GHG emissions (Category 1) 直接溫室氣體排放	7.3863
Direct GHG emissions from the combustion of biomass (生質燃燒溫室氣體排放)	None
Indirect GHG emissions from imported energy (purchased electricity) 輸入能源產生之間接溫室氣體排放(電力採購) (Category 2, Location-based 地區基礎)	0.0000
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	0.0000
Indirect GHG emissions from products used by the organization (Category 4) 由組織使用的產品所產生之間接溫室氣體排放	0.0000
Indirect GHG emissions associated with the use of products from the organization (Category 5) 與組織的產品使用相關連之間接溫室氣體排放	Not Significant
Indirect GHG emissions from other sources (Category 6) 由其他來源產生的間接溫室氣體排放	Not identified



怡利電子工業股份有限公司彰化廠 2024 年度溫室氣體清冊

Summary of Changhua Factory GHG Inventory Report for the calendar year 2024

Scope of GHG emissions(溫室氣體排放之範疇)	Tonnes CO ₂ e CO ₂ 當量噸
Direct GHG emissions (Category 1) 直接溫室氣體排放	13.0135
Direct GHG emissions from the combustion of biomass (生質燃燒溫室氣體排放)	None
Indirect GHG emissions from imported energy (purchased electricity) 輸入能源產生之間接溫室氣體排放(電力採購) (Category 2, Location-based 地區基礎)	352.2237
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	6.3088
Indirect GHG emissions from products used by the organization (Category 4) 由組織使用的產品所產生之間接溫室氣體排放	74.0161
Indirect GHG emissions associated with the use of products from the organization (Category 5) 與組織的產品使用相關連之間接溫室氣體排放	Not Significant
Indirect GHG emissions from other sources (Category 6) 由其他來源產生的間接溫室氣體排放	Not identified

Note 1: The 2024 national electricity emission factor was taken from the Taiwan BOE (Bureau of Energy) as published on 14 April 2025.

Note 2.: GHG emission figures above are being reported with four decimal places as required by Taiwan MOENV

備註：以上溫室氣體排放引用能源署在 2025 年 04 月 14 日公佈之 2024 年度電力係數作為外購電力之排放係數。

備註 2: 溫室氣體盤放數據相關小數點規定依據環境部規定執行

This Assurance Statement is subject to the provisions of this legal section:

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