

查證聲明書

LRQA Independent Assurance Statement Relating to Mitsubishi Chemical Taiwan Co., Ltd.'s GHG Inventory Report for the calendar year 2025

服務條件

本保證聲明書乃為台灣三菱化學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)受台灣三菱化學股份有限公司(以下簡稱 MCTW)之委託以查證其 2025 日曆年度 1/1/2025~31/12/2025 期間溫室氣體盤查報告(發行日期: 2026 年 03 月 05 日, 第一版), 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(由運輸產生之間接溫室氣體排放以及由組織使用的產品所產生之間接溫室氣體排放)之溫室氣體排放。台灣三菱化學股份有限公司包含下列的地址範圍內的超純電子級化學品製造及供應; 及半導體工業機械零件清洗等為主要業務相關活動, 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。

溫室氣體報告: 台灣三菱化學股份有限公司溫室氣體盤查報告書
台灣三菱化學股份有限公司: 新竹縣湖口鄉光復路 62 號

Terms of Engagement

This Assurance Statement has been prepared for Mitsubishi Chemical Taiwan Co., Ltd.

LRQA was commissioned by Mitsubishi Chemical Taiwan Co., Ltd. (hereafter referred to as the “MCTW”) to assure its GHG Inventory Report¹ of Mitsubishi Chemical Taiwan Co., Ltd. for the calendar year 2025 (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 (Indirect emissions from transportation and Indirect emissions from products used by the organization). The GHG emissions have been consolidated using “Operational control” approach.

MCTW's geographical boundary includes its operations located at No. 62, Kuang-Fu Road, Hu-Kou, Hsinchu 303, Taiwan. The main activities of MCTW includes ‘Manufacture and supply of ultra pure electronic chemicals and cleaning of machine parts for semiconductor industry’ and the associated facilities & equipment as set out in the GHG Inventory Report.

管理責任

台灣三菱化學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台灣三菱化學股份有限公司間的合約執行查證。

最終的, 溫室氣體盤查報告由台灣三菱化學股份有限公司所核准並負有責任。

¹ Final_GHG report_ISO14064-1-2018_ calendar year (2025)_ MCTW, dated 05 March 2026, 1st Edition.

Management Responsibility

MCTW'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 MCTW.

Ultimately, the GHG Inventory Report has been approved by, and remains the responsibility of MCTW.

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)，以提供對台灣三菱化學股份有限公司符合 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)規定所準備的溫室氣體盤查報告之類別一與二之合理保證查證以及類別三與四有限保證等級查證。

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及資料來源；
- 查證類別三在上游原料海運與陸運運輸（蒐集以硫酸生產過程之包材採購量-塑膠桶與密封蓋）與下游產品國內陸運運輸（主要產品硫酸運輸與配送產生之排放）之活動數據，未包含商務旅行與員工通勤之活動數據彙整；
- 查證類別四在購買的產品和服務（蒐集以硫酸生產過程為主要物料盤查項目等）之活動數據彙整；以及
- 查證報告排放類別之重大性原則。

LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2019, '*Specification with guidance for verification and validation of greenhouse gas statements*' to provide reasonable assurance for Categories 1 & 2 and limited assurance for Category 3 & 4, that GHG data as presented in the GHG Inventory Report have 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 engagement was undertaken as a sampling exercise and covered the following activities:

- Conducted site tour of the facilities and reviewed processes related to the control of GHG emissions data and records;
- Interviewed relevant staff of the organization responsible for managing GHG emissions data and records;
- Verified emission factors sourced from Ministry of Environment (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 records back to source for Categories 1 and 2 emissions;
- Verified at an aggregated level GHG emissions data for Category 3 from upstream raw materials sea and road transportation (collect purchased amount of packaging materials (PE Drum and Seal Cap) with the sulfuric acid production process) and downstream product domestic road transportation (emissions from transportation and distribution of major products-Sulfuric acid), that does not include business travel and employee commuting;

- Verification Category Four involves compiling activity data related to purchased products and services (collecting inventory items with sulfuric acid production processes as the main material); and
- Confirmed significance criteria on reporting of emission categories.

查驗等級及實質性

依據合約的協議，查證是在合理保證等級及5%的實質性 (類別一與二)，有限保證等級及5%的實質性 (類別三與四)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 2025 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沒有實質正確；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。

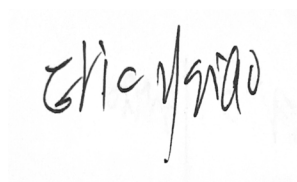
LRQA's Opinion

Based on LRQA's approach,

- The total direct and energy indirect GHG emissions for the calendar year 2025 disclosed in the GHG Inventory Report as summarised in the 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 GHG Inventory 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.

Signed

日期 Dated: 28 May 2026



Chiang-shan Chen

Lead Verifier 主導查驗員

General Manager 總經理

On behalf of LRQA Group Limited Taiwan Branch

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LRQA Reference number: TWN0981022 /O_2025



**Table 1. Summary of MCTW's GHG Inventory Report for the calendar year 2025
(01 January ~31 December 2025)**

台灣三菱化學股份有限公司 2025 年度溫室氣體清冊

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	1,341.9422
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) (Category 2, Location-based 地區基礎)	6,571.2516
Indirect GHG emissions from transportation (Category 3) 由運輸產生之間接溫室氣體排放	1,052.2135
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	40,807.1598
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
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018	

Note 1: The national electricity carbon emission factor of year 2024 was quoted, the factor was taken from Taiwan Energy Administration 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 1：國家電力溫室氣體排放係數引用能源署在 2025 年 04 月 14 日公佈之 2024 年度電力排碳係數作為外購電力之排放係數。

備註 2：溫室氣體排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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