臻鼎科技控股股份有限公司溫室氣體聲明
會計師有限確信報告

資會委字第 25005616 號

臻鼎科技控股股份有限公司　公鑒：

本會計師受託執行臻鼎科技控股股份有限公司（以下簡稱「貴集團」）西元2025 年 1 月 1 日至 12 月 31 日溫室氣體聲明之有限確信案件，該溫室氣體聲明包含溫室氣體盤查報告及解釋性附註(請詳附表一-確信項目彙總表)。本案件係由具有多項專業之案件服務團隊執行，包括確信執業人員及環境專家。

管理階層對溫室氣體聲明之責任

貴集團之責任係依照溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集(請參見溫室氣體聲明附註一)編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

如溫室氣體聲明附註一所述，溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同氣體之排放。

會計師之獨立性及品質管理

本會計師及事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3410 號「溫室氣體聲明之確信案件」及「上市上櫃公司永續報告書確信機構管理要點」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述　貴集團溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

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依確信準則3410號及「上市上櫃公司永續報告書確信機構管理要點」之規定，本有限確信案件工作包括評估　貴集團採用溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述　貴集團溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序、對量化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對　貴集團與排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性。
2. 已評估　貴集團建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估　貴集團所作之估計。
3. 已實地訪查3個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之攸關假設。對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點。所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對　貴集團溫室氣體聲明在所有重大方面，是否依照溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集編製，表示合理確信之意見。

pwc 資誠

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述　貴集團西元 2025 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照溫室氣體盤查議定書 GHG protocol 及「公開發行公司年報應行記載事項準則」之上市上櫃公司氣候相關資訊暨經金融監督管理委員會發布之「上市櫃公司永續發展路徑圖」問答集編製之情事。

其他事項

貴集團網站之維護係　貴集團管理階層之責任，對於確信報告於　貴集團網站公告後任何溫室氣體聲明之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會計師 徐燦如

資誠聯合會計師事務所會計師徐燦如

西 元 2 0 2 6 年 4 月 2 4 日

附表一-確信項目彙總表

各範疇排放量	碳排放量(公噸 CO2e/年)	
範疇一	98,907	
範疇二	地區基礎	市場基礎
	1,002,954	301,957
總排放量	1,101,861	400,864

Independent Limited Assurance Report

PWCM 25005616

To Zhen Ding Technology Holding Limited,

Report on Greenhouse Gas (the “GHG”) statement

We have undertaken a limited assurance engagement of the accompanying GHG statement of Zhen Ding Technology Holding Limited and its subsidiaries (‘the Group’) for the year ended December 31, 2025, comprising the Emissions Inventory and the Explanatory Notes(Appendix 1 - Summary of Assurance Items). This engagement was conducted by a multidisciplinary team including assurance practitioners and environmental scientists.

The Group’s responsibility for the GHG statement

The Group is responsible for the preparation of the GHG statement in accordance with the GHG protocol; the climate-related information requirements for companies listed on the Taiwan Stock Exchange (TWSE) and the Taipei Exchange (TPEx) under the Regulations Governing Information to be Published in Annual Reports of Public Companies; and the Q&A on the Sustainability Roadmap for TWSE/TPEx Listed Companies issued by the Financial Supervisory Commission, applied as explained in Note 1 to the GHG statement.

This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

As discussed in Note 1 to the GHG statement, GHG quantification is subject to inherent uncertainty be- cause of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our independence and quality management

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant of the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies the Standard on Quality Management 1, "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" of the Republic of China. This Standard requires the firm to design, implement and operate the system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our responsibilities

Our responsibility is to express a limited assurance conclusion on the GHG statement based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the Standard on Assurance Engagements on Greenhouse Gas Statements of the Republic of China ("TWSAE 3410"). This standard requires that we plan and perform this engagement to obtain limited assurance about whether the GHG statement is free from material misstatement.

Under the aforementioned assurance standards, our limited assurance engagement involves assessing the suitability in the circumstances of the Group's use of the GHG protocol as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above we:

- Through inquiries, obtained an understanding of the Group's control environment and information system relevant to emission quantification and reporting, but did not evaluate the design of specific control procedures, obtain evidence about their implementation, or test their operating effectiveness.

- Evaluated whether the Group's methods for developing estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or separately developing our own estimates against which to evaluate the Group's estimates.

- Conducted site visits at three significant operational sites to assess the completeness of emissions sources, data collection methods, emission source data, and the relevant assumptions applicable to these site. The selection of sites for site visits took into consideration the contribution of emissions from this site in relation to total emissions, the nature of emission sources, and the sites selected in previous periods. Our procedures performed did not include testing the information systems to collect and aggregate facility data, or the controls used at these sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Accordingly, we do not express a reasonable assurance opinion about whether The Group's GHG statement has been prepared, in all material respects, in accordance with the applicable criteria.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that The Group's GHG statement for the year ended December 31, 2025, is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matter

The Management of the Group is responsible for maintaining the Group's website. If the GHG statement are modified after this limited assurance report is issued, we are not obliged to re-perform the assurance work.

HSU, CHIEH-JU

For and on behalf of PricewaterhouseCoopers, Taiwan

April 24, 2026

Appendix 1 - Summary of Assurance Items

Emissions by scope	Total emissions(Tonnes of CO2e)	
Scope 1		98,907
Scope 2	Location Base	Market Base
	1,002,954	301,957
Total emissions	1,101,861	400,864