

溫室氣體查驗意見書

2024 年溫室氣體排放資訊

技嘉科技股份有限公司

新北市新店區寶強路 6 號

經本公司依據 ISO 14064-3:2019 完成查驗，提出經修改之查驗意見，其符合下列標準要求

ISO 14064-1:2018

直接溫室氣體排放量

824.7275 公噸二氧化碳當量

間接溫室氣體排放量

6,547,043.9397 公噸二氧化碳當量

直接與間接溫室氣體總排放量

6,547,868.667 公噸二氧化碳當量

簽署人



鮑柏宇

管理與保證事業群副總裁

日期: 2025年04月16日

版次:1

TGP56B-15-1 2501

台灣檢驗科技股份有限公司

248016 新北市五股區(新北產業園區)五工路 136 之 1 號

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【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

報告邊界			溫室氣體排放量	
類別		內容說明		
直接溫室氣體排放			固定燃燒直接排放	5.5845
			移動燃燒直接排放	82.9273
			工業製程直接製程排放及移除	-
			人為系統中溫室氣體釋放產生直接逸散排放	736.2157
			土地利用變更和森林直接排放和移除	-
間接溫室氣體排放	輸入能源溫室氣體排放	外購電力及蒸汽產生之間接溫室氣體	22,687.8519	
	運輸溫室氣體排放	商務旅行及員工通勤所產生之間接溫室氣體	1,977.1394	
	組織使用產品溫室氣體排放	購入料件所產生之間接溫室氣體(全納入)、廢棄物處置(含運輸)所產生之間接溫室氣體	1,078,026.8006	
	使用來自於組織產品溫室氣體排放	推估已售產品使用階段所產生之間接溫室氣體(銷售量前七大產品)、已售產品終端處置所產生之間接溫室氣體(銷售量前六大產品)	5,444,352.1478	
	其他來源溫室氣體排放	非顯著性	-	
直接與間接溫室氣體總排放量			6,547,868.667	

【各公司/廠區各類別溫室氣體排放量】

單位：公噸二氧化碳當量

公司/廠區	直接溫室氣體排放量	間接溫室氣體排放量		溫室氣體排放量總和
	類別一	類別二	類別三~六	
總公司	400.4383	4,014.6595	6,505,400.5533	6,509,815.6511
矽谷辦公室	10.9468	421.7629	0.0000	432.7097
南平廠	104.2999	7,308.6510	1,034.5347	8,447.4856
東莞廠	144.2199	6,062.3833	14,319.0376	20,525.6408
寧波廠	164.8226	4,880.3952	3,601.9621	8,647.1799

台灣檢驗科技股份有限公司(以下簡稱SGS), 針對技嘉科技股份有限公司(以下簡稱技嘉科技), 桃園市平鎮區南平路 215 號, 依據ISO 14064-3:2019之要求執行直接與間接溫室氣體排放量之查驗, 查驗意見內容說明如下:

角色與責任

- 技嘉科技管理階層確保組織溫室氣體資訊系統之發展、紀錄維護及文件化程序已符合標準要求, 負責評估、決定及報告溫室氣體排放量資訊。
- 簽約時間: SGS 秉持第三方查驗單位之準則, 依據 2023 年 12 月 22 日簽訂雙邊協議
- 查驗準則:
 - ISO 14064-1:2018 溫室氣體—第 1 部: 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
- 查驗期間: 2025 年 02 月 12 日至 2025 年 03 月 10 日

查驗範圍

- 溫室氣體排放量資訊涵蓋週期: 2024 年 01 月 01 日至 2024 年 12 月 31 日
- 包含廠區:

廠區	活動範圍地理位置
總公司	新北市新店區寶強路 6 號
南平廠	桃園市平鎮區南平路 215 號
矽谷辦公室	新北市新店區北新路三段 207 號 B2F (百事益) 新北市新店區北新路三段 221 號 5F (NB 系統研發) 新北市新店區北新路三段 213 號 4F (電競研發) 新北市新店區北新路三段 205 號 B1F (技宸) 新北市新店區北新路三段 205 號 B2F (智力)
東莞廠	東莞市黃江鎮裕元工業區裕元一路 5 號
寧波廠	寧波市寧波保稅區西區創業二路 9 號

- 排放溫室氣體種類: 二氧化碳(CO₂)、甲烷(CH₄)、氧化亞氮(N₂O)、氫氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF₆)、三氟化氮(NF₃)
- 全球暖化潛勢(GWP)引用 IPCC 2021 第 6 次評估報告之全球暖化潛勢值
- 排放係數資料庫來源:
 - 直接溫室氣體排放: 溫室氣體排放係數管理表 6.0.4 版、環境部公告「溫室氣體排放係數」(113.02.05)
 - 間接溫室氣體排放:
 - 輸入能源之電力排放係數引用經濟部能源署 2024 年公布之 2023 年電力排碳係數: 0.494 公斤二氧化碳當量/度計算
 - 二級資料庫引用產品碳足跡資訊網、SimPro 9.5

- 保證等級：依據查驗準則及雙邊協議執行查驗程序，針對技嘉科技台灣廠區於溫室氣體聲明所提查驗證據顯示
 - 類別一及類別二之未違反實質性差異門檻，符合主管機關認可之合理保證等級。
 - 類別三至六為有限保證等級。
- 保證等級：依據查驗準則及雙邊協議執行查驗程序，針對技嘉科技大陸廠區之溫室氣體聲明，給予有限保證等級。
- 實質性差異門檻判斷準則：5%
- 盤查清冊版本：2025-03-10
- 盤查報告書版本：2025-03-10
- 查驗意見之預期使用者：金融監督管理委員會

查驗目標

SGS獨立客觀的取得支持溫室氣體聲明揭露資訊的佐證，確保報告資訊符合準確性、完整性、一致性及透明度之準則，其內容包含錯誤或遺漏之項目。

結論

SGS 採用以風險評估為基礎之方法，確保並控管溫室氣體排放資訊揭露風險；規劃及執行查驗流程，包含行前評估、取樣計畫、證據之蒐集，取得查驗意見需要之資訊、說明及相關佐證，確保溫室氣體聲明中的現場溫室氣體排放量無實質的錯誤聲明。

- 查驗數據結果：
 - 溫室氣體總排放量為 6,547,868.667 公噸二氧化碳當量
 - 生質燃燒之二氧化碳排放量為 0.0000 公噸二氧化碳當量。

【全廠/集團各類別溫室氣體排放量】

單位：公噸二氧化碳當量

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	人為系統中溫室氣體釋放產生直接逸散排放	736.2157
	土地利用變更和森林直接排放和移除	-
間接	輸入能源溫室氣體排放	22,687.8519

溫室氣體排放	運輸溫室氣體排放	商務旅行及員工通勤所產生之間接溫室氣體	1,977.1394
	組織使用產品溫室氣體排放	購入料件所產生之間接溫室氣體(全納入)、廢棄物處置(含運輸)所產生之間接溫室氣體	1,078,026.8006
	使用來自於組織產品溫室氣體排放	推估已售產品使用階段所產生之間接溫室氣體(銷售量前七大產品)、已售產品終端處置所產生之間接溫室氣體(銷售量前六大產品)	5,444,352.1478
	其他來源溫室氣體排放	非顯著性	-
直接與間接溫室氣體總排放量			6,547,868.667

【各公司/廠區各類別溫室氣體排放量】

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東莞廠	144.2199	6,062.3833	14,319.0376	20,525.6408
寧波廠	164.8226	4,880.3952	3,601.9621	8,647.1799

- 查驗意見：SGS 根據下述狀況，提出經修改之查驗意見。
 - 查驗者有充分且適當的證據支持實質的排放量、移除量或儲存。
 - 查驗者針對實質的排放量、移除量或儲存採取適當的準則。
 - 當查驗者擬依賴相關管制時，管制之有效性已經過評估。
 - 查驗者採用 ISO 14064-1:2018 準則，經查驗有以下發現事項，然經調整修正後，無產生實質性錯誤。
 - 佐證資料已更新提供。
 - 排放係數已更新修正。
 - 活動數據已依據佐證資料完成更新修正。
- 保留限制：
 - 無

保密性聲明

此報告及附件可能包含屬於技嘉科技之機密資訊，未經技嘉科技書面同意，其他個人、團體或公司禁止自行複製或發行。

利益衝突迴避聲明

此報告及附件內容完全依照主管機關之標準方法與程序等相關規定，秉持公正、誠實之原則進行查驗作業。絕無虛偽不實，如有違反，就政府機構所受損失願負連帶賠償責任之外，並接受主管機關依法令所為之行政處分及刑事處罰。

所有查驗人員瞭解如自身受政府機關委任從事公務，亦屬於刑法上之公務員，並瞭解刑法上圖利罪、公務員登載不實偽造公文書及貪污治罪條例之相關規定，如有違反，亦為刑法及貪污治罪條例之適用對象，願受最嚴厲之法律制裁。

本公司與受查驗單位並無財務投資之關係，且符合主管機關對利益衝突迴避之要求。如有違反前述事實情事，經主管機關查證屬實時，此報告及附件內容願接受主管機關判定為無效之處分。

查驗團隊

上述意見係查驗團隊依據公正之查驗過程所提出之意見。

主導查驗員：

曾鵬弘

查驗員：

羅于雯

李修賢

黃志文

李康偉

吳冠諭

備註：本查驗意見遵照 SGS 溫室氣體查驗服務條款要求 http://www.sgs.com/terms_and_conditions.htm，意見內容由台灣檢驗科技股份有限公司依據溫室氣體聲明之查驗結果進行編製，業經客戶同意後發行。本查驗意見非用以解除客戶遵守組織章程、全國或者地方法令，以及任何被發佈國際指南章程之責任；客戶與 SGS 彼此為獨立之個體，客戶非受 SGS 約束，在此 SGS 除客戶之外毋須代表其面對其他組織團體。

Greenhouse Gas Verification Opinion

The inventory of Greenhouse Gas emissions in year 2024 of

GIGA-BYTE TECHNOLOGY CO., LTD.

No.6, Baoqiang Rd., Xindian Dist.,
New Taipei City 231, Taiwan

has been verified in accordance with ISO 14064-3:2019 as meeting the requirements of

ISO 14064-1:2018

Opinion Type: Modified

Direct emissions

824.7275 tonnes of CO₂e

Indirect emissions

6,547,043.9397 tonnes of CO₂e

Direct emissions and indirect emissions

6,547,868.667 tonnes of CO₂e

Authorized by



Stephen Pao

Business Assurance Director

Date: 16 April 2025

Version 1

TGP56B-15-1 2501

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park,

Wu Ku District, New Taipei City 248016, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries			GHG Emissions
Inventory categories		Description	
Direct emissions		Direct emissions from stationary combustion	5.5845
		Direct emissions from mobile combustion	82.9273
		Direct process emissions and removals from industrial processes	-
		Direct fugitive emissions arise from the release of GHGs in anthropogenic systems	736.2157
		Direct emissions and removals from land use, land use change and forestry	-
Indirect emissions	Imported energy	Indirect GHG generated by purchased electricity and steam.	22,687.8519
	Transportation	Indirect GHG generated by business travel and employee commuting	1,977.1394
	Products used by an organization	Indirect GHG generated from purchased materials (fully included) and waste disposal (including transportation)	1,078,026.8006
	Associated with the use of products from the organization	Estimated indirect greenhouse gases generated from the use phase of sold products (top seven products by sales volume) and the end-of-life treatment of sold products (top six products by sales volume)	5,444,352.1478
	Other sources	Unquantified	-
Direct emissions and indirect emissions			6,547,868.667

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions		Total GHG emissions
	Category 1	Category 2	Category 3~6	
HQ	400.4383	4,014.6595	6,505,400.5533	6,509,815.6511
NP	10.9468	421.7629	0.0000	432.7097
Silicon Valley Office	104.2999	7,308.6510	1,034.5347	8,447.4856

DG	144.2199	6,062.3833	14,319.0376	20,525.6408
NB	164.8226	4,880.3952	3,601.9621	8,647.1799

SGS has been contracted for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2019

as provided by GIGA-BYTE TECHNOLOGY CO., LTD. (hereinafter referred to as "GPT"), No.215, Nan Ping Road Ping-Jen Dist. Taoyuan City 324. Taiwan, in the GHG Statement in the form of GHG report.

Roles and responsibilities

- The management of GIGA-BYTE TECHNOLOGY CO., LTD is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.
- The verification was based on the verification scope, objectives and criteria as agreed on 22 December 2023.
- Verification Criteria: ISO 14064-1:2018
- Verification Period: 12 February 2025 to 10 March 2025.

Scope

- GHG information for the following period was verified: 01 January 2024 to 31 December 2024
- Location/boundary of the activities:
 - No. 6 Baoquiang Road., Shin-Dian District, New Taipei City.231,Taiwan
 - No.215, Nan Ping Road Ping-Jen Dist. TaoyuanCity.324 Taiwan
 - B2F, No. 207 & 5F , No.221, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City 231, Taiwan
 - B1F, No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan
 - B2F, No. 205, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan
 - 4F, No. 213, Sec. 3, Beixin Rd., Xindian Dist., New Taipei City, Taiwan
 - NO.5, Yue Yuen Industrial Park, Huang Jiang Town, Dong Guan City, Guang Dong Province, P.R.C(523758)
 - No.9 Chuang Ye Er Road,Western Area, Ningbo Free Trade Zone, Ningbo City,Zhe Jiang Province,P.R.China
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.

- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), Greenhouse Gas Emission Factor, MOENV(2024.02.05).
 - Indirect emissions:
 - Electricity emission factor is 0.494 kgCO₂e/kwh (Announced by Energy Administration, Ministry of Economic Affairs in 2024).
- The secondary database has Carbon Footprint Information Platform, SimPro 9.5
- GIGA-BYTE Technology's Taiwan factory : The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.
- GIGA-BYTE Technology's Chinese factory : The level of assurance agreed is limited assurance.
- Materiality : 5%
- The version of inventory sheet: 2025-03-10
- The version of GHG statement: 2025-03-10
- Intended user of the verification opinion: FSC

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG statement
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Conclusion

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions. We planned and performed our work to obtain the information, explanations and evidence that the GHG emissions are free from material misstatement.

- The greenhouse gas emissions is 6,547,868.667 metric tonnes of CO₂ equivalent
- The emissions from the combustion of biomass is 0.0000metric tonnes of CO₂ equivalent

The emission of each category is described as below:

Unit: tonnes of CO₂e

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		Direct emissions from mobile combustion	82.9273
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	Associated with the use of products from the organization	Estimated indirect greenhouse gases generated from the use phase of sold products (top seven products by sales volume) and the end-of-life treatment of sold products (top six products by sales volume)	5,444,352.1478
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- The opinion of SGS is modified in accordance with the following described circumstances.
 - The verifier has sufficient and appropriate evidence to support the material emissions, removals, or storage.
 - The verifier applies appropriate criteria for the material emissions, removals, or storage.
 - When the verifier intends to rely on relevant controls, the effectiveness of those controls has been assessed.
 - The verifier, applying the ISO 14064-1:2018 standard, presents the following findings. After adjustments and corrections, no material errors were identified.
 - Supporting evidence has been supplied.
 - Emission coefficients has been updated.
 - The activity data has been revised based on supporting evidence.
- Retention Limitation:
 - N/A

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This opinion shall be interpreted with the GHG statement of GPT as a whole.

Verifier Group

Above opinions coincide with auditing process with fairness and impartiality and aim at the emission of year 2024 of clients.

Lead Verifier:

Aiden Tseng

Verifier:

Eva Lo

Rex Lee

Mike Huang

William Li

William Wu

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