净零承诺

依循《巴黎协议》将全球升温控制在 1.5°C 以内的的气候目标，鹏鼎参考 SBTi 等方法论制定温室气体减量策略，评估各种脱碳情境，并逐步整合 100%可再生能源使用，目标于 2050 年实现净零排放。公司以 2021 年为基准年，订定涵盖范畴一、范畴二及范畴三之减碳路径，致力于在 2050 年将排放量减少 100%，推动整体营运与供应链之低碳转型。

针对可能无法透过营运改善完全消除之剩余排放，鹏鼎将审慎评估以碳信用进行抵换，或投资于碳移除计划及技术，例如植树、造林等自然为本的碳移除措施，以支持净零目标之达成。

净零转型计划

为支持长期气候目标的实现，鹏鼎已建立涵盖投资规划、技术导入及供应链合作的净零转型计划。未来五年，集团预计投入 3,000 万美元以上，用于再生能源及其他绿能相关措施，以支持净零转型计划的推动。公司每年检视投资执行情形及其减碳成效，确保资源分配与减碳目标保持一致，并持续提升转型计划的执行效率与成效。

范畴一、二、三减碳行动

为推动短期减碳进展并支持净零转型目标之达成，鹏鼎建立范畴一、范畴二及范畴三具体减碳行动：

- 温室气体盘查与管理机制：依循 ISO 14064-1 进行范畴一、二和三的温室气体排放盘查，并取得外部第三方验证，以确保数据之准确性与透明度。同时持续参与 CDP、S&P CSA 问卷揭露，强化气候治理信息之透明度。
- 范畴一与范畴二减碳措施：透过制程优化与导入高效率节能设备，持续降低制造过程中的能源使用与直接排放。公司导入 ISO 50001 能源管理系统等，以系统化方式提升能源使用效率与能源绩效，并透过建置太阳能发电系统及采购再生能源电力，逐步提升再生能源使用比例，以降低间接能源排放。
- 范畴三供应链减碳措施：鹏鼎持续提升供应链绿色绩效，透过选定绿色供应链合作伙伴、举办供应链永续研讨会及推动环境管理项目，协助供货商强化减碳能力。同时，公司与供货商及客户合作在制程中采用再生原物料，并持续开发创新绿色产品与低碳解决方案，以降低产品生命周期碳足迹。此外，透过优化运输与物流管理，以及推动废弃物减量与资源回收机制，进一步降低供应链整体排放。

利害关系人参与

鹏鼎深知，净零转型的实现有赖各类利害关系人的共同参与与支持，因此持续强化与供货商、客户、产业协会、政府、公部门、学校、环保团体及其他外部伙伴的沟通与合作机制。

鹏鼎透过供应链减碳管理、技术交流及能力建构，与供货商及其他伙伴分享减碳实务，了解其减碳需求、执行挑战及实务经验，作为推动及持续改善供应链减碳措施的参考。

鹏鼎亦持续关注并参与电子产业低碳转型相关倡议，透过与产业协会、专业机构及外部伙伴的交流合作，掌握净零转型趋势，分享减碳经验，并促进相关标准及作法的对接，以强化整体产业链的低碳转型能力。

此外，鹏鼎自 2007 年起持续举办环保节能月活动，与各园区所在地的地方政府、中小学校及环保团体合作，办理环境教育及绿色推广活动。截至目前累计办理超过 209 项活动，参与对象包括集团员工、社会大众、政府单位、学校组织及环保团体；2025 年参与人数达 29 万人次。

透过上述多元利害关系人沟通、技术交流、能力建构及环境教育活动，鹏鼎增进对产业趋势、减碳实务及社会期待的理解，凝聚供应链及社会各界对节能减碳与净零转型的支持，并强化净零转型计划的推动。

社会影响评估

鹏鼎重视低碳转型对员工、供应链及小区可能造成的影响，并将相关社会影响纳入转型规划及公正转型的考虑。在员工方面，节能设备升级及低碳制程优化可能带来工作内容及技能需求的变化。对此，鹏鼎推动新能源技术、低碳制程管理及绿色生产等相关培训，并透过鹏鼎七绿平台落实培训课程，提供转型职务适应及职涯发展支持，协助员工持续提升专业能力、适应工作变化并维持就业稳定。

在供应链方面，低碳转型可能对中小型供货商造成成本压力及技术挑战。鹏鼎将透过供货商辅导、技术分享及合作改善计划，协助供货商逐步提升能源效率与减碳能力，降低其转型障碍。在小区方面，鹏鼎关注低碳转型及环境议题对邻近小区的影响，并透过环境教育、低碳倡议及永续推广活动，提升小区及学校对节能减碳的理解与参与，促进区域永续发展。鹏鼎将以科学、透明及负责任的方式推动低碳转型，在实现减碳目标的同时，兼顾公平性、平等性及人权保障，落实公正转型理念。

Net-Zero Commitment

In alignment with the Paris Agreement's goal of limiting global warming to 1.5°C, Avary has developed its greenhouse gas emissions reduction strategy with reference to methodologies such as the Science Based Targets initiative (SBTi), assessed various decarbonization scenarios, and is progressively integrating the use of 100% renewable energy, with the goal of achieving net-zero emissions by 2050.

Using 2021 as the base year, the Company has established an emissions reduction pathway covering Scope 1, Scope 2 and Scope 3 emissions, and is committed to reducing emissions by 100% by 2050, thereby advancing the low-carbon transition of its overall operations and supply chain.

For any residual emissions that cannot be fully eliminated through operational improvements, Avary will carefully assess the use of carbon credits for offsetting or investments in carbon removal projects and technologies, including nature-based carbon removal measures such as tree planting and afforestation, to support the achievement of its net-zero target.

Net-Zero Transition Plan

To support the achievement of its long-term climate goals, Avary has established a net-zero transition plan covering investment planning, technology deployment and supply chain collaboration.

Over the next five years, the Group plans to invest more than US$30 million in renewable energy and other green energy-related initiatives to support the implementation of its net-zero transition plan. The Company reviews the implementation of these investments and their emissions reduction performance annually to ensure that resource allocation remains aligned with its emissions reduction targets and to continuously improve the effectiveness and efficiency of the transition plan.

Scope 1, 2 and 3 Decarbonization Actions

To drive near-term emissions reductions and support the achievement of its net-zero transition objectives, Avary has established concrete decarbonization actions covering Scope 1, Scope 2 and Scope 3 emissions:

GHG inventory and management mechanisms: Avary conducts Scope 1, Scope 2 and Scope 3 greenhouse gas inventories in accordance with ISO 14064-1 and obtains independent third-party verification to ensure data accuracy and transparency. The Company also continues to participate in the CDP and S&P Global CSA disclosures to enhance the transparency of its climate governance information.

Scope 1 and Scope 2 decarbonization measures: Through process optimization and the introduction of high-efficiency, energy-saving equipment, the Company continues to reduce energy consumption and direct emissions from its manufacturing processes. Avary has implemented management systems including ISO 50001 Energy Management Systems to systematically improve energy efficiency and energy performance. The Company is also progressively increasing the share of renewable energy through the installation of solar power generation systems and the procurement of renewable electricity, thereby reducing indirect energy-related emissions.

Scope 3 supply chain decarbonization measures: Avary continues to improve the environmental performance of its supply chain by selecting green supply chain partners, organizing supply chain sustainability seminars, and implementing environmental management projects to strengthen suppliers' decarbonization capabilities. The Company also collaborates with suppliers and customers to promote the use of recycled raw materials and continues to develop innovative green products and low-carbon solutions to reduce product life-cycle carbon footprints. In addition, Avary further reduces overall value chain emissions by optimizing transportation and logistics management and promoting waste reduction and resource recycling mechanisms.

Stakeholder Engagement

Avary recognizes that achieving the net-zero transition requires the participation and support of a broad range of stakeholders. The Company therefore continues to strengthen its communication and collaboration mechanisms with suppliers, customers, industry associations, government and public-sector organizations, schools, environmental organizations and other external partners.

Through supply chain decarbonization management, technical exchanges and capacity-building activities, Avary shares decarbonization practices with suppliers and other partners and gathers input regarding their emissions reduction needs, implementation challenges and practical experience. Such input is used to support the implementation and continuous improvement of the Company's supply chain decarbonization measures.

Avary also continues to monitor and participate in initiatives related to the low-carbon transition of the electronics industry. Through exchanges and collaboration with industry associations, professional organizations and external partners, the Company keeps abreast of net-zero transition trends, shares emissions reduction experience, and promotes alignment with relevant standards and practices to strengthen the low-carbon transition capacity of the overall industry value chain.

In addition, since 2007, Avary has continuously organized its Environmental Protection and Energy Conservation Month. In collaboration with local governments, primary and secondary schools, and environmental organizations in the communities where its sites

are located, the Company carries out environmental education and green awareness activities. To date, more than 209 activities have been conducted, involving Group employees, members of the public, government agencies, schools and environmental organizations. In 2025, total participation reached 290,000 attendances.

Through these diverse stakeholder engagement activities, technical exchanges, capacity-building programs and environmental education initiatives, Avary strengthens its understanding of industry trends, decarbonization practices and societal expectations, builds support among supply chain partners and broader society for energy conservation, emissions reduction and the net-zero transition, and supports the implementation of its net-zero transition plan.

Assessment of Social Implications

Avary recognizes the potential impacts of the low-carbon transition on employees, supply chain partners and communities and incorporates these social implications into its transition planning and considerations relating to a just transition.

For employees, upgrades to energy-efficient equipment and the optimization of low-carbon manufacturing processes may result in changes to job responsibilities and skill requirements. In response, Avary provides training related to new energy technologies, low-carbon process management and green manufacturing. Through the Avary Seven Green Platform, the Company delivers relevant training programs and provides support for employees to adapt to transitioning roles and pursue career development, helping them continuously enhance their professional capabilities, adapt to changes in their work and maintain employment stability.

For the supply chain, the low-carbon transition may create cost pressures and technical challenges for small and medium-sized suppliers. Avary supports these suppliers through supplier guidance, technical knowledge sharing and collaborative improvement programs, helping them progressively improve energy efficiency and decarbonization capabilities and reduce barriers to the transition.

For communities, Avary considers the potential impacts of the low-carbon transition and environmental issues on neighboring communities. Through environmental education, low-carbon initiatives and sustainability promotion activities, the Company seeks to enhance the understanding and participation of communities and schools in energy conservation and emissions reduction and contribute to regional sustainable development.

Avary will continue to advance its low-carbon transition in a scientific, transparent and responsible manner. While pursuing its emissions reduction targets, the Company will also take into account fairness, equity and the protection of human rights, thereby supporting the principles of a just transition.