

針對 2024 年 9 月 11 號 Verra 官方網站的公開審議平台上，有人發文指控福華電子股份有限公司（以下簡稱「福華電子」）及其子公司福華智能股份有限公司（以下簡稱「福華智能」）涉及碳權開發詐欺與操弄股價(Comments received by Verra for WEST SERAM REDD+ and AGARWOOD ForestWise Project ID #4381)，該發文為自由投書，並非 Verra 官方意見，但經過不實渲染，業已造成外界混淆，因此，針對本開發案及審議平台上不實言論，本公司在此鄭重做出下列回應。

**1. 福華智能一切開發行為皆透明且公開：**

福華智能目前主導的印尼森林碳權開發案，項目編號 4381，自啟動以來，所有操作均符合印尼當地政府的法令與政策要求，並依據國際碳市場標準進行審核及運作。我們與國際間的獨立第三方機構合作，項目流程透明且公開，從碳權的審計到核證階段，都受到嚴格的監督與評估，確保每一單位的碳權都有可靠的環境效益。我們的項目目標在於推動生態保護、改善當地社區環境，並透過護林與育林的方式，為全球氣候變遷做出實質貢獻。

**2. 印尼碳信用相關監管仍持續調整中，福華智能必定會依法調適：**

有關於印度尼西亞自願碳信用額度（VCC）的監管框架仍在不斷發展。截至今天，VCC 的具體法規尚未完全正式化。雖然合規碳信用額度框架已經完成，但自願信用額度仍在與國家標準保持一致的過程中。印尼的國家法規仍在調整中，我們會遵照法規的發展而調整與國家標準保持一致。據 Verra 和印度尼西亞碳貿易協會的聯合工作組稱，正在進行努力，以協調印度尼西亞國家註冊系統與 Verra 的核證碳標準（VCS）註冊。我們正在積極尋求在 SRN PPI 系統內註冊，以符合這些即將到來的法規。有關更多詳細資訊，請參閱 Verra 的官方宣告：Verra-印度尼西亞碳貿易協會工作組（Verra）。

**3. 印尼森林法 23 號修正案並無否定福華智能的開發行為：**

關於 PBPH 許可證和社會林業管理協議（SFMA），根據環境和林業部 2022 年第 21 號條例（MOEF 21/2022）的現有法規，雖然某些形式的碳信用開發需要 PBPH 許可證，但有規定允許社會林業管理協議（SFMA）持有人開發碳信用額度。具體來說，MOEF 21/2022 條例第 8 條第 11 節和第 12 節澄清，地方社群和合作社與區域林業機構合作，可以在社會林業計劃下合法參與碳信用專案。2021 年《森林法》（第 23 號修正案）也支援這一點，該法明確規定，透過社會林業倡議管理森林的當地社群被授權參與碳固存和減排專案。我們的專案完全按照這些規定進行，與當地林業管理單位和社群合作社合作，即使在印度尼西亞的合規減排框架下，我們參與碳信用開發也是合法的。

**4. 開發案長期受可信任第三方機構嚴謹的監控與驗證：**

福華電子及福華智能一貫秉持高度的企業社會責任，積極參與全球碳中和的目標。作為台灣領先的企業之一，我們不僅致力於碳權開發，更深耕於推動碳權市場的發展。我們積極協助國內企業達成碳排放減量目標，並將台灣打造為全球碳交易體系的重要一環。福華電子在這一過程中堅守誠信運營，任何有關於公司涉及碳權市場詐欺的指控均無事實依據。

公司所推動的每一個碳權項目，包括案號 4381 的印尼森林碳權開發案，都是為了實現可持續發展與環境保護的長期承諾。我們強調，項目的執行全程受到多方的監管與驗證，符合 Verra 標準與全球公認的碳權認證規範。

福華電子亦在此嚴正聲明，該網友在 Verra 官網上的不實指控，非但無憑無據，對本公司造成嚴重商譽影響，更間接影射 Verra 組織共同詐欺，以及傷害第三方公正驗證組織的聲譽，本公司絕不寬貸。因此，關於指控，我們業已委請律師針對不實指控進行蒐證，後續將依台灣證券交易法第 155 條及第 177 條相關規定提出告訴。

關於近期公司股價的波動，我們也特此澄清，福華電子從未以任何方式干預股票市場運作，所有的股價波動皆屬於市場運行結果。投資人的風險來自市場波動，而非公司運營或項目管理的不當操作。我們承諾會持續強化透明度，並保持與股東及投資者的緊密溝通，確保其利益不受不實消息的誤導。我們將一如既往，秉持企業永續發展的理念，積極參與國際碳中和的努力。我們深信，通過開發高品質的碳權項目，我們能為全球氣候變遷與環境保護做出貢獻，同時推動台灣在全球碳權市場中的重要地位。

最後福華電子與福華智能將繼續在碳中和與碳權市場發展的道路上，扮演關鍵角色，為全球減少碳排放做出具體貢獻。

福華電子股份有限公司

日期：[2024.11.05]

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**Clarification Statement on Verra Public Comments**

On September 11, 2024, an unknown individual posted a comment on Verra's official public review platform, alleging that Forward Electronics Co., Ltd. (hereinafter "Forward Electronics") and its subsidiary, Forward Intelligent Energy Co., Ltd. (hereinafter "Forward Intelligent") are implicated in carbon credit fraud and stock manipulation. This comment, addressing the "WEST SERAM REDD+ and AGARWOOD ForestWise Project" under Project ID #4381, was submitted independently and does not represent Verra's official stance. However, given the subsequent misrepresentation and confusion surrounding these baseless statements, we now offer the following formal response:

**1. Forward Intelligent's Development Operations: Transparent and Open**

Forward Intelligent's ongoing Indonesia Forest Carbon Credit Development Project, Project ID #4381, has fully complied with Indonesian governmental laws and policy requirements since its initiation. This project has been evaluated and operates according to international carbon market standards. In collaboration with independent third-party organizations globally, Forward Intelligent has ensured a transparent, accessible process under stringent oversight—from the auditing to the verification of carbon credits. Each carbon credit unit is meticulously evaluated for authentic environmental impact, aiming to advance ecological protection, enhance local community well-being, and substantively contribute to global climate change mitigation through sustainable forest conservation and afforestation.

**2. Adapting to Regulatory Adjustments in Indonesian Voluntary Carbon Credits**

The regulatory framework governing Voluntary Carbon Credits (VCC) in Indonesia remains under active development. While the framework for compliance-based carbon credits has been formalized, regulations specific to voluntary credits are still evolving to align with national standards. Forward Intelligent remains committed to adjusting in full accordance with regulatory advancements, as we actively pursue registration within the SRN PPI system to meet these emerging standards. Efforts are underway through a joint task force between Verra and the Indonesian Carbon Trading Association to harmonize Indonesia's national registry system with Verra's Verified Carbon Standard (VCS) registry. For further details, please refer to Verra's official announcements: Verra–Indonesian Carbon Trading Association Working Group.

**3. Indonesian Forest Law Amendment 23 Supports Development Activities**

With respect to PBPH permits and Social Forestry Management Agreements (SFMA), current regulations as stipulated under Indonesia's Ministry of Environment and Forestry Regulation No. 21 of 2022 (MOEF 21/2022) permit social forestry management agreement (SFMA) holders to engage in carbon credit projects. Specifically, Sections 8.11 and 8.12 of the MOEF 21/2022 clarify that local

communities and cooperatives, in collaboration with regional forestry agencies, are authorized to legally participate in carbon credit projects under social forestry programs. This is further endorsed by Indonesia's 2021 Forest Law (Amendment No. 23), which affirms that local communities managing forests under social forestry initiatives are empowered to partake in carbon sequestration and emissions reduction projects. Our project aligns fully with these regulations, executed in cooperation with regional forestry bodies and local cooperatives, maintaining legality even within Indonesia's compliance emissions reduction framework.

#### **4. Rigorous Oversight and Verification by Reputable Third-Party Institutions**

Both Forward Electronics and Forward Intelligent uphold a strong commitment to corporate social responsibility, actively contributing to global carbon neutrality. As one of Taiwan's leading enterprises, we are deeply invested not only in carbon credit development but also in advancing the carbon market. We actively support domestic companies in achieving carbon emissions reduction targets, striving to position Taiwan as a pivotal player in the global carbon trading system. In this process, Forward Electronics has maintained unwavering integrity in operations, and any allegations of fraudulent conduct within the carbon market are entirely unfounded. Each carbon credit project promoted by the company, including Indonesia Project ID #4381, reflects a long-standing commitment to sustainable development and environmental protection. We emphasize that the execution of our projects undergoes comprehensive supervision and verification, meeting Verra standards and globally recognized carbon certification protocols.

Forward Electronics hereby formally declares that these unsubstantiated allegations published on Verra's website, while unsupported by evidence, have significantly impacted our corporate reputation. The accusations indirectly impugn Verra's organization and unjustly harm the reputation of third-party impartial verification bodies. Consequently, we have retained legal counsel to compile evidence regarding these defamatory claims and will pursue action under Taiwan's Securities Exchange Act, Articles 155 and 177.

About recent fluctuations in our stock price, we clarify that Forward Electronics has never engaged in any form of market manipulation. All stock price variations are attributable to standard market dynamics. Investors bear the inherent risk of market volatility, independent of company operations or project management. We pledge to further enhance transparency and maintain close communication with shareholders and investors, ensuring that their interests are not misled by false information. Consistent with our values of sustainable corporate development, we continue to actively participate in global carbon neutrality efforts. We are confident that through the development of high-quality carbon credit projects, we contribute meaningfully to global climate change mitigation and environmental protection, while solidifying Taiwan's standing in the global carbon market.

In conclusion, Forward Electronics and Forward Intelligent will persist as key contributors to carbon neutrality and carbon market development, making concrete contributions to global carbon emissions reduction.

**Forward Electronics Co., Ltd.**

Date: November 5, 2024