



Opinion Statement

Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that:

Wiwynn Corporation
8F.
No. 90, Sec. 1, Xintai 5th Rd.
Xizhi Dist.
New Taipei City
221411
Taiwan

緯穎科技服務股份有限公司
臺灣
新北市
汐止區
新台五路一段 90 號
8 樓
221411

Holds Statement No: GHGEV 804429

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Wiwynn Corporation for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 3,272.5527 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 28,860.4916 tonnes of CO₂ equivalent.
- Wiwynn Corporation has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.
- The verification process was subject to the following limitation(s): Remote auditing is performed at locations outside Taiwan.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			3,272.5527
1.1	Stationary combustion		796.7894
1.2	Mobile combustion		202.1823
1.3	Industrial processes (anthropogenic systems)		0.000
1.4	Fugitive (anthropogenic systems)		2,273.5810
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			28,860.4916
2.1	Indirect emissions from imported electricity	location-based approach	28,860.4916
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		T-REC: As attached table	3,133,000 kWh
		Green Electricity Tariff (GET): 0000-0218-8986-5371.000000 ~5783.499999 `	1,375,000 kWh
		0000-0218-4410-7260.487500 ~8222.987499	
		I-REC: 0000-0217-3629-9515.000000 ~0000-0217-3633-0514.999999	31,000,000 kWh
		market-based approach	12,978.5396
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

T-REC:

23SP0010-B023008107~08113	23SP0010-B023066079~66219	20WO0017-B023022027
23SP0010-B023008716~08737	23SP0010-B024003599~03617	20WO0017-B023026183~26351
23SP0010-B023009159~09184	21SP0039-B023000001~00253	20WO0017-B023026358~26366
23SP0010-B023017342~17344	21SP0039-B023000308~00383	20WO0017-B023026370~26380
23SP0010-B023022554	21SP0039-B023000441~00503	20WO0017-B023026428~26475
23SP0010-B023027748~27767	21SP0039-B023000558~00678	20WO0016-B022035208~35245
23SP0010-B023031024~31054	21SP0039-B023000734~00789	20WO0016-B023004321
23SP0010-B023031846	21SP0039-B023000844~00903	20WO0016-B023004962~04968
23SP0010-B023039176~39213	21SP0039-B023000956~01016	20WO0016-B023008455~08456
23SP0010-B023043338~43370	21SP0039-B023001111~01158	20WO0016-B023009269~09274
23SP0010-B023046518~46520	20WO0017-B022031693	20WO0016-B023009466
23SP0010-B023048162~48165	20WO0017-B022031698~31737	20WO0016-B023013275
23SP0010-B023055755~55849	20WO0017-B023004696~04698	20WO0016-B023014234~14236
23SP0010-B023060493~60512	20WO0017-B023004705~04715	20WO0016-B023014936~14938
23SP0010-B023060910~60918	20WO0017-B023007485~07487	20WO0016-B023016983~16984
23SP0010-B023060934~60938	20WO0017-B023008944~08953	20WO0016-B023021969
23SP0010-B023060943~61049	20WO0017-B023011225	20WO0016-B023025796~25850
23SP0010-B023061057~61236	20WO0017-B023011741~11742	20WO0016-B023025852~25907
23SP0010-B023061896~62092	20WO0017-B023013925~13927	20WO0016-B023025909~25931
23SP0010-B023062743~62913	20WO0017-B023014469~14470	20WO0016-B023025983~26028
23SP0010-B023063564~63740	20WO0017-B023016738	23SP0252-B023000001~00333
23SP0010-B023064391~64578	20WO0017-B023016985	
23SP0010-B023065229~65328	20WO0017-B023019891	

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Validation

- BSI stated that it had not found any evidence to indicate that the assumptions, methods, and limitations that we cited in the statement did not provide a reasonable basis for our projections or forecasts.
- Based on BSI examination of the evidence, nothing comes to our attention which causes us to believe that these assumptions do not provide a reasonable basis for the forecast.
- The forecast is properly on the basis of the assumption, actual results are likely to be different from the forecast since anticipated events frequently do not occur as expected the variation may be material.

EMISSIONS		Notes	tonnes CO ₂ e
Category 5: indirect GHG emissions associated with the use of products from the organization			5,361,807.3146
5.1	Emissions or removals from the use stage of the product	Electricity consumption	5,342,771.1049
5.3	Emissions from end-of-life stage of the product	Annex II of the WEEE recovery rate 80% (IT and telecommunications equipment)	19,036.2097

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				60,019.3005
3.1	Emissions from upstream transport and distribution for goods	Exclude test samples of free shipping	Road transport: 5,034,417.90 tkm Sea Transport: 86,448,537.20 tkm Air transport: 18,043,856.56 tkm	15,171.4296
3.2	Emissions from Downstream transport and distribution for goods	Only the final products	Road transport: 15,507,209.399 tkm Air transport: 55,390,813.367 tkm	44,104.0862
3.5	Emissions from Business travels	Estimated based on business travel expenses	Taxi: 118,332 pkm Air transport: 5,636,967 pkm High speed rail: 9.0452 tCO ₂ e	743.7847
Category 4: indirect GHG emissions from products used by organization				1,019,753.4346
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Energy: 62,219,504.37 kWh Fuel: 115,683.12 L 341,032.0000 m ³ Water: 80,059.0000 m ³ Purchased goods: 34,086,013,711.7788 kg	977,163.3584
4.2	Emissions from Capital goods	Use the supplier-specific method	224,570,888.11£ (GBP)	42,532.9955
4.3	Emissions from the disposal of solid and liquid waste	Solid waste in Taiwan only	97.6172 t 19,206.537 tkm	57.0807
Category 5: indirect GHG emissions associated with the use of products from the organization				45.8318
5.4	Emissions from investments		92,545.3406 £ (GBP)	45.8318

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy (cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
Wiwynn Corporation Headquarters 8F., No.90, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City, 221411, Taiwan (R.O.C) 緯穎科技服務股份有限公司台北營運總部 221411 臺灣新北市汐止區新台五路一段 90 號 8 樓	The Greenhouse Gas Emissions with Wiwynn Corporation Headquarters for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 24.5046 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,590.1828 tonnes of CO ₂ equivalent.
Wiwynn Corporation Tainan Plant & Branch No. 8, Beiyuan 3rd Rd., Anding Dist., Tainan City, 745093, Taiwan (R.O.C.) 緯穎科技服務股份有限公司台南分公司及工廠 745093 臺灣臺南市安定區北園三路 8 號	The Greenhouse Gas Emissions with Wiwynn Corporation Tainan Plant & Branch for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 2.5373 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 6,496.3623 tonnes of CO ₂ equivalent.
Wiwynn Corporation Kaohsiung Plant No. 5, Luke 3rd Road, Luzhu District, Kaohsiung City, 821011, Taiwan (R.O.C.) 緯穎科技服務股份有限公司高雄工廠 821011 臺灣高雄市路竹區路科三路 5 號	The Greenhouse Gas Emissions with Wiwynn Corporation Kaohsiung Plant for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0.4839 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 1,842.1714 tonnes of CO ₂ equivalent.
Wiwynn Technology Service Japan, Inc. 2-6-2 Akanehama Narashino, Chiba, 275-0024, Japan.	The Greenhouse Gas Emissions with Wiwynn Technology Service Japan, Inc. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0 tonnes of CO ₂ equivalent.
Wiwynn International Corporation 3064 Silver Sage Dr., Ste. 150, Carson City, NV 89701, USA.	The Greenhouse Gas Emissions with Wiwynn International Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 16.8010 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 354.3434 tonnes of CO ₂ equivalent.
Wiwynn Technology Service Hong Kong Limited Room 1204, Yu Sung Boon Bldg. 107-111 Des Voeux Road Central, Hong Kong.	The Greenhouse Gas Emissions with Wiwynn Technology Service Hong Kong Limited for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0 tonnes of CO ₂ equivalent.
Wiwynn Korea Ltd. Guro-dong-Rm. 803, Kolon Science Valley 2nd, 55, Digital-ro 34-gil, Guro-gu, Seoul, Korea.	The Greenhouse Gas Emissions with Wiwynn Korea Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0 tonnes of CO ₂ equivalent.
Wiwynn Technology Service Malaysia SDN. BHD. No.5, Jalan Kargo 1 Senai Airport City 81400 Senai Johor. Malaysia	The Greenhouse Gas Emissions with Wiwynn Technology Service Malaysia SDN. BHD. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1,915.9960 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 2,101.2690 tonnes of CO ₂ equivalent.
Wiwynn Mexico, S.A. de C.V. Baudelio Perez Mucharras Oriente No. 420 Interior A, Col. Paseos de Zaragoza Cd. Juarez Chihuahua, C.P. 32550 Mexico.	The Greenhouse Gas Emissions with Wiwynn Mexico, S.A. de C.V. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 1,312.2300 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 15,476.1626 tonnes of CO ₂ equivalent.
Wiwynn Technology Service Mexico, S.A. de C.V. Paseo Triunfo de la Republica No. 3340 Dpartido Escobedo, Juarez R.F.C.: WTS210526NX3. Mexico.	The Greenhouse Gas Emissions with Wiwynn Technology Service Mexico, S.A. de C.V. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0 tonnes of CO ₂ equivalent.
Wiwynn Technology Service KunShan Ltd. No. 800, Zhonghuayuan Rd.,Kunshan Economic and Technological Development Zone, Jiansu Province, China. 緯穎技術服務(昆山)有限公司 中國江蘇省昆山開發區中華園路 800 號。	The Greenhouse Gas Emissions with Wiwynn Technology Service KunShan Ltd. for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 0 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 0 tonnes of CO ₂ equivalent.

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