



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 804431

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 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 1,857.4747 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 53,842.9675 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.

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 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- The emission factor for electricity of Taiwan is using 0.474 kilograms of Carbon Dioxide equivalent per kWh.
- The emission factor for electricity of Mexico is using 0.438 kilograms of Carbon Dioxide equivalent per kWh.
- The emission factor for electricity of Malaysia is using 0.5465 kilograms of Carbon Dioxide equivalent per kWh.
- The emission factor for electricity of America is using 0.3733345525 kilograms of Carbon Dioxide equivalent per kWh.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			1,857.48
1.1	Stationary combustion		721.0919
1.2	Mobile combustion		245.361
1.3	Industrial processes (anthropogenic systems)		0
1.4	Fugitive (anthropogenic systems)		891.0218
1.5	Land use, land use change and forestry		0
Direct emissions in tonnes of CO ₂ e from biomass			0
Category 2: Indirect GHG emissions from imported energy			53,842.97
2.1	Indirect emissions from imported electricity	location-based approach	53,842.97
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		PPA	9,711,410 kWh
			68,479,603 kWh
		● I-REC:	
		● 馬來西亞	
		● 0000-0221-8994-8906.678000 ~ 0000-0221-8995-2299.047999	
		● 0000-0221-8959-9877.000000~0000-0221-8960-0189.683999	
		● 0000-0221-8980-0923.000000~0000-0221-8980-1418.492999	
		● 0000-0221-8980-1419.000000~0000-0221-8980-1711.231999	
		● 0000-0221-9060-1246.000000~0000-0221-9060-1750.823999	
		● 0000-0220-7738-3504.000000~0000-0220-7739-0791.999999	
		● 0000-0221-3066-6896.000000~0000-0221-3069-1907.999999	
		● 0000-0222-8994-3469.000000~0000-0222-8994-3583.039999	
		● 0000-0222-8994-3584.000000~0000-0222-8994-4257.105999	
		● 0000-0222-8994-4258.000000~0000-0222-8994-4365.797999	
		● 0000-0222-8994-4366.000000~0000-0222-8994-5077.055999	
● 0000-0221-6320-8751.000000~0000-0221-6321-1017.999999			
● 0000-0220-7737-4804.000000~0000-0220-7737-7303.999999			

Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E	● 0000-0220-7737-7304.000000~0000-0220-7738-3503.999999	68,479,603 kWh
	● 0000-0221-2055-3651.000000~0000-0221-2055-4150.999999	
	● 0000-0221-6550-6644.905000~0000-0221-6550-6722.904999	
	● 0000-0221-6550-6722.905000~0000-0221-6551-1644.904999	
	● 0000-0221-6320-7641.000000~0000-0221-6320-8750.999999	
	● 0000-0222-9896-8572.000000~0000-0222-9896-9500.808999	
	● 0000-0223-0128-4220.000000~0000-0223-0128-4740.545999	
	● 0000-0223-0722-0933.000000~0000-0223-0722-1086.680999	
	● 0000-0221-2827-7906.120000~0000-0221-2828-0363.119999	
	● 0000-0221-2828-7764.000000~0000-0221-2828-7806.999999	
	● 0000-0223-2141-5368.000000~0000-0223-2141-5506.635999	
	● 0000-0222-8994-4365.798000~0000-0222-8994-4365.855999	
	● 0000-0223-0036-5348.000000~0000-0223-0036-5432.202999	
	● 0000-0222-9896-9501.000000~0000-0222-9897-0160.594599	
	● 0000-0223-2141-5159.000000~0000-0223-2141-5367.655999	
	● 0000-0223-2141-4890.000000~0000-0223-2141-5158.911999	
	● 0000-0223-0128-3932.000000~0000-0223-0128-4219.400999	
	● 0000-0223-0722-1087.000000~0000-0223-0722-1681.689999	
	● 0000-0223-0722-1682.000000~0000-0223-0722-1939.018999	
	● 0000-0223-0759-9976.000000~0000-0223-0760-0297.029999	
	● 0000-0223-0760-0298.000000~0000-0223-0760-0554.001999	
	● 0000-0223-4312-0489.000000~0000-0223-4312-0651.437999	
	● 0000-0223-4312-0298.000000~0000-0223-4312-0488.993999	
	● 0000-0223-4311-9762.000000~0000-0223-4312-0093.322999	

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Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		● 0000-0223-4307-3707.000000~0000-0223-4307-3731.861779	68,479,603 kWh
		● 0000-0223-1687-8829.000000~0000-0223-1687-8859.283619	
		● 0000-0223-4307-3757.000000~0000-0223-4307-3789.140799	
		● 0000-0223-1576-5408.000000~0000-0223-1576-5476.105899	
		● 0000-0223-1772-4427.000000~0000-0223-1772-4435.529599	
		● 0000-0223-1687-9073.000000~0000-0223-1687-9116.463379	
		● 0000-0223-4307-3732.000000~0000-0223-4307-3756.855199	
		● 0000-0223-1687-8802.000000~0000-0223-1687-8828.678299	
		● 0000-0223-2216-5557.000000~0000-0223-2216-5601.818099	
		● 0000-0223-1772-4319.000000~0000-0223-1772-4362.610259	
		● 0000-0223-1576-5477.000000~0000-0223-1576-5587.852829	
		● 0000-0223-4307-3394.000000~0000-0223-4307-3706.244069	
		● 0000-0223-1772-4363.000000~0000-0223-1772-4426.845379	
		● 0000-0223-1772-4269.000000~0000-0223-1772-4318.740799	
		● 0000-0223-2216-5602.000000~0000-0223-2216-5632.685399	
		● 0000-0223-4307-3790.000000~0000-0223-4307-3903.266219	
		● 0000-0223-1576-5371.000000~0000-0223-1576-5407.484559	
		● 0000-0223-1772-4436.000000~0000-0223-1772-4436.462899	
		● 0000-0221-8994-8906.678000~0000-0221-8995-2299.047999	
		● 0000-0221-8959-9877.000000~0000-0221-8960-0189.683999	
		● 0000-0221-8980-0923.000000~0000-0221-8980-1418.492999	
		● 0000-0221-8980-1419.000000~0000-0221-8980-1711.231999	
		● 0000-0221-9060-1246.000000~0000-0221-9060-1750.823999	
	Indirect emissions from imported electricity	market-based approach	18,703.45
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0

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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			5,642,124.318
5.1	Emissions or removals from the use stage of the product	Emissions from consumption of electricity of all sold products in the use stage.	5,613,329.7584
5.3	Emissions from end-of-life stage of the product	Annex II of the WEEE recovery rate 80%(IT and telecommunications equipment)	28,794.5599

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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 2024-01-01 to 2024-12-31.
- 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				72,026.856
3.1	Emissions from upstream transport and distribution for goods	Exclude test samples of free shipping	Road transport: 16,144,051.6483 tkm Sea Transport: 191,473,544.0601 tkm Air transport: 39,940,462.2412 tkm	34,248.4179
3.2	Emissions from Downstream transport and distribution for goods	Only the final products	Road transport: 77,603,562.1284 tkm Sea Transport: 30,062.2648 tkm Air transport: 34,458,973.3428 tkm	36,475.9150
3.5	Emissions from Business travels	Estimated based on business travel expenses	Taxi: 213,188.5803 pkm Air transport: 12,735,472.9329 pkm High speed rail: 18.4974 tCO ₂ e	1,302.5232
Category 4: indirect GHG emissions from products used by organization				2,281,768.238
4.1	Emissions from Purchased goods	Estimated based on weight and amount of money of purchased goods.	711,827.5052 kg and 287,661,719.71 £(GBP)	2,252,496.2311
4.2	Emissions from Capital goods	Use the supplier-specific method	89,815,730 £(GBP)	28,987.3189
4.3	Emissions from the disposal of solid and liquid waste	Solid and liquid waste of activities.	Total: 8,823.4985 tonne	284.6882
Category 5: indirect GHG emissions associated with the use of products from the organization				39.175
5.4	Emissions from investments		700,643.6865 £(GBP)	39.1745

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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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 114.9581 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 3,718.0616 tonnes of CO ₂ equivalent.
Wiwynn Corporation Tainan 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 74543 臺灣臺南市安定區北園三路 8 號	The Greenhouse Gas Emissions with Wiwynn Corporation Tainan Branch for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 25.4257 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 10,843.8495 tonnes of CO ₂ equivalent.
Wiwynn Corporation Kaohsiung Plant- Luzhu 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 Corp Tainan Branch - Luzhu Plant for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 2.5678 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 5,105.7677 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 2024-01-01 to 2024-12-31 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. 1430 Henry Brennan Ste 100, El Paso, TX 79936, USA. 12590 Rojas Dr. Ste 100 Bldg A, El Paso, TX 79928, USA.	The Greenhouse Gas Emissions with Wiwynn International Corporation for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 32.5848 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 390.2862 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 2024-01-01 to 2024-12-31 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 2024-01-01 to 2024-12-31 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 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 302.2426 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 5,672.5061 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. WYMX-3: Calle Circuito Intermex Sur No. 1605. and 1625. Colonia Cond Parque Industrial Intermex Sur, C.P.32575, Ciudad Juarez, Chihuahua Mexico.	The Greenhouse Gas Emissions with Wiwynn Mexico, S.A. de C.V. for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 1,378.9309 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 28,112.4965 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 2024-01-01 to 2024-12-31 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 2024-01-01 to 2024-12-31 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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