Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the Wiwynn 2025 年度溫室氣體盤查報告書 produced by Wiwynn Corporation, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2)	• Is materially correct and is a fair representation of GHG data and information. • Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the Wiwynn 2025 年度溫室氣體盤查報告書 produced by Wiwynn Corporation, covering the other indirect GHG emissions (Scope 3):	• Is not materially correct and is not a fair representation of GHG data and information. • Has not been prepared in accordance with ISO 14064-1:2018 and it's principles. • For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures.
Lead Verifier	Bruce Chien
Independent Reviewer	Chin-Chuan Liu
Signed on behalf of BSI	Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-05-10
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in Wiwynn Corporation. This 3rd party Verification Opinion has been prepared for Wiwynn Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by Wiwynn Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV 804432, Dated 2026-05-10

ANAB
ANSI National Accreditation Board
ACCREDITED
ISO 14065
VALIDATION AND VERIFICATION BODY

Verification Engagement

Organization	Wiwynn Corporation
Responsible party	Wiwynn Corporation
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, and the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	• Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	• Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: Wiwynn Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

<table>
<tr><td colspan="2">Organization</td><td>Wiwynn Corporation
8F NO. 90, Sec. 1, Xintai 5th Rd. Xizhi Dist. New Taipei City 211411 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 211411</td></tr>
<tr><td colspan="2">Organizations GHG Report containing GHG Statement</td><td>Wiwynn 2025 年度溫室氣體盤查報告書 Greenhouse Gas Report (final)
Wiwynn 2025 年度溫室氣體排放清冊 Greenhouse Gas Emission Inventory (final)</td></tr>
<tr><td colspan="2">Organizational Boundary</td><td>Operational Control</td></tr>
<tr><td colspan="2">Locations included in the Organizational Boundary</td><td>See Appendix A</td></tr>
<tr><td colspan="2">Scope of activities</td><td>Office activities.</td></tr>
<tr><td rowspan="7">Reporting Boundary</td><td>Direct GHG emissions (Scope 1)</td><td>• Stationary combustion
• Mobile combustion
• Fugitive (anthropogenic systems)</td></tr>
<tr><td>Direct GHG Removals (Scope 1)</td><td>N/A</td></tr>
<tr><td>Indirect GHG emissions from imported energy (Scope 2)</td><td>• Imported electricity</td></tr>
<tr><td>Indirect GHG emissions from transportation (Scope 3)</td><td>• Emissions from upstream transport and distribution for goods
• Emissions from Downstream transport and distribution for goods
• Emissions from Employee commuting
• Emissions from Business travels</td></tr>
<tr><td>Indirect GHG emissions from products used by organization (Scope 3)</td><td>• Emissions from Purchased goods
• Emissions from Capital goods
• Emissions from the disposal of solid and liquid waste</td></tr>
<tr><td>Indirect GHG emissions associated with the use of products from the organization (Scope 3)</td><td>• Emissions or removals from the use stage of the product
• Emissions from end of life stage of the product
• Emissions from investments</td></tr>
<tr><td>Indirect GHG emissions from other sources (Scope 3)</td><td>Not significant</td></tr>
<tr><td colspan="2">Criteria for developing the organizational GHG Inventory</td><td>ISO 14064-1:2018</td></tr>
<tr><td colspan="2">Reporting Period</td><td>2025-01-01 to 2025-12-31</td></tr>
</table>

GHG Emission Summary:

Category	tonnes CO_2e
Direct emissions (Scope 1)	1,093.4796
Indirect emissions from imported energy (Scope 2) - Location Based	92,134.8771
Indirect emissions from imported energy (Scope 2) - Market Based	17,268.2193
Indirect GHG emissions from transportation (Scope 3)	433,841.9114
Indirect GHG emissions from products used by organization (Scope 3)	3,875,044.6480
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	16,652,400.2446
Indirect GHG emissions from other sources (Scope 3)	0.0000
Total (location based)	21,054,515.161
Total (market based)	20,979,648.503