



## VERIFICATION OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

# 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

Holds Statement No: TWN17664517GT-5 Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by WIWYNN MEXICO S.A. DE C.V. for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of WIWYNN MEXICO S.A. DE C.V.. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

### Boundaries of the reporting company GHG emissions covered by the verification:

- WIWYNN MEXICO S.A. DE C.V. at BAUDELIO PEREZ MUCHARRAS ORIENTE NO. 420 INTERIOR A, COL. PASEOS DE ZARAGOZA CD. JUAREZ CHIHUAHUA , C.P. 32550 MEXICO
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022

### Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 1,120.310 tCO<sub>2</sub>e
- Category 2 - Indirect GHG emissions from imported energy: 16,402.081 tCO<sub>2</sub>e

### Level of Assurance and Qualifications:

- Reasonable assurance
- This verification used a materiality threshold of 5% for aggregate errors in sampled data for each of the above indicators

### Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018.

It is our opinion that WIWYNN MEXICO S.A. DE C.V. has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Lily Chuang, Technical Reviewer  
Originally Issue: 2/5/2023

Andrew Lee, CER Manager  
Latest Issue: 2/5/2023



Validation and Verification  
VB005

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**Greenhouse Gas Statement:**

- 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

**Categorized by ISO 14064-1:2018**

Categories	Subcategories	Remark	tCO <sub>2</sub> e	
<b>Category 1: Direct GHG emissions and removals</b>	1.1 Direct emissions from stationary combustion	-	845.993	<b>1,120.310</b>
	1.2 Direct emissions from mobile combustion	-	166.613	
	1.3 Direct process emissions and removals arise from industrial processes	-	0.000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	-	107.704	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	-	-	
<b>Category 2: Indirect GHG emissions from imported energy</b> * Market based approach	2.1 Indirect emissions from imported electricity	-	16,402.081	<b>16,402.081 (9,845.158)*</b>
	2.2 Indirect emissions from imported energy	-	0.000	

#: N.S.: Non-significant ; N.A.: Not available





**GHG Verification Protocols used to conduct the verification:**

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2022 to December 31, 2022
- GHG covered: Carbon dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous oxide (N<sub>2</sub>O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF<sub>6</sub>) and Nitrogen trifluoride (NF<sub>3</sub>)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.423 tCO<sub>2</sub>e/MWh) published by Energy regulatory commission (CRE).
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: GHG Inventory Wiwynn 2022\_v.4
- GHG Report: Wiwynn Mexico GHG Report 2022\_v4

**GHG Verification Methodology:**

- Interviews with relevant personnel of WIWYNN MEXICO S.A. DE C.V.;
- Review of documentary evidence produced by WIWYNN MEXICO S.A. DE C.V.;
- Review of WIWYNN MEXICO S.A. DE C.V. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at WIWYNN MEXICO S.A. DE C.V.; and
- Audit of sample of data used by WIWYNN MEXICO S.A. DE C.V. to determine GHG emissions.

**Verification Team:**

- Lead Verifier: Chris Liu 
- Verifier: Andrew Lee 

**Statement of independence, impartiality and competence**

*The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.*

*No member of the verification team has a business relationship with WIWYNN MEXICO S.A. DE C.V., its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.*

*The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.*

*The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.*

*This verification statement, including the opinion expressed herein, is provided to WIWYNN MEXICO S.A. DE C.V. and is solely for the benefit of WIWYNN MEXICO S.A. DE C.V. in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.*