ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Kaohsiung Opto-Electronics Inc.

No.2, East 13th Street, Qianzhen Dist, Kaohsiung, Taiwan, R.O.C.

Holds Statement No: TWN21068851GT-5/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Kaohsiung Opto-Electronics Inc. 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 Kaohsiung Opto-Electronics Inc. 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:

- Kaohsiung Opto-Electronics Inc. at No.2, EAST 13th STREET, QIANZHEN DIST, KAOHSIUNG, TAIWAN, R.O.C. and sites under operational control; detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 187.221 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 16,131.852 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 967.510 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 46,972.995 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Kaohsiung Opto-Electronics Inc. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Kaohsiung Opto-Electronics Inc.: No.2, East 13th Street, Qianzhen Dist, Kaohsiung, Taiwan, R.O.C.

A5: No. 1, 1-2, 1-3, 2, 2-2, 2-3, 3, 3-2, 3-3, 4, 4-2, 4-3, 5, 6, East 7th Street, Qianzhen Dist, Kaohsiung, Taiwan, R.O.C.

A9: No. 1, 2, 1-2, 1-3, 2-2, 2-3, East 13th Street, Qianzhen Dist, Kaohsiung, Taiwan, R.O.C.

B6: No. 2-2, 2-3, 4-2, 4-3, 6-2, 6-3, 8, 8-2, 8-3, 10, 10-2 , 10-3, 12, 12-2, 12-3, 14, 14-2, 14-3, 16, 16-2, 16-3, West 7th Street, Qianzhen Dist, Kaohsiung, Taiwan, R.O.C.

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.000	**187.221**
	1.2 Direct emissions from mobile combustion	--	5.292	
	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	--	181.929	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	16,131.852	**16,131.852 ***
		Market-based approach	9,981.142	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	28.109	**967.510**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	47.339	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	887.994	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	4.068	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	32,250.091	**46,972.995**
	4.2 Emissions from Capital goods	-	14,402.943	
	4.3 Emissions from the disposal of solid and liquid waste	-	56.529	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	263.432	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**N.A.**
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission
			tonnes CO_2e
Scope 1 Direct GHG emissions		--	187.221
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	16,131.852
		Market-based approach	9,981.142
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	30,415.573
	Capital Goods	--	14,402.943
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	2,097.949
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	28.109
	Waste generated in operations	--	56.529
	Business travel	Emissions associated with the aviation transportation.	4.068
	Employee commuting	Quantification is based on an estimation method.	887.994
	Upstream leased assets	--	N.A.
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation	47.339
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	N.A.
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2022 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.495 $kgCO_2e/kWh$) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: KOE_2023 GHG Scope 1+2 清冊.xlsx、KOE_2023_Scope3 盤查清冊.xlsx
- GHG Report: KOE 2023 溫室氣體報告.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Kaohsiung Opto-Electronics Inc.;
- Review of documentary evidence produced by Kaohsiung Opto-Electronics Inc.;
- Review of Kaohsiung Opto-Electronics Inc. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Kaohsiung Opto-Electronics Inc. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu and Ryan Man

Verification Date:

- 2024/1/9~10, 2024/2/29, 3/1

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron InfoComm (Chengdu) Co., Ltd.

No. 168, Zongbao Avenue, Chengdu Hi-Tech Comprehensive Bondedzone (Shuangliu), Chengdu City, Sichuan, China

Holds Statement No: TWN21068851GT-7/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron InfoComm (Chengdu) Co., Ltd. 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 Wistron InfoComm (Chengdu) Co., Ltd. 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:

- Wistron InfoComm (Chengdu) Co., Ltd. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 2,368.371 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 20,575.663 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 57,746.711 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 703,905.482 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 25.768 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4, and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron InfoComm (Chengdu) Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron InfoComm (Chengdu) Co., Ltd.: No. 168, Zongbao Avenue, Chengdu Hi-Tech Comprehensive Bondedzone (Shuangliu), Chengdu City, Sichuan, China

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	8.749	**2,368.371**
	1.2 Direct emissions from mobile combustion	--	99.439	
	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	--	2,260.182	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	20,575.663	**20,575.663 ***
		Market-based approach	148.013	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	128.660	**57,746.711**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	56,522.678	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	695.792	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	399.581	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	695,013.821	**703,905.482**
	4.2 Emissions from Capital goods	--	6,932.728	
	4.3 Emissions from the disposal of solid and liquid waste	--	184.168	
	4.4 Emissions from the use of assets	--	971.549	
	4.5 Emissions from the use of services that are not described in the above subcategories	--	803.215	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**25.768**
	5.2 Emissions from downstream leased assets	--	25.768	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission
			tonnes CO_2e
Scope 1 Direct GHG emissions		--	2,368.371
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	20,575.663
		Market-based approach	148.013
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	695,475.071
	Capital Goods	--	6,932.728
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	341.965
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	128.660
	Waste generated in operations	--	184.168
	Business travel	Emissions associated with the aviation transportation.	399.581
	Employee commuting	Quantification is based on an estimation method.	695.792
	Upstream leased assets	--	971.549
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	56,522.678
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	25.768
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7938 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WCD_2023 GHG Scope 1+2 清冊.xlsx、WCD_2023_Scope3 盤查清冊_20240329.xlsx
- GHG Report: WCD_GHG Report_20240329.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron InfoComm (Chengdu) Co., Ltd.;
- Review of documentary evidence produced by Wistron InfoComm (Chengdu) Co., Ltd.;
- Review of Wistron InfoComm (Chengdu) Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron InfoComm (Chengdu) Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu 
- Verifier: Ryan Man 

Verification Date:

- 2024/1/9~10, 2024/3/25~27

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron InfoComm (Chongqing) Co., Ltd.

No. 18-9, Baohong Avenue, Wangjia Sub-District, Yubei District, Chongqing, China

Holds Statement No: TWN21068851GT-9/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron InfoComm (Chongqing) Co., Ltd. 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 Wistron InfoComm (Chongqing) Co., Ltd. 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:

- Wistron InfoComm (Chongqing) Co., Ltd. Ltd. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 898.586 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 21,069.717 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 5,317.257 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 603,664.273 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 31.530 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron InfoComm (Chongqing) Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron Infocomm (Chongqing) Co., Ltd.: No. 18-9, Baohong Avenue, Wangjia Sub-District, Yubei District, Chongqing, China

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	192.645	**898.586**
	1.2 Direct emissions from mobile combustion	--	95.300	
	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	--	610.641	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	21,069.717	**21,069.717 ***
		Market-based approach	2,586.084	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	58.454	**5,317.257**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	4,004.332	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	1,157.127	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	97.343	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	588,283.541	**603,664.273**
	4.2 Emissions from Capital goods	--	11,394.181	
	4.3 Emissions from the disposal of solid and liquid waste	--	159.746	
	4.4 Emissions from the use of assets	--	1,979.493	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	1,847.312	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**31.530**
	5.2 Emissions from downstream leased assets	--	31.530	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	898.586
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	21,069.717
		Market-based approach	2,586.084
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	589,078.390
	Capital Goods	--	11,394.181
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	1,052.462
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	58.454
	Waste generated in operations	--	159.746
	Business travel	Emissions associated with the aviation transportation.	97.343
	Employee commuting	Quantification is based on an estimation method.	1,157.127
	Upstream leased assets	--	1,979.493
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	4,004.332
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	31.530
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7938 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WCQ_2023 GHG Scope 1+2 清冊.xlsx、WCQ_2023_Scope3 盤查清冊.xlsx
- GHG Report: WCQ_2023 GHG_report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron InfoComm (Chongqing) Co., Ltd.;
- Review of documentary evidence produced by Wistron InfoComm (Chongqing) Co., Ltd.;
- Review of Wistron InfoComm (Chongqing) Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron InfoComm (Chongqing) Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Ryan Man

Verification Date:

- 2024/1/9~10, 2024/3/19~21

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron InfoComm (Czech), s.r.o.

Vlastimila Pecha 1269/10 627 00 Brno-Slatina, The Czech Republic

Holds Statement No: TWN21068851GT-17 Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron InfoComm (Czech), s.r.o. 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 Wistron InfoComm (Czech), s.r.o. 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:

- Wistron InfoComm (Czech), s.r.o. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 6.622 tCO2e
- Category 2 - Indirect GHG emissions from imported energy: 2,708.292 tCO2e
- Category 3 - Indirect GHG emissions from transportation: 2,492.251 tCO2e
- Category 4 - Indirect GHG emissions from products used by organization: 101,131.659 tCO2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: 773.573 tCO2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron InfoComm (Czech), s.r.o. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron InfoComm (Czech), s.r.o.: Vlastimila Pecha 1269/10 627 00 Brno-Slatina, The Czech Republic (including operation of subsidiaries at this location)

Vlastimila Pecha 1269/10 627 00 Brno-Slatina, The Czech Republic

Vlastimila Pecha 1268/8 627 00 Brno-Slatina, The Czech Republic

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.356	**6.622**
	1.2 Direct emissions from mobile combustion	--	2.223	
	1.3 Direct process emissions and removals arise from industrial processes	--	-	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	4.044	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	2,468.067	**2,708.292 ***
		Market-based approach	2,736.573	
	2.2 Indirect emissions from imported energy	--	240.225	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	979.839	**2,492.251**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	992.541	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	494.001	
	3.4 Emissions from Client and visitor transport	--	0.866	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	25.004	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	96,951.827	**101,131.659**
	4.2 Emissions from Capital goods	--	3,002.766	
	4.3 Emissions from the disposal of solid and liquid waste	--	52.819	
	4.4 Emissions from the use of assets	--	920.665	
	4.5 Emissions from the use of services that are not described in the above subcategories	--	203.582	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**773.573**
	5.2 Emissions from downstream leased assets	--	773.573	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	6.622
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	2,708.292
		Market-based approach	2,976.798
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	95,192.481
	Capital Goods	--	3,002.766
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	1,962.928
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	979.839
	Waste generated in operations	--	52.819
	Business travel	Emissions associated with the aviation transportation.	25.870
	Employee commuting	Quantification is based on an estimation method.	494.001
	Upstream leased assets	--	920.665
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	992.541
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	773.573
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.413 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WCZ_Scope 1 2 GHG inventory.xlsx, WCZ_Scope3_GHG inventory.xlsx
- GHG Report: WCZ_GHG_report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron InfoComm (Czech), s.r.o.;
- Review of documentary evidence produced by Wistron InfoComm (Czech), s.r.o.;
- Review of Wistron InfoComm (Czech), s.r.o. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron InfoComm (Czech), s.r.o. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu

Verification Date:

- 2024/1/9~10, 2024/3/15

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Advanced Materials (Kunshan) Co., Ltd.

No.88, Jinju Road, Kunshan Integrated Free Trade Zone, Kunshan, Jiangsu, China

Holds Statement No: TWN21068851GT-12/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron Advanced Materials (Kunshan) Co., Ltd. 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 Wistron Advanced Materials (Kunshan) Co., Ltd. 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:

- Wistron Advanced Materials (Kunshan) Co., Ltd. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 20.070 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 2,454.004 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 368.020 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 29,567.530 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron Advanced Materials (Kunshan) Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron Advanced Materials (Kunshan) Co., Ltd.: No.88, Jinju Road, Kunshan Integrated Free Trade Zone, Kunshan, Jiangsu, China

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.046	**20.070**
	1.2 Direct emissions from mobile combustion	--	13.932	
	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	--	6.093	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	2,454.004	**2,454.004 ***
		Market-based approach	184.676	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	58.841	**368.020**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	288.505	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	16.155	
	3.4 Emissions from Client and visitor transport	-	0.295	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	4.224	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	29,504.588	**29,567.530**
	4.2 Emissions from Capital goods	-	38.185	
	4.3 Emissions from the disposal of solid and liquid waste	-	13.758	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	10.999	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**N.A.**
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	20.070
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	2,454.004
		Market-based approach	184.676
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	29,422.868
	Capital Goods	--	38.185
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	92.719
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	58.841
	Waste generated in operations	--	13.758
	Business travel	Emissions associated with the aviation transportation.	4.519
	Employee commuting	Quantification is based on an estimation method.	16.155
	Upstream leased assets	--	N.A.
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	288.505
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	N.A.
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7777 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WGKS_GHG Scope 1 2 Inventory.xlsx、WGKS Scope3 GHG Inventory.xlsx
- GHG Report: WGKS_GHG Report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Advanced Materials (Kunshan) Co., Ltd.;
- Review of documentary evidence produced by Wistron Advanced Materials (Kunshan) Co., Ltd.;
- Review of Wistron Advanced Materials (Kunshan) Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron Advanced Materials (Kunshan) Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu

Verification Date:

- 2024/1/9~10, 2024/3/18, 3/22

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Corporation

21F., No. 88, sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City, Taiwan, R.O.C.

Holds Statement No: TWN21068851GT-2/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron Corporation 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 Wistron Corporation. 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:

- Wistron Corporation at Hsichih Office, Neihu Office, including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 228.019 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 12,883.094 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 10,381.232 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 62,930.430 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 1,425,551.694 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron Corporation 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Greenhouse Gas Statement:

Wistron Corporation Hsichih Office: 21F., No. 88, sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City (including operation of subsidiaries at this location)

Hsichih Office:

- Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City
  - 1F/2F/3F/4F/12F/13F/15F/16F/17F/18F/19F/20F/21F/22F/23F/24F/25F, No. 82~88
  - 5F/9F/10F/11F/12F/13F/14F/15F/21F/22F, No. 90~96
  - 3F/5F/9F/10F/13F/21F/22F/25F, No. 98~108
  - 3F/6F/7F/8F/9F/10F/11F/12F/13F/15F/18F/19F/20F/21F/25F, No. 110~116
- 1F/2F/3F, No. 2, / 1F, No. 14, Aly. 16, Ln. 337, Sec. 1, Tatung Rd., Hsichih, New Taipei City
- 26F-10/11/12., No. 93, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City
- 1F., No. 9, Aly. 18, Ln. 228, Sec. 2, Hsiwan Rd., Hsichih, New Taipei City

AiSails Power Inc.: 22F, No. 88, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City

International Standards Laboratory Corporation: 17F, No. 84, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City

Anwith Technology Corporation: 9F, No. 100, Sec. 1, Hsintai 5th Rd., Hsichih, New Taipei City

WiAdvance Technology Corporation: 3F, No. 45, Nanchang St., Hsichih, New Taipei City

Lungtan Laboratory: No. 183-1 (A101) / 2F-3 (A203), No. 183 / No. 183-3 (A103A) / No. 183-4 (A104) Kewang Rd., Lungtan, Taoyuan City

Kaohsiung Office: 5F/6F/7F/8F/9F, No. 2, Lingnan Rd., Lingya, Kaohsiung City; 5F/8F/10F, No. 2, Chungcheng 3rd Rd., Hsinhsing, Kaohsiung City

Tainan Office: 4F-7/8/9, No. 160, Kueijen 13th Rd., Kueijen, Tainan City

Wistron Corporation Neihu Office: No. 152, 154, 156, 158, Hsingshan Rd., Neihu, Taipei City

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission tonne CO_2e		
			Hsichih Office	Neihu Office	Total
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.000	0.000	**228.019**
	1.2 Direct emissions from mobile combustion	--	43.188	0.000	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.000	0.000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	157.764	27.066	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	8,928.983	3,954.110	**12,883.094 ***
		Market-based approach	6891.725	1830.355	
	2.2 Indirect emissions from imported energy	--	N.A.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	N.A.	**10,381.232**
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	6,232.597	935.801	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	3,212.833	N.A.	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	8,926.916	406.447	**62,930.430**
	4.2 Emissions from Capital goods	--	2,631.387	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	--	52.061	20.004	
	4.4 Emissions from the use of assets	N.S.	N.A.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	--	50,893.615	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.	**1,425,551.694**
	5.2 Emissions from downstream leased assets	N.S.	N.A.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	N.A.	
	5.4 Emissions from investments	Quantification is based on profit distribution method.	1,425,551.694	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e		
			Hsichih Office	Neihu Office	Total
Scope 1 Direct GHG emissions		--	200.953	27.066	**228.019**
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	8,928.983	3,954.110	**12,883.094**
		Market-based approach	6891.725	1830.355	**8,722.079**
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	58,412.759	N.A.	**58,412.759**
	Capital Goods	--	2,631.387	N.A.	**2,631.387**
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	1,407.772	406.447	**1,814.219**
	Upstream transportation and distribution	--	N.A.	N.A.	**N.A.**
	Waste generated in operations	--	52.061	20.004	**72.065**
	Business travel	Emissions associated with the aviation transportation.	3,212.833	N.A.	**3,212.833**
	Employee commuting	Quantification is based on an estimation method.	6,232.597	935.801	**7,168.399**
	Upstream leased assets	--	N.A.	N.A.	**N.A.**
	Downstream transportation and distribution	--	N.A.	N.A.	**N.A.**
	Processing of sold products	--	N.A.	N.A.	**N.A.**
	Use of sold products	--	N.A.	N.A.	**N.A.**
	End-of-life treatment of sold products	--	N.A.	N.A.	**N.A.**
	Downstream leased assets	--	N.A.	N.A.	**N.A.**
	Franchises	--	N.A.	N.A.	**N.A.**
	Investments	Quantification is based on an estimation method.	1,425,551.694	N.A.	**1,425,551.694**

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2022 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.495 $kgCO_2e/kWh$) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WHC_2023 GHG Scope 1+2 Inventory.xlsx, WHC_2023 GHG Scope3_inventory.xlsx, WNH_2023 GHG Scope1+2 Inventory.xlsx, 2023 WNH_Scope3 offline_inventory.xlsx
- GHG Report: 2023 WHQ_GHG_report (1).docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Corporation;
- Review of documentary evidence produced by Wistron Corporation;
- Review of Wistron Corporation data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron Corporation to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu, Ryan Man

Verification Date:

- 2024/1/9~10, 2024/3/8, 11~12, 15

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Corporation Hsinchu Factory

No. 5, Hsin-An Rd., Hsinchu Science Park, Hsinchu City, Taiwan, R.O.C.

Holds Statement No: TWN21068851GT-3/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron Corporation Hsinchu Factory 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 Wistron Corporation Hsinchu Factory. 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:

- Wistron Corporation Hsinchu Factory including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 506.954 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 9,939.848 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 4,370.953 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 106,433.970 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 195.252 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron Corporation Hsinchu Factory 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron Corporation Hsinchu Factory: No. 5, Hsin-An Rd., Hsinchu Science Park, Hsinchu City (including operation of subsidiaries at this location)

Hsin-An Factory: 1F/2F/3F/4F/5F, No. 5; 6F, No. 7, Hsin-An Rd., Hsinchu Science Park
Yenfa Factory: 4F., No. 25, Yenfa 2nd Rd., Hsinchu Science Park
Kuangfu Office: 2F/8F/9F, No. 321, Sec. 2, Kuangfu Rd., Hsinchu Science Park
Chuanghsin Office: 3F/4F, No. 6; 4F, No. 8, Chuanghsin 3rd Rd., Hsinchu Science Park
Employee Dormitory: No. 11, Minghu 5th St., Paoshan Township, Hsinchu County
Wistron Medical Technology Corporation: 5F, No.5, Hsin-An Rd., Hsinchu Science Park

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.000	**506.954**
	1.2 Direct emissions from mobile combustion	--	0.969	
	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	--	505.985	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	9806.928	**9,939.848 ***
		Market-based approach	7069.499	
	2.2 Indirect emissions from imported energy	--	132.920	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	125.727	**4,370.953**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	1,569.639	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	1,999.880	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	675.707	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	62,052.751	**106,433.970**
	4.2 Emissions from Capital goods	--	13,001.710	
	4.3 Emissions from the disposal of solid and liquid waste	--	127.947	
	4.4 Emissions from the use of assets	--	32.386	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	31,219.177	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**195.252**
	5.2 Emissions from downstream leased assets	--	195.252	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission
			tonnes CO_2e
Scope 1 Direct GHG emissions		--	506.954
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	9,939.848
		Market-based approach	7,202.419
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	91,795.848
	Capital Goods	--	13,001.710
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	1,476.080
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	125.727
	Waste generated in operations	--	127.947
	Business travel	Emissions associated with the aviation transportation.	675.707
	Employee commuting	Quantification is based on an estimation method.	1,999.880
	Upstream leased assets	--	32.386
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	1,569.639
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	195.252
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2022 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.495 $kgCO_2e/kWh$) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WIH_2023 GHG Scope1+2 Inventory.xlsx, WIH_2023 GHG Scope3_inventory.xlsx
- GHG Report: WIH_2023 GHG_report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Corporation Hsinchu Factory;
- Review of documentary evidence produced by Wistron Corporation Hsinchu Factory;
- Review of Wistron Corporation Hsinchu Factory data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron Corporation Hsinchu Factory to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu

Verification Date:

- 2024/1/9~10, 2024/3/5~7

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Corporation Hukou Factory#2

No. 50, Kuangfu N. Rd., Hukou Township, Hsinchu County, Taiwan, R.O.C.

Holds Statement No: TWN21068851GT-4/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron Corporation Hukou Factory#2 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 Wistron Corporation Hukou Factory#2. 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:

- Wistron Corporation Hukou Factory#2 including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 92.667 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 9,772.350 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 1,409.155 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 1,005,272.693 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron Corporation Hukou Factory#2 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron Corporation Hukou Factory#2: No. 50, Kuangfu N. Rd., Hukou Township, Hsinchu County

Building L, Building K (3F/5F/6F): No. 50, Kuangfu N. Rd., Hukou Township, Hsinchu County

Building J (2F): No. 50-1, Kuangfu N. Rd., Hukou Township, Hsinchu County

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.000	**92.667**
	1.2 Direct emissions from mobile combustion	--	0.000	
	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	--	92.667	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	9,106.790	**9,772.350 ***
		Market-based approach	6,753.986	
	2.2 Indirect emissions from imported energy	--	665.560	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	78.337	**1,409.155**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	21.606	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	1,282.142	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	27.070	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	989,373.556	**1,005,272.693**
	4.2 Emissions from Capital goods	-	11,412.554	
	4.3 Emissions from the disposal of solid and liquid waste	-	105.215	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	4,381.368	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**N.A.**
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission
			tonnes CO_2e
Scope 1 Direct GHG emissions		--	92.667
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	9,772.350
		Market-based approach	7,419.546
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	992,244.802
	Capital Goods	--	11,412.554
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	1,510.122
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	78.337
	Waste generated in operations	--	105.215
	Business travel	Emissions associated with the aviation transportation.	27.070
	Employee commuting	Quantification is based on an estimation method.	1,282.142
	Upstream leased assets	--	N.A.
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	21.606
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	N.A.
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2022 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.495 $kgCO_2e/kWh$) published by Bureau of Energy, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WIHK2_2023 GHG Scope1+2 Inventory.xlsx、0.WIHK2_GHG Scope3 盤查清冊_V1.2_1130306.xlsx
- GHG Report: 2023 年度 WIHK2 溫室氣體報告_0306.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Corporation Hukou Factory#2;
- Review of documentary evidence produced by Wistron Corporation Hukou Factory#2;
- Review of Wistron Corporation Hukou Factory#2 data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron Corporation Hukou Factory#2 to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu, Lily Chuang

Verification Date:

- 2024/1/9~10, 2024/3/4

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron InfoComm (Kunshan) Co., Ltd.

No.88, Hongyan Road, Kunshan Free Trade Zone, Jiangsu, Province, PRC.

Holds Statement No: TWN21068851GT-11/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron InfoComm (Kunshan) Co., Ltd. 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 Wistron InfoComm (Kunshan) Co., Ltd. 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:

- Wistron InfoComm (Kunshan) Co., Ltd. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 692.601 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 8,385.808 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 955.335 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 17,139.013 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 16,990.148 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron InfoComm (Kunshan) Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron Infocomm (Kunshan) Co., Ltd.: No.88, Hongyan Road, Kunshan Free Trade Zone, Jiangsu, Province, PRC. (including operation of subsidiaries at this location)
Factory: No.88, Hongyan Road, Kunshan Free Trade Zone, Jiangsu
Staff Dormitory: No.800 Zhonghuayuan Road, Kunshan City, Jiangsu; No.198 Tian'E Road , Kunshan City, Jiangsu

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	233.514	**692.601**
	1.2 Direct emissions from mobile combustion	--	67.442	
	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	--	391.645	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	8,385.808	**8,385.808 ***
		Market-based approach	35.823	
	2.2 Indirect emissions from imported energy	N.S.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	8.518	**955.335**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	51.334	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	681.340	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	214.143	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	15,313.909	**17,139.013**
	4.2 Emissions from Capital goods	-	789.018	
	4.3 Emissions from the disposal of solid and liquid waste	-	100.244	
	4.4 Emissions from the use of assets	-	2.314	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	933.528	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**16,990.148**
	5.2 Emissions from downstream leased assets	-	16,990.148	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission (tonnes CO_2e)
Scope 1 Direct GHG emissions		--	692.601
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	8,385.808
		Market-based approach	35.823
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	16064.033
	Capital Goods	--	789.018
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	183.403
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	8.518
	Waste generated in operations	--	100.244
	Business travel	Emissions associated with the aviation transportation.	214.143
	Employee commuting	Quantification is based on an estimation method.	681.340
	Upstream leased assets	--	2.314
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	51.334
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	16,990.148
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7777 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WKS_2023 GHG Scope 1+2 清冊.xlsx、WKS_2023_Scope3 盤查清冊.xlsx
- GHG Report: WKS 2023 GHG Report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron InfoComm (Kunshan) Co., Ltd.;
- Review of documentary evidence produced by Wistron InfoComm (Kunshan) Co., Ltd.;
- Review of Wistron InfoComm (Kunshan) Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron InfoComm (Kunshan) Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu

Verification Date:

- 2024/1/9~10, 2024/3/18~20

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Mexico, S.A. De C.V.

Calle Baudelio Perez Mucharras No. 420. Oriente Colonia Paseos de Zaragoza, Cd. Juarez, Chihuahua, Mexico

Holds Statement No: TWN21068851GT-16 Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron 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 Wistron 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:

- Wistron Mexico, S.A. De C.V., including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 1,377.719 tCO2e
- Category 2 - Indirect GHG emissions from imported energy: 8,828.996 tCO2e
- Category 3 - Indirect GHG emissions from transportation: 4,480.487 tCO2e
- Category 4 - Indirect GHG emissions from products used by organization: 35,584.966 tCO2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Greenhouse Gas Statement:

Wistron Mexico, S.A. De C.V.: Calle Baudelio Perez Mucharras No. 420 Oriente Colonia Paseos de Zaragoza, Cd. Juarez, Chihuahua, Mexico

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	956.702	**1,377.719**
	1.2 Direct emissions from mobile combustion	--	11.090	
	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	--	409.927	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	8,828.996	**8,828.996 ***
		Market-based approach	8,828.996	
	2.2 Indirect emissions from imported energy	N.S.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	1,991.257	**4,480.487**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	998.792	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	1,373.973	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	116.464	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	25,659.097	**35,584.966**
	4.2 Emissions from Capital goods	--	8,731.330	
	4.3 Emissions from the disposal of solid and liquid waste	--	163.527	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	1,031.012	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	1,377.719
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	8,828.996
		Market-based approach	8,828.996
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	--	23,819.497
	Capital Goods	--	8,731.330
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	2,870.612
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	1,991.257
	Waste generated in operations	--	163.527
	Business travel	Emissions associated with the aviation transportation.	116.464
	Employee commuting	Quantification is based on an estimation method.	1,373.973
	Upstream leased assets	--	N.A.
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	998.792
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	N.A.
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.435 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WMX_2023_GHG Scope 1+2 Inventory.xlsx、WMX_2023 Scope3 inventory.xlsx
- GHG Report: WMX_2023 GHG Report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Mexico, S.A. De C.V.;
- Review of documentary evidence produced by Wistron Mexico, S.A. De C.V.;
- Review of Wistron 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 and during site visits;
- Audit of sample of data used by Wistron Mexico, S.A. De C.V. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu

Verification Date:

- 2024/1/9~10, 2024/2/19~2/22

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Technology (Malaysia) Sdn. Bhd.

No.1, Jalan Sultan Alauddin 5, Kawasan Perindustrian Fasa 4, Bandar Sultan Suleiman, 42000 Pelabuhan Klang, Selangor Darul Ehsan, Malaysia

Holds Statement No: TWN21068851GT-18 Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron Technology (Malaysia) Sdn. Bhd. 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 Wistron Technology (Malaysia) Sdn. Bhd. 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:

- Wistron Technology (Malaysia) Sdn. Bhd., including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 219.902 tCO2e
- Category 2 - Indirect GHG emissions from imported energy: 5,865.375 tCO2e
- Category 3 - Indirect GHG emissions from transportation: 2,213.468 tCO2e
- Category 4 - Indirect GHG emissions from products used by organization: 264,890.706 tCO2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: 27.319 tCO2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron Technology (Malaysia) Sdn. Bhd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Greenhouse Gas Statement:

Wistron Technology (Malaysia) Sdn. Bhd.: No. 1, Jalan Sultan Alauddin 5, Kawasan Perindustrian Fasa 4, Bandar Sultan Suleiman, 42000 Pelabuhan Klang, Selangor Darul Ehsan, Malaysia

Factory: No. 1, Jalan Sultan Alauddin 5, Kawasan Perindustrian Fasa 4, Bandar Sultan Suleiman, 42000 Pelabuhan Klang, Selangor Darul Ehsan, Malaysia
PVP hostel: (Impiria Residensi) Persiaran Batu Nilam, Bandar Bukit Tinggi 2, 41200 Klang, Selangor Darul Ehsan, Malaysia

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.000	**219.902**
	1.2 Direct emissions from mobile combustion	--	7.932	
	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	--	211.970	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	5,865.375	**5,865.375 ***
		Market-based approach	5,049.160	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	324.218	**2,213.468**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	142.584	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	1,556.932	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	189.734	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	261,056.624	**264,890.706**
	4.2 Emissions from Capital goods	--	2,865.378	
	4.3 Emissions from the disposal of solid and liquid waste	--	656.122	
	4.4 Emissions from the use of assets	--	122.074	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	190.508	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**27.319**
	5.2 Emissions from downstream leased assets	--	27.319	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	219.902
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	5,865.375
		Market-based approach	5,049.160
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	260,276.417
	Capital Goods	--	2,865.378
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	970.714
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	324.218
	Waste generated in operations	--	656.122
	Business travel	Emissions associated with the aviation transportation.	189.734
	Employee commuting	Quantification is based on an estimation method.	1,556.932
	Upstream leased assets	--	122.074
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	142.584
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	27.319
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.78 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WMY_Scope 12 GHG inventory.xlsx、WMY_2023 Scope3 inventory.xlsx
- GHG Report: WMY_2023 GHG report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Technology (Malaysia) Sdn. Bhd.;
- Review of documentary evidence produced by Wistron Technology (Malaysia) Sdn. Bhd.;
- Review of Wistron Technology (Malaysia) Sdn. Bhd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron Technology (Malaysia) Sdn. Bhd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu 

Verification Date:

- 2024/1/9~10, 2024/2/1~2

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.

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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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron Optronics (Kunshan) Co., Ltd.

No. 1 Central Avenue, B zone, Kunshan Free Trade Zone, Kunshan City, Jiangsu P.R.C.

Holds Statement No: TWN21068851GT-13/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron Optronics (Kunshan) Co., Ltd. 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 Wistron Optronics (Kunshan) Co., Ltd. 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:

- Wistron Optronics (Kunshan) Co., Ltd. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 2,118.497 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 3,0756.575 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 482.280 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 52,785.371 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 341.113 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron Optronics (Kunshan) Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron Optronics (Kunshan) Co., Ltd.: No. 1 Central Avenue, B zone, Kunshan Free Trade Zone, Kunshan City, Jiangsu (including operation of subsidiaries at this location)
Factory: No. 1 Central Avenue, B zone, Kunshan Free Trade Zone, Kunshan City, Jiangsu
Staff Dormitory: No.198 Tian'E Road, Kunshan Economic and Technological Development Zone, Jiangsu

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	1,312.388	**2,118.497**
	1.2 Direct emissions from mobile combustion	--	154.913	
	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	--	651.196	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	30,756.575	**30,756.575***
		Market-based approach	550.707	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	3.046	**482.280**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	31.855	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	424.438	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	22.942	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	51,336.976	**52,785.371**
	4.2 Emissions from Capital goods	--	139.247	
	4.3 Emissions from the disposal of solid and liquid waste	--	278.310	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	1,030.838	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**341.113**
	5.2 Emissions from downstream leased assets	--	341.113	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	2,118.497
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	30,756.575
		Market-based approach	550.707
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	51,505.831
	Capital Goods	--	139.247
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	861.983
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	3.046
	Waste generated in operations	--	278.310
	Business travel	Emissions associated with the aviation transportation.	22.942
	Employee commuting	Quantification is based on an estimation method.	424.438
	Upstream leased assets	--	N.A.
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	31.855
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	341.113
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7777 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WOK_2023 GHG Scope 1 2 Inventory.xlsx, WOK 2023_Scope3 GHG Inventory.xlsx
- GHG Report: WOK_2023 GHG_Report.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron Optronics (Kunshan) Co., Ltd.;
- Review of documentary evidence produced by Wistron Optronics (Kunshan) Co., Ltd.;
- Review of Wistron Optronics (Kunshan) Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron Optronics (Kunshan) Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu

Verification Date:

- 2024/1/9~10, 2024/3/18, 3/21

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron InfoComm (Vietnam) Co., Ltd.

Lots CN09 and CN10, Dong Van III Supporting Industrial Zone, Tien Noi Ward, Hoang Dong Ward Duy Tien Town, Ha Nam Province, Vietnam

Holds Statement No: TWN21068851GT-20 Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron InfoComm (Vietnam) Co., Ltd. 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 Wistron InfoComm (Vietnam) Co., Ltd. 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:

- Wistron InfoComm (Vietnam) Co., Ltd., including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 1,643.743 tCO2e
- Category 2 - Indirect GHG emissions from imported energy: 13,438.388 tCO2e
- Category 3 - Indirect GHG emissions from transportation: 31,669.001 tCO2e
- Category 4 - Indirect GHG emissions from products used by organization: 292,134.194 tCO2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: 53.321 tCO2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron InfoComm (Vietnam) Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

Wistron InfoComm (Vietnam) Co., Ltd.: Lots CN09 and CN10, Dong Van III Supporting Industrial Zone, Tien Noi Ward, Hoang Dong Ward, Duy Tien Town, Ha Nam Province, Vietnam

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	63.101	**1,643.743**
	1.2 Direct emissions from mobile combustion	--	10.920	
	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	--	1,569.721	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	13,438.388	**13,438.388 ***
		Market-based approach	11,962.415	
	2.2 Indirect emissions from imported energy	N.S.	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	989.970	**31,669.001**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	29,328.311	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	1,316.854	
	3.4 Emissions from Client and visitor transport	--	21.385	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	12.482	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	257,480.954	**292,134.194**
	4.2 Emissions from Capital goods	--	33,961.310	
	4.3 Emissions from the disposal of solid and liquid waste	--	72.394	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	619.535	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**53.321**
	5.2 Emissions from downstream leased assets	--	53.321	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission
			tonnes CO_2e
Scope 1 Direct GHG emissions		--	1,643.743
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	13,438.388
		Market-based approach	11,962.415
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	253,086.286
	Capital Goods	--	33,961.310
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	5,014.203
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	989.970
	Waste generated in operations	--	72.394
	Business travel	Emissions associated with the aviation transportation.	33.866
	Employee commuting	Quantification is based on an estimation method.	1,316.854
	Upstream leased assets	--	N.A.
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	29,328.311
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	53.321
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7221 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WVN_2023_GHG Scope 1+2 Inventory.xlsx、WVN_2023_Scope3 Inventory.xlsx
- GHG Report: WVN_2023_GHG Report vF.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron InfoComm (Vietnam) Co., Ltd.;
- Review of documentary evidence produced by Wistron InfoComm (Vietnam) Co., Ltd.;
- Review of Wistron InfoComm (Vietnam) Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron InfoComm (Vietnam) Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu 

Verification Date:

- 2024/1/9~10, 2024/1/22~1/25

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

Wistron InfoComm (Zhongshan) Corporation

No. 38, East Keji Road, Zhongshan Torch Development Zone, Zhongshan, Guangdong, P. R. China

Holds Statement No: TWN21068851GT-15/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Wistron InfoComm (Zhongshan) Corporation 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 Wistron InfoComm (Zhongshan) Corporation. 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:

- Wistron InfoComm (Zhongshan) Corporation Hwa-nan site including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 4,839.643 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 80,609.769 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 10,138.342 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 2,944,897.164 tCO_2e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization**:** 5,462.173 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3, 4 and 5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Wistron InfoComm (Zhongshan) Corporation 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.

Validation and Verification
VB005

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Greenhouse Gas Statement:

Wistron InfoComm (Zhongshan) Corporation Hwa-nan site: This is a multi-site location that includes operation of other subsidiaries.

Wistron InfoComm (Zhongshan) Corporation Plant 1/ Plant 3/ Plant 8/Employee Hostel: No. 38, East Keji Road, Zhongshan Torch Development Zone, Zhongshan, Guangdong, P. R. China
Wistron InfoComm (Zhongshan) Corporation Linhai Branch Plant 6/Employee Hostel: No.23,Wugui Road,Tsuihang New District, Zhongshan, Guangdong, P. R. China
Wistron InfoComm Technology (Zhongshan) Co., Ltd.: Wistron Technology Park, Zhongshan Torch Hightech Industrial Development Zone, Zhongshan, Guangdong, P. R. China

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	1,010.5951	**4,839.643**
	1.2 Direct emissions from mobile combustion	--	42.0595	
	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	--	3,786.9882	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	80,609.769	**80,609.769 ***
		Market-based approach	3,562.810	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	540.632	**10,138.342**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	6,145.625	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	2,708.008	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	744.077	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	2,931,165.206	**2,944,897.164**
	4.2 Emissions from Capital goods	--	5,850.379	
	4.3 Emissions from the disposal of solid and liquid waste	--	924.709	
	4.4 Emissions from the use of assets	--	3,652.739	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	3,304.131	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**5,462.173**
	5.2 Emissions from downstream leased assets	--	5,462.173	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission
			tonnes CO_2e
Scope 1 Direct GHG emissions		--	4,839.643
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	80,609.769
		Market-based approach	3,562.810
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	2,932,050.159
	Capital Goods	--	5,850.379
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	2,419.178
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	540.632
	Waste generated in operations	--	924.709
	Business travel	Emissions associated with the aviation transportation.	744.077
	Employee commuting	Quantification is based on an estimation method.	2,708.008
	Upstream leased assets	--	3,652.739
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	6,145.625
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	5,462.173
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7722 tCO2e/MWh), which is latest factor when reporting.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: WZS_2023 GHG Scope1+2 Inventory.xlsx、2023 WZS GHG Scope3 盤查清冊.xlsx
- GHG Report: 2023WZS 溫室氣體報告.docx

GHG Verification Methodology:

- Interviews with relevant personnel of Wistron InfoComm (Zhongshan) Corporation;
- Review of documentary evidence produced by Wistron InfoComm (Zhongshan) Corporation;
- Review of Wistron InfoComm (Zhongshan) Corporation data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by Wistron InfoComm (Zhongshan) Corporation to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu 

Verification Date:

- 2024/1/9~10, 2024/3/25~28

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.

ASSURANCE OPINION
GREENHOUSE GAS EMISSIONS

This is to verify that

XTRONICS (Kunshan) Electronics Technology Co., Ltd.

No.88, Hongyan Road, Kunshan Economic & Technological Development Zone, Kunshan City, Jiangsu Province 215300, P.R. China

Holds Statement No: TWN21068851GT-14/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by XTRONICS (Kunshan) Electronics Technology Co., Ltd. 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 XTRONICS (Kunshan) Electronics Technology Co., Ltd. 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:

- XTRONICS (Kunshan) Electronics Technology Co., Ltd. including operation of subsidiaries at these locations, detail is as following page.
- Period covered by GHG emissions verification: January 1, 2023 to December 31, 2023

Emissions data verified:

- Category 1 - Direct GHG emissions and removals**:** 177.393 tCO_2e
- Category 2 - Indirect GHG emissions from imported energy**:** 3,564.451 tCO_2e
- Category 3 - Indirect GHG emissions from transportation**:** 129.060 tCO_2e
- Category 4 - Indirect GHG emissions from products used by organization**:** 44,138.729 tCO_2e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 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. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that XTRONICS (Kunshan) Electronics Technology Co., Ltd. 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.

Ava Liu, Technical Reviewer
Originally Issue: 16/5/2024

Pei Hsu, CER Manager
Latest Issue: 16/5/2024

Validation and Verification
VB005

Bureau Veritas Certification (Taiwan) Co., Ltd.
3F-B, No. 16, Nanjing E. Rd., Sec. 4, Taipei 10553, Taiwan R.O.C.
+886-2-2570 7655

Greenhouse Gas Statement:

XTRONICS (Kunshan) Electronics Technology Co., Ltd.: No.88, Hongyan Road, Kunshan Free Trade Zone, Jiangsu, Province, PRC. (including operation of subsidiaries at this location)
Factory: 1F, Building F1, No.88, Hongyan Road, Kunshan Free Trade Zone, Jiangsu
Staff Dormitory: No.800 Zhonghuayuan Road, Kunshan City, Jiangsu; No.198 Tian'E Road, Kunshan City, Jiangsu

Categorized by ISO 14064-1:2018

Categories	Subcategories	Remark	Emission (tonne CO_2e)	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	120.460	**177.393**
	1.2 Direct emissions from mobile combustion	--	0.000	
	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	--	56.933	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location-based approach	3,564.451	**3,564.451***
		Market-based approach	3,274.061	
	2.2 Indirect emissions from imported energy	--	N.A.	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	3.313	**129.060**
	3.2 Emissions from Downstream transport and distribution for goods	This category excludes emissions from customer-bound transportation and unpaid transportation.	18.069	
	3.3 Emissions from Employee commuting includes emissions	Quantification is based on an estimation method.	102.572	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Emissions associated with the aviation transportation.	5.107	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Quantification is based on an estimation method.	41,067.248	**44,138.729**
	4.2 Emissions from Capital goods	-	2,756.958	
	4.3 Emissions from the disposal of solid and liquid waste	-	27.133	
	4.4 Emissions from the use of assets	-	6.096	
	4.5 Emissions from the use of services that are not described in the above subcategories	This category of emissions includes procurement of services (construction, maintenance, and repairs).	281.294	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	**N.A.**
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources	-	N.S.	N.A.	**N.A.**

#: N.S.: Non-significant；N.A.: Not available；* The emissions is based on the Location-based approach.

Categorized by: The Greenhouse Gas Protocol, Revised Edition

Categories		Remark	Emission tonnes CO_2e
Scope 1 Direct GHG emissions		--	177.393
Scope 2 Indirect GHG emissions form purchased energy		Location-based approach	3,564.451
		Market-based approach	3,274.061
Scope 3 Other indirect GHG emissions	Purchased Goods and Services	Quantification is based on an estimation method.	40,291.342
	Capital Goods	--	2,756.958
	Fuel- and energy related activities (not included in scope 1 or scope 2)	--	1,057.200
	Upstream transportation and distribution	This category excludes emissions from inter-supplier transportation to airports/ports and unpaid transportation.	3.313
	Waste generated in operations	--	27.133
	Business travel	Emissions associated with the aviation transportation.	5.107
	Employee commuting	Quantification is based on an estimation method.	102.572
	Upstream leased assets	--	6.096
	Downstream transportation and distribution	This category excludes emissions from customer-bound transportation and unpaid transportation.	18.069
	Processing of sold products	--	N.A.
	Use of sold products	--	N.A.
	End-of-life treatment of sold products	--	N.A.
	Downstream leased assets	--	N.A.
	Franchises	--	N.A.
	Investments	--	N.A.

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, 2023 to December 31, 2023
- GHG covered: Carbon dioxide (CO_2), Methane (CH_4), Nitrous oxide (N_2O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF_6) and Nitrogen trifluoride (NF_3)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: Electricity Emission Factor (0.7777 tCO2e/MWh), which is latest factor when reporting
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: XTRKS_2023 GHG Scope 1+2 清冊.xlsx、XTRKS 2023 Scope3 盤查清冊.xlsx
- GHG Report: XTRKS 2023 溫室氣體報告.docx

GHG Verification Methodology:

- Interviews with relevant personnel of XTRONICS (Kunshan) Electronics Technology Co., Ltd.;
- Review of documentary evidence produced by XTRONICS (Kunshan) Electronics Technology Co., Ltd.;
- Review of XTRONICS (Kunshan) Electronics Technology Co., Ltd. data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions and during site visits;
- Audit of sample of data used by XTRONICS (Kunshan) Electronics Technology Co., Ltd. to determine GHG emissions.

Verification Team:

- Lead Verifier: Chris Liu
- Verifier: Carter Liu

Verification Date:

- 2024/1/9~10, 2024/3/18~20

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 WISTRON CORPORATION, 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 WISTRON CORPORATION and is solely for the benefit of WISTRON CORPORATION 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.