

OPINION

Greenhouse Gases Verification Opinion ISO 14064-1 : 2018

Gives to

WNC Corporation

Office Address

**No. 20, Yuanchiu 2nd Rd., Hsinchu Science Park, East Dist.,
Hsinchu City 300, Taiwan**

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019.
(detailed information please refer to next page)

| | | |
|---|---|---------------------------|
| Report Year | : 2024 | |
| Greenhouse Gases | | |
| Direct Emissions | : 2,265.3559 | CO2-e Tonnes/ year |
| Energy Indirect Emissions(Category2) | : 67,857.7488 | CO2-e Tonnes/ year |
| Other Indirect Emissions (Category3-6) | : 5,542,207.7451 | CO2-e Tonnes/ year |
| Sum | : 5,612,330.850 | CO2-e Tonnes/ year |
| Materiality | : 5% | |
| Reasonable Assurance | : Direct and Energy Indirect Emissions | |
| Limited Assurance | : Category3-6 | |

Opinion No.: GHG-253531062

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Verification Body
at TUV NORD Taiwan Co., Ltd.



TUV NORD Taiwan Co., Ltd.
Room A1, 9F, No.333, Sec.2,
Tun Hua S. Rd.
Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en

O P I N I O N

Appendix to Opinion No. GHG-253531062

ISO 14064-1 : 2018

TUV NORD Taiwan Co., Ltd (hereinafter referred to as "TUV NORD") has been contracted with WNC Corporation (hereinafter referred to as "WNC"), No. 20, Yuanchiu 2nd Rd., Hsinchu Science Park, Hsinchu 300, Taiwan for the verification of direct and indirect greenhouse gas emissions in accordance with ISO 14064-3:2019. In the GHG Opinion in the form of GHG report covering GHG emissions of the period 01, Jan., 2024 to 31, Dec., 2024.

Roles and responsibilities

The management of WNC is responsible for the organization's GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

TUV NORD conducted a third party verification to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Opinion for the period year 2024.

Level of Assurance

The level of assurance agreed are that of reasonable assurance for category 1 and 2; Limited level assurance from category 3 to 6.

Scope

Verification of GHG emissions within the organization's boundary and is based on ISO 14064-3:2019.

Location/Boundary of the activities:

| Location/Boundary of the activities: Company | Address |
|---|--|
| WNC Corporation | No. 20, Yuanchiu 2nd Rd., Hsinchu Science Park, East Dist., Hsinchu City 300, Taiwan |
| WNC Corporation (Neihu office) | 2-4F, No. 8, Aly. 15, Ln. 120, Sec. 1, Neihu Rd., Neihu Dist., Taipei City 114693, Taiwan (R.O.C.) |
| WNC Corporation(S1 manufacturing site) | No. 5, Lihsin Rd. VI, Hsinchu Science Park, Hsinchu 300, Taiwan |
| WNC Corporation(S3 Site) | No. 8, Beiyuan 3rd Rd., Anding Dist., Southern Taiwan Science Park , Tainan 74543, Taiwan (All floors except 5th Floor) |
| WebCom Communication (Kunshan) Corporation - Nanjing Branch | 3F, No.2 Building, Zijin Entrepreneur R&D Center, No.89 Shengli Rd., Jiangning District, Nanjing City, Jiangsu Province, P.R.C. |
| WebCom Communication (Kunshan) Corporation - Kunshan Plant | Building No. 6, 88 Central Avenue, Kunshan Economic & Technological Development Zone (KETD), Kunshan City, Jiangsu Province, P.R.C |
| WNC (Kunshan) Corporation | No. 88, Central Avenue, Comprehensive Free Trade Zone, Kunshan City, Jiangsu Province, P.R.C |
| NeWeb Service (Kunshan) Corporation | No. 88, Central Avenue, Comprehensive Free Trade Zone, Kunshan City, Jiangsu Province, P.R.C |
| Wistron NeWeb (Kunshan) Corporation | No. 789, Yujinxiang Rd., Comprehensive Free Trade Zone, Kunshan City, Jiangsu Province, P.R.C |
| NEWEB VIETNAM CO., LTD. | Land Lot CN01, Dong Van III Industrial Zone, Dong Van Ward, Ninh Binh Province, Vietnam |
| WNC JAPAN INC. | 3F, WISE NEXT Shin-Yokohama, 2-5-14 Shin-Yokohama, Kohoku-ku, Yokohama-shi, Kanagawa-ken 222-0033, Japan |
| W-NeWeb Corporation | 1525 McCarthy Blvd, Suite 206, Milpitas, CA 95035, U.S.A. |
| Branchburg, U.S.A. | 3040 US-22, Suite 140, Branchburg, NJ 08876, U.S.A. |
| Tustin, U.S.A. | 1195 Warner Ave., Tustin, CA 92780, U.S.A. |
| WNC UK LIMITED | Regus House, 268 Bath Rd., Slough, Berkshire, SL1 4DX, UK |
| NeWeb GmbH | Mergenthaler Allee 15-21, 65760 Eschborn, Germany |

- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in the inventory.
- GHG information for the following period was verified on 07, Mar., 2025 to 15, Apr., 2025

The GHG emissions are described as below:

| GHG emissions categorization | | Description | GHG emission (tonnes of CO ₂ e per year) |
|--|------------|---|--|
| Direct Emissions/ Category 1 | | Occur from GHG sources inside organizational boundaries and that are owned or controlled by the organization. | 2,265.3559 |
| Energy Indirect Emissions | Category 2 | Indirect GHG emissions from imported energy | 67,857.7488 |
| Indirect Emissions | Category 3 | Indirect GHG emissions from transportation | 91,123.3690 |
| | Category 4 | Indirect GHG emissions from products used by an organization | 3,302,178.3533 |
| | Category 5 | Indirect GHG emissions associated with the use of products from the organization | 2,148,906.0228 |
| | Category 6 | Other sources | Undisclosed |
| Direct Emissions and Indirect Emissions | | | 5,612,330.850 |
| Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E | | | |
| Indirect emissions from imported electricity (market-based approach) | | | 22,470,000.0000 KWh |

The GHG emissions categorization are based on Annex B of ISO14064-1:2018.
Intended User of Verification Opinion: Organizations use for their own reference.

Confidentiality

The reports and appendix are not allowed to be edited, duplicated, or published without the clients' agreement.

Avoidance of Conflict of Interest

The reports was verified with fairness and honestly.

Verifiers Group

According as the above opinion were judgement by TUV NORD.

Verification Body
at TUV NORD Taiwan Co., Ltd.



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