



Certificate

Certificat

Report no. : (TH09-076 / version 1)

Greenhouse Gas Verification Report Opinion THGHG09076-00

Verification Scope: **WENDELL INDUSTRIAL CO., LTD.**
2F.-1, No.188, 5F.-1, No.188, 5F., No.188, 6F.-1, No.188, 6F., No.188, 1F., No.188-7,
Baociao Rd., Sindian Dist., New Taipei City 231238, Taiwan (R.O.C.)
The information of other sites are listed on the subsequent page. °

Verification Criteria: **ISO 14064-1 : 2018**

Verification Objectives : **According to ISO 14064-3:2019, AFNOR Asia Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).**

Data Period : **January 1, 2023 to December 31, 2023 (The data being viewed is historical)**

Verification Data : **Direct GHG emissions (category 1): 29.3001 tons CO_{2e}**

Energy indirect GHG emissions (category 2): 283.7515 tons CO_{2e}

Global Warming Potential (GWP) : refer to IPCC 2021 Year, the 6th assessment report

Statement Basis : This statement must be interpreted as a whole with the following.

GHG Inventory report (version : 2 ; Date : October 22, 2024)
GHG Inventory (version : 2 ; Date : October 22, 2024)

Materiality : 5% (category 1 and category 2)

Type of Opinion : unqualified qualified (see the subsequent page) disclaim the issuance

Verification Conclusion: **Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by both parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by both parties.**

Declares that category 1 and category 2 of the inventory data of Taiwan area are the reasonable assurance level.

Date of Issuance: **November 27, 2024**

APPROVED BY

Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

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The Geographical Location of Multiple Sites :

Site	Address
Taiwan-Top Technology Building on Baoqiao Road	2F.-1, No.188, 5F.-1, No.188, 5F., No.188, 6F.-1, No.188, 6F., No.188, 1F., No.188-7, Baociao Rd., Sindian Dist., New Taipei City 231238, Taiwan (R.O.C.)
Taiwan-Baogao Road	5F., No.4, Ln. 7, Baogao Rd., Sindian Dist., New Taipei City 231029, Taiwan (R.O.C.)
Taiwan-Wugu	1F., 2F., No.119, Wugong 3rd Rd., Wugu Dist., New Taipei City 248019, Taiwan (R.O.C.)
Taiwan-Kaohsiung Zuoying Office	Rm.635, 6F-3., No.332, Mingcheng 2nd Rd., Zuoying Dist., Kaohsiung City 813307, Taiwan (R.O.C.)
Shanghai-Office	Rm.19K, No.899, Ling Ling Road, Xuhui Dist., Shanghai 200030, China
Shanghai-Dormitory	Rm.216, No.4, Aly.751, Ling Ling Road, Xuhui Dist., Shanghai 200030, China

Emissions Data for Each Category :

Category	Description of content	GHG emissions (tons CO ₂ e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, Mobile combustion sources, Fugitive emissions	29.3001	
(Category 2) Indirect GHG emissions from imported energy	Purchased electricity	283.7515	Location-based
(Category 3) Indirect GHG emissions from transportation	NS	NS	
(Category 4) Indirect GHG emissions from products used by organization	NS	NS	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NS	NS	

Biomass burning emission : 0.0000 tons CO₂e

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Data for Multiple Sites :

Emission unit: tons CO₂e

Site	Direct GHG emissions (Category 1)	Indirect GHG emissions from energy (Category 2)
Taiwan-Top Technology Building, Baoqiao Road	22.5247	231.1151
Taiwan-Baogao Road	0.0000	8.9403
Taiwan-Wugu	5.9915	34.9280
Taiwan-Kaohsiung Zuoying Office	0.0837	0.0622
Shanghai-Office	0.7002	5.3297
Shanghai-Dormitory	0.0000	3.3762

Other Related Verification Information

Organization boundaries: :	operational control
GHG type :	Carbon dioxide (CO ₂), Methane (CH ₄), Nitrous oxide (N ₂ O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF ₆), Nitrogen trifluoride (NF ₃)
Purpose of intended use:	Voluntarily understanding the status of greenhouse gas emissions as a basis for reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Criteria for significance of indirect emissions :	- Identified stakeholder requirements: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified regulation requirements : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No - Identified magnitude of emissions : <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Purchased power factor:	Taiwan area refer to the 2023 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on 04 26, 2024. China area refer to China Electric Power Coefficient (2022) National Power Grid Emission Factor announced by the Ministry of Ecology and Environment of China.
Data sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input type="checkbox"/> Category 3~6 emissions are calculated with estimated data.
Verification method:	<input checked="" type="checkbox"/> On-site :Taiwan area <input checked="" type="checkbox"/> Off-site :China Shanghai area
Qualified opinion :	NO
Others :	NO
Verification date :	October 7, 2024, October 9, 2024, October 14, 2024, October 21, 2024, October 22, 2024,
Report date :	November 11, 2024



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Verification team and technical review

Lead Verifier : Nancy Chen

Signature : *Nancy Chen*

Independent review : SHIH-TING TSENG

Signature : *Shih-Ting Tseng*

Verification processes

AFNOR is based on risk assessment methods and controls. Evidence collection procedures are including pre-trip assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and compilation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The verified organization is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.