



Certificate

Certificat

Report No. : (TH09-076 / Version 1)

Greenhouse Gas Verification Report Opinion

THGHG09076-02

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 ASIA performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).

Data Period : From January 01, 2025 to December 31, 2025 (The data being viewed is historical in nature)

Verification Data :	Direct GHG Emissions (Category 1):	23.5832	tCO ₂ e
	Energy Indirect GHG Emissions (Category 2):	256.6310	tCO ₂ e
	Indirect GHG Emissions (Category 3~6):	143.8141	tCO ₂ e

Global Warming Potential (GWP) : Refer to IPCC The 06-assessment report 2021 Year

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

GHG Inventory Report (Version :	1	; Date :	April 13, 2026)
GHG Inventory (Version :	1	; Date :	April 13, 2026)

Materiality : 5% (Category 1 and Category 2)

Type of Opinion : Unqualified Qualified (see the subsequent page) Disclaim the issuance

Verification Conclusion: To 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 are consistent with the verification scope, objectives and criteria agreed by both parties.

Declares that the reasonable assurance level of the inventory data is Category 1 and Category 2; the limited assurance level of the inventory data is Category 3 to Category 6.

Date of Issuance: April 21, 2026

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

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The Geographical Location of Multiple Sites :

Site	Address
Wende Sindian District (Warehouse, Office) – Baociao 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.)
Wende Sindian District (Warehouse) - Baogao Road	5F., No.4, Ln. 7, Baogao Rd., Sindian Dist., New Taipei City 231029, Taiwan (R.O.C.)
Wende Wugu District (Laboratory, Office)	1F., 2F., No.119, Wugong 3rd Rd., Wugu Dist., New Taipei City 248019, Taiwan (R.O.C.)

Emissions Data for Each Category :

Category	Description of Content	GHG Emissions (tCO ₂ e)	Note
(Category 1) Direct GHG emissions	Mobile emissions, Fugitive emissions	23.5832	
(Category 2) Indirect GHG emissions from imported energy	Electricity	256.6310	Location- based standard
(Category 3) Indirect GHG emissions from transportation	Employee commuting, Business travel	80.7159	
(Category 4) Indirect GHG emissions from products used by the organization	Purchased goods	63.0982	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NS	NS	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass Burning Emission : 0.0000 tCO₂e

Note: The presentation of data after the decimal point in this Verification Report Opinion shall follow the definition of the inventory procedures and other documents of the organization being verified; if not defined, it shall be presented by the provisions of the organizational level of MOENV: 4 decimal places.

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Data for Multiple Sites :

Emission Unit: tCO₂e

Site	Direct GHG Emissions (Category 1)	Indirect GHG Emissions from Energy (Category 2)	Indirect GHG Emissions (Category 3~6)
Wende Sindian District (Warehouse, Office) - Baociao Road	17.3930	209.5513	119.7476
Wende Sindian District (Warehouse) – Baogao Road	0.4512	8.9257	2.0942
Wende Wugu District (Laboratory, Office)	5.7390	38.1540	21.9723

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 developing reduction strategies. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Purchased Power Factor:	Refer to the 2024 annual power factor announced by the Energy Administration, Ministry of Economic Affairs on April 14, 2025
Data Sources :	<input checked="" type="checkbox"/> The primary data is collected from on-site operation activities. <input checked="" type="checkbox"/> Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Taiwan Ministry of Environment Carbon footprint information platform, Gogoro Impact Report、UK Government GHG Conversion Factors <input type="checkbox"/> Others :
Verification Method:	<input checked="" type="checkbox"/> On-site <input type="checkbox"/> Other _____
Qualified Opinion :	NO
Others :	NO
Verification Date :	March 12, 13, 26, 2026 March 20, 2026
Report Date & Version :	April 13, 2026, Version : 01



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Verification Team and Technical Review

Lead Verifier : Nancy Chen

Signature : *Nancy Chen*

Verifier : Susan Lee

Signature : *Susan Lee*

Independent Review : Hsiao-Kuang Ling

Signature : *C. Kuang*

Verification Processes

AFNOR ASIA 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 ASIA 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.