



# Certificate

Certificat

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

## Greenhouse Gas Verification Report Opinion THGHG09076-01

Verification Scope: WENDELL INDUSTRIAL CO., LTD.  
NO. 6, WENMING 1ST ST., GUISHAN DIST., TAOYUAN CITY 333, TAIWAN  
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 2024/01/01~ 2024/12/31 (The data being viewed is historical in nature)

Verification Direct GHG Emissions (Category 1): 26.4824 Ton CO<sub>2e</sub>  
Energy Indirect GHG Emissions (Category 2): 269.9567 Ton CO<sub>2e</sub>

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

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

GHG Inventory Report (Version : 1 ; Date : May 02, 2025 )  
GHG Inventory (Version : 1 ; Date : May 02, 2025 )

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.

Date of Issuance: Jun. 13, 2025

APPROVED BY

Steven Huang  
Director for Certification  
ON BEHALF OF  
AFNOR ASIA

113-2024/00

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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 (Ton CO <sub>2</sub> e)	Note
(Category 1) Direct GHG emissions	mobile combustion source 、 Fugitive emissions	26.4824	
(Category 2) Indirect GHG emissions from imported energy	Indirect emissions from purchased electricity	269.9567	Location-based standard
(Category 3) Indirect GHG emissions from transportation	NA	NS	
(Category 4) Indirect GHG emissions from products used by organization	NA	NS	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NS	
(Category 6) Indirect GHG emissions from other sources	NA	NS	

Biomass Burning Emission : 0.0000 Ton CO<sub>2</sub>e

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### Other Related Verification Information

Organization Boundaries :	Operational control
GHG Type :	Carbon dioxide (CO <sub>2</sub> ), Methane (CH <sub>4</sub> ), Nitrous oxide (N <sub>2</sub> O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF <sub>6</sub> ), Nitrogen trifluoride (NF <sub>3</sub> )
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.)
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 type="checkbox"/> Yes <input checked="" type="checkbox"/> No - Others :
Purchased Power Factor:	Refer to the 2023 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 04 26, 2024
Data Sources :	<input checked="" type="checkbox"/> N 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 EPA- Carbon Footprint Database <input type="checkbox"/> N Others :
Verification Method:	<input checked="" type="checkbox"/> On-site
Qualified Opinion :	NO
Others :	NO
Verification Date :	Apr. 24-25,2025 May 02, 2025
Report Date :	May 03, 2025



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## Verification Team and Technical Review

Lead Verifier : Yu Su-Chen

Signature :

*Yu Su Chen*

Verifier : James Cheng

Signature :

*James Cheng*

Independent Review : Shih-Ting Tseng

Signature :

*Shih-Ting Tseng*

## 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.