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Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: WPG Holdings Limited
22F.
No. 189, Jingmao 2nd Rd.
Nangang Dist.
Taipei City 115018
Taiwan

大聯大控股股份有限公司
臺灣
台北市
南港區
經貿二路 189 號
22 樓
115018

Holds Statement No: GHGEV 789955

Verification opinion statement

As a result of carrying out verification procedures in accordance with ISO 14064-3:2006, it is the opinion of BSI with reasonable assurance that:

- The Greenhouse Gas Emissions with WPG Holdings Limited for the period from 2022-01-01 to 2022-12-31 was verified, including direct greenhouse gas emissions 1,065.517 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 6,168.087 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2022-01-01 to 2022-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factors of electricity in the organization's GHG report for the year 2022 are 0.509 (Taiwan, 2021), 0.420 (Shanghai, 2022), 0.570 (Shenzhen, 2022), 0.730 (Suzhou, 2020), 0.687 (Beijing, 2020), 0.605 (Dongguan, 2020), 0.390 (Hong Kong, 2021), 0.411 (Korea, 2022), 0.406 (Singapore, 2021) kgCO₂e/kWh, while the citations of different electricity factors may result in different GHG emissions estimates.

The other selected indirect GHG emissions listed in the attached table on the next page were also reported and thus verified with limited assurance, and data quality was not considered unacceptable in meeting the principles as set out in ISO 14064-1: 2018.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The greenhouse gas emissions information reported by the organization for the period from 2022-01-01 to 2022-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			1,065.517
1.1	Stationary combustion		7.4977
1.2	Mobile combustion		192.0628
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		865.9568
1.5	Land use, land use change and forestry	N/A	-
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			6,168.087
2.1	Indirect emissions from imported electricity	location-based approach	6,168.0872
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			19,395.310
3.1	Emissions from upstream transport and distribution for goods	International & domestic air, sea and road freight expenses paid by WPG	11,468.7328
3.2	Emissions from Downstream transport and distribution for goods	Transportation from warehouse to clients paid by WPG	7,419.0770
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	Estimated based on international & domestic airplane & high-speed rail expenses	507.5002
Category 4: indirect GHG emissions from products used by organization			4,267.384
4.1	Emissions from Purchased goods	Electricity and fuels	4,267.3838
4.2	Emissions from Capital goods	NS	
4.3	Emissions from the disposal of solid and liquid waste	NS	
4.4	Emissions from the use of assets	NS	
4.5	Emissions from the use of services that are not described in the above subcategories	NS	

* NS: Non significant; N/A: Non available.

The total emissions were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
WPG Holdings Limited No. 189, Jingmao 2nd Rd., Nangang Dist. Taipei City 11568, Taiwan 大聯大控股股份有限公司 台北市南港區經貿二路 189 號	The Greenhouse Gas Emissions with WPG Holdings Limited for Year 2022 was verified, including direct GHG emissions 120.833 tCO ₂ e, and indirect GHG emissions from imported energy 1,127.802 tCO ₂ e.
5F.-2 & 5F.-4, No. 295, Sec. 2, Guangfu Rd. East Dist., Hsinchu City 30044, Taiwan (R.O.C.) 新竹市光復路二段 295 號 5 樓之 2 & 之 4	
WPG Electronics Ltd. No.238, Sec. 2, Zhongyi Rd., Guishan Dist. Taoyuan City 33378, Taiwan 大聯大電子股份有限公司 桃園市龜山區忠義路二段 238 號	The Greenhouse Gas Emissions with WPG Electronics Ltd. for Year 2022 was verified, including direct GHG emissions 52.967 tCO ₂ e, and indirect GHG emissions from imported energy 420.943 tCO ₂ e.
Trigold Holdings Limited 22F., No. 189, Jingmao 2nd Rd., Nangang Dist. Taipei City 11568, Taiwan 鑫聯大投資控股股份有限公司 台北市南港區經貿二路 189 號 22 樓	The Greenhouse Gas Emissions with Trigold Holdings Limited for Year 2022 was verified, including direct GHG emissions 95.058 tCO ₂ e, and indirect GHG emissions from imported energy 669.029 tCO ₂ e.
No. 36, Ln. 66, Ruiguang Rd., Neihu Dist. Taipei City 114062, Taiwan 台北市內湖區瑞光路 66 巷 36 號	
3F., No. 29-1, Ln. 66, Ruiguang Rd., Neihu Dist. Taipei City 114760, Taiwan 台北市內湖區瑞光路 66 巷 29-1 號 3 樓	
5F., No. 31, Ln. 66, Ruiguang Rd., Neihu Dist. Taipei City 114760, Taiwan 台北市內湖區瑞光路 66 巷 31 號 5 樓	
No. 10, Ln. 240, Sec. 2, Zhongyi Rd., Guishan Dist. Taoyuan City 333008, Taiwan 桃園市龜山區忠義路二段 240 巷 10 號	

Location	Verification Information
WPG China Inc. No.37, 1555 Lane West Jinshajiang Road Jiading District, Shanghai 201803, P.R.C. 大聯大商貿有限公司 上海市嘉定區金沙江西路 1555 弄 37 号	The Greenhouse Gas Emissions with WPG China Inc. for Year 2022 was verified, including direct GHG emissions 37.882 tCO ₂ e, and indirect GHG emissions from imported energy 367.061 tCO ₂ e.
24F., No.1296, West Ganging Road Just District, Suzhou City 江蘇省蘇州市姑蘇區幹將西路 1296 號深業姑蘇中心 24 樓	
10F. Building 19(T1), Poly International Plaza, Zone7 Wangjing East Park, Chaoyang District, Beijing 北京市朝陽區望京東園七區保利國際廣場 19 號樓 T1 十層	
WPG China (SZ) Inc. 3-5、8、12-14 F., Block2, Kai Da Er Building No.168, TongSha Road, XiLi Town, Nanshan, Shenzhen 大聯大商貿(深圳)有限公司 深圳市南山區西麗街道同沙路 168 號凱達爾集團中心大廈 2 號樓 3-5、8、12-14 層	The Greenhouse Gas Emissions with WPG China (SZ) Inc. for Year 2022 was verified, including direct GHG emissions 236.769 tCO ₂ e, and indirect GHG emissions from imported energy 714.836 tCO ₂ e.
LaaS(Dongguan) Supply Chain Management Limited Unit 3,4,5,6, Warehouse 2, No.70, North Linhai Road Humen Port Comprehensive Bonded Zone, Shatian Town Dongguan City, Guangdong Province, China 共創智能(東莞)供應鏈管理有限公司 中國廣東省東莞市沙田鎮虎門港綜合保稅區臨海北路 70 號 2 號廠房 3、4、5 及 6 號單元	The Greenhouse Gas Emissions with LaaS(Dongguan) Supply Chain Management Limited for Year 2022 was verified, including direct GHG emissions 0.905 tCO ₂ e, and indirect GHG emissions from imported energy 2,176.820 tCO ₂ e.
WPG Electronics (HK) Limited G-6/F, China Resources Logistics East Asia Industrial Building, 2 Ho Tin Street, Tuen Mun, N.T., HK 大聯大電子(香港)有限公司 香港新界屯門河田街 2 號華潤物流東亞工業大廈 G-6 樓	The Greenhouse Gas Emissions with WPG Electronics (HK) Limited for Year 2022 was verified, including direct GHG emissions 62.680 tCO ₂ e, and indirect GHG emissions from imported energy 441.820 tCO ₂ e.
WPG Electronics (HK) Limited Units 07-11, 15/F, CDW Building, No.388 Castle Peak Road Tsuen Wan, New Territories, Hong Kong 大聯大電子(香港)有限公司 香港新界荃灣青山公路 388 號中染大廈 15 樓 07-11 室	The Greenhouse Gas Emissions with WPG Electronics (HK) Limited for Year 2022 was verified, including direct GHG emissions 1.281 tCO ₂ e, and indirect GHG emissions from imported energy 40.244 tCO ₂ e.

Location	Verification Information
WPG Korea Co., Ltd. (Pangyo Innovalley) B-301 & B-202, 253, Pangyo-ro Bundang-gu, Seongnam-si, Gyeonggi-do, 13486, Korea	The Greenhouse Gas Emissions with WPG Korea Co., Ltd. for Year 2022 was verified, including direct GHG emissions 4.948 tCO ₂ e, and indirect GHG emissions from imported energy 19.801 tCO ₂ e.
WPG South Asia Pte Ltd 10 Upper Aljunied Link #06-07 Singapore 347904	The Greenhouse Gas Emissions with WPG South Asia Pte Ltd for Year 2022 was verified, including direct GHG emissions 452.192 tCO ₂ e, and indirect GHG emissions from imported energy 189.731 tCO ₂ e.



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