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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 11568
Taiwan

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

Holds Statement No: GHGEV 770504

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 2021-01-01 to 2021-12-31 was verified, including direct greenhouse gas emissions 819.251 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 2,772.123 tonnes of CO₂ equivalent.
- No material misstatements for the period from 2021-01-01 to 2021-12-31 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 2021 are 0.502 (Taiwan, 2020), 0.42 (Shanghai, 2022), 0.2457 (Shenzhen, 2018) and 0.39 (Hong Kong, 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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Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
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The greenhouse gas emissions information reported by the organization for the period from 2021-01-01 to 2021-12-31 is as follows:

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			819.251
1.1	Stationary combustion		1.7205
1.2	Mobile combustion		136.0056
1.3	Industrial processes (anthropogenic systems)		0.0000
1.4	Fugitive (anthropogenic systems)		681.5251
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			2,772.123
2.1	Indirect emissions from imported electricity	location-based approach	2,772.1233
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000
Category 3: Indirect GHG emissions from transportation			4,109.983
3.1	Emissions from upstream transport and distribution for goods	NS	
3.2	Emissions from Downstream transport and distribution for goods	Transportation from warehouse to clients paid by WPG	4,109.9832
3.3	Emissions from Employee commuting	NS	
3.4	Emissions from Client and visitor transport	NS	
3.5	Emissions from Business travels	NS	
Category 4: indirect GHG emissions from products used by organization			2,282.810
4.1	Emissions from Purchased goods	Electricity and fuels	2,282.8097
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.

Location	Verification Information
The total emissions were verified in selected branches and representative offices, including but not limited to the following:	
WPG Holdings Limited No. 189, Jingmao 2nd Rd., Nangang Dist. Taipei City 11568, Taiwan 大聯大投資控股股份有限公司 11568 台灣台北市南港區經貿二路 189 號	The Greenhouse Gas Emissions with WPG Holdings Limited for Year 2021 was verified, including direct GHG emissions 174.353 tCO ₂ e, and indirect GHG emissions from imported energy 960.218 tCO ₂ e.
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 33378 台灣桃園市龜山區忠義路二段 238 號	The Greenhouse Gas Emissions with WPG Electronics Ltd. for Year 2021 was verified, including direct GHG emissions 52.319 tCO ₂ e, and indirect GHG emissions from imported energy 500.857 tCO ₂ e.
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 號	The Greenhouse Gas Emissions with WPG China Inc. for Year 2021 was verified, including direct GHG emissions 306.504 tCO ₂ e, and indirect GHG emissions from imported energy 339.034 tCO ₂ e.
WPG China (SZ) Inc. 3-5 F. & 8F. & 12-14 F., No.2, Kai Da Er Building, No.168, TongSha Road, XiLi Street, Nanshan, Shenzhen, P.R.C 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 2021 was verified, including direct GHG emissions 259.695 tCO ₂ e, and indirect GHG emissions from imported energy 334.364 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 2021 was verified, including direct GHG emissions 0.528 tCO ₂ e, and indirect GHG emissions from imported energy 43.037 tCO ₂ e.
WPG Electronics (HK) Limited G/F - 8/F, Phase 1, East Asia Industrial Building No.2 Ho Tin Street, Tuen Mun, New TerritoriesHong Kong 大聯大電子(香港)有限公司 香港新界屯門河田街 2 號東亞紗廠工業大廈 G-8 樓	The Greenhouse Gas Emissions with WPG Electronics (HK) Limited for Year 2021 was verified, including direct GHG emissions 25.851 tCO ₂ e, and indirect GHG emissions from imported energy 594.614 tCO ₂ e.