

Independent Verification Opinion

Verification Opinion No.:
C752462-2024-AG-TWN-DNV

Issued Place and Date:
Taipei, 06 May, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

Winstek Semiconductor Co., Ltd.

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Winstek Semiconductor Co., Ltd. (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
Winstek Semiconductor Co., Ltd.	No. 176-5, Luliaokeng, 6th Ling, Qionglin Township, Hsinchu County 307410, Taiwan
Winstek Semiconductor Technology Co., Ltd.	3rd and 4th Floors, No. 176-5, Luliaokeng, 6th Ling, Qionglin Township, Hsinchu County 307410, Taiwan

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy and indirect GHG emissions from products used by the Organization. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO 14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2024), which was published on April 14, 2025 (Final Version 4.0), is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2024) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

GHG Verifier :
Jia Huei Miles Wang



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfilment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>
DNV ZNATW-OP-F50, Rev.14, 2025-03

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2024 to 31st December, 2024, it is DNV's opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Management Control; Operational Management Control; Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFC_s PFC_s SF₆ NF₃

Quantification of Direct emissions and sink and Indirect GHG emissions from imported energy (in tonnes CO₂e):

Company	Category 1	Category 2	Total
Winstek Semiconductor Co., Ltd.	4,151.2199	27,625.4784	31,776.6983

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs. The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.)

Quantification of other indirect emissions (in tonnes CO₂e):

Category	Subcategory	Emissions (tonnes CO ₂ e)
Category 3	Indirect GHG emissions from transportation	Not Significant
Category 4	Indirect GHG emissions from products used by an organization	13,085.1660
4.1	Purchased goods and services	11,560.8091
4.3	Wastes treatment	1,524.3569
Category 5	Indirect GHG emissions associated with the use of products from the organization	Not Significant
Category 6	Indirect GHG emissions from other sources	No GHG Source

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

Type of Opinion

unmodified modified adverse

APENDIX A

The Reporting Boundary of Winstek Semiconductor Co., Ltd. Greenhouse Gas Inventory Management Report (2024)

Indirect emissions reporting boundary:

Category	Subcategory	reporting boundary
Category 2	Indirect GHG emissions from imported energy	-Emission from imported electricity. -Bill and invoice from suppliers.
Category 3	Indirect GHG emissions from transportation	Not Significant Emissions
Category 4	4.1 Purchased goods and services	-Weight of purchasing goods and raw material -Energy and Fuels
	4.3 Wastes treatment	-Weight of wastes
Category 5*	Indirect GHG emissions associated with the use of products from the organization	Not Significant Emissions
Category 6*	Indirect GHG emissions from other sources	No GHG Source

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the Organization's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

