Opinion Statement

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: Winbond Electronics Corp.
No. 8, Keya 1st Rd.
Central Taiwan Science Park
Daya Dist.
Taichung City
428303
Taiwan

華邦電子股份有限公司
台灣
台中市
大雅區
中部科學園區
科雅一路 8 號
428303

Holds Statement No: GHGEV 805428

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Winbond Electronics Corp. for the period from 2024-01-01 to 2024-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 51,642.3866 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 369,315.5082 tonnes of CO_2 equivalent.
- Winbond Electronics Corp. has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2024-01-01 to 2024-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The reporting organization adopted an electricity emission factor of 0.494 kgCO_2 per kWh for this GHG inventory, based on the 2023 emission factor officially published by the Taiwan government.

EMISSIONS		Notes	tonnes CO_2e
Category 1: Direct GHG emissions and removals			51,642.3866
1.1	Stationary combustion		22,430.9839
1.2	Mobile combustion		112.6852
1.3	Industrial processes (anthropogenic systems)		27,558.0468
1.4	Fugitive (anthropogenic systems)		1,540.6708
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO_2e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			369,315.5082
2.1	Indirect emissions from imported electricity	location-based approach	369,315.5082
Renewable Electricity purchased in kWh with contractual instruments compliant with ISO 14064-1 Annex E		Power Purchase Agreements:	43,962,739 kWh
	Indirect emissions from imported electricity	market-based approach	346,858.2375
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed-upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2024-01-01 to 2024-12-31.
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO_2e
Category 3: Indirect GHG emissions from transportation				4,784.7486
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method	Road transport: 7,993,723 tkm Air transport: 170,721 tkm	1,432.8443
3.3	Emissions from Employee commuting	Use the Distance-based method	Working day: 879,839 days	2,979.8124
3.5	Emissions from Business travels	Use the Distance - based method	Airplane: 292.4560 tCO_2e THSR: 30.1516 tCO_2e Train: 3,795 pkm Taxi: 414,472 pkm	372.0919
Category 4: indirect GHG emissions from products used by organization				400,689.3941
4.1	Emissions from Purchased goods	Goods: Use the supplier-specific method Energy & Fuel: Use the Average-data method	Electricity: 746,104,920 kwh Natural gas: 10,606,363 m^3 Diesel:132,000 L Purchase goods: 4,991,017 ton	398,119.2044
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method	Waste: 3,220,713 ton Transportation:2,118,496 tkm	2,570.1897

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Locations	Verification Information
Winbond Electronics Corp. CTSP Fab 華邦電子股份有限公司中科廠 No. 8, Keya 1st Rd., Daya Dist., Central Taiwan Science Park, Taichung City, Taiwan 台中市大雅區中部科學園區科雅一路 8 號	The Greenhouse Gas Emissions with Winbond Electronics Corp. CTSP Fab for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 36,403.4517 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 241,297.0560 tonnes of CO_2 equivalent. The Greenhouse Gas Emissions with Winbond Electronics Corp. CTSP Fab based on Global Warming Potential (GWP) values as announced in the IPCC Fifth Assessment Report of 2013 for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 34,757.9865 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy (location-based) 241,297.0560 tonnes of CO_2 equivalent, indirect greenhouse gas emissions from imported energy (market-based) 221,737.7139 tonnes of CO_2 equivalent.
Winbond Electronics Corp. Kaohsiung Fab 華邦電子股份有限公司高雄廠 No. 35, Luke 5th Rd., Kaohsiung Science Park, Luzhu Dist., Kaohsiung City, Taiwan 高雄市路竹區南科高雄園區路科五路 35 號	The Greenhouse Gas Emissions with Winbond Electronics Corp. Kaohsiung Fab for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 14950.8551 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 124,843.3803 tonnes of CO_2 equivalent. The Greenhouse Gas Emissions with Winbond Electronics Corp. Kaohsiung Fab based on Global Warming Potential (GWP) values as announced in the IPCC Fifth Assessment Report of 2013 for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 14,297.3901 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy (location-based) 124,843.3803 tonnes of CO_2 equivalent, indirect greenhouse gas emissions from imported energy (market-based) 121,945.4517 tonnes of CO_2 equivalent.

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Locations	Verification Information
Winbond Electronics Corp. Zhubei Building 華邦電子股份有限公司北區辦公室-竹北大樓 No. 539, Sec. 2, Wenxing Rd., Zhubei City, Hsinchu County, Taiwan 新竹縣竹北市文興路二段 539 號	The Greenhouse Gas Emissions with Winbond Electronics Corp. Zhubei Building for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 288.0798 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 3,126.4188 tonnes of CO_2 equivalent. The Greenhouse Gas Emissions with Winbond Electronics Corp. Zhubei Building based on Global Warming Potential (GWP) values as announced in the IPCC Fifth Assessment Report of 2013 for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 260.4689 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 3,126.4188 tonnes of CO_2 equivalent.
Winbond Electronics Corp. Hing Yip Building 華邦電子股份有限公司北區辦公室-興業大樓 2F, No.192, Jingye 1st Rd., Zhongshan Dist., Taipei City, Taiwan 台北市中山區敬業一路 192 號 2 樓	The Greenhouse Gas Emissions with Winbond Electronics Corp. Hing Yip Building for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 30.3514 tonnes of CO_2 equivalent.
Winbond Electronics Corp. Xinyi Building 華邦電子股份有限公司北區辦公室-信義大樓 26F, No.1, Songzhi Rd., Xinyi Dist., Taipei City, Taiwan 台北市信義區松智路 1 號 26 樓	The Greenhouse Gas Emissions with Winbond Electronics Corp. Xinyi Building for the period from 2024-01-01 to 2024-12-31 was verified, including direct greenhouse gas emissions 0.0000 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 18.3017 tonnes of CO_2 equivalent.

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