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VERIFICATION OPINION OF GREENHOUSE GAS

The Verification Body
of TÜV SÜD Asia Ltd., Taiwan Branch
attests that the GHG inventory reported by

ViewSonic Corporation

10 Pointe Drive, Brea, CA 92821-7620 United States

In compliance with

ISO 14064-1:2018

Total Emissions: 10,050,894.224 tonnes CO₂e, **including**

- **Direct Emissions (Category 1):** 231.4538 tonnes CO₂e
- **Indirect Emissions (Category 2):** 729.3320 tonnes CO₂e
- **Indirect Emissions (Category 3 to 6):** 10,049,933.4384 tonnes CO₂e

(GWP values are consist with IPCC-AR6 2021)

Organizational Boundaries: Operational Control

Covered Period: 2021-01-01 to 2021-12-31

Level of Assurance: Reasonable Assurance (Category 1 and 2)
Limited Assurance (Category 3 to 6)

Materiality threshold: The GHG emissions below 5% for deviations

Verification Report No.: 61.027.23.004.01

Opinion Registration No.: TÜV 23 04 5010812023. 01

Issue Date: 2023-06-29

TÜV SÜD Asia Ltd., Taiwan Branch
TÜV SÜD Group



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Explanations to the Verification Opinion

Brief description of the Verification process

TÜV SÜD Asia Ltd. Taiwan Branch (hereinafter referred to as TÜV SÜD) commissioned to verify GHG emissions for ViewSonic International Corporation (hereinafter referred to as ViewSonic). Lead Verifier Robert Dai, Verifiers Jessica Hsieh and Chun Lian from TÜV SÜD conducted the verification activities, for the reporting period 2021-01-01 to 2021-12-31. Evaluating the conformity of GHG related verification specification for the organization, including the principles and requirements of the standards or GHG scheme that applied to the verification scope. This review is based on the intended area of application, the goals and criteria as agreed upon with the commissioning on 2023-04-24.

On-site Verification

Lead Verifier Robert Dai, Verifiers Jessica Hsieh and Chun Lian from TÜV SÜD conducted the on-site visit verification activities of responsible at the ViewSonic Taipei Head Office in Taipei, Taiwan (site address: 9F, No. 192, Lien Chen Road, Chunghe District, New Taipei City, 235), on the 2023-05-03, 2023-05-08, 2023-05-10 for Stage 1 verification, and 2023-05-24, 2023-05-30, 2023-06-01 for Stage 2 verification.

In particular, the four following sites were remotely verified:

- Site1: ViewSonic Corporation World Headquarters
(site address: 10 Pointe Drive Brea, CA 92821-7620, United States)
- Site2: ViewSonic Wuhan
(site address: 18F Joint International Building, Wu Jia Wan, Luoyu Road, East Lake High-Tech Development Zone, Wuhan 430079, China)
- Site3: ViewSonic Hanvon Touch Technology Corporation
(site address: 5F Bldg A2, Hangcheng Innovation Park Hangcheng Rd., Gusu Bao'an District Shenzhen, 518126, China)
- Site4: ViewSonic United Kingdom ViewSonic Europe Ltd.
(site address: 6th Floor, Westminster Tower, 3 Albert Embankment, London SE1 7SP , United Kingdom)

Roles and responsibilities

The determination and reporting of GHG emissions are the sole responsibility of our client.

Our role and responsibility as a verification body was to independently verify the adequacy of the GHG emissions reported by our client, as well as the underlying systems and processes for data collection, analysis and control, in accordance with the requirements of ISO 14064-3.



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Standards for data processing

ISO 14064-1:2018 ("Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals"), with reference to the WRI/WBCSD Greenhouse Gas Protocol Corporate Value Chain(Scope3) accounting and reporting standard.

Scope of application / System boundaries

The GHG reporting includes the inventory for the calendar year 2021 of ViewSonic. The operational control approach was chosen, which means that all operations are included in the GHG accounting over which the company has full authority to introduce and implement its operating policies. The organizational boundary of this greenhouse gas inventory includes global sites, branch offices, and subsidiaries, including 4 operational areas (VSA/VSI/VSCN/VSE) under the operational control of ViewSonic Corporation, totaling 14 sites. ViewSonic has excluded partially leased sites without operational control from the organizational boundaries .

Please refer to Appendix 1, which includes the operational control site list within the ViewSonic 2021 GHG inventory.

The following emission sources were identified and associated GHG emissions accounted:

Reporting Boundaries		GHG Emissions(tCO ₂ e)
Categories		
Category 1: Direct GHG emissions	Stationary combustion	10.6733
	Mobile combustion	155.7658
	Industrial processes(anthropogenic systems)	N/A
	Fugitive(anthropogenic systems)	65.0147
	Land use, land use change and forestry	N/A
Total of Category 1		231.4538
Category 2: Indirect GHG emissions from imported energy	Imported electricity	729.3320
Total of Category 2		729.3320
Category 3: Indirect GHG emissions from transportation	3.1 Upstream transportation and distribution	44,440.9037
	3.2 Downstream transportation and distribution	N/A
	3.3 Employee commuting	5,011.4102
	3.4 Client and visitor transport	N/A
	3.4 Business travels	138.7031
Category 4: Indirect GHG emissions from products used by organization	4.1 Purchased goods	7,552,819.4044
	4.2 Capital goods	N/A
	4.3 Disposal of solid and liquid waste	N/A
	4.4 Upstream leased assets	68.3519
	4.5 Use of other services	N/A



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Reporting Boundaries		GHG Emissions(tCO ₂ e)
Categories		
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Use of sold products	2,421,259.0919
	5.2 Downstream leased assets	N/A
	5.3 End-of-life treatment of sold products	26,195.5731
	5.4 Investments	N/A
Category 6: Other Sources	-	N/A
Total of Category 3 to 6		10,049,933.4384

No biogenic emissions or removals were present at the time of the verification.

No direct GHG removals or storages were present at the time of the verification.

Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO₂ equivalents. No further GHG as such were identified.

Standard for the Verification

ISO 14064-3:2019 ("Specification with guidance for verification and validation of GHG statements")

Objectives of the Verification

The assessment was performed with due regard to our impartiality in a risk-based approach. Rational procedures were applied to reach reliable and reproducible conclusions. Within the scope of our verification, a sufficient amount of suitable evidence needed to be collected and explained in the verification by representatives of ViewSonic and persons appointed for this purpose. This was to enable sufficient traceability of the information presented with the GHG opinion.

Criteria

The data review was conducted according to the following criteria: Relevance, completeness, accuracy, transparency of information and consistency. The assessment of alternatives according to the quantification model used was carried out according to the principle of conservatism.

Agreed level of assurance

Reasonable assurance of category1 and category 2, Limited assurance of category 3 to category 6.



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Materiality threshold

The materiality threshold required of the verification was considered to 5%.

Comment:

The materiality threshold is a benchmark for our assessment of data gaps, misstatements and non-conformities remaining at the end of our review.

Gaps, omissions, inaccuracies identified during the review that result in quantities greater than the established thresholds constitute a "material deviation", i.e. non-conformities, that must be addressed before a verification opinion can be issued.

Methods of Verification

- Document review and reconciliation with documentation requirements.
- Random sample checks of supporting evidence and database values
- Review of data and information systems and methodologies for collection, aggregation,
- analysis and verification of information used to determine GHG emissions
- Plausibility checks
- Strategic analysis and risk assessment based on the submitted GHG report
- Independent technical review through a lead verifier that was not participating in the verification.

Conclusions

With our review of the greenhouse gas reporting of ViewSonic (file name: "GHG Verification Report at Organization Level-Viewsonic_2021"), dated 2023-06-27, we conclude that, in all material respects, the greenhouse gas emissions and removals are presented fairly and factually in accordance with the specifications and standards used as a basis here.

Based on the results of our verification process, we confirm the reported emissions and the achievement of the agreed level of assurance and compliance with materiality thresholds.

Our verification opinion is only to be interpreted together with the report on greenhouse gases of ViewSonic.

This opinion is issued in accordance with the agreement reached with the client and within the framework of our validation and verification regulations. The results documented here are based on our internal documentation for this verification with project no. 718862404.



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Remaining Issue

No.(The verification data of this opinion still available when remaining issues were listed by TÜV SÜD)

Note: This Opinion is issued, on behalf of the client, by TÜV SÜD under its general conditions for Greenhouse Gas Verification Service Description. The findings recorded hereon are based upon an audit performed by TÜV SÜD. A full copy of this opinion, the findings and the supporting GHG Assertion may be consulted at the organization. To check the validity of this opinion please call (+886-2-2898-6818). This Opinion does not relieve client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on TÜV SÜD and TÜV SÜD shall have no responsibility vis-à-vis parties other than its client.



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Appendix 1: List of Sites Under Operational Control Included in the ViewSonic 2021 GHG Inventory

Operation Area	Sites	Company Name	Address
VSA	VSA Warehouse	ViewSonic Corporation	14035 Pipeline Ave. Chino, CA 91710
VSA	VSA HQ	ViewSonic Corporation	10 Pointe Drive, Brea, CA 92821
VSI	VSI Taiwan	ViewSonic International Corporation	9F, No. 192, Lien Chen Road Chung Ho 235
VSI	VSI Malaysia	ViewSonic International Malaysia Sdn. Bhd.	SUITES C-3A-01, Level 3A, Block C, SkyPark @ One City, Jalan USJ 25/1, 47650 Subang Jaya Selangor, Malaysia
VSI	VSI UAE	ViewSonic International Corporation, DMCC branch	Unit No: 2105, Indigo Icon JLT-PH1-F3A, Jumeirah Lakes Towers Dubai, United Arab Emirates
VSI	VSI Australia	ViewSonic Australia Pty Ltd	Unit 8, 2 Holker Street 2127 Newington NSW Australia
VSE	VSE United Kingdom	ViewSonic Europe Ltd.	6th Floor, Westminster Tower, 3 Albert Embankment, London SE1 7SP, UK
VSE	VSE Germany	ViewSonic Technology GmbH	Fürst-Leopold-Platz 1, 46284 Dorsten, Germany
VSE	VSE Turkey	VIEWSONIC EUROPE LIMITED IRTİBAT BÜROSU	Esentepe Mahallesi, Ecza Sokak, Safter İş Merkezi, No: 6, K:2, Bölüm: 8, 34394, Şişli, İstanbul, Türkiye
VSCN	VSCN (Shanghai)	ViewSonic China	9F, No.950 Dalian Road, Yangpu District, Shanghai PRC 200092 China
VSCN	VSCN (Wuhan)	ViewSonic Wuhan	18/ F Joint International Building, Wu Jia Wan, Luoyu Road, East Lake High-Tech Development Zone, Wuhan 430079 China
VSCN	VSCN (Hong Kong)	ViewSonic Hong Kong, Ltd.	Unit 05, 9/F., Yen Sheng Centre, 64 Hoi Yuen Road, Kwun Tong, Kowloon, Hong Kong
VSCN	VSCN (Xi'an)	ViewSonic China	Room 22003, Unit 2, Building 1, No. 43, Middle Section of Yanta Road, Xi'an
VSCN	VSCN (Shenzhen)	ViewSonic Hanvon Touch Technology Corporation	5F Bldg A2, Hangcheng Innovation Park Hangcheng Rd., Gusu Bao'an District Shenzhen, 518126, China