



VERIFICATION OPINION OF GREENHOUSE GAS

C4GHG 052969 0002 Rev. 00

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

Company:	ViewSonic Corporation 9F, No.192, Lien Chen Road Zhonghe Dist. 23553 New Taipei City TAIWAN
Standard/Criteria:	ISO 14064-1:2018 ISO 14064-3:2019
Total Emissions:	1,690,613.808 tCO ₂ e
Direct Emissions (Category 1):	276.3606 tCO ₂ e
Indirect Emissions (Category 2):	821.1249 tCO ₂ e
Indirect Emissions (Category 3 to 6):	1,690,337.4475 tCO ₂ e
Organizational Boundaries:	Operational Control
Covered Period:	2024-01-01 to 2024-12-31
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.:	61.027.25.006.01
Issue Date:	2025-06-05

(Gary Wang)
Validation and Verification Body



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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 Chun Lian, Verifier Jessica Hsieh and Denny Lu from TÜV SÜD conducted the verification activities, for the reporting period 2024-01-01 to 2024-12-31. 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 2025-03-18.

On-site Verification

Lead Verifier Chun Lian, Verifier Jessica Hsieh, Ou Dan and Jo Fang from TÜV SÜD conducted the on-site visit verification activities of responsible at the ViewSonic Taipei Head Office in Taipei, Taiwan (site address: 3F, 7-10F, No.192, Liancheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan), on 2025-04-09, 2025-04-10, 2025-04-11 for Stage 1 verification, 2025-04-28, 2025-04-29 for Stage 2 verification.

In particular, the two following sites were remotely verified:

- Site1: ViewSonic Europe Ltd. (VSE-UK)
site address: MILES YARD, 10 MILES STREET, SW8 1GX, United Kingdom
- Site2: ViewSonic Technologies India Pvt. Ltd. (VSI-IN)
site address: Eight Floor, DTJ816-817, DLF Tower B, Jasola District Centre, New Delhi, South East Delhi, Delhi, 110025, India

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.

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.



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Scope of application / System boundaries

The GHG reporting includes the inventory for the calendar year 2024 of ViewSonic. The operational control approach was chosen, which means that the 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/VS/VS/VS) under the operational control of ViewSonic Corporation, totaling 10 main 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 2024 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	29.6706
	Mobile combustion	181.8391
	Industrial processes(anthropogenic systems)	N/A
	Fugitive(anthropogenic systems)	64.8509
	Land use, land use change and forestry	N/A
Total of Category 1		276.3606
Category 2: Indirect GHG emissions from imported energy	Imported electricity (Location-Based)	821.1249
	Imported electricity (Market-Based)	666.0468
Total of Category 2		821.1249
Category 3: Indirect GHG emissions from transportation	3.1 Upstream transportation and distribution	13,409.7935
	3.2 Downstream transportation and distribution	N/A
	3.3 Employee commuting	N/A
	3.4 Client and visitor transport	N/A
	3.4 Business travels	408.7900
Category 4: Indirect GHG emissions from products used by organization	4.1 Purchased goods	1,083,193.1940
	4.2 Capital goods	N/A
	4.3 Disposal of solid and liquid waste	N/A
	4.4 Upstream leased assets	N/A
	4.5 Use of other services	N/A
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Use of sold products	591,635.6863
	5.2 Downstream leased assets	N/A
	5.3 End-of-life treatment of sold products	868.8588
	5.4 Investments	N/A
Category 6: Other Sources	-	-
Total of Category 3 to 6		1,689,516.3226

Please refer to Appendix 2 with the categorization of GHG emissions according to the Greenhouse Gas Protocol.



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Verified Viewsonic has biogenic emissions in 2024. The biogenic emission source for ViewSonic is ethanol gasoline. Upon verification, the biogenic CO₂ emissions is 1.0346 tCO₂e.

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 category 1 and category 2, Limited assurance of category 3 to category 6.

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.



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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_2024"), dated 2025-05-28, 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.718872343.

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 2022 GHG Inventory

Operation Area	Sites	Company Name	Address
VSA	VSA Warehouse	ViewSonic Corporation	14035 Pipeline Ave. Chino, CA 91710, United States
VSA	VSA HQ	ViewSonic Corporation	10 Pointe Drive, Brea, CA 92821, United States
VSI	VSI Taiwan	ViewSonic International Corporation	3F, 7-10F, No.192, Liancheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan
VSI	VSI India	ViewSonic Technologies India Pvt. Ltd.	Eight Floor, DTJ816-817, DLF Tower B, Jasola District Centre, New Delhi, South East Delhi, Delhi, 110025, India
VSE	VSE United Kingdom	ViewSonic Europe Ltd.	MILES YARD, 10 MILES STREET, SW8 1GX, United Kingdom
VSE	VSE Germany	ViewSonic Technology GmbH	Fürst-Leopold-Platz 1, 46284 Dorsten, Germany
VSE	VSE Netherlands	ViewSonic Netherlands B.V.	Haaksbergweg 75, 1101BR, Amsterdam, Netherlands
VSCN	VSCN (Shanghai)	ViewSonic China	9F, No.950 Dalian Road, Yangpu District, Shanghai PRC 200092, China
VSCN	VSCN (Wuhan)	ViewSonic Wuhan	18F Joint International Building, Wu Jia Wan, Luoyu Road, East Lake High-Tech Development Zone, Wuhan 430079, China
VSCN	VSCN (Shenzhen)	ViewSonic Hanvon Touch Technology Corporation	5F Bldg A2, Hangcheng Innovation Park Hangcheng Rd., Gusu Bao'an District Shenzhen, 518126, China



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Appendix 2: GHG emissions according to the Greenhouse Gas Protocol Categories

Category of GHG Protocol		Corresponding category to ISO 14064-1:2018	GHG Emissions(tCO ₂ e)
Scope 1		Category 1:Direct GHG emissions	276.3606
Scope 2	Category 2:Indirect GHG emissions from imported energy (Location-Based)		821.1249
	Category 2:Indirect GHG emissions from imported energy (Market-Based)		666.0468
Scope 3		Category 3:Indirect GHG emissions from transportation Category 4:Indirect GHG emissions from products used by organization Category 5:Indirect GHG emissions associated with the use of products from the organization Category 6:Other Sources	1,689,516.3226
Scope 3 Category:			
1	Purchased goods and services	Category 4.1 Purchased goods and services	1,083,193.1940
2	Capital goods	Category 4.2 Capital goods	N/A
3	Fuel- and energy-related activities(not included in scope 1 or scope 2)	Category 4.1 Fuel- and energy-related activities	N/A
4	Upstream transportation and distribution	Category 3.1 Upstream transportation and distribution	13,409.7935
5	Waste generated in operations	Category 4.3 Waste generated in operations	N/A
6	Business travels	Category 3.5 Business travels	408.7900
7	Employee commuting	Category 3.3 Employee commuting	N/A
8	Upstream leased assets	Category 4.4 Upstream leased assets	N/A
9	Downstream transportation and distribution	Category 3.2 Downstream transportation and distribution	N/A
10	Processing of sold products	Not in the inventory	N/A
11	Use of sold products	Category 5.1 Use of sold products	591,635.6863
12	End-of-life treatment of sold products	Category 5.3 End-of-life treatment of sold products	868.8588
13	Downstream leased assets	Category 5.2 Downstream leased assets	N/A
14	Franchises	Not in the inventory	N/A
15	Investments	Category 5.4 Investments	N/A