ATTESTATION ◆ ATTESTATO ◆ ATESTACIÓN ◆ BESCHEINIGUNG ◆ ATTESTATION

VERIFICATION OPINION OF GREENHOUSE GAS

Opinion Registration No.: CAGHG 052969 0005 Rev. 00

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

Company:	**ViewSonic Corporation** 10 Pointe Drive, Suite 200, Bera, CA 92821, United States
Standard/Criteria:	EPEAT-CCM-2023, Criteria 4.1.3 and IEEE 1680.1-2018, Criteria 4.8.2.2 ISO 14064-3:2019
Total Emissions:	2,319.0625 tonnes CO_2e GWP values are consist with IPCC-AR6
Covered Period:	2025-01-01 to 2025-12-31
Level of Assurance:	Reasonable
Materiality threshold:	The GHG emissions below 5% for deviations
Issue Date:	2026-07-02

This verification opinion shall be read in conjunction with the complete document (5 pages in total). Reference to any part of this document alone may not fully reflect the original intent of the opinion. This verification opinion is only valid for the mentioned scope of application and in combination with the objectives, explanations and criteria for evaluation specified in the attached verification report.

Lead Verifier Jerry Huang

Validation and Verification Body
Gary Wang

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ATTESTATION ◆ ATTESTATO ◆ ATESTACIÓN ◆ BESCHEINIGUNG ◆ ATTESTATION

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 Corporation (hereinafter referred to as ViewSonic). Lead Verifier Jerry Huang and Verifier Jessica Hsieh from TÜV SÜD conducted the verification activities, for the reporting period 2025-01-01 to 2025-12-31. for the greenhouse gas declaration in form of the inventory of carbon emissions from product transportation for EPEAT certification developed by ViewSonic, which was revised and final released on 2026-05-20.

On-site Verification

Lead Verifier Jerry Huang and Verifier Jessica Hsieh from TÜV SÜD conducted the on-site visit verification activities at the site address: 3F, 7-10F, No.192, Liancheng Rd., Zhonghe Dist., New Taipei City 235, Taiwan, on the period of 2026-5-6 to 2026-5-20, the verification team has conducted the document review before the site visit.

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

The inventory criteria comply with EPEAT-CCM-2023 Climate Change Mitigation Criteria 4.1.3, and IEEE 1680.1-2018, Criteria 4.8.2.2.

Scope of application

The GHG reporting includes the inventory for the ViewSonic products applying for EPEAT certification: "LCD Monitor" (113 models) and "Signage Display" (118 models). The calculation covers carbon emissions generated by transportation activities in 2025. The carbon emission inventory boundary is set from the factory gate to the logistics center. The calculation methodology utilizes the Global Logistics Emissions Council (GLEC) Framework for Logistics Emissions Accounting and Reporting, Version 3.2. Emissions are reported on a Well-to-Wheel (WTW) basis within the full life cycle scope.

ATTESTATION ◆ ATTESTATO ◆ ATTESTACIÓN ◆ BESCHEINIGUNG ◆ ATTESTATION

The verified emission results are as follows:

Transport Stage	Stage 1: Assembly factor to export port	Stage 2: Export port to import port	Stage 3: Import port to transshipment	Total
GHG Emissions (tCO_2e)	121.9323	2,146.2206	50.9096	2,319.0625

Transport operation categories (TOCs)	Air (Unknown Long-haul)	Road (TL/Dry Van)	Rail	Sea (Container Vessels)	Inland Waterways	Total
TOCs GHG Emissions (tCO_2e)	10.7499	172.8420	N/A	2,135.4707	N/A	2,319.0625
TOCs emission intensity ($kgCO_2e/tkm$)	0.608	0.0952	N/A	0.0247	N/A	-

Hub operation categories (HOCs)	Transshipment	Maritime container terminals	Total
HOCs GHG Emissions (tCO_2e)	0.0028	57.4332	57.4360
HOCs emission intensity ($kgCO_2e/t$)	4.84		-

Relevant emissions in the balance

The greenhouse gas inventory contains the specified greenhouse gases with information as CO_2 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.

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

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

ATTESTATION ◆ ATTESTATO ◆ ATTESTACIÓN ◆ BESCHEINIGUNG ◆ ATTESTATION

Conclusions

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. 718877774.

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

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 Statement 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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