Appendix 2.

2023 Implementation Status of GHG Inventory and Verification Plan

<table>
<tr><th>Stage</th><th>Task</th><th>Targeted Start Date</th><th>Targeted Completion Date</th><th>Remarks/Supporting Documents</th><th>Complete (✓); Yet to Complete (×)</th></tr>
<tr><td>Quantification and Verification of 2022 Data</td><td>Quantification and Data Collection of 2022 Parent Company’s Scope 1 and Scope 2 Data</td><td>2022Q4</td><td>2023Q1</td><td>
1. Each quantification unit has already completed 2022 data collection in 2023Q1. Two sessions, listed below, were held to track progress and to ensure data reliability. The parent company is aiming to complete quantification by 3/28 and commence internal verification process:
<table>
<tr><th>Session</th><th>Date</th><th>Objective(s)</th><th>Participants</th></tr>
<tr><td>1</td><td>2/15</td><td>Internal tracking of GHG inventory quantification process</td><td>The Company</td></tr>
<tr><td>2</td><td>2/17</td><td>Consultant conducted 2022 full-year GHG inventory quantification:
− Discussion on activity data inventory status discussion
− Adjustments on List of Activity Data Book
− Check on the accuracy of unit conversion
− Discussion on internal company data sources and methods</td><td>The Company and Consultant</td></tr>
</table>
2. GHG Organizational Inventory:
<table>
<tr><th colspan="4">2022 Weikeng’s Greenhouse Gas Emissions</th></tr>
<tr><th>Item</th><th>Unit</th><th>GHG Inventory Management Platform</th><th>Simplified calculation (sustainability report, TWSE disclosure)</th></tr>
<tr><td>Scope 1: Direct greenhouse gas emissions</td><td>Metric tons of CO2e</td><td>107.65</td><td>29.40</td></tr>
<tr><td>Scope 2: Indirect greenhouse gas emissions from energy</td><td>Metric tons of CO_2e</td><td>351.71</td><td>351.71</td></tr>
<tr><td>Total emissions = Scope 1 + Scope 2</td><td>Metric tons of CO_2e</td><td>459.36</td><td>381.11</td></tr>
<tr><td>Scope 3：</td><td>Metric tons of CO_2e</td><td>246.28</td><td>NA</td></tr>
<tr><td>Total emissions = Scope 1 + Scope 2 + Scope 3</td><td>Metric tons of CO_2e</td><td>705.64</td><td>381.11</td></tr>
<tr><td>Individual sales revenue (Taiwan parent company)</td><td>NT$ thousand</td><td>28,811,486</td><td>28,811,486</td></tr>
<tr><td>Greenhouse gas emission</td><td>Metric tons of</td><td>2.45 x10-5</td><td>1.32 x10-5</td></tr>
</table>
</td><td>✓</td></tr>
</table>

<table>
<tr><th>Stage</th><th>Task</th><th>Targeted Start Date</th><th>Targeted Completion Date</th><th>Remarks/Supporting Documents</th><th>Complete (✓); Yet to Complete (×)</th></tr>
<tr><td></td><td></td><td></td><td></td><td>
<table>
<tr><td>intensity (total emission volume/individual turnover)</td><td>CO_2e / NT$ thousand</td><td></td><td></td></tr>
</table>
Note:
（1） The data disclosed in the sustainability report and TWSE will be based on simplified calculation results, and only scope 1 and scope 2 will be disclosed. Scope 1 does not include the fugitive emissions from refrigerants.
（2） Since Scope 1 data on GHG Inventory Management platform includes fugitive emissions from refrigerants, emission value is deemed larger than the simplified calculation. Given our implementation schedule, Scope 3 only includes emissions from employee commuting, hence the Company has not included emissions from commodity transportation in 2022 emission information disclosure.
</td><td></td></tr>
<tr><td></td><td>Verification on 2022 Parent Company’s Scope 1 and Scope 2 Data</td><td>2023Q1</td><td>2023Q2</td><td>
A total of 6 hours of internal verification procedures were conducted on March 28 and April 20, respectively. The verification progress is summarized as follows:
<table>
<tr><th>Session</th><th>Date</th><th>Objective(s)</th><th>Participants</th></tr>
<tr><td>1</td><td>3/28</td><td>1. Quantification Period：2022/01/01-2022/12/31
2. Boundary: Taipei Headquarter and Hsinchu, Taichung, Kaohsiung Offices, Neihu Tanmei warehouse, Hong Kong Shatin warehouse and Shenzhen Futian warehouse.
3. Internal verification procedures and technical instructions
4. Confirmation of activity data for 2022 - Head Office
5. Confirm activity data for 2022-WKT Tanmei warehouse
6. Confirm activity data for 2022 - Hong Kong Shatin Warehouse</td><td>The Company and the Consultant</td></tr>
<tr><td>2</td><td>4/20</td><td>1. Quantification Period：2023/01/01- to-date (Since some data were not collected in 2022, the data in 2022 was used as a trail run for internal verification and discussion, we have verified the 2023 data that were already available.)
2. Boundary: Taipei Headquarter and Hsinchu, Taichung, Kaohsiung Offices, Neihu Tanmei warehouse, Hong Kong</td><td>The Company and the Consultant</td></tr>
</table>
</td><td>✓</td></tr>
</table>

Stage	Task	Targeted Start Date	Targeted Completion Date	Remarks/Supporting Documents	Complete (✓); Yet to Complete (×)
				Shatin warehouse and Shenzhen Futian warehouse. 3. Confirmation of activity data for 2023 - Head Office 4. Confirm activity data for 2023-WKT Tanmei warehouse 5. Confirm activity data for 2023 - Hong Kong Shatin Warehouse 6. Confirm activity data for 2023 - Shenzhen Futian warehouse	
Parent company system construction (2022) and implementation period (2023 years of data collection)	MIS support inquiry	2023Q1	2024Q4	A total of 8 MIS support inquiries had been completed.	✓
	Establishment of GHG Inventory Management Procedure	2022Q1	2023Q3	The procedure has been issued after the approval by the GHG inventory management initiator and the Chairman of the Board on 6/30.	✓
	Establishment of Internal Verification Procedure	2022Q2	2023Q3	The procedure has been issued after the approval by the GHG inventory management initiator and the Chairman of the Board on 6/30.	✓
	System Introduction Training/Briefing Session	2023Q2	2023Q4	1. Conducted several GHG inventory management quantification SOP write-up meetings and completed all SOPs 2. Parent company verification briefing on 10/30 3. Kick-off meeting with the Subsidiaries on 11/2 4. Completed internal GHG inventory verification SOPs	✓
	Quantification and Data Collection of 2022 Parent Company	2023Q4	2024Q2	Weikeng Scope 1 energy consumption for Year 2023 includes gasoline and diesel, refrigerant replenishment, water and fertilizer (septic tanks), and firefighting activities (CO2 fire extinguishers) with an emission volume of 95.91 tons of CO_2e. The main Scope 2 energy consumption for year 2023 was purchased electricity with an emission volume of 369.86 tons of CO_2e. Scope 3 (Category 3 + Category 4) emissions are 946.37 metric tons of CO2e.The total emission volume was 1412.14 tons of CO_2e (Scope 1 +Scope 2 Scope 3((Category 3 + Category 4)), and greenhouse gas emission intensity was 4.26 x 10^{-5} tons of CO_2e/NT$ thousand, an increase of 1040.7 tons of CO_2e in total emission volume, and an increase of 280.18% in greenhouse gas emission intensity from 2022. The reason for the increase is due to the expansion of the Company's inventory boundaries to Hong Kong Shatin warehouse and Shenzhen Futian sublet warehouse, and the addition of Scope 1 (Category 1) emission sources and also the addition of Scope 3 (Category 3~4).	✓

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Weikeng's Greenhouse Gas Emissions and Intensity

Scope	Category	Description	Unit	2022	2023
Scope1	Category1	Direct greenhouse gas emissions	Metric tons of CO_2e	29.40	95.91
Scope2	Category2	Indirect greenhouse gas emissions from energy	Metric tons of CO_2e	342.04	369.86
Total :Scope1+ Scope2			Metric tons of CO_2e	371.44	465.77
Scope3	Category3	Indirect greenhouse gas emissions from transportation	Metric tons of CO_2e	-	883.38
	Category4	Indirect greenhouse gas emissions from products used by organization	Metric tons of CO_2e	-	62.99
Total: Scope3			Metric tons of CO_2e	-	946.37
Total emissions			Metric tons of CO_2e	371.44	1412.14
Individual sales revenue (Taiwan parent company)			NT$ thousand	28,811,486	33,150,274
Scope1 Emission Intensity (emission volume/individual sales revenue)			Metric tons of CO_2e / NT$ thousand	1.02×10^{-6}	2.89×10^{-6}
Scope2 Emission Intensity（emission volume/individual sales revenue)）			Metric tons of CO_2e / NT$ thousand	1.19×10^{-5}	1.12×10^{-5}
Scope3 Emission Intensity（emission volume/individual sales revenue）			Metric tons of CO_2e / NT$ thousand	-	2.85×10^{-5}
Greenhouse gas emission intensity (total emission volume/individual sales revenue)			Metric tons of CO_2e / NT$ thousand	1.29×10^{-5}	4.26×10^{-5}

Note 1: For 2023, the inventory boundary includes the Company's (parent company) locations in the Taiwan region (Neihu headquarters in Taipei City + offices in Hsinchu City, Taichung City, and Kaohsiung City), warehouse centers (Neihu Tanmei + Taoyuan

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Housheng), and subleased warehouses in Sha Tin, Hong Kong, and Futian, Shenzhen China. The greenhouse gases included in the inventory are carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).
Note 2: For 2022, the inventory boundary includes the Company's (parent company) offices in the Taiwan region (Neihu headquarters in Taipei City + offices in Hsinchu City, Taichung City, and Kaohsiung City), and warehouse centers (Neihu Tanmei + Taoyuan Housheng). The greenhouse gases included in the inventory are carbon dioxide (CO_2), methane (CH_4), and nitrous oxide (N_2O).
Note 3:
<table>
<tr><th>Year</th><th>Direct (Metric tons of CO_2e) (Scope 1/ Category 1)</th><th>Energy indirect (Metric tons of CO_2e) (Scope 2)/Category 2)</th><th>Other Indirect Emissions (Metric tons of CO_2e) (Scope 3/Category 3~4)</th></tr>
<tr><td>2023</td><td>1. Gasoline and diesel, primarily used for official vehicles and trucks.
2. Refrigerant replenishment.
3. Water and fertilizer (septic tanks).
4. Fire activities (CO_2 fire extinguishers).</td><td>Purchased Electricity from External Sources
1. Taiwan: citing the electricity carbon emission coefficient announced by the Energy Administration, Ministry of Economic Affairs, who updated the electricity carbon emission coefficient quoted in 2022 to 0.495 kg CO_2e/kWh; the 2023 electricity carbon emission coefficient has not yet been announced, so the 2022 carbon emission coefficient (0.495 kg CO2e/kWh) will continue to be used for the calculation in 2023;
2. China: citing the electricity carbon emission coefficient 0. 0.5703tCO_2/MWh announced by the Ministry of Ecology and Environment of the People's Republic of China.
3. Hong Kong: citing the electricity carbon emission coefficient 0.39 kg CO_2e/kWh announced by CLP Power Hong Kong per 2022 report.</td><td>A. Category 3:
1. Upstream transportation and distribution (packaging materials).
2. Downstream transportation and distribution.
3. Employee commuting.
4. Business travel.
B. Category 4:
1. Purchased goods (packaging materials).
2. Indirect emissions from externally purchased energy - purchased electricity.
3. Indirect emissions from externally purchased energy - transportation.
C. Category 5-6 is not included in the inventory as the operational activity data does not belong to significant indirect emission sources.</td></tr>
<tr><td>2022</td><td>Gasoline and diesel,</td><td>Purchased Electricity from External Sources</td><td>No Self-Inventory</td></tr>
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<table>
<tr><td></td><td>primarily used for official vehicles and trucks.</td><td>Taiwan:
During the inventory in 2022, the carbon coefficient for electricity in 2022 had not been published. Therefore, the calculation was based on the 2021 electricity carbon coefficient of 0.509 kg CO_2e /kWh, as announced by the Bureau of Energy, Ministry of Economic Affairs. Subsequently, the Bureau of Energy announced the updated carbon coefficient for 2022 as 0.495 kg CO_2e /kWh, and the calculation was revised accordingly.</td><td></td></tr>
</table>
Note 4: Internal verification is scheduled to be completed by 2024Q2
</td><td></td></tr>
<tr><td rowspan="2">The Subsidiaries' Defining Stage (2024)</td><td>Organization establishment and kick-off meeting and inventory boundary setting</td><td>2024Q1</td><td>2024Q1</td><td>Internal kick-off meeting was held on 2023/11/2. The GHG inventory management team has received the list of data collection staff and managers and boundary setting as of end of 2023.</td><td></td></tr>
<tr><td>GHG Inventory Management Training- Data collection and Quantification</td><td>2024Q1</td><td>2024Q2</td><td>Internal SOPs training were held on 2023/11/2, followed by an initiation meeting/fist external ISO14064-2 training hosted by the Consultant on 2023/11/29. Training summary as below:
<table>
<tr><th>Session</th><th>Date</th><th>Duration</th><th>Objective(s)</th><th>Participants</th></tr>
<tr><td>1</td><td>11/2</td><td>6 hours</td><td>Internal SOPs training</td><td>The Group</td></tr>
<tr><td>2</td><td>11/29</td><td>3 hours</td><td>External Training: Initial GHG Verification ISO14064-1 Implementation</td><td>The Group and the Consultant</td></tr>
</table>
More trainings will be conducted in 2024 as scheduled.</td><td></td></tr>
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