

The process and procedures of

WNC Corporation

No. 20 Park Avenue II, Hsinchu Science Park, Hsinchu 300, Taiwan
have been assessed from 07 July 2026 to 31 July 2026 and demonstrated the
implementation status against the voluntary guidance standard of

ISO 59004: 2024

(Circular economy — Vocabulary, principles and guidance
for implementation)

And achieved overall rating 5

On a scale of 5

And cover the following operational locations:

Headquarter of WNC

Authorised by



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Business Assurance Director

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The opinion recorded herein demonstrated the status against the voluntary guidance standard of ISO 59004:2024 (Circular economy — Vocabulary, principles and guidance for implementation) and are only valid at the time of the intervention and only as stated above. This document is not intended to be used for certification purposes or regulatory or contractual use and does not relieve the Client from compliance with any bylaws, federal, national or regional acts and regulations issued pursuant to ISO 59004:2024. SGS Services are governed by and subject to the General Conditions of Customised Audit Services.

SGS has been contracted by WNC Corporation, No. 20 Park Avenue II, Hsinchu Science Park, Hsinchu 300, Taiwan, for the assessment of the Circular Economy compliance in accordance with

ISO 59004 :2024

as provided by WNC Corporation, No. 20 Park Avenue II, Hsinchu Science Park, Hsinchu 300, Taiwan.

Conclusion

The overall assessment status of WNC's Circular Economy Management Framework is 5 out of 5, corresponding to Fully Implemented.

The assessment status of each key aspect is as follows:

Assessment Item	Status
Circular Economy Vision	Integrated
Circular Economy Principles	Fully Implemented
Circular Economy Actions	Fully Implemented
Implementation Guidance	Fully Implemented

Confidentiality Statement

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Conflict of Interest Statement

Our company has no financial investment relationship with the assessed organization and complies with competent authority requirements on conflict of interest avoidance. This assessment has been conducted impartially and truthfully, with no false representation.

Validity Statement

This Statement of Performance is valid for one year. The assessed organization shall reassess its circular economy implementation in accordance with ISO 59004 at an appropriate time.