

China General Plastics Corporation

**Sustainability Report for the
Year Ended December 31, 2024 and
Independent Auditors' Limited Assurance Report**

INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

China General Plastics Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report (“the Report”) of China General Plastics Corporation, (“the Company”) for the year ended December 31, 2024.

Subject Matter Information and Applicable Criteria

See Appendix for the Company’s selected performance indicators (“the Subject Matter Information”) and applicable criteria.

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI) and SASB Standards published by the Sustainability Accounting Standards Board (SASB), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 “Quality Management for Public Accounting Firms” issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Hsiu-Chun Huang.



Deloitte & Touche
Taipei, Taiwan
Republic of China

August 5, 2025

Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Disclosures
1.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, the total energy consumption was 3,583,018 GJ, percentage of purchased electricity was 27%, the utilization rate (renewable energy/total energy) was 0.01%, and total self-generated and self-use energy was 0 GJ.	7.3 Sustainability Disclosure Indicators - Plastics Industry	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 1
2.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, total water withdrawn was 2,594.9 thousand M ³ , and total water consumption was 1,792.8 thousand M ³ .	7.3 Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn and total water consumption	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 2
3.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, total general waste generated was 4,966.13 tonnes, and percentage recycled was 84.8%. Total hazardous waste generated was 170.60 tonnes, and percentage recycled was 89.4%.	5.5 Waste Management 7.3 Sustainability Disclosure Indicators - Plastics Industry	Total general and hazardous waste generated, and percentage recycled	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 3
4.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, number of employees in occupational accidents was 0 person, and rate of occupational accidents was 0%.	7.3 Sustainability Disclosure Indicators - Plastics Industry	Number of employees in and rate of occupational accidents	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 4
5.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, emissions of the air pollutants were as follows, sulfur oxides (SO _x) 0.106 tonnes, nitrogen oxides (NO _x) 77.199 tonnes, volatile organic compounds (VOCs) 261.100 tonnes and hazardous air pollutants (HAPs) 16.358 tonnes.	5.4 Air Pollution Control 7.2 SASB Chemical Industry Index	Emissions of sulfur oxides (SO _x), nitrogen oxides (NO _x), volatile organic compounds (VOCs) and hazardous air pollutants (HAPs).	SASB RT-CH-120a.1 Air quality