



安永聯合會計師事務所

11012 台北市基隆路一段333號9樓  
9F, No. 333, Sec. 1, Keelung Road  
Taipei City, Taiwan, R.O.C.

Tel: 886 2 2757 8888  
Fax: 886 2 2757 6050  
ey.com/zh\_tw

## English Translation of a Report Originally Issued in Chinese

### **Independent Accountant’s Limited Assurance Report on USI Corporation’s Greenhouse Gas (GHG) Statement**

To USI Corporation

We have been engaged by USI Corporation and its subsidiaries (hereinafter referred to as “USI”) to perform a limited assurance engagement to report on the accompanying GHG statement of USI for the period from 2024/1/1 to 2024/12/31, comprising the values listed in the greenhouse gas inventory report for direct greenhouse gas emissions (Scope 1), indirect greenhouse gas emissions (Scope 2) (hereinafter referred to as the “Subject Matter”), as detailed in Appendix 1.

#### **USI’s responsibility for the GHG Statement**

USI is responsible for the preparation of the GHG statement in accordance with *ISO 14064-1:2018 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals*, published by International Organization for Standardization. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

The greenhouse gas quantification process is subject to inherent uncertainty, which arises because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

#### **Our independence and quality management**

We have complied with the independence and other ethical requirements of the *Norm of Professional Ethics for Certified Public Accountant of the Republic of China* issued by the National Federation of CPA Associations of the R.O.C., which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

We apply *TWSQMI*, which requires that we 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.



## Our Responsibility

Our responsibility is to express a limited assurance conclusion on the presentation of the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the *International Standard for Assurance Engagements on Greenhouse Gas Statements* (“*TWSAE 3410*”). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter is free from material misstatement.

A limited assurance engagement undertaken in accordance with *TWSAE 3410* involves assessing the suitability in the circumstances of USI’s use of *ISO 14064-1:2018* as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, our procedures included:

- Inquiring to obtain an understanding of USI's control environment and information systems related to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Assessing the appropriateness and consistency of USI's estimation methods. However, the procedures performed did not include testing the data on which the estimates were based, nor did it involve making independent estimates by the auditor to assess the estimates made by USI;
- Undertook site visits at two locations to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to these sites. The selection of sites for the visits taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, nor the controls at these sites.



Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion about whether USI's GHG statement has been prepared, in all material respects, in accordance with *ISO 14064-1:2018*.

### **Other Matter – Mention of Reports Governed by Other Laws and Regulations**

The greenhouse gas (GHG) emissions of the Kaohsiung Plant of USI Corporation and the Linyuan Plant of Asia Polymer Corporation, as included in the GHG statement of USI referenced in the first paragraph, were not subject to our assurance procedures. The verification of GHG emissions for these plants was conducted by other verification institutions in accordance with the requirements set forth by the Ministry of Environment of the Republic of China. Accordingly, our limited assurance conclusion on the GHG statement, with the GHG carbon dioxide equivalent (CO<sub>2</sub>e) emissions disclosed for the Kaohsiung Plant of USI Corporation and the Linyuan Plant of Asia Polymer Corporation, is based solely on the verification statements issued by those other verification institutions. Based on the verification statements, the Scope 1 GHG CO<sub>2</sub>e emissions amounted to 27,379.8230 metric tons, the Scope 2 emissions amounted to 198,473.9461 metric tons, resulting in a total of 225,853.7691 metric tons, which represents 32.63% of the total GHG emissions of USI Co., Ltd. and its subsidiaries.

### **Limited Assurance Conclusion**

Based on the procedures we have performed, the evidence we have obtained, and the Verification Opinion reports authorized by other verification institutions (Please refer to Other Matter), nothing has come to our attention that causes us to believe that USI's GHG statement for the period from 2024/1/1 to 2024/12/31 is not prepared, in all material respects, in accordance with *ISO 14064-1:2018*.

Ernst & Young

August 25, 2025

Taipei, Taiwan, Republic of China

Notice to Readers:

*The reader is advised that the assurance report has been prepared originally in Chinese. In the event of a conflict between the assurance report and the original Chinese version or difference in interpretation between the two versions, the Chinese language assurance report shall prevail.*



Appendix 1: Subject Matter Information

Unit: metric tons of CO<sub>2</sub> equivalent per year

Greenhouse Gas Scopes	Emission	Applicable Criteria
Direct greenhouse gas emissions (Scope 1)	187,770.4686	ISO 14064-1 : 2018
Indirect greenhouse gas emissions (Scope 2)	504,382.1211	

Organizational Boundaries

NO.	Company	Location	Address
1	USI Corporation	Taipei office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Taoyuan R&D Division	No. 9, Dinghu 5th St., Guishan Dist., Taoyuan City 333, Taiwan (R.O.C.)
		Kaohsiung Plant	No. 330, Fengren Rd., Renwu Dist., Kaohsiung City 81449, Taiwan (R.O.C.)
2	USI Investment Co., Ltd.	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
3	Taiwan United Venture Management Corp.	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
4*	Union Polymer International Investment Corporation	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
5*	Swanlake Traders Ltd.	-	Citco Building Wickhams Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands, United Kingdom
6	Chong Loong Trading Co., Ltd.	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
7*	Taiwan United Venture Capital Corp.	-	10F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
8	USI (Hong Kong) Company Ltd.	-	6/F., Caltex House, 258 Hennessy Rd., Hong Kong
9	China General Terminal & Distribution Corporation	Taipei office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Qianzhen	No. 1, Jianji St., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)
		Head Office & Zhouji Plant	NO. 9, Zhoucang 1st Rd., Xiaogang Dist., Kaohsiung City 802051, Taiwan (R.O.C.)
10	USI Management Consulting Corp.	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
11	USI Optronics Corporation	Taipei	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Toufen	No. 160, Sec. 1, Yongzhen Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)
12*	Ever Conquest Global Limited	-	P.O. Box 957, Offshore Incorporations Centre, Road Town, Tortola, British Virgin Islands, United Kingdom

NO.	Company	Location	Address
13*	Ever Victory Global Limited	-	P.O. Box 957, Offshore Incorporations Centre, Road Town, Tortola, British Virgin Islands, United Kingdom
14	Dynamic Ever Investments Limited	-	Flat/Rm 1902, 19/F, Lee Garden One 33 Hysan Avenue Causeway Bay, Hong Kong
15	USI Green Energy Corporation	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
16	Zhangzhou USI Trading Co., Ltd.	-	No. 569, South Shugang Avenue, Gulei Town, Gulei Port Economic Development Zone, Zhangzhou City 363215, Fujian Province, China
17*	Zhangzhou Dynamic Ever Property Co., Ltd.	-	No. 569, South Shugang Avenue, Gulei Town, Gulei Port Economic Development Zone, Zhangzhou City 363215, Fujian Province, China
18	Xiamen USI Trading Co., Ltd.	-	Room 318-06, Podium Building, Block A, Taidi Haixi Center, No. 899, Haicang Avenue, Haicang Dist., Xiamen City 361026, Fujian Province, China
19	Swanson Plastics Corp.	Taipei Office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Shulin Plant	No. 111, Sec. 1, Xizhun St., Shulin Dist., New Taipei City 238011, Taiwan (R.O.C.)
		Renwu Plant	No. 35, Yonghong Ln., Dashe Dist., Kaohsiung City 815009, Taiwan (R.O.C.)
20*	Forever Young Company Limited	-	Skelton Building, Main Street, P.O. Box 3136, Road Town, Tortola, British Virgin Islands, United Kingdom
21	Swanson Plastics (Singapore) Pte. Ltd.	-	16 Pandan Rd., 60926 Singapore
22	Swanson Plastics (Malaysia) Sdn. Bhd.	-	Plot 505, Tingkat Perusahaan 4A, Kawasan Perusahaan, Zon Perdagangan Bebas, Prai 13600, Penang, Malaysia
23*	Swanson International Ltd.	-	Ugland House, P.O. Box 309, George Town, Grand Cayman, Cayman Islands, British West Indies, United Kingdom
24	Swanson Plastics (Kunshan) Co., Ltd.	-	No. 289, Qingyang N. Rd., Kunshan City 215300, Jiangsu Province, China
25*	A.S. Holdings (UK) Ltd	-	7/10 Chandos St., Cavendish Square, London W1G 9DQ, United Kingdom
26	ASK-Swanson (Kunshan) Co., Ltd.	-	No. 528, Huangpujiang North Rd., Zhoushi Town, Kunshan City 215300, Jiangsu Province, China
27	Swanson Technologies Corporation	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
28	Swanson Plastics (India) Private Ltd.	-	Plot No. 2, Gddide. Honda, Bhuipal Sattari-403 506, Goa-India, India

NO.	Company	Location	Address
29	Swanson Plastics (Tianjin) Co., Ltd.	-	No. 888, Cuiyang Rd., Shuangtang High-End Hardware Products Industrial Park, Jinghai Dist., Tianjin City 301609, China
30	PT. Swanson Plastics Indonesia	-	Ngoro Industrial Park Block D2 No. 3, Jarang Sari, Lolawang, Kec, Ngoro, Mojokerto 61385, Jawa Timur, Indonesia
31	Asia Polymer Corporation	Taipei Office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		LinYuan Plant	No. 3, Industrial 1st. Rd., Lin Yuan Dist., Kaohsiung City 83245, Taiwan (R.O.C.)
32*	APC (BVI) Holding Co., Ltd.	-	Citco Building, Wickham Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands, United Kingdom
33	USI International Corp.	-	TrustNet Chambers, P.O. Box 3444, Road Town, Tortola, British Virgin Islands, United Kingdom
34	USI Trading (Shanghai) Co., Ltd.	-	6F, Yinglong Bldg., No.1358, Yan-An West Rd., Shanghai City 200052, China
35	APC Investment Corporation	-	10F., No. 39, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
36	Taita Chemical Company, Limited	Taipei Office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		LinYuan Plant	No. 5, Industrial 1st Rd., Lin Yuan Dist., Kaohsiung City 83245, Taiwan (R.O.C.)
		Qianzhen Plant	No. 3, Jianji St., Qianzhen Dist., Kaohsiung City 80672, Taiwan (R.O.C.)
		Toufen Plant	No. 571, Min Tsu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)
37*	TAITA (BVI) Holding Co., Ltd.	-	CITCO Building, Wickhams Cay, P.O Box 662, Road Town, Tortola, British Virgin Islands, United Kingdom
38	Taita Chemical (Zhongshan) Co., Ltd.	-	Yan Jiang Dong East 2nd Rd., Zhong Shan City 528437, Guang Dong Province, China
39	Taita Chemical (Tianjin) Co., Ltd.	-	No. 8, Hengshan Rd., Chemical Industry Park, Tianjin Economic Technological Development Area, Tianjin City 300480, China
40*	Zhangzhou Taita Chemical Company, Limited	-	No. 569, South Shugang Avenue, Gulei Town, Gulei Port Economic Development Zone, Zhangzhou City 363215, Fujian Province, China
41	China General Plastics Corporation	Taipei Office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Toufen Plant	No. 571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)
42	Taiwan VCM Corporation	Taipei Office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Linyuan Plant	No.1 Industrial 1st. Rd., Lin Yuan Dist., Kaohsiung City 832, Taiwan (R.O.C.)

NO.	Company	Location	Address
43	CGPC America Corporation	-	11310 Harrel St., Mira Loma, CA 91752, USA
44*	CGPC (BVI) Holding Co., Ltd.	-	Citco Building, Wickhams Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands, United Kingdom
45*	China General Plastics (Zhong Shan) Co., Ltd.	-	Yanjiang East 2nd Rd., Zhongshan Torch High-Tech Industrial Development Zone, Zhongshan City 528437, Guangdong Province, China
46*	CGPC Polymer Corporation	Registered location	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Linyuan Plant	No. 8, Shihua 2nd Rd., Linyuan Dist., Kaohsiung City 832, Taiwan (R.O.C.)
47	Global Green Technology Corporation	-	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
48	Acme Electronics Corporation	Taipei Office	8F., No. 39, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Taoyuan Plant	No.2, Kuo-Chien 2nd Rd., Kuan-Yin Industrial Dist., Taoyuan City 328, Taiwan (R.O.C.)
49*	Golden Amber Enterprises Ltd.	-	Citco Building, Wickhams Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands, United Kingdom
50*	Acme Components (Malaysia) Sdn. Bhd.	-	Plot 15, Jalan Industri 6 Kawasan Perindustrian Jelapang II (ZPB) Jelapang, Ipoh 30020, Perak, Malaysia
51	Acme Ferrite Products Sdn. Bhd.	-	Plot 15, Jalan Industri 6 Kawasan Perindustrian Jelapang II (ZPB) Jelapang, Ipoh 30020, Perak, Malaysia
52*	Acme Electronics (Cayman) Corp.	-	Ugland House, P.O. Box 309, George Town, Grand Cayman, Cayman Islands, British West Indies, United Kingdom
53	Acme Electronics (Kunshan) Co., Ltd.	-	No.533 Huangpujiang North Rd., Kunshan City 215337, Jiang-Su Province, China
54	Acme Electronics (Guang-Zhou) Co., Ltd.	-	No. 1, Fuqian Rd., Zengjiang St., Zengcheng Dist., Guangzhou City 511300, Guangdong Province, China
55*	ACME Advanced Materials Sdn. Bhd.	-	Plot 187100, Jalan Industri 3 Zon Perdagangan Bebas Jelapang II, Ipoh 30020, Perak, Malaysia
56*	Swanson Trading (Kunshan) Co., Ltd.	-	No. 289, Qingyang North Rd., Kunshan City 215337, Jiangsu Province, China

※ Note: (1) The related leased areas have been excluded; all locations included within the boundary are company-operated sites.

(2) 4、5、7、12、13、17、20、23、25、32、37、40、44、45、46、49、50、52、55、56 have no actual operational emissions.