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Report no. : (TH-000 / version 1)

Greenhouse Gas Verification Report Opinion

THGHG14057-00

Verification scope:	CGPC Polymer Corporation (Linyuan Factory) No.6, No.8, Shihua 2nd Rd., Linyuan Dist., Kaohsiung City, Taiwan, R.O.C.
Verification criteria:	ISO 14064-1 : 2018
Verification Objectives :	AFNOR Asia, Ltd. (AFNOR ASIA) confirms that the GHG statement (GHG inventory report) of the above-mentioned organization(s) is reported in accordance with the verification criteria agreed by both parties. AFNOR performs the verification with an objective and fair position and principle (relevant, complete, consistent, accurate, and transparent).
Data period :	01 01,2023~12 31,2023
Verification data :	Direct GHG emissions (category 1): 239.9513 tons CO2e Energy indirect GHG emissions (category 2): 37,786.0927 tons CO2e Indirect GHG emissions (category 3~6): 386,327.7079 tons CO2e

Global warming potential (GWP) : refer to IPCC 2021 Year, the 6 assessment report

Statement basis : This statement must be interpreted as a whole with the following.

GHG Inventory report (version : 2 ; Date : 03 18, 2024)

GHG Inventory (version : 2 ; Date : 03 18, 2024)

Materiality : 5% (category 1 and category 2)

Type of opinion : ☒unqualified ☐qualified (see the subsequent page) ☐disclaim the issuance

Verification conclusion: Confirm that the organization submits a GHG statement in accordance with the requirements of the verification criteria agreed by the two parties, and fairly presents the GHG data and related information, which is consistent with the verification scope, objectives and criteria agreed by the two parties. Declares that the reasonable assurance level of the inventory data is category 1 and category 2.

Date of issuance: 05 03, 2024

APPROVED BY

Patrick Ni

Patrick NI
Director for Certification
ON BEHALF OF
AFNOR ASIA

104-2011/09

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Emissions data for each category :

Category	Description of content	GHG emissions (tons CO_2e)	Note
(Category 1) Direct GHG emissions	Stationary combustion sources, mobile combustion sources, process emission sources, fugitive emission sources	239.9513	
(Category 2) Indirect GHG emissions from imported energy	electricity, steam	37,786.0927	location basis
(Category 3) Indirect GHG emissions from transportation	Fuel transportation, upstream transportation of raw materials, downstream transportation of products, employee commuting, business travel,	30,481.8991	
(Category 4) Indirect GHG emissions from products used by organization	Purchasing products, waste disposal, fuel upstream	355,845.8088	
(Category 5) Indirect GHG emissions associated with the use of products from the organization	NA	NA	
(Category 6) Indirect GHG emissions from other sources	NA	NA	

Biomass burning emission : 0.0000 tons CO2e

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Other related verification information

Organization boundaries: :	operational control
GHG type :	Carbon dioxide (CO2), Methane (CH4), Nitrous oxide (N2O), Hydrofluorocarbon (HFCs), Perfluorocarbon (PFCs), Sulfur hexafluoride (SF6), Nitrogen trifluoride (NF3)
Purpose of intended use:	Here are the results of our company's greenhouse gas inventory. Properly record the company's greenhouse gas emissions inventory to facilitate future verification and verification needs, and to provide evidence for possible participation in future domestic or international emission credit transactions. (This statement of responsibility applies only to the purpose of intended use mentioned above and not to any other purpose.)
Significance criteria of Indirect emission :	- Identified stakeholder requirements: ☒Yes ☐No - Identified regulation requirements : ☒Yes ☐No - Identified magnitude of emissions : ☐Yes ☒No - Others :
Power factor:	Refer to the 2022 annual power factor announced by the Bureau of Energy, Ministry of Economic Affairs on 06 21, 2023
Steam factor :	Refer to the 2022 steam coefficient provided by Taiwan Styrene on June 28, 2023 Refer to the 2022 steam coefficient provided by Taiwan Vinyl Chloride on June 30, 2023 Refer to the 2022 steam coefficient provided by Taiwan Plastics Industry on June 14, 2023
Data Sources :	☒ The primary data is collected from on-site operation activities. ☒ Category 3~6 emissions are calculated with estimated data. The secondary data sources are: Taiwan EPA Carbon Footprint Information ☐ others :
Verification method:	☒On-site
Qualified opinion :	NO
Others :	NO
Verification date :	18 03, 2024 27 03, 2024
Report date :	28 03, 2024

104-2011/09

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Verification team and technical review

Lead verifier:	**He-Yuan Chen**	**簽名：**	He Yuan Chen
Verifier :	**Chun-Yao Tong**	**簽名：**	Chun-yao Tong
Independent review :	**Shih-ting tseng**	**簽名：**	Shih-Ting, Tseng.

Verification processes

AFNOR is based on risk assessment methods and controls and processes of evidences collection are including pre-assessment, on-site visits, interviews with site personnel, confirmation of documented evidence provided, sampling of emission data, evaluation of data management systems, confirming the collection and aggregation of emission data, analysis between production and energy consumption, and confirmation of whether the terms of the agreement referred to are properly applied.

Roles and Responsibilities

The responsible party, the organization, is responsible for preparing and submitting a GHG statement in accordance with the verification criteria. This responsibility includes the planning, implementation and maintenance of data management systems related to GHG declarations, GHG inventory and GHG inventory reports.

AFNOR provides independent third-party verification of the reported GHG emissions and issues verification opinions for the organizational GHG emissions. The verification team is independent and impartial, and there is no conflict of interest.

104-2011/09

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