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English Translation of a Report Originally Issued in Mandarin

Independent Accountant's Limited Assurance Report on China General Plastics Corporation's Greenhouse Gas (GHG) Statement

To China General Plastics Corporation

We have been engaged by China General Plastics Corporation and its subsidiaries (hereinafter referred to as "CGPC") to perform a limited assurance engagement to report on the accompanying GHG statement of CGPC for the period from 2025/1/1 to 2025/12/31, comprising the values listed in the greenhouse gas inventory report for direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2) (hereinafter referred to as the "Subject Matter"), as detailed in Appendix 1.

CGPC's Responsibility for the GHG Statement

CGPC is responsible for the preparation of the GHG statement in accordance with the Greenhouse Gas Protocol (GHG Protocol). 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.

GHG quantification is subject to inherent uncertainty 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 in the Republic of China, which basic principles are integrity, objectivity, professional competence, due care and professional behavior.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, 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 CGPC’s use of the GHG Protocol 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 CGPC'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 CGPC'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 CGPC;
- Undertook site visit at one location 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 CGPC's GHG statement has been prepared, in all material respects, in accordance with the GHG Protocol.

Limited Assurance 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 CGPC's GHG statement for the period from 2025/1/1 to 2025/12/31 is not prepared, in all material respects, in accordance with the GHG Protocol.



Ernst & Young
June 29, 2026
Taipei, Taiwan, Republic of China

Notice to Readers:

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

Appendix 1: Subject Matter Information

Location-based

Company	Scope 1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)	Total (ton CO ₂ e)
China General Plastics Corporation and its subsidiaries	118,381.8966	154,012.9498	272,394.8464

Market-based

Company	Scope 1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)	Total (ton CO ₂ e)
China General Plastics Corporation and its subsidiaries	118,381.8966	153,170.8878	271,552.7844

Emissions by Company

NO.	Company	Location	Scope1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)		Total (ton CO ₂ e)	
				Location-based	Market-based	Location-based	Market-based
1	China General Plastics Corporation	Taipei Office	6.1140	24.1540	24.1540	30.2680	30.2680
		Toufen Plant	19,612.6795	60,789.0406	60,717.2766	80,401.7201	80,329.9561
2	Taiwan VCM Corporation	Taipei Office	0.0665	8.3572	8.3572	8.4237	8.4237
		Linyuan Plant	97,107.7175	66,440.8615	65,670.5635	163,548.5790	162,778.2810
3	CGPC America Corporation	-	5.2569	13.7248	13.7248	18.9817	18.9817
4	CGPC (BVI) Holding Co., Ltd.	-	-	-	-	-	-
5	China General Plastics (Zhong Shan) Co., Ltd.	-	-	-	-	-	-
6	CGPC Polymer Corporation	Registered location	-	-	-	-	-
		Linyuan Plant	1,590.8281	26,572.4519	26,572.4519	28,163.2800	28,163.2800
7	Global Green Technology Corporation	-	59.2341	164.3598	164.3598	223.5939	223.5939

Appendix 2 : Organizational Boundaries

NO.	Company	Location	Address
1	China General Plastics Corporation	Taipei Office	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		Toufen Plant	No. 571, Minzu Rd., Tianliao Village, Toufen Township, Miaoli County, Taiwan (R.O.C.)
2	Taiwan VCM Corporation	Taipei Office	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		Linyuan Plant	No. 1, Gongye 1st Rd., Linyuan Dist., Kaohsiung City 832, Taiwan (R.O.C.)
3	CGPC America Corporation	-	4 Latitude Way, Suite 108 Corona, CA 92881, USA
4	CGPC (BVI) Holding Co., Ltd.	-	Citico Building, Wickhams Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands
5	China General Plastics (Zhong Shan) Co., Ltd.	-	Jiangdong 2nd Road, Torch High-tech Industrial Development Zone, Zhongshan City, Guangdong Province, China
6	CGPC Polymer Corporation	Registered location	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		-	No. 8, Shihua 2nd Rd., Linyuan Dist., Kaohsiung City 832, Taiwan (R.O.C.)
7	Global Green Technology Corporation	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)

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

(2) Companies No. 4, 5 and 6 have no actual operational emissions.