

Independent Verification Opinion

Verification Opinion No.:
C830804-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 19 March, 2026

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2025) of

CHINA GENERAL PLASTICS CORPORATION

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by CHINA GENERAL PLASTICS CORPORATION (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the No.571, Minzu Rd., Toufen City, Miaoli County 35159, Taiwan

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, indirect GHG emissions from products used by the Organization and indirect GHG emissions associated with the use of products from the Organization. The further descriptions for the Reporting Boundary listed in Appendix A.

Verification Criteria and GHG Programme

The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme and ISO 14064-1:2018, CNS 14064-1:2021 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published on February 23, 2026(Ver2.0) is free from material discrepancies in accordance with the verification criteria identified as stated above. The opinion is decided based on the following approaches,

- For the Direct (Category/Scope 1) GHG emissions and Indirect GHG emissions from imported energy (Category/Scope 2), the reliability of the information within the Inventory Report (2025) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

GHG Verifier :
Hank Liu



For the issuing office:
DNV Business Assurance Co., Ltd.



Management Representative

Supplement to Verification Opinion

Process and Methodology

The reviews of the Inventory Report and relevant documents, and the subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

Quantification of Greenhouse Gas Emission

The Inventory Report covering the period 1st January, 2025 to 31st December, 2025, it is DNV’s opinion that GHG emissions and removals identified within the Reporting Boundary has been included in the Inventory Report as claimed in accordance with the verification criteria identified as stated above, and results in quantification of GHG emissions that are real, transparent and measurable.

Organizational Boundary of Verification

Financial Management Control; Operational Management Control; Equity Share

GHGs Verified

CO₂ CH₄ N₂O HFC_s PFC_s SF₆ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in IPCC AR6 (2021) has been chosen and correctly referred by the Organization.

Category	Emission (tonnes CO ₂ e)
1: Direct emissions	19,613.539
2: Imported energy indirect emissions*	61,759.748
3: Indirect GHG emissions from transportation	11,538.015
4: Indirect GHG emissions from products used by organization	53,755.598
5: Indirect GHG emissions associated with the use of products from the organization	20,649.461
6: Other Emission Sources	

(*The Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO₂e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.)

Type of Opinion

unmodified modified adverse

APENDIX A

The Reporting Boundary of CHINA GENERAL PLASTICS CORPORATION Greenhouse Gas Inventory Management Report (2025)

Category	Reporting Boundary
Direct GHG emissions and removals	Mainly from fuel emissions, other GHG sources or sinks inside organizational boundaries and that are owned or controlled by the organization.
Indirect GHG emissions from imported energy	The amount of greenhouse gas emissions produced by the input of electricity and energy.
Indirect GHG emissions from transportation	Transportation of employees between their homes and their worksites.
Indirect GHG emissions from Products used by organization	Upstream emissions of purchased fuels, and electricity, capital goods, Transportation and disposal or treatment of waste.
Indirect GHG emissions associated with the use of products from the organization	The use stage of the product. Downstream leased assets.

The scope of other indirect emissions (other than Imported Energy with specified/limited list of sources) was defined by the CHINA GENERAL PLASTICS CORPORATION's own pre-determined criteria for significance of indirect emissions, considering the intended use of the GHG inventory.

