

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2019 of

China General Plastics Corporation, Toufen Plant

No.571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)



has been verified in accordance with ISO 14064-3:2006 as meeting the requirements of

ISO 14064-1:2006

Direct emissions

50,660.1953 tonnes of CO₂e

Energy indirect emissions

94,251.4030 tonnes of CO₂e

Direct emissions and energy indirect emissions

144,911.598 tonnes of CO₂e

Authorized by

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Senior Director

Date: 12 May 2020

Version 1



Validation and Verification

VB002

TGP56A-15-1 2003
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Statement TW20/00112GG, continued

SGS has been contracted by China General Plastics Corporation, Toufen Plant (hereinafter referred to as “CGPC”), No.571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3: 2006

as provided by China General Plastics Corporation, Toufen Plant (hereinafter referred to as “CGPC”), No.571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2019 to 31 December 2019.

Roles and responsibilities

The management of CGPC is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2019 to 31 December 2019.

SGS conducted a third party verification of the provided GHG assertion against the principles of ISO 14064-1:2006, ISO 14064-3:2006 and TW EPA Guidelines for GHG Validation and Verification (2010.12) in the period 02 March 2020 to 24 March 2020. The verification was based on the verification scope, objectives and criteria as agreed between CGPC and SGS on 09 April 2019.

Level of Assurance

The level of assurance agreed is that of reasonable assurance.

Scope

CGPC has commissioned an independent verification by SGS Taiwan of reported GHG emissions of CGPC arising from CGPC’s manufacturing activities, to establish conformance with ISO 14064:2006 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization’s boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for CGPC in year 2019
- Location/boundary of the activities:

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- No.571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)
- Physical infrastructure, activities, technologies and processes of the organization:
The manufacture and sales PVC Resin, PVC Compound, Unplasticized PVC pipes and Fitting, PVC liner Sheet for Anticorrosion, PVC Panel, PVC Film, PVC Sheet, Synthetic Leather & Sponge Leather, Hydrochloric acid, Bleaching Agent, and Sodium Hydroxide.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by CGPC
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2007 AR4 GWP values are applied in this inventory.
- Electricity emission factor: 0.533 kgCO₂e/kwh
(Announced by Bureau of Energy, Ministry of Economic Affairs in 2019)
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2019 to 31 December 2019
- The version of inventory sheet: Final Version
- The version of GHG assertion: Final Version
- Intended user of the verification statement: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization’s GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2006 and TW EPA Guidelines for GHG Validation and Verification (2010.12)

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Conclusion

CGPC provided the GHG assertion based on the requirements of ISO14064-1: 2006. The GHG

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information for the period 01 January 2019 to 31 December 2019 disclosing emissions of 144,911.598 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions for the period 01 January 2019 to 31 December 2019 are fairly stated.

We conducted our verification with regard to the GHG assertion of CGPC which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2006 and TW EPA Guidelines for GHG Validation and Verification (2010.12) on GHG quantification, monitoring and reporting.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related-authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

Statement TW20/00112GG, continued

This statement shall be interpreted with the GHG assertion of CGPC as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality, and aim at the emission of year 2019 of clients.

Lead Verifier:

Verifier:

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at China General Plastics Corporation, Toufen Plant, No.571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.), This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.