

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of

China General Plastics Corporation

Room A, 7Fl., No. 37, Jihu Road, Neihu District, Taipei City, Taiwan (R.O.C.)

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

ISO 14064-1:2018

Direct emissions

33,052.4677 tonnes of CO₂e

Indirect emissions

560,700.3707 tonnes of CO₂e

Direct emissions and indirect emissions

593,752.838 tonnes of CO₂e



Authorized by

Stephen Pao

Knowledge Deputy General Manager

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Version 1

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Statement TW23/00072GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		Description	GHG Emissions
Inventory categories			
Direct emissions		This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	33,052.4677
Indirect emissions	Imported energy	Indirect emissions from incoming electricity	85,731.2282
	Transportation	Emissions from upstream transport and downstream transport	13,649.6035
	Products used by an organization	Emissions from purchased goods and solid waste treatment	461,319.5390
	Associated with the use of products from the organization	No quantified	--
	Other sources	No quantified	--
Direct emissions and indirect emissions			593,752.838

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Toufen Plant	33,047.2675	560,653.4330	593,700.701
Taipei Head Office	5.2001	46.9377	52.138

Statement TW23/00072GG, continued

SGS has been contracted by China General Plastics Corporation (hereinafter referred to as “CGPC”), Room A, 7 Fl., No. 37, Jihu Road, Neihu District, Taipei City, 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 2022 to 31 December 2022.

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 2022 to 31 December 2022.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 06 February 2023 to 23 February 2023. The verification was based on the verification scope, objectives and criteria as agreed between CGPC and SGS on 25 August 2022.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

Scope

CGPC has commissioned an independent verification by SGS Taiwan of reported GHG emissions of CGPC arising from PVC resin manufacturing activities, to establish conformance with ISO 14064:2018 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 2022

Statement TW23/00072GG, continued

- Location/boundary of the activities:
 - No.571, Minzu Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)
 - Room A, 7Fl., No. 37, Jihu Road, Neihu District, Taipei City, 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 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
 - Indirect emissions:
 - Electricity emission factor is 0.509 kgCO₂e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2021).
 - The secondary database has Carbon Footprint Information Platform, SimaPro 9.3.0.3 Ecoinvent 3.0
- Directed actions: NA
- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: Final Version (2023/03/07)
- The version of GHG assertion: Final Version (2023/03/07)
- 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 14064-1:2018.

Statement TW23/00072GG, continued

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 ISO 14064-1: 2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 593,752.838 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.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
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	Associated with the use of products from the organization	--
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Direct emissions and indirect emissions		593,752.838

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Statement TW23/00072GG, continued

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 of category 1 and category 2, and limited level of assurance of category 3 till category 6 for the period 01 January 2022 to 31 December 2022 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 ISO14064-1:2018 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 conducted 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.

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

Statement TW23/00072GG, continued

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2022 of clients.

Lead Verifier: *Zuzhuang*

Verifier: *Mike Huang*

Verifier: *Dr. W. Lu*

Verifier: *Josh Wang*

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.