Independent Verification Opinion

Verification Opinion No.:
C862306-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 24 August, 2026

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

Asia Polymer Corporation

Scope of Verification
DNV Business Assurance (DNV) has been commissioned by Asia Polymer 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 sites listed as below.

Address
No.3, Industrial 1 st Rd., Lin Yuan, Kao, Kaohsiung, Taiwan

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation and indirect GHG emissions from products used by 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 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 June 22, 2026 (Final Version), 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 1) GHG emissions and Indirect GHG emissions from imported energy (Category 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：
Alvin Chen

Alvin Chen

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

Management Representative

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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
☒CO_2 ☒CH_4 ☒N_2O ☒HFCs ☒PFCs ☒SF_6 ☒NF_3

Quantification of Emissions (in tonnes CO_2e)
The Global Warming Potential (GWP) defined in IPCC AR6(2021) has been chosen and correctly referred by the Organization.

Category	Total
1: Direct emissions	10,544.5271
2: Imported energy indirect emissions*	91,473.9265
3: Indirect GHG emissions from transportation	8,185.5708
4: Indirect GHG emissions from products used by organization	317,021.2130
5: Indirect GHG emissions associated with the use of products from the organization	-
6: Other Emission Sources	-

(*The Imported Energy Indirect Emissions was calculated based on 2025 electricity emission factor of 0.466 kg CO_2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs. The indirect emissions were calculated based on emission factors of steam, which were provided by supplier. The electricity emission factors were addressed in a 3'rd party GHG report verification Opinion.
Emission factor of steam (per Ton): 0.1786689262 tCO_2e)

Type of Opinion
☒ unmodified ☐ modified ☐ adverse

APENDIX A

The Reporting Boundary of «英文事業名稱» Greenhouse Gas Inventory Management Report (2025)

Category	**Reporting Boundary**
Direct GHG emissions and removals	Mainly from fuel consumption, 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.
Transportation	Upstream transportation and distribution-traveling distance in Taiwan. Downstream transportation and distribution-Traveling distance. Transportation of employees for business-related activities, international business trips by air transportation Transportation of employees travelling between company and residence place.
Products used by organization	Purchased goods and services.
Indirect GHG emissions associated with the use of products from the organization	Non-significant emission.

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