

Circular Economy Verification Opinion

**The Inventory of Circular Economy of
Description of the solvent recovery method in sodium acrylate
aqueous solution**

which is calculated by

Eternal Materials Co., Ltd. Lu-Chu Plant

No. 22, Changxing Rd., Luzhu Dist.,
Kaohsiung City 821, Taiwan

Based on Circular Economy verified in accordance
as meeting the requirements of

BS 8001:2017

Authorized by

A handwritten signature in black ink, appearing to be 'Stephen Pao', written in a cursive style.

Stephen Pao
Business Assurance Director
Date: 12 October 2025
Version 1

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SGS has been contracted by Eternal Materials Co., Ltd. Lu-Chu Plant, No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan for the verification of the Circular Economy compliance in accordance with

BS 8001:2017

as provided by Eternal Materials Co., Ltd. Lu-Chu Plant, No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan, in the Circular Economy compliance of the period January 2021 to July 2025.

Conclusion

The contents of Circular Economy compliance verification cover the following:

- Object of business model: Description of the solvent recovery method in sodium acrylate aqueous solution
- Scope of business model: Eternal Materials Co., Ltd. Lu-Chu Plant, No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan
- Business model maturity : Optimizing

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