



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

Eternal Materials Co.,Ltd. Kaohsiung,Head Office

No. 578, Jiangong Rd., Sanmin Dist., Kaohsiung City 807, Taiwan

Holds Statement No: TWN24498884GT-1/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Eternal Materials Co.,Ltd. Kaohsiung,Head Office for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Eternal Materials Co.,Ltd. Kaohsiung,Head Office. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Eternal Materials Co.,Ltd. Kaohsiung,Head Office at No. 578, Jiangong Rd., Sanmin Dist., Kaohsiung City 807, Taiwan
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 17.5211 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 468.1603 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 634.2071 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 103.5305 tCO₂e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: 190584.0269 tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3,4,5 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Eternal Materials Co.,Ltd. Kaohsiung,Head Office has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 09/06/2025


Pei Hsu, CER Manager
Latest Issue: 09/06/2025


Validation and Verification
VB005



Greenhouse Gas Statement:

- Eternal Materials Co.,Ltd. Kaohsiung,Head Office: No. 578, Jiangong Rd., Sanmin Dist., Kaohsiung City 807, Taiwan

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	3.1417	7,102.5190
	1.2 Direct emissions from mobile combustion	--	0.4027	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	13.9767	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO ₂ emissions and removals	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	No. 578, Jiangong Rd., Sanmin Dist., Kaohsiung City 807, Taiwan based approach*	468.1603	468.1603*
		Market based approach	N/A	
	2.2 Indirect emissions from imported energy	N.A.	0.0000	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	N.S.	N.A.	634.2071
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Employee commuting includes cars and motorcycles	95.6515	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Employee business trips include land, sea, and air transportation, such as taking high-speed rail for domestic business trips.	538.5556	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Raw materials, consumables, purchased energy, etc. related to in-plant production	97.0819	103.5305
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Waste disposal inventory, such as annual waste disposal volume (domestic garbage, recyclables, etc.)	6.4486	
	4.4 Emissions from the use of	N.S.	N.A.	



	assets			
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	190584.0269
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	Electricity, gasoline and diesel consumption at the investment location	190584.0269	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.

#: N.S.: Non-significant : N.A.: Not available

GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2025 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 kgCO₂e/kWh) published by Bureau of Energy Administration, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 29/05/2025
- GHG Report: 29/05/2025

GHG Verification Methodology:

- Interviews with relevant personnel of Eternal Materials Co.,Ltd. Kaohsiung,Head Office;
- Review of documentary evidence produced by Eternal Materials Co.,Ltd. Kaohsiung,Head Office;
- Review of Eternal Materials Co.,Ltd. Kaohsiung,Head Office data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Eternal Materials Co.,Ltd. Kaohsiung,Head Office Headquarters and during site visits to Eternal Materials Co.,Ltd. Kaohsiung,Head Office / Eternal Materials Co.,Ltd. Kaohsiung,Head Office 2; and
- Audit of sample of data used by Eternal Materials Co.,Ltd. Kaohsiung,Head Office to determine GHG emissions.

Verification Date:

- 04/14/2025 AND 04/24/2025,

Verification Team:

- Lead Verifier: Jack Lee
- Witness : Carter Liu
- Verifier: Wendy Wang

Jack Lee
Carter Liu
Wendy Wang



Holds Statement No: TWN24498884GT-1/E Rev.1
Latest Issue: 09/06/2025



Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with Eternal Materials Co.,Ltd. Kaohsiung,Head Office, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest. The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to Eternal Materials Co.,Ltd. Kaohsiung,Head Office and is solely for the benefit of Eternal Materials Co.,Ltd. Kaohsiung,Head Office in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

Eternal Materials Co., Ltd. Lu-Chu Plant

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

Holds Statement No: TWN24498561GT-1/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Eternal Materials Co., Ltd. Lu-Chu Plant for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Eternal Materials Co., Ltd. Lu-Chu Plant. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Eternal Materials Co., Ltd. Lu-Chu Plant at No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 17,485.2819 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 17,758.7864 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 3,560.7051 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 95,841.8600 tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Eternal Materials Co., Ltd. Lu-Chu Plant has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 9/6/2025


Pei Hsu, CER Manager
Latest Issue: 9/6/2025


Validation and Verification
VB005



Holds Statement No: TWN24498561GT-1/E Rev.1
 Latest Issue: 9/6/2025



Greenhouse Gas Statement:

- Eternal Materials Co., Ltd. Lu-Chu Plant: No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan

Categories	Subcategories	Remark	tCO ₂ e		
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	13,155.9335	17,485.2819	
	1.2 Direct emissions from mobile combustion	--	207.0063		
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0276		
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	4,122.3145		
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000		
	Direct biogenic CO ₂ emissions and removals	--	0.0000		
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	17,758.7864	17,758.7864*	
		Market based approach	17,443.5764		
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods		2,455.7355	3,560.7051	
		3.2 Emissions from Downstream transport and distribution for goods	N.S.		N.A.
		3.3 Emissions from Employee commuting includes emissions			656.4942
		3.4 Emissions from Client and visitor transport	N.S.		N.A.
		3.5 Emissions from Business travels			448.4573
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods		95,227.0029	95,841.8600	
		4.2 Emissions from Capital goods	N.S.		N.A.
		4.3 Emissions from the disposal of solid and liquid waste			614.8572
		4.4 Emissions from the use of assets	N.S.		N.A.
		4.5 Emissions from the use of services that are not described in the above subcategories	N.S.		N.A.
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product		N.A.	N.A.	
		5.2 Emissions from downstream leased assets	N.S.		N.A.
		5.3 Emissions from end of life stage of the product	N.S.		N.A.
		5.4 Emissions from investments	N.S.		N.A.
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.	

#: N.S.: Non-significant ; N.A.: Not available



Holds Statement No: TWN24498561GT-1/E Rev.1
Latest Issue: 9/6/2025



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 kgCO₂e/kWh) published by Bureau of Energy Administration, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: V1
- GHG Report: V1

GHG Verification Methodology:

- Interviews with relevant personnel of Eternal Materials Co., Ltd. Lu-Chu Plant;
- Review of documentary evidence produced by Eternal Materials Co., Ltd. Lu-Chu Plant;
- Review of Eternal Materials Co., Ltd. Lu-Chu Plant data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Eternal Materials Co., Ltd. Lu-Chu Plant Headquarters; and
- Audit of sample of data used by Eternal Materials Co., Ltd. Lu-Chu Plant to determine GHG emissions.

Verification Date:

- 04/10/2025, and 04/15-18/2025

Verification Team:

- Lead Verifier: Carter Liu
- Verifier: Taian Shih

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with Eternal Materials Co., Ltd. Lu-Chu Plant, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest. The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to Eternal Materials Co., Ltd. Lu-Chu Plant and is solely for the benefit of Eternal Materials Co., Ltd. Lu-Chu Plant in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

Eternal Materials Co., Ltd. Lu-Chu Plant 2

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

Holds Statement No: TWN24498561GT-2/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Eternal Materials Co., Ltd. Lu-Chu Plant 2 for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Eternal Materials Co., Ltd. Lu-Chu Plant 2. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Eternal Materials Co., Ltd. Lu-Chu Plant 2 at No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 11.9332 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 277.2928 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 78.9215 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 122.2177 tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3 and 4 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Eternal Materials Co., Ltd. Lu-Chu Plant 2 has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue:9/6/2025


Pei Hsu, CER Manager
Latest Issue: 9/6/2025


Validation and Verification
VB005



Greenhouse Gas Statement:

- Eternal Materials Co., Ltd. Lu-Chu Plant 2: No. 22, Changxing Rd., Luzhu Dist., Kaohsiung City 821, Taiwan (Land serial: No.190, Huazheng Section, Luzhu District)

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	0.0000	11.9332
	1.2 Direct emissions from mobile combustion	--	0.0000	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	11.9332	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO ₂ emissions and removals	--	0.0000	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	Location based approach*	277.2928	277.2928*
		Market based approach	N.A.	
	2.2 Indirect emissions from imported energy	N.A.	0.0000	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	The emissions include goods transportation by sea from overseas suppliers to Taiwan, as well as land transportation within Taiwan. The goods mentioned above include raw materials listed on the stationary pollution source operation permit.	0.0811	78.9215
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	The mileage and means of transportation for employees' commuting are estimated based on assumed conditions.	3.6675	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	The emissions include business and official travels of employees domestically	75.7128	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	The purchased goods include raw materials listed on the stationary pollution source operation permit.	121.6173	122.2177
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	The emissions include the final disposal of solid waste.	0.6004	
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.

#: N.S.: Non-significant ; N.A.: Not available



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2021 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2024 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 kgCO₂e/kWh) published by Bureau of Energy Administration, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: V1
- GHG Report: V1

GHG Verification Methodology:

- Interviews with relevant personnel of Eternal Materials Co., Ltd. Lu-Chu Plant 2;
- Review of documentary evidence produced by Eternal Materials Co., Ltd. Lu-Chu Plant 2;
- Review of Eternal Materials Co., Ltd. Lu-Chu Plant 2 data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Eternal Materials Co., Ltd. Lu-Chu Plant 2 Headquarters; and
- Audit of sample of data used by Eternal Materials Co., Ltd. Lu-Chu Plant 2 to determine GHG emissions.

Verification Date:

- 04/10/2025, and 04/18/2025

Verification Team:

- Lead Verifier: Carter Liu
- Verifier: Taian Shih



Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with Eternal Materials Co., Ltd. Lu-Chu Plant 2, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to Eternal Materials Co., Ltd. Lu-Chu Plant 2 and is solely for the benefit of Eternal Materials Co., Ltd. Lu-Chu Plant 2 in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

Eternal Materials Co.,Ltd. Ta-Fa Plant

No. 30, Yumin St., Daliao Dist., Kaohsiung City 831, Taiwan

Holds Statement No: TWN24498884GT-2/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Eternal Materials Co.,Ltd. Ta-Fa Plant for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Eternal Materials Co.,Ltd. Ta-Fa Plant. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Eternal Materials Co.,Ltd. Ta-Fa Plant at No. 30, Yumin St., Daliao Dist., Kaohsiung City 831, Taiwan
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 5,140.7350 tCO₂e
- Category 1 - Direct biogenic CO₂ emissions and removals: N.A. tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 7068.4264 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 448.3328 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 26049.06164 tCO₂e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: N.A tCO₂e
- Category 6 - Indirect GHG emissions from other sources: N.A tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3,4,5,6 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Eternal Materials Co.,Ltd. Ta-Fa Plant has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 09/06/2025


Pei Hsu, CER Manager
Latest Issue: 09/06/2025


Validation and Verification
VB005



Holds Statement No: TWN24498884GT-2/E Rev.1
 Latest Issue: 09/06/2025



Greenhouse Gas Statement:

- Eternal Materials Co.,Ltd. Ta-Fa Plant: No. 30, Yumin St., Daliao Dist., Kaohsiung City 831, Taiwan

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	2559.0132	5,140.7350
	1.2 Direct emissions from mobile combustion	--	1.9492	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0000	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	2579.7725	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO ₂ emissions and removals	--	N.A.	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	No. 30, Yumin St., Daliao Dist., Kaohsiung City 831, Taiwan based approach*	7068.4264	7068.4264*
		Market based approach	N/A	
	2.2 Indirect emissions from imported energy	N.A.	0,0000	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	Check the greenhouse gas emissions generated during the transportation of raw materials and consumables purchased annually	69.6242	448.3328
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Employee commuting includes cars and motorcycles	220.1602	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Employee business trips include land, sea, and air transportation, such as taking high-speed rail for domestic business trips.	158.5484	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Raw materials, consumables, purchased energy, etc. related to in-plant production	25833.3410	26049.0616
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of solid and liquid waste	Waste disposal inventory, such as	215.7207	



Holds Statement No: TWN24498884GT-2/E Rev.1
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		annual waste disposal volume (domestic garbage, recyclables, etc.)		
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
	5.2 Emissions from downstream leased assets	N.S.	N.A.	
	5.3 Emissions from end of life stage of the product	N.S.	N.A.	
	5.4 Emissions from investments	N.S.	N.A.	
Category 6: Indirect GHG emissions from other sources		N.S.	N.A.	N.A.

#: N.S.: Non-significant ; N.A.: Not available



GHG Verification Protocols used to conduct the verification:

- ISO 14064-1:2018, ISO 14064-3:2019
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024
- GHG covered: Carbon dioxide (CO₂), Methane (CH₄), Nitrous oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur hexafluoride (SF₆) and Nitrogen trifluoride (NF₃)
- Global warming potential (GWP): 2023 IPCC Sixth Assessment Report (AR6)
- Electricity Emission Factor: 2025 Electricity Retailing Utility Enterprise Electricity Carbon Emission Factor (0.474 kgCO₂e/kWh) published by Bureau of Energy Administration, Ministry of Economic Affairs, R.O.C.
- Approach for consolidating GHG emissions: Operational Control
- GHG Inventory: 22/05/2025
- GHG Report: 22/05/2025

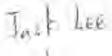
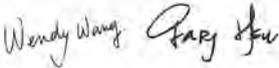
GHG Verification Methodology:

- Interviews with relevant personnel of Eternal Materials Co.,Ltd. Ta-Fa Plant;
- Review of documentary evidence produced by Eternal Materials Co.,Ltd. Ta-Fa Plant;
- Review of Eternal Materials Co.,Ltd. Ta-Fa Plant data and information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions at Eternal Materials Co.,Ltd. Ta-Fa Plant Headquarters and during site visits to Eternal Materials Co.,Ltd. Ta-Fa Plant / Eternal Materials Co.,Ltd. Ta-Fa Plant 2; and
- Audit of sample of data used by Eternal Materials Co.,Ltd. Ta-Fa Plant to determine GHG emissions.

Verification Date:

- 04/14/2025 AND 04/24/2025,

Verification Team:

- Lead Verifier: Jack Lee 
- Witness : Carter Liu 
- Verifier: Wendy Wang , Gary Hsu 

Statement of independence, impartiality and competence

The Bureau Veritas Group is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 190 years history in providing independent assurance services.

No member of the verification team has a business relationship with Eternal Materials Co.,Ltd. Ta-Fa Plant, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest.

The Bureau Veritas Group has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities.

The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes, has over 20 years combined experience in this field and an excellent understanding of The Bureau Veritas Group standard methodology for the verification of greenhouse gas emissions data.

This verification statement, including the opinion expressed herein, is provided to Eternal Materials Co.,Ltd. Ta-Fa Plant and is solely for the benefit of Eternal Materials Co.,Ltd. Ta-Fa Plant in accordance with the terms of our agreement. We consent to the release of this statement by you to others interest party in order to satisfy the terms of disclosure requirements but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.



ASSURANCE OPINION GREENHOUSE GAS EMISSIONS

This is to verify that

Eternal Materials Co.,Ltd. Ping-Nan Plant

No. 23, Pingnan Rd., Fangliao Township, Pingtung County 940, Taiwan

Holds Statement No: TWN24498884GT-3/E Rev.1

Bureau Veritas Certification (Taiwan) Co., Ltd. was engaged to conduct an independent verification of the greenhouse gas (GHG) emissions reported by Eternal Materials Co.,Ltd. Ping-Nan Plant for the period stated below. This Verification Statement applies to the related information included within the scope of work described below.

The determination of the GHG emissions is the sole responsibility of Eternal Materials Co.,Ltd. Ping-Nan Plant. BVC's sole responsibility was to provide independent verification on the accuracy of the GHG emissions reported, and on the underlying systems and processes used to collect, analyze and review the information.

Boundaries of the reporting company GHG emissions covered by the verification:

- Eternal Materials Co.,Ltd. Ping-Nan Plant at No. 23, Pingnan Rd., Fangliao Township, Pingtung County 940, Taiwan
- Period covered by GHG emissions verification: January 1, 2024 to December 31, 2024

Emissions data verified:

- Category 1 - Direct GHG emissions and removals: 7,102.5190 tCO₂e
- Category 1 - Direct biogenic CO₂ emissions and removals: 12.9868 tCO₂e
- Category 2 - Indirect GHG emissions from imported energy: 7084.5637 tCO₂e
- Category 3 - Indirect GHG emissions from transportation: 2560.4990 tCO₂e
- Category 4 - Indirect GHG emissions from products used by organization: 175386.0867 tCO₂e
- Category 5 - Indirect GHG emissions associated with the use of products from the organization: N.A tCO₂e
- Category 6 - Indirect GHG emissions from other sources: N.A tCO₂e

Assurance Opinion:

Based on the process and procedures conducted, we conclude that the GHG statement for Category 1 and 2 is materially correct and is a fair representation of the GHG data and information, and is prepared in accordance with the ISO 14064-1:2018. Levels of Reasonable Assurance in Compliance Verification Agreements.

There is no evidence that the GHG statement for Category 3,4,5,6 is not materially correct and is not a fair representation of GHG data and information and has not been prepared in accordance with the ISO 14064-1:2018 Levels of Limited Assurance in Compliance Verification Agreements.

It is our opinion that Eternal Materials Co.,Ltd. Ping-Nan Plant has established appropriate systems for the collection, aggregation and analysis of quantitative data for determination of these GHG emissions for the stated period and boundaries.

Chris Liu, Technical Reviewer
Originally Issue: 09/06/2025


Pei Hsu, CER Manager
Latest Issue: 09/06/2025


Validation and Verification
VB005



Holds Statement No: TWN24498884GT-3/E Rev.1
 Latest Issue: 09/06/2025



Greenhouse Gas Statement:

- Eternal Materials Co.,Ltd. Ping-Nan Plant: No. 23, Pingnan Rd., Fangliao Township, Pingtung County 940, Taiwan

Categories	Subcategories	Remark	tCO ₂ e	
Category 1: Direct GHG emissions and removals	1.1 Direct emissions from stationary combustion	--	5,737.9021	7,102.5190
	1.2 Direct emissions from mobile combustion	--	230.6043	
	1.3 Direct process emissions and removals arise from industrial processes	--	0.0203	
	1.4 Direct fugitive emissions arise from the release of greenhouse gases in anthropogenic systems	--	1,133.9923	
	1.5 Direct emissions and removals from Land Use, Land Use Change and Forestry	--	0.0000	
	Direct biogenic CO ₂ emissions and removals	--	12.9868	
Category 2: Indirect GHG emissions from imported energy	2.1 Indirect emissions from imported electricity	No. 23, Pingnan Rd., Fangliao Township, Pingtung County 940, Taiwan based approach*	7084.5637	7084.5637*
		Market based approach	N/A	
	2.2 Indirect emissions from imported energy	N.A.	0.0000	
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from Upstream transport and distribution for goods	Check the greenhouse gas emissions generated during the transportation of raw materials and consumables purchased annually	2,274.0134	2560.4990
	3.2 Emissions from Downstream transport and distribution for goods	N.S.	N.A.	
	3.3 Emissions from Employee commuting includes emissions	Employee commuting includes cars and motorcycles	224.0320	
	3.4 Emissions from Client and visitor transport	N.S.	N.A.	
	3.5 Emissions from Business travels	Employee business trips include land, sea, and air transportation, such as taking high-speed rail for domestic business trips.	62.4536	
Category 4: Indirect GHG emissions from products used by organization	4.1 Emissions from Purchased goods	Raw materials, consumables, purchased energy, etc. related to in-plant production	174,948.5798	175386.0867
	4.2 Emissions from Capital goods	N.S.	N.A.	
	4.3 Emissions from the disposal of	Waste disposal	437.5069	



Holds Statement No: TWN24498884GT-3/E Rev.1
 Latest Issue: 09/06/2025



	solid and liquid waste	inventory, such as annual waste disposal volume (domestic garbage, recyclables, etc.)		
	4.4 Emissions from the use of assets	N.S.	N.A.	
	4.5 Emissions from the use of services that are not described in the above subcategories	N.S.	N.A.	
Category 5: Indirect GHG emissions associated with the use of products from the organization	5.1 Emissions or removals from the use stage of the product	N.S.	N.A.	N.A.
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- GHG Report: 19/05/2025

GHG Verification Methodology:

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- Audit of sample of data used by Eternal Materials Co.,Ltd. Ping-Nan Plant to determine GHG emissions.



Holds Statement No: TWN24498884GT-3/E Rev.1
Latest Issue: 09/06/2025



Verification Date:

- 04/14/2025 AND 04/23/2025,

Verification Team:

- Lead Verifier: Jack Lee

Jack Lee

- Witness : Carter Liu

Carter Liu

- Verifier: Wendy Wang , Gary Hsu

Wendy Wang Gary Hsu

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