

Independent Verification Opinion

Verification Opinion No.:
C784832-2024-AG-TWN-DNV-Rev.2

Issued Place and Date:
Taipei, 09 October, 2025

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This is to verify initiate reporting of Greenhouse Gas Inventory Management Report (2024) of

EVERLIGHT CHEMICAL INDUSTRIAL CORPORATION

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by EVERLIGHT CHEMICAL INDUSTRIAL CORPORATION (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Management Report (2024) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the sites listed as below.

Site	Address
臺灣永光化學工業股份有限公司全球營運總部 Everlight Chemical Industrial Corporation (Global Operations Headquarters)	5~6F., No.77, Sec. 2, DunHua S. Rd., Taipei 10682, Taiwan
臺灣永光化學工業股份有限公司台中辦事處 Everlight Chemical Industrial Corporation (Taichung Office in Taiwan)	17F.-3, No. 925, Sec. 4, Taiwan Blvd., Xitun Dist., Taichung City 40767, Taiwan
臺灣永光化學工業股份有限公司台南辦事處 Everlight Chemical Industrial Corporation (Tainan Office in Taiwan)	9F.-B2, No. 189, Sec. 1, Yongfu Rd., West Central Dist., Tainan City 70051, Taiwan
臺灣永光化學工業股份有限公司第一廠 Everlight Chemical Industrial Corporation (1st Plant)	No. 271, Zhongshan N. Rd., Dayuan Dist., Taoyuan City 33759, Taiwan
臺灣永光化學工業股份有限公司第二廠 Everlight Chemical Industrial Corporation (2nd Plant)	No. 12, Gongye 3rd Rd., Guanyin Dist., Taoyuan City 32853, Taiwan
臺灣永光化學工業股份有限公司電子化學品廠 Everlight Chemical Industrial Corporation (Electronic Chemical Plant)	No. 12, Gongye 3rd Rd., Guanyin Dist., Taoyuan City 32853, Taiwan
臺灣永光化學工業股份有限公司原料藥廠 Everlight Chemical Industrial Corporation (Pharmaceutical Plant)	No. 12, Gongye 3rd Rd., Guanyin Dist., Taoyuan City 32853, Taiwan
臺灣永光化學工業股份有限公司第三廠 Everlight Chemical Industrial Corporation (3rd Plant)	No. 935 & 937, Sec. 2, Chenggong Rd., Guanyin Dist., Taoyuan City 32849, Taiwan
臺灣永光化學工業股份有限公司第四廠 Everlight Chemical Industrial Corporation (4th Plant)	No. 399, Datan N. Rd., Guanyin Dist., Taoyuan City 32841, Taiwan
全通科技股份有限公司 Trend Tone Imaging, Inc.	No.3, Gungyedung 1st Rd. , Hsinchu Science Park, Hsinchu 300, Taiwan
永光(蘇州)光電材料有限公司 Everlight (Suzhou) Advanced Chemicals Ltd.	No.33, Ping Sheng Road, Suzhou Industrial Park Suzhou 215126, P.R.China
永光(蘇州)光電材料有限公司珠海分公司 Everlight (Suzhou) Advanced Chemicals Ltd. (Zhuhai Office)	Room 1203, Quan Fu Building (CF TOWER), NO 325, East Renmin Road, Xiangzhou District, Zhuhai city 519000, P.R.China
上海德樺貿易有限公司/明德國際倉儲貿易 Shanghai Everlight Trading Co., Ltd./ Ethical International Trading & Warehousing (Shanghai) Co., Ltd.	Rm.1101, No.2067, West YanAn Road, Super Ocean Finance Center, Shanghai 200336, P.R.China Unit W502, 5th Floor, West Building, 168 Meisheng Road, China (Shanghai) Pilot Free Trade Zone
上海德樺貿易有限公司天津分公司 Shanghai Everlight Trading Co., Ltd. (Tianjin Office)	Room M, 19F., No.256, Jiefang South Road, Taida Building, Tianjin 300042 P.R.China

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.

Lack of fulfillment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.

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上海德樺貿易有限公司蘇州分公司 Shanghai Everlight Trading Co., Ltd. (Suzhou Office)	45th, B6 Warehouse, No. 8815 Dongshan Avenue, Suzhou.
上海德樺貿易有限公司青島分公司 Shanghai Everlight Trading Co., Ltd. (Qingdao Office)	Room 1302, No.29, shandong Road, Galaxy Building, Qingdao 266071, P.R.China No. 93 Hua'an Road, Xiazhuang Street, Chengyang District, Qingdao City
廣州明廣貿易有限公司 Guangzhou Ethical Trading Co., Ltd	Room 408 & 409, Regal Business Center No.574-578, TianHe North Road, Guangzhou 510630, P.R.China NO.30 Houshan road,Nangang town Huangpu District,Guangzhou
上海安立國際貿易有限公司 Shanghai Anda International Trading Co., Ltd.	D304-2 R&D Building of New World of Science & Technology, 1355 Jinji Lake Ave. Suzhou Industrial Park 215021 P.R.China
Everlight (Hong Kong) Limited (簡稱香港永光)	Unit 14, 6/F, Kwai Cheong Centre, 50 Kwai Cheong Road. Kwai Chung, NT. HongKong
Everlight Chemicals (Vietnam) Co., Ltd. (簡稱越南永光)	Unit 605, Floor 6, Me Linh Point Tower,No. 2 Ngo Duc Ke Street, Ben Nghe Ward, District 1,Ho Chi Minh City, Vietnam
Everlight USA, Inc. (簡稱美國永光)	10507 Southern Loop Blvd, Pineville NC 28134 U.S.A.
Everlight Europe B.V. (簡稱荷蘭永光)	Rivium Boulevard 224, 2909 LK, Capelle aan den IJssel, The Netherlands
Elite Foreign Trading Incorporation (簡稱土耳其 Elite)	Mersin Serbest Bolgesi, Mersin, Turkey
Everlight Chemicals (Singapore) PTE LTD. (簡稱新加坡永光)	Paper company
Greatlight Investment Coporation (簡稱宏輝投資)	Paper company

The Reporting Boundary for the verification including direct GHG emissions and removals, indirect GHG emissions from imported energy, indirect GHG emissions from transportation, 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 Financial Supervisory Commission Sustainable Development Roadmap Scheme in Taiwan and ISO 14064-1:2018 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 (2024), which was published on September 2025 (Version 1.0), 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 (2024) was verified with reasonable level of assurance.
- For the other indirect GHG emissions, the involved information was verified with limited level of assurance.

Also, the GHG information as stated in Appendix B has been verified during the process.

GHG Verifier :
Celine Wang

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 2024 to 31st December 2024, 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

☒ CO₂ ☒ CH₄ ☒ N₂O ☒ HFC₅ ☒ PFC₅ ☒ SF₆ ☒ NF₃

Quantification of Emissions (in tonnes CO₂e)

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

Direct Emissions: 19,372.5792 tons CO₂e

Imported Energy Indirect Emissions: 48475.3479 tons CO₂e

Total emissions of Cat.1 and Cat.2: 67,847.9271 tons CO₂e

Total emission of direct and indirect emissions: 179,415.436 tons CO₂e

	Cat. 1 tons CO ₂ e	Cat. 2 tons CO ₂ e	Cat. 1+2 tons CO ₂ e	Cat. 3 tons CO ₂ e	Cat. 4 tons CO ₂ e	Total tons CO ₂ e
Global Operations Headquarters	175.1822	154.1704	329.3526	117.5493	76.5731	523.475
Taichung Office in Taiwan	0.4590	3.0403	3.4993	3.0782	0.6241	7.202
Tainan Office in Taiwan	0.6120	1.9742	2.5862	1.7668	0.4053	4.758
1st Plant	3160.6395	10689.5110	13850.1505	1064.6860	31776.4222	46,691.259
2nd Plant	9292.0582	7681.3396	16973.3978	1182.2140	29575.6861	47,731.298
Electronic Chemical Plant	384.4246	2032.7168	2417.1414	119.8269	1799.3361	4,336.304
Pharmaceutical Plant	269.6738	2237.6782	2507.3520	143.6046	773.3927	3,424.349
3rd Plant	5314.1620	10574.2432	15888.4052	359.1849	20812.9540	37,060.544
4th Plant	132.8658	530.6184	663.4842	261.2444	1958.7975	2,883.526
Trend Tone Imaging, Inc.	441.0551	7885.5707	8326.6258	407.5594	11002.3097	19,736.495
Everlight (Suzhou) Advanced Chemicals Ltd.	109.4964	6635.7689	6745.2653	166.0909	9823.5983	16,734.955
Everlight (Suzhou) Advanced Chemicals Ltd. (Zhuhai Office)	6.2634	4.9007	11.1641	0.0000	1.9814	13.146
Shanghai Everlight Trading Co., Ltd./Ethical International Trading & Warehousing (Shanghai) Co., Ltd.	24.2946	6.6640	30.9586	6.3440	6.4136	43.716
Shanghai Everlight Trading Co., Ltd. (Tianjin Office)	1.1383	1.0753	2.2136	0.0000	0.3962	2.610
Shanghai Everlight Trading Co., Ltd. (Suzhou Office)	0.2731	2.9941	3.2672	0.0000	0.4681	3.735

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	Cat. 1 tons CO2e	Cat. 2 tons CO2e	Cat. 1+2 tons CO2e	Cat. 3 tons CO2e	Cat. 4 tons CO2e	Total tons CO2e
Shanghai Everlight Trading Co., Ltd. (Qingdao Office)	0.5483	1.6839	2.2322	1.0240	0.3576	3.614
Guangzhou Ethical Trading Co., Ltd	11.8447	5.2914	17.1361	4.6290	2.9799	24.745
Shanghai Anda International Trading Co., Ltd.	13.4987	0.0000	13.4987	10.0793	3.0479	26.626
Everlight (Hong Kong) Limited	0.3920	2.2281	2.6201	0.4330	1.4102	4.463
Everlight Chemicals (Vietnam) Co., Ltd.	0.1730	0.0000	0.1730	3.2035	0.0000	3.377
Everlight USA, Inc.	18.9012	13.2120	32.1132	48.1928	8.7259	89.032
Everlight Europe B.V.	2.0545	10.2450	12.2995	15.4373	4.4197	32.157
Elite Foreign Trading Incorporation	12.5688	0.4217	12.9905	17.5330	3.5281	34.052

- * In Taiwan, the Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.474 kg CO2e/kwh, which was announced by Energy Administration, Ministry of Economic Affairs.
- * In China, the Imported Energy Indirect Emissions was calculated based on the year 2022 national grid's average carbon emission factor of 0.5366 kg CO2/kWh announced by the Ministry of Ecology and Environment of the PRC in 2024.
- * In USA, the Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of CO2=590.2 lb/MWh, CH4=0.045 lb/MWh, N2O= 0.006 lb/MWh, 1 lb = 0.454 Kg (USEPA-GHG Emission Factors Hub-US-SRVC-Total Output Emission Factors, last modified: 15 January 2025) announced by the EPA Center for Corporate Climate Leadership.
- * In Turkey, the Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.40111 kgCO2e/kwh according to the Low-Carbon Power, IEA.
- * In Netherlands, the Imported Energy Indirect Emissions was calculated based on Luxembourg 2023 electricity emission factor of 0.256 kg CO2e/kwh (EEA Greenhouse gas emission intensity of electricity generation in Europe, published: 25 October 2024, modified: 14 February 2025).
- * In Hong Kong, the Imported Energy Indirect Emissions was calculated based on 2024 electricity emission factor of 0.38 kgCO2e/kwh according to the CLP Sustainability Report 2024.

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

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APENDIX A

The Reporting Boundary of EVERLIGHT CHEMICAL INDUSTRIAL CORPORATION Greenhouse Gas Inventory Management Report (2024)

Category	Subcategory	Boundary
Direct GHG emissions and removals		Mainly from fuel consumption, other GHG sources 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.
Indirect GHG emissions from transportation	Upstream transportation and distribution	<ul style="list-style-type: none"> – Emissions from the transportation of the purchased raw materials, consumables and packaging materials, including domestic land transportation, overseas air freight, and shipping. – The purchased materials included in the calculation are consistent with category 4.
	Employee commuting (car & scooter)	<ul style="list-style-type: none"> – Emissions from the transportation of employees travelling between company and residential area by cars or scooters. – Only regular employees covered by labour health insurance will be considered.
	Business travel (aviation)	Emissions from the air transportation by employees for business-related activities.
Indirect GHG emissions from products used by organization	Purchased materials	<ul style="list-style-type: none"> – Upstream (cradle-to-gate) emissions of purchased raw materials used for production and manufacturing. – Office and warehouse purchasing goods are not considered. – Raw materials accounting for less than 1% by weight can be excluded, but the total amount excluded cannot exceed 20%.
	Fuel-and-energy-related activities (not included in Scope 1 or 2)	Upstream emissions of purchased fuels and electricity, excluding steam energy.
	Waste generated in operations	<ul style="list-style-type: none"> – Emissions from the disposal treatment and transportation of waste. – Only waste generated at production sites is considered. Excludes waste generated at office and warehouse locations.

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.

APPENDIX B

Quantification of Category 3 & 4 emissions (t CO₂e):

Category	Indirect GHG emissions from transportation			Indirect GHG emissions from products used by organization	
Subcategory	Upstream transportation and distribution	Employee commuting (car & scooter)	Business travel (aviation)	Purchased goods	Waste generated in operations
Global Operations Headquarters	NS	24.1963	93.3530	76.5731	NS
Taichung Office in Taiwan	NS	1.2708	1.8074	0.6241	NS
Tainan Office in Taiwan	NS	0.3138	1.4530	0.4053	NS
1st Plant	915.0540	139.9410	9.6910	30,696.0450	1,080.3772
2nd Plant	913.6857	234.7790	33.7493	29,141.1616	434.5245
Electronic Chemical Plant	34.2994	80.0935	5.4340	1,775.1718	24.1643
Pharmaceutical Plant	24.1135	112.5061	6.9850	749.4047	23.9880
3rd Plant	209.5243	137.3606	12.3000	20,363.0911	449.8629
4th Plant	185.6614	67.6720	7.9110	1,944.4818	14.3157
Trend Tone Imaging, Inc.	279.3233	113.4571	14.7790	10,980.3412	21.9685
Everlight (Suzhou) Advanced Chemicals Ltd.	113.9705	50.7744	1.3460	9,798.0744	25.5239
Everlight (Suzhou) Advanced Chemicals Ltd. (Zhuhai Office)	NS	0.0000	0.0000	1.9814	NS
Shanghai Everlight Trading Co., Ltd./Ethical International Trading & Warehousing (Shanghai) Co., Ltd.	NS	0.0000	6.3440	6.4136	NS
Shanghai Everlight Trading Co., Ltd. (Tianjin Office)	NS	0.0000	0.0000	0.3962	NS
Shanghai Everlight Trading Co., Ltd. (Suzhou Office)	NS	0.0000	0.0000	0.4681	NS
Shanghai Everlight Trading Co., Ltd. (Qingdao Office)	NS	0.0000	1.0240	0.3576	NS

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Category	Indirect GHG emissions from transportation			Indirect GHG emissions from products used by organization	
Subcategory	Upstream transportation and distribution	Employee commuting (car & scooter)	Business travel (aviation)	Purchased goods	Waste generated in operations
Guangzhou Ethical Trading Co., Ltd	NS	0.0000	4.6290	2.9799	NS
Shanghai Anda International Trading Co., Ltd.	NS	10.0793	0.0000	3.0479	NS
Everlight (Hong Knog) Limited	NS	0.0000	0.4330	1.4102	NS
Everlight Chemicals (Vietnam) Co., Ltd.	NS	1.0893	2.1142	0.0000	NS
Everlight USA, Inc.	NS	32.6518	15.5410	8.7259	NS
Everlight Europe B.V.	NS	3.4743	11.9630	4.4197	NS
Elite Foreign Trading Incorporation	NS	16.3990	1.1340	3.5281	NS

NS: non-significant