

Independent Verification Opinion

Verification Opinion No.:
C858797-2025-AG-TWN-DNV

Issued Place and Date:
Taipei, 20 July, 2026

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

Everlight Chemical Industrial Corporation and its consolidated subsidiaries

Scope of Verification

DNV Business Assurance (DNV) has been commissioned by Everlight Chemical Industrial Corporation and its consolidated subsidiaries (hereafter "the Organization") to perform a verification of the greenhouse gas statements of Greenhouse Gas Inventory Report (2025) (hereafter the "Inventory Report") in Taiwan, R.O.C. with respect to the Organization and its subsidiaries' owned and leased sites, based on the data checked at the representative site, as listed below. Refer to Appendix A for further details.

Site	Address
Everlight Chemical Industrial Corporation and its consolidated subsidiaries «site_1 英文名稱»	5 & 6F., No.77, Sec. 2, DunHua S. Rd., Taipei City 10682, Taiwan (Representative site)

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. Refer to Appendix B for further details on the reporting boundaries.

Verification Criteria and GHG Programme

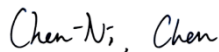
The verification was performed on the basis of Financial Supervisory Commission Sustainable Development Roadmap Scheme of Taiwan and ISO 14064-1:2018 as well as criteria given to provide for consistent GHG emission identification, calculation, monitoring and reporting. The verification was conducted in accordance with ISO 14066:2023, ISO 14065:2020, ISO 14064-3:2019.

Verification Opinion

It is DNV's opinion that the Inventory Report (2025), which was published in June 2026 (First Edition), is free from material discrepancies in accordance with the verification criteria identified as stated above. This opinion is decided based on the following approaches,

- For the direct GHG emissions and removals (Category 1) and indirect GHG emissions from imported energy (Category 2), the reliability of the information presented in the Inventory Report (2025) has been verified with a reasonable level of assurance.
- For the other categories of indirect GHG emissions, the relevant information has been verified with a limited level of assurance.

GHG Verifier :
Chen-Ni Chen



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



Management Representative

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

Lack of fulfilment 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.

The issuing office : 29Fl., No. 293, Sec. 2, Wenhua Rd., Banqiao District, New Taipei City 220, Taiwan Tel.: +886-2-82537800. <https://www.dnv.com/tw/>

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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 January 1, 2025 to December 31, 2025. It is DNV's opinion that GHG emissions and removals identified within the reporting boundary have 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 ☒ HFC_s ☒ PFC_s ☒ SF₆ ☒ NF₃

Quantification of Emissions (in tonnes CO₂e)

The Global Warming Potential (GWP) defined in Intergovernmental Panel on Climate Change's (IPCC) Sixth Assessment Report (AR6) (2021) has been chosen and correctly referred by the Organization.

Category	Emissions (tonnes CO ₂ e)
1: Direct GHG emissions and removals	19,799.7940
2: Indirect GHG emissions from imported energy *	38,896.6034
3: Indirect GHG emissions from transportation	3,235.1098
4: Indirect GHG emissions from products used by Organization	95,521.8448
5: Indirect GHG emissions associated with the use of products from the Organization	-
6: Indirect GHG emissions from other sources	-
Total	157,453.352

* The direct emissions from biomass, which are excluded from the summary of Category 1 emissions and from total emissions, amount to 78.2751 tonnes CO₂e

** In Taiwan, the indirect emissions from imported energy, were calculated based on the 2025 electricity carbon emission factor of 0.466 kg CO₂e/kWh, announced by the Energy Administration, Ministry of Economic Affairs.

In China, the imported energy indirect emissions were calculated based on the 2023 national grid's average carbon emission factor of 0.5306 kg CO₂/kWh, announced by the Ministry of Ecology and Environment of the People's Republic of China in 2025.

In the United States, the imported energy indirect emissions were calculated based on emission factors from the USEPA eGRID SRVC subregion, as published in the USEPA GHG Emission Factors Hub – Total Output Emission Factors (last modified: 15 January 2025) by the U.S. EPA Center for Corporate Climate Leadership. The emission factors applied were as follows:

– SRVC: CO₂ 590.229 lb/MWh, CH₄ 0.045 lb/MWh, N₂O 0.006 lb/MWh (1 lb = 0.454 kg)

In Turkey, the indirect emissions from imported energy were calculated based on the 2024 electricity emission factor of 0.392 kg CO₂e/kWh according to Low-Carbon Power (IEA).

In the Netherlands, the indirect emissions from imported energy were calculated based on the 2023 electricity emission factor of 0.256 kg CO₂e/kWh, according to the European Environment Agency's Greenhouse Gas Emission Intensity of Electricity Generation, Country Level.

In Hong Kong, the indirect emissions from imported energy were calculated based on the 2025 electricity emission factor of 0.34 kg CO₂e/kWh as reported in the CLP 2025 Sustainability Report.

Note: The values for the total emissions are rounded to three decimal places.

Type of Opinion

☒ unmodified ☐ modified ☐ adverse

APPENDIX A

The organizational boundaries of Everlight Chemical Industrial Corporation and its consolidated subsidiaries' Inventory Report (2025) is as follows:

Site	Address
Global Operations Headquarters «site_1 英文名稱»	5~6F., No.77, Sec. 2, DunHua S. Rd., Taipei City 10682, Taiwan
Taichung Office	17F.-3, No. 925, Sec. 4, Taiwan Blvd., Xitun Dist., Taichung City 40767, Taiwan
Tainan Office	9F.-B2, No. 189, Sec. 1, Yongfu Rd., West Central Dist., Tainan City 70051, Taiwan
1 st Plant	No. 271, Zhongshan N. Rd., Dayuan Dist., Taoyuan City 33759, Taiwan
2 nd Plant	No. 12, Gongye 3rd Rd., Guanyin Dist., Taoyuan City 32853, Taiwan
Electronic Chemical Plant	No. 12, Gongye 3rd Rd., Guanyin Dist., Taoyuan City 32853, Taiwan
Pharmaceutical Plant	No. 12, Gongye 3rd Rd., Guanyin Dist., Taoyuan City 32853, Taiwan
3 rd Plant	Nos. 935 & 937, Sec. 2, Chenggong Rd., Guanyin Dist., Taoyuan City 32849, Taiwan
4 th Plant	No. 399, Datan N. Rd., Guanyin Dist., Taoyuan City 32841, Taiwan
Trend Tone Imaging, Inc.	No. 3, Gungyedung 1st Rd., Hsinchu Science Park, Hsinchu 300, Taiwan
Everlight (Suzhou) Advanced Chemicals Ltd.	No. 33, Ping Sheng Road, Suzhou Industrial Park Suzhou 215126, P.R. China
Everlight (Suzhou) Advanced Chemicals Ltd. (Zhuhai Office)	Rooms 617 and 620, Building 4, No. 2001 Mingzhu South Road, Xiangzhou District, Zhuhai City, Guangdong Province, P.R. China
Shanghai Everlight Trading Co., Ltd./ Ethical International Trading & Warehousing (Shanghai) Co., Ltd.	Room.1101, No.2067, West YanAn Road, Super Ocean Finance Center, Shanghai 200336, P.R. China Unit W502, 5th Floor, West Building, No. 168, Meisheng Road, China (Shanghai) Pilot Free Trade Zone, P.R. China
Shanghai Everlight Trading Co., Ltd. (Tianjin Office)	Room M, 19F., No.256, Jiefang South Road, Taida Building, Tianjin 300042, P.R. China
Shanghai Everlight Trading Co., Ltd. (Suzhou Office)	45th, B6 Warehouse, No. 8815, Dongshan Avenue, Suzhou, P.R. China
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 266107, P.R. China
Guangzhou Ethical Trading Co., Ltd	Rooms 408 and 409, Regal Business Center No.574-578, TianHe North Road, Guangzhou 510630, P.R. China 101, No.13, Huanling Road, Huangpu District, Guangzhou 510700, P.R. China
Shanghai Anda International Trading Co., Ltd.	Room A0903, Phase IV Science Park International, No 1355, JinJi Lake Avenue, Suzhou Industrial Park, Suzhou 215021, P.R. China
Everlight (Hong Kong) Limited	Unit 2, 8/F., Block B, Po Yip Building, 62-70 Texaco Road, Tsuen Wan, N.T., Hong Kong
Everlight Chemicals (Vietnam) Co., Ltd.	Unit 605, Floor 6, Me Linh Point Tower, No. 2 Ngo Duc Ke Street, Ben Nghe Ward, District 1, Ho Chi Minh City, Vietnam Unit 2, 8th Floor of A&B TOWER, 76A Le Lai Street, Ben Thanh Ward, Ho Chi Minh City, Vietnam
Everlight USA, Inc.	10507 Southern Loop Blvd, Pineville NC 28134, U.S.A.
Everlight Europe B.V.	Rivium Boulevard 224, 2909 LK, Capelle aan den IJssel, The Netherlands
Elite Foreign Trading Incorporation	Mersin Serbest Bolgesi, Mersin, Turkey Vakiflar OSB Mah. D100 Cad. No :25 Ergene / Tekirdag TURKEY
Everlight Chemicals (Singapore) PTE LTD. «site_1 英文名稱»	1 SIMS LANE, #05-01, ONE SIMS LANE, Singapore 387355 (investment holding company)
Greatlight Investment Corporation	6 F., No. 77, Sec. 2, Dunhua S. Rd., Da'an Dist., Taipei City 106414, Taiwan (investment holding company)

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

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APPENDIX B

The reporting boundary of Everlight Chemical Industrial Corporation and its consolidated subsidiaries' Inventory Report (2025) is as follows:

Category	Reporting Boundaries
Category 1: Direct GHG emissions and removals	Emissions and removals from the greenhouse gas sources and sinks owned or controlled by the Organization within its organizational boundaries
Category 2: Indirect GHG emissions from imported energy	2.1 Emissions from imported electricity 2.2 Emissions from imported energy
Category 3: Indirect GHG emissions from transportation	3.1 Emissions from upstream transport and distribution for goods (air, sea, and domestic land transportation of purchased raw materials, production consumables, and packaging materials, with gross weight used as the basis for quantification where available) 3.3 Emissions from employee commuting (including cars, motorcycles, electric motorcycles) 3.5 Emissions from business travel (business air travel)
Category 4: Indirect GHG emissions from products used by organization	4.1.1 Emissions from purchased goods (including purchased raw materials, production consumables, and packaging materials; the selected raw materials, production consumables, and packaging materials are consistent with those included in upstream transport and distribution, with net weight used as the basis for quantification where available; raw materials accounting for less than 1% of the total raw material weight at each production site may be excluded if emission factors are unavailable, provided that the total excluded weight at each production site does not exceed 20%) 4.1.2 Upstream emissions (cradle-to-gate) of purchased fuels and electricity not included in Category 1 and 2 4.3 Emissions from the disposal of solid and liquid waste (only waste generated at production sites is included; waste generated at office and warehouse locations is excluded)
Category 5: Indirect GHG emissions associated with the use of products from the organization	<i>No significant emissions identified by the Organization in this category.</i>
Category 6: Indirect GHG emissions from other sources	<i>No significant emissions identified by the Organization in this category.</i>

The scope of indirect emissions in the specified/limited list above, was defined and decided by the Organization's own pre-determined criteria for the significance of indirect emissions, considering the intended use of the GHG inventory.

APENDIX C

The GHG emissions within the organizational boundaries of Everlight Chemical Industrial Corporation and its consolidated subsidiaries' Inventory Report (2025), consolidated by entity, are as follows:

Entity \ Category	Category 1 Emissions (tonnes CO ₂ e)	Category 2 Emissions (tonnes CO ₂ e)	Category 3 Emissions (tonnes CO ₂ e)	Category 4 Emissions (tonnes CO ₂ e)	Total Emissions by Entity (tonnes CO ₂ e)
Total Emissions of Everlight Chemical Industrial Corporation and its consolidated subsidiaries	19,799.7940	38,896.6034	3,235.1098	95,521.8448	157,453.352
Global Operations					
Headquarters «site_1 英文名 稱»	142.4568	152.8140	125.7292	72.9668	493.967
Taichung Office	17.0719	2.9532	4.7341	5.0264	29.786
Tainan Office	15.6386	2.2051	1.1898	4.5056	23.539
1 st Plant	2,689.4759	9,331.0089	844.6004	27,941.1843	40,806.270
2 nd Plant	7,918.5771	6,765.0429	956.1769	24,609.2779	40,249.075
Electronic Chemical Plant	392.4875	1,778.8767	167.8205	1,706.0430	4,045.228
Pharmaceutical Plant	260.6324	2,199.7889	141.9145	887.1173	3,489.453
3 rd Plant	7,660.3145	4,719.8344	347.8458	20,729.5838	33,457.579
4 th Plant	132.4275	519.3738	75.6075	1,374.5372	2,101.946
Trend Tone Imaging, Inc.	327.9375	6,215.8101	287.6158	8,696.7401	15,528.104
Everlight (Suzhou) Advanced Chemicals Ltd.	100.9170	7,127.3073	143.9199	9,438.1548	16,810.299
Everlight (Suzhou) Advanced Chemicals Ltd. (Zhuhai Office)	4.9642	4.6321	0.0000	1.7644	11.361
Shanghai Everlight Trading Co., Ltd./ Ethical International Trading & Warehousing (Shanghai) Co., Ltd.	23.4379	7.2024	3.7010	6.3982	40.740
Shanghai Everlight Trading Co., Ltd. (Tianjin Office)	1.3306	1.1344	0.0000	0.4660	2.931
Shanghai Everlight Trading Co., Ltd. (Suzhou Office)	0.2731	2.9049	0.0000	0.4922	3.670
Shanghai Everlight Trading Co., Ltd. (Qingdao Office)	0.5290	1.6730	1.2860	0.3732	3.861
Guangzhou Ethical Trading Co., Ltd	11.3170	4.8799	3.7100	2.8119	22.719
Shanghai Anda International Trading Co., Ltd.	13.3246	0.0000	11.0392	2.9635	27.327
Everlight (Hong Kong) Limited	0.1960	2.5919	0.2600	1.5071	4.555
Everlight Chemicals (Vietnam) Co., Ltd.	0.0865	0.0000	5.7868	0.0000	5.873
Everlight USA, Inc.	22.8863	14.4105	48.0368	10.8816	96.215
Everlight Europe B.V.	7.0677	10.2478	14.4256	6.4379	38.179
Elite Foreign Trading Incorporation	56.4444	31.9112	49.7100	22.6116	160.677

Note: Everlight Chemicals (Singapore) PTE LTD. and Greatlight Investment Corporation are investment holding companies with no physical operations.

Note: The values for the total emissions of each entity are rounded to three decimal places.

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