

Assurance Statement

Yong Jyu Sin Plastic Company Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by Yong Jyu Sin Plastic Co., Ltd. (hereinafter referred to as Yong Jyu Sin Plastic) to perform the 2022 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 Assurance Standard Version 3 and the GRI Sustainability Reporting Standards (GRI Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

- 1) The scope of assurance is consistent with the scope of disclosure in Yong Jyu Sin Plastic 2022 Sustainability Report, which covers the period from 1 January 2022 to 31 December 2022.
- 2) Verification of Yong Jyu Sin Plastic compliance with the AA1000 Principles of Accountability in accordance with the AA1000 Assurance Standard, Third Edition, Application Type I. This does not include verification of the reliability of the information/data disclosed in the report.
- 3) Sustainability Accounting Standards Board (SASB) Chemical sector sustainability accounting metrics.

Intended Users

The intended users of this statement are the stakeholders of Yong Jyu Sin Plastic.

Assurance Type and Level

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 1, Moderate of Assurance Level.

Opinion Statement

Yong Jyu Sin Plastic refers to the GRI sustainability reporting and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders' engagement.

We assure that Yong Jyu Sin Plastic refers to the SASB Chemical industry sustainability accounting standards to disclose relevant metrics

Methodology

Our verification services are planned and performed in accordance with the above mentioned assurance standards and the TUV NORD Sustainability Report Verification Agreement for verification of sustainability reports.

Our verification includes the following activities.

- * Collect objective evidence of relevant performance metrics, as mentioned in the report.
- * Assurance of expectations of local or national regulations; international standards as set forth in public opinion and/or expert opinion are relevant to such general considerations.
- * Document review records and report content assessment in the context of GRI criteria application requirements.
- * Interviews with managers and related staff on issues of concern to the company's stakeholders.
- * Interviews with personnel involved in sustainability management, information gathering and report preparation.
- * Review significant organizational developments and review internal and external audit findings.
- * Review AA1000 (2018) Principles of Accountability and other compliance requirements.

Conclusion

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.

Inclusivity

Yong Jyu Sin Plastic identifies stakeholders and their concerns through the questionnaire/communication method, and decides materiality through stakeholder discussions, sustainability committees and experts. 6 material topics was selected and determined from 14 impact topics after ESG meeting with manager, stakeholders and expert based on any consideration of E, S & G issues.

Materiality

Yong Jyu Sin Plastic refers to the GRI Guidelines and SASB Chemical sector sustainability Indicators disclosure related metrics, to fully disclose the company's material risks and opportunities, taking into account the degree of impact on the company and prioritize the materiality of the report.

Responsiveness

Yong Jyu Sin Plastic Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status, and adequately addresses the main issues of concern to stakeholders.

Impact

The Yong Jyu Sin Plastic sustainability report fully identifies materiality that reflect the significant economic, environmental, and social impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short-, medium-, and long-term strategic planning through corporate governance.

GRI Sustainability Reporting Standards

Yong Jyu Sin Plastic sustainability report refers to the GRI 1 to GRI 3 universal Standards and the GRI 201 Series, GRI 301 Series and GRI 401 Series topic standards, and meet the requirements for disclosure.

Limitations

The financial report of Yong Jyu Sin Plastic were certified by Hao-Ji , the accounting firm appointed by the company.

The boundary of carbon emission verification report only includes the Xinhua plant. (No 752, Hu-Dong Road)

The data of carbon emission verification are self-estimated and have not been verified by a third party yet.

Independent Statements and Competence

TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 70 countries around the world. The services include management systems and product certification; quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and Yong Jyu Sin Plastic are mutually independent organizations, and there is no conflict of interest with Yong Jyu Sin Plastic or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of Yong Jyu Sin Plastic, TUV NORD is based on the Yong Jyu Sin Plastic verification agreement, and does not assume any legal or other responsibilities. Yong Jyu Sin Plastic is responsible for responding to any questions that intended users concerned.

The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1, ISO 45001, SA 8000, ISO 50001, etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team is based on his qualifications, extensive knowledge and experience in the industry provide professional advice in this assignment.

Jack Yeh
General Manager



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