

Greenhouse Gas Verification Statement

The inventory of Greenhouse Gas emissions in year 2022 of

SINON CORPORATION

1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist.,
Taichung City 432402, Taiwan (R.O.C.)



has been verified in accordance with ISO 14064-3:2006 as
meeting the requirements of

ISO 14064-1:2018

Direct emissions

12,737.7913 tonnes of CO₂e

Indirect emissions

69,318.1405 tonnes of CO₂e

Direct emissions and indirect emissions

82,055.932 tonnes of CO₂e

Authorized by

Stephen Pao

Knowledge Deputy General Manager

Date: 27 September 2023

Version 1

TGP56A-15-6 2207

SGS Taiwan Ltd.

No. 136-1, Wu Kung Road, New Taipei Industrial Park, Wu Ku District,

New Taipei City 24803, Taiwan

t (02) 22993279 f (02)22999453 www.sgs.com



Statement TW23/00502GG, continued

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions
Inventory categories	Description	
Direct emissions		12,737.7913
Indirect emissions	Imported energy	The indirect GHG emissions is the organization's purchased electricity. 22,959.3724
	Transportation	The scope of this inventory is the indirect emissions from the domestic land transportation for the main raw materials purchased for the specific products: a. Wang-Tien Factory: Technical materials of IPD, MYL, MQRT, Glyphosate, Azoxystrobin, Butachlor. b. Wang-Tien 2nd Factory: Technical materials of Waller Fertilizer, Sanyu Fertilizer 552 and Slow-Release Fertilizer. c. Zhangbin Plant: Plastic pellets (HDPE, PP, PET, R-PET). 224.9728
	Products used by an organization	The scope of this inventory is the indirect emissions from the main raw materials used in the specific products: a. Wang-Tien Factory: Carbon footprints of technical materials of IPD, MYL, MQRT, Glyphosate, Azoxystrobin and Butachlor. b. Wang-Tien 2nd Factory: Carbon footprints of technical materials of Waller Fertilizer, Sanyu Fertilizer 552 and Slow-Release Fertilizer. c. Zhangbin Plant: Carbon footprint of plastic pellets (HDPE, PP, PET, R-PET). d. Indirect power carbon footprints of externally purchased energy. 46,133.7953
	Associated with the use of products from the organization	Unquantified -
	Other sources	Unquantified -
Direct emissions and indirect emissions		82,055.932

Statement TW23/00502GG, continued

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Wang-Tien Factory	7,734.6939	38,933.2235	46,667.917
Wang-Tien 2nd Factory	188.7261	7,217.1086	7,405.835
Biological Factory	4,550.8496	9,772.3325	14,323.182
Dadu Factory	0.0000	1.0410	1.041
Zhangbin Plant	263.5217	13,394.4349	13,657.957

SGS has been contracted by SINON CORPORATION (hereinafter referred to as “SINON”), 1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.) for the verification of direct and indirect Greenhouse Gas emissions in accordance with

ISO 14064-3:2006

as provided by SINON CORPORATION hereinafter referred to as (“SINON”), 1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.), in the GHG Assertion in the form of GHG report covering GHG emissions of the period 01 January 2022 to 31 December 2022.

Roles and responsibilities

The management of SINON is responsible for the organization’s GHG information system, the development and maintenance of records and reporting procedures in accordance with that system, including the calculation and determination of GHG emissions information and the reported GHG emissions.

It is SGS’s responsibility to express an independent GHG verification opinion on the GHG emissions as provided in the GHG Assertion for the period 01 January 2022 to 31 December 2022.

SGS conducted a third-party verification of the provided GHG assertion against the principles of ISO 14064-1:2018, ISO 14064-3:2006 in the period 12 July 2023 to 10 August 2023. The verification was based on the verification scope, objectives and criteria as agreed between SINON and SGS on 20 December 2022.

Level of Assurance

The level of assurance for category 1 and category 2 agreed is that of reasonable assurance. Category 3 till category 6 agreed is that of limited assurance.

Scope

SINON has commissioned an independent verification by SGS Taiwan of reported GHG emissions of SINON arising from the Company's main processes include synthesis, fermentation, mixing and formulation of all kinds of technical materials (TM), intermediates and finished products of plant protection agents and plant nutrients. Zhangbin Plant is mainly engaged in the mold making, forming and processing of plastic products. activities, to establish conformance with ISO 14064:2018 principles within the scope of the verification as outlined below.

This engagement covers verification of emission from anthropogenic sources of greenhouse gases included within the organization's boundary and is based on ISO 14064-3:2006.

- Title or description activities: GHG verification for SINON in year 2022
- Location/boundary of the activities:
 - No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City , Taiwan (R.O.C.)
 - No. 57 & 57-1, Nanrong Rd., Rongquan vil., Wuri Dist., Taichung City, Taiwan (R.O.C.)
 - No. 109, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City , Taiwan (R.O.C.)
 - No. 10, Ln 70 Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
 - No. 22, Ln 150 Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.)
 - No. 3, Zhangbin E. 12th Rd., Keliau Vil., Shengang Township, Changhua County, Taiwan (R.O.C.)
- Physical infrastructure, activities, technologies and processes of the organization:

The Company's main processes include synthesis, fermentation, mixing and formulation of all kinds of technical materials (TM), intermediates and finished products of plant protection agents and plant nutrients. Zhangbin Plant is mainly engaged in the mold making, forming and processing of plastic products.
- GHG sources, sinks and/or reservoirs included: Sources as presented in the inventory spreadsheet provided by SINON
- Types of GHGs included: CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃
- The IPCC 2021 AR6 GWP values are applied in this inventory.
- Emission factor:
 - Direct emissions: Greenhouse Gas Emission Factor Table (6.0.4), EPA.
 - Indirect emissions:
 - Electricity emission factor is 0.495 kgCO₂e/kwh (Announced by Bureau of Energy, Ministry of Economic Affairs in 2023).
 - The secondary database has Carbon Footprint Information Platform, SimPro9.3.
- Directed actions: NA

Statement TW23/00502GG, continued

- GHG information for the following period was verified: 01 January 2022 to 31 December 2022
- The version of inventory sheet: 2023.08.10
- The version of GHG assertion: 2023.08.10
- Intended user of the verification statement: Private

Objective

The purposes of this verification exercise are, by review of objective evidence, to independently review:

- Whether the GHG emissions are as declared by the organization's GHG assertion
- The data reported are accurate, complete, consistent, transparent and free of material error or omission.

Criteria

Criteria against which the verification assessment is undertaken are the principles of ISO 14064-1:2018

Materiality

The materiality required of the verification was considered by SGS to 5%, based on the needs of the intended user of the GHG Assertion.

Statement TW23/00502GG, continued

Conclusion

SINON provided the GHG assertion based on the requirements of ISO14064-1: 2018. The GHG information for the period 01 January 2022 to 31 December 2022 disclosing emissions of 82,055.932 metric tonnes of CO₂ equivalent and 0.0000 metric tonnes of direct CO₂ emissions from the combustion of biomass are verified by SGS to a reasonable level of assurance, consistent with the agreed verification scope, objectives and criteria.

The emission of each category is described as below:

Unit: tonnes of CO₂e

Reporting Boundaries		GHG Emissions	
Inventory categories	Description		
Direct emissions	This direct GHG emissions are the sum of owned or controlled by the organization within the organization.	12,737.7913	
Indirect emissions	Imported energy	The indirect GHG emissions is the organization's purchased electricity.	22,959.3724
	Transportation	The scope of this inventory is the indirect emissions from the domestic land transportation for the main raw materials purchased for the specific products: a. Wang-Tien Factory: Technical materials of IPD, MYL, MQRT, Glyphosate, Azoxystrobin, Butachlor. b. Wang-Tien 2nd Factory: Technical materials of Waller Fertilizer, Sanyu Fertilizer 552 and Slow-Release Fertilizer. c. Zhangbin Plant: Plastic pellets (HDPE, PP, PET, R-PET).	224.9728
	Products used by an organization	The scope of this inventory is the indirect emissions from the main raw materials used in the specific products: a. Wang-Tien Factory: Carbon footprints of technical materials of IPD, MYL, MQRT, Glyphosate, Azoxystrobin and Butachlor. b. Wang-Tien 2nd Factory: Carbon footprints of technical materials of Waller Fertilizer, Sanyu Fertilizer 552 and Slow-Release Fertilizer. c. Zhangbin Plant: Carbon footprint of plastic pellets (HDPE, PP, PET, R-PET). d. Indirect power carbon footprints of externally purchased energy.	46,133.7953
	Associated with the use of products from the organization	Unquantified	-
	Other sources	Unquantified	-
Direct emissions and indirect emissions		82,055.932	

Statement TW23/00502GG, continued

The emission of each site is described as below:

Unit: tonnes of CO₂e

Site	Direct emissions	Indirect emissions	Total GHG emissions
Wang-Tien Factory	7,734.6939	38,933.2235	46,667.917
Wang-Tien 2nd Factory	188.7261	7,217.1086	7,405.835
Biological Factory	4,550.8496	9,772.3325	14,323.182
Dadu Factory	0.0000	1.0410	1.041
Zhangbin Plant	263.5217	13,394.4349	13,657.957

SGS's approach is risk-based, drawing on an understanding of the risks associated with reporting GHG emissions information and the controls in place to mitigate these. Our examination includes assessment, on a test basis, of evidence relevant to the amounts and disclosures in relation to the organization's reported GHG emissions.

We planned and performed our work to obtain the information, explanations, and evidence that we considered necessary to provide a reasonable level of assurance that the GHG emissions of category 1 and category 2, and limited level of assurance of category 3 till category 6 for the period 01 January 2022 to 31 December 2022 are fairly stated.

We conducted our verification with regard to the GHG assertion of SINON which included assessment of GHG information system, monitoring and reporting plan/protocol. This assessment included the collection of evidence supporting the reported data, and checking whether the provisions of the protocol reference, were consistently and appropriately applied.

In SGS's opinion the presented GHG assertion

- is materially correct and is a fair representation of the GHG data and information, and
- is prepared in accordance with ISO14064-1:2018 on GHG quantification, monitoring and reporting.

Confidentiality

The reports and attachments may contain relevantly confidential information of the clients. In addition to being submitted as governmental application or certification documents, the reports and attachments are not allowed to be edited, duplicated, or published without the clients' agreement in written form.

Avoidance of Conflict of Interest

The reports and attachments are completely complied with the standards and procedures that related authorities established. The reports and attachments of auditing process are conduct with fairness and honesty. If not, the auditing institution not only has to bear the relevant compensation duties, but also to receive legal charge and punishment.

This statement shall be interpreted with the GHG assertion of SINON as a whole.

Verifier Group

Above statements coincide with auditing process with fairness and impartiality and aim at the emission of year 2022 of clients.

Lead Verifier:

Carol Chen

Verifier:

Victor Tseng

Ocean Wu

Note: This Statement is issued, on behalf of Client, by SGS Taiwan Ltd. ("SGS") under its General Conditions for Greenhouse Gas Verification Services available at http://www.sgs.com/terms_and_conditions.htm. The findings recorded hereon are based upon an audit performed by SGS. A full copy of this statement, the findings and the supporting GHG Assertion may be consulted at SINON CORPORATION, 1F., No. 101, Nanrong Rd., Zhonghe Vil., Dadu Dist., Taichung City, Taiwan (R.O.C.), This Statement does not relieve Client from compliance with any bylaws, federal, national or regional acts and regulations or with any guidelines issued pursuant to such regulations. Stipulations to the contrary are not binding on SGS and SGS shall have no responsibility vis-à-vis parties other than its Client.