



English Translation of a Report Originally Issued in Mandarin

**Independent Accountant's Limited Assurance Report on USI Corporation's
Greenhouse Gas (GHG) Statement**

To USI Corporation

We have been engaged by USI Corporation and its subsidiaries (hereinafter referred to as "USI") to perform a limited assurance engagement to report on the accompanying GHG statement of USI for the period from 2025/1/1 to 2025/12/31, comprising the values listed in the greenhouse gas inventory report for direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2) (hereinafter referred to as the "Subject Matter"), as detailed in Appendix 1.

USI's Responsibility for the GHG Statement

USI is responsible for the preparation of the GHG statement in accordance with the Greenhouse Gas Protocol (GHG Protocol). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of a GHG statement that is free from material misstatement, whether due to fraud or error.

GHG quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and the values needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of The Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which basic principles are integrity, objectivity, professional competence, due care and professional behavior.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the presentation of the Subject Matter based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard for Assurance Engagements on Greenhouse Gas Statements (“TWSAE 3410”). That standard requires that we plan and perform this engagement to obtain limited assurance about whether the Subject Matter is free from material misstatement.

A limited assurance engagement undertaken in accordance with TWSAE 3410 involves assessing the suitability in the circumstances of USI’s use of the GHG Protocol as the basis for the preparation of the GHG statement, assessing the risks of material misstatement of the GHG statement whether due to fraud or error, responding to the assessed risks as necessary in the circumstances, and evaluating the overall presentation of the GHG statement. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records.

Given the circumstances of the engagement, in performing the procedures listed above, our procedures included:

- Inquiring to obtain an understanding of USI's control environment and information systems related to emissions quantification and reporting, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- Assessing the appropriateness and consistency of USI's estimation methods. However, the procedures performed did not include testing the data on which the estimates were based, nor did it involve making independent estimates by the auditor to assess the estimates made by USI;
- Undertook site visits at seven locations to assess the completeness of the emissions sources, data collection methods, source data and relevant assumptions applicable to these sites. The selection of sites for the visits taking into consideration their emissions in relation to total emissions, emissions sources, and sites selected in prior periods. Our procedures did not include testing information systems to collect and aggregate facility data, nor the controls at these sites.

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance opinion about whether USI's GHG statement has been prepared, in all material respects, in accordance with the GHG Protocol.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that USI's GHG statement for the period from 2025/1/1 to 2025/12/31 is not prepared, in all material respects, in accordance with the GHG Protocol.



Ernst & Young

June 29, 2026

Taipei, Taiwan, Republic of China

Notice to Readers:

The reader is advised that the assurance report has been prepared originally in Mandarin. In the event of a conflict between the assurance report and the original Mandarin version or difference in interpretation between the two versions, the Mandarin language assurance report shall prevail.

Appendix 1: Subject Matter Information

Location-based

Company	Scope 1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)	Total (ton CO ₂ e)
USI Corporation and its subsidiaries	174,732.7585	521,801.5292	696,534.2877

Market-based

Company	Scope 1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)	Total (ton CO ₂ e)
USI Corporation and its subsidiaries	174,732.7585	503,508.6691	678,241.4276

Emissions by Company

NO.	Company	Location	Scope1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)		Total (ton CO ₂ e)	
				Location-based	Market-based	Location-based	Market-based
1	USI Corporation	Taipei office	19,3247	99,5745	99,5745	118,8992	118,8992
		Taoyuan	9,9015	93,1234	93,1234	103,0249	103,0249
		Kaohsiung	16,865,7874	111,193,5648	109,467,9668	128,059,3522	126,333,7542
2	USI Investment Co., Ltd.	-	0.0000	8,1745	8,1745	8,1745	8,1745
3	Taiwan United Venture Management Corp.	-	0.0000	3,4013	3,4013	3,4013	3,4013
4	Union Polymer International Investment Corporation	No actual operational	-	-	-	-	-
5	Swanlake Traders Ltd.	Holding Company	-	-	-	-	-
6	Chong Loong Trading Co., Ltd.	-	0.0000	2,0484	2,0484	2,0484	2,0484

NO.	Company	Location	Scope1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)		Total (ton CO ₂ e)	
				Location-based	Market-based	Location-based	Market-based
7	Taiwan United Venture Capital Corp.	No actual operational	-	-	-	-	-
8	USI (Hong Kong) Company Ltd.	-	0.6767	13.5307	13.5307	14.2074	14.2074
9	China General Terminal & Distribution Corporation	Taipei office	0.0000	9.5085	9.5085	9.5085	9.5085
		Qianzhen	372.3406	1,502.1044	1,502.1044	1,874.4450	1,874.4450
		Head Office & Zhouji Plant	4,198.3148	3,739.7483	3,739.7483	7,938.0631	7,938.0631
10	USI Management Consulting Corp.	-	0.3448	297.6861	297.6861	298.0309	298.0309
11	USI Optonics Corporation	No actual operational	-	-	-	-	-
		Toufen	3.2189	570.6688	570.6688	573.8877	573.8877
12	Ever Conquest Global Limited	Holding Company	-	-	-	-	-
13	Ever Victory Global Limited	Holding Company	-	-	-	-	-
14	Dynamic Ever Investments Limited	-	0.0000	2.0547	2.0547	2.0547	2.0547
15	USI Green Energy Corporation	-	0.0000	3.4165	3.4165	3.4165	3.4165
16	Zhangzhou USI Trading Co., Ltd.	No actual operational	-	-	-	-	-
17	Zhangzhou Dynamic Ever Property Co., Ltd.	No actual operational	-	-	-	-	-
18	Xiamen USI Trading Co., Ltd.	-	0.8036	4.0105	4.0105	4.8141	4.8141

NO.	Company	Location	Scope1 (ton CO ₂ e)	Scope 2 (ton CO ₂ e)		Total (ton CO ₂ e)	
				Location-based	Market-based	Location-based	Market-based
-	Asia Polymer Corporation and its subsidiaries	-	10,548.2405	92,462.9295	91,290.9395	103,011.1700	101,839.1800
-	Taifu Chemical Company, Limited and its subsidiaries	-	17,592.0905	56,732.1373	56,345.3573	74,324.2278	73,937.4478
-	China General Plastics Corporation and its subsidiaries	-	118,381.8966	154,012.9498	153,170.8878	272,394.8464	271,552.7844
-	Acme Electronics Corporation and its subsidiaries	-	4,200.4214	58,727.3956	44,560.9655	62,927.8170	48,761.3869
-	Swanson Plastics Corp. and its subsidiaries	-	2,539.3965	42,323.5016	42,323.5016	44,862.8981	44,862.8981

Appendix 2 : Organizational Boundaries

NO.	Company	Location	Address
1	USI Corporation	Taipei office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Taoyuan R& D Division	No. 9, Dinghu 5th St., Guishan Dist., Taoyuan City 333, Taiwan (R.O.C.)
		Kaohsiung Plant	No. 330, Fengren Rd., Renwu Dist., Kaohsiung City 81449, Taiwan (R.O.C.)
2	USI Investment Co., Ltd.	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
3	Taiwan United Venture Management Corp.	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
4	Union Polymer International Investment Corporation	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
5	Swanlake Traders Ltd.	-	Citco Building Wickhams Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands
6	Chong Loong Trading Co., Ltd.	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
7	Taiwan United Venture Capital Corp.	-	12F., No. 39, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
8	USI (Hong Kong) Company Ltd.	-	6/F., Caltex House, 258 Hennessy Road, Hong Kong.
9	China General Terminal & Distribution Corporation	Taipei office	12F., No. 37, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
		Qianzhen	No. 1, Jianji St., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)
		Head Office & Zhouji Plant	NO. 9, Zhoucang 1st Rd., Xiaogang Dist., Kaohsiung City 802051, Taiwan (R.O.C.)
10	USI Management Consulting Corp.	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
11	USI Optonics Corporation	Taipei	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		Toufen	No. 160, Sec. 1, Yongzhen Rd., Toufen City, Miaoli County 351, Taiwan (R.O.C.)

NO.	Company	Location	Address
12	Ever Conquest Global Limited	-	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands
13	Ever Victory Global Limited	-	Vistra Corporate Services Centre, Wickhams Cay II, Road Town, Tortola, VG1110, British Virgin Islands
14	Dynamic Ever Investments Limited	-	6/F., Caltex House, 258 Hennessy Road, Hong Kong.
15	USI Green Energy Corporation	-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
16	Zhangzhou USI Trading Co., Ltd.	-	No. 569, South Shugang Avenue, Gulei Town, Gulei Port Economic Development Zone, Zhangzhou City, Fujian Province, China
17	Zhangzhou Dynamic Ever Property Co., Ltd.	-	No. 569, South Shugang Avenue, Gulei Town, Gulei Port Economic Development Zone, Zhangzhou City, Fujian Province, China
18	Xiamen USI Trading Co., Ltd.	-	Room 318-06, Podium of Building A, Taidi Haixi Center Office Building, No. 899, Haicang Avenue, Haicang District, Xiamen City, Fujian Province, China
19	Swanson Plastics Corp.	Taipei Office	8F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		Shulin Plant	No. 111, Sec. 1, Xizhun St., Shulin Dist., New Taipei City 238011, Taiwan (R.O.C.)
		Renwu Plant	No. 35, Yonghong Ln., Dashe Dist., Kaohsiung City 815009, Taiwan (R.O.C.)
20	Forever Young Company Limited	-	Flemming House, P.O. Box 662, Wickhams Cay, Road Town, Tortola, VG1110 British Virgin Islands.
21	Swanson Plastics (Singapore) Pte. Ltd.	-	1 Gateway Drive, #07-01 Westgate Tower, Singapore 608531
22	Swanson Plastics (Malaysia) Sdn. Bhd.	-	Plot 505, Tingkat Perusahaan 4A, Kawasan Perusahaan, Zon Perdagangan Bebas, 13600 Prai, Penang Malaysia

NO.	Company	Location	Address
23	Swanson International Limited	-	P.O. Box 309 Uglan House, South Church Street, George Town, Grand Cayman KY1-1104 Cayman Islands
24	Swanson Plastics (Kunshan) Co., Ltd.	-	No. 289, Qingyang N. Rd., Kunshan, Jiangsu Province, China 215300
25	A.S. Holdings (UK) Ltd	-	14th Floor, 33 Cavendish Square, London W1G 0PW
26	ASK-Swanson (Kunshan) Co., Ltd.	-	528 Huangpu Jiangbei Rd., Zhoushi Town, Kunshan City, Jiangsu Province, China
27	Swanson Technologies Corporation	-	8F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
28	Swanson Plastics (India) Private Ltd.	-	PLOT No.2, GDDIDC. Honda, Bhuipal Sattari-403 506, Goa-India
29	Swanson Plastics (Tianjin) Co., Ltd.	-	No. 888, Cuiyang Rd., Shuangtang High-end Hardware Products Industrial Park, Jinghai District, Tianjin City. China
30	PT. Swanson Plastics Indonesia	-	Ngoro Industrial Park Blok D2-3 Ds. Lolawang Kec. Ngoro Kab. Mojokerto
31	Asia Polymer Corporation	Taipei Office	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		LinYuan Plant	No. 3, Industrial 1st. Rd., Lin Yuan Dist., Kaohsiung City 83245, Taiwan (R.O.C.)
32	APC (BVI) Holding Co., Ltd.	-	Citico Building, Wickham Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands
33	USI International Corporation	-	TrustNet Chambers, P.O.Box3444, Road Town, Tortola, British Virgin Island.
34	USI Trading (Shanghai) Co., Ltd.	-	6A, No. 1358, Yan'an West Rd., Shanghai City
35	APC Investment Corporation	-	10F., No. 39, Jihu Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.)
36	Taita Chemical Company, Limited	Taipei Office	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		Lin Yuan Plant	No. 5, Industrial 1st Rd., Linyuan Industrial Park, Kaohsiung City, Taiwan (R.O.C.)
		Qianzhen Plant	No. 3, Jianji St., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)
		Toufen Plant	No. 571, Minzu Rd., Toufen Township, Miaoli County, Taiwan (R.O.C.)

NO.	Company	Location	Address
37	TAITA (BVI) Holding Co., Ltd.	-	CITCO Building, Wickhams CAY.P.O Box 662, Road Town, Tortola, British Virgin Island
38	Taita Chemical (Zhongshan) Co., Ltd.	-	Jiangdong 2nd Road, Torch High-tech Industrial Development Zone, Zhongshan City, Guangdong Province, China
39	Taita Chemical (Tianjin) Co., Ltd.	-	No. 8, Hengshan Rd., Chemical Zone, Development Area, Tianjin City, China
40	Zhangzhou Taita Chemical Company, Limited	-	No. 569, South Shugang Avenue, Gulei Town, Gulei Port Economic Development Zone, Zhangzhou City, Fujian Province, China
41	China General Plastics Corporation	Taipei Office	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
		Toufen Plant	No. 571, Minzu Rd., Tianliao Village, Toufen Township, Miaoli County, Taiwan (R.O.C.)
42	Taiwan VCM Corporation	Taipei Office	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
43	CGPC America Corporation	Linyuan Plant	No. 1, Gongye 1st Rd., Linyuan Dist., Kaohsiung City 832, Taiwan (R.O.C.)
		-	4 Latitude Way, Suite 108 Corona, CA 92881, USA
44	CGPC (BVI) Holding Co., Ltd.	-	Citco Building, Wickhams Cay, P.O. Box 662, Road Town, Tortola, British Virgin Islands
45	China General Plastics (Zhong Shan) Co., Ltd.	-	Jiangdong 2nd Road, Torch High-tech Industrial Development Zone, Zhongshan City, Guangdong Province, China
46	CGPC Polymer Corporation	Registered location	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)
47	Global Green Technology Corporation	Linyuan Plant	No. 8, Shihua 2nd Rd., Linyuan Dist., Kaohsiung City 832, Taiwan (R.O.C.)
		-	12F, No. 37, Jihu Road, Neihu District, Taipei City 114, Taiwan (R.O.C.)

NO.	Company	Location	Address
48	Acme Electronics Corporation	Taipei Office Taoyuan Plant	8F., No. 39, Jihu Rd., Neihsu Dist., Taipei City 114, Taiwan (R.O.C.) No. 2, Guojian 2nd Rd., Guanyin Dist., Taoyuan, Taiwan
49	Golden Amber Enterprises Ltd.	-	Flemming House, P.O. Box 662, Wickhams Cay, Road Town, Tortola, VG1110 British Virgin Islands
50	Acme Components (Malaysia) Sdn. Bhd.	-	Plot 15, Jalan Industri 6 Kawasan Perindustrian Jelapang II (ZPB) Jelapang 30020 Ipoh, Perak, Malaysia.
51	Acme Ferrite Products Sdn. Bhd.	-	Plot 15, Jalan Industri 6 Kawasan Perindustrian Jelapang II (ZPB) Jelapang 30020 Ipoh, Perak, Malaysia.
52	Acme Electronics (Cayman) Corp.	-	PO Box 309, Uglan House, Grand Cayman, KY1-1104, Cayman Islands
53	Acme Electronics (Kunshan) Co., Ltd.	-	533 Huangpu Jiangbei Rd., Kunshan City, Jiangsu Province, China
54	Acme Electronics (Guang-Zone) Co., Ltd.	-	No. 1, Fuqian Rd., Zengjiang St., Zengcheng Dist., Guangzhou City, Guangdong Province, China
55	ACME Advanced Materials Sdn. Bhd.	-	Lot 187100 & Part of Lot 187101, Jalan Industri 3, Kawasan Perindustrian Jelapang II (ZPB), Jelapang 30020 Ipoh, Perak, Malaysia.
56	Swanson Trading (Kunshan) Co., Ltd.	-	No. 289, Qingyang N. Rd., Kunshan, Jiangsu Province, China 215300

Note: (1) The related leased areas have been excluded; all locations included within the boundary are company-operated sites.

(2) Companies No. 4, 5, 7, 12, 13, 17, 20, 23, 25, 32, 37, 40, 44, 45, 46, 49, 50, 52, 55 and 56 have no actual operational emissions.