



Verification Opinion

Verified as Satisfactory	
Reasonable Assurance: Based on the process and procedures conducted, the GHG statement contained in the CHC Resources Corporation 2025 GHG Report produced by <CHC Resources Corporation>, covering the direct GHG emissions and removals (Scope 1) and the indirect GHG emissions from imported energy (Scope 2):	<ul style="list-style-type: none"> Is materially correct and is a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has been prepared in accordance with ISO 14064-1:2018 and it's principles.
Limited Assurance: Based on the process and procedures conducted, there is no evidence that the GHG statement contained in the CHC Resources Corporation 2025 GHG Report produced by CHC Resources Corporation, covering the other indirect GHG emissions (Scope 3):	<ul style="list-style-type: none"> Is not materially correct and is not a fair representation of GHG data and information.
	<ul style="list-style-type: none"> Has not been prepared in accordance with ISO 14064-1:2018 and it's principles.
<ul style="list-style-type: none"> For certain categories, greenhouse gas emissions are estimated using secondary data, which may introduce inherent uncertainty in the resulting emissions figures. 	
Lead Verifier	Alan Shen
Independent Reviewer	Marty Li
Signed on behalf of BSI	<i>Joe Park</i> Managing Director Northeast Asia, APAC Assurance
Issue Date	2026-04-21
BSI Group Singapore Pte. Ltd. Taiwan Branch, 2nd Floor, No.37, Ji-Hu Road Nei-Hu Dist., Taipei 114700, Taiwan	
NOTE: BSI Group Singapore Pte. Ltd. Taiwan Branch (hereafter referred to as BSI Taiwan) is independent to and has no financial interest in CHC Resources Corporation. This 3 rd party Verification Opinion has been prepared for CHC Resources Corporation only for the purposes of verifying its statement relating to its GHG emissions more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Taiwan has assumed that all information provided to it by CHC Resources Corporation is true, accurate and complete. BSI Taiwan accepts no liability to any third party who places reliance on this statement.	

Certificate Number and date of issuance of opinion: CFV801481 Dated 2026-04-21



Verification Engagement

Organization	CHC Resources Corporation 中聯資源股份有限公司
Responsible party	CHC Resources Corporation 中聯資源股份有限公司
Verification Objectives	To express an opinion on whether the organizational GHG Statement which is historical in nature: <ul style="list-style-type: none"> • Is accurate, materially correct and is a fair representation of GHG data and information • Has been prepared in accordance with ISO 14064-1:2018, the criteria used by BSI to verify the GHG Organizational Statement
Materiality Level	5%
Level of Assurance	<ul style="list-style-type: none"> • Reasonable for direct GHG emissions and indirect GHG emissions from imported energy • Limited for the other indirect GHG emissions
Verification evidence gathering procedures	<ul style="list-style-type: none"> • Evaluation of the monitoring and control systems through interviewing employees observation & inquiry. • Verification of the data through sampling recalculation, retracing, cross checking and reconciliation. • Activity data was verified through consumption logs, records, daily logs, utility bills, invoices, service records, etc. • Secondary data used in calculations were verified through visiting the respective sites and accessing those references.
The verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification. (to be deleted if reasonable level of assurance)	
Verification Standards	The verification was carried out in accordance with ISO 14064-3:2019, ISO 14065:2020 and ISO 17029:2019
Note: CHC Resources Corporation is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI is responsible for expressing an opinion on the GHG statement based on the verification.	

Organizational GHG Statement

Organization	CHC Resources Corporation 中聯資源股份有限公司 No. 22F., No. 88, Chengqong 2nd Rd., Qianzhen, Kaohsiung 806618, Taiwan, R.O.C. 806618 臺灣高雄市前鎮區成功二路 88 號 22 樓	
Organizations GHG Report containing GHG Statement	中聯資源股份有限公司 2025 年溫室氣體盤查管理報告 中聯資源股份有限公司 2025 年溫室氣體盤查清冊	
Organizational Boundary	Operational Control	
Locations included in the Organizational Boundary	See Appendix A	
Scope of activities	The manufacturing of blast furnace cement, ground granulated blast furnace slag, and recycled and valorized products.	
Reporting Boundary	Direct GHG emissions (Scope 1)	<ul style="list-style-type: none"> Stationary combustion Mobile combustion Industrial processes (anthropogenic systems) Fugitive (anthropogenic systems)
	Direct GHG Removals (Scope 1)	N/A
	Indirect GHG emissions from imported energy (Scope 2)	<ul style="list-style-type: none"> Imported electricity>
	Indirect GHG emissions from transportation (Scope 3)	<ul style="list-style-type: none"> Upstream transport and distribution for goods Downstream transport and distribution for goods
	Indirect GHG emissions from products used by organization (Scope 3)	<ul style="list-style-type: none"> Purchased goods and services (Including fuels, natural gas, coal, electricity, tap water, and purchased goods (Only limited to the main and auxiliary raw materials used to make the product))
	Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
	Indirect GHG emissions from other sources (Scope 3)	Not significant
Criteria for developing the organizational GHG Inventory	ISO 14064-1:2018	
Reporting Period	2025-01-01 to 2025-12-31	

GHG Emission Summary:

Category	tonnes CO ₂ e
Direct emissions (Scope 1)	49,571.0149
Indirect emissions from imported energy (Scope 2) - Location Based	67,004.9367
Indirect emissions from imported energy (Scope 2) - Market Based	65,763.4975
Indirect GHG emissions from transportation (Scope 3)	121,324.9801
Indirect GHG emissions from products used by organization (Scope 3)	233,881.3512
Indirect GHG emissions associated with the use of products from the organization (Scope 3)	Not significant
Indirect GHG emissions from other sources (Scope 3)	Not significant
Total (location based)	471,782.283
Total (market based)	470,540.844

Appendix A

Location	Address
中聯資源股份有限公司(總公司) CHC RESOURCES CORPORATION Headquarter	806618 高雄市前鎮區成功二路 88 號 22 樓 22F., No. 88, Chenggong 2nd Rd., Qianzhen, Kaohsiung 806618, Taiwan, R.O.C.
中聯資源股份有限公司(高雄廠/A 廠) CHC RESOURCES CORPORATION (Plant A)	812043 高雄市小港區朝興路二號 No. 2, Chao-Shing Rd., Hsiao Kang, Kaohsiung 812043, Taiwan, R.O.C.
中聯資源股份有限公司臨海廠(B 廠) CHC RESOURCES CORPORATION (Plant B)	812043 高雄市小港區沿海三路友成巷二號 No. 2, Yu-Cheng Lane., Yen-Hai 3rd Rd., Hsiao Kang, Kaohsiung 812043, Taiwan, R.O.C.
中聯資源股份有限公司沿海廠 CHC RESOURCES CORPORATION Yanhai plant	812050 高雄市小港區沿海三路 36 號 No.36, YenHai 3rd Rd., Hsiao Kang, Kaohsiung 812050, Taiwan, R.O.C.
中聯資源股份有限公司彰化廠(全興 站) CHC RESOURCES CORPORATION Changhwa plant	508003 彰化縣和美鎮湖內里工東三路 8-1 號 No.8-1, Kong-Tong 3rd Rd., Ho-Mei, Changhwa 508003, Taiwan, R.O.C.
中聯資源股份有限公司苗栗廠 CHC RESOURCES CORPORATION Miaoli plant	366005 苗栗縣銅鑼鄉中平村忠興街 6 號 No.6, Chung-Shing St., Tong-Lo, Miaoli 366005, Taiwan, R.O.C.
中聯資源股份有限公司永春廠 CHC RESOURCES CORPORATION Yongchun Plant	812050 高雄市小港區永春街 4 號 No.4, Yongchun St., Hsiao Kang, Kaohsiung 812050, Taiwan, R.O.C.
中聯資源股份有限公司利昌廠 CHC RESOURCES CORPORATION Li- Chang plant	812043 高雄市小港區利昌街 1 號 No.1, Li-Chang St., Hsiao Kang, Kaohsiung 812043, Taiwan, R.O.C.
中聯資源股份有限公司台中廠 CHC RESOURCES CORPORATION Taichung plant	434406 臺中市龍井區南堤路 2 號 No.2, Nanti Rd., LongJing, Taichung 434406, Taiwan, R.O.C.
中聯資源股份有限公司長泰廠 CHC RESOURCES CORPORATION Changtai plant	812050 高雄市小港區長泰街 46 號 No.46, Changtai St., Hsiao Kang, Kaohsiung 812050, Taiwan, R.O.C.
中聯資源股份有限公司大發廠 CHC RESOURCES CORPORATION Dafa plant	831134 高雄市大寮區田單二街 11 號 No.11, Tiandan 2nd St., Daliao, Kaohsiung 831134, Taiwan, R.O.C.
中聯資源股份有限公司南堤廠 CHC RESOURCES CORPORATION Nanti plant	434406 台中市龍井區南堤路 2 號 No.2, Nanti Rd., LongJing, Taichung, 434406 Taiwan, R.O.C.
中聯資源股份有限公司中港廠 CHC RESOURCES CORPORATION Zhonggang Plant	434445 台中市龍井區環港路 62 號 No. 62, Huangang Rd., Longjing, Taichung 434445, Taiwan, R.O.C.

Appendix C

Location	Emissions	tonnes CO ₂ e
中聯資源股份有限公司(總公司) CHC RESOURCES CORPORATION Headquarter	Direct emissions (Scope 1)	25.2005
	Indirect emissions from imported energy (Scope 2) - Location Based	27.9466
	Indirect emissions from imported energy (Scope 2) - Market Based	27.9466
中聯資源股份有限公司(高雄廠/A 廠) CHC RESOURCES CORPORATION (Plant A)	Direct emissions (Scope 1)	7,630.3972
	Indirect emissions from imported energy (Scope 2) - Location Based	19,396.7558
	Indirect emissions from imported energy (Scope 2) - Market Based	19,108.5828
中聯資源股份有限公司臨海廠(B 廠) CHC RESOURCES CORPORATION (Plant B)	Direct emissions (Scope 1)	13,966.8490
	Indirect emissions from imported energy (Scope 2) - Location Based	19,316.8618
	Indirect emissions from imported energy (Scope 2) - Market Based	18,880.3765
中聯資源股份有限公司沿海廠 CHC RESOURCES CORPORATION Yanhai plant	Direct emissions (Scope 1)	11.6453
	Indirect emissions from imported energy (Scope 2) - Location Based	501.4920
	Indirect emissions from imported energy (Scope 2) - Market Based	501.4920
中聯資源股份有限公司彰化廠(全興站) CHC RESOURCES CORPORATION Changhwa plant	Direct emissions (Scope 1)	0.3730
	Indirect emissions from imported energy (Scope 2) - Location Based	109.8732
	Indirect emissions from imported energy (Scope 2) - Market Based	109.8732

Location	Emissions	tonnes CO ₂ e
中聯資源股份有限公司苗栗廠 CHC RESOURCES CORPORATION Miaoli plant	Direct emissions (Scope 1)	2.2972
	Indirect emissions from imported energy (Scope 2) - Location Based	202.3653
	Indirect emissions from imported energy (Scope 2) - Market Based	202.3653
中聯資源股份有限公司永春廠 CHC RESOURCES CORPORATION Yongchun Plant	Direct emissions (Scope 1)	2,706.1261
	Indirect emissions from imported energy (Scope 2) - Location Based	437.3693
	Indirect emissions from imported energy (Scope 2) - Market Based	437.3693
中聯資源股份有限公司利昌廠 CHC RESOURCES CORPORATION Li-Chang plant	Direct emissions (Scope 1)	39.6693
	Indirect emissions from imported energy (Scope 2) - Location Based	919.9752
	Indirect emissions from imported energy (Scope 2) - Market Based	919.9752
中聯資源股份有限公司台中廠 CHC RESOURCES CORPORATION Taichung plant	Direct emissions (Scope 1)	25,164.1365
	Indirect emissions from imported energy (Scope 2) - Location Based	25,029.8890
	Indirect emissions from imported energy (Scope 2) - Market Based	24,513.1081
中聯資源股份有限公司長泰廠 CHC RESOURCES CORPORATION Changtai plant	Direct emissions (Scope 1)	0.0893
	Indirect emissions from imported energy (Scope 2) - Location Based	4.7779
	Indirect emissions from imported energy (Scope 2) - Market Based	4.7779

Location	Emissions	tonnes CO ₂ e
中聯資源股份有限公司大發廠 CHC RESOURCES CORPORATION Dafa plant	Direct emissions (Scope 1)	1.4794
	Indirect emissions from imported energy (Scope 2) - Location Based	249.9331
	Indirect emissions from imported energy (Scope 2) - Market Based	249.9331
中聯資源股份有限公司南堤廠 CHC RESOURCES CORPORATION Nanti plant	Direct emissions (Scope 1)	6.7232
	Indirect emissions from imported energy (Scope 2) - Location Based	363.2097
	Indirect emissions from imported energy (Scope 2) - Market Based	363.2097
中聯資源股份有限公司中港廠 CHC RESOURCES CORPORATION Zhonggang Plant	Direct emissions (Scope 1)	16.0289
	Indirect emissions from imported energy (Scope 2) - Location Based	444.4878
	Indirect emissions from imported energy (Scope 2) - Market Based	444.4878