



新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段123號8樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL : 886-2-25071251
FAX : 886-2-25068047

SHINPET compliance with European Community and National Regulations for Food Contact Plastics

Dear Sirs,

We confirm that SHINPET complies with compositional requirements of the following regulations and recommendations and is in compliance with every other applicable regulation of the EU and those non-EU countries, specified under "other countries":

EUROPEAN UNION LEGISLATION

A Directive (1935/2004/EC) of the Council of the European Communities has been adopted on the approximation of the laws of the Member States relating to materials and articles intended to come into contact with foodstuffs. This Directive lays down requirements for all materials intended for food contact applications, not only plastics. The general provisions of Good Manufacturing Practice to avoid endangering health have been implemented by all of the Member States. This framework Directive, also makes provision for specific Directives, such as the Directive for plastics, to be adopted by majority voting.

The European Commission has published a Directive relating to plastics materials and articles intended to come into contact with foodstuffs, Commission Directive 90/128/EEC (23.2.1990) and its amendments 92/39/EEC (14.5.1992), 93/9/EEC (15.3.1993), 95/3/EC (14.2.1995), 96/11/EC (5.3.1996), 1999/91/EC (23.11.1999), 2002/72/EC (15.8.2002) and 2004/19/EC (10.3.2004).

Commission Directive 90/128/EEC introduced an overall migration limit on the final article of 60 mg/kg (60 ppm) and also introduced a list of permitted monomers and other starting substances, some of which are subject to either specific migration or compositional limitations. These lists appear in Section A or Section B of Annex II of the Directive. Section A is a list of authorised monomers and other starting substances, while Section B is a list of monomers and other starting substances which may continue to be used pending a decision on inclusion in Section A. Commission Directive 90/128/EEC has now been amended for the first time by Commission Directive 92/39/EEC, for the second time by Commission Directive 93/9/EEC. By these amendments some monomers have been transferred to Section A, some new monomers have been added to Sections A and B, some monomers have been deleted and for some monomers the restrictions have been revised. The third amendment commission Directive 95/3/EC, included an incomplete list of additives which may be used for the manufacture of plastics materials and articles. In the fourth amendment, Directive 96/11/EC, a significant number of monomers and starting substances were deleted from Section B, three have been added to Section A and more additives are added to the incomplete list.

The latest amendment, Commission Directive 2004/19/EC, included changes to the monomer lists and, for the first time, included additives subject to specific migrational or compositional limits.

It is expected that there will be further amendment to Commission Directive 2002/72/EC soon. Those future amendments will equally have to be respected and are an integral part of this compliance letter.

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段123號8樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL : 886-2-25071251
FAX : 886-2-25068047

All the monomers used in the production of SHINPET are currently listed in Annex II of Commission Directive 90/128/EEC or Annex I, Annex III, Annex V and Annex VI of Commission Directive 92/39/EEC or Annex I, Annex III and Annex V of Commission Directive 93/9/EEC or Annex I of Commission Directive 95/3/EC or Annex I of Commission Directive 96/11/EC or Annex I of 2002/72/EC. The monomers terephthalic acid (PM/REF 24910), isophthalic acid (PM/REF 19150), ethylene glycol, (PM/REF 16990), and diethylene glycol, (PM/REF 15760) are subject to specific migration limits. The limit for terephthalic acid is 7.5 mg/kg and for isophthalic acid is 5 mg/kg, and that for ethylene glycol alone or with diethylene glycol combined is a total of 30 mg/kg.

For overall and specific migration the conditions of test and simulants to be used are laid down in Commission Directive 82/711/EEC and 85/572/EEC respectively. Official test methods for the determination of overall migration from plastics materials and articles into food simulants have been published by CEN, the European Committee for Standardisation as ENV 1186.

However, compliance with the global migration and specific migration limits of Commission Directive 2002/72/EC can only be demonstrated by tests carried out on the final article.

Tests conducted by Societe Generale de Surveillance using EU specifications and conditions indicate that bottle samples do meet global and specific migration requirements.

All member states of the European Union are required to incorporate EU Directives into their national legislation. Therefore, compliance with the compositional requirements of the EU Directives cited above means compliance with national legislation for monomers used to make plastics.

As stated above, Commission Directive 2002/72/EC only introduces a list of permitted monomers and other starting substances, together with any limitations and an overall migration limit on the final article and an incomplete list of additives. Further legislation is in preparation to extend the list of additives and to cover aids to polymerisation and coatings etc.

Most of the additives used in SHINPET are listed in Annex III, as defined by the European Commission (Directive 2002/72/EC), and among them the amount of antimony trioxide used has a specific migration limit of 0.02mg/KG, expressed as Sb. None of the other additives have a limit.

Since currently the EU additives list is incomplete and there is no EC legislation for aids to polymerisation, the existing national regulations for plastics for food contact of the member States of the European Communities are still applicable. Included in this note are summaries of these individual national regulations and a table showing the compliance of SHINPET to the compositional requirements of these regulations. Also included are summaries of the position in a number of countries outside the EU.

NATIONAL REGULATIONS FOR POLY ETHYLENETEREPHTHALATE POLYMERS

AUSTRIA

The implementation of Directive 89/109/EEC was covered by Österr. Lebensmittelgesetz 1975 (LMG 1975).

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段 123 號 8 樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL : 886-2-25071251
FAX : 886-2-25068047

A number of the remaining Directives relevant to materials and articles intended to come into contact with foodstuffs have been implemented into Austrian Law by Kunststoff-Verordnung No 775, 23.9.1994, Bundesgesetzblatt Nr 243 (KVO). Directives 92/39/EEC and 93/9/EEC were implemented by Änderung der KVO No.69, 20.1.1995. Änderung der KVO No 898, 29.12.95 implemented Directive 93/9/EEC.

SHINPET should also comply with the subsequent amendments KVO No528, 4.10.1996 and KVO No 262, 16.9.1997.

BELGIUM

A revision of the Belgian Law has been published in the Moniteur Belge, dated 24 July 1992. This law (11 Mai 1992 – Arrêté royal concernant les matériaux et objets destinés à entrer en contact avec les denrées alimentaires), which implements a number of directives, including Commission Directive 90/128/EEC and Council Directives 82/711/EEC and 85/572/EEC, and 89/109/EEC, came into force in February 1993. Commission Directives 92/39/EEC, 93/8/EEC and 93/9/EEC have been implemented into Belgian law by „Arrêté royal du 9 juillet 1993“ and 95/3/EC and 96/11/EC by „Arrêté royal du 24 novembre 1997“.

DENMARK

Commission Directives 89/109/EEC and 90/128/EEC have been implemented into Danish Law by Sundhedsministeriets Bekendtgørelse nr 758 of 20 November 1991. In addition „Bekendtgørelse no 239 of 30 March 1994“ and subsequent amendments „Sundhedsministeriets Bekendtgørelse no 931 of 6 December 1995“ and „Sundhedsministeriets Bekendtgørelse no 1064 of 4 December 1996 “ implemented Directives 92/39/EEC, 93/9/EEC and 96/11/EC.

FINLAND

Directive 90/128/EEC was implemented into Finnish Law by Decree on materials and articles coming into contact with foodstuffs, 15.3.91. Directives 82/711/EEC and Directives 92/39/EEC and 93/9/EEC were implemented by Decrees No 398/4, 27.5.94, and No 397/94, 27.5.94 respectively. SHINPET shall also comply with Decree No 1071/96, which consolidates Directives 90/128/EEC, 92/39/EEC, 93/9/EEC, 95/3/EC and 96/11/EC.

FRANCE

France has implemented Commission Directive 89/109/EEC, 90/128/EEC and 92/39/EEC into French law, „Arrêté du 14 septembre relatif aux matériaux et objets en matière plastique mis ou destinés à être mis au contact des denrées, produits et boissons alimentaires“ dated 14.9.1992 – Annex – Sections A and B. Commission Directive 93/9/EEC was implemented by „Arrêté du 20 janvier 1994“ and subsequently „Arrêté du 30 septembre 1997 which modify „Arrêté du 14 septembre 1992“.

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段 123 號 8 樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL : 886-2-25071251
FAX : 886-2-25068047

The regulations published in the „Journal Officiel de la République Française" under the heading „Répression des Fraudes et Contrôle de la Qualité; Recueil de textes concernant les matériaux au contact des aliments et denrées destinés à l'alimentation humaine" are applicable. They list the permitted constituents together with maximum permitted levels and restrictions.

GERMANY

SHINPET complies with „Bedarfsgegenständeverordnung vom 10. April 1992" including subsequent amendments like „Verordnung zur Änderung der Bedarfsgegenständeverordnung vom 11. April 1993", „Fünfte Verordnung zur Änderung der Bedarfsgegenständeverordnung vom 17. April 1997", „Bedarfsgegenständeverordnung vom 23. December 1997" and its latest Amendment ,7 January 2004.

Germany has implemented Commission Directives 89/109/EEC and 90/128/EEC into German law, together with Council Directives 82/711/EEC and 85/572/EEC. Also implemented are the first and second amendments to 90/128/EEC, Commission Directives 92/39/EEC and Commission Directive 93/9/EEC and the amendment to 92/711/EEC, Commission Directive 93/8/EEC and the new Regulation 1935/2004/EEC.

Since there are as yet no EC regulations for additives and aids to polymerisation the Bundesinstitut für gesundheitlichen Verbraucherschutz und Veterinärmedizin (BgVV) recommendations, formerly known as the BGA recommendations, are applicable to SHINPET. This recommendation defines the ingredients permitted in the manufacture of the relevant polymers and coatings and lists the maximum level of constituents together with any restrictions. The compliances shown for Germany in the Table indicate compliance of the additives and aids to polymerisation with BgVV Empfehlung XVII, Stand vom 1. April 2004.

These BgVV recommendations are not legally binding but they are widely respected and conformity is often required.

GREECE

Greece has amended Article 26 of the „New Codex for Foodstuffs and Beverages, 1984", to include provisions of Council Directives 82/711/EEC and 85/572/EEC and Commission Directive 90/128/EEC. Directives 92/39/EEC and 93/8/EEC have been implemented by Official Journal No 676 of 1993.

REPUBLIC OF IRELAND

In the Republic of Ireland the Directives 90/109/EEC, 90/128/EEC, 82/711/EEC and 93/8/EEC have been implemented by Statutory Instrument No 307 1991 (3.12.1991).

ITALY

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段123號8樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL : 886-2-25071251
FAX : 886-2-25068047

All plastics materials used in Italy in contact with foodstuffs must comply with specific legislation. This law (Decreto Ministeriale 21 Marzo 1973, Disciplina igienica degli imballaggi, recipienti, utensili, destinati a venire in contatto con le sostanze alimentari o con sostanze d'uso personale) is published in the Gazzetta Ufficiale della Repubblica Italiana, dated 20 April 1973, and in subsequent amendments.

It consists of a list of permitted ingredients together with migration limits to be applied to the finished article.

Commission Directive 90/128/EEC, 82/711/EEC, 85/572/EEC and 92/39/EEC have been implemented into Italian law by Decreto Ministeriale 26 Aprile 1993, no 220, published in Gazzetta Ufficiale della Repubblica Italiana, dated 13 Julio 1993. The monomers listed in Section B only include those already listed in the Italian law. SHINPET shall also comply with all subsequent amendments.

NOTE there are numerous amendments to the Italian law.

For compliance of SHINPET with the compositional requirements of the Italian regulations see the Table.

LUXEMBOURG

Commission Directive 90/128/EEC has been implemented by Luxembourg. The law „Règlement grand-ducal du 11 juin 1991 concernant les matériaux et objets en matière plastique destinés à entrer en contact avec les denrées alimentaires“ was published in Journal Officiel du Grand-Duché de Luxembourg Recueil de Legislation A-No. 44 dated 13 juillet 1991. Directives 95/3/EC and 96/11/EC were implemented in Règlement grand-ducal of 21/2/97 and of 28/8/1997.

THE NETHERLANDS

All plastics materials used in the Netherlands in contact with foodstuffs must comply with specific legislation. This law "Verpakkingen en Gebruiksartikelenbesluit, Nederlandse Warenwet, Regeling" of 12.3.1996 and 29.10.1996" and „Implementatie richtlijn 96/11/EG of 24.8.1996“ has been modified by the implementation of Commission Directives 90/128/EEC, 92/39/EEC, 95/3/EEC, 82/711/EEC, 93/8/EEC and 85/572/EEC. The Dutch law now consists of the lists of monomers and any restrictions on their use as per Commission Directive 90/128/EEC and its subsequent amendments, together with a list of polymerisation aids and additives that may be used in food contact plastics and restrictions where relevant. A + in the column for the Netherlands in the Table shows that SHINPET complies with the compositional requirements of that list and Commission Directive 90/128/EEC.

PORTUGAL

Decreto-Lei No 193/88 of 30 May published in Diario da Republica – I Serie, 125-30.5.88 and subsequently Decreto-Lei No 239/99 dated 25.6.1999 implemented the original framework directive 76/893/EEC. Directives 90/128/EEC, 82/711/EEC were implemented by Portaria No

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段123號8樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL :886-2-25071251
FAX :886-2-25068047

898/91 of 2.9.91, and Commission Directives 92/39/EEC was implemented Portaria No 424/93 of 21.4.93 and Portaria No 294/94 of 17.5.1994. Portaria No 1114/95 of 13.9.1995 implements Directives 93/8/EEC and 93/9/EEC. Decreto Lei, No. 239/99 of 25.6.1999 implements 95/3/EC and 96/11/EC.

SPAIN

Real Decreto 211/1992 of 6 March 1992, published in BOE (Official State Gazette of Spain) number 72 24 March 1992 implements EC Directives 76/893/EEC, 80/590/EEC and 90/128/EEC into Spanish law. Permitted additives are listed in „Resolucion de 4 de noviembre de 1982 de la Subsecretaria para la Sanidad (Boletin Oficial del Estado del 24) and in modification by Orden del 3 de julio de 1985 (Boletin Oficial del Estado del 12). Real Decreto 211/1992 has since been modified by Real Decreto 1769/1993, Real Decreto 2207/1994 and Real Decreto 510/1996, Real Decreto 9088/1996 and Real Decreto 1042/1997, which implement Directives 92/39/EEC, 93/8/EEC and 95/3/EEC respectively. Directive 96/11/EC has been implemented by Real Decreto 1042/97 of 27.6.1997.

SWEDEN

The Directives 93/8/EEC relevant to materials and articles intended to come into contact with foodstuffs have been implemented by Statens Livsmedelsverke författningssamling, SLV Fs 1993:18, 16.12.93 and SLV Fs 1994:23, 3.6.94, SLV Fs 119:3, 25.3.95 and SLV FS 1997:9, 19.3.97.

UNITED KINGDOM

Materials and articles in contact with food regulations 1987, Statutory Instrument 1987 no. 1523 and the plastic materials and articles in contact with food regulations 1998 statutory instrument no. 1376 and its subsequent amendment.

As from 1 January 1993 the regulations in the UK were added to by the implementation Commission Directives 90/128/EEC and 92/39/EEC and Council Directives 97/711/EEC and 85/572/EEC. These Directives have been implemented into UK law by The Plastics Materials and Articles in Contact with Food Regulations 1992 Statutory Instrument No 3145 (SI 3145). The new regulations amend the permitted defences and significantly increase the penalties for infringement. The Plastics Materials and Articles in Contact with Food Regulations 1992 Statutory Instrument No. 3145 (SI 3145) has since been superseded by The Plastics Materials and Articles in Contact with Food Regulations 1998 Statutory Instrument No. 1376.

The Plastics Materials and Articles in Contact with Food Regulations 1992 Statutory Instrument No 3145 has been amended in England by The Plastics Materials and Articles in Contact with Food (Amendment) (England) Regulations 2000 Statutory Instrument No 3162 and in Scotland by The Plastics Materials and Articles in Contact with Food (Amendment) (Scotland) Regulations 2000 Statutory Instrument No. 431.

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段123號8樓
8FL, 123, SEC. 2, NANKING E. ROAD,
TAIPEI, TAIWAN, R.O.C.

TEL : 886-2-25071251
FAX : 886-2-25068047

OTHER COUNTRIES

NORWAY

Although not a member of the European Union Norway has taken steps to bring their regulations in line with those of the EU. „Forskrift om materialer og gjenstander i kontakt med næringsmidler, 21.12.93“ implements a number of Directives, including 89/109/EEC and 90/128/EEC.

SWITZERLAND

„Amtliche Sammlung des Bundesrechts – NR 32 – 13 Juni 1995“ includes the monomer list in Directive 90/128/EEC and three of its amendments.

SHINPET is registered with the health authorities and is in compliance with the compositional requirements of the Kunststoffverordnung of 26.06.1995 and including subsequent amendments like „Verordnung über Materialien und Gegenstände aus Kunststoff (30.1.98)“.

The authorities will issue certificates at the request of the producer/user.

It is expected that materials and articles in compliance with European Commission Directives will be permitted.

Separately Shinkong Synthetic Fibers Corp. declares that SHINPET conforms and is in compliance with the compositional requirements in national legislations for monomers used to make plastics in countries like Hungary, India, Morocco, Poland and Turkey.

The table below gives an overview of 's product compliance with specific national requirements, marking a positive confirmation by inserting the sign "+".

GRADE	SHINPET	<PRODUCT NAME>	<PRODUCT NAME>
Austria	+		
Belgium	+		
Denmark	+		
Finland	+		
France	+		
Germany	+		
Greece	+		
Hungary	+		
India	+		
Italy	+		
Luxembourg	+		
Morocco	+		
The Netherlands	+		
Norway	+		
Poland	+		

新光合成纖維股份有限公司

SHINKONG SYNTHETIC FIBERS CORPORATION

台北市南京東路二段123號8樓
 8FL, 123, SEC. 2, NANKING E. ROAD,
 TAIPEI, TAIWAN, R.O.C.

TEL 886-2-25071251
 FAX 886-2-25068047

Portugal	+		
Republic of Ireland	+		
Spain	+		
Sweden	+		
Switzerland	+		
Turkey	+		
United Kingdom	+		

HEAVY METALS

Furthermore Shinkong Synthetic Fibers Corp. declares that the total level of lead, mercury, cadmium and hexavalent chromium present in Shinpet is below 100 ppm as given in European Parliament and Council Directive 94/62/EC, Article 11 of 20 December 1994 and the CONEG provisions.

Separately Shinkong Synthetic Fibers Corp. declares that metals present in Shinpet will not exceed the average concentrations, mentioned below, by more than 2%:

Lead	< 1ppm
Cadmium	< 1ppm
Mercury	< 1ppm
Hexavalent Chromium	< 1ppm

Lastly Shinkong Synthetic Fibers Corp. declares that SHINPET complies with European Standards EN 13430 and EN 13431 for Recycling and Disposal as well as with European Standards EN 13428 according to European Directive 67/548/EEC on Noxious and Hazardous Substances.

Yours faithfully,



Johnny Chang
 Vice President
 Shinkong Synthetic Fibers Corp.
 Date: December 13, 2004