

About the Report GRI 2-2, 2-5

This is the 10th report that we, Asia Polymer Corporation (APC, or We), have published. By disclosing non-financial information regarding the management and performance of material topics, it aligns with the outcomes of action plans in relation to the United Nations Sustainable Development Goals (SDGs) in terms of the Environmental, Social, and Governance (ESG) aspects. This allows stakeholders and the general public to gain a nuanced understanding of APC's achievements and prospects in corporate sustainability.

Principles of report compilation

Issued Organization	In Accordance With
Global Reporting Initiative, GRI	Global Reporting Initiative Standards (GRI Standards) 2021 edition
Sustainability Accounting Standards Board, SASB	Sustainability Accounting Standards Board Standards
Financial Stability Board, FSB	Task Force on Climate-Related Financial Disclosures (TCFD)
Taiwan Stock Exchange	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies
United Nations	Sustainable Development Goals (SDGs)
	United Nations Global Compact

Reporting Period and Scope GRI 2-2, 2-3, 2-4

This Report covers operational entities (Taipei HQ, Kaohsiung Linyuan Plant, and USI Trading (Shanghai) Co.,Ltd.) included in APC's consolidated financial statements and the USI Education Foundation for the period from January 1, 2023, to December 31, 2023, and publish sustainability report annually. The report contents demonstrate the management performance in environmental, social, and governance (ESG), and the financial information is consistent with the financial data certified by accountants. Some statistics data are cited from the annual report, government agencies, and the open information of related websites. The report information has been reviewed and recompiled in accordance with the GRI Standards 2021 edition.

Third-Party Assurance GRI 2-3, 2-5

This Report complies with the GRI Standards:2021, and it has undergone a Limited Assurance in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China conducted by third-party verification agency Deloitte Touche Tohmatsu Limited. The scope and conclusion of the assurance are detailed in the Third-Party Assurance Report in the appendix 6.6 of this Report.

Publication Overview GRI 2-3



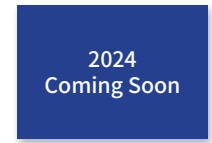
First issue:
December 2015



Previous issue:
June 2023



Current issue:
August 2024



Next issue:
August 2025

Procedures of Report Compilation and Management

1

Data Collection and Identification

1. Hold a kickoff meeting to explain the compilation focus.
2. Identification of Stakeholders and Material Topics.
3. Collect relevant data by panel members according to their groups.
4. Data review by the panel chief of each unit.

2

Editing and Review

1. Compilation and editing of the first draft by the ESG project secretary.
2. Review and revision by the panel members.
3. Internal review the Report by the Predictive Maintenance & Environmental Risk Management Division (abbreviated as PdM & ERM Division) of the unit responsible for Sustainable Development in USI Group.

3

Third-party Assurance

Commissioned Deloitte Touche Tohmatsu to provide limited assurance on specific key performance information in accordance with Standard on Assurance Engagement 3000 “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” issued by the Accounting Research and Development Foundation of the Republic of China.

4

Publication

1. Review and finalization by the ESG Committee.
2. Publication after approval by the Board of Directors.

Report Download

To support environmental protection and promote paperless practices, the complete contents of this report will be published over the “ESG” section on APC website for download by stakeholders and the general public.

The download
website

<https://www.apc.com.tw/ESG/zh-tw/ESG82.aspx>

Contact Information GRI 2-3

Should you have any comment or suggestion for our report, please feel free to contact us.

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