

About the Report GRI 2-2, 2-5

This report is the 11th Issue published by Asia Polymer Corporation (referenced hereafter as APC, the Company, or we). By adhering to the principles of openness and transparency, it discloses non-financial information regarding the Environmental, Social, and Governance (ESG) aspects, focusing on the management of material topics and performance. It also aligns with the outcomes of action plans related to the United Nations Sustainable Development Goals (SDGs). This enables stakeholders and the general public to understand Asia Polymer's achievements and prospects in sustainable development.

Principles of Report Compilation

Issued Organization	In Accordance With
Global Reporting Initiative (GRI)	GRI Standards
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 APC and its consolidated subsidiaries (including Taipei HQ, the Kaohsiung Linyuan Plant, Ju Hua (Shanghai), and USI International Corporation) as well as the public welfare investments of the USI Education Foundation. The energy and human resources performance do not include USI Trading (Shanghai) Co., Ltd., USI International Corporation and USI Education Foundation. The information disclosure period is from January 1, 2024 to December 31, 2024, and the reporting frequency is once a year. The report contents demonstrate the management performance in governance, environmental, and social aspects, with financial information consistent with financial data. Some statistical data are cited from the annual report, government agencies, and open information from related websites. The report information is reviewed and restated in accordance with GRI Standards requirements. Unless otherwise stated, all currency is in NT\$.

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

This Report complies with the GRI Standards, with Deloitte & Touche serving as the Third-party assurance unit. It reviewed the GRI standards conformity and conducted limited assurance operations on five ESG indicators in accordance with the provision of Assurance Engagements 3000, and issued an assurance report.

Publication Overview GRI 2-3



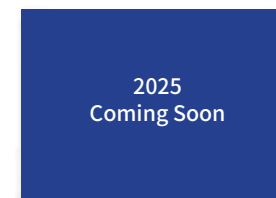
First Issue:
December 2015



Previous Issue:
August 2024



Current Issue:
August 2025



Next Issue:
August 2026

Procedures of Report Compilation and Management

1	Data Collection and Identification
	<ol style="list-style-type: none"> 1 Hold kickoff meetings 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
	<ol style="list-style-type: none"> 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 and Art Design
	<ol style="list-style-type: none"> 1 Third-party assurance operations. 2 Graphic design operations.
4	Publication
	<ol style="list-style-type: none"> 1 Approval 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 the APC website, available for download by stakeholders and the general public. The download URL is

<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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