

# 2025

## ESG Report



亞洲聚合股份有限公司  
Asia Polymer Corporation





**Asia Polymer Corporation (APC)**  
**2025 ESG Report**

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## About this Report GRI 2-2、2-5

This report is the 12th sustainability report 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

| Issuing 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 Corporate Social Responsibility 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, USI Trading (Shanghai) Co., Ltd (USITA), USI International Corp., APC (BVI) Holding Co., Ltd. (APC (BVI)), and APC Investment Corporation (APCIC) as well as the public welfare investments of USI Education Foundation. Energy and human resources performance do not cover USITA, USI International Corp., APC (BVI), and APCIC. The information disclosure period is from January 1, 2025, to December 31, 2025, and the reporting frequency is annual. 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



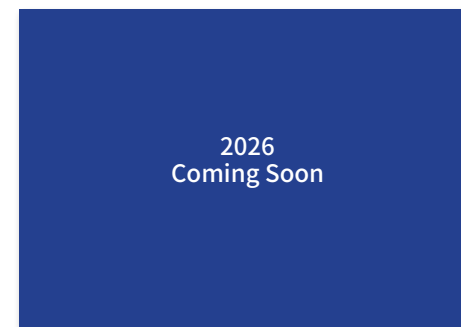
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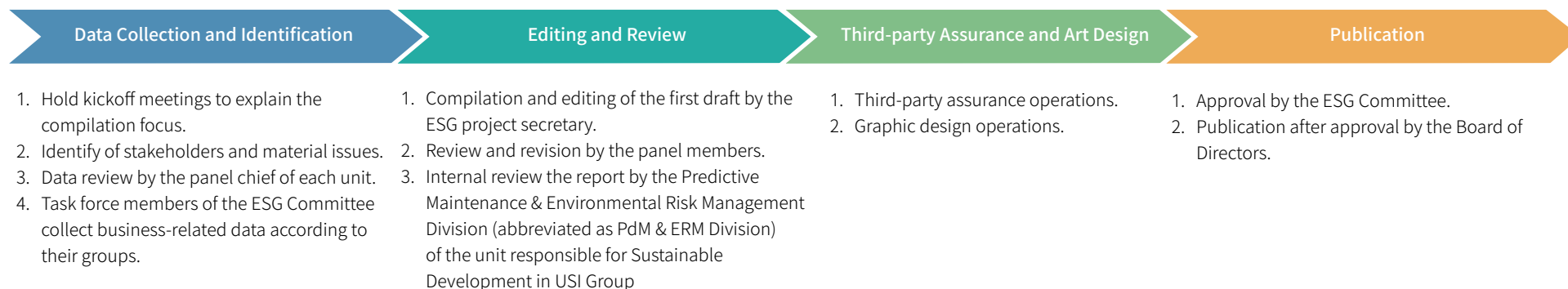


Current Issue: August 2026



Next Issue: August 2027

## Procedures of Report Compilation and Management



## 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 comments or suggestion for our report, please feel free to contact us.

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# Message from the Chairman GRI 2-22

Facing the drastic fluctuations in international political and economic situations, the urgent challenges of climate change, and the structural changes in the petrochemical industry chain, we continued to uphold the philosophy of "creating sustainable value for a sustainable society" in 2025 to create long-term mutual benefits for all stakeholders, including customers, shareholders, employees, society, and the environment. Faced with the uncertainties of the macro environment, we deepened corporate resilience and drove comprehensive transformation with more agile action and firm governance decisions.

## Precise Transformation, Cultivating the High-Value Blue Ocean

Over the past year, the general-purpose resin market faced severe overcapacity, and the petrochemical industry encountered unprecedented red ocean competition. We deeply realize that moving towards high added value is the answer to Sustainable Development. Therefore, we have actively invested in the development of lightweight, high-quality, and low-carbon circular materials. USI Corporation (USI), Asia Polymer Corporation (APC), Taita Chemical Company, Limited (TTC), and China General Plastics Corporation (CGPC) have all obtained Pre-Consumer material, ISO 14021 PIR certification and developed recycled circular products, while continuing to expand the breadth of Business to Consumer (B2C) applications. We are committed to providing customers with higher-quality, more innovatively competitive solutions to ensure long-term profitability for shareholders and the enduring success of the enterprise.

## Agile Collaboration, Empowering Operational Management with AI

In an era where profit margins are severely compressed, we actively optimize our internal operational framework. We are comprehensively promoting the practical application of AI technology, introducing artificial intelligence into production manufacturing, administrative management, and R&D processes, significantly improving resource utilization efficiency and process yield through data-driven approaches. At the same time, we are committed to shaping an efficient "One Team" cross-departmental collaboration culture. This not only empowers all colleagues with higher combat capabilities amidst changes, but we also hope to extend this efficient and lean management experience outward, driving supply chain partners to simultaneously move towards modernized operational excellence.

## Climate Resilience, Deepening Taskforce on Nature-related Financial Disclosures (TNFD)

We deeply understand the interdependence between business operations and the natural environment. In terms of climate action, USI Corporation (USI) and China General Plastics Corporation (CGPC) both received a B (Management) rating in the Carbon Disclosure Project (CDP) Climate Change and Water Security questionnaires. This excellent result reflects the company's outstanding transparency in environmental governance, as well as its practical ability in actively responding to climate risks and implementing resource management. We are even more determined to move towards our long-term goals of "reducing carbon emissions by 27%

compared to the base year by 2030" and achieving "carbon neutrality by 2050". To implement low-carbon operations, the Group's USI Green Energy Corporation continues to expand its green power footprint. In 2025, its grid-connected solar capacity increased to 9MW, generating over 11.25 million kWh annually, and it aims to further achieve an installation scale of 12MW by 2027. In addition, in response to global attention on biodiversity, the five listed companies under the Group have comprehensively launched the "Taskforce on Nature-related Financial Disclosures (TNFD)" project. Through systematic Greenhouse Gas Inventory of the dependencies and impacts of operational activities on natural capital, we elevate environmental risk management to a new level, concretely fulfilling our commitment to protecting the ecological environment.

## Human Rights Protection and Social Inclusion

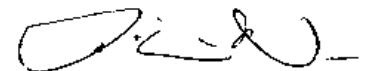
Employees are the foundation of corporate transformation, and we are committed to building a diverse, inclusive workplace that prioritizes occupational safety. At the same time, we share the fruits of corporate growth with society through USI Education Foundation. In 2025, the foundation invested a total of approximately NT\$10.04 million to continuously support diverse public welfare projects, including scholarships for outstanding students, rural education and local revitalization in Hualien and Taitung, rural medical services, after-school tutoring for disadvantaged students, indigenous cultural revival, and coastal cleanup activities, exerting substantial and far-reaching social influence.

## 2025 ESG Achievements

2024 Asia Polymer Sustainability Reports participated in the 18th Taiwan Corporate Sustainability Awards (TCSA) and was honored with the "Platinum Award" and recognition as one of "Taiwan's Top 100 Sustainable Enterprises", along with ranking top 6~20% at the 12th Corporate Governance Evaluation. The introduction of smart industrial safety technologies earned us the "Smart Application Practice Award" from the Industrial Development Administration, Ministry of Economic Affairs.

In 2025, greenhouse gas emissions decreased by 13.1% compared to the base year, and we continue to organize related climate adaptation activities. In terms of occupational health and safety, zero Disabling Injury Frequency Rate (FR) working hours for laborers reached 6.82 million hours by 2025, and the record continues to be maintained. Looking ahead, market challenges remain severe, but our direction forward is exceptionally clear. We will continue to use agile action and cross-disciplinary collaboration as our cornerstone, steadily advancing on the path of sustainable development. We thank all stakeholders for your long-term trust and support, and we look forward to walking hand-in-hand with you to co-create a more resilient and valuable long-term future.

Asia Polymer Corporation  
Chairman



# 2025 Sustainability Performance

## Governance



1. Revenues of NT\$ **5,743** million, with an annual decrease of 4.77%.
2. Net loss after tax is NT\$ **1,045** million.
3. Total output **139,546** MT, with an annual increase of 6.44%.
4. Ranked top **6~20%** at the 12th Corporate Governance Evaluation. (Top 5% among listed/OTC companies in the market value category of NT\$5~10 billion).
5. Corporate Sustainability Report Awards at the 18th Taiwan Corporate Sustainability Awards (TCSA) - "**Traditional Manufacturing Industries - Platinum Award**".
6. Introduction of smart industrial safety technology won the Ministry of Economic Affairs' "**Smart Application Practice Award**".
7. 18th Taiwan Corporate Sustainability Awards (TCSA), Comprehensive Performance Categories - "**Taiwan Top 100 Sustainable Enterprises Award**".
8. Won the Circular Economy and Carbon Management Award at the SGS Green Sustainability Results Presentation.

## Environment



1. Recognized by Commonwealth Magazine as an outstanding enterprise complying with the Paris Agreement's aggressive **1.5°** C temperature control goal.
2. Energy consumption per unit product was **5.64** GJ/tonne, a reduction of **5.1%**.
3. Greenhouse gas emissions were **101,839** tonnes CO<sub>2</sub>e, a reduction of **13.1%** compared to the base year.
4. Water consumption per unit product was **3.78** M<sup>3</sup>/tonne, maintaining a high standard.
5. The average electricity saving rate in 2025 was **1.91%**, complying with the Energy Administration's requirement of a 1.5% annual average saving rate.
6. The declared amount for green procurement was NT\$**28.39** million.
7. Self-generated energy (solar power) was **520,432** kWh, fully sold wholesale to Taiwan Power Company.
8. Procured **2,515,000** kWh of solar green power, officially wheeled for use.
9. Energy saving and carbon reduction plans: Energy saved **11,474** GJ, carbon reduced **1,391** tonnes CO<sub>2</sub>e.
10. Waste intensity was **0.0029** tonnes/tonne, an increase of 16%.

## Social



1. Employee turnover rate **0.86%**.
2. Cumulative zero Disabling Injury Frequency Rate (FR) working hours reached **6.82** million hours (cumulative period: October 14, 2010 to December 31, 2025).
3. Total employee industrial safety training hours were **7,970** hours, accounting for approximately 84.8% of the total 9,402.2 education and training hours.
4. Sponsored NT\$**3** million to USI Education Foundation for scholarships, remote townships' education, public welfare, assist community development, etc.
5. Honored by the Occupational Health and Safety Administration as the top **10%** outstanding enterprise in the "Proactive Evaluation of Occupational Health and Safety Indicators in Corporate Sustainability Reports".

## 2025 Sustainability Awards



Platinum Award - Sustainability Report Categories at the 18th Taiwan Corporate Sustainability Awards (TCSA)



Taiwan Top 100 Sustainable Enterprises Award" at the 18th Taiwan Corporate Sustainability Awards (TCSA)



SGS Circular Economy and Carbon Management Award



Outstanding Unit in Net-Zero Green Living



Occupational Health and Safety Administration "Proactive Evaluation of Occupational Health and Safety Indicators in Corporate Sustainability Reports" Outstanding Enterprise

## 2025 Sustainability Activities



Acknowledgment of Outstanding Adoption Unit in the "Air Quality Purification Zone" Activity



"Development and Certification (ISO 14021) of Recycled Plastic Products (LDPE)"



Kaohsiung Linyuan District Neighborhood Fund Award Ceremony





# CH1

## Sustainable Development

1.1 About Asia Polymer GRI 2-1 、 2-6 、 2-8 、 2-28

1.2 Sustainable Development Visions and Goals GRI 2-23 、 2-24

1.3 Stakeholder Engagement GRI 2-29

1.4 Materiality Analysis GRI 3-1 、 3-2



# 1.1 About Asia Polymer

## APC Introduction

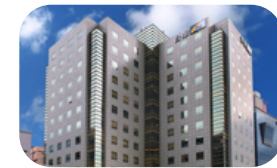
The APC (Stock code: 1308) was established on January 25, 1977, with its operational headquarters based in Taipei. In response to the government's policy of promoting investment intention, we constructed a polyethylene plant in the Linyuan Petrochemical Industrial Park in Kaohsiung. Its primary business focuses on the development, manufacturing, and sales of low density polyethylene resin and ethylene vinyl acetate copolymer resin. After two production line expansions in May 1984 and September 2015, the current annual production capacity is 145,000 MT. In compliance with the "Autonomous Ordinance for the Management of Existing Industrial Pipelines in Kaohsiung City", corporate headquarters were relocated to the Linyuan Plant in Kaohsiung in June 2016.

## Basic Information GRI 2-1、2-8

|                    |                                                                                 |                     |                                                           |
|--------------------|---------------------------------------------------------------------------------|---------------------|-----------------------------------------------------------|
| Name of Company    | Asia Polymer Corporation                                                        |                     |                                                           |
| Establishment Date | January 25, 1977                                                                | Number of Employees | 232 people (as of December 31, 2025)                      |
| Industry           | Plastics Industry                                                               | Head Office         | No. 3, Industrial 1st. Rd., Linyuan Dist., Kaohsiung City |
| Chairman           | Quintin Wu                                                                      | Taipei HQ           | 12F, No. 37, Jihu Rd., Neihu Dist., Taipei City           |
| President          | Wu, Pei-Chi                                                                     | Revenue             | NT\$ 5,743 million                                        |
| Capital            | NT\$ 5.937 billion                                                              | Total Production    | 139,546 tonnes                                            |
| Main Products      | Low Density Polyethylene (LDPE)<br>Ethylene Vinyl Acetate Copolymer Resin (EVA) |                     |                                                           |

## Geographic Distribution of the Organization GRI 2-1

Asia Polymer's major operational hubs are all located in Taiwan, including Taipei HQ and the Linyuan Plant. Taipei HQ oversees product sales, whereas the Linyuan Plant is dedicated to research and development, product manufacturing, and shipment



Taipei HQ

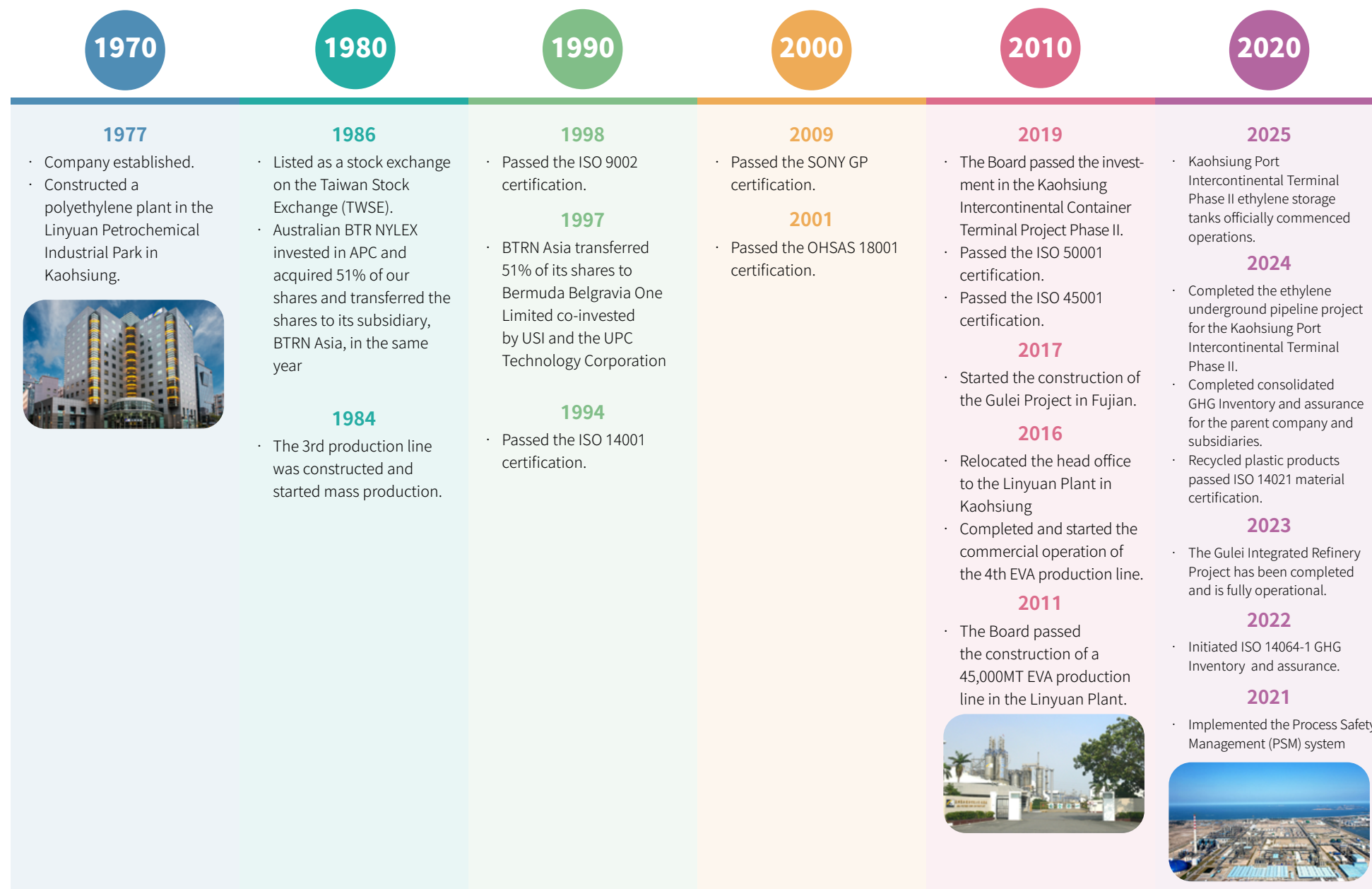


HQ, Linyuan Plant

## Operational Deployment

With visions of becoming the leader of EVA manufacturing, APC has kept innovative R&D capabilities in Taiwan, developing higher-valued products and high-end applications, in addition to remaining flexible in adjusting its product portfolio to meet market demands.; Besides the aforementioned, APC has also set its sights on the Greater China market, enhancing global market competitiveness through re-investing in the "Gulei Integrated Refinery Project" in Zhangzhou, Fujian, through a third area, vertically integrating steam cracking, petrochemical intermediate materials, and plastic products, combined with investments in the Port of Kaohsiung Intercontinental storage and transportation project Phase II to reduce transportation costs and boosting competitive niche

## Company History



## Main Products GRI 2-6

Asia Polymer operates in the plastics industry, mainly producing the following two types of resins: low density polyethylene (LDPE) and ethylene vinyl acetate copolymer resin (EVA).

### APC Value Chain



#### LDPE can be divided by application into film grade, injection grade, and lamination grade.

Film grade: Produces various packaging films and hose products via blown film or cast film methods.  
Injection grade: Manufactures artificial flowers and household plastic products via injection molding, as well as bicycle racks/baskets, foaming fruit net bags, and microfiber processed products via powder dipping and coating methods.  
Lamination Grade: Packaging materials for processed foods/beverages and release paper made through lamination/coating, etc.

**APC's 2025 LDPE output: 54,749 MT; Sales: 47,324 MT.**

#### LDPE Applications



Injection molded soft caps



Breathing hoses



Paper cup coating



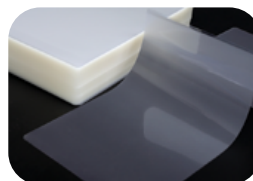
Liquid packaging

#### EVA can be divided by application into foaming grade, PV grade, and lamination grade

Foaming grade: Manufactures midsole shoe materials via compression molding or injection molding.  
Photovoltaic grade: Produces solar cell module encapsulant films via extrusion molding.  
Lamination Grade: Coating on BOPP, PET substrates to produce pre-coating, card laminate, and packaging material products.  
Wire and cable grade: Applied in outer sheath and semi-conductive shielding layer formulations.

**APC's 2025 EVA output: 84,797MT; sales: 87,346 MT.**

#### EVA Applications



Card laminating



Solar module encapsulant films



Foamed shoe materials



Wires and cables



## Business Philosophy and Goals

As an affiliate of USI Group, APC adheres to the group's business philosophy of "Pragmatism and Stability, Professional Management, Pursuit of Excellence, and Service to Society." Under the principles of pursuing excellent operational performance and sustainable development, we invest in upstream ethylene raw materials to stabilize supply, continuously innovate in product research and development, and meet customers' customized needs, aiming to create economic benefits and improve production efficiency to achieve the vision of corporate sustainable development and fulfilling corporate social responsibility.

### APC Sustainability Strategy



#### Innovative Technology

Continuously improve product quality and develop new products, aspiring to become a market leader.



#### Sustainable Development

Continuously improve production processes, implement energy saving and waste reduction, and sustain the environment.



#### Safety and Harmony

Create a safe and harmonious work environment, participate in public welfare, and fulfill corporate social responsibility.

## Membership Associations GRI 2-28

Industry intelligence exchange is a drive for corporate growth. APC actively participates in various professional groups and enhance influence by collaborating with external powers. Through such interaction and business association, we share and promote professional technologies and competencies in various fields. We also sponsor associations to publish journals and organize activities so as to promote industry development

### Major External Associations Participated by APC in 2025

| Name of Organization | Petrochemical Industry Association of Taiwan | Taiwan Synthetic Resins Manufacturers Association | Taiwan Responsible Care Association (TRCA) | Industrial Safety and Health Association of the ROC | Kaohsiung Industrial Association |
|----------------------|----------------------------------------------|---------------------------------------------------|--------------------------------------------|-----------------------------------------------------|----------------------------------|
| Member               | ✓                                            | ✓                                                 | ✓                                          | ✓                                                   | ✓                                |
| Director/Supervisor  | ✓                                            |                                                   | ✓                                          |                                                     |                                  |

## 1.2 Sustainability Development Visions and Goals

### USIG Vision: Create sustainable value for a sustainable society

We aim to continuously create and consolidate sustainable value with our core capabilities, thereby contributing to the sustainability of society.



The three core strategies derived from the Sustainable Development Visions and Goals: "R&D Innovation," "Solid Operations," and "Social Inclusion," with the aim of co-creating value with stakeholders.

We continue the development of Core Strategy Contents by focusing on 7 Key Topics, and collaboratively build a foundation with partners who embody integrity and insight.

#### APC Sustainability Vision

An Innovative and Sustainable Leader

#### Sustainability Strategy Principles

Innovative Technology  
Sustainable Development  
Safety and Harmony

#### Sustainability Guidelines

Create economic benefits, Good Corporate Governance, Enhance production efficiency, Environmental sustainability and survival people-oriented management, ESG fulfillment

As a member of USI Group, APC follows the group's sustainability vision, establishes its own sustainability vision based on the group's business philosophy and cultural characteristics, sets sustainability strategy principles and guidelines, and integrates the group's key issues as the basis for executing and pursuing APC's vision and goals.



## Respond to the United Nations Sustainable Development Goals GRI 2-24

With the core values of sustainable development as a basis, and integrating the United Nations Sustainable Development Goals (SDGs) with Asia Polymer's sustainability approaches, we identify the relevance of sustainability approaches to the SDGs through the three stages of "Analysis and Identification," "Goal Setting," and "Response and Disclosure," and set related goals to incorporate them into operations management.



## Correspondence and Actions between SDGs and Sustainability Guidelines

| SDGs |                                                                                                                                                                                                                                                                          | Sustainability Approaches                                                  |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|
|      | <b>3 Good Health and Well-being (3.7, 3.9, 3.d)</b><br>Provide high-quality health care services to employees through a sound welfare system; implement high-hazard chemical management to reduce casualties and accidents.                                              | People-oriented management                                                 |
|      | <b>4 Quality Education (4.3, 4.5)</b><br>Support and sponsor rural education and sustainable development to provide disadvantaged children with equal educational opportunities.                                                                                         | ESG fulfillment                                                            |
|      | <b>6 Clean Water and Sanitation (6.3, 6.4, 6.5)</b><br>Discharge water quality control and recycling to improve water use efficiency and reduce the ecological impact on water resources.                                                                                | Environmental sustainability and survival                                  |
|      | <b>7 Affordable and Clean Energy (7.2, 7.3, 7.a)</b><br>Improve energy use efficiency and install renewable energy equipment to achieve the environmental sustainability goals of clean production and green processes.                                                  | Enhance Production Efficiency<br>Environmental sustainability and survival |
|      | <b>8 Decent Work and Economic Growth (8.2, 8.5, 8.7, 8.8)</b><br>Enhance economic performance and safe working environments, prohibit child labor, ensure equal pay, and protect human rights and labor rights.                                                          | Implement People-Oriented Approaches<br>Sound Corporate Governance         |
|      | <b>9 Industry, Innovation and Infrastructure (9.5, 9.b)</b><br>Provide R&D resources and innovate in product R&D to increase product added value.                                                                                                                        | Create Economic Benefits                                                   |
|      | <b>11 Sustainable Cities and Communities (11.6)</b><br>Air pollution emission improvement and waste management to reduce the generation of hazardous substances, minimize environmental impact, and improve environmental quality.                                       | Environmental sustainability and survival                                  |
|      | <b>12 Responsible Consumption and Production (12.2, 12.4, 12.5, 12.7)</b><br>Improve raw material use efficiency, recycle, reduce waste, and achieve sustainable resource management; implement green procurement and put sustainable procurement practices into action. | Enhance Production Efficiency<br>Environmental sustainability and survival |
|      | <b>13 Climate Action (13.2, 13.3)</b><br>Assess climate change risks and opportunities, incorporate relevant countermeasures into policies, and plan actions to reduce the environmental impact caused by climate change.                                                | Environmental sustainability and survival                                  |

Note: () represents detailed goals of the SDGs

Note: (X) indicates that the item has not reached the target value.

| SDGs                                                                                | Goals                                                                                                                                                                                                                                                                                                                                                | 2025 Execution Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Improvement / Optimization Methods                                                                                                                                                                                                                        | Corresponding Chapter                                                                                  |
|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
|    | <ul style="list-style-type: none"> <li>Provide insurance benefits / health care benefits</li> <li>Progress of establishing the incident investigation platform <math>\geq 80\%</math></li> </ul>                                                                                                                                                     | <ul style="list-style-type: none"> <li>Group medical insurance for every employee</li> <li>Maternity subsidy for 4 employees, NT\$ 10,000 per person</li> <li>Employee health check-ups in 4 batches, 216 people</li> <li>Contracted physician on-site service 6 times</li> <li>Establishment of incident investigation platform 100%</li> <li>Process Safety Incident Count (PSIC): 0</li> </ul>                                                                                                                                      | —                                                                                                                                                                                                                                                         | 5.2 Talent Development<br>5.4 Healthy Workplace                                                        |
|    | <ul style="list-style-type: none"> <li>Establishment of scholarships</li> <li>Rural education practice</li> </ul>                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Sponsored USI Education Foundation NT\$ 3 million to engage in caring for the disadvantaged, rural education, and establishing scholarships</li> </ul>                                                                                                                                                                                                                                                                                                                                          | —                                                                                                                                                                                                                                                         | 5.5 Social Involvement                                                                                 |
|    | <ul style="list-style-type: none"> <li>Water recycling rate (R2): <math>&gt;95.0\%</math></li> <li>Water consumption per unit of product: <math>&lt; 4.0 \text{ M}^3 / \text{metric ton}</math></li> <li>Effluent pipeline control, COD <math>&lt; 90 \text{ mg/L}</math></li> </ul>                                                                 | <ul style="list-style-type: none"> <li>Water recycling rate (R2): 97.3 %</li> <li>Water consumption per unit of product: <math>3.78 \text{ M}^3 / \text{metric ton}</math></li> <li>Effluent COD 20.87 mg/L</li> </ul>                                                                                                                                                                                                                                                                                                                 | —                                                                                                                                                                                                                                                         | 4.1 Resource Management                                                                                |
|    | <ul style="list-style-type: none"> <li>Energy consumption per unit of product: <math>&lt; 5.77 \text{ GJ/ metric ton}</math></li> <li>Set energy-saving goals: power saving rate 1.5%</li> <li>Establish green energy (solar power generation equipment)</li> </ul>                                                                                  | <ul style="list-style-type: none"> <li>Energy consumption per unit of product (or energy intensity): 5.64 GJ/ metric ton</li> <li>Average power saving rate 1.91 %</li> <li>Procured 2.515 million kWh of solar green energy, officially wheeled for use</li> <li>Complete the establishment of 494 kW (self-generation and consumption) solar power generation equipment in 2025 (X)</li> </ul>                                                                                                                                       | The originally planned 494 kW solar power establishment project for self-generation and consumption in 2025 was delayed due to the procurement inquiry process. The procurement process has been reviewed, and it is expected to be completed in Q2 2026. | 4.2 Climate Change and Energy Management                                                               |
|    | <ul style="list-style-type: none"> <li>Sustainable investment to maintain corporate growth</li> <li>Gender pay equality</li> <li>Protect human rights and labor work rights, prohibit child labor</li> <li>Zero occupational safety disasters</li> </ul>                                                                                             | <ul style="list-style-type: none"> <li>Net loss after tax NT\$ 1,045 million (X)</li> <li>Gender pay ratio: mid-level / entry-level managers 0.99:1; general employees 0.96:1</li> <li>Employed persons with disabilities: 2; no child labor employed</li> <li>Disabling Injury Frequency Rate (F.R.): 0; accumulated total safe man-hours without disabling injuries reached 6.82 million hours</li> </ul>                                                                                                                            | <ol style="list-style-type: none"> <li>Continuously develop high-value and high-end application products, such as: coating grade products</li> <li>Develop recycled plastic products to comply with ESG trends and meet customer needs</li> </ol>         | 2.2 Economic Performance<br>5.2 Talent Development<br>5.3 Human Rights Policy<br>5.4 Healthy Workplace |
|    | <ul style="list-style-type: none"> <li>At least 1 product development or quality improvement per year</li> <li>Provide resources required for R&amp;D and innovation</li> </ul>                                                                                                                                                                      | <ul style="list-style-type: none"> <li>1 product development, 3 quality improvements</li> <li>R&amp;D manpower: 13.4%, an increase of 0.4% compared to the previous year</li> </ul>                                                                                                                                                                                                                                                                                                                                                    | —                                                                                                                                                                                                                                                         | 3.1 Technology R&D                                                                                     |
|  | <ul style="list-style-type: none"> <li>Air pollution emission monitoring and improvement</li> <li>Monthly inspection points for equipment components <math>\geq 500</math> points</li> <li>Effective waste management to reduce environmental impact</li> </ul>                                                                                      | <ul style="list-style-type: none"> <li>Air pollutant (NOx, SOx, VOCs) emissions per unit of product are all lower than the target control values.</li> <li>Equipment component leak inspections 875 points per month</li> <li>Waste intensity (metric ton / metric ton): 0.0029, an increase of 16% compared to the previous year</li> </ul>                                                                                                                                                                                           | —                                                                                                                                                                                                                                                         | 4.3 Emission Management<br>4.4 Waste Management                                                        |
|  | <ul style="list-style-type: none"> <li>Ethylene efficiency <math>\leq 1.009</math></li> <li>Jumbo bag recycling rate <math>&gt;78\%</math></li> <li>Circular economy, scrap metal recycling</li> <li>Recycled plastic product certification and sales</li> <li>Green procurement amount <math>&gt; \text{NT\\$ } 5 \text{ million}</math></li> </ul> | <ul style="list-style-type: none"> <li>Ethylene use efficiency 0.9991</li> <li>Jumbo bag recycling rate 78.3 %</li> <li>Scrap metal recycled volume 152.79 metric tons; waste film roll recycled and reused volume: 74.22 metric tons</li> <li>Recycled plastic products passed ISO 14021 material certification; sales volume: 100 kg</li> <li>Declared green procurement amount was NT\$ 28.39 million, an increase of 275% compared to the previous year</li> </ul>                                                                 | The green procurement amount significantly increased compared to the previous year, mainly contributed by the procurement of solar power establishment equipment.                                                                                         | 4.1 Resource Management<br>4.2 Climate Change and Energy Management<br>3.3 Supply Chain Management     |
|  | <ul style="list-style-type: none"> <li>Climate change risk management</li> <li>Carbon reduction commitment: 27% reduction by 2030 compared to the baseline year (2017), reaching the carbon neutrality target by 2050</li> </ul>                                                                                                                     | <ul style="list-style-type: none"> <li>Identified IFRS financial risk (3 items) and opportunity (2 items) issues, and disclosed the financial data of actual impacts.</li> <li>Energy consumption per unit of product 5.64 GJ/ metric ton, a decrease of 5.1%</li> <li>Energy-saving and carbon reduction solutions, energy saved 11,474 GJ, carbon reduced 1,391 metric tons CO<sub>2</sub>e</li> <li>The greenhouse gas emissions in 2025 have decreased by 13.1% compared to the baseline year (2017) (self-inventoried)</li> </ul> | —                                                                                                                                                                                                                                                         | 4.2 Climate Change and Energy Management                                                               |

APC's sustainability guidelines, referenced to the SDGs, for setting short-term action plans and mid-to-long-term plans are as follows:

|             | Sustainability Policy                                                                                                                                               | Short-term Action Plan (2024~2026)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Mid-to-Long-term Plan (2027~2030)                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance  |  <p>Create economic benefits<br/>Good corporate governance</p>                     | <ul style="list-style-type: none"> <li>Enhance materials dispatch flexibility for Kaohsiung Intercontinental Container Terminal (ICT) Phase II Investment Project</li> <li>Official commissioning of the Fujian Gulei Petrochemical integrated plant and process optimization</li> <li>Flexible adjustment of product portfolio in domestic production lines</li> <li>Improve production efficiency by expanding the DCS+ data platform through AI smart production</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>Actively develop markets outside mainland China (Southeast Asia and South Asia regions)</li> <li>Integrate products and production lines to enhance market influence</li> <li>Continuous development of high-value and high-end application products</li> </ul>                                                                                                                                                                                              |
| Environment |  <p>Enhance production efficiency<br/>Environmental sustainability</p>             | <ul style="list-style-type: none"> <li>Complete greenhouse gas inventory and assurance progress to comply with government regulations</li> <li>Improve resource use efficiency, water resource management, and waste reduction</li> <li>Replace old equipment, implement energy-saving and carbon reduction plans, and carry out climate adaptation actions</li> <li>Establish solar power sites for self-generation and self-consumption (494 kW)</li> <li>Purchase 2.515 million kWh of (solar) green electricity for official wheeling and use</li> <li>Pass the ISO 14021 recycled plastic product material certification</li> <li>Implement green procurement</li> </ul>                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Align with International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards</li> <li>Promote clean production and green processes</li> <li>Respond to the potential financial impacts of risks and opportunities related to climate change issues</li> <li>Achieve the Group's goal of 27% carbon reduction by 2030 and Net Zero Emissions by 2050</li> </ul>                                                                          |
| Social      |  <p>Implement a people-oriented approach<br/>Fulfill social responsibilities</p> | <ul style="list-style-type: none"> <li>Conduct human rights due diligence, identify human rights risks, implement risk mitigation measures, provide human rights protection training, and ensure human rights protection</li> <li>Promote Process Safety Management (PSM) systems and establish a safety incident platform</li> <li>Implement occupational safety and health management to maintain a record of zero occupational accidents</li> <li>Invest resources in public welfare activities such as caring for the disadvantaged, rural education, assisting in community neighborhood development, and supporting domestic cultural development.</li> <li>Execute the "Smart Petrochemical Safety Upgrade Subsidy Program" by the Industrial Development Administration, Ministry of Economic Affairs, to promote the "GenAI Introduction to EVA Melt Index (MI) Prediction Application Plan."</li> </ul> | <ul style="list-style-type: none"> <li>Value employee rights, ensure a safe working environment, and treat employees with respect and dignity</li> <li>Implement retirement succession plans to avoid talent gaps</li> <li>Strengthen industrial safety audits to achieve zero industrial accidents</li> <li>Continue to sponsor public welfare activities to strengthen social service capabilities</li> <li>Support local community activities to maintain good neighborhood relations</li> </ul> |



## 1.3 Stakeholder Engagement GRI 2-12, 2-29

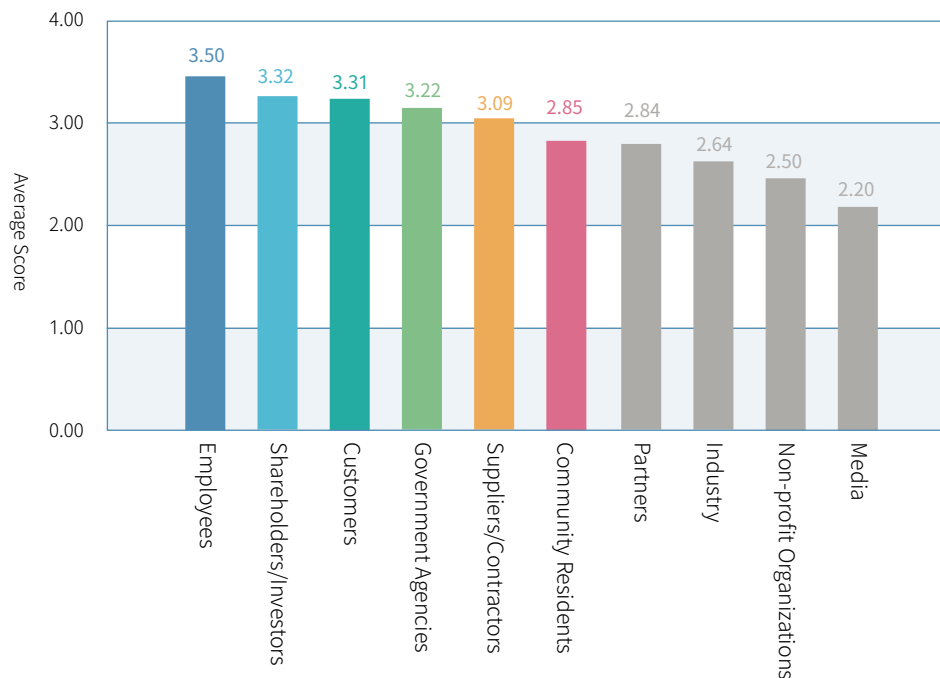
### Identify of Key Stakeholders

The annual assessment is conducted by a working group under the "ESG Committee" comprised of representatives from 19 APC departments. Each group member lists the stakeholders with close contacts and influence by business, such as employees, stakeholders/investors, customers, suppliers/contractors, community residents, government agencies, non-profit organizations, industry representatives, partners, and the media.

According to the Responsibility, Influence, Dependency, Diverse Perspectives, and Tension items in the AA 1000 Stakeholder Engagement Standard (SES 2015), stakeholders are evaluated based on the closeness of their relationship to each standard on a scale of 0 to 4. The results of the stakeholder identification assessment are sorted by average score, as diagrammed below:

After discussing the results of stakeholder identification and evaluation by the project secretary and three team leaders of the ESG Committee, determined the following six major stakeholder categories based on the evaluation score **"employees, stakeholders/investors, customers, government agencies, suppliers/contractors, and community residents"**. **Stakeholder engagement results, including stakeholder identification, concerned topics, communication channels and frequency, and APC response methods were approved by the ESG Committee and reported to the Board of Directors.**

Prioritization of APC Stakeholders in 2025



APC Major Stakeholders in 2025



## Material Topics and Responses

Through the external business communication in routine operations, the ESG Committee working group collected the "Concerned Topics and Communication Channels/Frequency" of the six major stakeholder categories and addressed the concerned issues and the status of implementation. The material topics, communication channels, and responses for major stakeholders in 2025 are listed in the table below:

| <div>  <b>Employees</b><br/>           Employees are APC's important assets. Through a sound salary structure, welfare system, and education and training, we build employee cohesion, enhance professional knowledge and skills, and coexist and prosper with the company's sustainable development.         </div>                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                    |                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Material Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | APC's Responses (Responsible Unit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Material Topics                                                                                                                    | APC's Responses (Responsible Unit) |
| <ul style="list-style-type: none"> <li>Economic Performance</li> <li>Talent attraction and retention</li> <li>Occupational health and safety</li> <li>Employee Assistance Program (EAP)</li> <li>Health and stress relief, work-life balance, and enhancement of employee well-being</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <ul style="list-style-type: none"> <li>Annual reports and financial reports are disclosed regularly according to regulations. (Accounting Division)</li> <li>Achieve the goal of zero occupational safety disasters through labor occupational health and safety education and training and emergency response drills. (Industrial Safety Office)</li> <li>Provide appropriate compensation and a sound welfare system, annual performance evaluation for salary adjustment, and comprehensive job education and training to achieve the goal of talent cultivation and retention. (Human Resources Division, /Human Resources Section)</li> <li>Continuously optimize the system by analyzing the results of the employee satisfaction survey. (Human Resources Division)</li> <li>External professional psychological counselors provide personal services through Email, Line, phone, and one-on-one sessions. (Human Resources Division)</li> </ul> | Communication Channels (Frequency)                                                                                                 | Execution Status                   |
| <ul style="list-style-type: none"> <li>Employee Welfare Committee (3 times/year)</li> <li>Occupational Health and Safety Committee (1 time/quarter)</li> <li>Employee health consultation (6 times/year)</li> <li>Education and training (Executed according to plan)</li> <li>Corporate labor union general meeting (1 time/year)</li> <li>Corporate labor union board of directors and supervisors meeting (4 times/year)</li> <li>The Labor Retirement Reserve Supervision Committee (2 times/year)</li> <li>Performance interview (1 time/year)</li> <li>Material topics questionnaire survey (1 time/2 years)</li> <li>Group employee satisfaction survey (1 time/year)</li> <li>Professional psychological counseling service (Irregular)</li> </ul> | <ul style="list-style-type: none"> <li>Annual reports and financial reports disclosed according to regulations</li> <li>Employee Welfare Committee meetings: 4 times</li> <li>Annual performance evaluation and salary adjustment: 1 time</li> <li>Occupational Health and Safety Committee meetings: 4 times</li> <li>Labor Pension Reserve Supervisory Committee meetings: 2 times</li> <li>Contracted physician health services: 6 times in total</li> <li>Total industrial safety training hours: 7,970 hours; 2,009 person-times</li> <li>Employee satisfaction survey expanded to workers, increasing coverage; overall satisfaction score 4.13 (out of 6).</li> <li>Reduce employee stress through psychological counseling and lectures; a total of 78 people participated in psychological counseling and 4 lectures were held.</li> </ul>                                                                                                     | <p>Corresponding Chapters:<br/>2.2 Economic Performance, 5.1 Talent Recruitment, 5.2 Talent Development, 5.4 Healthy Workplace</p> |                                    |

| <div>  <b>Customers</b><br/>           Customers are important partners in APC's operation and development. Through technical cooperation and product improvement, we provide products and services that satisfy our customers.         </div> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                  |                                    |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|------------------------------------|
| Material Topics                                                                                                                                                                                                                                                                                                                   | APC's Responses (Responsible Unit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Material Topics                                                                                                                  | APC's Responses (Responsible Unit) |
| <ul style="list-style-type: none"> <li>Climate change and energy management</li> <li>Technology R&amp;D</li> <li>Customer service quality</li> <li>Meeting customer needs</li> </ul>                                                                                                                                              | <ul style="list-style-type: none"> <li>Certification and sales of recycled plastic products. (Sales Division / Technology Department / Plant Manager's Office)</li> <li>APC requires that raw materials provided by suppliers must be free of relevant restricted substances to comply with sustainable material specifications. (Materials Division)</li> <li>At least 1 new product development or quality improvement per year. (Technology Department)</li> <li>To meet customer needs, adjust schedules and shipment specifications/quantity changes in a timely manner, and accurately grasp customer material usage information. (Sales Division)</li> <li>Complete the analysis report within 10 working days after receiving customer samples, with an achievement rate of 90%. (Sales Division)</li> </ul> | Communication Channels (Frequency)                                                                                               | Execution Status                   |
| <ul style="list-style-type: none"> <li>Sales personnel customer visits (Irregularly every month)</li> <li>Customer satisfaction survey (At least 1 time/year)</li> <li>Market research (Irregular)</li> <li>Customer feedback and customer complaint handling (Irregular)</li> </ul>                                              | <ul style="list-style-type: none"> <li>Recycled plastic products passed ISO 14021 material certification; sales volume: 100 kg</li> <li>All APC products are free of relevant restricted substances</li> <li>1 new product development, 3 quality improvements.</li> <li>Domestic sales product change orders &lt;5%</li> <li>Sales representatives' customer visits average 12.5 times/month</li> <li>Customer technical services to 72 companies throughout the year</li> <li>Overall customer satisfaction 96.2%</li> <li>Customer feedback handling achievement rate 100%</li> </ul>                                                                                                                                                                                                                             | <p>Corresponding Chapters:<br/>3.1 Technology R&amp;D, 3.3 Supply Chain Management, 4.2 Climate Change and Energy Management</p> |                                    |

|  <b>Government Agencies</b><br>Government agencies are an important indicative direction for corporate development and market expansion. Responding to the regulatory compliance of government agencies is the basic concept and principle of the company's survival and development.                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                    |                                    |
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| Material Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | APC's Responses (Responsible Unit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Material Topics                    | APC's Responses (Responsible Unit) |
| <ul style="list-style-type: none"> <li>Regulatory and policy compliance</li> <li>Cooperation with laws and activities</li> <li>Transparency of information disclosure</li> <li>Process Safety Management (PSM)</li> <li>Occupational health and safety</li> <li>Water resources management</li> <li>Air pollution control</li> <li>Climate change and energy management</li> <li>Waste management</li> </ul>                                                                                                                                        | <ul style="list-style-type: none"> <li>Promote 14 items of process safety management according to the law, and reduce process risks through group audits. (Inspection Section)</li> <li>Comply with relevant regulations of government agencies to achieve the occupational health and safety policy goal of "zero occupational safety disasters." (Industrial Safety Office)</li> <li>Formulate water-saving plans and measures to cooperate with and respond to the government's phased water rationing implementation. (Finished Goods Section)</li> <li>Air pollutant emission monitoring and control. (Environmental Protection Section)</li> <li>Execute energy saving and carbon reduction according to the Group's 2030 carbon reduction target of a 27% reduction compared to the baseline year. (Group's Equipment Preventive Maintenance Environmental Risk Control Division (Energy Management Department of Equipment Preventive Maintenance and Environmental Risk Control Division, Technology Department)</li> <li>Comply with the Energy Administration's annual average power saving rate target of 1.5%. (Technology Department)</li> <li>Compile waste clearance and disposal manifests and declare them regularly every month. (Environmental Protection Section)</li> </ul> |                                    |                                    |
| Communication Channels (Frequency)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Execution Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Communication Channels (Frequency) | Execution Status                   |
| <ul style="list-style-type: none"> <li>Official document correspondence, material information and data reporting (Handled according to regulations)</li> <li>Regulatory advocacy meetings or public hearings (Handled irregularly)</li> <li>Symposiums, seminars, or annual meetings (Handled according to regulations)</li> <li>On-site inspections (Handled irregularly)</li> <li>Market Observation Post System (MOPS) (Published according to regulations)</li> <li>Environmental Department Waste Reporting Platform (1 time/month)</li> </ul> | <ul style="list-style-type: none"> <li>Government official document correspondence averages 14 pieces/month</li> <li>Process Safety Incident Count (PSIC) is 0</li> <li>Regulatory advocacy meetings average 4 times/month</li> <li>Symposiums or seminars average 3 sessions/month</li> <li>Government agency on-site inspections 49 times/year</li> <li>Number of on-site inspections: Industrial safety 23 cases; Environmental protection 26 cases</li> <li>Greenhouse gas emissions decreased by 13.1% compared to the baseline year (self-inventoried data).</li> <li>The average power saving rate is 1.91%, complying with the Energy Administration's regulatory requirement of 1.5%.</li> <li>The total waste treated volume was 409 metric tons, the intensity increased by 16% compared to the previous year, and the proper waste treatment rate was 100%.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                |                                    |                                    |
| Corresponding Chapters<br>2.2 Economic Performance, 5.1 Talent Recruitment, 5.2 Talent Development, 5.4 Healthy Workplace                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                    |                                    |

|  <b>Shareholders / Investors</b><br>Shareholders/investors are important supporters of APC's survival and development. Through capital input and corporate governance supervision, the enterprise can survive and develop sustainably.                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                    |                                    |
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| Material Topics                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | APC's Responses (Responsible Unit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Material Topics                    | APC's Responses (Responsible Unit) |
| <ul style="list-style-type: none"> <li>Economic Performance</li> <li>Occupational health and safety</li> <li>Technology R&amp;D</li> <li>Climate change and energy management</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <ul style="list-style-type: none"> <li>Hold "Investor Conferences" to explain the company's operating status and future outlook. (Sales Division / Accounting Department / Finance Department)</li> <li>Publish quarterly financial reports and annual reports according to regulations. (Accounting Department)</li> <li>Real-time publication of material information. (Accounting Department)</li> <li>The group plans to establish the "Tai Poly Group Safety Incentive Measures" to achieve the goals of zero occupational accidents. (Industrial Safety Office)</li> <li>Complete at least one product R&amp;D test every year. (Technology Department)</li> <li>Execute carbon reduction according to the Group's 2030 carbon reduction target of a 27% reduction compared to the baseline year. (Technology Department)</li> <li>Plan and build a self-generation and consumption solar power site, and sign a Corporate Power Purchase Agreement (CPPA) for green electricity with USI Green Energy Corporation. (Technology Department)</li> </ul> |                                    |                                    |
| Communication Channels (Frequency)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Execution Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Communication Channels (Frequency) | Execution Status                   |
| <ul style="list-style-type: none"> <li>Annual General Shareholders' Meeting (1 time/year)</li> <li>Market Observation Post System (MOPS) (Published according to regulations)</li> <li>Issue financial reports and annual reports (Published according to regulations)</li> <li>Spokesperson contact information (Irregular)</li> <li>"Investor Services" section on the company website (Irregular)</li> <li>Information on the company website's "Joint Service Network" (Irregular and immediate)</li> <li>Issue Sustainability Report (1 time/year)</li> <li>Issue TCFD Report (1 time/year)</li> <li>Audit Committee Email (Irregular)</li> <li>Institutional Investor Conference (4 times/year)</li> <li>Material topics questionnaire survey (1 time/2 years)</li> </ul> | <ul style="list-style-type: none"> <li>Annual General Shareholders' Meeting held in May 2025</li> <li>Publish quarterly financial reports and annual reports according to regulations.</li> <li>Hold Institutional Investor Conferences 4 times</li> <li>As of 2025, accumulated total safe man-hours without disabling injuries reached 6.82 million hours.</li> <li>1 new product development; 3 quality improvements.</li> <li>The establishment of a 494 kW self-generation and consumption solar power site will be completed in Q2 2026.</li> <li>Greenhouse gas emissions decreased by 13.1% compared to the baseline year.</li> <li>Procured 2.515 million kWh of solar green energy, which was wheeled for use on January 1, 2025.</li> </ul>                                                                                                                                                                                                                                                                                                       |                                    |                                    |
| Corresponding Chapters<br>2.2 Economic Performance, 4.2 Climate Change and Energy Management, 5.4 Healthy Workplace                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                    |                                    |



### Suppliers / Contractors

Suppliers are APC's important raw material and equipment supply partners for manufacturing, affecting production operations and product quality. Contractors are APC's important partners for equipment maintenance and engineering construction; ensuring the operational safety of contractors is our responsibility.

| Material Topics                                                                                                                                                                             | APC's Responses (Responsible Unit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Execution Status                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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|                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <ul style="list-style-type: none"> <li>Supply chain management</li> <li>Process Safety Management (PSM)</li> <li>Occupational health and safety</li> <li>Raw material management</li> </ul> | <ul style="list-style-type: none"> <li>Complete the signing of the supplier commitment letter, conduct supplier on-site audits, and counsel suppliers who fail to meet APC's social and environmental assessments for improvement. (Materials Division)</li> <li>Promote 14 items required for process safety management according to regulatory requirements, and reduce process risks through group audits. (Inspection Section)</li> <li>The Group formulated the "USI Group Safety Incentive Measures" to achieve the goal of "zero occupational safety disasters." (Industrial Safety Office)</li> <li>Jumbo bag recycling rate target <math>\geq 78\%</math>. (Finished Goods Section)</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Communication Channels (Frequency)                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <ul style="list-style-type: none"> <li>Supplier material topics questionnaire survey 1 time</li> <li>Procurement auxiliary material planning meeting, 1 time</li> <li>Market research report, 1 time a week</li> <li>Purchasing personnel visits, 3 times</li> <li>Process Safety Incident Count (PSIC), 0</li> <li>As of 2025, accumulated total safe man-hours without disabling injuries reached 6.82 million hours.</li> <li>Jumbo bag recycling rate 78.3%</li> </ul> |

Corresponding Chapters:  
3.3 Supply Chain Management, 5.4 Healthy Workplace



### Community Residents

Community residents are APC's closely interacting partners, not only a source of human resources but also supervisors of the company's operational industrial safety and environmental protection.

| Material Topics                                                                                                                                                                                                    | APC's Responses (Responsible Unit)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Execution Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
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|                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <ul style="list-style-type: none"> <li>Social involvement</li> <li>Occupational health and safety</li> <li>Air pollution control</li> <li>Underground pipeline transportation</li> <li>Waste management</li> </ul> | <ul style="list-style-type: none"> <li>Through participation in community activities and visits, establish a good interactive relationship with community residents so they understand the factory's safe operation mechanism. (Human Resources Division / General Affairs Section)</li> <li>Understand the needs and expectations of community residents through community friendly ball games and charity ball games. (Human Resources Division / General Affairs Section)</li> <li>The Group formulated the "USI Group Safety Incentive Measures" to achieve the goal of "zero occupational safety disasters." (Industrial Safety Office)</li> <li>Regularly execute VOCs leak detection through internal and external units to ensure the health and safety of the working environment and community residents. (Environmental Protection Section)</li> <li>Use the timing of pipeline construction surveys and stationing to explain the current status of pipeline operations and related issues to community residents. (Inspection Section)</li> <li>Waste treatment methods, regulatory compliance, and regular declaration. (Environmental Protection Section)</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Communication Channels (Frequency)                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <ul style="list-style-type: none"> <li>Annual General Shareholders' Meeting held in May</li> <li>Publish quarterly financial reports and annual reports according to regulations.</li> <li>Hold Institutional Investor Conferences 4 times</li> <li>As of 2025, accumulated total safe man-hours without disabling injuries reached 6.82 million hours.</li> <li>1 new product development; 3 quality improvements.</li> <li>The establishment of a 494 kW self-generation and consumption solar power site will be completed in Q2 2026.</li> <li>Greenhouse gas emissions decreased by 11.0% compared to the baseline year.</li> <li>Procured 2.515 million kWh of solar green energy, which was wheeled for use on January 1, 2025.</li> </ul> |

Corresponding Chapters:  
2.2 Economic Performance, 4.2 Climate Change and Energy Management, 5.4 Healthy Workplace

## 1.4 Materiality Analysis GRI 2-14

APC follows the materiality identification process of the GRI Standards, establishing three major steps: identification, analysis, and confirmation. Materiality analysis is conducted regularly every two years. In 2024, it was re-evaluated and incorporated double materiality thinking to analyze the sustainability issues' "impact on company operations" and "impact on the economy, environment, and people (including human rights)."

The identification process and results of material topics are discussed by the Group's ESG experts, submitted to the Sustainability Committee for reference, and reported to the Board of Directors to ensure that the direction of sustainable operations and reporting content align with the concerns and expectations of internal and external stakeholders.

### Process for Determining Material Issues GRI 3-1

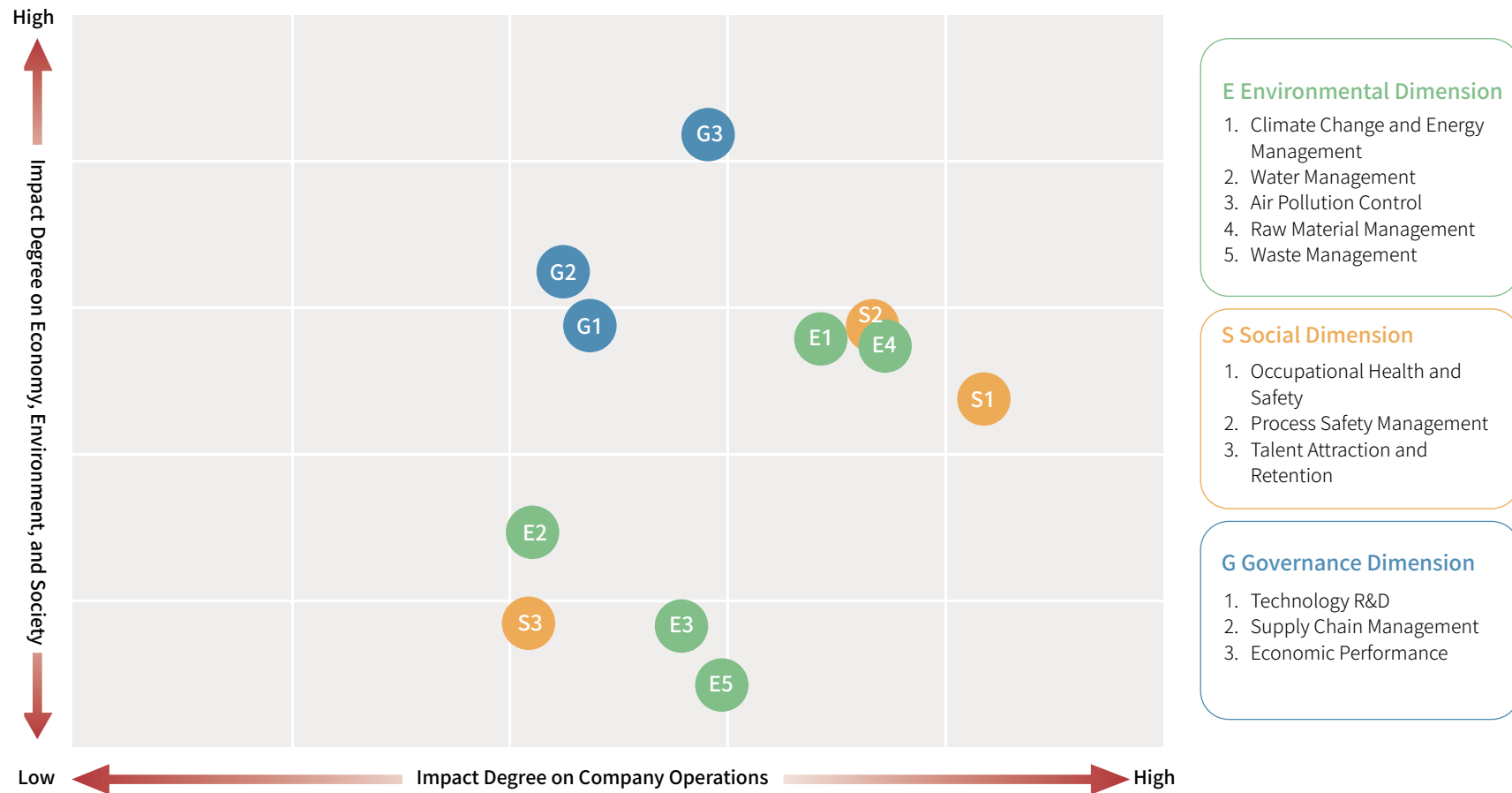






## Selection of Material Issues

APC categorized the 18 significant issues into environmental, social, and governance dimensions, consolidated them into 11 material issues, and conducted double materiality analysis based on the "impact on company operations" and "impact on the economy, environment, and society". Among them, [Waste Management] is a newly added issue in 2024. The relevant results were submitted to the Sustainability Committee for reference and reported to the Board of Directors. **(Note: APC identifies material issues once every two years. In 2025, it continued to manage and track the 11 material issues from 2024.)**



## List of Material Topics GRI 3-2

|                                                                                                                        |    | 18 Significant Topics |                                                                 | 11 Material Topics                                                                                         |  |
|------------------------------------------------------------------------------------------------------------------------|----|-----------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--|
| <div>E</div> <div>Environment</div>   | 1  | ● Actual positive     | Invest in renewable energy to meet regulatory requirements      | Climate change and energy management (GRI 302: Energy)                                                     |  |
|                                                                                                                        | 2  | ○ Potential positive  | Invest in renewable energy to achieve green power targets       |                                                                                                            |  |
|                                                                                                                        | 3  | ▲ Actual negative     | High energy costs, electricity rate hikes                       |                                                                                                            |  |
|                                                                                                                        | 4  | △ Potential negative  | Carbon fee collection, increased production costs               |                                                                                                            |  |
|                                                                                                                        | 5  | ● Actual positive     | Improvement in water recycling rate - reduce production costs   | Water resources management (GRI 303: Water and Effluents)                                                  |  |
|                                                                                                                        | 6  | ▲ Actual negative     | Water consumption fee collection - increased production costs   |                                                                                                            |  |
|                                                                                                                        | 7  | ▲ Actual negative     | Air pollution control not implemented                           | Air pollution control (GRI 305: Emissions)                                                                 |  |
|                                                                                                                        | 8  | ○ Potential positive  | Actively seeking alternative raw materials                      | Raw material management (GRI 301: Materials)                                                               |  |
|                                                                                                                        | 9  | ▲ Actual negative     | Improper waste treatment methods                                | Waste management (GRI 306: Waste)                                                                          |  |
| <div>S</div> <div>Social</div>       | 10 | ● Actual positive     | Create a friendly workplace environment, reduce turnover rate   | Occupational health and safety (GRI 403: Occupational Health and Safety)                                   |  |
|                                                                                                                        | 11 | ▲ Actual negative     | Process Safety Management not implemented                       | Process Safety Management (PSM)                                                                            |  |
|                                                                                                                        | 12 | △ Potential negative  | No retirement succession plan - talent gap                      | Talent attraction and retention (GRI 401: Employment)                                                      |  |
| <div>G</div> <div>Governance</div>  | 13 | ● Actual positive     | Develop new products, product diversification                   | Technology R&D                                                                                             |  |
|                                                                                                                        | 14 | ● Actual positive     | Introduce automated processes - enhance production efficiency   |                                                                                                            |  |
|                                                                                                                        | 15 | ○ Potential positive  | Successful development of sustainable materials, revenue growth |                                                                                                            |  |
|                                                                                                                        | 16 | ○ Potential positive  | Introduce advanced AI technology - enhance efficiency           | Supply chain management (GRI 308: Supplier Environmental Assessment) (GRI 414: Supplier Social Assessment) |  |
|                                                                                                                        | 17 | ● Actual positive     | Proper supply chain management - quality improvement            |                                                                                                            |  |
|                                                                                                                        | 18 | ▲ Actual negative     | Poor market conditions, oversupply                              | Economic Performance                                                                                       |  |

Description: The 18 significant issues are categorized into environmental, social, and governance dimensions, consolidated into 11 material issues, and mapped to the corresponding GRI material topics.

## Material Issues Description

The following explains the importance, impact scope, and degree of involvement of material issues for APC, and sets short, medium, and long-term goals to manage material issues in order to mitigate impact degrees, as detailed in the table:

| Dimension   | Material Topic                       | Importance to APC                                                                                                                                                                                                                                                                                   | Corresponding GRI Universal Standards Material Topic | Material Topic Indicator                                                                                                                              | 2025 Short-term Goal (<3 yrs) | 2027 Medium-term Goal (3~5 yrs)      | 2030 Long-term Goal (>5 yrs) | Scope of Impact and Involvement in the Value Chain |                            |                                  | Corresponding Chapter                                                            |
|-------------|--------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------|------------------------------|----------------------------------------------------|----------------------------|----------------------------------|----------------------------------------------------------------------------------|
|             |                                      |                                                                                                                                                                                                                                                                                                     |                                                      |                                                                                                                                                       |                               |                                      |                              | Stakeholder                                        |                            |                                  |                                                                                  |
|             |                                      |                                                                                                                                                                                                                                                                                                     |                                                      |                                                                                                                                                       |                               |                                      |                              | Upstream                                           | Company Operations         | Downstream                       |                                                                                  |
| Environment | Climate change and energy management | With extreme weather intensifying year by year, stricter government regulations, and the impact of carbon fee collection, improving energy efficiency and reducing greenhouse gas emissions are issues the company must face.                                                                       | GRI 302: Energy 2016<br>GRI 305: Emissions 2016      | Energy consumption per unit of product (GJ/metric ton)<br><br>Greenhouse gas emissions per unit of product (metric tons CO <sub>2</sub> e/metric ton) | 5.77<br><br>0.739             | 5.59<br><br>0.730                    | 5.35<br><br>0.634            | Government agencies                                | Linyuan Plant              | Community residents              | <a href="#">4.2 Climate Change and Energy Management</a>                         |
| Social      | Occupational health and safety       | A healthy and safe working environment is the issue most concerned by workers. Implementing safety and health management and providing a healthy and safe working environment for employees and non-employee workers is extremely important.                                                        | GRI 403: Occupational Health and Safety 2018         | Disabling Injury Frequency Rate (F.R.)                                                                                                                |                               | 0                                    |                              | Suppliers / Contractors                            | Linyuan Plant              | —                                | <a href="#">5.4 Healthy Workplace</a>                                            |
|             |                                      |                                                                                                                                                                                                                                                                                                     |                                                      | Disabling Injury Severity Rate (S.R.)                                                                                                                 |                               | 0                                    | Government agencies          |                                                    |                            |                                  |                                                                                  |
| Social      | Process Safety Management            | Petrochemical plants cannot afford a single process safety incident. The implementation of process safety management systems domestically has become an industry trend. To prevent major incidents with low probability but high hazards, implementing process safety management is crucial to APC. | N.A.                                                 | Process Safety Incident Count (PSIC)                                                                                                                  |                               | 0                                    |                              | Suppliers / Contractors                            | Linyuan Plant              | Customers<br>Community residents | <a href="#">5.4 Healthy Workplace</a>                                            |
|             |                                      |                                                                                                                                                                                                                                                                                                     |                                                      | Process Safety Total Incident Rate (PSTIR)                                                                                                            |                               | 0                                    | Government agencies          |                                                    |                            |                                  |                                                                                  |
| Governance  | Technology R&D                       | New product development and product quality improvement can enhance market competitiveness. Meeting customer needs is the foundation of APC's sustainable development.                                                                                                                              | N.A.                                                 | Number of new product developments or product quality improvements (cases)                                                                            |                               | ≥ 1                                  |                              | Shareholders / Investors                           | Taipei HQ<br>Linyuan Plant | Customers                        | <a href="#">3.1 Technology R&amp;D</a>                                           |
| Environment | Waste management                     | Circular economy is an environmental issue increasingly valued by enterprises; waste recycling, reuse, and proper treatment can reduce environmental impact.                                                                                                                                        | GRI 306: Waste 2020                                  | Proper waste treatment rate (%)                                                                                                                       |                               | 100                                  |                              | Government agencies                                | Linyuan Plant              | Community residents              | <a href="#">4.4 Waste Management</a>                                             |
| Governance  | Supply chain management              | Related issues such as sustainable operation and supply chain risk management are gradually being valued. Understanding the impact of suppliers on company operations, society, and the environment, and implementing supplier management are very important to APC.                                | GRI 308: Supplier Environmental Assessment 2016      | Signing achievement rate of existing supplier commitment letters (%)                                                                                  |                               | 100                                  |                              | Suppliers / Contractors                            | Taipei HQ<br>Linyuan Plant | Customers                        | <a href="#">3.3 Supply Chain Management</a>                                      |
|             |                                      |                                                                                                                                                                                                                                                                                                     |                                                      | Local procurement rate (%)                                                                                                                            |                               | ≥ 70                                 |                              |                                                    |                            |                                  |                                                                                  |
|             |                                      |                                                                                                                                                                                                                                                                                                     | GRI 414: Supplier Social Assessment 2016             | Passing rate of supplier and contractor evaluations (%)                                                                                               |                               | Suppliers: ≥ 90<br>Contractors: ≥ 90 |                              |                                                    |                            |                                  |                                                                                  |
| Social      | Talent attraction and retention      | Employees are the company's important assets. Through appropriate compensation and a sound welfare system, we provide a safe working environment to attract and retain outstanding talents.                                                                                                         | GRI 401: Employment 2016                             | Full-time employee turnover rate (%)                                                                                                                  |                               | < 5.0                                |                              | —                                                  | Taipei HQ<br>Linyuan Plant | —                                | <a href="#">5.1 Talent Recruitment</a><br><a href="#">5.2 Talent Development</a> |

| Dimension   | Material Topic             | Importance to APC                                                                                                                                                                                               | Corresponding GRI Universal Standards Material Topic | Material Topic Indicator                                    | 2025 Short-term Goal (<3 yrs) | 2027 Medium-term Goal (3~5 yrs) | 2030 Long-term Goal (>5 yrs) | Scope of Impact and Involvement in the Value Chain |                                |                       | Corresponding Chapter    |
|-------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------|-------------------------------|---------------------------------|------------------------------|----------------------------------------------------|--------------------------------|-----------------------|--------------------------|
|             |                            |                                                                                                                                                                                                                 |                                                      |                                                             |                               |                                 |                              | Stakeholder                                        |                                |                       |                          |
|             |                            |                                                                                                                                                                                                                 |                                                      |                                                             |                               |                                 |                              | Upstream                                           | Company Operations             | Downstream            |                          |
| Governance  | Economic Performance       | Operational growth is a prerequisite for corporate survival, so economic performance is the primary issue for sustainable development.                                                                          | GRI 201: Economic Performance 2016                   | Energy consumption per unit of product (GJ/metric ton)      | > 0                           |                                 |                              | ● Shareholders / Investors                         | ● Taipei HQ<br>● Linyuan Plant | —                     | 2.2 Economic Performance |
|             |                            |                                                                                                                                                                                                                 |                                                      | Return on equity (%)                                        | > 0                           |                                 |                              |                                                    |                                |                       |                          |
|             |                            |                                                                                                                                                                                                                 |                                                      | Annual total production achievement rate (%)                | > 95                          |                                 |                              |                                                    |                                |                       |                          |
| Environment | Water resources management | In recent years, due to abnormal climate caused by global warming, domestic water shortages have been severe. When the government implements phased water rationing, it will affect production line operations. | GRI 303: Water and Effluents 2018                    | Water intensity (M³/metric ton)                             | 4.0                           | 3.9                             | 3.8                          | ○ Suppliers / Contractors                          | ● Linyuan Plant                | ○ Customers           | 4.1 Resource Management  |
|             |                            |                                                                                                                                                                                                                 |                                                      | Water recycling rate (R2) (%)                               | 95                            | 96                              | 97                           |                                                    |                                |                       |                          |
|             | Air pollution control      | Exceeding air pollutant emission standards not only violates environmental protection regulatory requirements but also affects the air quality of the living environment.                                       | GRI 305: Emissions 2016                              | Air pollutant emissions per unit of product (kg/metric ton) | NOx : <0.0418                 | NOx : <0.0376                   | NOx : <0.0376                | —                                                  | ● Linyuan Plant                | ○ Community residents | 4.3 Emission Management  |
|             |                            |                                                                                                                                                                                                                 |                                                      |                                                             | SOx : <0.0458                 | SOx : <0.0412                   | SOx : <0.0412                |                                                    |                                |                       |                          |
|             |                            |                                                                                                                                                                                                                 |                                                      |                                                             | VOCs : <0.2214                | VOCs : <0.1993                  | VOCs : <0.1993               |                                                    |                                |                       |                          |
|             | Raw material management    | Improving raw material use efficiency and reducing production costs are manifestations of corporate economic performance.                                                                                       | GRI 301: Materials 2016                              | Jumbo bag recycling rate (%)                                | >78                           |                                 |                              | ○ Suppliers / Contractors                          | ● Linyuan Plant                | —                     | 4.1 Resource Management  |

Note: Restatement of information: **GRI 2-4**

1. The short, medium, and long-term management targets for "Energy consumption per unit product (GJ/tonne)" under [Climate Change and Energy Management] have been adjusted to comply with the Energy Administration's requirement of a 1.5% annual average electricity saving rate.
2. For "Energy consumption per unit product (GJ/tonne)" under [Climate Change and Energy Management], the total production capacity used for setting targets was originally based on the 3-year average capacity (131,155 tonnes) but has been changed to the long-term management target capacity of 135,000 tonnes.



## CH2 Operational Governance

2.1 Corporate Governance GRI 2-9、2-10、2-11、2-12、2-13、2-14、2-15、2-16、2-17、2-18、2-20、2-21

2.2 Economic Performance GRI 3-3、201-1、201-4

2.3 Risk Management GRI 2-25、2-26、2-27、3-3

Material Issue  
Economic

SDGs Corresponding Goals

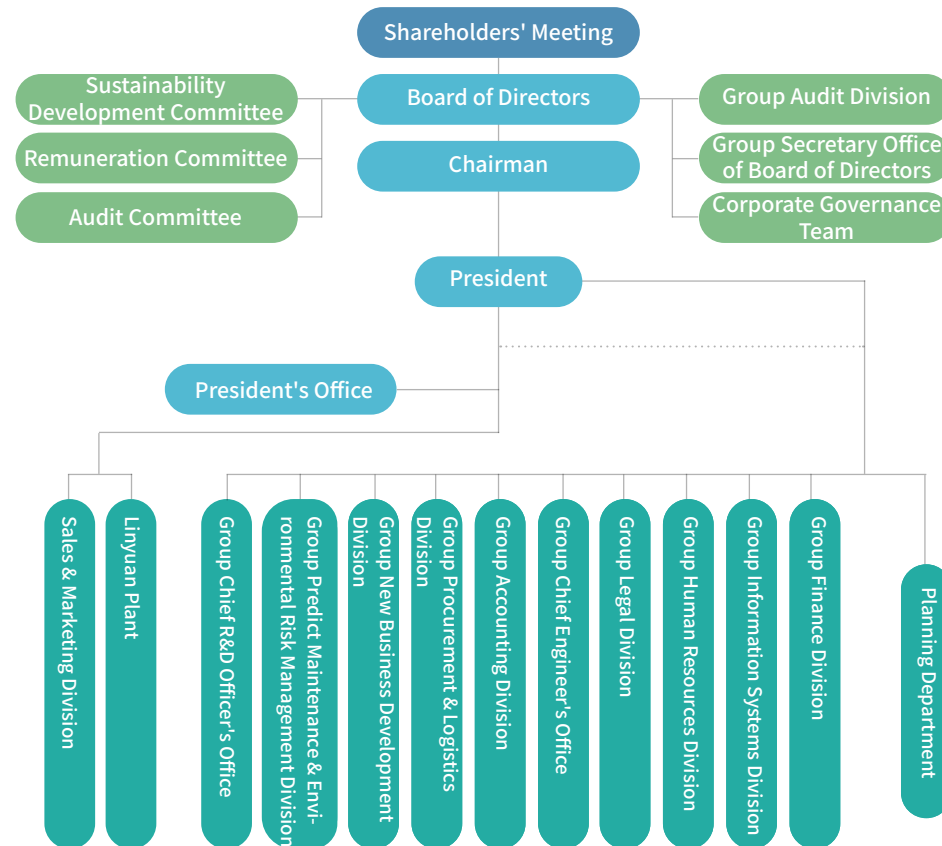


### Performance Highlights

- Corporate Sustainability Report Awards at the 18th Taiwan Corporate Sustainability Awards (TCSA) in 2025: "Platinum Award - Traditional Manufacturing Industries"
- Comprehensive Performance Category at the 18th Taiwan Corporate Sustainability Awards (TCSA) in 2025: "Taiwan Top 100 Sustainable Enterprises Award"
- The 12th Corporate Governance Evaluation ranked in the top 6~20% of all listed companies (and top 5% of listed/OTC companies in the NT\$ 5~10 billion market value category).
- Annual total sales volume was 134,670 tonnes, a YoY increase of 1.3%.
- The Kaohsiung Port Intercontinental Terminal Phase II storage and transportation investment plan officially commenced operations.

## 2.1 Corporate Governance

### Governance Structure GRI 2-9



Note: Common departments such as the Procurement & Logistics Division, Accounting Division, Finance Division, Information Technology Division, and Human Resources Division belong to the organizational structure of the USIG. Each department has dedicated personnel responsible for APC's business.

### Board of Directors Operation GRI 2-9、2-10、2-11

The Board of Directors is the Company's highest governance body. The Company strictly requires Board members to comply with laws and regulations, taking lawful action as the highest operational standard.

The election of the Company's directors (including independent directors) adopts a candidate nomination system. Shareholders holding 1% or more of the total issued shares and the Board of Directors may propose a roster of director candidates. After the Board approves that they meet the required qualifications for directors, the roster is proposed to the shareholders' meeting, where shareholders elect directors from the candidate list.

The current Board of Directors, elected in 2025, is composed of 9 directors with extensive experience in professional fields. Four independent directors are appointed within the director quota, bringing the ratio of independent directors on the Board to 44%. The term of office for the Company's directors is three years, and they are eligible for re-election. (Procedures for Election of Directors)

For information on Board members, please refer to the table below.

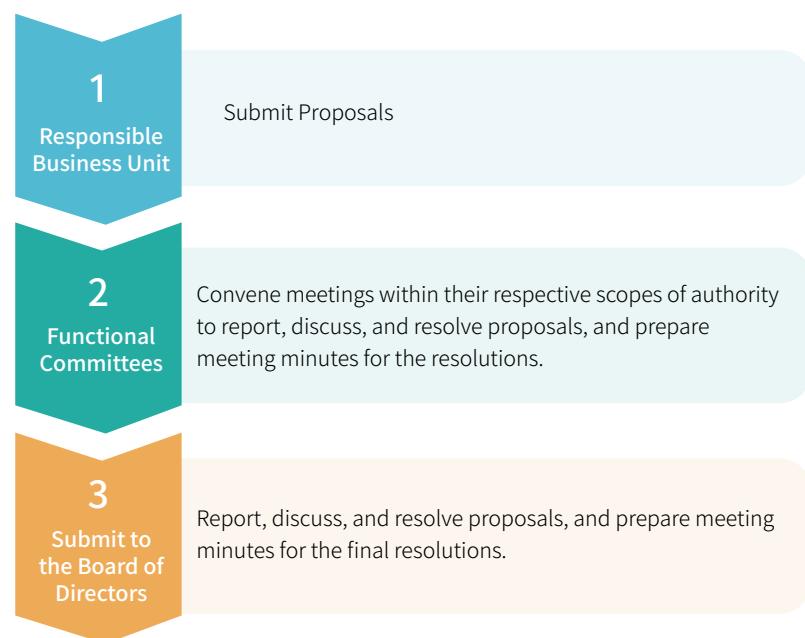
|                   |                                                                                                                                                                                                      |
|-------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Current Term      | May 28, 2025 to May 27, 2028                                                                                                                                                                         |
| Members           | Directors: Quintin Wu (Chairman), Wu, Pei-Chi (President), Li, Guo-Hong, Pi, Shu-Chien, Wu, Hong-Tai<br>Independent Directors: Shen, Shang-Hung, Chang, Lee-Chiou, Zheng, Dun-Qian, Chen, Chien-Ping |
| Gender of Members | 8 Males, 1 Female                                                                                                                                                                                    |
| Age of Members    | 41-50: 1 person, 51-60: 1 person, 61-70: 4 persons, 71-80: 2 persons, Above 80: 1 person                                                                                                             |

The Company convened 6 Board meetings in 2025, with an in-person attendance rate of 92.59% for all directors (including independent directors) (and 100% if attendance by proxy is included). The Board of Directors is led by the Chairman. For detailed operations, please refer to page 21 of the 2025 Annual Report and the Board of Directors information on the Company's official website.

The chairman convenes and chairs at least one board meeting each quarter (please refer to Rules of Procedure for the Board of Directors Meetings Regulations). Under the Board there are functional committees including "Remuneration Committee", "Audit Committee", and "ESG Committee". Each committee holds its meetings to report, discuss, and resolve proposals before referring them to the Board for reporting, discussion, and resolution.

## Board Proposal Submission Process GRI 2-12, 2-16

Proposals are submitted by the responsible business units to various functional committees for reporting, discussion, and resolution, before being forwarded to the Board of Directors for reporting, discussion, and final resolution. After the meetings, the respective functional committees and the Board's administrative unit prepare the meeting minutes based on the resolutions. The board proposal submission process is as follows:



Important Board resolutions of 2025 (Please refer to the Important Resolutions of the Board of Directors on our company's website or the Pages 116~118 of the 2025 Annual Report.)

Additionally, we have established the "Board Secretariat Office" under the Board of Directors to plan and prepare matters relating to the Board meeting so as to enhance the efficiency of board meeting and help implement Board resolutions.

## Implementation Status of the Board Diversity Policy

### I. Board Diversity Policy GRI 2-10

According to Article 20 of the Company's "Corporate Governance Best Practice Principles," the composition of the Board of Directors should consider diversity and possess the knowledge, skills, and literacy necessary to perform their duties.

To achieve the ideal goals of corporate governance, the Board as a whole should possess the following abilities:

- ✓ Operational Judgment Ability
- ✓ Industry Knowledge
- ✓ Accounting and Financial Analysis Ability
- ✓ Global Market Perspective
- ✓ Management and Administrative Ability
- ✓ Leadership Ability
- ✓ Crisis Management Ability
- ✓ Decision-making Ability

In addition to the eight abilities required above, considering the growing global emphasis on corporate governance and environmental protection issues, board diversity ideally aims to incorporate professional competencies in "Law" and "Environmental Protection." Current members all possess the knowledge, skills, and literacy necessary to perform their duties, and individually hold expertise in accounting and finance, global markets, law, and environmental protection.

### II. Specific Management Objectives for Board Diversity GRI 2-17

The Company's Board currently has 1 female director seat, which has not yet reached 1/3 of the total seats. The main reason is that due to industry characteristics, women with profound industry experience are relatively scarce, making it temporarily impossible to meet the 1/3 board seat standard in the short term. In the future, compliant female director seats will be added according to legal regulations. When selecting director candidates, suitable talents from different fields will be comprehensively considered to achieve the goal of board diversity. Additionally, to respond to the growing global trend of corporate sustainable development, the Company intends to increase the number of board members well-versed in related fields to enhance the Company's sustainable competitiveness and further perfect board functions. (Performance of the Board Member Diversity Policy: Pages 36-39 of the 2025 Annual Report and the Company's official website).

### III. Implementation Status of Board Diversity Policy GRI 2-17

Please refer to the table below for the diversity of Board members, among whom Director Pi, Shu-Chien is female:

| Director Name    | Gender | Operational Judgment | Accounting & Finance | Business Management | Crisis Management | Industry Knowledge | International Market | Leadership | Decision-making Ability | Law | Environmental Protection |
|------------------|--------|----------------------|----------------------|---------------------|-------------------|--------------------|----------------------|------------|-------------------------|-----|--------------------------|
| Quintin Wu       | Male   | ✓                    | ✓                    | ✓                   | ✓                 | ✓                  | ✓                    | ✓          | ✓                       |     |                          |
| Wu ,Pei-Chi      | Male   | ✓                    |                      | ✓                   | ✓                 | ✓                  | ✓                    | ✓          | ✓                       |     |                          |
| Li, Guo-Hong     | Male   | ✓                    | ✓                    | ✓                   | ✓                 | ✓                  | ✓                    | ✓          | ✓                       |     | ✓                        |
| Pi, Shu-Chien    | Female | ✓                    | ✓                    | ✓                   | ✓                 | ✓                  | ✓                    | ✓          | ✓                       |     |                          |
| Wu, Hong-Tai     | Male   | ✓                    |                      | ✓                   | ✓                 |                    |                      | ✓          | ✓                       |     |                          |
| Shen ,Shang-Hong | Male   | ✓                    | ✓                    | ✓                   | ✓                 |                    | ✓                    | ✓          | ✓                       |     | ✓                        |
| Chang, Lee-Chio  | Male   | ✓                    | ✓                    | ✓                   | ✓                 |                    |                      | ✓          | ✓                       |     |                          |
| Zheng ,Dun-Qian  | Male   | ✓                    | ✓                    | ✓                   | ✓                 |                    | ✓                    | ✓          | ✓                       |     |                          |
| Chen Chien-Ping  | Male   | ✓                    | ✓                    | ✓                   | ✓                 |                    |                      | ✓          | ✓                       |     |                          |

Note: Directors with employee status account for 22% of the Company's Board members, and independent directors account for 44%.

### Enhancing the Professional Competencies of Directors GRI 2-17

To enhance the professional competencies of directors (including independent directors), the Company regularly provides information on relevant continuing education courses to directors and assists them in their continuous learning. A total of 6 hours of internal training courses were planned. On July 29, 2025, Professor Chen-Fu Chien, Vice President of National Tsing Hua University and General Manager of Zhen Ding Tech. Group, was arranged to deliver a 3-hour lecture on "Industrial Empirical Study of Smart Manufacturing and Digital Decision-making"; and on October 16, 2025, Wang, Jiann-Chyuan, Vice President of the Chung-Hua Institution for Economic Research, was arranged to deliver a 3-hour training course on "US-China Economy and Taiwan Industry Outlook after the US Presidential Election". To enhance the professional competencies of directors, the Company annually arranges various training courses and hours for them. In 2025, internal training courses totaled 6 hours, and the total hours of internal and external training courses were 63 hours, with courses related to sustainable development accounting for more than 76.19% (48 hours in total). After the comprehensive re-election in 2025, the training content and hours of the newly elected directors all complied with the provisions of Article 14, Paragraph 3 of the "Taiwan Stock Exchange Corporation Directions for the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers" and the ""Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies ". For details on training courses and hours, please refer to pages 25-27 of the 2025 Annual Report.



▲ 3-hour training course on "Industrial Empirical Study of Smart Manufacturing and Digital Decision-making"



▲ 3-hour training course on "US-China Economy and Taiwan Industry Outlook after the US Presidential Election"



## Avoidance of Conflicts of Interest in the Board of Directors GRI 2-11, 2-15

APC attaches great importance to corporate governance. To ensure the independence and objectivity of the Board's decision-making, a comprehensive conflict of interest avoidance mechanism has been established as described below:

① System regulations: APC has formulated the Rules of Procedure for Board of Directors Meetings, Ethical Corporate Management Best Practice Principles, Procedures for Ethical Management and Guidelines for Conduct, explicitly stipulating the avoidance measures that directors should take when facing conflicts of interest.

② Meeting procedures: When discussing proposals involving a director's conflict of interest, the Board of Directors will strictly execute the recusal procedure in accordance with Paragraph 1, Article 16 of the Rules of Procedure for Board of Directors Meetings. The meeting chairperson will remind the relevant director to leave the meeting, and if the chairperson has a conflict of interest, another director will be designated to act as the chairperson.

③ Information disclosure: The Board of Directors' secretarial department will record in detail the directors' recusal situations in each meeting and incorporate relevant information into the meeting minutes.

④ Annual report: APC has legally completed the board's conflict of interest avoidance procedure; please refer to the company's annual report under "Board of Directors' Operations" for details. For the response content regarding conflicts of interest between board members and stakeholders, please refer to "Information on Board Members" and "Top Ten Shareholders by Shareholding Ratio" in the 2025 Annual Report, as well as "Related Party Transactions" in the 2025 Financial Report.

⑤ Continuous improvement: APC will continue to review and refine the conflict of interest avoidance mechanism to ensure the transparency and fairness of corporate governance.

The Board of Directors' execution of recusals from proposals involving conflicts of interest in 2025 is as follows:

| Director Name                                           | Proposal Content                                                                                                                                                    | Reason for Conflict of Interest Avoidance                                                      | Participation in Voting       | Remarks                              |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------|
| Quintin Wu<br>Wu, Pei-Chi                               | Donation to the "USI Education Foundation"                                                                                                                          | The recused directors have a conflict of interest as they serve as directors of the Foundation | Did not participate in voting | 1st meeting of 2025<br>March 5, 2025 |
| Chang, Lee-Chiou<br>Shen, Shang-Hong<br>Zheng, Dun-Qian | Appointment of three independent directors, Li-Chiu Chang, Shen, Shang-Hung, and Cheng, Tun-Chien, as members of the company's Remuneration Committee               | Conflict of interest with the directors themselves                                             | Did not participate in voting | 4th meeting of 2025<br>June 2, 2025  |
| Zheng, Dun-Qian<br>Shen, Shang-Hong<br>Chen, Chien-Ping | Appointment of three independent directors, Cheng, Tun-Chien, Shen, Shang-Hung, and Chen, Chien-Ping, as members of the company's Sustainable Development Committee | Conflict of interest with the directors themselves                                             | Did not participate in voting | 4th meeting of 2025<br>June 2, 2025  |

## Execution Status of Performance Evaluation of the Board of Directors and Functional Committees GRI 2-18

To continuously strengthen the operational efficiency and function of the Board of Directors, APC revised the "Board of Directors Performance Evaluation Regulations" in 2025, stipulating that a board performance evaluation should be executed by an external professional independent institution or expert team every three years. APC immediately commissioned the "Taiwan Association for Business Integrity" to conduct the 2025 external evaluation of the Board's performance, and reported the evaluation results to the Board in November of the same year. Based on the evaluation recommendations, APC has planned improvement measures to refine the quality of Board decision-making, enhance the company's overall operational resilience and risk response capabilities, and is committed to promoting long-term stable operations and sustainable development.

In addition to regular external evaluations, APC conducts internal self-assessments annually for the overall Board of Directors, individual board members, and functional committees. The 2025 internal performance evaluation was completed in early 2026. After self-assessment by board members, the results showed that the Board operates well, and its operational efficiency is highly recognized. The evaluation results confirmed that the Board's operations exhibit high efficiency. In the future, this will continue to serve as the foundation to pursue higher benchmarks in corporate governance performance.

The external board performance evaluation process includes: (1) Planning and commissioning, (2) Data preparation and questionnaire completion, (3) Document review, (4) Interview and verification, and (5) Report compilation and feedback for refinement. For the Board of Directors Performance Evaluation Regulations, please refer to the company website (Board of Directors Performance Evaluation Regulations); for the complete operational process, explanations, evaluation execution status, and evaluation results, please refer to the company website (Board of Directors Performance Evaluation).

The overall results of the 2025 internal self-assessment performance for the overall Board of Directors, individual board members, and functional committees are as follows:

### 1 Overall Board of Directors Performance

| Evaluation Aspects                             | Score (Note) | Results and Explanations                                                                                                                            |
|------------------------------------------------|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Degree of participation in company operations  | 4.67         | The overall Board of Directors evaluation results show that the average score of all five aspects is above 4.6, indicating good evaluation results. |
| Improvement of board decision-making quality   | 5            |                                                                                                                                                     |
| Board composition and structure                | 5            |                                                                                                                                                     |
| Election and continuing education of directors | 5            |                                                                                                                                                     |
| Internal control                               | 5            |                                                                                                                                                     |

### 3 Audit Committee Performance

| Evaluation Aspects                                     | Score (Note) | Results and Explanations                                                                                                                        |
|--------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Degree of participation in the Audit Committee         | 4.88         | The Audit Committee's self-assessment results show that the average score of all five aspects is above 4.8, indicating good evaluation results. |
| Cognition of Audit Committee responsibilities          | 4.88         |                                                                                                                                                 |
| Improvement of Audit Committee decision-making quality | 5            |                                                                                                                                                 |
| Audit Committee composition and member election        | 5            |                                                                                                                                                 |
| Internal control                                       | 5            |                                                                                                                                                 |

### 2 Board Member Performance

| Evaluation Aspects                                    | Score (Note) | Results and Explanations                                                                                                                        |
|-------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| Mastery of company goals and missions                 | 4.93         | The directors' self-assessment results show that the average score of all six aspects is above 4.8, indicating good overall evaluation results. |
| Cognition of director responsibilities                | 4.95         |                                                                                                                                                 |
| Degree of participation in company operations         | 4.81         |                                                                                                                                                 |
| Internal relationship management and communication    | 4.89         |                                                                                                                                                 |
| Professionalism and continuing education of directors | 4.93         |                                                                                                                                                 |
| Internal control                                      | 4.93         |                                                                                                                                                 |

### 4 Remuneration Committee Performance

| Evaluation Aspects                                            | Score (Note) | Results and Explanations                                                                                                                               |
|---------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Degree of participation in the Remuneration Committee         | 4.83         | The Remuneration Committee's self-assessment results show that the average score of all four aspects is above 4.8, indicating good evaluation results. |
| Cognition of Remuneration Committee responsibilities          | 5            |                                                                                                                                                        |
| Improvement of Remuneration Committee decision-making quality | 5            |                                                                                                                                                        |
| Remuneration Committee composition and member election        | 5            |                                                                                                                                                        |

### 5 Sustainable Development Committee Performance

| Evaluation Aspects                                                       | Score (Note) | Results and Explanations                                                                                                                                          |
|--------------------------------------------------------------------------|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Degree of participation in the functional committee                      | 4.8          | The Sustainable Development Committee's self-assessment results show that the average score of all four aspects is above 4.8, indicating good evaluation results. |
| Cognition of Sustainable Development Committee responsibilities          | 5            |                                                                                                                                                                   |
| Improvement of Sustainable Development Committee decision-making quality | 5            |                                                                                                                                                                   |
| Sustainable Development Committee composition and member election        | 5            |                                                                                                                                                                   |



#### Remarks:

- Evaluation scores range from 0 to 5 points, with a perfect score of 5. The evaluation period is from January 1, 2025, to December 31, 2025.
- The performance evaluation results of the overall Board of Directors, individual board members, and functional committees were reported to the Board of Directors in the first quarter of 2026.



## Corporate Governance Officer

To protect shareholders' rights and strengthen board functions, through a resolution passed by the Board of Directors on May 9, 2019, APC appointed Yung-Chih Chen, Head of the Legal Department, to concurrently serve as the Corporate Governance Officer, acting as the highest-ranking executive responsible for corporate governance-related affairs. Director Yung-Chih Chen has over 20 years of experience as a practicing lawyer and over 10 years as the legal head of a listed company; his main responsibilities include legally handling matters related to board and shareholders' meetings, preparing meeting minutes, assisting directors in taking office and continuing education, providing data required for directors to execute their duties, assisting directors in regulatory compliance, reporting to the Board the review results of whether independent directors meet the qualifications under relevant laws and regulations during nomination, election, and tenure, and handling matters related to director changes. In 2025, Chief Corporate Governance Officer Chen, Yung-Chih completed 50 hours of continuing education. Please refer to Page 26 of the 2025 Annual Report. or the company website (Corporate Governance).

## Functional Committees GRI 2-9、2-13

Under the Board of Directors, APC has established three functional committees based on functions: the Audit Committee, the Remuneration Committee, and the Sustainable Development Committee, which are responsible for formulating and reviewing policies related to their respective areas of responsibility to strengthen corporate governance.

| Title                        | Name             | Audit Committee  | Remuneration Committee | ESG Committee    |
|------------------------------|------------------|------------------|------------------------|------------------|
| Chairman                     | Quintin Wu       | ---              | ---                    | Committee Member |
| Director and General Manager | Wu,Pei-Chi       | ---              | ---                    | Deputy Chief     |
| Independent Director         | Shen ,Shang-Hong | Convener         | Committee Member       | Committee Member |
| Independent Director         | Chang, Lee-Chiou | Committee Member | Convener               | --               |
| Independent Director         | Zheng, Dun-Qian  | Committee Member | Committee Member       | Committee Chief  |
| Independent Director         | Chen, Chien-Ping | Committee Member | ---                    | Committee Member |

## Audit Committee

The current term is from February 28, 2025, to May 27, 2028. There is a total of 4 members, consisting of all independent directors of the company. A total of 4 meetings were held in 2025, with an in-person attendance rate of 94% (100% including proxy attendance). For detailed operations of the Audit Committee, please refer to pages 28-32 of APC's 2025 Annual Report.

## Remuneration Committee

- ① The current term is from June 2, 2025, to May 27, 2028. There is a total of 3 members, all of whom are independent directors of the company.
- ② The Committee holds at least 2 meetings annually. In 2025, a total of 3 meetings were held, with an in-person attendance rate of 89%.
- ③ For the operational status of the Committee, please refer to the Remuneration Committee section on the company website, pages 58-60 of the Annual Report, or link to the Market Observation Post System for inquiries.
- ④ The Committee regularly reviews (1) the policies, systems, standards, and structures of remuneration for directors and managers, and (2) performance evaluations. It sets and evaluates the remuneration of directors and managers by referencing the median industry payout levels, personal time invested, assigned responsibilities, personal goal achievement, remuneration for comparable positions, achievement of the company's short-term and long-term business goals, financial status, and other factors, which are then approved by the Board of Directors. GRI 2-20

For the remuneration of directors and senior management, please refer to pages 13-17 of APC's 2025 Annual Report.

- Remuneration: Director remuneration items include compensation, director remuneration, and business execution expenses. Managerial remuneration items include monthly salary, fixed bonuses, year-end bonuses, employee compensation, annual special bonuses, legally allocated pensions, and welfare funds, among which director and employee compensation are processed in accordance with Article 18 of the Company's Articles of Incorporation. GRI 2-21
- 2025 Total Compensation Ratio: 4.07:1, Total Compensation Percentage Increase Ratio: 87.73%
- Performance Evaluation:

(1) The aspects of director performance evaluation cover mastery of company goals and missions, cognition of responsibilities, degree of participation in company operations, internal relationship management and communication, professionalism and continuing education, and internal control. There is also a separate performance evaluation for the Sustainable Development Committee.

(2) The performance evaluation of senior Executives covers the finance aspect (operating revenue, operating profits, and net income before tax), customers aspect (customer satisfaction, service quality, key market development, and others), products aspect (branding, quality innovation, and others), talents aspect (talent cultivation, potential development, and others), safety aspect (zero pollution, zero emissions, zero occupational hazards, zero accidents, zero breakdowns, and others), and project aspect (digital transformation, energy-saving and carbon reduction, circular economy, net zero emissions, and others).

(3) For indicators related to sustainability performance links, the General Manager must plan at least a 40% weight, which should also include at least 15% for climate-related items. Other senior managers should plan relevant sustainability performance indicators with a weight of no less than 5%.

| Evaluation Subject | Performance Indicators                    | Execution Method (Weight)                                                                                                       |
|--------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|
| General Manager    | Financial Performance (30%)               | —                                                                                                                               |
|                    | Market and Customers (30%)                | —                                                                                                                               |
|                    | Sustainable Development Performance (40%) | Talent Cultivation Plan (15%)<br>Energy Saving and Carbon Reduction Effectiveness (15%)<br>Occupational Health and Safety (10%) |
| Senior Management  | Sustainable Development Performance (30%) | Talent Cultivation Plan (10%)<br>Sustainable Value Chain Integration (20%)                                                      |

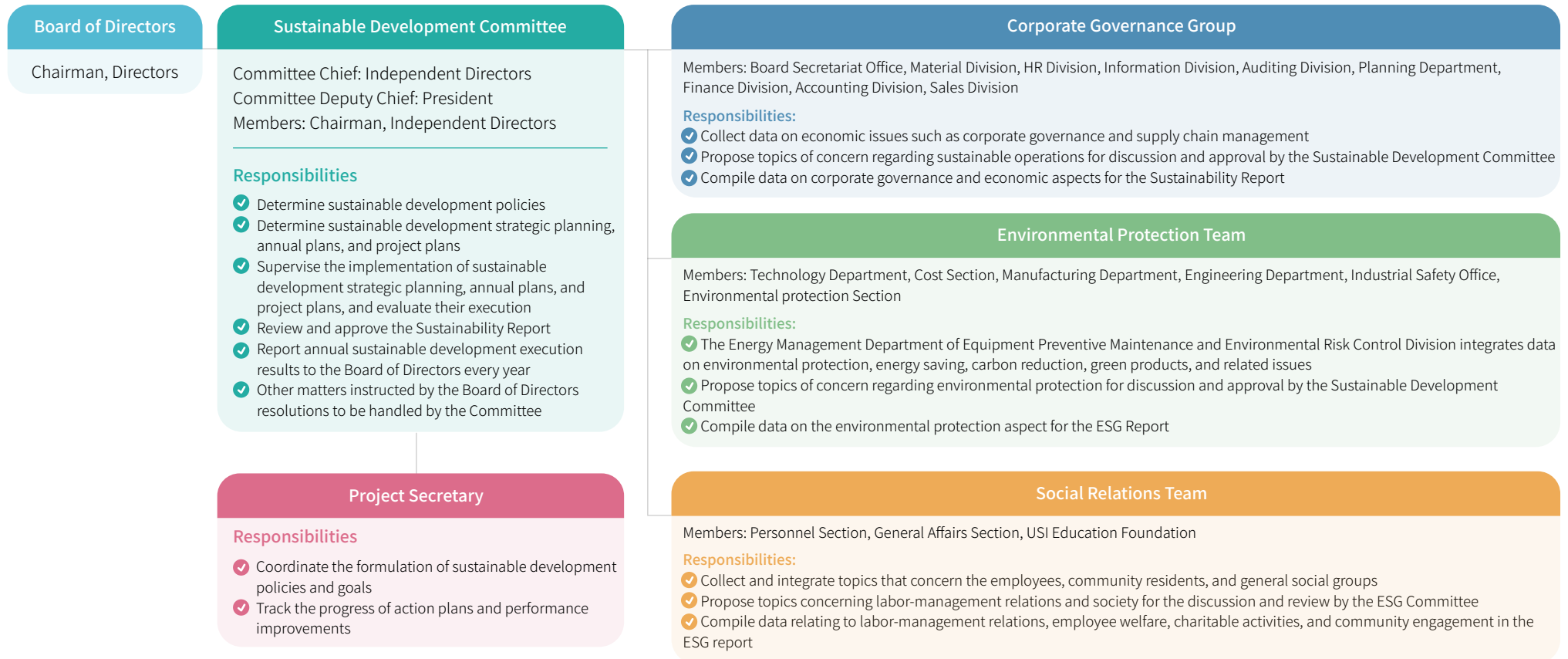
Note 1: Total Compensation Ratio: Annual total compensation for the organization's highest-paid individual / median annual total compensation for all employees (excluding the highest-paid individual).

Note 2: Total Compensation Percentage Increase Ratio: Percentage increase in annual total compensation for the organization's highest-paid individual / median percentage increase in annual total compensation for all employees (excluding the highest-paid individual).

## ESG Committee GRI 2-13、2-14

- ✓ The current term is from June 2, 2025, to May 27, 2028. Committee members include the Chairman, General Manager, Independent Director Zheng ,Dun-Qian, Independent Director Shen ,Shang-Hong, and Independent Director Chen ,Chien-Ping, totaling 5 persons.
- ✓ Committee members possess professional knowledge and capabilities in corporate sustainability; please refer to the "Sustainable Development Committee Professional Background and Diversity Overview."
- ✓ Under the Committee, a project secretary and three working groups are established: Corporate Governance, Environmental Protection, and Social Relations.
- ✓ The Sustainable Development Committee meets at least twice a year.
- ✓ In 2025, a total of 2 meetings were held with an in-person attendance rate of 89%, and the meeting results were submitted to the Board of Directors.
- ✓ For the Committee's authority and detailed operational status, please refer to the APC ESG webpage and page 94 of the 2025 Annual Report.

The organizational structure, grouping, and responsibilities of the Sustainable Development Committee are as shown in the figure:



## ESG Committee Annual Tasks and Next-Year Annual Plan GRI 2-16

### Report on 2025 Annual Execution Results to the Board of Directors

Promoted various corporate energy saving and carbon reduction schemes; greenhouse gas emissions per unit of product in 2025 were 0.73 metric tons CO<sub>2</sub>e/metric ton, a YoY decrease of 5.19%.

1. Results of the energy saving and carbon reduction scheme: Power savings: 9,736 GJ, steam savings: 1,738 GJ, carbon reduction: 1,391 metric tons CO<sub>2</sub>e.
2. Waste intensity: 0.0029 metric tons/metric ton; water intensity: 3.78 M<sup>3</sup>/metric ton, maintaining optimal levels and complying with management goals.
3. Established 494 kW solar power equipment for self-generation and self-use and procured 2.515 million kWh of solar green power, meeting the requirement of using green power for 10% of the contracted capacity.
4. Annual average power saving rate was 1.91%, complying with the Energy Administration's requirement of 1.5% annual power savings.
5. Implemented the occupational safety and health goal of "zero industrial accidents"; the accumulated zero disabling injury hours reached 6.82 million hours, with the record continually being maintained.
6. Donated NT\$3 million to the USI Education Foundation for caring for the disadvantaged, rural education, assisting community development, and supporting domestic cultural development.
7. Passed the OSHA "Occupational Safety and Health Management System Performance Review", valid from November 12, 2024, to November 12, 2027.
8. Donated children's fire suits to the Linyuan Fire Branch of Kaohsiung City for educational and promotional purposes.
9. Obtained Healthy Workplace Certification and Health Promotion Badge, valid for 3 years.
10. Sustainability activities and awards:
  - (1) Honored with the Platinum Award - "Traditional Manufacturing Industries" of Corporate Sustainability Report Awards at the 18th Taiwan Corporate Sustainability Awards (TCSA) and "Taiwan Top 100 Sustainable Enterprises Award" of comprehensive performance categories at the 18th Taiwan Corporate Sustainability Awards (TCSA)
  - (2) Ranked top 6~20% at the 12th Corporate Governance Evaluation.
  - (3) Reported green procurement and was awarded as an "Outstanding Unit in Net-Zero Green Living" by the Environmental Protection Bureau of Kaohsiung City.
  - (4) Honored by the Occupational Health and Safety Administration as the top 10% outstanding enterprise in the "Proactive Evaluation of Occupational Health and Safety Indicators in Corporate Sustainability Reports".
  - (5) Selected by Common Wealth Magazine as an outstanding enterprise that "complies with the active temperature rise control target of 1.5° C of the Paris Agreement."
  - (6) Participated in the 3rd Green Sustainability Results Presentation hosted by SGS and won two awards for "Circular Economy" and "Carbon Management."

### 2026 Work Plan

1. Continuously promote various corporate energy saving and carbon reduction schemes.
2. Continuously participate in sustainability-related rating activities.
3. Continuously participate in social welfare activities.
4. Publish the Chinese version of the 2025 Sustainability Report in August.
5. Publish the Chinese version of the TCFD Report in August.
6. Publish the English version of the 2025 Sustainability Report in September.
7. Participate in the group's operations regarding the adoption of IFRS Sustainability Disclosure Standards.
8. Promote internal control-related operations for sustainability information.

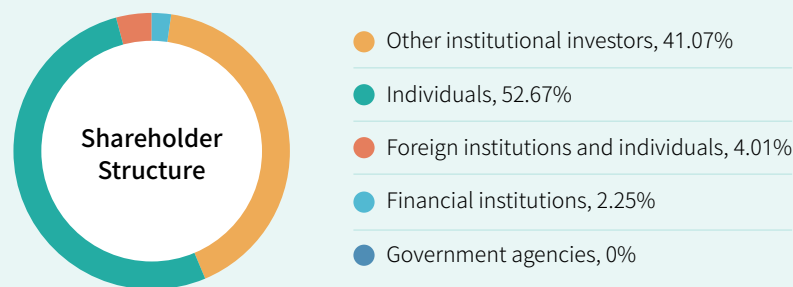


## Shareholders' Equity and Information Transparency

As of March 30, 2026, APC's shareholder structure primarily consists of individuals and other institutional investors. For the shareholder structure and the list of major shareholders (Note), please refer to the Shareholder Structure section on the company website.

Note: Shareholders holding 5% or more of the equity or those ranking among the top ten shareholders by shareholding ratio.

APC is committed to providing shareholders with transparent and real-time corporate information. We regularly hold institutional investors' conferences and shareholders' meetings annually, publish annual reports and sustainability reports, and simultaneously post operating performance, financial information, and material information on the Taiwan Stock Exchange's "Market Observation Post System." We have also established bilingual "Investor Services" webpages in Chinese and English to immediately disclose related information such as corporate governance status, business announcements, financial statements, institutional investors' conferences, and group news. We continuously collect shareholder feedback to return to the management team as a reference for decision-making. Furthermore, APC values the rights of foreign investors and the trend of corporate internationalization. Since 2018, we have strengthened the disclosure of various English information through channels such as annual reports, the Market Observation Post System, and the company website, actively establishing good two-way communication channels with shareholders through various means to implement the protection of shareholders' equity.



## Intellectual Property Rights Management

On August 12, 2020, APC formulated an intellectual property rights management plan to manage trade secrets involved in production operations, as well as intellectual property such as R&D results and works generated during the R&D process, thereby strengthening the company's industrial competitive advantages. We report the execution results for the year to the Board of Directors at least once annually.

On November 7, 2025, the sixth Board of Directors meeting reported on the "Intellectual Property Management Actions and Annual Execution Status" to implement the company's intellectual property management policy. Please refer to pages 157-159 of APC's 2025 Annual Report.

### Patent Management

#### 1 Innovative Patent Invention Application Platform

The "Innovative Patent Invention Application Platform" was established to accurately record and store innovative ideas and experimental results during the R&D process. Once results are produced, they are submitted to relevant supervisors for review, and the Chief R&D Officer finally decides whether to file a patent application.

**2025 execution performance: 0 patent applications filed.**

#### 2 Trademark Management

For trademarks currently applied for by the company, if a trademark rights dispute arises, it indicates that our trademark rights have been illegally infringed or subjected to opposition, invalidation, or revocation procedures by others. In severe cases, this will affect company sales and revenues. In addition to re-evaluating whether the current management of the trademark application process is appropriate, there must be corresponding measures for trademark maintenance and when trademark disputes occur.

Current number of trademarks obtained: 3 Taiwan trademarks (including 1 ISO 14021 PIR Green Mark) and 4 Mainland China trademarks.

**No trademark rights disputes occurred in 2025.**

## 2.2 Economic Performance

Material Issue: Economic Performance, Corresponding Sustainability Principle: Innovative Technology GRI 2-25、3-3

| Management Approach and Elements                                                                                                                                                                                                                                                | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Management Approach Objective Execution Performance                                                                                                                                                                                                                                                                                                                                                                                                                                       | Evaluation of Management Approach                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>Steady growth in financial performance is the foundation for corporate sustainable development, and the Company's operational performance is closely related to investors' willingness to invest and employee benefits.</p>                         | <b>Positive / Negative Impact Items</b> <ul style="list-style-type: none"> <li>· Earnings Per Share (EPS) &gt; 0</li> <li>· Return on Equity (ROE) &gt; 0</li> <li>· Annual total production volume achievement rate <math>\geq</math> 95%</li> </ul>                                                                                                                                                                                                                                   | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>· Earnings Per Share (EPS) &gt; 0</li> <li>· Return on Equity (ROE) &gt; 0</li> <li>· Annual total production volume achievement rate <math>\geq</math> 95%</li> <li>· Kaohsiung Intercontinental Container Terminal (ICT) Phase 2 ethylene storage tank construction project</li> </ul>                                                                                                                                       | <b>Effectiveness Evaluation</b> <ul style="list-style-type: none"> <li>· Company financial reports, annual reports, and sustainability reports</li> <li>· Corporate Governance Evaluation</li> </ul>                                           |
| <b>Management Practices and Objectives</b> <p>Continuous product research and development, innovation, and market expansion enhance product competitiveness and operational performance, maintaining the Company's continuous growth and corporate sustainable development.</p> | <b>Negative Remediation and Preventive Measures</b> <ul style="list-style-type: none"> <li>· Development of recycled material products</li> <li>· Development of wire and cable material products</li> <li>· Propose voluntary reduction plans to reduce carbon fee collection</li> <li>· Introduce Artificial Intelligence (AI) control in processes to reduce costs and improve efficiency</li> <li>· Adjust production products in coordination with production and sales</li> </ul> | <b>2025 Execution Performance</b> <ul style="list-style-type: none"> <li>· Loss Per Share of NT\$1.76 (✗)</li> <li>· Return on Equity (ROE) -9.62% (✗)</li> <li>· Annual total production volume achievement rate 103.4% (✓)</li> <li>· Kaohsiung Intercontinental Container Terminal (ICT) Phase 2 ethylene storage tank project was completed in Q3 2025 (✓)</li> </ul>                                                                                                                 | <b>Grievance Mechanism</b> <ul style="list-style-type: none"> <li>· "Investor Services" mailbox on the Company website</li> <li>· Institutional investor conferences and shareholders' meetings</li> </ul>                                     |
| <b>Strategy</b> <ul style="list-style-type: none"> <li>· Product research, development, and innovation</li> <li>· Strengthen market expansion</li> <li>· Enhance brand awareness or brand value</li> </ul>                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Improvement / Optimization of Unmet Target Items</b> <ul style="list-style-type: none"> <li>· Continue to develop high-profit and high-quality products</li> <li>· Strengthen equipment maintenance to reduce the number of shutdowns</li> <li>· Implement energy saving and carbon reduction to reduce carbon fee expenditures</li> <li>· Strengthen management to avoid fine expenditures</li> <li>· Grasp market condition information and adjust strategies at any time</li> </ul> | <b>Adjustment of Management Approach</b> <p>Review through relevant meetings such as management meetings, production and sales meetings, and development quality meetings, and adjust the market development direction in a timely manner.</p> |
|                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Short-term (&lt; 3 years) Targets</b> <ul style="list-style-type: none"> <li>· Earnings Per Share (EPS) &gt; 0</li> <li>· Return on Equity (ROE) &gt; 0</li> <li>· Annual total production volume achievement rate <math>\geq</math> 95%</li> </ul>                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                |
|                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Mid-to-Long-term (<math>\geq</math> 3 years) Target Planning</b> <ul style="list-style-type: none"> <li>· Earnings Per Share (EPS) &gt; 0</li> <li>· Return on Equity (ROE) &gt; 0</li> <li>· Annual total production volume achievement rate <math>\geq</math> 95%</li> <li>· Integrate products and production lines of USI, APC, and Gulei to enhance market influence</li> </ul>                                                                                                   |                                                                                                                                                                                                                                                |



## Financial Performance GRI 201-1

Regarding the consolidated operational status for the year, early in the year, strong photovoltaic demand drove EVA market prices to rebound from the bottom in the first quarter. In early April, the US suddenly announced equivalent tariff policies, causing the downstream supply chains for shoe materials and photovoltaics to stall and adopt a wait-and-see attitude. Additionally, mainland China added two new production lines of 200,000 metric tons each in the first half of the year, exacerbating the pressure of EVA oversupply.

In early June, the outbreak of the Israel-Iran conflict led downstream customers to actively replenish inventory out of fear that oil and petrochemical product prices might rise consequently. This halted the decline in EVA prices. In early August, photovoltaic demand regained its vigor, and EVA prices rebounded once again. However, by the fourth quarter, prices faced pressure again due to new production capacities coming online in South Korea and mainland China.

In contrast, for coating grade LDPE, market rumors early in the year suggested that Yanshan Petrochemical, a major supplier in mainland China, would not restart after maintenance in late May. Driven by speculation, the market price of coating grade LDPE in mainland China surged to around US\$1,400/metric ton. Although it fell along with EVA and other petrochemical products in the second quarter, relatively limited supply helped the market price generally stabilize between US\$1,100 and US\$1,200/metric ton for most of the time after the second quarter.

Given that mainland China significantly expanded EVA production capacity, while new capacity targeting coating grade LDPE as the product was relatively scarce, the company also gradually shifted some production capacity to increase applications in coating grade and microfiber markets to mitigate the impact of the newly added EVA capacity. Upon settlement, the total annual sales volume of LDPE/EVA increased by 1.3% compared to the previous year, while the average selling price of products dropped by 5% year-over-year.

On the production side, the total LDPE/EVA production volume for the year was approximately 140,000 metric tons, a 6% increase from the previous year. In terms of new product development, the development of high VA low MI products has been completed and reached the quantitative commercial production stage. These products are being gradually promoted in application markets to align with the group's sales strategies and enhance the flexibility of future production portfolios. Combining the annual operational results, the decline in raw material costs exceeded the decline in selling prices, thereby widening the product spread.



### Consolidated Financial Information for the Past Four Years

Unit: NT\$ thousand

| Item                            | Basic Elements                                                                      | 2022       | 2023      | 2024      | 2025             |
|---------------------------------|-------------------------------------------------------------------------------------|------------|-----------|-----------|------------------|
| Direct economic value generated | Revenues (including net sales, financial investment income, and asset sales income) | 10,191,795 | 6,915,808 | 6,206,248 | <b>5,875,612</b> |
| Economic value distributed      | Operating costs                                                                     | 389,657    | 365,135   | 319,044   | <b>325,143</b>   |
|                                 | Employee wages and benefits                                                         | 722,804    | 276,297   | 160,897   | <b>137,551</b>   |
|                                 | Payments to providers of capital                                                    | 656,892    | 229,908   | 9,100     | <b>7,220</b>     |
|                                 | Payments to government                                                              | 7,898      | 8,247     | 5,869     | <b>5,666</b>     |
| Economic value retained         | Community investments                                                               | 1,945,937  | 618,095   | -101,875  | <b>2,545</b>     |

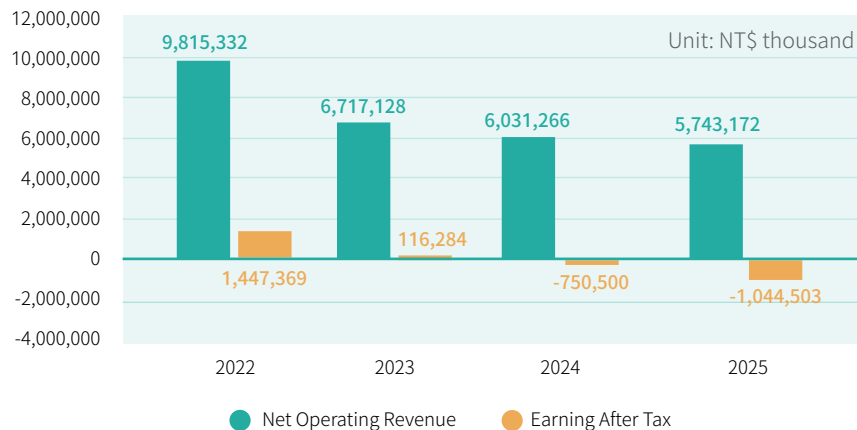
Note: Among the payments to the government in 2025, land value tax and house tax include the scope of the Linyuan Plant.

### Distribution of Profit

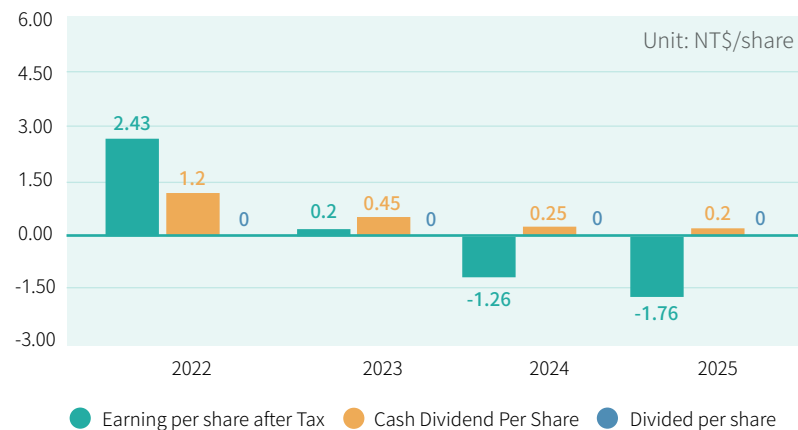
The operating revenue for the year 2025 was NT\$5,743,172 thousand. Income tax paid (excluding estimates) was NT\$0, accounting for 0% of the turnover (since the 2025 settlement resulted in a pre-tax net loss of NT\$1,040,734 thousand, and the comprehensive settlement of core and non-core businesses for the full year resulted in a deficit, no income tax was required to be paid). The distributable earnings were NT\$1.59 billion, and a cash dividend of NT\$0.2 per share was distributed.

The charts below show the operating revenues and dividend distribution of APC over the past four years:

Asia Polymer's operating revenues and earnings after tax for the past four years



Asia Polymer's divided distributions for the past four years



[Financial  
Statements over  
the Years](#)



[Stock Price  
and Dividend  
Information over  
the Years](#)



## Major Investments

### 1 Gulei Project

#### Investment Purpose

Fujian Gulei Petrochemical Co., Ltd., as the largest petrochemical joint venture across the Taiwan Strait, is located on the Gulei Peninsula on the southeast coast of China. Established on November 3, 2016, it is a 50:50 joint venture between Dynamic Ever Investments Limited (Taiwan) and Fujian Petrochemical Co., Ltd (Mainland China), and is primarily responsible for the operations of the Gulei integrated petrochemical project.

#### Investment Projects

1. 9 chemical plants, including an ethylene cracking plant with an annual production capacity of 1 million metric tons.
2. Able to provide customers with ethylene glycol, ethylene oxide, styrene, polypropylene, ethylene-vinyl acetate copolymer resin, raffinate C4, thermoplastic elastomers, as well as ethylene, C5, C9, toluene, mixed xylene, aromatic raffinate, butadiene, diethylene glycol, triethylene glycol, propylene, cracked naphthalene distillate, and other products.

#### Investment Amount and Benefits

1. After approval by relevant competent authorities, indirectly invest in the Gulei Park in Zhangzhou, Fujian Province, Mainland China through a third region, with the cumulative investment amount not exceeding NT\$6 billion.
2. Stabilize upstream raw material supply, vertically integrate steam cracking, petrochemical intermediate raw materials, and plastic products to reduce transportation costs and enhance competitive advantages, facilitating layout in the Greater China market and compete in the international sales market.

#### Investment Project Milestones

|                |                                                                                               |
|----------------|-----------------------------------------------------------------------------------------------|
| May 2023       | ● Gulei Integrated Refinery Project has been completed and fully operational                  |
| October 2022   | ● Intermediate delivery of the EVA plant                                                      |
| December 2021  | ● Fujian Gulei Petrochemical Co., Ltd. started commercial operations                          |
| August 2021    | ● Smooth hot commissioning of steam cracking units, SM, EO/EG                                 |
| March 2021     | ● PP hot commissioning succeeded                                                              |
| September 2020 | ● Intermediate delivery of the PP processing units (Note)                                     |
| June 2019      | ● Project construction started                                                                |
| May 2019       | ● Approval of the land for project planning by the Gulei Committee                            |
| August 2018    | ● Official approval was granted to the Gulei Integrated Refinery Project in Zhangzhou, Fujian |
| November 2016  | ● Established Fujian Gulei Petrochemical Co., Ltd.                                            |

Note: Intermediate delivery refers to the delivery of a construction project in the middle of the construction period. It suggests that the contractor has completed the construction of all processing routes, including running the pressure and utilities test, while the remaining projects will not affect the trial run.

Panoramic view of Gulei Petrochemical - Ethylene Cracking Plant.



Gulei Petrochemical - Comprehensive Office Building



## 2 Investment Plan for Storage and Transportation of Kaohsiung Intercontinental Container Terminal Phase II

In response to the Petrochemical Product Storage and Transportation Center Policy of the Kaohsiung Intercontinental Container Terminal Project launched by the Port of Kaohsiung, Taiwan International Ports Corporation, Ltd., China General Terminal & Distribution Corporation, the ethylene transportation side of the Linyuan Plant, will be relocated from the old port area to the Petrochemical Product Storage and Transportation Center of the Kaohsiung Intercontinental Container Terminal Project Phase II. To ensure the steady production and transportation of ethylene, APC invested NT\$ 10.2 billion to build the outgoing pipelines for the ethylene cold storage at the Petrochemical Product Storage and Transportation Center of the Kaohsiung Intercontinental Container Terminal Project Phase II. This project is to be completed by 2025 and will transition to commercial operation, hoping to continuously provide existing customers with a steady ethylene supply.



▲ Panorama of China General Terminal & Distribution Plant at Intercontinental Container Terminal Phase II



▲ China General Terminal & Distribution Plant at Intercontinental Container Terminal Project Phase II: Ethylene Storage Plant

### Financial Assistance Received from Government GRI 201-4

On January 4, 2021, the Ministry of Economic Affairs approved APC application for the "Action Plan for Accelerated Investment by Domestic Corporations" program to the Kaohsiung Intercontinental Container Terminal Project Phase II, enabling us to apply for bank project financing of up to 80% of the amount of project investment. Additionally, we will also receive a subsidy at 0.5% of the financing service charge from the National Development Fund, as a form of preferential interest reduction.

This project financing quota was fully drawn down by the end of 2024. In 2025, the company received approximately NT\$3.35 million in subsidy funds from the government's National Development Fund.



## 2.3 Risk Management

To strengthen corporate governance, mitigate potential operational risks, and ensure the company's steady operations and sustainable development, APC formulated the "Risk Management Policy and SOP" approved by the Audit Committee and the Board of Directors in December 2020. Its main contents include risk management policies, risk management organization, risk management procedures, and risk management categories and mechanisms. It is jointly participated by the Board of Directors, Audit Committee, various risk management units, and the Auditing Department to effectively control risks arising from business activities, thereby enhancing the effectiveness of risk management execution and protecting the interests of the company, employees, shareholders, and stakeholders.

### Risk Management Process GRI 3-3

Based on aspects such as business characteristics and internal/external environments, methods are designed to identify risks and appropriate measurement methods are established as the basis for risk management. Each risk management unit continuously monitors the risks of its respective business and shall propose countermeasures to report to senior management to ensure the normal operation of the management framework and risk control functions.



### Risk Management Categories

APC reviews its own business and operational characteristics and incorporates all the following risk categories into management:

| Financial Risks                                                                                                                                                                                                                     | Strategic and Operational Risks                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Information Security Risks                                                                                                                                                                           | Human Resources Risks                                                                                                                                                                                   | Technology Risks                                                                                                                                                                                                                                                                   | Disaster and Accident Risks                                                                                                                                                                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Interest rate fluctuation risks</li> <li>Exchange rate fluctuation risks</li> <li>Property loss risks</li> <li>Endorsement and guarantee risks</li> <li>Accounts receivable risks</li> </ul> | <ul style="list-style-type: none"> <li>Industry risks</li> <li>Investment risks</li> <li>Business continuity risks</li> <li>Raw material and finished product inventory risks</li> </ul>                                                                                                                                                                                                                                                                                                                  | <ul style="list-style-type: none"> <li>Information maintenance systems</li> <li>Information security education, training, and promotion</li> <li>Customer transaction security protection</li> </ul> | <ul style="list-style-type: none"> <li>Talent shortage risks</li> <li>Talent loss risks</li> <li>Regulatory compliance risks</li> </ul>                                                                 | <ul style="list-style-type: none"> <li>Technological advancements leading to market overcapacity, affecting sales</li> <li>Information security risks caused by new technology adoption</li> <li>Changes in market consumption habits and lagging production technology</li> </ul> | <ul style="list-style-type: none"> <li>Emergency incident response handling</li> <li>Operational, property, and personnel loss risks</li> <li>Employee and contractor operational safety risks</li> <li>Business continuity risks</li> </ul> |
| Raw Material Price and Supply Chain Risks                                                                                                                                                                                           | Occupational Health and Safety                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Legal Risks                                                                                                                                                                                          | Climate Change and Environmental Risks                                                                                                                                                                  | R&D Risks                                                                                                                                                                                                                                                                          | Other Risks                                                                                                                                                                                                                                  |
| <ul style="list-style-type: none"> <li>Raw material price changes</li> <li>Raw material inventory and logistics management</li> <li>Production equipment spare parts planning</li> </ul>                                            | <ul style="list-style-type: none"> <li>Raw material price changes</li> <li>Regulatory compliance audits</li> <li>Raw material inventory and logistics management</li> <li>Contractor occupational safety management</li> <li>Production equipment spare parts planning</li> <li>Occupational safety education, training, and promotion</li> <li>Occupational accidents and safe working hours</li> <li>Annual Group safety and environmental audits</li> <li>Introduce smart safety technology</li> </ul> | <ul style="list-style-type: none"> <li>Compliance risks</li> <li>Transaction risks</li> <li>Dispute resolution</li> <li>Law-abiding awareness and behavior</li> </ul>                                | <ul style="list-style-type: none"> <li>Environmental risks</li> <li>Regulatory compliance</li> <li>Grasping environmental regulatory information</li> <li>Government carbon fee policy risks</li> </ul> | <ul style="list-style-type: none"> <li>Product competition risks</li> <li>R&amp;D information control risks</li> <li>Technology lag and product development delays</li> <li>Intellectual property and patent rights risks</li> </ul>                                               | —                                                                                                                                                                                                                                            |

## Risk Management Operations GRI 2-24

Each risk management unit analyzes the relevant risks within its unit, proposes countermeasures, and regularly reports the execution results and risk status to senior management; the General Manager or designated personnel shall report the company's risk management operations to the Audit Committee and the Board of Directors at least once a year.

On November 7, 2025, the Head of the Sales Department reported to the Board of Directors on the risk management operations for 2025. For report details, please refer to the 2025 Risk Management Operations Report and the Risk and Opportunity Response Action Plan and Execution Tracking in the ESG section of the official website.

### Cybersecurity management

#### Framework of cybersecurity risk management

1 Information Security Governance Organization: Regularly holds "Information Security Management Review Meetings" annually to adjudicate 6 major input items of the information security management system (status of actions from previous management reviews, changes in external and internal issues that are relevant to the information security management system, feedback on information security performance, feedback from interested parties, results of risk assessments and status of risk treatment plans, and opportunities for continual improvement) and determine 2 major output items of the information security management system (decisions related to continual improvement opportunities, and any needs for changes to the information security management system) to achieve the goals of the information security management system.

Information Security Organizational Structure: According to the company's internal SOP 2 Information Security Implementation Organization Regulations," an "Information Security Implementation Team" is established to oversee the group's information security management operations, clearly defining the roles and responsibilities of each implementing organization. Meetings are held regularly once a year, and can be convened immediately when there is a major information security incident in the group.

The Head of the Information Department serves as the convener of the team, responsible for convening meetings of the Information Security Implementation Team, as well as resolving and arbitrating meeting opinions; the heads of various departments under the Information Department serve as team members. In the event of a major information security incident, the Head of the Information Department will report to the General Manager or relevant department heads. See Risk Management / Information Security Risk for details.

## Cybersecurity Policy GRI 2-23

- 1 ISO 27001 Information Security System: Established the ISO/IEC 27001:2013 Information Security Management Systems since 2014 and continuously promoted its operation. Engaged the external impartial unit BSI for review, and passed the ISO/IEC 27001:2022 version update verification in 2025. To date, it has passed certification audits for 11 consecutive years (the current certificate is valid from July 4, 2023, to July 3, 2026).
- 2 NIST CSF Cybersecurity Management Framework: Incorporate the Cybersecurity Framework (CSF) developed by the National Institute of Standards and Technology (NIST).
- 3 Based on the ISO 27001 Information Security System, supplemented by the NIST CSF Cybersecurity Management Framework, to strengthen Risk control, enhance cyber security resilience, and possess the ability to endure, contain, and rapidly recover from cybersecurity incidents, thereby continuously providing critical operational services.

### Management Plans and Risks

For specific management plans and cybersecurity risk responses, please see the link: Risk Management / Information Security Risk





## Resources Invested in Cybersecurity Management



### Dedicated Personnel

Established a dedicated corporate organization, the "Information Security Network Section," comprising dedicated information security supervisors and personnel, responsible for the company's information security planning, technology introduction, and related audit matters, in order to maintain and continuously strengthen information security.



### Certification

Passed the ISO/IEC 27001 information security certification for 11 consecutive years, with no major deficiencies in related information security audits.



### Customer Satisfaction

No major cybersecurity incidents and no complaints regarding the loss of customer data.



### Education and Training

All IT personnel completed two annual cybersecurity education, training, and assessment sessions. All group employees participated in an annual social engineering phishing email drill, totaling 94 person-times.



### Cybersecurity Investment Funding

Approximately NT\$600 thousand in total.



### Cybersecurity Announcements

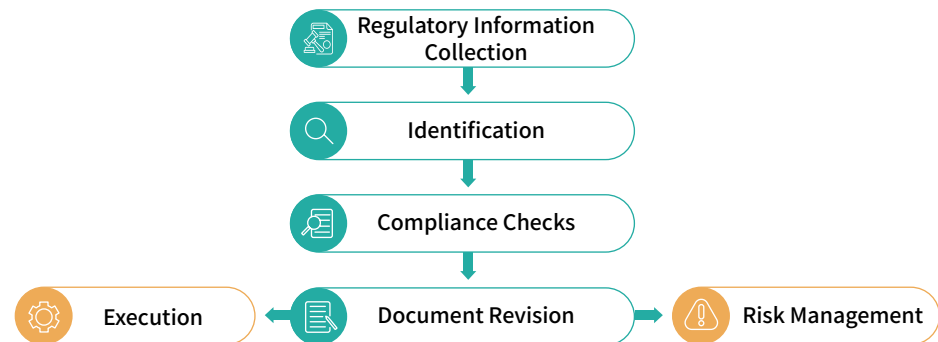
A total of 8 notices were published.

## Internal Control and Internal Audit Systems GRI 2-23

APC's Auditing Department is an independent unit directly subordinate to the Board of Directors. It recruits professional colleagues with Certified Internal Auditor (CIA) licenses to join the audit team, executes business with a transcendent and independent spirit, and regularly attends Audit Committee and Board meetings. It assists management in inspecting and reviewing internal control systems and measuring operational effectiveness and efficiency, and formulates and executes the annual audit plan based on identified risks. Internal Audit is the dedicated unit for handling the Audit Committee Email and the whistleblowing hotline for illegal, unethical, or dishonest behaviors. On November 6, 2024, the "Management Operations for Sustainability Information" internal control system was passed by resolution of the Audit Committee and the Board of Directors. It conducts internal control audits annually based on the audit plan approved by the Board, and reports to the Audit Committee and the Board of Directors quarterly on internal control audit findings and improvement tracking matters. In 2025, the Auditing Department submitted 49 audit reports (including the management operations for sustainability information conducted in December 2025) and 5 tracking improvement reports; all suggested improvement items have been completed. [SASB RT-CH-530a.1](#)

## Regulatory Compliance

In addition to ethical corporate management being APC's important core, we also value compliance with regulations in all fields. During daily operations, the company constantly monitors and collects information from government agencies regarding the formulation and revision of regulations across Environmental, Social, and Governance (ESG) aspects, such as corporate governance, labor human rights, environmental protection, and occupational safety and health. We identify compliance with regulations related to company operations, revise relevant documents, conduct risk management, or execute regulations.



## Ethical Corporate Management GRI 2-26

- 1 In accordance with legal systems, the company has legally established the "Ethical Corporate Management Best Practice Principles", "Procedures for Ethical Management and Guidelines for Conduct", "Code of Ethical Conduct for Directors and Managerial Officers", and the group has set the "Code of Conduct for Employees with Part-Time Jobs" to clearly define standards for ethical corporate management and ensure their implementation.
- 2 Periodically analyze and assess risks of unethical conduct within the scope of business - assess the risks of unethical conduct within the scope of business based on the "Checklist for Assessing Risks of Unethical Conduct." After assessment, there are no significant risks this Year.
- 3 Plan the internal organizational structure, establishing monitoring mechanisms for business activities with higher risks of unethical conduct within the scope of business - The company's financial and accounting departments are separated and have mutual supervision mechanisms. The auditing division conducts audits based on the eight cycles and two major management operations, executing annual audit operations after being approved by the Board of Directors to effectively reduce unethical risks.
- 4 Promotion and coordination of ethical policy advocacy and training - The company continuously conducts ethical advocacy and education training, and uses tests to strengthen employee awareness. As of December 31, 2025, ethical corporate management education and training courses were held, with a total of 55 employee participations and 81 total training hours. Details are as follows:

**List of Relevant Regulatory Training Courses for APC in 2025**

| Category                                    | Course Name                                                                            | Course Hours | Total Person-times | Total Hours |
|---------------------------------------------|----------------------------------------------------------------------------------------|--------------|--------------------|-------------|
| Ethical Corporate Management and Compliance | First Group Code of Conduct Advocacy Test in 2025                                      | 1            | 14                 | 14          |
|                                             | Second Group Code of Conduct Advocacy Test in 2025                                     | 1            | 15                 | 15          |
|                                             | [Ethics Lecture] No-Fault Product Liability                                            | 2            | 20                 | 40          |
|                                             | [Ethics Lecture] Practical Cases of Insider Trading and Related Legal Responsibilities | 2            | 6                  | 12          |
| <b>Total</b>                                |                                                                                        | 6            | 55                 | 81          |

- 5 Establish a whistleblowing system to ensure the effectiveness of execution - Formulate the "Handling Procedures for Whistleblowing on Illegal, Unethical, or Dishonest Behaviors" to encourage reporting of any illegal behaviors or behaviors that violate the Code of Ethical Conduct or Ethical Corporate Management Best Practice Principles. Provide diverse whistleblowing channels. Employees or external parties can use the following channels to report illegal, unethical, or dishonest behavior matters. Dedicated personnel are responsible for receiving them, and the identity of the whistleblower and the content of the report are kept confidential. Execution status: As of December 31 in 2025, the Auditing Department received one whistleblowing case regarding a colleague's false acceptance of pallets. After verification, it was found to be true and punished according to the employee work rules.
- 6 Assist the Board of Directors and the General Manager in evaluating whether the preventive measures established to implement ethical management are operating effectively, and regularly evaluate compliance with relevant business processes to create reports. Please refer to the "Checklist for Evaluating Risks of Unethical Behaviors."

### APC 2025 Governance Aspect

No violations of relevant laws and regulations

### APC 2025 Social Aspect

No violations of relevant laws and regulations

### APC 2025 Environmental Aspect

The Linyuan Plant was fined NT\$ 752,000 by the Environmental Protection Bureau of Kaohsiung City for violating the "Air Pollution Control Act"

The reasons for relevant penalties and explanations for improvements are shown in the table: GRI 2-27

| Item | Penalizing Agency                                          | Reason for Penalty (Violation of Regulations)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Date of Penalty    | Fine Amount (NT\$ 10,000) | Improvement Explanation                                                                                                                                                                                                                                                                    |
|------|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Environmental Protection Bureau, Kaohsiung City Government | On September 19, 2024, the Environmental Protection Bureau entered the plant to execute a regulatory compliance audit on the Low Density Polyethylene chemical manufacturing process (M01) waste gas flare tower (A001). It was found that during the use of the waste gas flare tower from June 1, 2024, to June 6, 2024, the weight ratio of steam volume to waste gas volume exceeded the 15%~50% range specified in the "Volatile Organic Compound Air Pollution Control and Emission Standards," which violated Paragraph 2, Article 23 of the Air Pollution Control Act.              | March 25, 2025     | 15                        | <ul style="list-style-type: none"> <li>Modified the steam trap of the waste gas flare tower steam pipeline to ensure the accuracy of the steam flow meter.</li> <li>Modified the control system to control steam flow through the system to ensure compliance with regulations.</li> </ul> |
| 2    | Environmental Protection Bureau, Kaohsiung City Government | On September 19, 2024, the Environmental Protection Bureau entered the plant to execute an inspection on the leakage concentration of volatile organic compounds from equipment components in the Low Density Polyethylene chemical manufacturing process (M03). A total of 1 point was found where the net inspection value of equipment component leakage exceeded the 2,000ppm specified in the "Kaohsiung City Equipment Component Volatile Organic Compound Control and Emission Standards," which violated Paragraph 1, Article 20 of the Air Pollution Control Act.                  | April 17, 2025     | 15                        | <ul style="list-style-type: none"> <li>Strengthened on-site personnel's inspection of equipment components.</li> <li>Environmental Protection Section spot-checks equipment components monthly.</li> </ul>                                                                                 |
| 3    | Environmental Protection Bureau, Kaohsiung City Government | On February 26, 2025, the Environmental Protection Bureau entered the plant to execute an inspection on the leakage concentration of volatile organic compounds from equipment components in the Low Density Polyethylene chemical manufacturing process (M02). A total of 2 points were found where the net inspection value of equipment component leakage exceeded the 2,000ppm specified in the "Kaohsiung City Equipment Component Volatile Organic Compound Control and Emission Standards," which violated Paragraph 1, Article 20 of the Air Pollution Control Act.                 | September 10, 2025 | 33.6                      | <ul style="list-style-type: none"> <li>Strengthened on-site personnel's inspection of equipment components.</li> <li>Environmental Protection Section spot-checks equipment components monthly.</li> </ul>                                                                                 |
| 4    | Environmental Protection Bureau, Kaohsiung City Government | On July 8, 2025, the South Branch of Environmental Management Center, MOENV entered the plant to execute an inspection on the leakage concentration of volatile organic compounds from equipment components in the Low Density Polyethylene chemical manufacturing process (M03). A total of 1 point was found where the net inspection value of equipment component leakage exceeded the 2,000ppm specified in the "Kaohsiung City Equipment Component Volatile Organic Compound Control and Emission Standards," which violated Paragraph 1, Article 20 of the Air Pollution Control Act. | September 23, 2025 | 11.6                      | <ul style="list-style-type: none"> <li>Strengthened on-site personnel's inspection of equipment components.</li> <li>Environmental Protection Section spot-checks equipment components monthly.</li> <li>Replaced leaking components with new ones.</li> </ul>                             |

## Whistleblowing Channels GRI 2-25 ~ 2-26

- ① On November 9, 2017, through a resolution passed by the Audit Committee and the Board of Directors, APC formulated the "Procedures for Handling Cases of Illegal, Unethical, or Dishonest Conduct", to encourage reporting of any illegal behaviors or behaviors that violate the Code of Ethical Conduct or Ethical Corporate Management Best Practice Principles.
- ② Provide diverse whistleblowing channels. Employees or external parties can use the following channels to report illegal, unethical, or dishonest behavior matters. Dedicated personnel are responsible for receiving them, and the identity of the whistleblower and the content of the report are kept confidential.
- ③ Whistleblowing channels are as follows:



### Whistleblowing Mailbox

The "Audit Committee Email" in the "Investor Services" section of APC website accepts whistleblowing from stakeholders such as shareholders and investors

### Group Auditing Division

Whistleblowing Hotline (02)2650-3783

### Group HR Division (Gender Equality Support Hotline)

Grievance Hotline (02)8751-6888 #2609

### Dedicated email for sexual harassment and prevention of unlawful infringement in the workplace

usighr@usig.com

Employee Grievance Mailbox, located next to the guardroom or bulletin board in the plant area; located on the 6th floor of the USI Building in the Taipei office area

- ④ Execution status: The Group's Auditing Department and Human Resources Division compile and report to the Audit Committee on the receipt, handling, and improvement execution status. In 2025, the Auditing Department received 1 whistleblowing case.

## CH3

# Product Innovation and Supply Chain Management

### 3.1 Technology R&D GRI 3-3、201-1

### 3.2 Customer Service GRI 2-6

### 3.3 Supply Chain Management GRI 2-6、2-23、2-24、3-3、308-1、308-2、414-1、414-2

#### Material Issue

Technology R&D, Supply Chain Management

#### SDGs

Corresponding Goals



#### Performance Highlights

- Verified Management Systems
- 1 new product under development, 3 quality improvements
- Overall customer satisfaction 96.2%
- Signing of Supplier Social Responsibility Commitment, achievement rate 100%
- Local procurement accounts for 98%
- Green procurement amount NT\$28.39 million



## 3.1 Technology R&D

Material Topic: Economic Performance, Corresponding Sustainability Principle: Innovative Technology GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Management Approach Target Execution Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Evaluation of Management Approach                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>The development of sustainable materials and corporate transformation are crucial to corporate competitiveness. Therefore, continuously improving product quality and developing new products is the key to maintaining profitability and the foundation for sustainable corporate development.</p> | <b>Positive/Negative Impact Items</b> <ul style="list-style-type: none"> <li>Positive actual impact - Developing new products, product diversification</li> <li>Positive actual impact - Introducing automated processes, improving production efficiency</li> <li>Positive potential impact - Successful development of sustainable materials, revenue growth</li> <li>Positive potential impact - Introducing advanced AI technology, improving efficiency</li> </ul> | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Develop new products or improve product quality, at least 1 item per year</li> <li>Provide sufficient R&amp;D resources, R&amp;D manpower &gt;10%</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>Effectiveness Evaluation</b> <ol style="list-style-type: none"> <li>"Product R&amp;D Trial Operation Procedures" controls product development progress</li> <li>Quality meetings review technology R&amp;D directions</li> </ol> |
| <b>Management Practices and Objectives</b> <p>By collecting information on market development trends and satisfying customer needs, we provide directions for product quality improvement and new product development, enhancing product quality and market competitiveness.</p>                                                | <b>Negative Remediation and Preventive Measures</b> <p>—</p>                                                                                                                                                                                                                                                                                                                                                                                                            | <b>2025 Execution Performance</b> <ul style="list-style-type: none"> <li>New product developed; 3 product quality improvements (✓)</li> <li>1. Commercial production of V33071 begins in Q4 2025</li> <li>2. Achievement rate: 95% &gt; 80% (annual target)</li> <li>3. Quality improvements for C7100, V18161, and V33121</li> <li>EVA product under development, progress description:               <ol style="list-style-type: none"> <li>High VA, low MI product R&amp;D trial is a cross-year case, the plan is ongoing</li> <li>Complete trial production of V33071 in Q1 2025</li> </ol> </li> <li>R&amp;D manpower 12.5% (✓)</li> </ul> | <b>Grievance Mechanism</b> <ul style="list-style-type: none"> <li>Customer management process</li> <li>Customer objection handling procedure</li> </ul>                                                                             |
| <b>Strategies</b> <ul style="list-style-type: none"> <li>Niche product development</li> <li>Product high-value</li> </ul>                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Short-term (&lt;3 years) Targets</b> <ul style="list-style-type: none"> <li>Develop new products or improve product quality, at least 1 item per year</li> <li>New product trial production, quality achievement rate ≥ 80%</li> <li>Provide sufficient R&amp;D resources, R&amp;D manpower &gt;10%</li> </ul>                                                                                                                                                                                                                                                                                                                                | <b>Management Approach Adjustment</b> <p>The business department collects market information and grasps product market trends during the customer technical service process.</p>                                                    |
| <b>Targets</b> <ul style="list-style-type: none"> <li>Develop new products or improve product quality, at least 1 item per year</li> </ul>                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Mid-to-Long-term ( ≥ 3 years) Target Planning</b> <ul style="list-style-type: none"> <li>Develop market-leading products, at least 2 items</li> <li>Provide sufficient R&amp;D resources, R&amp;D manpower &gt;15%</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                     |

## Product Development and Research Plans

### R&D Process



### R&D History and Achievements

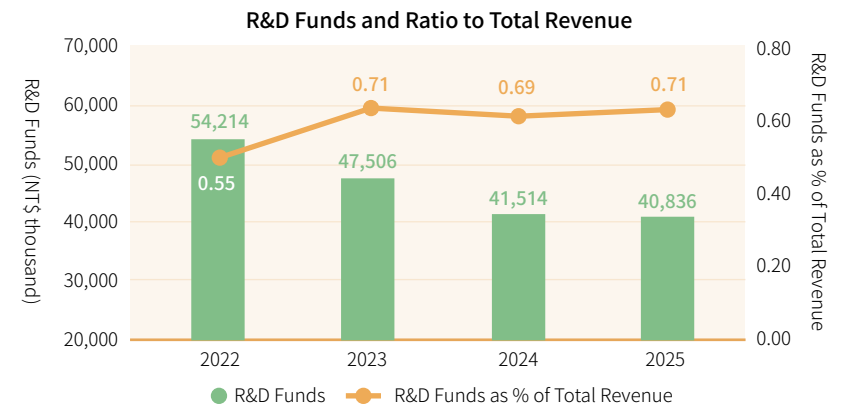
| R&D History and Achievements |                                                                                                                                                                 |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2023                         | Trial production planning for hot melt adhesive grade EVA product (grade V19400) was completed, and the addition of the chiller was completed in December 2023. |
| 2024                         | R&D trial of hot melt adhesive grade EVA product (V19400 completed trial production in March and July 2024, and completed commercial production in December)    |
| 2025                         | R&D trial of hot melt adhesive grade EVA product (issued the reaction condition card and FPSS for V33071, V33051 underwent R&D trial (TA1) in August)           |

In response to the strategy of product high-valuing and changes in market demand, APC, in addition to expanding EVA production capacity, is also developing high-end applications and high VA content products. Besides the high-speed coating grade EVA product, which is APC's niche flagship product, the hot melt adhesive grade EVA product is widely used. With future capacity expansion, product portfolio flexibility can be enhanced, making it the focus of product development in recent years. **GRI 201-1**

### Resource Provision

#### R&D Funds

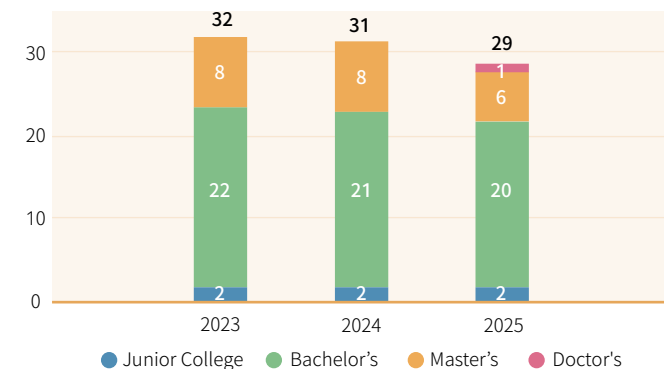
The R&D expenses in 2025 were NT\$40,836 thousand, which was the investment of R&D manpower and related resources by the Group's common R&D department, using the Group's strength to assist in achieving R&D and innovation goals.



#### R&D Workforces

In 2025, there were 29 R&D personnel, accounting for 12.5% of the total number of employees, mainly outstanding talents with master's and bachelor's degrees.

#### Distribution of R&D Personnel by Education over the Past Three Years



## Green Products

### Non-Toxic Products GRI 403-7 SASB RT-CH-410b.2

During the feasibility assessment stage of product development, considerations of regulatory requirements such as FDA, CNS, JIS, and the EU Restriction of Hazardous Substances Directive (RoHS) are incorporated to ensure that developed products meet regulatory standards for human health and environmental impact. At the same time, they pass the testing for Substances of Very High Concern (SVHC) and obtain REACH certification.

In 2009, we received the SONY Green Partner Certification (Environmental Quality Assurance System), establishing a corporate image of not using hazardous substances and clean production. To meet environmental quality regulatory requirements, we require suppliers to provide raw materials that meet relevant environmental quality requirements and do not contain relevant restricted substances right from the procurement stage.

In addition to committing to energy conservation and clean production during the product manufacturing process, the Company has also developed EVA products suitable for wire and cable protective layers, which can be used to produce low-smoke halogen-free wire and cable protective layers, meeting environmental protection requirements.

APC's products have been inspected by third-party certification units and have passed various regulatory standards as listed in the table:



| item | Regulatory Standard                                                                        | Check product model     |
|------|--------------------------------------------------------------------------------------------|-------------------------|
| 1    | US FDA Standard (Title 21, Pt 177.1520)                                                    | LDPE                    |
| 2    | Halogen-Free                                                                               | LDPE                    |
| 3    | Plasticizer Determination                                                                  | M5100                   |
| 4    | EU Standard (EU 10/2011)                                                                   | C7100                   |
| 5    | EN 71 Part 3: 2013 (19 Migratable Heavy Metals)                                            | LDPE/EVA                |
| 6    | RoHS Directive Standard                                                                    | LDPE/EVA                |
| 7    | New Balance Standard                                                                       | C7100、EV101、EV102、EV303 |
| 8    | US FDA Standard (Title 21, Pt 177.1350)                                                    | EVA                     |
| 9    | Adidas Standard                                                                            | EVA                     |
| 10   | Article 4 of the Sanitation Standard for Food Utensils, Containers and Packages of the ROC | C7100                   |
| 11   | Mainland China Standard for Food Contact Plastics                                          | C7100、C4300、F2201       |
| 12   | Crocs RSL Standard                                                                         | EVA                     |
| 13   | Nike RSL Standard                                                                          | C7100                   |
| 14   | Asics Standard                                                                             | EV101                   |
| 15   | Brooks RSL Standard                                                                        | C7100                   |

## Innovative Products

### 1 Progress of New Product R&D

| Year | R&D Plan                                                             | Progress                                                                                                      | R&D Investment (NT\$1,000) | Expected Mass Production Time | R&D Result Description                                                                                                                                                                                                                                                                                                                      |
|------|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2025 | EVA Grade: High Vinyl Acetate low Melt Index product R&D and testing | 1. Issue V33071 reaction condition card and FPSS<br>2. Conduct V33051 product R&D and testing (TAI) in August | 300-500                    | 2025                          | 1. V33071: The third trial production was conducted on production line 4 in March, and the Melt Index Drop problem has been solved.<br>2. V33051: The "existing ultimate process condition production test" was conducted on production line 4 in August. The test results did not meet the target specifications, and research is ongoing. |

### 2 New Product R&D Plan

| Year | R&D Plan                            | Progress                                                                             | R&D Investment (NT\$1,000) | Expected Mass Production Time | R&D Result Description                                                                                               |
|------|-------------------------------------|--------------------------------------------------------------------------------------|----------------------------|-------------------------------|----------------------------------------------------------------------------------------------------------------------|
| 2026 | Development of high value-added EVA | Continue the development of high Vinyl Acetate and low Melt Index products from 2025 | 300-500                    | 2026                          | Produce higher value-added EVA materials for wire and cable to improve material differentiation and competitiveness. |

### 3 Product Quality Improvement

| Year | R&D Plan | Progress                                                                                                                                                                                                                                   | R&D Investment (NT\$1,000) | Expected Mass Production Time | R&D Result Description                                                  |
|------|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------------|-------------------------------------------------------------------------|
| 2025 | V18161   | The Vinyl Acetate range for trial production was changed to 18.5~20, and AO3 was changed to $700 \pm 100$ ppm and $800 \pm 100$ . The test results are feasible. We will continue to adjust after receiving the customer's usage feedback. | -                          | 2026                          | Improve the problem of poor processing adhesion to meet customer needs. |

## 3.2 Customer Service

The Technical Department of the APC Linyuan Plant assists the Business Department in supporting customer service, product improvement, and new product and new market development. It also assists customers in customized product development and property improvement. The cooperation has been effective in recent years and has won high recognition from customers.

### Product Sales and Market GRI 2-6

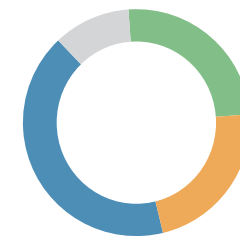
The Company's product sales market: Domestic sales are primarily LDPE, while export sales are primarily EVA.

In addition to Taiwan, the sales regions cover the globe, including mainland China, Hong Kong, Japan, Thailand, Vietnam, Malaysia, Singapore, the United States, Indonesia, Cambodia, India, Bangladesh, Pakistan, Sri Lanka, the UAE, Israel, Egypt, South Africa, and Russia. The sales targets include processing plants and traders for applications such as packaging films, food packaging materials, microfibers, plastic injection molding, foaming shoe materials, sports equipment, solar encapsulation films, and pre-coating films/laminating films. The domestic and export sales ratio and sales market distribution in 2025 are shown in the figure, based on sales volume.



**2025  
Domestic and Export Sales**

- Domestic Sales 25%
- Export Sales 75%



**2025 Sales Market**

- Taiwan 25%
- Southeast Asia 21%
- Mainland China and Hong Kong 43%
- Other Regions 11%



## Customer Privacy

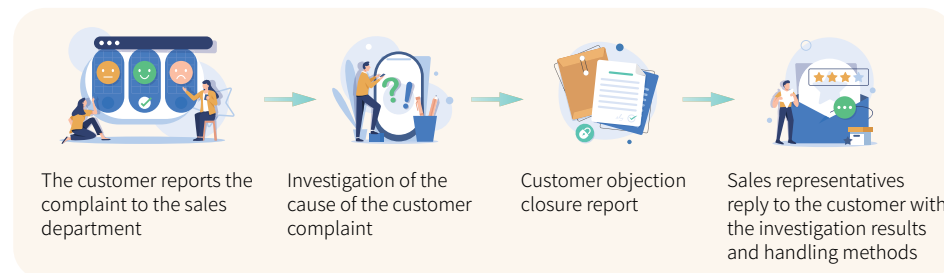
Regarding customer privacy confidentiality, the Group's Credit Department has established control procedures for customer personal data in response to the Personal Data Protection Act regulations to ensure that customer personal data complies with relevant laws such as the Personal Data Protection Act. The control operations are as follows:

- 1 Cancel system links to customer personal data in the Enterprise Resource Planning (ERP) system for all non-Group Credit Department personnel, including system and file permissions.
- 2 For the collection of documents involving customer personal data, a "Notification and Consent for Collection, Processing, and Use of Personal Data" should be obtained in advance.
- 3 When the Group's Credit Department receives customer personal data, it inputs it into the ERP system based on paper documents. The paper documents are stored and linked as media files. The text or data portions involving customer personal data are masked before archiving. If there is no necessity to retain the paper copies, they are destroyed.

**No incidents of invasion of customer privacy or loss of customer data occurred in 2025.**

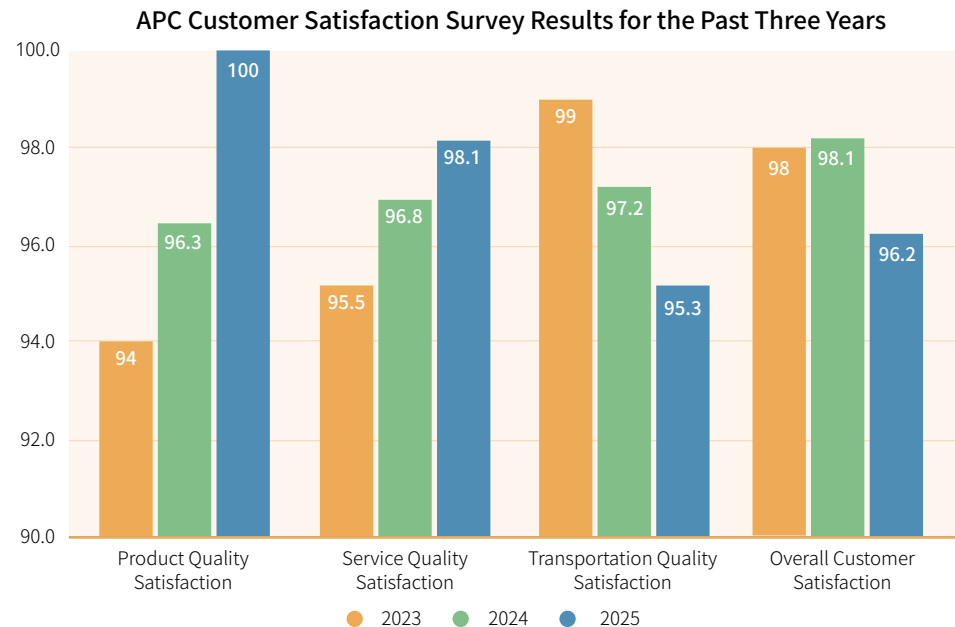
## Customer Complaint Handling Procedure

To perfect the customer complaint handling process, APC has established a customer objection management platform to digitize the customer complaint handling workflow, control and analyze the causes of customer complaints, track relevant responsible units and the progress of corrective and preventive measures, effectively execute quality improvement activities, and enhance customer service quality.



## Customer Satisfaction Survey

To understand customers' opinions on the products and services provided by APC, in addition to sales representatives contacting customers by phone or in person, a satisfaction survey is conducted through questionnaires every year to ensure that customer needs are fully understood and appropriately responded to. Then, through convening the "ISO Management Review Meeting," improvement plans are proposed for customer opinions and execution results are tracked to continuously improve product and service quality. The customer satisfaction survey method involves selecting the top 25 customers in both domestic and export sales, ranked by tonnage shipped to them during the year, to conduct the customer satisfaction questionnaire survey, with a total of 10 reserve customers. The survey covers four aspects: product quality, service quality, transportation quality, and overall satisfaction of APC. Satisfaction is calculated as the total percentage of "very satisfied" and "satisfied" responses. The number of recovered samples for the 2025 customer satisfaction survey was 53, and the survey results showed an overall customer satisfaction of 96.2%, which is comparable to the levels in 2023 and 2024. We thank many customers for their affirmation of APC's product and service quality. APC will continuously improve to give back to customers for their long-term support. The customer satisfaction survey results for the past three years are shown in the figure:



Suggestions from the customer survey have been forwarded to relevant units for assistance, such as "Technical service units assisting in solving customer processing problems," "Customs Department selecting shipping companies with better punctuality and reasonable ocean freight to meet customer shipping schedule needs," and "Adding plastic steel ropes to secure goods during shipment."

### 2025 Summary of Customer Feedback Analysis and Review

| Item | Customer Feedback Items                                                                    | Analysis and Review                                                                                                                                                      | Satisfaction Category  |
|------|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|
| 1    | Occasional delays in arrival; expect timely notification.                                  | Sales representatives will notify customers in a timely manner when transportation delays occur to facilitate customer response.                                         | Transportation Quality |
| 2    | Prices are on the high side compared to other suppliers.                                   | This customer's procurement is conducted through bidding. We will regularly evaluate market conditions and bid with more favorable prices.                               | Other Suggestions      |
| 3    | Unit price is much higher than competing products.                                         | Product prices fluctuate with the market and are adjusted promptly at the beginning of each month.                                                                       | Other Suggestions      |
| 4    | Request to sign an annual rebate agreement and expect APC's EVA to have a pricing formula. | Product pricing is already adjusted monthly based on market conditions. Regarding the annual rebate agreement, we will reply to the customer after internal discussions. | Other Suggestions      |

Note: Both product quality and service quality met customer requirements in 2025; there were no customer feedback items.

### Product Responsibility and Technical Support

APC pays special attention to product responsibility and services. In the "Product Information" section of the corporate website, we provide catalogs and Safety Data Sheets (SDS) containing specifications, performance, and application instructions for existing and new products, enabling customers to accurately query product-related information and meet their needs in a timely manner.

To ensure the rights and interests of customers using the Company's products, the Sales Department has a Technical Service and Marketing unit dedicated to developing new product applications, assisting customers in improving processing problems, and conducting technical cooperation and exchange.

To meet the strict product quality requirements of global customers, all APC products comply with relevant regulatory requirements and do not contain substances classified as health and environmental hazards under the GHS (Globally Harmonized System).

In 2023, EVA products further passed the inspection and test verification of major sports brands such as New Balance and NIKE, fully proving the safety of APC products.

In 2025, APC's new low-density resin recycled materials (9 types including RL0330) passed SGS testing and certification, complying with the EU Restriction of Hazardous Substances Directive (RoHS) specifications.

**No incidents of violating product labeling regulations occurred in 2025.** SASB RT-CH-410b.1



## 3.3 Supply Chain Management GRI 2-6

**Material Topic: Supply Chain Management, Corresponding Sustainability Principle: Sustainable Development** GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                                    | Management Impact                                                                                                                                                                                                                                                                     | Management Approach Target Execution Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Evaluation of Management Approach                                                                                                                                                                                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>Understanding the impact of suppliers on the company's operations, society, and the environment, and implementing supplier management, is crucial to sustainable corporate development. As a leading domestic enterprise, APC, in addition to pursuing profits, has the responsibility and obligation to share supply chain sustainability responsibilities with supplier partners.</p> | <b>Positive/Negative Impact Items</b> <ul style="list-style-type: none"> <li>Positive actual impact - Proper supply chain management, quality improvement</li> <li>Negative potential impact - International situations, pandemics, and weather affecting supply shortages</li> </ul> | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Signing rate of existing supplier commitment letters: 100%</li> <li>Local procurement accounts for <math>\geq 70\%</math></li> <li>Passing rate of supplier evaluation and assessment <math>\geq 90\%</math></li> <li>Passing rate of contractor evaluation and assessment <math>\geq 90\%</math></li> </ul>                                                                                                                                                                                                                                                                                                                  | <b>Effectiveness Evaluation</b> <p>For details, see the table below for supply chain ESG risk management and its execution status.</p>                                                                                                                                                           |
| <b>Management Practices and Objectives</b> <p>Establish a supply chain sustainability risk assessment and prevention mechanism to build a supplier sustainability management culture.</p>                                                                                                                                                                                                                           | <b>Impact Boundaries</b> <p>Global raw material and engineering contractors, customers</p>                                                                                                                                                                                            | <b>2025 Execution Performance</b> <ul style="list-style-type: none"> <li>2 supplier factories audited on-site (✓)</li> <li>100% signing rate for newly added supplier commitment letters (✓)</li> <li>Local procurement accounts for 98% (✓)</li> <li>Supplier evaluation and assessment passing rates were 100% respectively (✓)</li> <li>Contractor evaluation and assessment passing rates were 100% respectively (✓)</li> </ul>                                                                                                                                                                                                                                                      | <b>Grievance Mechanism</b> <p>APC has a Group Audit Department whistleblowing hotline and an official website suggestion box for complaints</p>                                                                                                                                                  |
| <b>strategy</b> <ul style="list-style-type: none"> <li>Enhance procurement performance, establish partnerships</li> <li>Build safety awareness, improve the working environment</li> <li>Jointly bear corporate social responsibility</li> </ul>                                                                                                                                                                    | <b>Negative Remediation and Preventive Measures</b> <ul style="list-style-type: none"> <li>Procure in advance, increase safety stock, and find alternative suppliers.</li> </ul>                                                                                                      | <b>Short-term (&lt;3 years) Targets</b> <ul style="list-style-type: none"> <li>Promote the on-site audit system at supplier factories, target number: <math>\geq 2/\text{year}</math></li> <li>Local procurement accounts for <math>\geq 70\%</math></li> <li>Passing rate of supplier and contractor evaluation and assessment <math>\geq 90\%</math></li> <li>Implement Supplier Code of Conduct and Quality Requirement Self-Assessment Form, achievement rate 100%</li> <li>5. Suppliers with inventory data and carbon reduction targets account for <math>\geq 30\%</math> of annual procurement amount</li> </ul>                                                                 | <b>Management Approach Adjustment</b> <p>Internally, regular supplier evaluations and engineering construction assessments are conducted, and the results are discussed and adjusted; externally, irregular supplier exchange meetings are held to discuss and share on non-specific topics.</p> |
| <b>Goals</b> <p>We are committed to opening up communication channels with our suppliers and enhancing exchange opportunities, in order to jointly achieve sustainable business goals that comply with environmental protection, industrial safety, and human rights.</p>                                                                                                                                           |                                                                                                                                                                                                                                                                                       | <b>Mid-to-Long-term (<math>\geq 3</math> years) Target Planning</b> <ul style="list-style-type: none"> <li>Promote audits at supplier factories, target number: <math>\geq 4/\text{year}</math></li> <li>Establish a supplier exchange platform, with professionals providing assistance and planning</li> <li>100% signing rate of existing supplier commitment letters</li> <li>Local procurement accounts for <math>\geq 70\%</math></li> <li>Passing rate of supplier and contractor evaluation and assessment <math>\geq 90\%</math></li> <li>Suppliers with inventory data and carbon reduction targets account for <math>\geq 50\%</math> of annual procurement amount</li> </ul> |                                                                                                                                                                                                                                                                                                  |



## Supplier Classification and Procurement Proportion

As issues related to sustainable business and supply chain risk management gradually gain attention, APC, in addition to actively fulfilling its social responsibilities and giving back to society, also recognizes that we must better understand the impact of suppliers on the company's operations, society, and the environment to implement supplier management.

APC's main suppliers can be classified into raw material suppliers, equipment suppliers, and engineering contractors. Other suppliers such as IT hardware/software and administrative office supplies account for a very small proportion and will not be detailed. To effectively integrate Group resources, the Company and the Group's Material Planning Department jointly execute procurement-related businesses. Through an internal electronic procurement system, the procurement process is made transparent and fair, and we uphold the principle of integrity to establish stable cooperative relationships with suppliers.

2025 APC Supplier Classification and Transaction Amount Proportion

| Supplier Category                                         | Material Suppliers                                               | Equipment Supplier                        | Project Contractor                |
|-----------------------------------------------------------|------------------------------------------------------------------|-------------------------------------------|-----------------------------------|
| Definition                                                | Suppliers supplying equipment or parts for product manufacturing | Supplier to which projects are outsourced | Procurement Amount Proportion (%) |
| Vendors providing raw materials for product manufacturing | 94                                                               | 4                                         | 2                                 |

## Supply Chain Management Policy GRI 2-23

In addition to requiring suppliers to provide high-quality and high-efficiency raw materials and services, we are also committed to opening up communication channels with our suppliers and enhancing exchange opportunities, in order to jointly achieve goals that comply with environmental protection, industrial safety, and human rights.



**Enhance Partnerships, Share Sustainable Business Opportunities**  
**Improve Industrial Safety Environments, Strive for Environmental Protection**  
**Assume Social Responsibilities, Enhance Competitiveness**

## Supply Chain Risk Management GRI 308-2, 414-2

| Risk Assessment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Preventive Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Impact Response                                                                                                                                                                                                                                                                                                                                                                                                                 | Future Plans                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>In addition to supply chain security requirements, the special conditions for chemical suppliers are identified as follows:</p> <ul style="list-style-type: none"> <li>Chemical process leakage and pollution risks</li> <li>Industrial safety and environmental pollution risks in high-dust, high-temperature, high-noise, or high-humidity workplaces.</li> <li>High-altitude operation risks.</li> <li>Industrial safety risks from cutting or welding.</li> <li>Fugitive emission risks of Volatile Organic Compounds (VOCs).</li> <li>Labor-intensive industries.</li> <li>Risks of supply chain and engineering interruptions / delayed delivery and completion.</li> <li>Raw material and engineering quality risks.</li> </ul> | <ul style="list-style-type: none"> <li>Introduce supplier sustainability self-assessment questionnaires to provide initial risk identification information.</li> <li>Establish long-term cooperative relationships with suppliers, develop other suppliers and maintain cooperative relations, and coordinate long-term material preparation systems.</li> <li>Establish an internal safety inventory mechanism and set purchase requisition baselines according to supply schedules to avoid material shortage risks.</li> <li>Procurement personnel undergo supply chain sustainability education and training.</li> <li>Contractor environmental, safety, and health education and training.</li> </ul> | <ul style="list-style-type: none"> <li>Adjust supplier supply ratios, filling in and coordinating with other suppliers in a timely manner.</li> <li>For engineering parts, the environmental, safety, and health unit will immediately convene investigations on personnel safety, equipment damage, and environmental impacts, and hand over the compiled results to relevant units for response and understanding.</li> </ul> | <ul style="list-style-type: none"> <li>In addition to prioritizing chemical suppliers, a risk assessment mechanism will be established based on procurement amounts, engineering contract amounts, or project importance levels, incorporating the on-site audit results of the aforementioned sustainable development strategies.</li> <li>Conduct statistics and develop subsequent handling methods based on the aforementioned risk assessment and identification mechanisms and their risk levels.</li> </ul> |

## Supply Chain ESG Risk Management Implementation Status GRI 2-24

| Risk Item and Attribute            | Suppliers (Chemicals)                                                                                                                                                                                                                                                                                                                                        | Engineering Contractors                                                                                                                                                                                                                                                                                                                                                     |
|------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                    | Environmental (E), Social (S), Governance (G) Evaluation Aspects                                                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Potential Risks</b>             | <ul style="list-style-type: none"> <li>Chemical process (E)</li> <li>High-dust, high-temperature, high-noise, or high-humidity workplaces (E)</li> <li>Fugitive emission risks of Volatile Organic Compounds (VOCs) (E)</li> <li>Labor-intensive industries (S)</li> <li>Supply chain interruption / delay risks (G)</li> <li>Quality risks (G)</li> </ul>   | <ul style="list-style-type: none"> <li>High-dust, high-temperature, high-noise, or high-humidity workplaces (E)</li> <li>High-altitude operation risks. (E, S)</li> <li>Labor-intensive (S)</li> <li>Industrial safety risks from cutting or welding (S)</li> <li>Engineering interruption / delayed completion risks (G)</li> <li>Engineering quality risks (G)</li> </ul> |
| <b>Number of Audits and Visits</b> | In 2025, pilot on-site audits were conducted at 2 companies, with a 100% pass rate.                                                                                                                                                                                                                                                                          | In 2025, pilot on-site audits were conducted at 2 companies, with a 100% pass rate.                                                                                                                                                                                                                                                                                         |
| <b>Audit Details</b>               | <p>Environmental (E): Whether actions such as the manufacturing and storage of environmentally restricted substances are implemented in accordance with regulations.</p> <p>Governance (G): Quality, production and order management, customer complaint and satisfaction tracking, employee education and training, and external processing management.</p> | Handled together with the engineering construction assessment of contractors.                                                                                                                                                                                                                                                                                               |

## Supplier Human Rights Due Diligence

The company's supplier human rights due diligence process is as follows:

### Human Rights Issue Identification and Risk Assessment

Identify human rights issues by referencing international human rights standards and benchmarks of leading domestic and international peers. Conduct assessments through supplier and contractor questionnaires.

### Preventive and Mitigating Measures

Focus on preventive and mitigating measures. If an incident has already occurred, execute effective remediation.

### Grievance Mechanism

Provide open and accessible communication channels for grievances and counseling

### Information Disclosure

Periodically disclose performance and progress in the ESG Report.

By referencing international human rights standards and benchmarks of leading domestic and international peers, the company has identified key supplier human rights issues. For tier-1 suppliers, the company has identified three major human rights issues as follows:

1. Occupational Health and Safety Management
2. Working Hours and Leave Management
3. Workplace Unlawful Infringement Prevention Management

Based on the human rights issues identified above, the company will distribute questionnaires to tier-1 suppliers in 2026 to conduct risk investigations and assessments. The corresponding mitigation measures are outlined below:

| Risk Mitigation                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Occupational Health and Safety Management</b>             | Require suppliers and contractors to establish an occupational health and safety management system or relevant policies. Require suppliers and contractors to regularly perform hazard identification, education and training, and safety audits. Regularly review whether suppliers and contractors have been penalized by competent authorities due to violations of working hours or overtime management regulations.                      |
| <b>Working Hours and Leave Management</b>                    | Require suppliers and contractors to manage regular working hours in accordance with local labor laws. Require suppliers and contractors to establish working hours and overtime management systems, and regularly review their implementation. Regularly check whether suppliers and contractors have experienced major occupational accidents or have been penalized by competent authorities as a result.                                  |
| <b>Workplace Unlawful Infringement Prevention Management</b> | Require suppliers and contractors to establish policies or management systems to prevent workplace unlawful infringements (including workplace bullying and violence). Require suppliers and contractors to provide employee grievance, investigation, and protection measures, and conduct regular awareness campaigns. Regularly review whether suppliers and contractors have experienced major workplace unlawful infringement incidents. |

To track the implementation of due diligence, the company will regularly review the effectiveness of mitigation and remediation measures, and report the findings to the Sustainability Development Committee. The company has established a comprehensive grievance mechanism and channels for contractors and suppliers to report illegal actions or human rights violations.

**Supplier and Contractor Dedicated Hotline:** (02)-8751-6888 ext. 3771

**Supplier Grievance Email:** troychen@usig.com



## Promotion of Supplier Code of Conduct (Supplier Social Responsibility Commitment Letter) GRI 308-1、403-7、414-1

In recent years, sustainable development indicators such as environment, labor, human rights, and social impacts have been valued by the public; in addition to APC, the codes of conduct of collaborating suppliers will also be examined for completeness. APC completed the revision of its internal standards in 2022, incorporating the signing of the commitment letter as one of the documents for new suppliers and listing it as a priority item for evaluating qualified vendors. Currently, sustainable development indicators such as labor and human rights, health and safety, environment, information security and privacy protection, and business ethics are considered as one of the factors for screening new suppliers and evaluating suppliers, and new suppliers are required to sign relevant commitment letters to comply with the following items:

### Indicator Categories for Screening New Suppliers

#### Labor and Human

No forced labor, prohibition of child labor, provision of proper wages and benefits, protection of labor working hours and rest time, elimination of workplace sexual harassment, bullying, and workplace discrimination, and non-use of conflict minerals, etc.

#### Health and Safety

Including obtaining relevant certifications (such as ISO 45001), or specifically proposing necessary measures for occupational safety, emergency response, industrial hygiene, machine safeguarding, public health and accommodation, and health and safety information.

#### Environment

Including obtaining relevant certifications (such as ISO 14001), or proposing specific practices for relevant environmental operation permits, pollution prevention and resource conservation, hazardous substances, wastewater, non-hazardous solid waste, noise, air emissions, and reduction of energy/resource consumption and greenhouse gas emissions.

#### Code of Ethics

Including ethical corporate management, respecting intellectual property rights, complying with relevant confidentiality agreements, protecting privacy, avoiding conflicts of interest, etc.

#### Information Security and Privacy Protection

Including obtaining relevant certifications (such as ISO 27001), or specifically proposing practices including establishing information security management policies, strengthening verification, information security promotion, and access control monitoring; and implementing personal privacy data processing in accordance with relevant laws and regulations.

The signing of the commitment letter by APC's existing suppliers is an encouragement system, and they have been gradually required to sign and comply with the commitment letter.

The internal standards have been revised, and the signing of the commitment letter has been included as one of the documents for new suppliers; the signing of the commitment letter by existing suppliers was completed in 2025, with an achievement rate of 100%.

Currently, our main raw material and contractor Taiwan CPC Corporation, Dairen Chemical Corporation, and partner CTCI Corporation have all obtained ISO 14001 and ISO 45001 related certifications, meeting the Company's requirements for main suppliers in environmental management and occupational health and safety management, and are good sustainable development corporate partners of the Company.

Regarding the practice of investigating suppliers with potential negative impacts, APC conducts "proactive risk management," promoting sustainability issues and conducting due diligence through occasional supplier exchange meetings and on-site supplier plant audits, while also occasionally checking the Thumbing Footprint website to inquire whether suppliers have any major violations of the above clauses or news events, evaluating whether they will cause negative or potential impacts to the Company (such as being fined or suspended by competent authorities), and tracking, counseling, or proposing improvement suggestions for their violations or impacts, in order to make relevant risk control and response measures for potential raw material supply crises.

## Supply Chain Management Mechanism GRI 403-7

Conditioned on quality, capability, and environmental policies, APC collaborates with high-quality suppliers for long-term cooperation to fulfill corporate social responsibility, communicates environmental policies to contractors and carriers, complies with the EU RoHS directive simultaneously, strengthens education and training on environmental protection, values the safety of construction vendors in the plant area, ensures the safety of various operations, protects the life safety and health of workers, and jointly manages risks well. We establish long-term strategic cooperative relationships with major raw material suppliers and build safe inventory based on the material preparation schedule to ensure a smooth supply chain. Furthermore, the Group's Material Division conducts regular supplier evaluation operations every year based on items such as quality, delivery time, environmental protection and industrial safety (ISO 14001 & ISO 45001 verification), packaging, quality certification (ISO 9001 verification), and service; In 2025, a total of 48 raw material suppliers were evaluated, with Grade A suppliers accounting for 100%; Additionally, 23 engineering construction assessments were completed, with a pass rate of 100%.

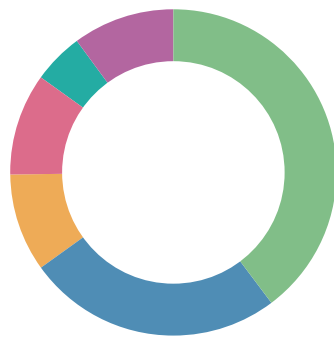
In addition to ensuring that the vendors adopted by the Company comply with the sustainable business philosophy of being friendly to the environment through the annual supplier evaluation operation, to maintain long-term cooperative exchanges, the Company holds occasional meetings with suppliers to open a two-way dialogue mechanism. The meeting content includes not only new product promotion but also new technology exchanges, market information, etc., to ensure a stable supply of major raw materials.

Moreover, during the process of contractors entering the plant for construction, construction quality relies on the supervision and management of on-site plant personnel, while environmental safety, occupational safety, human rights, and labor practices rely on engineering and industrial safety units to monitor quality, and regular reports are made to the headquarters to understand the situation.



## Evaluation of Raw Material Suppliers and Engineering Assessment of Contractors

### Annual Evaluation Items and Weightings for Raw Material Suppliers



- Quality (G) 40%
- Delivery Time (G) 25%
- Environmental Protection & Industrial Safety (E, S) 10%
- Packaging Quality (G) 10%
- Quality Certification (G) 5%
- Service (G) 10%

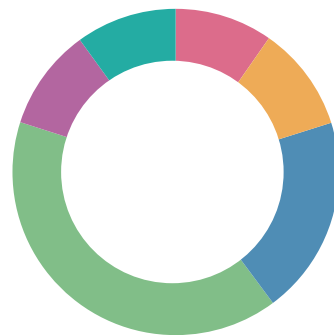
E, S, and G represent Environmental, Social, and Governance evaluation aspects respectively.

### Annual Evaluation Results of Raw Material Suppliers for the Past Three Years

| Item                          | 2023 | 2024 | 2025 |
|-------------------------------|------|------|------|
| Number of Suppliers Evaluated | 20   | 23   | 48   |
| Pass Rate                     | 100% | 100% | 100% |

- Source: APC Supplier Evaluation
- Overall grading standard: Grade A 85-100 points, Grade B 75-84 points, Grade C 60-74 points, Grade D 59 points and below; Grade B and above are qualified suppliers.
- Those rated Grade A are given priority in obtaining transaction opportunities or increasing procurement volume from them.
- Those rated Grade C are given improvement suggestions, and their transaction relationship is reduced or suspended until the improvement is completed and recognized through re-evaluation.
- For those rated Grade D, the transaction relationship with them is terminated, and their qualified supplier status is revoked.
- Suppliers rated Grade A for 3 consecutive years can be exempt from evaluation for 3 years.

### Engineering Acceptance Assessment Items and Weightings for Contractors



- On-site Person-in-Charge (G) 10%
- Construction Coordination (G) 10%
- Safety, Health, and Environmental Measures (E, S) 20%
- Engineering Quality (G) 40%
- Engineering Progress (G) 10%
- Environmental Maintenance (E) 10%

E, S, and G represent Environmental, Social, and Governance evaluation aspects respectively.

### Engineering Assessment Results of Contractors for the Past Three Years

| Item                          | 2023 | 2024 | 2025 |
|-------------------------------|------|------|------|
| Number of Suppliers Evaluated | 20   | 16   | 23   |
| Pass Rate                     | 100% | 100% | 100% |

- Source: APC Contractor Construction Assessment
- Contractors with an assessment score of 70 or above are qualified contractors.
- For scores of 60-69, inquiries are suspended for 6 months.
- For scores of 50-59, inquiries are suspended for 1 year.
- For scores of 49 and below, bidding eligibility is canceled, and all dealings cease.

## Supporting for Local Procurement

In 2025, the procurement amount of major raw materials accounted for 94% of the total annual procurement amount. To ensure a sustainable supply of raw material sources and stimulate market vitality, we are actively developing new suppliers. The Company upholds the spirit of implementing localized procurement. Under the premise of equivalent quality and supply conditions, we prioritize supporting local suppliers in Taiwan to shorten transportation routes, reduce supply risks, and decrease transportation carbon footprints. Influenced by industry operations in 2025, the local procurement ratio for raw materials, equipment, and engineering contracting increased significantly, with the overall amount ratio reaching 98%. Among them, the major raw materials ethylene and VAM nearly reached 100% local supply, and their domestic procurement ratios increased by 39% and 16% respectively compared to last year. This not only demonstrates the Company's concrete support for local industries but also effectively enhances resilience in responding to international logistics fluctuations, fulfilling the commitment to sustainable operations and local mutual prosperity.

**APC's Local Procurement Amount Ratio for Raw Materials, Equipment, and Engineering Contracting in the Past Three Years (%)**

| Year                | 2023 |          | 2024 |          | 2025 |          |
|---------------------|------|----------|------|----------|------|----------|
| Location/ Materials | VAM  | Ethylene | VAM  | Ethylene | VAM  | Ethylene |
| Taiwan              | 100  | 51       | 84   | 61       | 100  | 100      |
| Foreign             | 0    | 49       | 16   | 39       | 0    | 0        |

Source: 2025 APC Amount Statistics

**APC's Local Procurement Amount Ratio for Major Raw Materials in the Past Three Years (%)**

| Location | Ratio for Major Raw Materials (%) |      |      |
|----------|-----------------------------------|------|------|
|          | 2023                              | 2024 | 2025 |
| Taiwan   | 70                                | 73   | 98   |
| Foreign  | 30                                | 27   | 2    |

Source: 2025 APC Amount Statistics

## Procurement of Energy-Saving and Environmental Protection Equipment

In recent years, APC has continued to promote energy-saving and carbon reduction plans, and the procurement unit also prioritizes supporting environmentally friendly materials. Among them, a standard operating procedure document has been established. If a product obtains the Green Mark recognized by the Ministry of Environment, or is determined by the Ministry of Environment to meet the conditions of recycled material, recyclability, low pollution, or energy savings, or is determined by the relevant competent authority to meet the conditions of increasing social benefits or reducing social costs, it can be given priority for inquiry. APC's declared total green procurement amount in 2025 was NT\$ 28.39 million. The procurement items include lighting and equipment with Green Marks and Energy Labels, as well as energy-saving equipment renewal projects at the Linyuan Plant, which can reduce energy consumption to achieve energy-saving and carbon-reducing effects. The overall green procurement amount accounts for about 8% of the total equipment engineering amount, an increase of 7% compared to 2024. We will continue to carry out equipment energy-saving improvements to implement environmental sustainability and continue to move towards the corporate sustainable development goals.



## CH4 Eco-Friendly

### 4.1 Resource Management (GRI 3-3、301-1、301-2、301-3、303-1、303-2、303-3、303-4、303-5)

### 4.2 Climate Change and Energy Management (GRI 2-23、2-24、3-3、201-2、302-1、302-3、302-4、305-1、305-2、305-4、305-5)

### 4.3 Emissions Management (GRI 3-3、305-6、305-7)

### 4.4 Waste Management (GRI 306-3、306-4、306-5)

### Material Topics

Raw Materials Management, Water Resources Management, Climate Change and Energy Management, Air Pollution Control, Waste Management

### Performance Highlights

- The average electricity savings rate in 2025 was 1.91%, outperforming the regulatory requirement of 1.5%.
- Greenhouse gas emissions in 2025 were 101,839 metric tons of CO<sub>2</sub>e, a decrease of 13.1% compared to the base year (2017).
- The water consumption per unit of product in 2025 was 3.78 M<sup>3</sup>/metric ton;
- The water recycling rate was 97.30%.
- Under the 2025 energy-saving and carbon reduction plan, energy savings reached 11,474 GJ, and carbon reduction was 1,391 metric tons of CO<sub>2</sub>e.
- In 2025, 10% of the contracted capacity used solar green power, complying with regulations.

### Corresponding SDGs Certified Management Systems



ISO 14001 Environmental  
Management Systems  
Valid until: 2028.05.08



ISO 50001 Energy  
Management Systems  
Valid until: 2025.11.19

## 4.1 Resource Management

Material Topic: Raw Materials Management, Corresponding Sustainability Principle: Sustainable Development GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                  | Management Impact                                                                                                                                                                                                                                      | Management Approach Targets and Performance                                                                                                                                                                                                                                                                                              | Evaluation of Management Approach                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>Quality control and effective reuse of raw materials can reduce production costs and environmental impact.</p>                                                                                        | <b>Positive/Negative Impacts</b> <ul style="list-style-type: none"> <li>Positive actual impact - Improving raw material usage efficiency and reducing costs</li> <li>Positive potential impact - Actively seeking alternative raw materials</li> </ul> | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Ethylene usage efficiency <math>\leq 1.009</math></li> <li>Equipment operation rate <math>\geq 96.6\%</math></li> <li>Jumbo bag recycling rate <math>\geq 78\%</math></li> <li>Recycled waste film roll reuse <math>\geq 60</math> metric tons</li> </ul>                     | <b>Effectiveness Evaluation</b> <ul style="list-style-type: none"> <li>Ethylene efficiency is included in quality targets to control execution achievement rate</li> <li>Packaging material recycling and reduction are incorporated into daily management</li> </ul> |
| <b>Management Approach and Objectives</b> <p>By monitoring ethylene raw material usage efficiency and controlling jumbo bag recycling, we reduce production costs, minimize waste generation, and lower environmental impact.</p> | <b>Negative Remediation and Preventive Measures</b> <p>—</p>                                                                                                                                                                                           | <b>2025 Performance</b> <ul style="list-style-type: none"> <li>Ethylene usage efficiency: 0.9991 (✓)</li> <li>Equipment operation rate: 98.34% (✓)</li> <li>Jumbo bag recycling rate: 78.3% (✓)</li> <li>Recycled waste film roll reuse: 74.22 metric tons (✓)</li> </ul>                                                                | <b>Management Approach Adjustments</b> <ul style="list-style-type: none"> <li>Regularly review ethylene efficiency execution performance at weekly plant affairs meetings</li> <li>The Finishing Section tracks jumbo bag recycling rates monthly</li> </ul>          |
| <b>Strategy</b> <ul style="list-style-type: none"> <li>Raw material usage efficiency monitoring</li> <li>Material recycling and reuse</li> </ul>                                                                                  |                                                                                                                                                                                                                                                        | <b>Short-term Targets (&lt;3 years)</b> <ul style="list-style-type: none"> <li>Ethylene usage efficiency <math>\leq 1.009</math></li> <li>Equipment operation rate <math>\geq 96.6\%</math></li> <li>Jumbo bag recycling rate <math>\geq 78\%</math></li> <li>Recycled waste film roll reuse <math>\geq 60</math> metric tons</li> </ul> |                                                                                                                                                                                                                                                                       |
|                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                        | <b>Mid-to-Long-Term Targets (<math>\geq 3</math> years)</b> <ul style="list-style-type: none"> <li>The Kaohsiung Intercontinental Container Terminal (ICT) Project Phase 2 can improve raw material supply flexibility and increase daily ethylene supply by about 19%</li> </ul>                                                        |                                                                                                                                                                                                                                                                       |



## Raw Material Usage

APC's Linyuan Plant produces Low Density Polyethylene resin, Ethylene Vinyl Acetate copolymer resin, and other products. The major raw materials are ethylene and vinyl acetate, and the major secondary material is mineral spirits; No renewable raw materials are used for the major raw materials, and the products are not recycled for reuse.

Major Raw Material Usage at the Linyuan Plant for the Past Three Years

| Raw Material Category | Unit | 2023    | 2024    | 2025    |
|-----------------------|------|---------|---------|---------|
| Ethylene              | MT   | 109,548 | 112,125 | 121,275 |
| VAM                   | MT   | 25,163  | 20,964  | 20,174  |

## Material Usage and Recycling GRI 301-1 + 301-2

The Linyuan Plant's product packaging formats are divided into bag packaging and container bag transportation. Bag packaging materials include PE bags, jumbo bags, container bags, top sheets, and stretch films, with no renewable materials used. To reduce the environmental impact caused by product packaging materials, packaging materials such as PE bags, container bags, top sheets, and stretch films are recycled and reused by customers themselves, mainly serving as temporary packaging for customers' finished products or sundries. Jumbo bag packaging materials are recycled and reused by the Linyuan Plant; transportation companies bring the jumbo bags back to the Linyuan Plant along the way when delivering goods. The average number of uses for each jumbo bag is about 4 times.

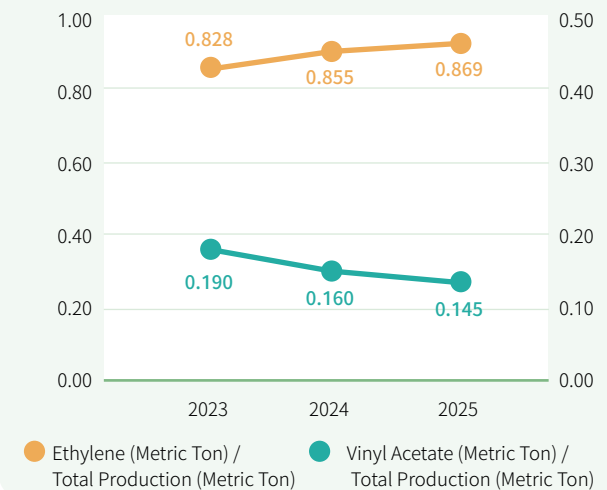
Usage and Recycling Rates of Various Product Packaging Materials for the Past Three Years GRI 301-3

| Packaging Material Category          | Unit | 2023  |                      | 2024  |                      | 2025  |                      |
|--------------------------------------|------|-------|----------------------|-------|----------------------|-------|----------------------|
|                                      |      | Usage | Recycling Rate       | Usage | Recycling Rate       | Usage | Recycling Rate       |
| PE Bag                               | MT   | 458   | Recycled by customer | 423   | Recycled by customer | 416   | Recycled by customer |
| Top Sheets and shrinkable films      | MT   | 55    | Recycled by customer | 52    | Recycled by customer | 44    | Recycled by customer |
| Flexible intermediate bulk container | MT   | 136   | 78.3 %               | 206   | 79.5 %               | 136   | 78.3 %               |

Note: 1. Jumbo bag recycling rate = (Number of recycled jumbo bags / Number of jumbo bag packaged products sold), based on domestic sales for recycling calculation.  
2. A small portion of the jumbo bags recycled by customers is cut by customers, and a small portion is stained during transportation, causing the recycling rate to be unable to effectively increase. We will communicate and coordinate with customers to ensure the recycled jumbo bags can be reused.  
3. Customers have not specified container bag packaging for shipment for many years, so the statistics on container bag usage have been suspended.

Due to EVA product line adjustments and increased demand for LDPE products in 2025, the total production volume was 139,546 metric tons, a 6.44% increase compared to 2024. In coordination with production and sales adjustments, the vinyl acetate usage per unit of product decreased, while the ethylene usage per unit of product increased; EVA will gradually develop towards high value-added and high VA content products.

Major Raw Material Usage per Unit of Product at the Linyuan Plant for the Past Three Years



## Implementing the Circular Economy

Scraps such as dross and dirty waste generated during the production process that cannot be profitably recycled and regenerated, as well as "waste film rolls" generated by blown film during the quality inspection process, are all handed over to cooperative businesses for subsequent processing and reuse, and supplied to other industries in need, implementing resource circulation and extending product value, and effectively reducing environmental impact. **The Linyuan Plant had 288.6 metric tons of scraps and 74.2 metric tons of waste film rolls in 2025.**

## Water Resources Management

Material Topic: Water Resources Management, Corresponding Sustainability Principle: Sustainable Development GRI 2-25、3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                         | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                       | Management Approach Targets and Performance                                                                                                                                                                                                                                        | Evaluation of Management Approach                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>Global warming has led to extreme weather. In recent years, government units, stakeholders, and the company internally have gradually paid attention to water resources management. Through water-saving measures and water-saving plans, precious water resources are circulated, recycled, and reused.</p>                                                                 | <b>Positive/Negative Impacts</b> <ul style="list-style-type: none"> <li>Positive actual impact - Improving the water recycling rate reduces production costs</li> <li>Negative actual impact - The collection of water consumption fees increases production costs</li> </ul>                                                                                                                                           | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Water recycling rate &gt; 95%</li> <li>Water consumption per unit of product: &lt; 4.0 M<sup>3</sup> / metric ton</li> </ul>                                                                                            | <b>Effectiveness Evaluation</b> <ul style="list-style-type: none"> <li>Water saving statistics</li> <li>Water bills</li> <li>Regular calibration of flow meters</li> <li>Tracking and managing water consumption per unit of product via ISO 9001</li> </ul>                                                                                                                                             |
| <b>Management Approach and Objectives</b> <ul style="list-style-type: none"> <li>Focusing on source process improvements, supplemented by end-of-pipe treatments, to enable water resources circular reuse.</li> <li>Continuously implementing water-saving measures, emission reductions, and water recycling management.</li> </ul>                                                                    | <b>Negative Remediation and Preventive Measures</b> <ul style="list-style-type: none"> <li>Cooperating with the public sector's phased water-saving plans, the plant implements three-stage water-saving measures, which can save 10% of water consumption.</li> <li>Continuously track and manage water recycling rates, water consumption per unit of product, and water-saving process improvement cases.</li> </ul> | <b>2025 Performance</b> <ul style="list-style-type: none"> <li>Water recycling rate: 97.3% (✓)</li> <li>Water consumption per unit of product: 3.78 M<sup>3</sup> / metric ton (✓)</li> </ul>                                                                                      | <b>Grievance Mechanism</b> <ul style="list-style-type: none"> <li>"Sustainable Development Section" on the APC official website</li> <li>Environmental impact grievance channel</li> </ul>                                                                                                                                                                                                               |
| <b>Strategy</b> <ul style="list-style-type: none"> <li>Water recycling rate management tracking</li> <li>Continuous management tracking of water consumption per unit of product</li> <li>Continuous management tracking of water-saving related process improvement cases</li> <li>The data boundary for water resources management is the Linyuan Plant, with a data coverage rate of 100%.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Short-term Targets (&lt;3 years)</b> <ul style="list-style-type: none"> <li>Water recycling rate &gt; 96%</li> <li>Water consumption per unit of product: &lt; 3.9 M<sup>3</sup> / metric ton</li> </ul>                                                                        | <b>Management Approach Adjustments</b> <ul style="list-style-type: none"> <li>Explain the implementation status of independent water saving and the water-saving rate at regular plant affairs meetings, and conduct rolling reviews.</li> <li>Discuss the implementation progress and construction methods of water-saving related improvement cases at regular technical exchange meetings.</li> </ul> |
|                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>Mid-to-Long-Term Targets (≥ 3 years)</b> <ul style="list-style-type: none"> <li>Water recycling rate &gt; 97%</li> <li>Water consumption per unit of product: &lt; 3.8 M<sup>3</sup> / metric ton</li> <li>Annual water-saving related process improvement cases ≥ 1</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                          |

## Water Resources Sources for the Linyuan Plant



### Water Resources Risk Level: Low-Medium (10~20%)

Water Resources Sources: Third-party water Category: Freshwater ( $\leq 1,000$  mg/l Total Dissolved Solids)

Tap water: Supplied by the Gaoping River Weir via the Fengshan Reservoir

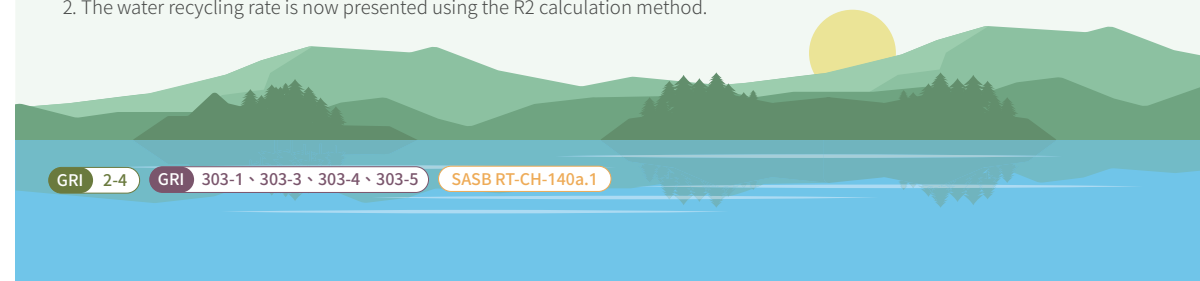
Pure water: Supplied by the Taiwan VCM Corporation

1. Adopted the water risk assessment tool developed by the World Resources Institute (WRI).
2. The data boundary for water resources management is the Linyuan Plant, with a data coverage rate of 100%.
3. The Company defines areas with water stress exceeding 40% as water-stressed areas, serving as an important basis for water management and risk response.

| Item                                                                                                                                                                                                                                                                                                                                               | 2024    | 2025    | Variance      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|---------------|
| Linyuan Plant Total Water Withdrawal (Thousand Cubic Meters)                                                                                                                                                                                                                                                                                       | 485.689 | 527.110 | Increase 8.5% |
| Linyuan Plant Water Discharge Volume (Thousand Cubic Meters)                                                                                                                                                                                                                                                                                       | 170.558 | 180.667 | Increase 5.9% |
| Linyuan Plant Total Water Consumption (Thousand Cubic Meters)                                                                                                                                                                                                                                                                                      | 315.131 | 346.443 | Increase 9.9% |
| Water Recycling Rate (%) (Reuse Rate, R2)                                                                                                                                                                                                                                                                                                          | 97.50   | 97.30   | Decrease 0.2% |
| $R2 = \frac{(\text{Total circulated water} + \text{Total recycled water} + \text{Rainwater withdrawal} + \text{Condensate withdrawal} - \text{Cooling tower internal circulation volume})}{(\text{Total withdrawal} + \text{Total reused water} + \text{Total circulated water} - \text{Cooling tower internal circulation volume})} \times 100\%$ |         |         |               |

Note: Information re-compiled. 1. After assurance by a third-party verification unit, water withdrawal (newly incorporating pure water and water truck loads).

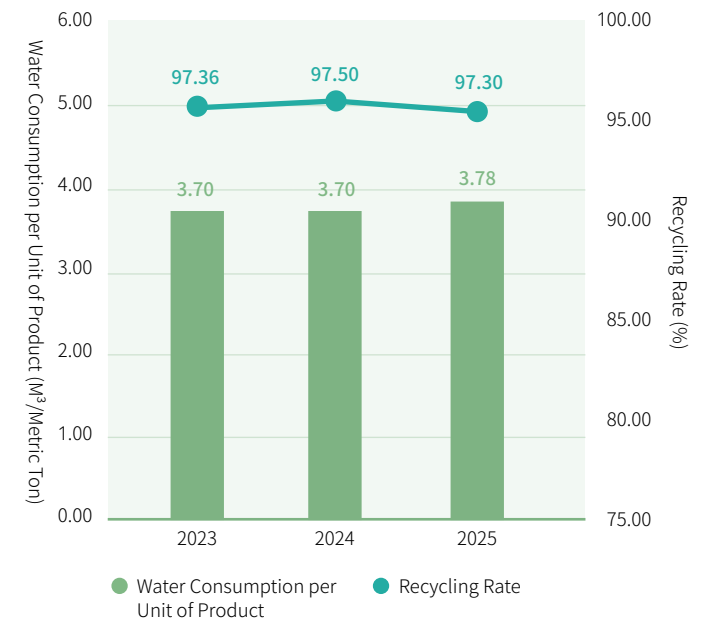
2. The water recycling rate is now presented using the R2 calculation method.



GRI 2-4 GRI 303-1、303-3、303-4、303-5 SASB RT-CH-140a.1

The water consumption per unit of product in 2025 was 3.78 M<sup>3</sup>/metric ton, an increase of 2.16% from the previous year, but still below the target value of 4.0 M<sup>3</sup>/metric ton. The recycled and reused water at APC's Linyuan Plant includes condensate recovery and cooling tower cooling water circulation and reuse. Calculated based on the water usage indicators stipulated in the "Directions for Review of Water Consumption Plans" announced by the Ministry of Economic Affairs, the water recycling rate (R2) in 2025 was 97.30%, a decrease of 0.2% from the previous year. The water consumption per unit of product and the water recycling rate of APC's Linyuan Plant for the past three years are shown in the figure. In recent years, with abundant rainfall, the water resources risk in the Kaohsiung area has decreased. The company still values the potential impacts of extreme weather, and we will continue to be fully prepared and implement water resources management.

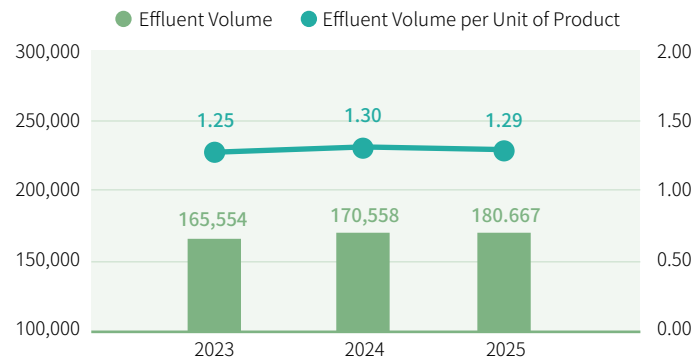
Water Consumption per Unit of Product and Water Recycling Rate at the Linyuan Plant for the Past Three Years



## Effluent Management GRI 303-2

The Linyuan Plant's process involves gas compression reaction to form solid polyethylene resin products. Inside the plant, tap water is used for cooling equipment, pelletizing cooling, and cleaning product storage tanks, and is then collected in the blending pool. Therefore, the discharged water can be pollution-free and discharged at levels superior to legal regulations. It is discharged through underground pipelines into a dedicated sewage sewer system to the Linyuan Industrial Park Wastewater Treatment Plant for processing operations.

In 2025, the effluent volume was 180,667 M<sup>3</sup>, an increase of 5.9% compared to 2024. The effluent volume per unit of product was 1.29 M<sup>3</sup>/metric ton, a decrease compared to 2024, mainly due to a 26% increase in Low Density Polyethylene (LDPE) capacity and a 6.44% increase in total capacity.

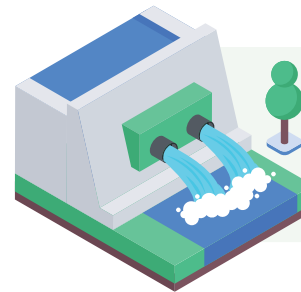


The main testing items for the Linyuan Plant's effluent include suspended solids, chemical oxygen demand, and pH value. The regularly tested and declared items are all lower than the sewer water quality standards.

The test results for major water quality items of the effluent from APC's Linyuan Plant over the past three years are shown in the table:

Unit: mg/L

| Testing Item           | 2023  | 2024  | 2025  | Effluent Standards |
|------------------------|-------|-------|-------|--------------------|
| Suspended Solids       | 5.51  | 11.29 | 3.90  | ≤ 25               |
| Chemical Oxygen Demand | 32.77 | 38.57 | 20.78 | ≤ 90               |
| pH Value               | 7.46  | 7.39  | 7.60  | 6~9                |



The test items for effluent water quality control in 2025 were all within the passing range, with no violations of the discharge permit.

GRI 303-2

SASB RT-CH-140a.2

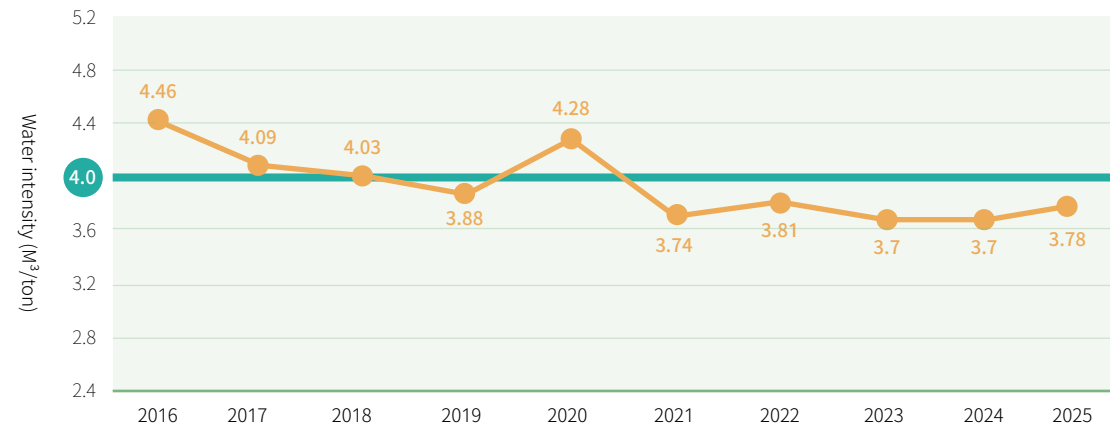
## Water-Saving Measures

APC's main water consumption is for process heat removal equipment and vaporization heat loss from cooling towers. Over the years, water-saving plans have been successively implemented, such as converting absorption chillers to electric types, waste heat recovery, pelletizing soft water management, and increasing the cooling water concentration cycle. In 2025, due to maintaining the efficiency of heat exchanger equipment and improving leaking equipment, the water consumption per unit of product remained at the previous year's level. In recent years, abnormal climate changes due to global warming have led to increasingly severe domestic water shortage situations. In response to the water shortages, in addition to gradually implementing phased water restriction measures, the government has also actively integrated wastewater volumes from various processing zones and industrial parks to further plan and build wastewater recycling plants.

However, after evaluating the construction and operating costs of a wastewater recycling system for this plant, the construction of a small-scale wastewater recycling system was temporarily suspended. We are developing plans to coordinate with the government's wastewater recycling policy, partially adopting reclaimed water from government-built wastewater recycling plants as in-plant water usage, to achieve a win-win advantage for both the government and the enterprise. SASB RT-CH-140a.3



Linyuan Plant Water Intensity Trend



Note: The 2025 target value for water intensity is 4.0 M³/ton.

Response measures of APC Linyuan Plant to the government's phased water rationing measures:

#### Stage 1

- Advocate water conservation among employees
- Recycle office washing water for watering plants
- Use discharged pelletizing water and cooling water for low-grade water purposes

#### Stage 2

- Increase the cycles of concentration in cooling towers (from 5.5 to 7.5 times)
- Reduce the frequency of fire water testing and postpone fire drills
- Reduce the makeup water for pelletizing in production lines
- Suspend non-essential cleaning of product storage tanks and floors

#### Stage 3

- Temporarily suspend water supply for employee showers
- The distillation and purification system can only be started when the recovery tank reaches a high liquid level

The three-stage measures can save about 10% of water consumption, supplemented by purchasing groundwater via water trucks if necessary.



## 4.2 Climate Change and Energy Management

Material Topic: Climate Change and Energy Management, Corresponding Sustainability Principle: Sustainable Development GRI 2-25 ~ 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Management Approach Targets and Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Evaluation of Management Approach                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>Extreme weather impacts human life and property, which is an issue the world must face. Regarding the direction of EU policies, enterprises need to prepare and respond in advance.</p> <p>Improving energy efficiency and reducing greenhouse gas emissions are matters that enterprises must implement immediately.</p>                                                                                                                                                    | <b>Positive/Negative Impacts</b> <ul style="list-style-type: none"> <li>Positive actual impact - Investing in renewable energy to comply with regulatory requirements</li> <li>Positive potential impact - Investing in renewable energy to achieve green power goals</li> <li>Negative actual impact - Soaring energy prices and rising electricity rates</li> <li>Negative potential impact - Carbon fee collection increasing production costs</li> </ul>                                                                                                                       | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Greenhouse gas emissions per unit of product &lt; 0.739 metric tons CO<sub>2</sub>e/metric ton</li> <li>Energy consumption per unit of product &lt; 5.77 GJ/metric ton</li> <li>Legally use 10% of contracted capacity in green power (2.5 million kWh)</li> <li>2025 energy-saving and carbon reduction plan, reducing carbon by 1,685 metric tons CO<sub>2</sub>e</li> <li>Build a 494 kW solar power site for self-consumption in 2025</li> </ul>                                                                  | <b>Effectiveness Evaluation</b> <ul style="list-style-type: none"> <li>Incorporate energy-saving and carbon reduction management plans into the energy management system to control execution progress</li> <li>Supervise, measure, and control energy performance indicators, reviewing differences monthly</li> <li>"Energy User Energy Conservation Audit System Declaration Form" from the Energy Administration</li> <li>"Greenhouse Gas Inventory Registration and Management Regulations" from the Ministry of Environment, voluntarily conducting greenhouse gas inventory</li> </ul> |
| <b>Management Approach and Objectives</b> <p>Establish the ISO 50001 Energy Management Systems to improve energy efficiency through energy-saving measure improvements and energy performance indicator monitoring, and voluntarily inventory and monitor greenhouse gas emissions to meet voluntary greenhouse gas reduction commitments and regulatory compliance, analyzing climate change risks and opportunities to reduce financial losses in production operations caused by extreme weather.</p> | <b>Negative Remediation and Preventive Measures</b> <ul style="list-style-type: none"> <li>Cooperate with the Group's Energy and Resource Management Department to review in-plant energy-saving and carbon reduction plans year by year</li> <li>Plan and install generator equipment to ensure backup power is available when power supply is interrupted</li> <li>Build 494 kW solar power equipment for self-consumption</li> <li>The Group conducts green power strategy planning and execution, and APC legally used 2.5 million kWh of solar green power in 2025</li> </ul> | <b>2025 Performance</b> <ul style="list-style-type: none"> <li>Greenhouse gas emissions per unit of product: 0.730 metric tons CO<sub>2</sub>e/metric ton (✓)</li> <li>Energy consumption per unit of product: 5.64 GJ/metric ton (✓)</li> <li>Procured 2.515 million kWh of solar green power and wheeled it for use (✓)</li> <li>2025 energy-saving and carbon reduction plan, reducing carbon by 1,391 metric tons CO<sub>2</sub>e (✗)</li> <li>Build a 494 kW solar power site for self-consumption in 2025 (✗)</li> </ul>                                                   | <b>Grievance Mechanism</b> <ul style="list-style-type: none"> <li>"Contact Us" mailbox on the APC website</li> <li>Stakeholder concerned issues questionnaire survey</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                               |
| <b>Strategy</b> <ul style="list-style-type: none"> <li>Formulate energy-saving and carbon reduction commitments</li> <li>Improve energy usage efficiency</li> <li>Regulatory compliance</li> <li>Climate change risk response</li> </ul>                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Explanation and Optimization of Unmet Targets</b> <ul style="list-style-type: none"> <li>Due to a 6.4% increase in annual capacity and differences in the evaluation of energy-saving and carbon reduction cases, process operation conditions will be optimally adjusted to reduce energy consumption per unit of product.</li> <li>The 494 kW solar power for self-consumption construction project was delayed to Q2 of 2026 due to delays in the procurement inquiry process. The procurement inquiry process will be reviewed to prevent similar occurrences.</li> </ul> | <b>Management Approach Adjustments</b> <ul style="list-style-type: none"> <li>USI Group technical exchange meeting</li> <li>Energy management system management review meeting</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Short-term Targets (&lt;3 years)</b> <ul style="list-style-type: none"> <li>Greenhouse gas emissions per unit &lt; 0.739 metric tons CO<sub>2</sub>e/metric ton</li> <li>Energy consumption per unit of product &lt; 5.77 GJ/metric ton</li> <li>2026 energy-saving and carbon reduction plan, reducing carbon by 930 metric tons CO<sub>2</sub>e</li> </ul>                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>Mid-to-Long-Term Targets (≥ 3 years)</b> <ul style="list-style-type: none"> <li>Greenhouse gas emissions per unit &lt; 0.730 metric tons CO<sub>2</sub>e/metric ton</li> <li>Energy consumption per unit of product &lt; 5.59 GJ/metric ton</li> <li>2030 target emissions: 0.634 (metric tons CO<sub>2</sub>e/metric ton)</li> <li>Reduce carbon by 27% by 2030 compared to the base year, and achieve carbon neutrality by 2050</li> </ul>                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |



## Climate Change Risk Management GRI 2-23、2-24

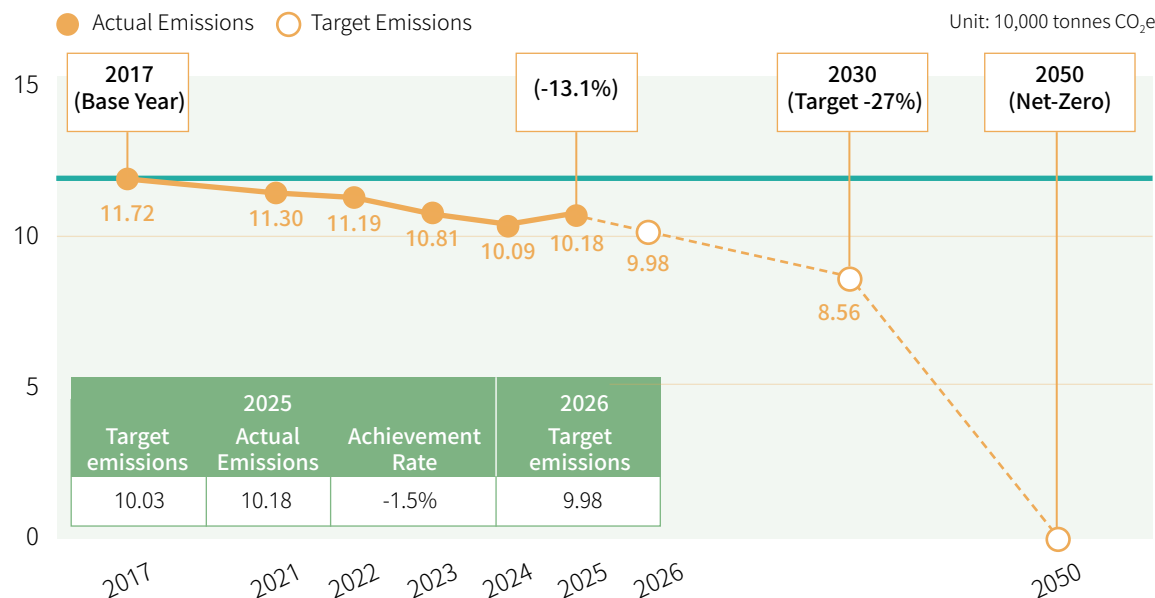
Facing the impacts of climate change, carbon reduction has become a globally shared goal. The USI Group set a 2030 carbon reduction target in early 2022 to "reduce carbon emissions by 27% by 2030 compared to 2017," and further established "net-zero by 2050" as a long-term corporate target in 2023. To achieve the corporate sustainability vision, the USI Group is actively implementing corresponding response strategies and management mechanisms with practical actions. The Group fully implements ISO 14064-1 greenhouse gas inventory and verification/assurance, and plans to execute carbon reduction plans. The Group is also actively developing external renewable energy sites. In 2025, the solar grid-connected capacity was increased to 9 MW, with an annual power generation exceeding 11.25 million kWh, and is expected to further reach an installation scale of 12 MW by 2027.

APC has planned a carbon reduction path following the Group's 2030 carbon reduction target. The greenhouse gas emissions in 2025 have decreased by 13.1% compared to the base year (2017). In the future, we will more actively execute energy saving and carbon reduction plans. The mid-term carbon reduction strategy will move towards low-carbon energy transition, energy efficiency improvement, intelligent monitoring, and renewable energy installation and use. The long-term carbon reduction strategy will continue to focus on low-carbon fuels, carbon capture and utilization technologies, and negative carbon emission technologies to implement the net-zero target and promote sustainable development.



① 2017 is designated as the base year for total greenhouse gas emissions.

② Based on the 2022 ISO 14064-1 external verification results, the 2017 base year carbon emissions were revised to 117,228 tonnes CO<sub>2</sub>e (before revision: 110,863 tonnes CO<sub>2</sub>e).



### Carbon Reduction Planning and Actions

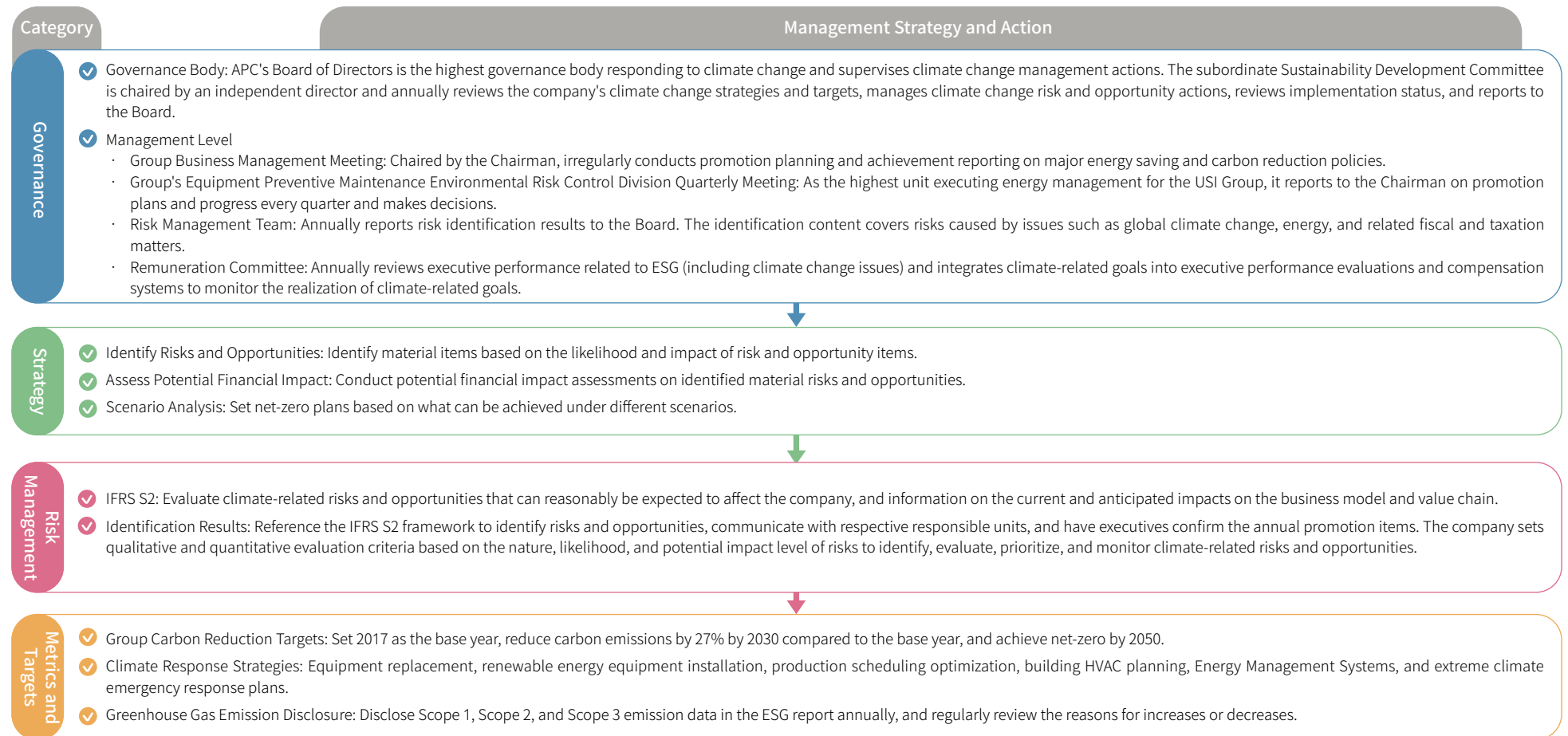
Short-term: Execute energy saving and carbon reduction plans, replace energy-saving equipment, and use green power

Mid-term: Low-carbon energy transition, intelligent energy efficiency improvement, and solar power equipment installation

Long-term: Carbon capture technologies, negative carbon emission technologies, and low-carbon fuel use

APC actively responds to climate change challenges by incorporating them into the company's core governance framework. The Board of Directors serves as the highest governance body, with its subordinate "Sustainability Development Committee" responsible for strategic review and supervision, and risk monitoring implemented through the "Risk Management Team." In addition, APC integrates ESG performance into the executive compensation system to strengthen the accountability of organizational climate actions. In terms of strategy and risk management, APC references the IFRS S2 standards to establish a comprehensive process for identifying, evaluating, and analyzing the financial impacts of climate risks. To achieve the sustainability vision, the Company clearly defines the carbon reduction pathway for the consolidated entity: with 2017 as the base year, aiming to reduce carbon by 27% by 2030, and moving towards net-zero by 2050. Through specific response actions such as equipment replacement, renewable energy installation, and production optimization, along with regular disclosure of carbon emission data, APC demonstrates its determination to build climate resilience and promote sustainable development across the value chain. **GRI 201-2**

### Climate Change Management Framework





## Group Promotes Internal Carbon Pricing GRI 2-23、2-24

To respond in advance to the government's carbon fee policy, effectively tackle climate change, and reduce carbon risks, the USI Group introduced an internal carbon pricing system in 2024. The implementation scope covers all plant sites in Taiwan. The price references the domestic carbon fee pricing basis, initially set at NT\$300 per tonne of carbon, with rolling reviews for phased increases.

This system mainly integrates carbon costs into the corporate decision-making and investment evaluation processes, assesses the impact of carbon emissions on business operations, accelerates the execution of carbon reduction measures, and drives low-carbon investments.

To ensure the effective implementation of the mechanism, the Group conducts regular annual management and confirms the execution status. In May 2025, the Group completed the verification of each unit's actual performance in incorporating carbon pricing into project evaluations, ensuring that the mechanism can be substantially transformed into a driving force for low-carbon transition, thereby achieving the enterprise's long-term sustainable development goals.



## Response to IFRS Sustainability Disclosure Standards

The "Roadmap for Promoting the Adoption of IFRS Sustainability Disclosure Standards in Taiwan" published in August 2023 states that listed companies in Taiwan will apply the IFRS Sustainability Disclosure Standards in three phases starting from 2026. The USI Group established a cross-departmental IFRS project task force in 2024 and reports its implementation status to the Board of Directors of USI Corporation for control on a quarterly basis. The IFRS project task force is comprehensively led by the Group CFO, with cross-departmental cooperation between the "Operational Impact Task Force" and the "Financial Impact Task Force" to evaluate the potential financial impacts and effects of material risks and opportunities on the company. APC is a member of the Operational Impact Task Force. It has completed the Phase 2 items in 2025 and is expected to disclose relevant information in the sustainability information chapter of the annual report to be published in 2028.

| Phase/<br>Task               | Phase 1: Analysis and<br>Planning (Completed)                                                                                                                                                                                                                                                                                                                                                                | Phase 2: Design and<br>Execution (Completed)                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                         | Phase 3:<br>Adoption                                                                                                                                                                                                                                                                             | Phase 4: Adjustment<br>and Improvement                                                                                                                                                                                                                                                                                                              |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Schedule                     | 2024 Q4                                                                                                                                                                                                                                                                                                                                                                                                      | 2025 Q2                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 2025 Q3                                                                                                                                                                                                                                                                                                                                  | 2025 Q4                                                                                                                                                                                                                                                                 | 2027 Q3 ~ Q4                                                                                                                                                                                                                                                                                     | 2028 Q1                                                                                                                                                                                                                                                                                                                                             |
| Execution<br>Item<br>Summary | <ul style="list-style-type: none"> <li>✓ Establish a cross-departmental task force for adopting IFRS Sustainability Disclosure Standards</li> <li>✓ Preliminarily identify material differences and impacts between current sustainability information and IFRS Sustainability Disclosure Standards</li> <li>✓ Preliminarily identify the reporting entity</li> <li>✓ Formulate the adoption plan</li> </ul> | <ul style="list-style-type: none"> <li>✓ Identify sustainability-related risks and opportunities topics</li> <li>✓ Assess the potential impacts of sustainability-related risks and opportunities on current and anticipated financial positions</li> <li>✓ Assess whether sustainability-related information constitutes material financial information, and incorporate it into disclosure aspects such as metrics and targets, risk management, and strategy</li> </ul> | <ul style="list-style-type: none"> <li>✓ Inventory sustainability-related data required to be collected within the Company's reporting boundary and value chain</li> <li>✓ Establish linkages between sustainability-related data and data used for financial reporting information (e.g., input values and parameters, etc.)</li> </ul> | <ul style="list-style-type: none"> <li>✓ Revise and adjust company processes, financial and non-financial reporting processes, information systems, supply chain management processes, internal controls, and daily operational tasks of various departments</li> </ul> | <ul style="list-style-type: none"> <li>✓ Pilot the preparation of the sustainability information special chapter in the annual report</li> <li>✓ Continuously update internal control operation manuals related to IFRS sustainability information and conduct education and training</li> </ul> | <ul style="list-style-type: none"> <li>✓ Disclose relevant information in the sustainability information special chapter of the 2026 annual report in accordance with the provisions of the IFRS Sustainability Disclosure Standards, and complete the public announcement and filing simultaneously with the 2026 financial statements.</li> </ul> |

## Climate Risk and Opportunity Identification GRI 201-2

To strengthen climate risk management and align with international standards, the Company references the IFRS S2 "Climate-related Disclosures" standard to evaluate the impacts of climate-related risks and opportunities on corporate strategy and financial conditions. Through scenario analysis, key factors are identified, and countermeasures are incorporated into the business decision-making process. Physical risks reference the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) "Atlas of Key Climate Change Indicators in Taiwan: AR6 Statistical Downscaling Edition" and research data from the National Science and Technology Center for Disaster Reduction, adopting the IPCC AR6 combined with scenarios of "Shared Socioeconomic Pathways (SSP)" and "Representative Concentration Pathways (RCP)."

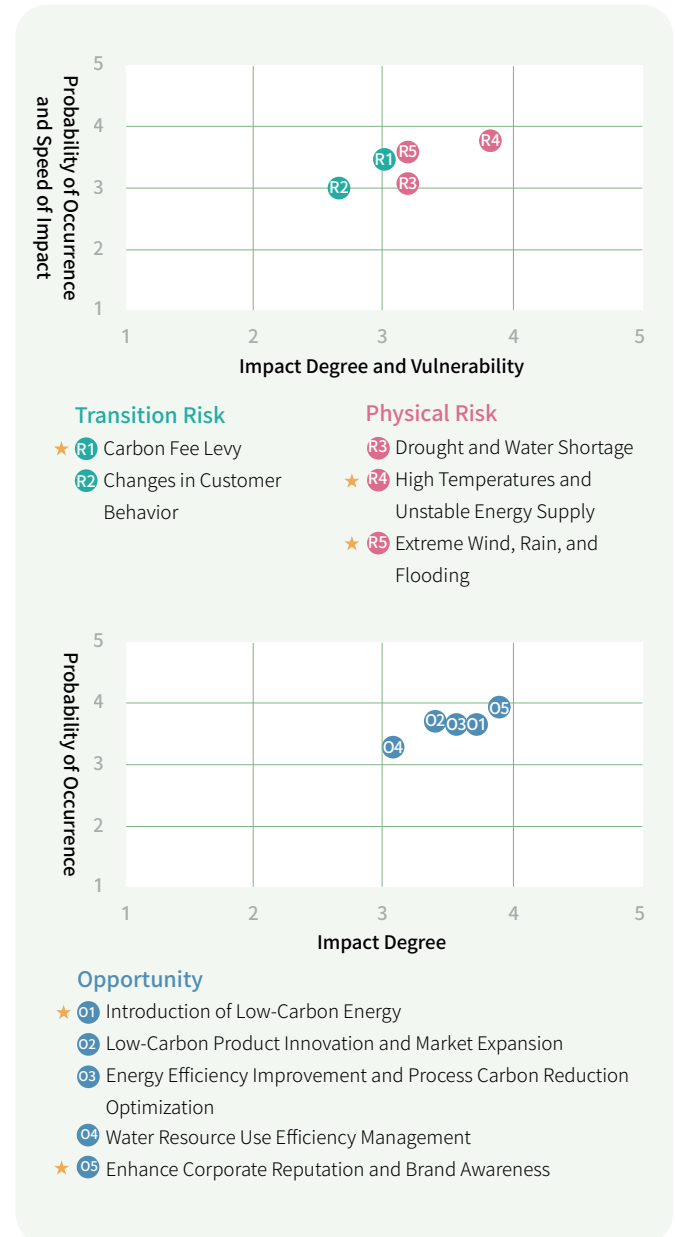
The Company chooses the SSP5-8.5 (very high greenhouse gas emissions) scenario as the baseline, expecting carbon dioxide emissions to double by 2050, and conducts financial impact analysis targeting disasters such as "high temperatures," "flooding," and "drought." Transition risks reference the World Energy Outlook (WEO) report published in 2021 by the International Energy Agency (IEA). The report divides scenarios into three types based on different energy trends and climate policies: STEPS (Stated Policies Scenario), APS (Announced Pledges Scenario), and NZE (Net Zero Emissions). Among them, NZE assumes all countries will achieve net-zero emissions by 2050, making it the most aggressive scenario for promoting reduction measures.

In addition, reference is also made to the "Taiwan's Pathway to Net-Zero Emissions in 2050" issued by the National Development Council in 2022 to echo the national carbon reduction pathway and ensure the Company retains resilience for sustainable operations under the impacts of extreme climate change. To ensure the evaluation results fit operational realities, the Company distributed questionnaires to high-level unit executives to evaluate 5 climate risks across four dimensions: "Impact Degree," "Probability of Occurrence," "Vulnerability," and "Speed of Impact." Simultaneously, 5 climate opportunities were evaluated based on "Impact Degree" and "Probability of Occurrence." After questionnaire statistics, quantitative model analysis, and plotting 2D scatter plots, 5 key material issues that need to be prioritized in risk management and strategic planning were ultimately identified:

**3 high-priority risks:** R1 Transition Risk - Carbon Fee Levy, R4 Physical Risk - High Temperatures and Unstable Energy Supply, R5 Physical Risk - Extreme Wind, Rain, and Flooding

**2 high-potential opportunities:** O1 Introduction of Low-Carbon Energy, O5 Enhance Corporate Reputation and Brand Awareness

For the aforementioned material climate issues, APC initiated scenario simulations and financial impact assessments, and formulated corresponding response strategies and management mechanisms. To ensure the effectiveness of risk management, the Company performs regular annual monitoring of climate change-related risks. The execution results are compiled into the company's risk management operation status and reported annually to the Audit Committee and the Board of Directors. This ensures the effective implementation of risk management measures, aiming to accurately grasp and reduce operational impacts brought by extreme climates, and strives to build a resilient climate change culture.





In response to the uncertainties brought about by climate change, APC has identified major climate physical risks, transition risks, and climate-related opportunities relevant to its operations, and evaluated their potential impacts on company business, operational strategies, and financial performance across different time scales.

Based on its own operational characteristics and industrial environment, the Company defines the time scales as follows:

Short-term (under 1 year): 2026

Mid-term (over 1 year to under 5 years): Before 2030

Long-term (over 5 years): 2030 to 2050

### Sustainability and Climate-Related Risk and Opportunity Items Reasonably Expected to Have an Impact

| Type            | Item                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Timeframe of Potential Impact | Where it is concentrated in the business model / value chain                                           | Impact on the business model / value chain                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-----------------|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transition Risk | Carbon Fee Collection                        | According to the "Climate Change Response Act", Taiwan will officially start collecting carbon fees from 2025. The targets of the levy are enterprises with annual carbon emissions exceeding 25,000 metric tons. APC's Linyuan Plant is a carbon fee collection unit, and the high annual carbon fee will increase operating expenses. Continuing to expand low-carbon and energy-saving projects can reduce the impact of this risk.                                                                                                                                                                                                                                                           | Short, medium, and long term  | <ul style="list-style-type: none"> <li>Suppliers</li> <li>Own operations</li> <li>Customers</li> </ul> | <p><b>Current   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Formulate a low-carbon transition plan</li> <li>Establish an internal carbon pricing mechanism, incorporate potential carbon fee expenditures into the annual operating cost budget, and evaluate its specific impact on gross profit and cash flow.</li> <li>Actively plan and execute the "voluntary reduction plan"</li> </ul> <p><b>Expected   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Accelerate the promotion of the company's low-carbon transition policy</li> <li>Upstream suppliers may pass on carbon fee costs, leading to an increase in raw material procurement costs (green premium).</li> <li>Downstream customers have increasingly strict requirements for "low-carbon products" or "green supply chains." If carbon reduction requirements cannot be met, there may be a risk of losing orders.</li> </ul>                                                                                                                           |
| Physical Risk   | High temperatures and unstable energy supply | As climate change intensifies, continuous increases in annual average temperatures and a significant increase in the number of high-temperature days have become a common global trend. According to data from the Central Weather Administration, both Taiwan's annual average temperature and the frequency of high-temperature events are showing a significant upward trend, indicating that high summer temperatures may become a normal source of risk in the future. High temperatures increase the risk of unstable power supply from public electricity retailing enterprises. We will regularly maintain and service power equipment to increase resilience against power instability. | Long term                     | <ul style="list-style-type: none"> <li>Suppliers</li> <li>Own operations</li> <li>Customers</li> </ul> | <p><b>Current   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>It is necessary to strengthen the inspection and maintenance of in-plant backup generators or Uninterruptible Power Supply (UPS) systems to cope with sudden power supply load reductions or power outages.</li> </ul> <p><b>Expected   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Increased demand for air conditioning and cooling in plants and offices leads to an increase in electricity consumption and daily operating costs (electricity bills).</li> <li>Capital expenditures need to be budgeted to replace old energy-consuming equipment and introduce smart energy management systems to improve energy efficiency.</li> <li>The costs invested by upstream suppliers to enhance climate resilience may lead to a rise in procurement costs.</li> <li>If downstream customers are forced to suspend work due to high-temperature power rationing or sudden power outages, they may reduce procurement volumes and order frequency.</li> </ul> |



| Type          | Item                                                    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Timeframe of Potential Impact | Where it is concentrated in the business model / value chain                                           | Impact on the business model / value chain                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|---------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Physical Risk | <b>Extreme wind, rain, and flooding</b>                 | According to observations from the Central Weather Administration and IPCC reports, typhoons, heavy rainfall, and localized torrential rain events have increased significantly in Taiwan in recent years. This not only causes repeated flooding in urban and low-lying areas but also brings immediate and severe impacts to industrial operations, belonging to acute physical risks.                                                                                                                                                                                             | Medium and long term          | <ul style="list-style-type: none"> <li>Suppliers</li> <li>Own operations</li> <li>Customers</li> </ul> | <p><b>Current   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Inventory the flooding potential of operational sites, incorporate potential flood control facility construction, disaster damage repair expenditures, and insurance costs into the annual operating cost budget, and evaluate their specific impact on gross profit and cash flow.</li> </ul> <p><b>Expected   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Accelerate the upgrading of protection resilience of the company's operational sites and the promotion of climate adaptation policies.</li> <li>Upstream suppliers may suffer plant damage or traffic interruptions due to extreme rainfall and flooding, resulting in delayed raw material supply and supply chain disruption risks, leading to an increase in procurement and transportation costs.</li> <li>Downstream customers have increasingly strict requirements for "supply chain climate resilience" and "stable delivery capability." If extreme weather causes production halts or delivery delays, there may be risks of breach of contract compensation or loss of orders frequency.</li> </ul> |
|               | <b>Introduction of low-carbon energy</b>                | Driven by stricter global climate policies and the 2050 net-zero carbon emission goal, the structure of corporate energy use is rapidly transforming. The introduction of renewable energy has become an important opportunity for enterprises to achieve carbon reduction commitments and maintain international competitiveness. For carbon-intensive manufacturing industries, through self-building or purchasing renewable energy such as solar, wind, and geothermal energy, indirect energy greenhouse gas emissions generated during power usage can be effectively reduced. | Short, medium, and long term  | <ul style="list-style-type: none"> <li>Suppliers</li> <li>Own operations</li> <li>Customers</li> </ul> | <p><b>Current   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Inventory the potential for renewable energy installation in the plant area, and incorporate capital expenditures for related equipment installation and green power procurement costs into the annual operating budget.</li> </ul> <p><b>Expected   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Expand the usage ratio of low-carbon and renewable energy.</li> <li>Upstream suppliers may face pressure from brand manufacturers to increase the ratio of green power usage, prompting them to increase renewable energy procurement, thereby leading to an increase in operating costs.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Opportunity   | <b>Enhance corporate reputation and brand awareness</b> | By developing and promoting low-carbon, environmentally friendly innovative products and services, we actively respond to the rising green demands of consumers. This move can not only serve as a way for enterprises to expand into sustainable emerging markets but also stand out in highly competitive existing markets relying on the differentiation advantage of green value, comprehensively enhancing market competitiveness.                                                                                                                                              | Short, medium, and long term  | <ul style="list-style-type: none"> <li>Own operations</li> <li>Customers</li> </ul>                    | <p><b>Current   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>Invest R&amp;D resources in sustainability-related products.</li> </ul> <p><b>Expected   Business Model, Value Chain</b></p> <ul style="list-style-type: none"> <li>As market demand for low-carbon and energy transition rises, continuously develop various emerging sustainable products.</li> <li>Given the strong demand from downstream customers for "green manufacturing" and "low-carbon products," prioritize winning green procurement opportunities and expanding market share by providing low-carbon products.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

## Strategic decisions and financial impacts of sustainability and climate-related risks and opportunities

| Type            | Item                                               | Financial Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Response Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Transition Risk | <b>Carbon fee collection</b>                       | <p>This risk may have short-, medium-, and long-term impacts. The material financial impacts for the current period are as follows:</p> <ul style="list-style-type: none"> <li>· This year, based on the carbon fee collection regulations announced by the Ministry of Environment, the estimated carbon fee expenditure (operating expense) according to emissions is NT\$6,138 thousand.</li> <li>· To reduce carbon emissions and cope with the impact of carbon fees, this period's capital expenditure was NT\$41,987 thousand and operating expenses were NT\$47 thousand, which were used to replace old motors, boilers, chillers, and other energy-saving equipment, resulting in an increase in non-current assets and cash outflows from investing activities.</li> <li>· Although depreciation expenses and cash outflows increased in the short term due to equipment investment, in the long term, through improved energy efficiency, lower electricity expenses, and reduced carbon fee costs, it will help optimize overall operational efficiency and maintain profitability.</li> </ul>                                                                                                                              | <ul style="list-style-type: none"> <li>· The Company introduced internal carbon pricing, set at a shadow price, and incorporated carbon costs into investment evaluations to increase the execution opportunities for carbon reduction projects.</li> <li>· Establish Energy Management Systems to analyze various figures and seek room for improvement.</li> <li>· Add rooftop solar equipment for self-generation and consumption, scheduled for completion in Q2 2026.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                               |
| Physical Risk   | <b>High temperature and unstable energy supply</b> | <p>This risk may have a long-term impact. The material financial impacts for the current period are as follows:</p> <ul style="list-style-type: none"> <li>· To ensure the operational stability of production equipment under extreme weather, routine maintenance and calibration of core equipment such as compressors, generators, and chillers were strengthened this period, resulting in related maintenance costs of NT\$13,877 thousand.</li> <li>· Considering the long-term trend of global warming and power supply resilience, a capital expenditure of NT\$31,667 thousand was invested this period for new installations and replacements of electromechanical and air-conditioning equipment to strengthen long-term operational stability, resulting in an increase in non-current assets.</li> <li>· By strengthening the resilience of energy infrastructure and equipment, although short-term capital expenditures and maintenance costs increase, it can effectively reduce business interruption losses caused by high-temperature shutdowns or power rationing in the future.</li> </ul>                                                                                                                         | <ul style="list-style-type: none"> <li>· Continuous replacement of old transformers</li> <li>· Regular maintenance of power supply equipment</li> <li>· Regular maintenance of compressors</li> <li>· Purchase of substation spare parts (e.g., insulators)</li> <li>· Regular maintenance of chillers</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                 | <b>Extreme wind, rain, and flooding</b>            | <p>This risk may have medium- and long-term impacts. The material financial impacts for the current period are as follows:</p> <ul style="list-style-type: none"> <li>· To respond to the potential increased risk of flooding under the long-term trend of climate change, the regular dredging project for the plant's drainage system was executed this period, and related maintenance costs of NT\$858 thousand were paid; additionally, to reduce the financial risk of disasters caused by extreme weather, insurance investments this period increased by NT\$1,946 thousand compared to the previous year.</li> <li>· Considering the protection needs for long-term physical risks, the "Improvement of Rainwater Ditch Covers" project is expected to be executed in 2030, and the "Installation of Flooding Sensors" is expected to be completed in 2041 to achieve smart water level monitoring and early warning mechanisms.</li> <li>· Through preventive dredging, insurance transfer, and hardware facility enhancement, the Company is committed to reducing recovery costs and business interruption risks during medium- and long-term extreme weather events, maintaining long-term financial soundness.</li> </ul> | <ul style="list-style-type: none"> <li>· Collection of water consumption fees: Implement water-saving improvement plans.</li> <li>· Plant flooding response: <ol style="list-style-type: none"> <li>1. Unobstructed inspection of in-plant ditches and stormwater retention ponds</li> <li>2. Plant environment cleanup to prevent foreign objects from falling into ditches</li> <li>3. Inspection of rainwater discharge gates</li> <li>4. Regular cleaning of silt in plant rainwater ditches</li> <li>5. Improvement of rainwater ditch covers</li> </ol> </li> <li>· Installation of flooding sensors</li> <li>· Reduce water usage and water consumption: In cooperation with the Kaohsiung City Government's implementation of phased water rationing, the Linyuan Plant coordinated to execute three-stage water-saving measures, which can save about 10% of water consumption.</li> </ul> |

| Type        | Item                                                    | Financial Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Response Strategy                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------|---------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Opportunity | <b>Introduction of low-carbon energy</b>                | <p>This opportunity's impact timeframe is short, medium, and long term. The material financial impacts for the current period are as follows:</p> <ul style="list-style-type: none"> <li>· To increase energy autonomy and implement energy transition, capital expenditure this period was NT\$19 thousand to build a solar photovoltaic system for self-consumption in the plant area, resulting in an increase in non-current assets and cash outflows from investing activities.</li> <li>· To achieve the annual carbon reduction target, the green power procurement plan was executed this period, with power purchase expenditures totaling NT\$12,550 thousand, reflected in annual operating expenses.</li> <li>· Through self-built solar power and green power procurement, although the Company increases power purchase costs in the short term, in the long term, it can reduce reliance on traditional fossil fuels, effectively avoid the impact of future carbon fee cost increases, and enhance corporate green competitiveness and brand value.</li> </ul> | <ul style="list-style-type: none"> <li>· Installation of solar photovoltaics for self-consumption.</li> <li>· Priority is given to natural gas fuel sources for steam supply selection.</li> <li>· Pay attention to and participate in the renewable electricity market.</li> <li>· Procure green power.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|             | <b>Enhance corporate reputation and brand awareness</b> | <p>This opportunity's impact timeframe is short, medium, and long term. The material financial impacts for the current period are as follows:</p> <ul style="list-style-type: none"> <li>· As market demand for transition rises, the corresponding operating revenue contribution of sustainability-related products (including photovoltaic-grade EVA film raw materials) for this period amounted to NT\$499,234 thousand.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <ul style="list-style-type: none"> <li>· Actively develop various new products to meet market demand:</li> <li>· ISO 14021 recycled product material certification.</li> <li>· Photovoltaic-grade EVA products, used as raw materials for solar module encapsulation films.</li> <li>· In the feasibility assessment stage of all product development, the requirements of relevant laws and regulations such as FDA, CNS, JIS, and the EU Restriction of Hazardous Substances (RoHS) Directive are incorporated to ensure that the developed products meet the regulatory standards for human health and environmental impact; at the same time, passing the Substances of Very High Concern (SVHC) testing to obtain "REACH" certification.</li> </ul> |



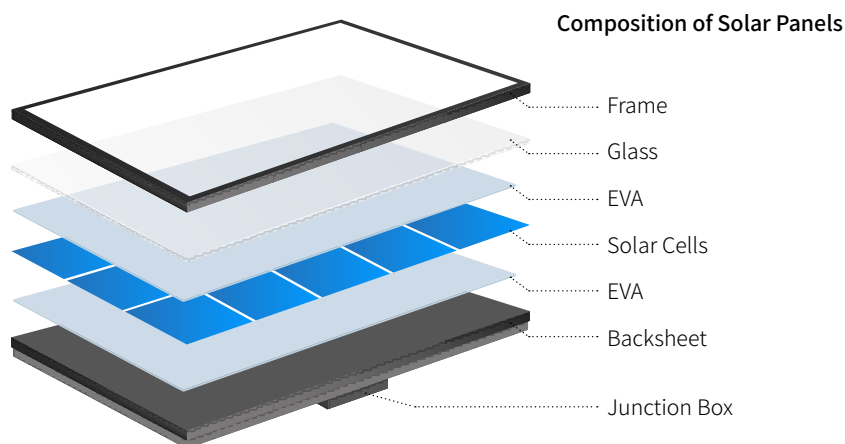
## Resilience Assessment of Climate-Related Risks

| Risk                                                                           | Main Assumptions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Selected Scenarios                                                                                                   | Evaluated Impacts and Resilience Capabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Transition Risk</b><br><br><b>Carbon Fee Collection</b>                     | <ol style="list-style-type: none"> <li>Taiwan will continue to adopt the "2050 Net-Zero Emissions Pathway". The Company expects to reduce carbon emissions by 27% by 2030 and achieve carbon neutrality by 2050.</li> <li>The Company has proposed a voluntary reduction plan and achieved the designated reduction targets, complying with the designated reduction rate provisions of the technical benchmark in Appendix 2 of the "Designated Greenhouse Gas Reduction Targets for Collection Targets" announcement.</li> </ol> | <ol style="list-style-type: none"> <li>Stated Policies Scenario (STEPS)</li> <li>Net Zero Emissions (NZE)</li> </ol> | <p><b>1. Evaluated Impacts</b></p> <ul style="list-style-type: none"> <li>STEPS: The Ministry of Environment's review committee initially proposed a phased increase in carbon fees, expecting the rate to rise to between NT\$1,200 and NT\$1,800 after 2030.</li> <li>NZE: According to IEA research, the effective carbon price in developed countries should reach US\$140 (about NT\$4,500) per metric ton by 2030.</li> </ul> <p><b>2. Resilience Capabilities</b></p> <ul style="list-style-type: none"> <li>Strictly implement the proposed voluntary reduction plan to meet the eligibility requirements for the preferential rates of the Ministry of Environment, reducing the financial impact of carbon fee expenditures.</li> <li>Actively introduce high-efficiency energy-saving equipment and low-carbon energy, transform the pressure of carbon neutrality into a driving force for process optimization, and consolidate the Company's competitive advantage in the international low-carbon supply chain.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Physical Risk</b><br><br><b>High Temperature and Unstable Energy Supply</b> | <ol style="list-style-type: none"> <li>According to official reports such as the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) and national meteorological observations, in terms of climate models, Taiwan's winter will gradually shorten, the annual total rainfall will gradually increase, and the intensity of torrential rain will show an increasing trend.</li> </ol>                                                                                                            | SSP 5-8.5                                                                                                            | <p><b>1. Evaluated Impacts</b></p> <ul style="list-style-type: none"> <li>An increase in the number of consecutive days of extreme high temperatures will cause cooling demand to remain at a high level for a long time, significantly accumulating the burden of electricity expenditure, and increasing the threat of power rationing or power outages due to regional power grid overloads, which may cause unplanned production line shutdowns and loss of product yield.</li> <li>A long-term high-temperature environment increases the risk of thermal hazards in the workplace. In addition to affecting the health of frontline personnel, it may also shorten the service life of machinery and equipment due to the long-term full-load operation of cooling equipment.</li> </ul> <p><b>2. Resilience Capabilities</b></p> <ul style="list-style-type: none"> <li>Implement equipment maintenance: Strengthen routine maintenance of core equipment such as compressors, generators, and air compressors to ensure the operational stability of production equipment under extreme weather, and effectively reduce future business interruption losses caused by high-temperature shutdowns or power rationing through equipment replacement.</li> <li>Strengthen plant heat insulation and pipeline insulation efficiency: Continuously execute plant heat insulation paint projects and pipeline hot/cold insulation operations to reduce energy consumption advantage in the international low-carbon supply chain.</li> </ul> |
| <b>Physical Risk</b><br><br><b>Extreme Wind, Rain, and Flooding</b>            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                      | <p><b>1. Evaluated Impacts</b></p> <ul style="list-style-type: none"> <li>A substantial increase in the intensity and frequency of extreme rainfall may cause inadequate drainage around the plant area and trigger flooding disasters, directly causing physical losses such as damage to production equipment and raw materials.</li> <li>Traffic infrastructure damage and logistics paralysis caused by extreme wind and rain will lead to raw material supply interruptions and the inability to ship finished products in a timely manner, thereby affecting overall operational performance and customer fulfillment capabilities.</li> </ul> <p><b>2. Resilience Capabilities</b></p> <ul style="list-style-type: none"> <li>Strengthen plant flood control infrastructure and implement elevation projects for key equipment rooms to reduce the risk of damage to physical assets from extreme flooding events.</li> <li>Optimize supply chain diversification and Business Continuity Planning (BCP): Establish cross-regional backup supplier lists and logistics supporting plans to respond to supply chain disruption crises triggered by extreme wind and rain.</li> </ul>                                                                                                                                                                                                                                                                                                                                                     |

## Climate Adaptation Actions

In response to the impacts brought about by climate change, in terms of climate adaptation actions, in addition to combining the technical and R&D capabilities of the USI Group to continuously invest in the development of innovative materials and products, we also actively participate in environmental sustainability activities organized by the Group to mitigate the effects of climate change.

### Solar Encapsulation Material - "Photovoltaic Grade EVA"



In response to climate change issues in recent years, the market demand for green energy products has been increasing. APC is actively developing the high value-added optoelectronics industry application product "Photovoltaic Grade EVA," which is used in the production of solar module encapsulation films, meeting the demand for solar encapsulation film raw materials and exploring new markets.

In 2025, new production capacity continued to come online in mainland China, leading to global overcapacity and putting heavy pressure on market prices. The photovoltaic grade EVA market faced significant challenges, and the overall market condition showed a trend of "oversupply." APC has adopted a transformation strategy, significantly reducing its reliance on photovoltaic grade products. The revenue share of photovoltaic grade EVA dropped to about 15% in 2025, shifting towards the higher-margin coating grade (Lami-EVA) market, whose revenue share has increased to 44%.

### Circular Economy - "ISO 14021 International Low-Carbon Recycled Material Certification"



Echoing the global trends of circular economy and sustainable development, Asia Polymer Corporation (APC) passed the ISO 14021 international recycled material certification in February 2025.

This certification involved rigorous document review and on-site audits conducted by the third-party certification unit SGS, resulting in the acquisition of a recycled material certification certificate for Low Density Polyethylene (LDPE) products with an authenticated recycled content of >30%. This product is widely used in high-precision equipment packaging materials, providing processors with high-quality, high-cleanliness, highly stable recycled materials with low-carbon characteristics, thereby driving the industry chain towards the sustainable development of a circular economy.



## Biodiversity Policy and Initiatives

Biodiversity is the core foundation for maintaining the stable operation of the Earth's ecosystems and has a crucial impact on key ecosystem services such as climate regulation, the water cycle, soil productivity, and food supply, which further relates to the long-term development and health and well-being of human society. In 2022, countries worldwide reached a consensus at the 15th Conference of the Parties to the Convention on Biological Diversity (COP15) to set clear global action directions and management goals for biodiversity conservation by 2030 through the new Global Biodiversity Framework (GBF). Facing the challenges brought by climate change and the continuous loss of biodiversity, the pressure on natural resources is increasing day by day. From the perspective of risk management and sustainable operations, APC is actively strengthening natural capital management. While introducing the Taskforce on Nature-related Financial Disclosures (TNFD) for the first time and formulating the "Biodiversity and Net Zero Deforestation Policy," it also complies with international conventions and initiatives such as the "United Nations Convention on Biological Diversity" and the "Kunming-Montreal Global Biodiversity Framework." We work with upstream suppliers and key business partners to co-create a sustainable future, gradually achieving "No Net Loss (NNL)" and moving towards "Net Positive Impact (NPI)."

## Taskforce on Nature-related Financial Disclosures (TNFD)

APC follows the LEAP methodology of the Taskforce on Nature-related Financial Disclosures (TNFD) to systematically identify and evaluate nature-related risks and opportunities. The Company recognizes that the correlation between the state of natural capital and operational activities largely depends on the "geographic location" of the operating sites and the "degree of dependence on and impact on" the ecosystem. Whether it is the operation of our own production sites or the supply and manufacturing process of upstream raw materials in the chemical industry, they may cause direct or indirect impacts on the local ecosystem. Based on this, the Company uses a scientific approach to inventory important operating sites and value chain activities, evaluates their degree of dependence and impact on natural resources, and further identifies high-risk areas and key issues as a basis for subsequent risk management and action strategies. Specific practices are as follows.

### TNFD LEAP Methodology Description

| Locate Step                                           | Assessment Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>L1 Identify Business Footprint and Value Chain</b> | <ul style="list-style-type: none"> <li>· The APC value chain is located in the mid-to-upstream segment of the chemicals industry. The upstream covers petrochemical raw material suppliers, and the downstream extends to plastic product manufacturers and end-consumers, completely connecting the industry chain from raw material acquisition to product application.</li> <li>· In defining the assessment scope, the Company centers on each operating site and establishes a 1-kilometer radius buffer zone as the analysis area, incorporating potential impacts on stakeholders and adjacent ecosystems around the plant area, and treating it as an indirect impact zone to ensure the completeness and representativeness of the natural capital impact scope.</li> <li>· After converging the aforementioned scope, APC has inventoried 1 main operating site, its operational attributes encompassing functions such as production manufacturing and raw material storage and transportation. The characteristics of relevant sites will serve as an important basis for subsequent evaluations of the degree of dependence on natural resources and environmental impacts.</li> </ul> |

| Locate Step |                                                                           | Assessment Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-------------|---------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| L2          | <b>Filter Value Chains Highly Dependent on and Impacting Nature</b>       | <p>Utilize the ENCORE database recommended by TNFD to compile ecosystem services and impact drivers that have dependency correlations with the APC value chain industries. The identification results for ecosystem services and impact drivers categorized as moderate and above are as follows:</p> <ul style="list-style-type: none"> <li>· (1) Ecosystem services of concern: Stable water supply, water flow regulation, soil and sediment retention, flood control, rainfall pattern regulation, water purification, storm mitigation</li> <li>· (2) Impact drivers of concern: Disturbances, greenhouse gas emissions, land use, solid waste generation and emissions, air pollutant emissions, soil and water pollutant emissions, water usage</li> </ul> |
| L3          | <b>Align with Nature Ecosystem Interfaces</b>                             | <p>APC utilizes international and national level biodiversity spatial databases, combined with the buffer zone defined in the L1 stage, to systematically analyze the spatial correlation between each operating site and the surrounding ecosystem. By integrating key indicators such as important biodiversity areas, water resource stress, and ecological integrity, the locational sensitivity and species sensitivity of the buffer zone for each site are evaluated to identify whether they belong to ecologically sensitive areas.</p>                                                                                                                                                                                                                  |
| L4          | <b>Identify Priority Locations in the Value Chain</b>                     | <p>Based on the two major evaluation factors of "Identification of Highly Dependent and High-Impact Industries" and "Ecologically Sensitive Areas," APC screens priority locations in the value chain. After incorporating the buffer zone analysis of each operating site, a priority classification mechanism is established, divided into the first to third priority levels of concern. The assessment results show that a total of 1 operating site of APC is classified as a second-priority concern site.</p>                                                                                                                                                                                                                                              |
| E1          | <b>Identify Natural Capital, Ecosystem Services, and Impact Drivers</b>   | <p>Use the map data cited in the Locate stage to identify surrounding natural capital, and reference literature regarding ecosystem services that may be provided by specific ecosystem assemblages to further unfold the ecosystem services that APC may rely on or impact.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| E2          | <b>Establish Dependency and Impact Pathways of Operational Activities</b> | <p>To understand our interactive relationship with dependencies and impacts, we reference the Natural Capital Protocol and TNFD guidelines to establish the Dependency Pathway and Impact Pathway for the operational activities of each plant. The relevant explanations are as follows:</p> <p>(1) Dependency Pathway: When potential external environmental or social changes occur, they may impact the natural state, causing changes to the ecosystem services we depend on, which in turn affects APC's operational activities.</p> <p>(2) Impact Pathway: The impact drivers of operational activities lead to changes in the natural state, reducing or losing ecosystem services, thereby triggering external environmental or social changes.</p>      |
| E3          | <b>Measure and Assess Dependencies and Impacts</b>                        | <p>Based on the characteristics of each operating site, APC evaluates its degree of dependence on specific ecosystem services, as well as the potential impacts of relevant impact drivers on surrounding stakeholders and the environment, and conducts systematic analysis and classification through a four-quadrant matrix.</p>                                                                                                                                                                                                                                                                                                                                                                                                                               |
| E4          | <b>Materiality Assessment</b>                                             | <p>The results of the ecosystem service analysis are as follows:</p> <p>(1) Areas to be monitored: Stable water supply</p> <p>(2) Low-risk areas: Water flow regulation, soil and sediment retention, flood control, rainfall pattern regulation, water purification, storm mitigation</p> <p>The results of the impact driver analysis are as follows:</p> <p>General monitoring areas: Disturbances, greenhouse gas emissions, land use, solid waste generation and emissions, air pollutant emissions, soil and water pollutant emissions, water usage</p>                                                                                                                                                                                                     |

| Assess Prepare Step                                            | Assessment Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>A</b></p> <p><b>Evaluate Risks and Opportunities</b></p> | <ul style="list-style-type: none"> <li>Based on the TNFD risk and opportunity framework and international report analysis, we have identified and preliminarily evaluated potential risk and opportunity issues in the value chain. For details, please refer to the APC Thematic Report on Nature-related Disclosures.</li> <li>According to our risk and opportunity evaluation process, we will list and manage the risks and opportunities identified and ranked as moderate or above. For details, please refer to the APC Thematic Report on Nature-related Disclosures.</li> </ul>                                                                                                                                                                                                                                                                                                                    |
| <p><b>P</b></p> <p><b>Respond and Report</b></p>               | <ul style="list-style-type: none"> <li>For substantive risks and opportunities, we have formulated corresponding response strategies to address the related impacts, and we regularly follow up on the progress with the responsible units to evaluate the implementation of the strategies. For details, please refer to the APC Thematic Report on Nature-related Disclosures.</li> <li>In terms of setting nature-related metrics and targets, APC prioritizes focusing on the major driver of climate change, establishing concrete and proactive carbon reduction targets in response to the relevant risks and opportunities. At the same time, addressing the issue of air pollutant emissions, corresponding management targets and control measures have also been established to continuously reduce environmental impacts and strengthen overall environmental management performance.</li> </ul> |

## Energy Management

The USI Group voluntarily set energy management goals in 2016, following Taiwan's energy development policies, and continues to track international trends and national regulations for dynamic reviews. After weighing internal and external factors, the USI Group set its 2030 carbon reduction goal in early 2022 as a 27% reduction in carbon emissions by 2030 compared to 2017." The Group's 9 domestic core production plants have successively introduced the ISO 50001 Energy Management Systems since 2018 and obtained certification. This effectively manages energy performance, continuously implements energy-saving and carbon reduction improvement actions, aiming to exert influence and further reduce environmental impacts.

The USI Group holds an annual "plant technology exchange meeting" and several "northern/Kaohsiung plants resource integration meetings." Through technology sharing and problem discussion among plants, resource sharing is achieved, enhancing the track record of energy conservation and carbon reduction. The 2025 plant technology exchange meeting was held in October, featuring case presentations in the form of a competition. With "Industrial Safety and Environmental Protection," "Equipment Preventive Maintenance," and "Energy Saving and Carbon Reduction" as core themes, the event progressed from plant technology case submissions to written reviews. Ultimately, 7 cases were presented in the finals. The top three outstanding cases were jointly voted on by senior Group executives and the presenting plants, with the Group Chairman awarding certificates and prize money. Through evaluation and rewards, exchange and benchmark learning, we aim to collectively elevate the Group's technical level. In 2025, led by Plant Manager Hsieh, Section Manager Lin Hsu, and Engineer Huang Chun-Jung of the Production Process Section from APC, presented the "Line 3 Chiller Replacement Project," which received an Honorable Mention rating from top Group executives, demonstrating excellent performance.

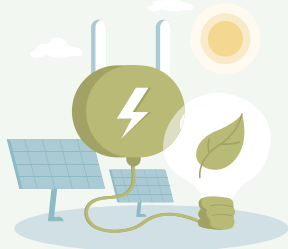


Prevent air pollution emissions, regular leak detection of equipment components



Solid waste generation - proper disposal by outsourced qualified vendors





Energy saving rates of APC Linyuan Plant over the past three years are shown in the table:

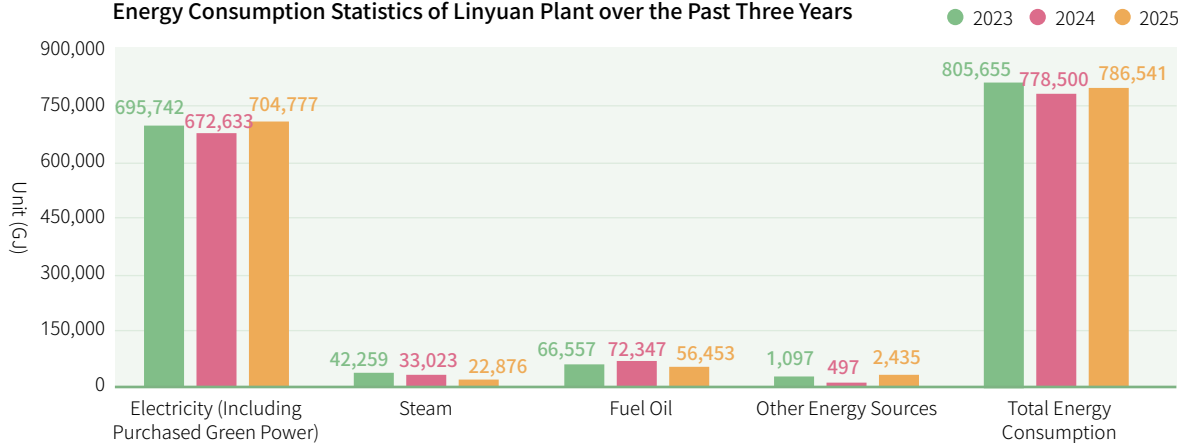
| Year                   | 2023 | 2024 | 2025 |
|------------------------|------|------|------|
| Energy Saving Rate (%) | 1.13 | 1.6  | 1.91 |

1. The energy saving rate in 2025 was 1.91%. Statistical average energy saving amount in 2025 was 1.91%, complying with the "Energy Administration's 1.5% Annual Average Energy Saving Regulation."
2. Energy saving rate (including Taipower's demand bidding, demand bidding energy savings 1,102,894 kWh)

## Energy Use GRI 302-1, 302-3

In 2025, the data boundary for energy management was the Linyuan Plant area, with a data disclosure coverage rate of 100%. The internal energy use at APC Linyuan Plant is categorized into electricity, steam, fuel oil, and other energy sources. The energy consumption statistics and energy intensity over the past three years are shown in the figures:

Energy Consumption Statistics of Linyuan Plant over the Past Three Years



Note: 1. Unit heating value conversion coefficients: GRI 2-4

Announced by the Energy Administration, MOEA: Electricity 860 Kcal/kWh; Unit conversion: 1Kcal=4.187 K.J

Fuel oil (Mcal/ton), SGS test report: Steam boiler (H7201): 10,640, Thermal oil boiler (H6102): 7,565

Provided by steam suppliers (Kcal/kg): Steam 679.22 (2025); 679.22 (2024); 679.47 (2023)

2. (Electricity/Steam/Fuel oil) energy consumption = (Electricity/Steam/Fuel oil) usage × Unit heating value conversion coefficient ×  $4.187 \times 10^{-6}$  (GJ/KJ)

3. Data sources for energy consumption such as electricity, steam, fuel oil, and production volume: Monthly production statistics, with bills as vouchers.

4. The energy used by the Company is non-renewable energy.

5. Information restatement: Fuel oil renamed to process emission oil, updated 2023-2024 other energy heating value conversion coefficients (Kcal/L): Gasoline (7,520), Diesel (8,629), LPG (5,958); Natural gas: 8,755 Kcal/M<sup>3</sup>.

Total energy use in 2025: 786,541 GJ, SASB RT-CH-130a.1

YoY growth 1.03%



The increase in total production capacity led to an increase in energy consumption, but energy intensity decreased. Continuously replace old equipment, implement energy-saving plans, and introduce AI process control to improve energy efficiency.



Electricity energy usage (including purchased green power) 704,777 GJ, accounting for 89.6%



Purchased green power (renewable energy) usage 9,056 GJ, accounting for 1.2%

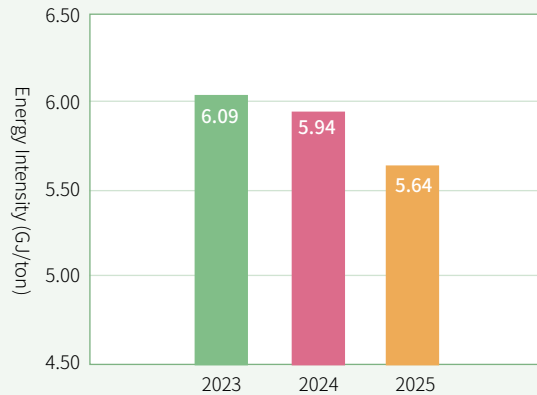


Self-produced energy (solar power) 1,874 GJ

Total self-generated and self-consumed energy 0 GJ

All electricity generated by APC's solar equipment in 2025 was sold wholesale to Taipower

**Energy Intensity of Linyuan Plant over the Past Three Years**



Note: 1. Energy intensity = Total Energy Consumption (GJ) / Total Production Volume (tonnes)  
2. Source: "Energy Conservation Audit System Report of Energy Users" of the Energy Administration

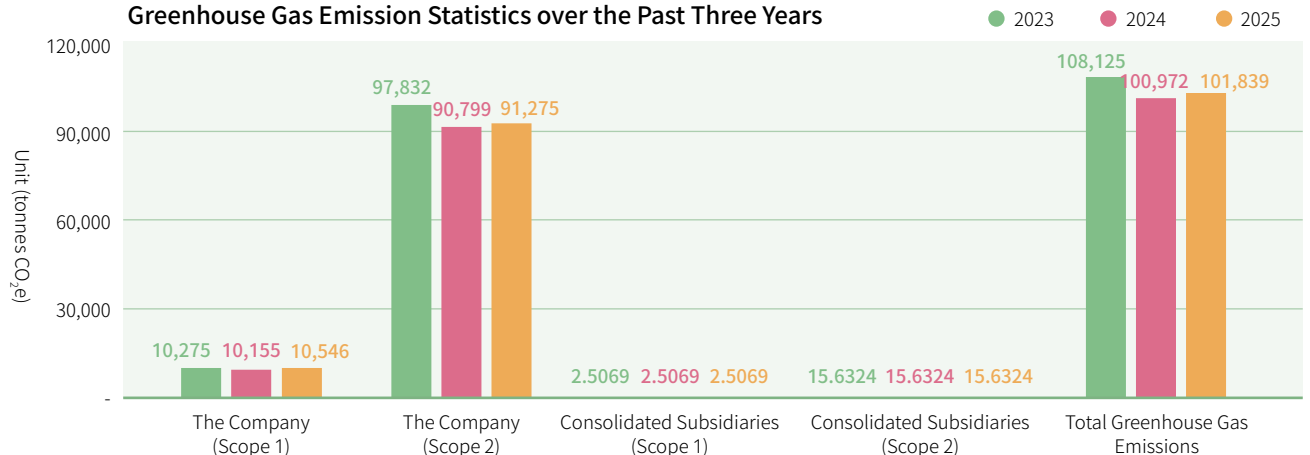
The energy intensity in 2025 was 5.64 GJ/ton, a decrease of approximately 5.1% compared to 2024. The main factors were smooth in-plant processes, increased production capacity, reduced frequency of equipment cleaning, and the implementation of energy saving and carbon reduction plans, all driving down the energy intensity. Additionally, adjusting the product mix in response to market demand changes, Low Density Polyethylene (LDPE) capacity increased by 26% compared to 2024; while Ethylene Vinyl Acetate Copolymer (EVA) capacity decreased by 3%.

Because EVA has a higher average energy intensity than LDPE, the adjustment based on product demand—lowering EVA capacity and increasing LDPE capacity—along with factors such as fewer annual equipment failures, were all key to reducing energy intensity.

## Greenhouse Gas Management

APC commissioned a verification body in Q3 2022 to complete the verification of its greenhouse gas inventory in accordance with ISO 14064-1, and registered it on the designated website of the Ministry of Environment. According to the competent authority's regulations, APC's consolidated financial statement entities must complete their greenhouse gas inventory by 2025 and assurance by 2027. APC had already completed the greenhouse gas inventory and assurance for the consolidated financial statement entities in Q2 2024. The operational boundary of the Linyuan Plant includes direct, indirect, and other indirect greenhouse gas emissions. The main greenhouse gas emissions belong to five categories: Carbon Dioxide (CO<sub>2</sub>), Methane (CH<sub>4</sub>), Nitrous Oxide (N<sub>2</sub>O), Hydrofluorocarbons (HFCs), and Sulfur Hexafluoride (SF<sub>6</sub>). Ultimately, carbon emissions are presented as CO<sub>2</sub>e converted using the Global Warming Potential (GWP) from the IPCC Sixth Assessment Report. Furthermore, in response to the "Carbon Fee Levy," the Ministry of Environment announced three sub-laws including the carbon fee charging regulations on April 29, 2024. APC submitted a "Voluntary Reduction Plan" application in 2025 and was approved for preferential rates by the central competent authority. APC will continue to implement energy saving and carbon reduction performance, review it annually according to the planned carbon reduction path, and strive towards the Group's 2030 carbon reduction target and 2050 net-zero target. GRI 305-1、305-2、305-4

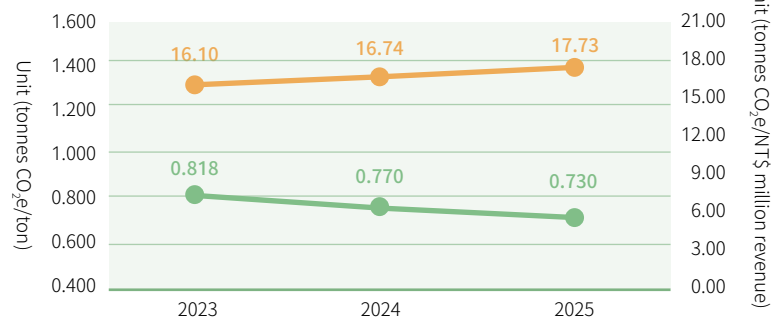
**Greenhouse Gas Emission Statistics over the Past Three Years**



Note 1: Electricity emission factor: Calculated based on 2025's 0.466 (kg CO<sub>2</sub>e/kWh); Purchased steam emission factor: Calculated based on 2025's 0.1486839492 (tonnes CO<sub>2</sub>e/ton)  
Note 2: Greenhouse gas emissions: Scope 1 refers to direct emissions from processes or facilities. Scope 2 refers to indirect energy emissions, such as purchased electricity (supplied by Taipower) and purchased steam (supplied by FPC Linyuan Plant).  
Note 3: Greenhouse gas emissions = (Energy fuel usage) × (Emission factor announced by the Ministry of Environment) × (IPCC GWP required by the Ministry of Environment)  
Note 4: Converted to carbon dioxide emission equivalents based on Version 6.0.4 of the Greenhouse Gas Emission Factors announced by the Ministry of Environment and the GWP values from the 2013 IPCC Fifth Assessment Report.  
Note 5: Data boundary: Asia Polymer Corporation (Taipei Office, Linyuan Plant), APC (BVI) Holding Co., Ltd., USI International Corp., USI Trading (Shanghai) Co., Ltd (USITA), APC Investment Corporation (APCIC).  
Note 6: Information restatement: The scopes for the past three years are presented as "Consolidated Parent and Subsidiary Companies." Since the carbon emissions of the inventoried sites do not exceed 5% of the total emissions, and there are no major operational changes, the emission data from the first year (2023) will be used for calculation.



### Greenhouse Gas Emission Intensity over the Past Three Years



Direct greenhouse gas emissions (Scope 1) 10,548 tonnes CO<sub>2</sub>e, accounting for 10.4%  
Data boundary: Consolidated parent and subsidiary companies

GRI 305-1

SASB RT-CH-110a.1

Assurance Report



Energy indirect greenhouse gas emissions (Scope 2) 91,291 tonnes CO<sub>2</sub>e, accounting for 89.6%  
Data boundary: Consolidated parent and subsidiary companies

GRI 305-2

APC's total greenhouse gas emissions in 2025 were 101,839 tonnes CO<sub>2</sub>e, an increase of 0.86% from 2024. The emission intensity was 0.730 tonnes CO<sub>2</sub>e/ton, a decrease of 5.19% from 2024. This was mainly due to adjusting the product mix in response to market demand changes, process pressure reduction adjustments, fewer equipment failures, and an increase in total capacity. Another representation of emission intensity: 17.73 tonnes CO<sub>2</sub>e/NT\$ million revenue, an increase of 5.91% compared to the previous year, primarily because product selling prices remained low, leading to reduced annual revenue. Based on ISO 14064-1 indicators and referencing ISO 14064-1:2018 Annex H, an identification and evaluation of indirect emissions for categories 3 to 6 were conducted. Among them, 4 items in Category 3 (including: upstream freight transportation, domestic product transportation inventory, employee commuting, and business travel) and 9 items in Category 4 (purchased goods) belong to Scope 3. The greenhouse gas emissions were 325,207 tonnes CO<sub>2</sub>e.

### 2025 APC Scope 3 Greenhouse Gas Emissions

| Item                                                                                    | Emissions (MT CO <sub>2</sub> e) |
|-----------------------------------------------------------------------------------------|----------------------------------|
| Category 3.1- Transportation of upstream freight - Vinyl Acetate Monomer (VAM)          | 495.4081                         |
| Category 3.1- Transportation of upstream freight - Other 5 items (domestic procurement) | 7.9512                           |
| Category 3.1- Transportation of upstream freight - Other 5 items (external procurement) | 47.1222                          |
| Category 3.2 - Inventory of domestic product transportation (domestic sales)            | 805.2524                         |
| Category 3.2- Inventory of domestic product transportation (export sales)               | 6,620.7237                       |
| Category 3.3- Employee commuting (bus, car, motorcycle)                                 | 208.5071                         |
| Category 3.5- Employee business trips (high-speed rail, train, taxi, car, motorcycle)   | 0.6061                           |
| <b>Subtotal</b>                                                                         | <b>8,185.5708</b>                |
| Category 4.1-Purchased goods (Raw materials)-Ethylene                                   | 228,576.7770                     |
| Category 4.1-Purchased goods (Raw materials)-Vinyl Acetate                              | 66,450.1036                      |
| Category 4.1-Purchased goods (Raw materials)-Other electricity                          | 21,407.8710                      |
| Category 4.1-Purchased goods (Raw materials)-Tap water                                  | 109.2461                         |
| Category 4.1-Purchased goods (Raw materials)-Sulfuric acid                              | 9.8173                           |
| Category 4.1-Purchased goods (Raw materials)-Lubricating oil                            | 423.7920                         |
| Category 4.1 - Purchased Goods (Raw Materials) - Green Electricity (Solar Energy)       | 24.1692                          |
| Category 4.4-Disposal of solid waste (Removal Category D + Category R)                  | 3.3556                           |
| Category 4.4-Disposal of solid waste (Incineration)                                     | 16.0812                          |
| <b>Subtotal</b>                                                                         | <b>317,021.2130</b>              |
| <b>Total</b>                                                                            | <b>325,206.7838</b>              |



Other indirect greenhouse gas emissions (Scope 3) 325,207 tonnes CO<sub>2</sub>e  
Data boundary: Parent company only

GRI 305-3

Assurance Report

## Energy Conservation Actions and Benefits GRI 302-4

A total of 5 energy-saving and carbon reduction management plans were implemented in 2025, as shown in the figure:

|                                                                                                                                                                                                                                                                                                           |                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
|  <b>Process Improvement</b> <ol style="list-style-type: none"> <li>Line 3 chiller replacement</li> <li>Packaging machine replacement (power saving for automatic warehouse packaging tower related equipment)</li> </ol> | <b>Savings</b><br>Electricity: 770,842 kWh<br>Carbon reduction: 365 metric tons CO <sub>2</sub> e             |
|  <b>Equipment Improvement</b> <ol style="list-style-type: none"> <li>E-1115 steam saving</li> <li>E-1111/E-1211 energy-saving improvement</li> <li>L4 conveying system depressurization energy-saving project</li> </ol> | <b>Savings</b><br>Electricity: 1,933,114 kWh<br>Steam: 611 metric tons<br>Carbon reduction: 1,026 metric tons |

A total of 2,703,956 kWh of electricity and 611 metric tons of steam were saved; the energy savings amounted to 11,474 GJ, and the carbon reduction amounted to 1,391 metric tons of CO<sub>2</sub>e, as shown in the table:

| Category       |                        | Process Improvement | Equipment Improvement | Total |
|----------------|------------------------|---------------------|-----------------------|-------|
| Energy Savings | Electricity (GJ)       | 2,776               | 6,960                 | 9,736 |
|                | Steam (GJ)             | ---                 | 1,738                 | 1,738 |
| Reduced carbon | (MT CO <sub>2</sub> e) | 365                 | 1,026                 | 1,391 |

Note: 1. The calculation method of the energy-saving and carbon reduction plan is calculated by converting to the annual energy savings.  
 2. Energy Administration, Ministry of Economic Affairs 【announcement: Electricity 860 Kcal/kWh; Steam supplier provision: Steam 679 Kcal/kg, unit conversion factor  $4.187 \times 10^{-6}$  (GJ/KJ).

**Greenhouse gas emission reductions are all Scope 2 energy indirect emission reductions.** GRI 305-5

APC's Linyuan Plant cooperates with the government's energy conservation policy and the Group's energy management goals to formulate energy-saving and carbon reduction plans and targets. Monthly statistics on the execution results of energy-saving and carbon reduction plans are used for progress control, and through the Group's "resource integration meetings" and "technical exchange meetings", resources and experiences are shared with other companies in the Group to learn from each other and promote practical and effective energy-saving and carbon reduction plans.

## 2026 Energy-saving and Carbon Reduction Plan

It is estimated that 8 energy-saving and carbon reduction measures will be implemented, saving about 1.59 million kWh of electricity and 983 metric tons of steam, and reducing carbon by 930 metric tons of CO<sub>2</sub>e. The investment amount for the 2026 energy-saving and carbon reduction plan is NT\$71 million.

| Category              | Energy-saving Management Plan                                                                                                                                                                                                                                                                                                                      | Plan Target Value         | Total Energy Savings of Plan                       | 2025 Target Carbon Reduction |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|----------------------------------------------------|------------------------------|
| Process Improvement   | 1. MRT energy-saving improvement                                                                                                                                                                                                                                                                                                                   | Steam 983 metric tons     | Electricity 1,590,000 kWh<br>Steam 983 metric tons | 930 MT CO <sub>2</sub> e     |
| Equipment Improvement | 2. Addition of solar power equipment<br>3. Line 2 extruder motor replacement<br>4. Line 1/2 After Cooler booster water pump replacement<br>5. C-7301A air compressor replacement<br>6. Line 4 conveying air compressor energy-saving improvement<br>7. Line 1/2 pelletizing water pump replacement<br>8. Line 3 pelletizing water pump replacement | Electricity 1,590,000 kWh |                                                    |                              |



## Renewable Energy

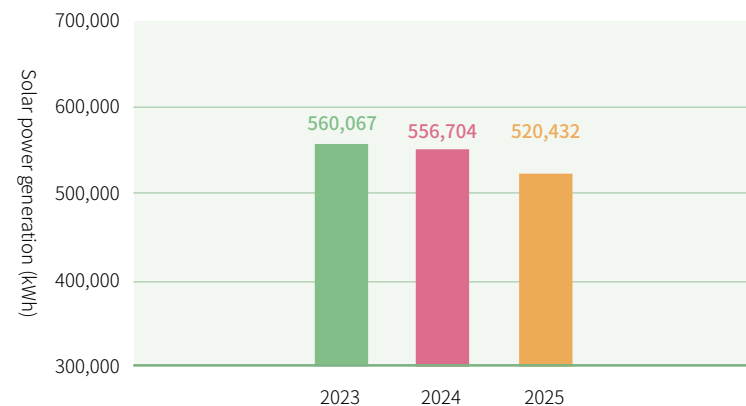
The API Linyuan Plant completed the installation of solar power equipment in June 2011, with an installed capacity of 496.08 kW. The electricity generated by APC's solar equipment in 2025 was 520,432 kWh, which was sold wholesale in its entirety to Taipower. The accumulated power generation by the end of 2025 was about 8.47 million kWh, reducing carbon dioxide emissions by about 4,377 tonnes.

The USI Group is currently coordinating plans to lead its companies toward complying with the requirement to complete green power implementation within five years. The approach will use solar power plants uniformly constructed by the Group, and any shortfall will be made up by purchasing green power.

APC procured 2.515 million kWh of solar green power from the USI Group's USI Green Energy Corporation in 2025, with an investment amount of approximately NT\$13.879 million, and officially wheeled the green power for use on January 1, 2025. The Linyuan Plant will follow relevant provisions of new regulations and cooperate with the Group's overall planning to achieve the 2050 net-zero target set by the Group.

The Linyuan Plant will complete the construction of 494 kW self-generation and self-consumption solar power equipment in Q2 2026. Coupled with the existing 496 kW solar equipment and the procurement of 2.515 million kWh of solar green power, it has met the regulatory requirement to use 10% of contract capacity as green power.

**Solar Power Generation of Linyuan Plant over the Past Three Years**



## 4.3 Emissions Management

Material Topic: Air Pollution Control, Corresponding Sustainability Principle: Sustainable Development GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                         | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Management Approach Targets and Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Evaluation of Management Approach                                                                                                                                                                   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>Air quality remains an issue of public concern in the petrochemical industry. The emission of air pollutants not only impacts compliance with environmental regulations but also affects ambient air quality and public health.</p>                                                                                                          | <b>Positive/Negative Impacts</b> <ul style="list-style-type: none"> <li>Negative actual impact - Air pollution control is not implemented</li> </ul>                                                                                                                                                                                                                                                                                                                                                      | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Regular inspection of equipment components, inspecting 450 points per month</li> <li>Process air pollution emission improvement plan</li> <li>Air pollutant emissions per unit of product (kg/metric ton), target control values: <ul style="list-style-type: none"> <li>Nitrogen Oxides (NOx): &lt;0.0418</li> <li>Sulfur Oxides (SOx): &lt;0.0458</li> <li>Volatile Organic Compounds (VOCs): &lt;0.2214</li> </ul> </li> </ul>                                                       | <b>Effectiveness Evaluation</b> <p>Commission qualified testing operators recognized by the National Environmental Research Academy to regularly test air pollutant emissions every year.</p>       |
| <b>Management Approach and Objectives</b> <p>Through VOCs leak detection of equipment components and equipment air pollutant emission reduction improvements, APC's Linyuan Plant monitors and improves air pollutant emission quality to meet the control standards of government air pollution regulations and improve the air quality surrounding the plant area.</p> | <b>Negative Remediation and Preventive Measures</b> <ul style="list-style-type: none"> <li>Increase the frequency of regular equipment component inspections, raising the monthly inspection points from 420 to 500.</li> <li>Add Liquid-Gas Oxidizers paired with air pollution control equipment to effectively reduce emissions of particulates, nitrogen oxides, and volatile organic compounds.</li> <li>Conduct regular monthly equipment maintenance to reduce equipment failure rates.</li> </ul> | <b>2025 Performance</b> <ul style="list-style-type: none"> <li>Regular inspection of equipment components, inspecting 875 points per month (✓)</li> <li>Air pollutant emissions per unit of product (kg/metric ton): <ul style="list-style-type: none"> <li>NOx: 0.0374 (✓)</li> <li>SOx: 0.0092 (✓)</li> <li>VOCs: 0.1976 (✓)</li> </ul> </li> </ul>                                                                                                                                                                                              | <b>Grievance Mechanism</b> <ul style="list-style-type: none"> <li>Environmental impact grievance channel.</li> </ul>                                                                                |
| <b>Strategy</b> <ul style="list-style-type: none"> <li>Equipment component leak inspection</li> <li>Air pollution emission improvement</li> <li>Regulatory compliance</li> </ul>                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Short-term Targets (&lt;3 years)</b> <ul style="list-style-type: none"> <li>Regular inspection of equipment components, inspecting 500 points per month</li> <li>Add Liquid-Gas Oxidizers paired with air pollution control equipment to replace old steam boilers, reducing air pollution emissions of nitrogen oxides (NOx) below 30ppm and particulates below 10mg/Nm<sup>3</sup></li> <li>Air pollutant emissions per unit of product (kg/metric ton), target control values: NOx: &lt;0.0418; SOx: &lt;0.0458; VOCs: &lt;0.2214</li> </ul> | <b>Management Approach Adjustments</b> <ul style="list-style-type: none"> <li>Group technical exchange meetings to exchange experiences on environmental pollution control technologies.</li> </ul> |
|                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Mid-to-Long-Term Targets (≥ 3 years)</b> <ul style="list-style-type: none"> <li>The Environmental Protection Section inspects 600 VOCs equipment components monthly.</li> <li>Air pollutant emissions per unit of product (kg/metric ton), 1% lower than target control values: NOx: &lt;0.0376; SOx: &lt;0.0412; VOCs: &lt;0.1993</li> </ul>                                                                                                                                                                                                   |                                                                                                                                                                                                     |



## Air Pollution Control GRI 305-6

The major air pollutants emitted by the APC Linyuan Plant include nitrogen oxides (NOx), sulfur oxides (SOx), volatile organic compounds (VOCs), and hazardous air pollutants (HAPs). NOx and SOx are mainly produced by the plant's combustion facilities (e.g., regenerative thermal oxidizer (RTO), steam boiler, thermal oil boiler). The Plant does not generate ozone-depleting substances (ODS). VOCs mainly come from the emissions and leakage of the RTO, flare, storage tanks, equipment cleaning solvents, and components. HAPs mainly originate from the raw material Vinyl Acetate Monomer (VAM). In addition to regularly testing and reporting air pollutants, we have planned the following reduction programs to effectively reduce air pollutants:



### Reduce VOCs Emissions

Every quarter, testing organizations certified by the National Environmental Research Academy are commissioned to test equipment components throughout the plant. Independent inspections of equipment components (15,000 points/month) are conducted, including replacing an old initiator pump (one unit) and replacing low-leakage valves and pumps (200 points). Due to the purchase of 2 new FID detectors (TVA-2020), spot-check capacity can reach 800 points/month, which is an increase in quantity compared to previous years.



### Ethylene Recovery Process

We have implemented mutual ethylene recovery between different production lines during process shutdowns on each production line.



### Off-site Underground Ethylene Pipelines Ethylene Emptying Recovery

When there is an operation issue that needs to empty the off-site underground ethylene pipelines for maintenance, we recover ethylene to each production line through the in-house ethylene recovery pipelines to reduce air pollution



### Process Waste Gas Reduction Improvements

SASB RT-CH-110a.2

- In 2019, the discharge pipeline of the first-stage outlet separation tank of the flash compressor on production line 4 was modified to reflux to the compressor inlet separation tank.
- In 2021, the discharge pipeline of the first-stage outlet separation tank of the booster compressor on production line 3 was modified to reflux to the compressor inlet separation tank.
- In 2022, plans were made to replace the old steam boiler.
- In 2025, a new Liquid-Gas Oxidizer paired with catalytic ceramic filter tubes was added, capable of treating in-plant process discharge oil and process tail gas, reducing emissions of Total Suspended Particulates (TSP), Nitrogen Oxides (NOx), and Volatile Organic Compounds (VOCs).



## Air Pollutant Emissions at the Linyuan Plant for the Past Three Years

GRI 2-4 GRI 305-7 SASB RT-CH-120a.1

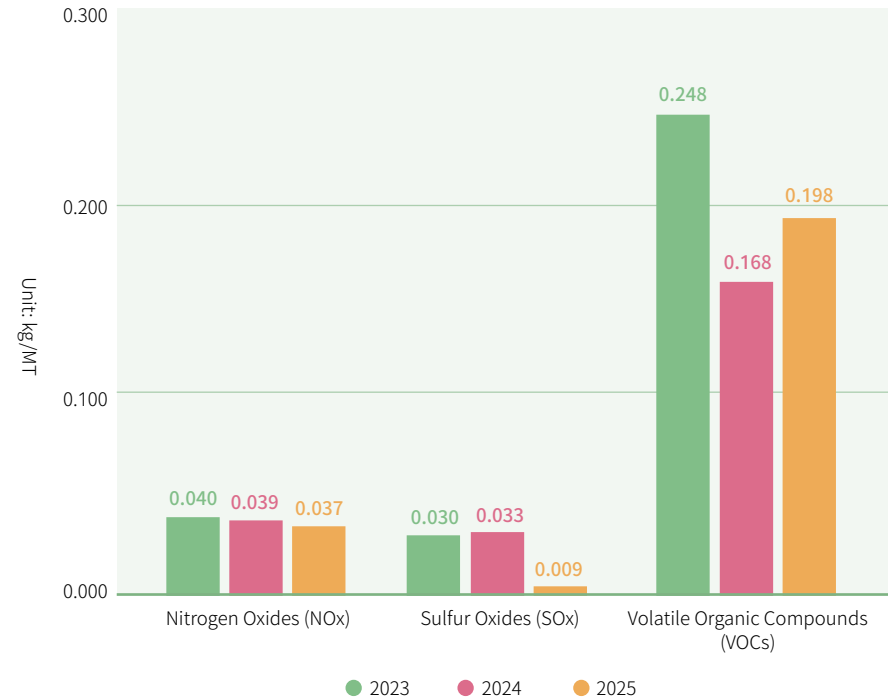
Unit: MT

| Year | NOx   | SOx   | VOCs   | HAPs   |
|------|-------|-------|--------|--------|
| 2023 | 5.261 | 3.930 | 32.754 | 17.353 |
| 2024 | 5.147 | 4.261 | 21.977 | 8.231  |
| 2025 | 5.216 | 1.293 | 27.574 | 12.392 |

Description: The SOx emission per unit of product in 2025 decreased compared to 2024. The main reason is that the SOx of the Regenerative Thermal Oxidizer (RTO) equipment was tested as an N.D. (Not Detected) value, leading to a decrease in SOx emissions; The significant increase in VOCs emissions is due to the usage of xylene for equipment cleaning increasing by 3.9 metric tons compared to 2024, and the RTO emission concentration also increasing after testing, resulting in an increase in VOCs emissions. In addition, the Hazardous Air Pollutants (HAPs) related to the process at the Linyuan Plant are Vinyl Acetate Monomer (VAM) and xylene. Currently, there is no control value for Vinyl Acetate Monomer. Xylene is a solvent used for cleaning process equipment and is not a raw material required for the process; therefore, it is not regulated by the Ministry of Environment. Its emission volume is 12.392 metric tons.

Information re-compiled: In 2025, xylene activity data was incorporated into HAPs statistics, and information for 2023 and 2024 was updated.

## Air Pollutant Emissions per Unit of Product at the Linyuan Plant for the Past Three Years



The annual pipeline emission test results at the Linyuan Plant are all lower than the emission standards announced by the Ministry of Environment. The 2025 pipeline emission test results of APC are shown in the table:

| Pollutant                          | Unit               | Thermal Oil Boiler | Steam Boiler | Emission Standards |
|------------------------------------|--------------------|--------------------|--------------|--------------------|
| Nitrogen Oxides (NOx)              | ppm                | 75                 | 47           | 100                |
| Sulfur Oxides (SOx)                | ppm                | 4                  | 11           | 50                 |
| Total Suspended Particulates (TSP) | mg/Nm <sup>3</sup> | 1                  | 13           | 30                 |

| Regenerative Thermal Oxidizer | Emission Standards |
|-------------------------------|--------------------|
| 2                             | 150                |
| 4                             | 100                |
| 8                             | 100                |

Note: Particulates refer to Total Suspended Particulate, abbreviated as TSP.

## 4.4 Waste Management

Material Topic: Waste Management, Corresponding Sustainability Principle: Sustainable Development GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Management Approach Targets and Performance                                                                                                                                                                                      | Evaluation of Management Approach                                                                                                                                                                          |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Importance to APC</b></p> <p>APC values its corporate image and market competitiveness. Good waste management not only reduces raw material waste, improves production efficiency, and lowers processing costs, but also manifests regulatory compliance and corporate social responsibility.</p>                                                                                                                                                                                                                                                                                                    | <p><b>Positive/Negative Impacts</b></p> <ul style="list-style-type: none"> <li>Negative actual impact - Improper waste disposal methods</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <p><b>2025 Targets</b></p> <ul style="list-style-type: none"> <li>Proper waste disposal rate: 100%</li> <li>Waste intensity (metric ton/metric ton): <math>\leq 0.0030</math></li> </ul>                                         | <p><b>Effectiveness Evaluation</b></p> <p>Entrust qualified vendors recognized by the Ministry of Environment for processing, and regularly compute the amount of waste processed annually.</p>            |
| <p><b>Management Approach and Objectives</b></p> <p>Through promotion and supervision, APC's Linyuan Plant implements waste category classification management, and commissions qualified cleaning companies recognized by the Ministry of Environment to clear waste using appropriate processing methods based on different waste categories. Continuously reduce the generation of industrial waste through process adjustments and personnel monitoring, implement the circular economy, and convert plastic waste into recycled plastic to develop green products, reducing environmental impact.</p> | <p><b>Negative Remediation and Preventive Measures</b></p> <ul style="list-style-type: none"> <li>Implement in-plant waste classification through promotional or performance evaluation methods.</li> <li>Entrust qualified vendors recognized by the Ministry of Environment for processing.</li> <li>Vendors process waste using compliant disposal methods according to the waste type, such as: incineration, pyrolysis, landfilling, and physical processing, etc.</li> <li>Hand over recyclable and reusable waste to legal resource recycling vendors for removal.</li> <li>Regularly compute the amount of waste processed annually and declare the data on the Ministry of Environment's website.</li> </ul> | <p><b>2025 Performance</b></p> <ul style="list-style-type: none"> <li>Proper waste disposal rate: 100% (✓)</li> <li>Waste intensity (metric ton/metric ton): 0.0029 (✓)</li> </ul>                                               | <p><b>Grievance Mechanism</b></p> <ul style="list-style-type: none"> <li>Environmental impact grievance channel.</li> </ul>                                                                                |
| <p><b>Strategy</b></p> <ul style="list-style-type: none"> <li>Waste classification management</li> <li>Compliant waste processing</li> <li>Waste recycling and reuse</li> <li>Apply for ISO certification for recycled products</li> </ul>                                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><b>Short-term Targets (&lt;3 years)</b></p> <ul style="list-style-type: none"> <li>Proper waste disposal rate: 100%</li> <li>Waste intensity (metric ton/metric ton): <math>\leq 0.0030</math></li> </ul>                     |                                                                                                                                                                                                            |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><b>Mid-to-Long-Term Targets (<math>\geq 3</math> years)</b></p> <ul style="list-style-type: none"> <li>Proper waste disposal rate: 100%</li> <li>Waste intensity (metric ton/metric ton): <math>\leq 0.0020</math></li> </ul> | <p><b>Management Approach Adjustments</b></p> <ul style="list-style-type: none"> <li>Group technical exchange meetings to exchange experiences on environmental pollution control technologies.</li> </ul> |

## Waste Management GRI 306-3、306-4、306-5

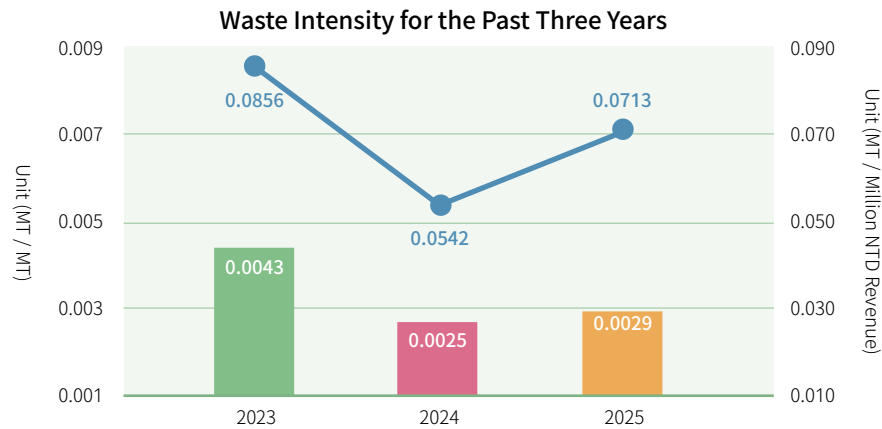
The Company is committed to promoting circular economy policies. Through raw material recycling and reuse, process improvements, and resource circulation management mechanisms, we build low-carbon green products and promote internal and external circulation mechanisms. To implement this policy, the Company established an innovation team starting in 2024, officially devoting efforts to the development and certification of recycled plastic products; And demonstrated concrete results in 2025 by successfully developing 9 recycled plastic products, successfully passing SGS international certification, and obtaining ISO 14021 Pre-Consumer material certification and the SGS Green Mark. The industrial waste generated by APC's Linyuan Plant includes general industrial waste and hazardous industrial waste. Relevant clearance and disposal operations are all commissioned to domestic qualified clearance and disposal companies recognized by the Ministry of Environment to sign clearance contracts. The waste clearance manifests are declared on the Ministry of Environment's website in accordance with the regulations of the "Waste Disposal Act." After the waste leaves the plant, we track whether the disposal vendor completes the waste processing within the legal timeframe, require them to issue proof of proper disposal, and arrange annual on-site visits to waste disposal vendors.

The processing methods for general industrial waste adopt intermediate processing methods such as incineration, pyrolysis, and physical processing depending on the type, while final disposal methods are adopted by the disposal vendor according to the approved methods of their recognized licenses, such as landfilling, or making into recycled oil products or fuel oil. In recent years, to respond to the zero waste resource circulation policy of the Resource Circulation Administration of the Ministry of Environment, we have actively searched for waste recycling and reuse processing methods. Among them, waste wood, waste plastics, and waste bricks are processed in a circular recycling manner, which can ultimately be used as recycled fuel and building aggregates; Scrap iron, through resource reuse pathways, is handed over to legal resource recycling vendors for clearance. The declaration statistics based on the waste clearance manifests on the Ministry of Environment's website are shown in the table on the right:

**Disposal Methods and Processing Volumes of Various Wastes at the Linyuan Plant for the Past Three Years**

Unit: MT

| Disposal Method                              | Waste Category                                                    | 2023   | 2024   | 2025   |
|----------------------------------------------|-------------------------------------------------------------------|--------|--------|--------|
| Incineration                                 | General domestic garbage, waste plastics, and waste wood mixtures | 51.53  | 40.81  | 43.49  |
| Physical processing, pyrolysis, incineration | Waste oil mixtures                                                | 219.79 | 157.3  | 125.65 |
| Physical processing                          | Waste lubricating oil                                             | 48.65  | 36.72  | 43.34  |
| Physical processing                          | General waste chemical mixtures                                   | 17.53  | 16.36  | 17.05  |
| Physical processing                          | Waste refractory materials                                        | ---    | ---    | 0.62   |
| Landfill                                     | Civil engineering or construction waste mixtures                  | 2.9    | ---    | ---    |
| Recycling                                    | Waste wood, waste plastics, waste bricks                          | 49.3   | 24.38  | 26.49  |
|                                              | Scrap iron                                                        | 185.34 | 46.41  | 152.79 |
| Total Non-Hazardous Waste Volume             |                                                                   | 575.04 | 321.98 | 409.43 |
| Waste Recycling Rate (%)                     |                                                                   | 40.8   | 21.99  | 43.8   |
| Hazardous Industrial Waste                   |                                                                   |        |        |        |
| Offshore Processing                          | Cadmium-containing batteries                                      | ---    | 4.60   | ---    |
| Recycling Processing                         | Cadmium-containing batteries                                      | ---    | 0.0    | ---    |
| Total Hazardous Waste Volume                 |                                                                   | ---    | 4.60   | ---    |
| Waste Recycling Rate (%)                     |                                                                   | ---    | 0.0    | ---    |



- ✓ The Linyuan Plant generated no hazardous industrial waste in 2025. SASB RT-CH-150a.1
- ✓ The Linyuan Plant had no sudden leakage incidents of oil, fuel, or chemical substances in 2025.
- ✓ The proper waste disposal rate at the Linyuan Plant was 100% in 2025.

### Environmental Impact Grievance Channel GRI 2-25

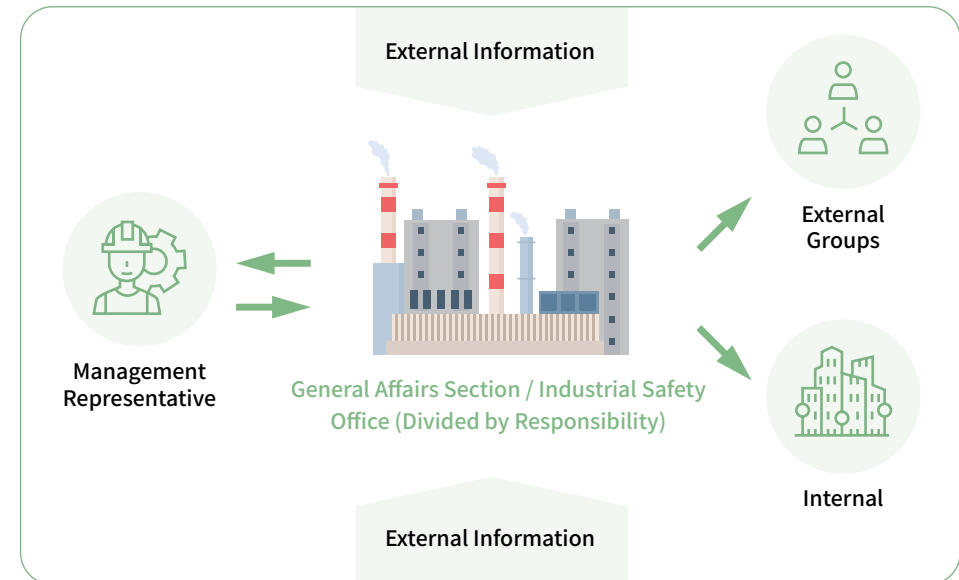
APC's Linyuan Plant has formulated the "Communication and Consultation Implementation Procedures" to establish, implement, and maintain the Company's communication, participation, and consultation channels and procedures for environment-related issues, targeting internal parties (individual employees, the enterprise union, Occupational Safety and Health Committee meetings, etc.) and external parties (customers, competent authorities, community residents, environmental groups, etc.).

The internal grievance processing method involves employees raising environmental, safety, and health-related grievance matters through the "Enterprise Union Directors and Supervisors Meeting," "Occupational Safety and Health Committee Meeting," and other meetings. For items requiring promotion or responses, the responsible department reviews and responds. After approval by the environment and occupational safety and health management representative, it is publicized through meetings, education and training, or announcements.

The external grievance processing method refers to external units submitting environmental, safety, and health-related grievances via phone, verbally, or in writing. After being received by any unit at APC's Linyuan Plant, the responsible department verifies the grievance content and logs it in the "Occupational Safety, Health, and Environment Information Log List." If the case is confirmed, it is given an appropriate response and processing. The statistics of logged occupational safety, health, and environment external grievance cases at APC's Linyuan Plant for the past three years are shown in the table:

| Item                      | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|
| Number of Grievance Cases | 0    | 0    | 2    |
| Number of Confirmed Cases | 0    | 0    | 2    |

### Schematic Diagram of the Linyuan Plant's Environmental Impact Grievance Channels



## CH5 Safe Workplace and Social Inclusion

5.1 Talent Recruitment (GRI 2-7、2-8、3-3、401-1)

5.2 Talent Development (GRI 201-3、401-2、401-3)

5.3 Human Rights Policy (GRI 2-23、2-24)

5.4 Healthy Workplace (GRI 2-8、3-3、403-1~9)

5.5 Social Engagement

### Performance Highlights

- Employee turnover rate: 0.86%
- Employee education and training: 40.5 hours/person
- Cumulative total safe work hours without disabling injuries: 6.82 million hours
- Process safety incidents: 0
- Donated NT\$3 million to the USI Education Foundation

### Certified Management Systems



ISO 45001 Occupational Health and  
Safety Management Systems  
Valid until: 2028.04.22

**Material Topics** Talent Attraction and Retention, Occupational Health and Safety, Process Safety Management

**Corresponding SDGs**



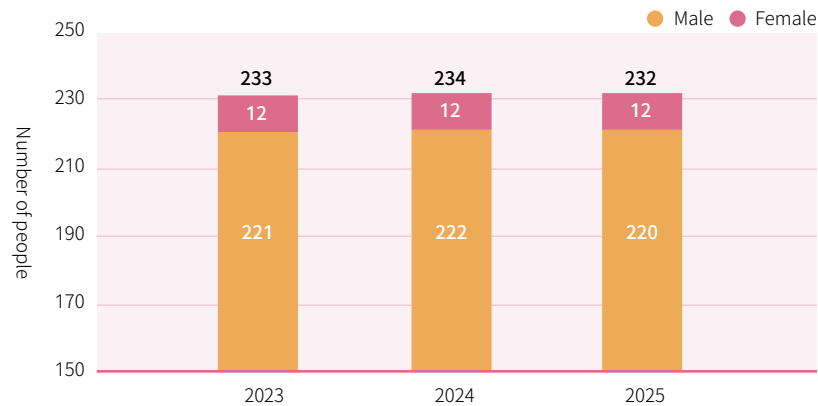


## 5.1 Talent Recruitment

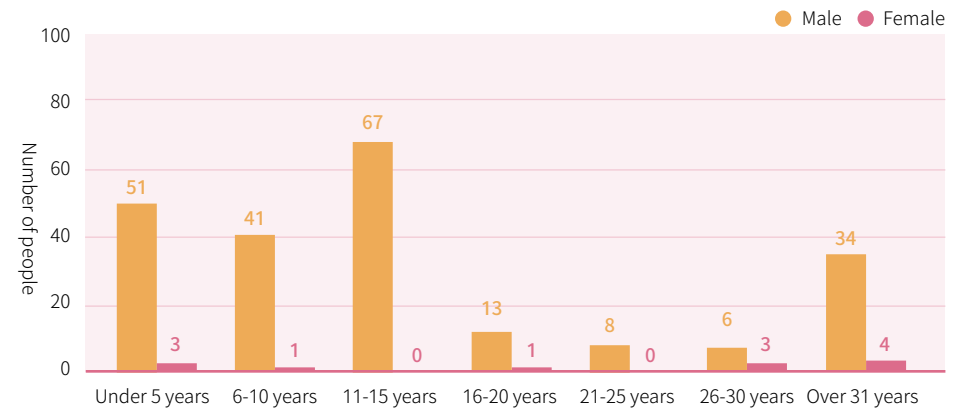
### Manpower Structure GRI 2-7、2-8

As of December 31, 2025, the total number of APC employees was 232, all of whom are full-time formal employees with indefinite contracts, consisting of 220 males and 12 females. Due to the characteristics and demands of the petrochemical industry, the proportion of male employees is higher than that of females; The average working tenure of employees is 14.3 years, the average age is 45.6 years old, and those with a junior college degree or above account for 86.3%. All are hired locally in Taiwan and are mainly distributed in Taipei and Kaohsiung.

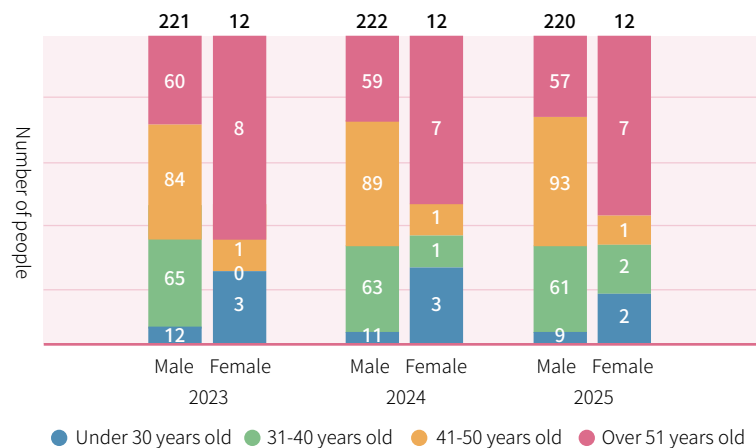
Gender Distribution of Employees for the Past Three Years



Employee Tenure and Gender Distribution in 2025



Employee Age and Gender Distribution for the Past Three Years



Total Number of Employees Categorized by Gender and Region in 2025

| Region                                            | Taipei HQ |        | Linyuan Plant |        |
|---------------------------------------------------|-----------|--------|---------------|--------|
|                                                   | Male      | Female | Male          | Female |
| Permanent Employees (Number of People)            | 13        | 3      | 207           | 9      |
| Temporary Employees (Number of People)            | 0         | 0      | 0             | 0      |
| Non-guaranteed Hours Employees (Number of People) | 0         | 0      | 0             | 0      |
| Full-time Employees (Number of People)            | 13        | 3      | 207           | 9      |
| Part-time Employees (Number of People)            | 0         | 0      | 0             | 0      |

Reporting Period (January 1, 2025 to December 31, 2025)

### Total Number of Non-employee workers Categorized by Gender and Region for the Past Three Years

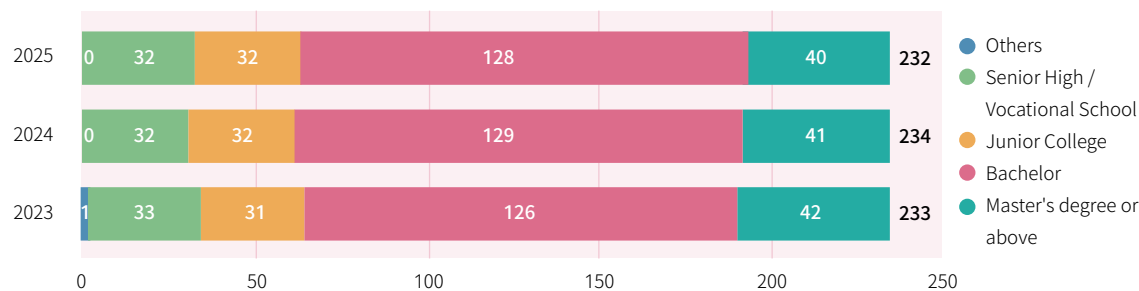
Reporting Period is the current year (January 1 to December 31)

| Time<br>Region<br>Gender                                      | 2023      |        |               |        | 2024      |        |               |        | 2025      |        |               |        |
|---------------------------------------------------------------|-----------|--------|---------------|--------|-----------|--------|---------------|--------|-----------|--------|---------------|--------|
|                                                               | Taipei HQ |        | Linyuan Plant |        | Taipei HQ |        | Linyuan Plant |        | Taipei HQ |        | Linyuan Plant |        |
|                                                               | Male      | Female | Male          | Female | Male      | Female | Male          | Female | Male      | Female | Male          | Female |
| Contractors - De Yuan (Packaging), Lian Ming (Transportation) | 0         | 0      | 26            | 11     | 0         | 0      | 29            | 5      | 0         | 0      | 20            | 10     |
| Bao Tian (Transportation), Guo Shan (Cleaning)                | 0         | 0      | 3             | 3      | 0         | 0      | 4             | 3      | 0         | 0      | 4             | 3      |
| HR - USI Group Human Resources Division                       | 0         | 0      | 3             | 0      | 0         | 0      | 3             | 0      | 0         | 0      | 3             | 0      |
| IT - USI Group IT Division                                    | 0         | 0      | 1             | 0      | 0         | 0      | 1             | 0      | 0         | 0      | 1             | 0      |
| Security guards                                               | 0         | 0      | 3             | 0      | 0         | 0      | 3             | 0      | 0         | 0      | 3             | 0      |
| Cafeteria                                                     | 0         | 0      | 0             | 3      | 0         | 0      | 0             | 3      | 0         | 0      | 0             | 3      |
| Subtotal (People)                                             | 0         | 0      | 36            | 17     | 0         | 0      | 40            | 11     | 0         | 0      | 31            | 16     |
| Subtotal (People)                                             | 53        |        |               |        | 51        |        |               |        | 47        |        |               |        |

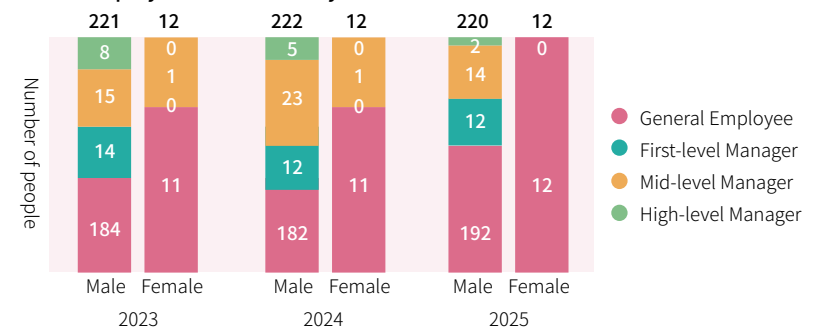
### Talent Distribution

Based on the characteristics of the petrochemical industry, APC pays special attention to educational background, experience, and professional competencies when recruiting employees. Combined with various professional training and work experience upon joining, they are trained to become professional petrochemical talents. The proportion of the Company's current employees with bachelor's and graduate degrees is increasing year by year. In 2025, new hires with bachelor's and graduate degrees accounted for as high as 100% of new hires, which is significantly helpful for improving technical and operational levels.

#### Employee Distribution by Educational Level for the Past Three Years



#### Employee Distribution by Job Level and Gender



The first-level managers (foremen and primary/deputy shift supervisors), mid-level managers (section chief level and above including acting section chiefs), and high-level managers (plant manager/division director level and above) at the Taipei Headquarters and Kaohsiung Linyuan Plant are all local residents hired in Taiwan, helping the Company understand local culture and needs, and increasing local economic benefits. The proportion of female managers holding mid-to-high-level management positions in APC was 0% in 2025.

## Talent Attraction and Retention

Material Topic: Talent Attraction and Retention, Corresponding Sustainability Principle: Safety and Harmony GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Management Approach Targets and Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Evaluation of Management Approach                                                                                                                                                                                                                                                                                                 |
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| <p><b>Importance to APC</b></p> <p>Stable talent retention is an important foundation for corporate operations, and employees are an important asset to Asia Polymer Corporation (APC); through appropriate salaries and sound benefits, we provide a safe working environment and training to attract and retain outstanding talent and prevent talent gaps, bringing driving force for the continuous development of the company.</p> <p><b>Management Approach and Objectives</b></p> <p>With fair, open, impartial, and efficient recruitment systems, we aim to select outstanding and competent talent while considering the basic human right of equal employment opportunities; through Talent Recruitment, cultivation, and retention, we achieve the goal of putting the right people in the right jobs, ensuring the quality of new hires and personnel job stability, and strengthening our operational constitution.</p> <p><b>Strategy</b></p> <p>Enhance corporate identity</p> <ul style="list-style-type: none"> <li>Establish diverse recruitment channels and use fair, open, impartial, and efficient recruitment systems to seek talent with shared ideals to join the company.</li> <li>Provide high-quality compensation and diverse benefit systems to create a friendly, harmonious, and safe working environment, thereby retaining talent.</li> </ul> | <p><b>Positive/Negative Impacts</b></p> <ul style="list-style-type: none"> <li>Potential Negative Impact - Lack of retirement succession plan - Talent gap</li> </ul> <p><b>Negative Remediation and Preventive Measures</b></p> <ul style="list-style-type: none"> <li>Prioritize the stabilization and retention of outstanding talent by adjusting salaries annually based on price indices and individual performance.</li> <li>The company participates in petrochemical peer salary surveys every year to evaluate market salary levels, make appropriate adjustments to employee salaries, and give special consideration for the promotion of outstanding talent with excellent performance.</li> <li>In response to personnel reaching retirement age, timely replenish manpower in advance and formulate business handover schedules based on business volume; and conduct education and training and business succession for new personnel.</li> <li>Annually and regularly dispatch personnel for professional training to obtain certifications, avoiding talent gaps.</li> </ul> | <p><b>2025 Targets</b></p> <ul style="list-style-type: none"> <li>No incidents violating human rights or labor conditions</li> <li>Employee turnover rate <math>\leq 5.0\%</math></li> <li>Education and training plan execution rate 100%</li> <li>Average employee education and training hours &gt; 30 hours</li> </ul> <p><b>2025 Performance</b></p> <ul style="list-style-type: none"> <li>No incidents violating human rights or labor conditions (✓)</li> <li>Employee turnover rate 0.86% (✓)</li> <li>Education and training plan execution rate 100% (✓)</li> <li>Average employee education and training hours 40.5 hours (✓)</li> </ul> <p><b>Short-term Targets (&lt;3 years)</b></p> <ul style="list-style-type: none"> <li>No incidents violating human rights or labor conditions</li> <li>Employee turnover rate <math>\leq 5.0\%</math></li> <li>Education and training plan execution rate 100%</li> <li>Average employee education and training hours &gt; 30 hours</li> </ul> <p><b>Mid-to-Long-Term Targets (≥ 3 years)</b></p> <ul style="list-style-type: none"> <li>Enhance corporate image to attract fresh graduates to join, and reduce the employee turnover rate to below 1%.</li> <li>Construct suitable training courses to enhance training quality, and raise the target of average training hours per person to over 50 hours.</li> </ul> | <p><b>Effectiveness Evaluation</b></p> <ul style="list-style-type: none"> <li>Group internal audit</li> <li>Labor inspection by competent government authorities</li> </ul> <p><b>Grievance Mechanism</b></p> <ul style="list-style-type: none"> <li>The Linyuan Plant Enterprise Union</li> <li>APC grievance hotline</li> </ul> |

## Talent Attraction

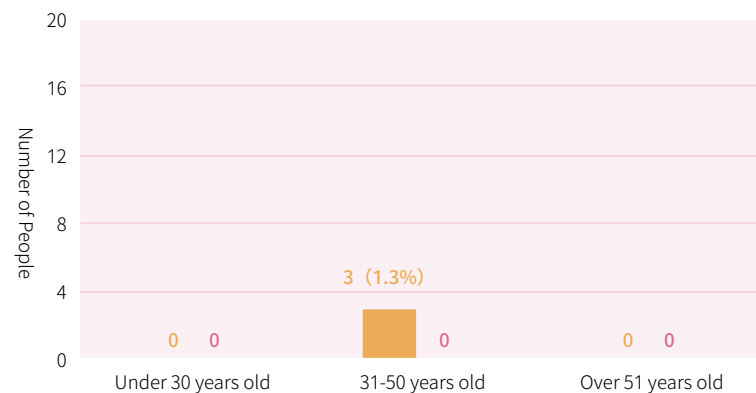
To address workforce transition and experience inheritance issues caused by employee retirement, each unit replenishes replacement personnel in a timely manner based on the departure and retirement situation. The company aims to select outstanding and suitable talents based on professional ability and experience through a fair, just, open, and efficient recruitment system. By selecting, cultivating, and retaining talents, we ensure the quality of new recruits and personnel stability, strengthening the corporate structure; We also constantly review the workforce establishment and conduct personnel deployment and control during daily operations, and analyze and improve the personnel turnover situation to ensure workforce quality and experience inheritance.

When units need to fill vacancies or expand due to business needs, organizational planning, or personnel departures, colleagues interested in internal vacancies can submit their resumes to the HR unit with the approval of their current supervisor, which are then screened by the HR unit and provided to the supervisor of the vacancy department for reference, thereby providing colleagues with diverse job choices and a good career development mechanism. On the other hand, external recruitment is conducted simultaneously through channels such as newspapers, job bank websites, human resource management companies, schools, and employment service stations. For vacancies in the Kaohsiung plant area, priority is given to recruiting talents from neighboring communities to provide local employment opportunities and give back to the community.

In 2025, APC hired a total of 3 new employees, aged between 38 and 41, all male, accounting for 1.3% of the total number of employees. The distribution and proportion by gender and age are as follows: GRI 401-1



**Distribution of New Employees by Age and Gender in 2025** ● Male ● Female



Note 1: APC's operating entities, including the Taipei Headquarters and Kaohsiung Linyuan Plant, are all located in Taiwan, which is considered a single region.

Note 2: The total number of male and female employees is used as the denominator to calculate the proportion of new employees in each age group by gender.

## Current Management Practices for Retention

To improve workforce quality, cultivate management talents, and meet the needs of organizational development, the company encourages employees with excellent performance and development potential to apply for graduate institutes in EMBA and other related professional fields at domestic universities, receive training to become management cadres, and provides course fee subsidies, supplemented by job adjustments and experiences to strengthen the professional competencies required in various business fields and actively cultivate managerial talents. To stabilize human resources and retain outstanding talents, in addition to annual salary adjustments based on the price index and personal performance, the company also participates in salary surveys of peers in the petrochemical industry to evaluate market salary levels and make appropriate adjustments and plans for employee salaries, and provides special salary adjustments for outstanding talents with excellent performance to achieve market-competitive salary levels.

## Talent Mobility

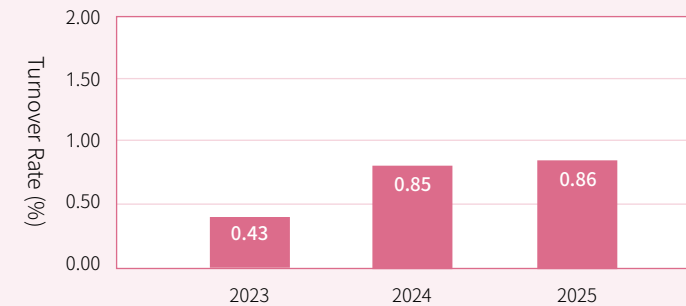
Employee position changes, departures, and retirements are handled in accordance with regulations; employees may work until retirement age as stipulated by the Labor Standards Act, or apply for early retirement in accordance with the law. That is, all employees have the right to voluntarily propose the termination of their employment relationship at any time in accordance with the law, and their rights, obligations, and labor conditions upon departure/retirement are handled in accordance with legal regulations; If the company experiences major operational changes such as closure, transfer, loss, or business contraction, and it is necessary to reduce the number of workers, it will provide a notice period of 10 to 30 days based on the employee's seniority in accordance with the provisions of the Labor Standards Act.

In 2025, APC had a total of 4 departures/retirements (including 2 retirements). Excluding retired personnel, the company's real turnover rate in 2025 was 0.86%, which is flat compared to 2024, maintaining an extremely low turnover level of less than 1% in the long term; Trend observation: Analyzing from the age and gender structure, departing personnel are mainly male employees aged 31 to 50. GRI 401-1

| Year | Gender | Number of People | Under 30         |                | 31-50            |                | Over 51          |                |
|------|--------|------------------|------------------|----------------|------------------|----------------|------------------|----------------|
|      |        |                  | Number of People | Proportion (%) | Number of People | Proportion (%) | Number of People | Proportion (%) |
| 2025 | Male   | 220              | 1                | 0.45           | 1                | 0.45           | 2                | 0.91           |
|      | Female | 12               | 0                | 0.00           | 0                | 0.00           | 0                | 0.00           |
| 2024 | Male   | 222              | 0                | 0.00           | 2                | 0.90           | 0                | 0.00           |
|      | Female | 12               | 0                | 0.00           | 0                | 0.00           | 0                | 0.00           |

Note: 1. The total number of male and female employees is used as the denominator to calculate the proportion of departing employees in each age group by gender.  
2. The turnover rate is now calculated based on the actual number of departures (excluding retired employees).  
3. Operational entities of APC, including Taipei HQ and the Kaohsiung Linyuan Plant, are all located in Taiwan, thus considering as one region.

Employee Turnover Rate in the Past Three Years



Turnover rate (%) = (Number of non-retirement departures in the current year) / (Total number of employees at the end of the current year) × 100

## Talent Cultivation and Development

APC's education and training aligns with the external environment, business guidelines, operational objectives, departmental performance, and employee career development needs. We construct an education and training system based on occupational safety and environmental protection laws and the requirements of Quality, Environmental, Energy, and Occupational Health and Safety Management Systems, providing the training courses needed for all types of talents. The training framework is mainly composed of four structures: "On-the-job Training," "Competence Training," "E-learning," and "Self-learning and Growth." It comprehensively and systematically plans the training courses required for employee career development, which then extends to an education and training system for personal lifelong learning. The career development training courses implemented for on-the-job employees can enrich their professional skills and learning abilities, thereby extending into a foundation for personal lifelong learning. If the employment relationship is terminated in the future due to retirement or mid-career departure, it can still serve as a skill foundation for career transition or retirement life planning.

## Education and Training Performance

APC has always attached great importance to employee education and training, providing pre-employment training, on-the-job training, and work instruction based on the training needs of employees and units; we also provide teaching CDs and online learning systems to improve employee quality and skills. Employee training is recorded and archived, and is included in monthly performance and annual appraisal evaluations. In addition, each department sets "hierarchical" and "functional" course training standards to identify the skills that employees in various positions and work areas should possess, serving as a reference for dispatching training and ensuring employees have the ability to execute their work.

### On-the-job Training

- Supervisor's on-the-job instruction
- Mentorship
- Technical certification
- Job rotation

### Competence Training (Internal/External)

- General management
- Hierarchical training
- Professional competence training
- Talent cultivation
- Employee self-study

### E-learning

- Newcomer orientation training
- New recruit certification course
- Audiovisual teaching platform
- Leader Campus Learning Platform

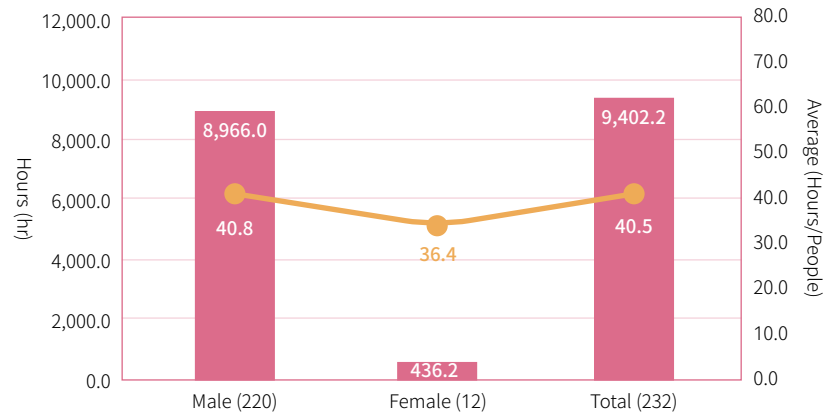
### Self-learning and Growth

- Study group
- Humanities and intellectual lectures
- Seminars
- Health lectures

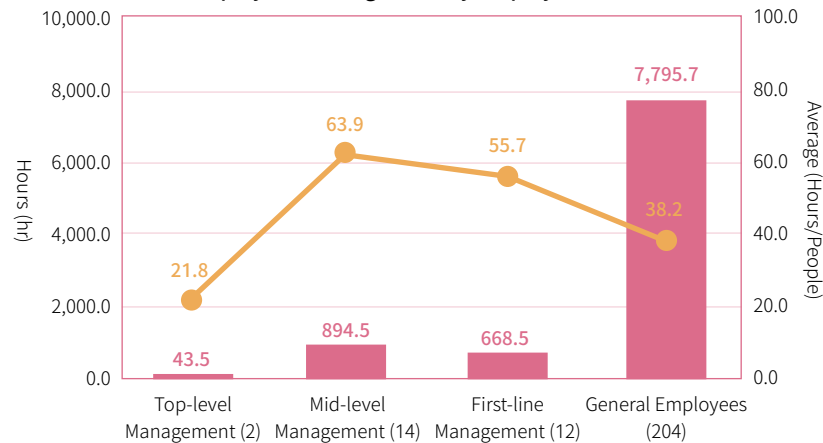


In 2025, the total employee training hours reached 9,402.2 hours, and the average training hours per employee was 40.5 hours. The breakdown by gender and employee level is listed in the table:

**Total Employee Training Hours by Gender in 2025**



**Total Employee Training Hours by Employee Level in 2025**



## New Employee Education and Training

For new recruits, the Group has formulated a complete pre-employment training plan that introduces the Group's corporate cultural spirit and organizational rules and regulations in detail, helping them quickly integrate into the corporate work environment to perform well, enhancing their sense of identity and cohesion with the company, and confirming learning effectiveness through the Group's digital training platform. For new factory employees, HR and safety units immediately implement cognitive training upon reporting. The course content includes company overview, environment, organizational regulations, welfare systems, and conceptual training items on systems such as labor safety and health operation regulations, Quality, Environmental, Energy, and Occupational Health and Safety Management Systems, and product environmental quality assurance.

## Employee On-the-job Training

During their employment, to enhance their job competencies, relevant job skill training is provided by supervisors and senior colleagues to ensure their ability to execute their work. On-the-job Training (OJT) instruction is implemented by each unit based on work tasks and training needs. For new recruits, transferred staff, relevant personnel after process modifications, and personnel whose work impacts quality, product environmental quality assurance, causes major environmental impacts, or poses occupational safety and health hazards, or when system information is updated, their respective units should provide immediate work instruction to ensure their ability to execute their work. To strengthen on-site workers' understanding of Process Safety Management (PSM) and ensure the safety of factory operations, relevant units not only implement training according to the labor training matters stipulated in the occupational safety and health education and training rules but also strengthen work instruction training such as operating instructions, maintenance, emergency response, and safety coaching. Assessments (including written, oral, or practical operation tests) are implemented according to actual needs as a reference for retraining.

In addition, to equip each employee with diverse capabilities and a broad perspective, besides being responsible for their exclusive work, they also assist in other project research, including shadowing customer complaint handling, interpersonal relationship management, and problem-solving methods, achieving the goal of improving knowledge and skills. The company regularly holds education and training courses. The course content includes: professional skill training courses, leadership and management courses, computer advanced courses, general education courses, etc., which can provide comprehensive in-house advanced training for trainees.



Occupational safety and health education and training class session

## Employment and Training of Older Employees

The Group actively faces global aging and talent challenges. To improve the effectiveness of human resource utilization and promote generational experience exchange, the relevant salary, welfare, and job design principles for rehiring retired employees are specified in the "Group Employee Retirement Operations" standard document. At the same time, to assist older employees in maintaining competitiveness and promoting experience inheritance, the following training course categories are offered:

- ✓ Digital Empowerment: Providing courses on digital tools, software applications, and cybersecurity to help them master technology.
- ✓ Knowledge Inheritance: Holding sharing sessions to allow senior employees to mentor the younger generation, passing on expertise and wisdom.
- ✓ Health and Well-being: Focusing on physical and mental health management and providing financial planning to enhance peace of mind.

Through these strategies, the Group not only effectively utilizes the asset of older talents but also creates an inclusive, vibrant, and sustainable workplace environment for all employees.



## External Training Performance

Based on business and work needs as well as the need to train internal instructors, supervisors assign relevant business colleagues to participate in external training and technical seminars at academic institutions and obtain relevant operation licenses to improve technical levels and operational safety. In 2025, APC's external training obtained a total of 145 relevant operation licenses (including 20 newly obtained licenses and 125 retraining licenses), which are kept on file in the Personnel Section for reference.

In addition, the company also encourages trainee successors to actively participate in external management training courses to learn the latest management knowledge to enhance management skills. For employees with a strong willingness to learn and development potential, we also provide subsidies for further in-service study at domestic universities, supplemented by job adjustment experiences, to cultivate the leadership talents required by the company.

## Group Digital Training

To break away from the time and space limitations of physical courses, USI Group has established the "Group Digital Learning Platform" to provide a learning environment for colleagues in various affiliated enterprises of the Group to learn anytime, anywhere. In addition, the Group Training Department holds diverse internal training courses at the Taipei Headquarters, providing participation opportunities for northern colleagues of the Group's affiliated enterprises. Furthermore, to cooperate with the e-management of training, a "Training Management e-Platform" has been established.

In addition to providing diverse services such as training course information, teaching material downloads, online registration, learning records, post-course questionnaires, experience sharing, and training highlights, it evaluates course effectiveness from the learners' perspective through an online feedback mechanism to strengthen and improve course quality accordingly.

## 2025 External Training Performance

| No.   | Certificates Type                                         | Number |
|-------|-----------------------------------------------------------|--------|
| 1     | Acetylene Operators                                       | 2      |
| 2     | Class A Occupational Safety and Health Affairs Supervisor | 2      |
| 3     | Stationary Crane Operator Training                        | 5      |
| 4     | Security Supervisor                                       | 1      |
| 5     | Security Inspector                                        | 1      |
| 6     | Specific Chemical Operation Supervisor                    | 1      |
| 7     | Forklift Operators                                        | 5      |
| 8     | Pipeline Excavation Construction Personnel                | 1      |
| 9     | Radiation Protection                                      | 2      |
| Total |                                                           | 20     |

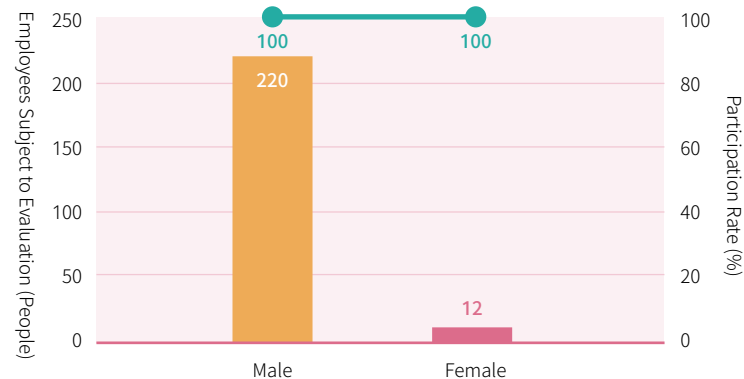


## 5.2 Talent Development

### Performance Evaluation System

To fairly and reasonably evaluate employees' commitment to the organization, job competence, and contributions, APC enhances employee morale and strengthens team spirit through the implementation of monthly Management by Objectives (MBO) and annual performance evaluations, integrating them with training and promotions to facilitate personal employee development and company human resource management. The monthly work performance evaluation items of MBO include the employee's workload, work quality, cooperativeness, and the execution and training performance of the four major management systems. The annual performance appraisal evaluates the employee's work performance and personal competitiveness (including foresight, leadership, execution, self-development, organizational commitment, innovation, and planning capabilities). Personnel subject to the annual evaluation are officially appointed employees who have completed their probation period. The ratio of male to female employees participating in the performance evaluation in 2025 is shown in the table:

Gender Ratio of Employees Participating in Performance Evaluation in 2025



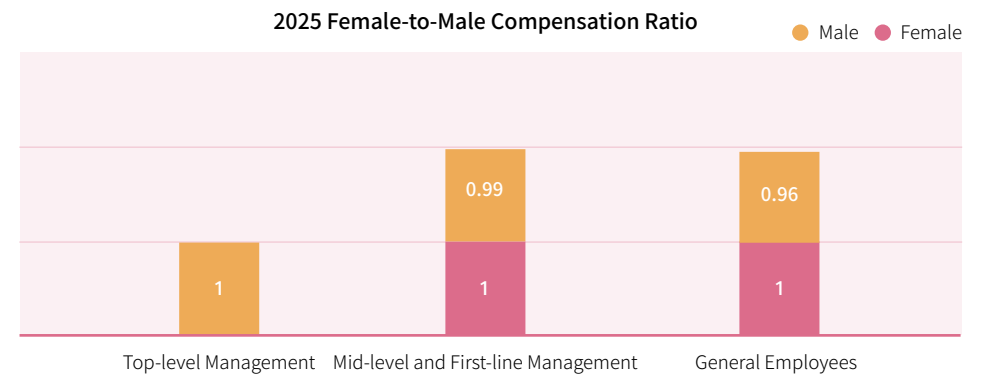
### Salary System

To attract, retain, cultivate, and motivate outstanding talents from all sides, the company provides a diversified and competitive salary system. The salaries of new recruits are all higher than the statutory minimum wage standards and are determined based on individual education and experience. Various allowances will also differ

depending on the position, and salary adjustments are based on employee performance. Base pay does not differ based on gender. In 2025, the female-to-male compensation ratio for mid-level and first-line managers as well as general employees at APC was close to 1, which is more balanced than most peers. Because the proportion of male new recruits has been relatively high in recent years, it has diluted the average salary of male general employees. Female general employees have higher seniority, resulting in a higher average salary than males.

| Item                                                                                                                          | 2024  | 2025  | Difference from Previous Year |
|-------------------------------------------------------------------------------------------------------------------------------|-------|-------|-------------------------------|
| Number of non-management full-time employees (persons)                                                                        | 224   | 225   | 1                             |
| Non-management full-time employees "Mean compensation" of non-management full-time employees (annual salary / NT\$ thousands) | 1,094 | 1,129 | 35                            |
| Non-management full-time employees "Median earnings" (annual salary / NT\$ thousands)                                         | 1,035 | 1,067 | 32                            |

The differences in the number, average salary, and median salary of full-time non-managerial employees at APC in 2025 compared to the previous year are shown in the table:



- Note: 1. The calculation ratio is based on Female: 1, and compensation (includes salary, bonuses, and benefits).  
2. The above statistics exclude employees with less than one year of service.  
3. The company's top-level managers are all male, so there is no female manager ratio.

## Pension System GRI 201-3

Employee retirement is handled in accordance with the provisions of the Labor Standards Act. The labor retirement reserve is calculated and provisioned according to the Labor Pension Regulations, with a contribution rate of 10%. In addition to establishing the Labor Retirement Reserve Supervisory Committee, since July 1, 2005, for employees who choose to apply the Labor Pension Act, the company has contributed monthly pensions to the employees' personal pension accounts at the Bureau of Labor Insurance based on the government's prescribed monthly contribution wage classification table and contribution rate.

| Item                                               | Proportion of Contribution                                                                                             | Employee Participation Rate in Pension Plan |
|----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|
| Pension under the Labor Standards Act (old system) | Employer: Contributes 10% of monthly salary to the labor retirement reserve                                            | 100%                                        |
| Pension under the Labor Pension Act (new system)   | Employer contribution: 6% of the employee's monthly wage<br>Employee contribution: 0-6% of the employee's monthly wage | 100%                                        |

## Incentive System

To boost morale and promote team spirit, immediate bonuses are awarded as a reward for employees who have special performance in their daily work or who can promptly and appropriately handle emergency incidents. In addition, to encourage employee participation in improvement activities and inspire creativity, the Implementation Measures for Proposal Improvement have been established. For any improvement suggestions related to process technology, product quality, maintenance, engineering, warehousing, production management, daily work method optimization and improvement, enhancement of safety, health, and environmental protection levels, energy conservation, or cost reduction, after acceptance and review, proposal encouragement bonuses are awarded based on the degree of proposal innovation and improvement performance.

## Diversified Benefits

APC attaches great importance to employee benefits. The benefits that all employees can enjoy are listed in the table: GRI 401-2

| Item                    | Content                                                                                                                                                                            |
|-------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Bonus Benefits          | Year-end bonus, performance bonus                                                                                                                                                  |
| Leave Benefits          | Unpaid parental leave, menstrual leave, family care leave, maternity leave, prenatal checkup leave, paternity and accompanying prenatal checkup leave                              |
| Insurance Benefits      | Accident insurance, life insurance, employee/dependent group insurance, employee bereavement compensation, employee business travel group injury insurance                         |
| Dining Benefits         | Employee cafeteria, meal allowance                                                                                                                                                 |
| Transportation Benefits | Employee parking space, transportation allowance                                                                                                                                   |
| Recreational Benefits   | Employee gym, employee travel, regular employee dinners                                                                                                                            |
| Subsidy Benefits        | Employee on-the-job training, domestic/overseas study subsidies for employees                                                                                                      |
| Other Benefits          | Employee maternity subsidy, wedding/funeral/celebration subsidy, employee travel subsidy, model worker recognition, holiday and birthday bonuses, regular employee health checkups |

## Insurance Benefits

Employees are the company's greatest asset and the main driving force for the sustainable operation and development of the enterprise. Starting from this point, in addition to handling labor insurance and national health insurance in accordance with the law, the company has also planned an employee group insurance plan for colleagues. The content includes term life insurance, critical illness, accidental injury, occupational injury, cancer medical treatment, dependent disease medical benefits, etc. All premiums are borne by the company (dependents can be insured at their own expense), expecting colleagues to receive appropriate protection so that they can work hard in their positions with peace of mind and create higher operational performance.

## Health Care Benefits

We regularly arrange employee health checkups (general and special checkups) every year. The Taipei Headquarters is equipped with fitness equipment, and the Linyuan Plant has a medical room staffed with qualified nurses to provide employees with physical health care/consultation and medical assistance. We cooperate with health education institutions to implement health and hygiene advocacy activities and occasionally hold health lectures, inviting professional doctors to give talks on topics such as the prevention of cardiovascular diseases and the prevention and treatment of hypertension/diabetes, aiming to protect the physical and mental health of employees. In addition, female employees are provided with menstrual leave and independent nursing spaces, and we cooperate with childcare and educational institutions to provide childcare and after-school services. Unpaid parental leave is handled in accordance with legal regulations and can be applied for before the child reaches the age of three. No employees applied for it in 2025. To respond to the government's active promotion of measures to encourage childbirth and enhance employee welfare, the Employee Maternity Subsidy Measures were specially established, providing a subsidy of NT\$10,000 per birth, with a proportional increase for twins or more; in 2025, 4 APC employees applied for maternity subsidies.

### 2025 Employee Parental Leave Application, Usage, and Reinstatement Statistics GRI 401-3

| Gender | Total employees entitled to parental leave | Total employees who actually took parental leave | Total employees due to return after parental leave | Total employees still employed 12 months after returning in 2024 | Return to work rate after parental leave | Retention rate after parental leave |
|--------|--------------------------------------------|--------------------------------------------------|----------------------------------------------------|------------------------------------------------------------------|------------------------------------------|-------------------------------------|
| Male   | 10                                         | 0                                                | 0                                                  | 0                                                                | --                                       | --                                  |
| Female | 0                                          | 0                                                | 0                                                  | --                                                               | --                                       | --                                  |

No one applied for parental leave in 2024, so the number of employees still employed 12 months after returning (in 2025) is 0.

## Employee Assistance Program

USI Group values the physical and mental health and overall well-being of its employees. It has meticulously planned and introduced the "Employee Assistance Program (EAP)" to provide comprehensive, warm, and reliable support services to help employees address potential stress and challenges in work and life. The Group has established professional consultation channels, allowing employees to obtain one-on-one professional counseling from qualified psychologists via phone, email, LINE, etc. This program emphasizes the principle of confidentiality, helping employees clarify issues, relieve stress, and enhance coping skills and psychological resilience, thereby promoting workplace health and happiness, creating a friendly and caring work environment, and enhancing the overall organizational cohesion and sustainable competitiveness.





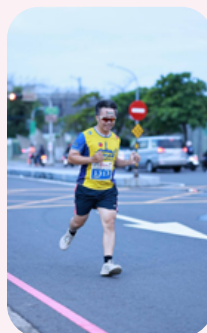
## Employee Welfare Committee

APC allocates welfare funds in accordance with the Employee Welfare Fund Act. In 2025, the allocated welfare fund reached NT\$8.8 million (accounting for 3.9% of the annual compensation), serving as funding for the Employee Welfare Committee. It is used for employee travel, birthdays, maternity, wedding/funeral subsidies, organizing employee and dependent networking activities, and group medical insurance to reward employees for their daily hard work.

In terms of club activities, 9 clubs have been established, including: talent, hiking, shrimp fishing, tennis, softball, basketball, badminton, road running, and reading clubs. They are usually jointly counseled and sponsored by the company and the Welfare Committee. Through activities, employees can relieve work stress, adjust their body and mind, and improve their health, thereby motivating work morale and enhancing cohesion.



### Employee Club Activities

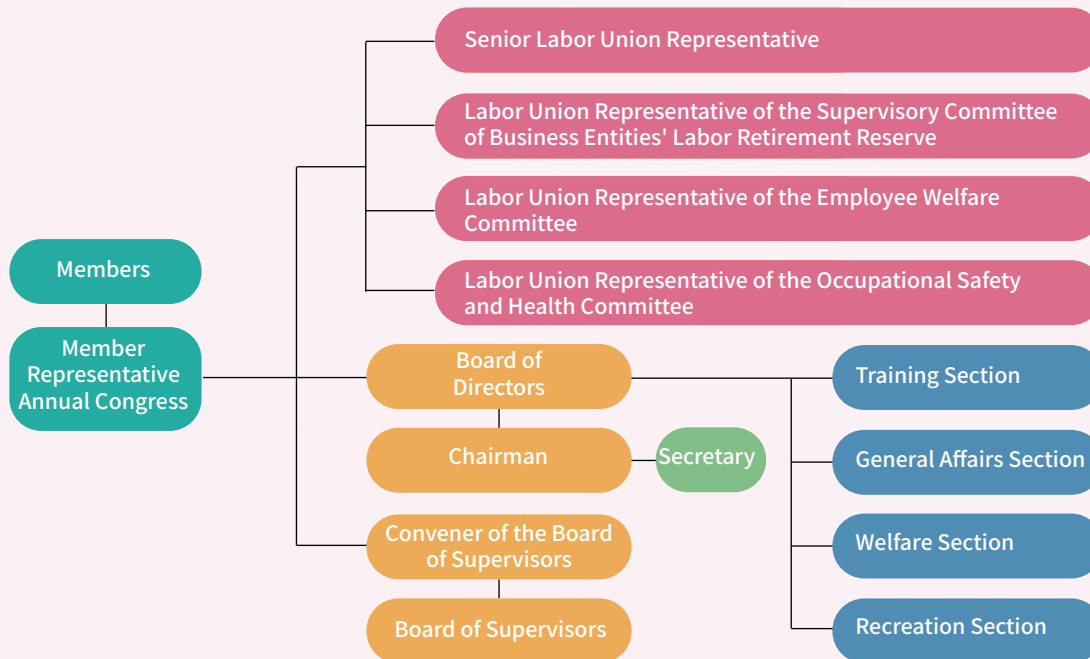


## Enterprise Union GRI 2-30

The Linyuan Plant Enterprise Union was established on January 4, 1988, with the purposes of promoting mutual assistance and cooperation among members, enhancing members' intelligence, safeguarding members' rights and interests, assisting in the development of production enterprises, fostering labor-management harmony, and assisting the government in implementing policies and directives. During the regular "Board of Supervisors and Directors meetings" of the union, relevant company supervisors attend, engaging in face to-face discussions and communications with union officials on topics related to labor rights, health benefits, work safety, and labor conditions. Every year, union member educational training is also held, with enthusiastic participation from members, to foster mutual consensus and enhance labor-management cooperation. As the Company maintains sound communication with employees through the labor union and labor management meeting, no collective bargaining agreement has been concluded.

In 2025, the number of union members was 199 males and 9 females, totaling 208 people, accounting for about 89.7% of the total number of employees. Representatives selected by both labor and management form the "Labor Retirement Reserve Supervisory Committee," "Employee Welfare Committee," and "Occupational Health and Safety Committee," holding regular meetings to provide a communication channel for labor and management and safeguard labor rights. In 2025, a total of 4 "enterprise union supervisor/director meetings," 1 "temporary enterprise union supervisor/director meeting," and 1 "General Meeting of Members' Representatives" were held.

The Linyuan Plant Enterprise Union Organizational Chart



The labor union convenes the General Meeting of Members' Representatives



Labor Union Member Education Workshop

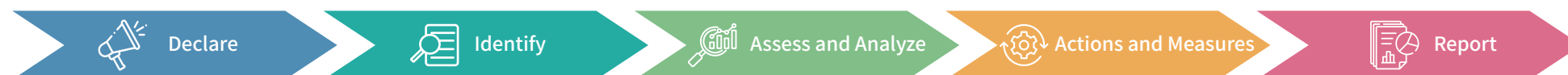


## 5.3 Human Rights Policy GRI 2-23

To fulfill corporate social responsibility and implement human rights protection, realizing the universal value of human rights, the company formulated a Human Rights Policy in March 2018. This policy, applicable to the company and all subsidiaries of the USI Group, draws reference from internationally recognized human rights standards such as the International Bill of Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. It aims to prevent infringements and violations of human rights, providing a safe and healthy work environment where employees are treated with dignity and respect

### Identification and Assessment of Human Rights Risks

Annual human rights risk identification is conducted. Compliance checks and third-party assessments are performed on identified human rights topics of concern. Based on the risk assessment results and deficiencies found in internal and external reviews, mitigation and corrective measures are taken and continuously improved to achieve risk management objectives. The Company has established the steps and deployment process for each phase of human rights management as the foundation for maintaining and protecting human rights, as follows:



Human rights issues involve different business departments and units. Through the Human Resources Division, human rights due diligence and risk management operations are conducted for different affected subjects and human rights issues.

### Human Rights Due Diligence Process GRI 2-24



| Phase                | Step                 | Practices                                                                                                                                                                                                                                                                                                                                                             |
|----------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Phase 1: Commitment  | Declare              | Publicly commit to supporting and complying with international standards and local regulations, and formulate a human rights policy.                                                                                                                                                                                                                                  |
| Phase 2: Management  | Identify             | Identify material human rights issues and affected parties based on organizational attributes and operational models.                                                                                                                                                                                                                                                 |
|                      | Assess and Analyze   | Regularly assess human rights impacts on all employees and service processes to understand the level of risk exposure.                                                                                                                                                                                                                                                |
| Phase 3: Remediation | Actions and Measures | Develop different action plans based on the regularly assessed level of human rights risks. Track the execution level and performance of action plans while communicating to ensure the effectiveness of human rights management. If human rights violations occur, provide compensation measures through system improvement, material, and psychological counseling. |
|                      | Report               | Conduct internal discussions and reporting on human rights management, and publicly disclose human rights management practices and results on the company website.                                                                                                                                                                                                    |

## 2025 Human Rights Management Results GRI 2-24

After conducting risk identification in accordance with the Company's "Human Rights Policy Management Plan," 13 human rights issues were included this year, of which 9 are listed as material focus management items, including: "Workplace Inclusion," "Forced Labor," "Excessive Working Hours," "Sexual Harassment," "Unlawful Infringement in the Workplace," "Child Labor Employment," "Personal Data Management and Privacy Protection," "Occupational Safety Management," and "Employment and Workplace Discrimination." For items with potential risks among the above material issues, the Company has adopted risk mitigation measures and impact compensation measures, achieving a 100% implementation rate of impact compensation. Please refer to the (2025 Human Rights Risk Assessment Management Table) for details; the executed mitigation measures and impact compensation measures are as follows:

| Issue                           | Mitigation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Compensation Measures                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Impact Compensation Implementation Rate (%) | Results                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Excessive Working Hours         | <ol style="list-style-type: none"> <li>1. Comply with relevant regulations on working hours in labor laws, conduct regular compliance reviews of company regulations, and ensure their implementation.</li> <li>2. Accurately record employee attendance time through the attendance and overtime management system.</li> <li>3. The system sends daily timeout reminders for card swiping at work, reminding employees of normal working hours and extended working hours regulations, and confirming whether delayed leaving is overtime; if overtime, employees can choose to receive overtime pay or compensatory leave.</li> <li>4. Regularly review the overtime situation of each unit.</li> <li>5. Promote the Group's electronic operations and intelligent production to simplify administrative processes.</li> <li>6. Continue to offer professional training courses and introduce generative Artificial Intelligence (AI) tool training projects to refine employee skills and improve office efficiency.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <ol style="list-style-type: none"> <li>1. If employees actually work overtime, overtime pay is issued according to the law.</li> <li>2. Understand colleagues' workloads and reasons for overtime, actively improve processes and optimize operations, and help improve work efficiency.</li> <li>3. Those with excessive working hours are included in the identification and risk investigation list for abnormal workloads, subjected to regular employee health checks, and relevant operations and staffing situations are adjusted accordingly.</li> <li>4. Understand colleagues' workloads and reasons for excessive working hours, actively carry out process optimization operations, and help improve work efficiency.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 100%                                        | The system confirms the reasons for timeout on a daily basis. If an impact of excessive working hours occurs, the deserved overtime pay or compensatory leave will be issued according to compensation measures, and relevant operations and staffing situations will be adjusted accordingly.                                                                                                                                                                                                                                                                                                                                                       |
| Workplace Unlawful Infringement | <p>To establish a long-term prevention framework, the company implements risk management across five major dimensions: Governance, Identification, Education, Processing, and Recovery:</p> <p>I. Sound Governance and Institutional Frameworks</p> <ol style="list-style-type: none"> <li>1. High-level Declaration: The General Manager explicitly integrated a friendly workplace into the core corporate culture during the management meeting.</li> <li>2. Robust Internal Regulations: Revised the Work Rules to clearly define forms of workplace violence and disciplinary standards, establishing a standardized SOP for processing.</li> </ol> <p>II. Active Identification and Environmental Prevention</p> <ol style="list-style-type: none"> <li>1. Risk Assessment: Regularly execute "Human Rights Risk Assessment Operations" and "Employee Satisfaction Surveys," conducting hotspot analysis on high-pressure units to prevent potential hazards.</li> <li>2. Environmental Upgrades: Enhance plant lighting, install additional surveillance equipment, and set up emergency alert bells to ensure physical security at work sites.</li> </ol> <p>III. Deepening Education and Cultural Shaping</p> <ol style="list-style-type: none"> <li>1. Comprehensive Training: Roll out "Human Rights and Friendly Workplace" as well as "Ethical Corporate Management and Compliance" training seminars to all colleagues, achieving a 100% training coverage rate.</li> <li>2. Transparent Grievance and Just Resolution</li> </ol> <p>Diversified Channels: Establish a 24-hour anonymous grievance mailbox and hotline to protect whistleblowers' privacy and labor rights, avoiding secondary victimization.</p> | <p>I. Remediation actions taken based on affected individuals:</p> <ol style="list-style-type: none"> <li>1. Regular Employees: (1) psychological and medical support, (2) adjustment of job security, (3) restoration of reputation and rights, (4) legal assistance, with a commitment that no adverse actions will be taken against them due to their grievances (anti-retaliation clause).</li> <li>2. Contractors: (1) equal grievance rights, (2) exercise of contractual leverage, (3) workplace safety assurance.</li> </ol> <p>II. Investigation and Recovery Procedures: Immediate acceptance and isolation, impartial investigation committee, case closure and follow-up (tracking the victim's adjustment and checking for secondary victimization).</p> <p>III. Follow-up Improvement and Prevention Plans:</p> <ol style="list-style-type: none"> <li>1. Universal Training: Annually conduct "Workplace Anti-Bullying and Sexual Harassment Prevention" training for all employees (including contractor management staff), with a mandatory 100% completion rate.</li> <li>2. Optimization of Anonymous Grievance Mechanisms.</li> <li>3. Leadership and Cultural Change.</li> <li>4. Regular Environmental Assessment: Incorporate questions into the annual anonymous "Employee Satisfaction Questionnaire Survey" to ensure implementation.</li> </ol> | 100%                                        | <ol style="list-style-type: none"> <li>1. Adhering to the principle of zero tolerance for workplace bullying, the company received 1 report of workplace unlawful infringement this year, which has been properly closed through impartial investigation procedures. Regarding the party's rights, the company has fully implemented relevant remediation and care measures, achieving a 100% completion rate.</li> <li>2. Regarding the root causes of this year's case, the company has reviewed its management processes and integrated anonymized case studies into supervisory training materials to achieve continuous improvement.</li> </ol> |



## Human Rights Risk Mitigation Measures

The Company is committed to ensuring the safety of employees, contractor partners, and the work environment; ensuring all operators are respected and treated with dignity; and ensuring operations follow the Environmental, Social, and Governance (ESG) spirit while complying with laws and ethics. To embody this commitment, we base ourselves on integrity, respect the rights of employees and partners on a legal basis, assign dedicated personnel to implement occupational health and safety operations on-site according to the law, and continuously promote education and contractor management mechanisms, thereby integrating the human rights policy into daily operations and establishing effective internal grievance mechanisms.

## Human Rights Focus Areas and Practices



### Providing a Safe and Healthy Work Environment

The Company has passed the audits and verifications for Environmental Management Systems (ISO 14001) and Occupational Health and Safety Management Systems (ISO 45001), and actively promotes improvement actions such as energy conservation, carbon reduction, disaster prevention, and pollution control to ensure a safe and healthy work environment. We also follow the USI Group's carbon reduction goal of "reducing carbon emissions by 27% in 2030 compared to 2017," tracking and reviewing the progress year by year, and executing specific measures such as equipment replacement, green power establishment, and procurement in a timely manner. Besides providing a safe and healthy work environment in accordance with legal regulations, the Company has established dedicated occupational safety and health units and committee organizations, hired professional physicians and nursing staff, and regularly organized relevant educational training on safety, health, and firefighting to take necessary preventive measures against occupational disasters, thereby reducing hazard factors in the work environment.



### Friendly Workplace

Diversity, Equity, and Inclusion (DEI)

By respecting different genders, ages, and cultures, the Company builds a friendly workplace environment where everyone can fully utilize their strengths. We embrace people with different backgrounds, races, genders, sexual orientations, abilities, and perspectives in the workplace to create a diversified environment. Through equal pay for equal work, fairness, and inclusion, we provide transparent hiring conditions, promotion opportunities, and salary packages to bridge the gap between different groups, ensuring that every employee and contractor partner is respected and accepted, enabling them to fully participate and contribute. Every year, we continue to implement gender equality policies and prevent unlawful infringement in the workplace through promotional posters, advocacy lectures, and various educational training sessions, dedicating ourselves to providing a dignified and friendly work environment for employees and contractor partners.



### Eliminating Unlawful Discrimination to Reasonably Ensure Equal Employment Opportunities

The Company integrates its human rights policy into internal control procedures. In matters of labor rights such as hiring, compensation and benefits, training opportunities, promotion, dismissal, or retirement, employees and job seekers are not treated unfairly based on factors including race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marriage, pregnancy, appearance, facial features, disability, zodiac sign, or blood type. As of the end of December 2025, APC had a total of 232 employees, **including 2 persons with disabilities**.



### Prohibition of Child Labor

To ensure compliance with corporate social responsibility and ethical standards, the Company explicitly prohibits child labor starting from recruitment. As of the end of December 2025, the total number of employees was 232, with zero child labor.



### Prohibition of Forced Labor

The Company does not force or coerce any unwilling personnel into performing labor services. Regulations regarding employees' daily and weekly normal working hours, extended working hours, leave, special leave, and other types of leave strictly comply with legal norms. An "employee overtime" reminder function is set up in the attendance system, providing overtime pay or compensatory leave after overtime work, and dedicated personnel conduct monthly reviews and control of plant working hours.



## Helping Employees Maintain Physical and Mental Health and Work-Life Balance

1. The Company annually commissions large hospitals to conduct health examinations to safeguard employees' physical health, and submits reports to the competent authorities for future reference as required. In addition, for plant employees, special health examination operations are particularly strengthened to guarantee a safe work environment and health management.
2. The Company provides venues or sponsors funding to encourage employees to participate in health activities; employees form their own clubs to foster team cohesion through club activities.
3. In addition to organizing year-end banquets and Mid-Autumn Festival parties to adjust employees' physical and mental states and build solidarity, the Company has installed sports and fitness equipment for employees to use outside of working hours.
4. To encourage employees to maintain physical and mental health and achieve a work-life balance, the USI Group launched the 1st "Walking Activity" in 2024. With a daily goal of 6,000 steps, it allows colleagues to cultivate regular exercise habits amidst their busy work. The accumulated steps are transformed into a corporate tree planting action, realizing the dual value of health promotion and environmental sustainability. During the process, colleagues not only enhance their physical and mental vitality but also improve workplace cohesion and solidarity through teamwork and mutual encouragement.
5. The Employee Assistance Program (EAP) is established with the purpose of "assisting employees in solving personal problems that affect their work performance." Through professional, confidential, and free services, it helps employees recover their physical and mental health, thereby maintaining or improving work performance and quality of life. Employees can utilize the (0800) hotline, email, Line, and one-on-one individual counseling channels for assistance services covering psychological, work, management, medical, legal, and financial aspects.
6. Wellbeing (Employee Physical and Mental Health/Well-being) lectures are held to create a workplace environment where employees feel supported, balanced, and healthy in physical, psychological, social, and financial aspects, thereby enhancing overall productivity. Lecture topics include: mental health, tax and financial planning, parent-child communication, and physical health (in conjunction with the annual physical examination), which are also edited into online courses available for all employees to view.



| [USI Good Lecture] Course Name                                                     | Lecturer                                             | Number of Physical Attendees in Taipei | Number of Online Attendees at the Plant |
|------------------------------------------------------------------------------------|------------------------------------------------------|----------------------------------------|-----------------------------------------|
| Guarding Mental Health: Mindfulness and Stress Reduction Techniques                | Nai-Ling Chen, Counseling Psychologist               | 27                                     | 158                                     |
| 2025 Comprehensive Guide to Tax and Financial Planning                             | Vice President Ye-Chun Chen / Noder Insurance Broker | 63                                     | 147                                     |
| Highly Effective Parent-Child Communication Techniques                             | Chou Ba / Parenting Expert                           | 26                                     | 62                                      |
| Understanding Metabolic Syndrome / Diet Control for Middle-aged and Elderly Groups | Dean Hung-Cheng Wu / Lida Clinic                     | 20                                     | 59                                      |

## Employee Satisfaction Survey

APC conducts a regular employee survey report once a year starting from 2025. The Human Resources Division of the Group carried out the employee opinion survey for all group companies from July to August 2025. The survey content this time included 8 dimensions: supervisor, compensation, colleagues, work, development, corporate culture, sustainable operation, and organizational commitment, and for the first time, operators were included in the survey to expand the coverage rate. The response rate for APC staff was 68%, and for operators was 37% (operators participated in the survey for the first time), with an overall employee satisfaction score of 4.13. Based on the survey results of each dimension, the following improvement measures will be implemented and continuously optimized:

- ✓ Pay attention to the market competitiveness of the salary structure, refer to the salary levels of benchmark enterprises, and strengthen factors such as job evaluation, professional skills, and work performance to optimize the salary structure and system, enhancing the internal equity and external competitiveness of compensation.
- ✓ Introduce the Employee Assistance Program (EAP) to enhance the physical and mental health of colleagues.
- ✓ Strengthen the training quality system, promote skill reinvention, and foster the common development of talents and the organization.
- ✓ Carry out the cultivation of key talents and the establishment of succession pipelines, and optimize performance management and promotion mechanisms.
- ✓ Clearly advocate the company's vision, mission, and values in major company activities, meetings at all levels, and training courses, and concretely implement them in various regulations and company policies.

APC expects to understand employees' views on the company's management and operations through the overall employee opinion survey, identify key indicators for talent retention, pinpoint key items for talent cultivation, conduct talent development projects, and grasp the future pulse of human resources.

| Item                                | Content                                                                                                                                               |
|-------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| Target Audience                     | All staff and operators                                                                                                                               |
| Dimensions and Questions            | Dimensions including supervisor, compensation, colleagues, work, development, corporate culture, sustainable operation, and organizational commitment |
| Number of Surveyed Employees        | 213 people                                                                                                                                            |
| Coverage Rate 100%                  | Staff response rate 68%, operator response rate 37%. To expand coverage, the company included operators in the survey for the first time              |
| Survey Unit                         | Human Resources Division of the Group                                                                                                                 |
| Survey Frequency                    | Once a year                                                                                                                                           |
| Survey Period                       | 2025/07/28~2025/08/08                                                                                                                                 |
| Overall Satisfaction Survey Results | 4.13 points (Minimum 1 point, Maximum 6 points)                                                                                                       |

## Human Rights Protection Training Practices

### 1 New Employee Training

Upon joining the company, new employees are required to undergo compliance-related orientation training, including: sexual harassment prevention, anti-discrimination, anti-harassment, implementation of working hours management, and protection of humane treatment.

### 2 Prevention of Unlawful Infringement in the Workplace

Through advocacy and public declarations, employees are made aware of their responsibility to help ensure the workplace is free from unlawful infringement during the execution of their duties, and a grievance hotline is disclosed to jointly create a friendly work environment.

### 3 Occupational Safety Training Series

Contents include: safety and health educational training, fire safety training, emergency response, first aid personnel training, etc.

### 4 Integrity and Ethical Code of Conduct Advocacy

Education and advocacy are conducted from the perspective of daily behaviors and ethical standards to provide a healthy and positive workplace culture.

The Company continues to focus on human rights protection and implements relevant training to raise awareness of human rights protection and reduce the likelihood of related risks. Courses cover "Integrity Management and Compliance": focusing on the Group Code of Conduct (CoC) and legal risk prevention (such as breach of trust) related courses, corresponding to corporate governance evaluation; "Occupational Safety and Health": including statutory safety education (pressure vessels, high-altitude operations), first aid, firefighting skills, and process safety assessment, directly linking production stability with employee safety protection; "Environmental Management and Response": incorporating Energy Management Systems (ISO 50001), toxic chemical disaster response, and pollution prevention (air pollution response), demonstrating the company's control over environmental risks; and "Human Rights and Friendly Workplace": targeting human rights advocacy (sexual harassment prevention, anti-discrimination) during new employee onboarding and workplace violence prevention, implementing humane treatment in the Social (S) dimension.

In 2025, training related to promoting human rights protection was held with a total of 2,659 participants and 9,402.2 total training hours. For details, please refer to the 2025 APC Human Rights Protection Related Training Summary Table.

| Category                              | Course Name                                                                                                                                                                                                                                                                  | Total Headcount | Total Hours |
|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-------------|
| Integrity Management and Compliance   | 2025 First Group Code of Conduct Advocacy Test                                                                                                                                                                                                                               | 14              | 14          |
|                                       | 2025 Second Group Code of Conduct Advocacy Test,                                                                                                                                                                                                                             | 15              | 15          |
|                                       | [Integrity Lecture] Artificial Intelligence (AI) Trends and Legal Risk Guide                                                                                                                                                                                                 | 20              | 40          |
|                                       | [Integrity Lecture] Supervisors' Required Understanding of Unlawful Infringement in the Workplace                                                                                                                                                                            | 6               | 12          |
| Occupational Safety and Health        | Including statutory safety education (pressure vessels, high-altitude operations), first aid, firefighting skills, and process safety assessment                                                                                                                             | 2,232           | 8,791       |
| Environmental Management and Response | Incorporating Energy Management Systems (ISO 50001), toxic chemical disaster response, and pollution prevention (air pollution response)                                                                                                                                     | 71              | 183         |
| Human Rights and Friendly Workplace   | How Much Do You Know About Group Insurance Rights                                                                                                                                                                                                                            | 25              | 25          |
|                                       | USI Good Lecture - 2025 Comprehensive Guide to Tax and Financial Planning Course / Highly Effective Parent-Child Communication Techniques / Understanding Metabolic Syndrome / Diet Control for Middle-aged and Elderly Groups / Mindfulness and Stress Reduction Techniques | 37              | 21.7        |
|                                       | CommonWealth Innovation Academy                                                                                                                                                                                                                                              | 7               | 52          |
|                                       | Health Lectures                                                                                                                                                                                                                                                              | 229             | 246         |
|                                       | 2025 Employee Service Program Explanation and Advocacy                                                                                                                                                                                                                       | 3               | 3           |
| Total                                 |                                                                                                                                                                                                                                                                              | 2,659           | 9,402.2     |

### Personal Data Protection Act

The Company values the transparency and security of product and service information. In accordance with the Personal Data Protection Act and relevant regulations, we formulate related policies and establish customer grievance and personal data protection management mechanisms. In 2025, there were a total of 4 customer grievance cases, all of which were accepted and processed according to procedures; educational training related to personal data protection totaled 252 participants, with 272 total training hours. In 2025, no major personal data leakage or violations of personal data protection-related laws occurred.

### Grievance Mechanism GRI 2-24、2-26

The Company has an unobstructed grievance channel; if colleagues encounter various problems within the company, they can file a grievance with supervisors at all levels or the Human Resources Division through the company's grievance channel. Furthermore, to maintain gender equality at work and provide employees and job seekers with a workplace environment free from sexual harassment and to prevent unlawful infringement, an exclusive physical mailbox and an email address for sexual harassment prevention and unlawful infringement prevention are provided. All grievances are handled confidentially during the investigation period, and the name or other relevant data sufficient to identify the complainant will not be disclosed to protect the complainant. In 2025, one internal plant grievance was received, and the company immediately intervened, leading to a settlement/disciplinary action.

In response to this case, the administrative team simultaneously strengthened internal friendly workplace advocacy to ensure that similar incidents do not happen again.

For human rights policies and related practices, please refer to the Company's sustainable development section website: <https://www.apc.com.tw/ESG/zh-tw/ESG51.aspx>.

## 5.4 Healthy Workplace

GRI 2-25, 3-3

Occupational Health and Safety Operations Material Topic: Occupational Health and Safety, Corresponding Sustainability Principle: Safety and Harmony

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Management Impact                                                                                                                                                                 | Management Approach Targets and Performance                                                                                                                                                                                                                                                                                                                                                                                                          | Evaluation of Management Approach                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Importance to APC</b> <p>A healthy and safe work environment is the issue most concerned by enterprises and labor. It is APC's responsibility to implement safety and health management and provide employees and other workers with a friendly and happy workplace environment.</p>                                                                                                                                                                                                                          | <b>Positive/Negative Impacts</b> <ul style="list-style-type: none"> <li>Positive actual impact - Create a friendly workplace environment and reduce the turnover rate.</li> </ul> | <b>2025 Targets</b> <ul style="list-style-type: none"> <li>Disabling Injury Frequency Rate (FR): 0</li> <li>Disabling Injury Severity Rate (SR): 0</li> <li>Lost Day Rate (LDR): 0</li> <li>On-site physician employee health services 6 times</li> <li>Nursing staff average 6+ employee health services per month</li> </ul>                                                                                                                       | <b>Effectiveness Evaluation</b> <ul style="list-style-type: none"> <li>Hold quarterly occupational safety and health committee meetings to discuss the execution status and progress tracking of safety and health-related improvement events.</li> <li>Hold occupational health and safety management system management review meetings to conduct effectiveness reviews on occupational health and safety management operations.</li> </ul> |
| <b>Management Approach and Objectives</b> <p>Implement occupational safety and health management through daily plant inspections, safety and health audits, contractor management, etc., to provide workers with a safe and secure work environment to achieve the goal of zero industrial safety disasters.</p>                                                                                                                                                                                                 | <b>Negative Remediation and Preventive Measures</b> <p>—</p>                                                                                                                      | <b>2025 Performance</b> <ul style="list-style-type: none"> <li>Disabling Injury Frequency Rate (FR): 0 (✓)</li> <li>Disabling Injury Severity Rate (SR): 0 (✓)</li> <li>Lost Day Rate (LDR): 0 (✓)</li> <li>On-site physician employee health services 6 times (✓)</li> <li>Nursing staff employee health services 9.5 times/month (✓)</li> <li>Passed Taiwan Occupational Safety and Health Management System (TOSHMS) certification (✓)</li> </ul> | <b>Grievance Mechanism</b> <p>Formulate the "Communication and Consultation Operations Implementation Procedure" to establish, implement, and maintain the company's communication, participation, and consultation channels and procedures for environmental and occupational health and safety-related issues. For detailed operations, refer to the "Environmental Impact Grievance Channels" section.</p>                                 |
| <b>Strategy</b> <p>Strengthen Safety Prevention</p> <ul style="list-style-type: none"> <li>Occupational Health and Safety Management System Execution</li> <li>Promote the Process Safety Management system and cross-plant audits</li> </ul> <p>Implement Health Management</p> <ul style="list-style-type: none"> <li>Regular employee health checks</li> <li>Contracted physicians enter the plant to implement on-site health services</li> <li>On-site health services by in-plant nursing staff</li> </ul> |                                                                                                                                                                                   | <b>Short-term Targets (&lt;3 years)</b> <ul style="list-style-type: none"> <li>Disabling Injury Frequency Rate (IR): 0</li> <li>Disabling Injury Severity Rate (SR): 0</li> <li>Continuous accumulation of zero disabling injury work hour records</li> <li>On-site physician employee health services ≥ 6 times</li> <li>Nursing staff employee health services ≥ 6 times/month</li> </ul>                                                          | <b>Adjustment of Management Approach</b> <p>Timely review workers' occupational safety and health improvement issues through the occupational safety and health committee meetings.</p>                                                                                                                                                                                                                                                       |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                   | <b>Mid-to-Long-Term Targets (≥ 3 years)</b> <ul style="list-style-type: none"> <li>Continuously promote the Process Safety Management system and introduce a management platform</li> <li>Zero accidents in underground pipeline safety management</li> <li>Implementation of performance indicators for overall industrial safety/environmental protection/fire safety inspections in Linyuan Industrial Park</li> </ul>                            |                                                                                                                                                                                                                                                                                                                                                                                                                                               |

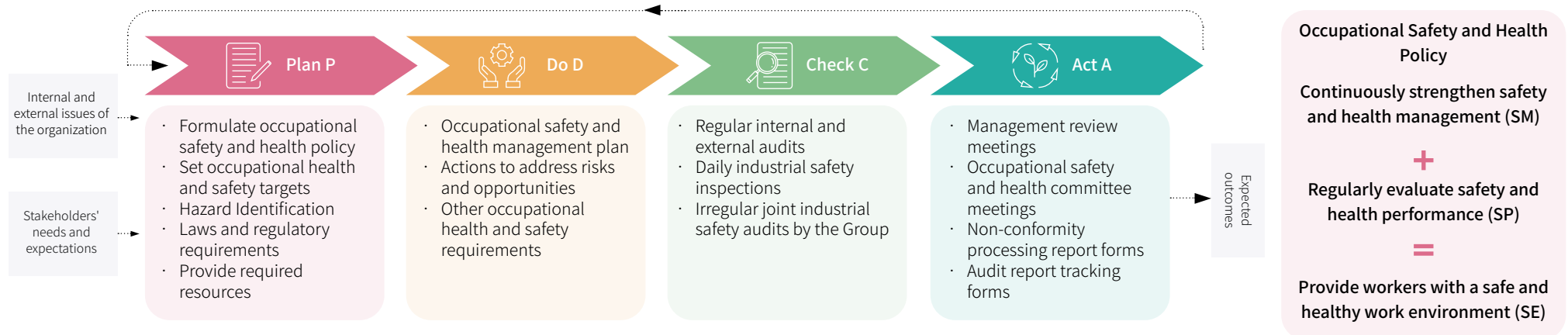
## Occupational Health and Safety GRI 2-23、2-24 GRI 403-1

USI Group places great emphasis on employee operational safety by establishing the "Zero Accident Safety Commitment". It requires all plants in the group to adhere to and implement the "Group Safety Philosophy" to construct and maintain a safe and healthy workplace, in order to achieve the goal of "zero occupational accidents". By implementing the occupational health and safety management systems in the APC Linyuan Plant and coordinating with USIG's "Group Safety and Health Partnership Regional Joint Defense" system, we conduct on-site tour inspections to enforce OHS management through mutual supervision and experience sharing among group all affiliates. Each month we attend the "Linyuan Industrial Park Safety and Health Promotion and Industrial Park Regional Joint Defense" meeting held by the Linyuan Industrial Park Service Center of Ministry of Economic Affairs. Through the exchange of practical experiences among various manufacturers in the industrial park and the concept of regional joint defense, safety and health within the industrial park are further ensured. In accordance with the Ministry of Economic Affairs' general examination of Linyuan, regulatory compliance checks are carried out for industrial safety, environmental protection, and fire fighting. Relevant regulatory performance indicators and lead indicators are established to implement daily checks and consolidate awareness of industrial safety and environmental protection, reducing the risks in operational industrial safety and environmental protection. The APC Linyuan Plant obtained the Occupational Health and Safety Management Systems (ISO 45001) certification in 2019, and passed the certificate renewal for ISO 45001 Occupational Health and Safety Management Systems on April 23, 2025, valid until April 23, 2028. It passes the audit and verification of a third-party verification agency every year. Furthermore, it passed the Ministry of Labor's occupational safety and health management system performance review on November 11, 2024, valid until November 11, 2027. The scope of the management system verification is the APC Linyuan Plant Area, covering employees and non employee workers at the Linyuan Plant, excluding Taipei HQ employees. The employee coverage rate is 90%, and the coverage rate for non-employees (including contractors, outsourced service providers, contractual workers, and visitors who are non-employees but whose work and/or workplaces are controlled by the organization - hereinafter the same) is 100%. (GRI 2-8)



Through the Plant, Do, Check, and Act (PDCA) cycle, the management system meets the goals of occupational health and safety management. It continuously inspects and identifies issues, promptly takes corrective actions, establishes a complete occupational health and safety management system, and creates a safe and comfortable working environment to ensure the safety and health of employees and non-employee workers.

### The Process of the Occupational Health and Safety Management System at the APC Linyuan Plant





## 2025 Occupational Health and Safety Management System Execution Performance:

### Safety and Health Performance

#### Performance Indicator Items

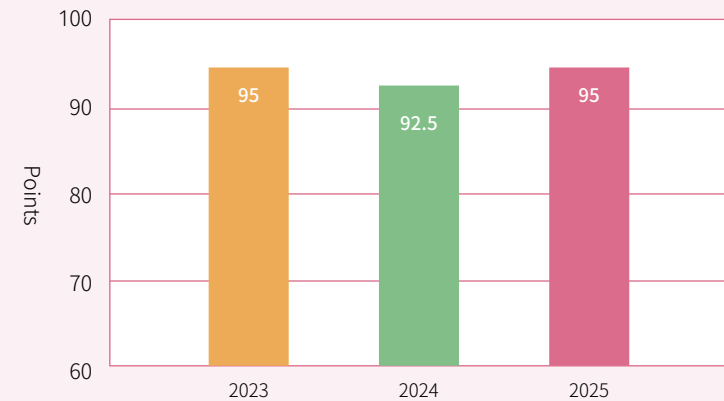
##### Leading Indicators

1. Achievement rate of safety and health management plans
2. Working environment measurement
3. Permissible concentration of organic solvents in the working environment
4. Health checks and health lectures
5. Safety and health advocacy and educational training

##### Lagging Indicators

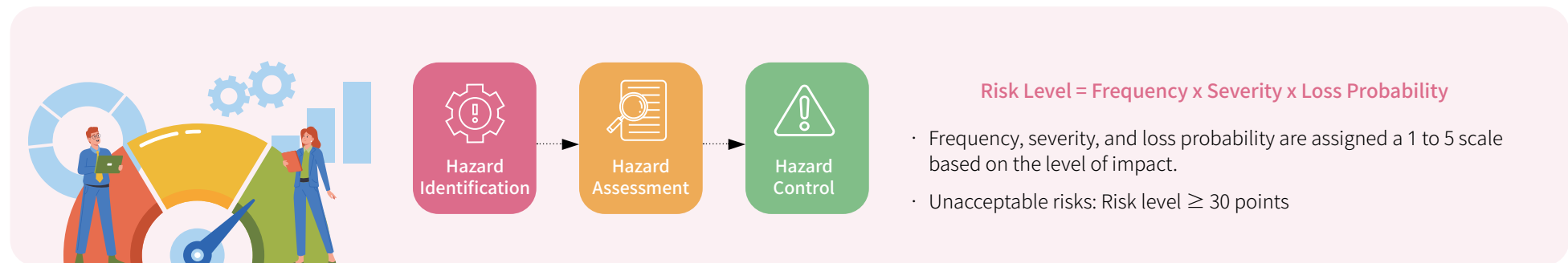
1. Number of incidents (including near-miss incidents)
2. Violation events and fines

### APC Linyuan Plant Occupational Health and Safety Performance Score in the Past Three Years



Conducting self-performance scoring on leading and lagging indicators, the total safety and health performance score for 2025 is 95 points. The deducted points are mainly due to 12 group audit deficiencies (greater than the 3-year average of 10 cases). By conducting Hazard Identification and evaluations of risks and opportunities during the processes of employee capability behavior, work, activities, facilities, and changes within the APC Linyuan Plant organization, we can more clearly identify hazards that need to be prioritized for risk treatment in the occupational health and safety management system, as well as early actions to address opportunities for improving occupational health and safety performance. This keeps risks under acceptable levels and enhances occupational health and safety performance. **GRI 403-2, 403-9**

### Hazard Identification and Risk and Opportunity Assessment Procedure



## 2025 Hazard Identification Results and Incident Investigation GRI 403-2

### Unacceptable Risks

| Work Activity                                                               | Deviation from Standard                                                                           | Control Method                | Corresponding Action Plan and Execution Performance                                                                                                    |
|-----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| Taipower power supply                                                       | Insufficient power supply or low reliability leading to easy tripping                             | Administrative management     | Implement 4 emergency response drills every quarter                                                                                                    |
| Equipment suspended or decommissioned                                       | Application for reuse, resumption procedures or contents fail to meet public sector requirements  | Administrative management     | Consult experts, scholars, or public units for assistance to meet public sector requirements                                                           |
| Recycle line Xylene cleaning                                                | Pipelines or equipment not emptied, relevant block valves not closed                              | Engineering control           | Allocate budget for modifications, adding online Xylene cleaning equipment                                                                             |
| Internal clearance operations for High-Pressure Separator V-1401            | Smoldering caused by high temperatures                                                            | Elimination                   | Spray water on FIBC bags to cool down after operations, ensuring no smoldering                                                                         |
| Personnel routine inspection operations                                     | Personnel falling, equipment collapsing                                                           | Substitution                  | Allocate budget for replacement and repair                                                                                                             |
| Formulating initiators                                                      | Workplace collapse                                                                                | Substitution                  | Allocate budget for replacement and repair                                                                                                             |
| Reactor (R-1101/R-120) startup                                              | Misusing incorrect initiators, abnormal activity                                                  | Engineering control           | Production reaction condition cards, initiator usage regulations, storage time control                                                                 |
| Reactor (R-1101/R-120) shutdown                                             | Failure to stop initiator equipment, leading to runaway reactions                                 | Administrative management     | Conduct irregular scenario simulation drills monthly to familiarize operators with various situations; implement 4 emergency response drills quarterly |
| Ethylene underground pipeline management                                    | Ethylene leak in underground pipelines                                                            | Engineering control           | Regularly execute inspections every five years, flow and pressure monitoring alarms                                                                    |
| External thickness measurement inspection of pressure vessels and pipelines | Negligence leading to contact with equipment during measurement, posing a risk of personnel burns | Personal protective equipment | Inspectors must wear gloves or use infrared thermometers to check temperature in advance                                                               |
| Poor insulation of reactor agitator motor                                   | Leading to runaway reactions                                                                      | Engineering control           | Insulation value display extended to the control room for monitoring; personnel conduct monthly scenario simulation response drills                    |
| Preventing reactor temperature control abnormalities                        | Old equipment leading to unstable reaction temperature control                                    | Engineering control           | Allocate budget for equipment replacement                                                                                                              |

### Incident Investigation

| Incident Type                 | Status Description | Improvement and Preventive Measures |
|-------------------------------|--------------------|-------------------------------------|
| No incidents occurred in 2025 | —                  | —                                   |

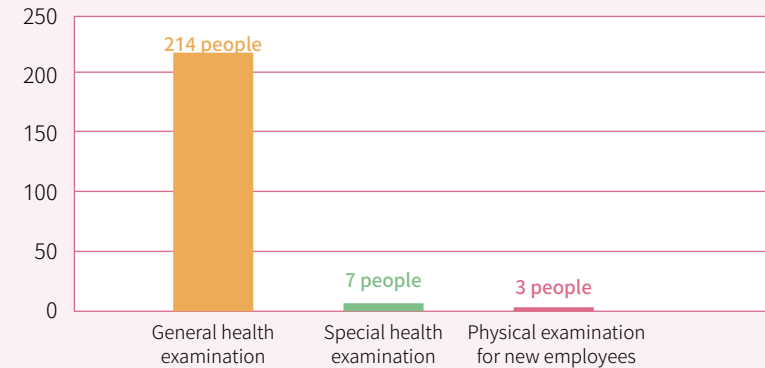
### 2025 Healthy Workforce Investment Items and Amount

| Investment Item           | Risk Reduction (Equipment and Engineering Improvements) | Personnel Professional Training (External Training) | Health Care (Including Health Checks + Physician Health Consultations) | Employee Welfare Fund |
|---------------------------|---------------------------------------------------------|-----------------------------------------------------|------------------------------------------------------------------------|-----------------------|
| Amount (NTD 10,000)       | 8,069                                                   | 28.1                                                | 66.4                                                                   | 71.8                  |
| Total Amount (NTD 10,000) | 8,235.3                                                 |                                                     |                                                                        |                       |

## Occupational Health Management GRI 403-3 ~ 403-10 SASB RT-CH-320a.2

Asia Polymer Corporation (APC) attaches great importance to the personal health of workers and the impact of the working environment on workers' health. We require new employees to undergo physical examinations to understand their physical condition and assign appropriate work accordingly. Furthermore, we annually commission qualified hospitals announced by the Occupational Safety and Health Administration to conduct employee health examinations to ensure their physical well-being, with all expenses borne by the company. In July 2025, 4 batches of employee health examinations were conducted at the Linyuan Plant. The total number of general health examinees at the Linyuan Plant was 214 (as of July 31, 2025). We implemented the tiered management system for special operation health examinations and reported the tiered management results of special operation health examinations to the competent authority for future reference. The distribution of the number of examinees by type is shown in the figure: Although on-site operation employees at the Linyuan Plant work in high-risk and special operation areas, there were no occupational accidents, health hazard incidents, or occupational diseases in 2025. The plant nurse visits the site for caring at least 6 times a month, and a contracted physician is arranged to provide on-site services every two months to control and compile statistics on health examination results.

### 2025 Distribution of Number of Employee Health Examinees by Type



Note 1: Special health examinations are based on the nature of work (ionizing radiation), adding special health examination items to the general health examination items.

Note 2: The total number of examinees for general and special health examinations was 214 (as of July 31, 2025), of which 7 underwent additional special health examinations, achieving a 100% overall health examination execution rate.

### APC 2025 Occupational Incident Health Classification Management Table

| Special Health Examination Item | Level 1 Management (People) | Level 2 Management (People) | Level 3 Management (People) | Level 4 Management (People) | Total Number of People | Reported Occupational Accidents (People) | Proportion of Occupational Accidents (%) |
|---------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------|------------------------------------------|------------------------------------------|
| Ionizing radiation              | 3                           | 4                           | 0                           | 0                           | 7                      | 0                                        | 0                                        |

|                                     | Level 1 Management         | Level 2 Management                                                                                         | Level 3 Management                                                                                                                                                                                       | Level 4 Management                                                                                                                                                                                                      |
|-------------------------------------|----------------------------|------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Health Examination Management Level | No abnormality             | Partial abnormality<br>Not related to occupation                                                           | Abnormality<br>Possibly not related to occupation                                                                                                                                                        | Abnormality<br>Not related to occupation                                                                                                                                                                                |
| Management Actions                  | Provide health information | 1. Plant physician provides health guidance<br>2. Plant physician advises on unsuitable tasks to engage in | 1. Plant physician conducts regular health tracking and guidance<br>2. Plant physician evaluates the operations and reclassifies based on the evaluation results<br>3. Report to the competent authority | 1. Execute hazard control<br>2. Engineering improvement<br>3. Enhance operational protection<br>4. Administrative management improvement<br>5. Adopt health management measures<br>6. Report to the competent authority |



APC 2025 Evaluation Statistics Table for Diseases Triggered by Abnormal Workloads

| Department                       | Number of People | Overwork Evaluation Load | Cardiovascular WHOz Risk Value                 | Combined Risk Level | Combined Risk Grade |
|----------------------------------|------------------|--------------------------|------------------------------------------------|---------------------|---------------------|
| Plant director's office          | 1                | Low load                 | 13% (1 person)                                 | 1                   | Moderate risk       |
| Synthesis Section                | 12               | Low load                 | 10% (6 people), 13% (5 people), 16% (1 person) | 1                   | Moderate risk       |
| Finished Goods Section           | 3                | Low load                 | 10% (1 person), 16% (2 people)                 | 1                   | Moderate risk       |
| Instrumentation Section          | 3                | Low load                 | 10% (1 person), 13% (1 person), 16% (1 person) | 1                   | Moderate risk       |
| Quality Control Section          | 3                | Low load                 | 10% (1 person), 13% (1 person), 16% (1 person) | 1                   | Moderate risk       |
| Maintenance Section              | 4                | Low load                 | 10% (1 person), 13% (2 people), 16% (1 person) | 1                   | Moderate risk       |
| Environmental Protection Section | 1                | Low load                 | 13% (1 person)                                 | 1                   | Moderate risk       |
| Recipe Section                   | 2                | Low load                 | 11% (1 person), 20% (1 person)                 | 1                   | Moderate risk       |
| Finished Goods Section           | 2                | Low load                 | 10% (1 person), 11% (1 person)                 | 1                   | Moderate risk       |
| General Affairs Section          | 1                | Low load                 | 10% (1 person)                                 | 1                   | Moderate risk       |
| Cost Section                     | 1                | Low load                 | 10% (1 person)                                 | 1                   | Moderate risk       |

Health Promotion GRI 403-6

## Contracted Doctor On-site Health Services



6 times / year. The contracted doctor conducts on-site employee health services every two months, totaling 10 person-times.

## Health Lectures



- Employees participated in health lectures, totaling 188 person-times
- 4 employee health lectures were held in 2025, providing consultations for health problems

## In-plant Nurse Health Services



9.5 times / month. The nurse implements employee health services in the plant up to 114 times.

## Club Activities



- 231 person-times / year
- In 2025, 9 clubs under the Welfare Committee held annual activities. The number of participants increased compared to last year. Participating in club activities allows employees to relieve work stress and improve physical health.

## Healthy Workplace Certification GRI 403-6

APC passed the audit of the "Healthy Workplace Certification" promoted by the Health Promotion Administration, Ministry of Health and Welfare in 2024, and obtained the "Health Promotion Mark", which is valid from January 1, 2025, to December 31, 2027, for a total of 3 years. To encourage enterprises to actively implement smoke-free workplaces, provide a healthy working environment for employees, fulfill their due corporate social responsibilities, and improve the effectiveness of workplace health promotion work to further promote healthy workplace certification, the Health Promotion Administration has two types of marks in the certification system:



**Health Start Mark:** Encourage workplaces to dedicate efforts to promoting a smoke-free environment and start promoting workplace health promotion work.



**Health Promotion Mark:** Encourage workplaces to dedicate efforts to promoting a smoke-free environment and systematically promote workplace health promotion with outstanding performance.

APC is committed to promoting workplace health promotion. In addition to continuing to implement health checkup frequencies and items better than legal requirements and executing employee health management, we also provide health resources to employees through internal mailboxes, health lectures, and other channels. Various clubs regularly hold activities or competitions, which not only enhance the affection and cohesion among employees but also promote physical and mental health. Furthermore, we invite employees to participate in USI Group's walking activities, accumulating points through team challenges to plant trees, encouraging employees to actively participate in sports to promote health while achieving sustainable development goals. Various activities are highly valued and participated in by senior executives and extended to the corporate Social Engagement level of employees' dependents and communities, fulfilling corporate social responsibility and creating a healthy workplace.



## Worker Participation, Consultation, and Communication on Occupational Safety and Health GRI 403-4

The Occupational Health and Safety Management Review meetings (at least once a year) and Occupational Health and Safety Committee meetings (quarterly) are held regularly. These meetings are attended by the plant director, the chief of the industrial safety office, the tier-one/tier-two supervisors of each unit, 6 labor representatives, and the worker representative (1 person, the chairman of the enterprise union), to discuss matters related to OHS management with the goal of achieving zero accidents in occupational safety.



### Occupational Safety and Health Management Review Meeting 1 time / year

#### Meeting Participants

- Meeting Participants
- Top Management Level
- Management Representative
- Plant director, chief of the industrial safety office
- Tier-one/tier-two officers, worker representatives

#### Review Items

Occupational safety and health policy, safety and health performance, hazard identification results, management plans, preventive measures, discussion on emergency response drill results, accident investigation, regulatory compliance checks, improvement of non-conformities (including internal/external audits), education and training, and management system changes.

### Occupational Safety and Health Committee Meeting 4 times / year

#### Meeting Participants

- Committee Chief: Director of the Linyuan Plant
- Executive Secretary: Chief of the Industrial Safety Office
- Committee members: Deputy Manager of the Manufacturing Department, Manager of the Technology Department, Deputy Manager of the Engineering Department, Labor Representatives, Worker Representatives

#### Discussion Items

- Procurement, contracting, work environment monitoring, accident investigation, execution status of employee health promotion.
- Improvement matters such as equipment replacement, contractor management, fire facility management, emergency response drills, and health management.



## Occupational Safety and Health Education and Training GRI 403-5, 403-6

Occupational safety and health education and training and advocacy are the foundation for enhancing employees' safety and health awareness. APC has formulated the "Labor Safety and Health Education and Training Measures", conducting relevant knowledge and skill training according to practical needs for various employee categories. In addition to outsourcing training to external units, we cooperate with the union every year to hold multiple batches of on-the-job labor safety and health education and training, and commission doctors to conduct "health education lectures" for employees based on health checkup results. In 2025, there were 2,009 person-times in total industrial safety education and training, with 7,970.1 total industrial safety training hours, including occupational safety and health education (7,625.1 hours) and process safety management training (345 hours), accounting for about 84.8% of APC's total education and training hours of 9,402.2 hours in 2025. Table of occupational safety and health education and training hours at APC Linyuan Plant in 2025:

| Training Category                                                    | Number of Attendees | Training Hours | Passing Rate (%) |
|----------------------------------------------------------------------|---------------------|----------------|------------------|
| On-the-job training for safety and hygiene (including non-employees) | 1,355               | 5,877.9        | 100              |
| Process Safety Management (PSM)                                      | 58                  | 345            | 100              |
| Fire Prevention Training                                             | 115                 | 628.2          | 100              |
| Underground pipeline personnel training                              | 137                 | 645.5          | 100              |
| Health management training                                           | 339                 | 435.5          | 100              |
| Hazardous chemicals training                                         | 5                   | 38             | 100              |



## Contractor Safety Management GRI 2-8 GRI 403-7

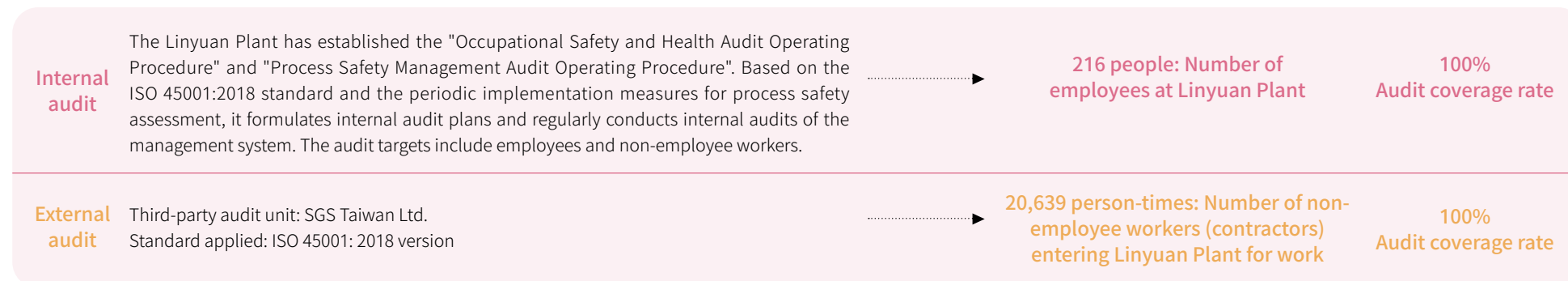
The Linyuan Plant attaches great importance to the safety management of contractors or suppliers, having established the "Contractor Joint Operation Safety and Health Management Measures" and the "Contractor Work Safety and Health Code of Conduct". Before entering the plant for construction, a joint consultation organization meeting must be convened to inform contractor personnel of the work environment hazards and the measures taken, which are actually confirmed on-site before operations. Construction personnel must receive safety and health instruction training before construction and can only enter the plant for construction after passing the assessment test, ensuring the life safety and health of contractor personnel. The Industrial Safety Office conducts daily occupational safety and health on-site inspections. The inspection targets include employees and non-employee workers. In 2025, there were 184 deficiencies found in on-site inspections, mostly general on-site operations violating occupational safety regulations (violating SOP operating procedures, abnormal instruments, inaccurate on-site marking, etc.). As of December 31, 2025, 169 items have been improved, with a completion rate of 91.8%. The remaining 15 incomplete items are all hardware equipment, categorized as pipeline, instrument and equipment repair (4 items), broken guardrails and ladders (3 items), and on-site environment and marking (8 items). Considering personnel operational safety, they need to be handled during the annual major shutdown of the who Statistics le plant.



- Number of joint consultation organization meetings convened before contractors enter the plant for construction: 78 times
- Number of occupational safety and health on-site inspection deficiencies: 184 items
- Safety and health training rate of construction personnel before construction: 100%
- Improvement completion rate of occupational safety and health inspection deficiencies: 91.8%

## Workers Covered by the Occupational Safety and Health Management System GRI 403-8

The certification scope of the occupational safety and health management system is the APC Linyuan Plant, covering employees and non-employee workers at the Linyuan Plant.



## Occupational Injuries GRI 403-9 、 403-10 SASB RT-CH-320a.1

2025 Occupational Injury Statistics:

|                                        | Taipei HQ Employees |        | Kaohsiung Linyuan Plant |        |
|----------------------------------------|---------------------|--------|-------------------------|--------|
|                                        | Male                | Female | Male                    | Female |
| Disabling Injury Frequency Rate (F.R.) | 0                   | 0      | 0                       | 0      |
| Disabling Injury Severity Rate (S.R.)  | 0                   | 0      | 0                       | 0      |
| Occupational Disease Rate (ODR)        | 0                   | 0      | 0                       | 0      |
| Lost Workday Rate (LDR)                | 0                   | 0      | 0                       | 0      |
| Lost Time Injury Rate (LTIR)           | 0                   | 0      | 0                       | 0      |
| Number of Work-related Fatalities      | 0                   | 0      | 0                       | 0      |

Note 1. Injury (Disability): Cases are counted when an employee is unable to work the day after receiving treatment due to injury and takes an occupational injury leave, or in the event of a fatal accident. Minor injuries (those that can be resolved with on-site first aid or hospital treatment) are not included.

2. Disability Injury Rate (F.R.) = Lost Time Injury Frequency Rate (LTIFR) = Number of disability injuries (people) × 1,000,000 / Total hours worked. ...

3. Severity Rate (S.R.) of Disabling Injuries = Total Lost Workdays × 1,000,000 / Total Working Hours.

4. Occupational Disease Rate (ODR) = Number of Occupational Disease Cases / Total Population.

5. Number of lost workdays: Calculated from the day after the accident when one is unable to work and takes work injury leave, based on calendar days.

6. Lost Day Rate (LDR) = Number of lost workdays / Total number of days (1 workday equals 8 hours).

7. Non-employees include contractors, visitors, and other personnel operating within the facility. Due to the inability to collect data, occupational illness rates and lost workday rates for these individuals are not included in the statistics.

8. Lost Time Injury Rate (LTIR): Number of lost time injuries (persons) × 200,000 / Total work hours

## 2025 Disabling Injury Category Statistics:

| Injury Category | Falling/Collapsing Objects | Falling/Tripping | Fire and Explosion | Pinching | Rolling in | Noise | Burns/Scalds | Cuts/Abrasions | Electric Shock | Sprains | Collisions | Inhalation/Poisoning/Hypoxia |
|-----------------|----------------------------|------------------|--------------------|----------|------------|-------|--------------|----------------|----------------|---------|------------|------------------------------|
| Employees       | 0                          | 0                | 0                  | 0        | 0          | 0     | 0            | 0              | 0              | 0       | 0          | 0                            |
| Non-employees   | 0                          | 0                | 0                  | 0        | 0          | 0     | 0            | 0              | 0              | 0       | 0          | 0                            |

When an accident occurs, the involved party takes emergency treatment, immediately reports to request supervisor support, and maintains the integrity of the accident scene; afterwards, they report the accident cause, situation, and handling process to the supervisor, launch an accident investigation, and propose an accident investigation report and improvement countermeasures. After the report is approved and completed, the progress of accident improvement measures is tracked, and the case is closed after completing the improvement countermeasures.

### Organizational Leadership Fire Safety Policy GRI 2-9

APC appoints dedicated personnel according to regulations (Fire Manager, Security Supervisor, dedicated personnel for autonomous management of fire equipment areas). Dedicated personnel execute relevant fire management businesses according to regulations, including maintenance declarations, implementing automatic inspection operations, planning fire formation drills and unannounced drill tests, and disaster prevention education and training plans. They also track fire management performance indicators and leading indicators, continuously tracking and improving fire safety deficiency items to ensure improvement effectiveness.

### Disaster Prevention Training and Emergency Response GRI 403-4、403-5、403-7

The Linyuan Plant regularly holds fire and underground pipeline emergency response drills every year, including nighttime, holiday, and unannounced test response drills. It also participates in the Taiwan Responsible Care Association (TRCA), Linyuan Industrial Park Safety and Health Promotion Association, and regional joint defense organizations to enhance and strengthen employees' emergency response and self-safety management capabilities.

### Fire Emergency Response Drills



### Overview of Fire and Underground Pipeline Emergency Response Drills at Linyuan Plant in 2025

| Date       | Emergency Response Drill Item                                                                                                  |
|------------|--------------------------------------------------------------------------------------------------------------------------------|
| 2025/5/23  | Mobilization Effectiveness Test for the 3rd Industrial Pipe Bundle Underground Pipeline Organization. (Location: Cuiping Park) |
| 2025/6/1   | Self-defense fire formation drill.                                                                                             |
| 2025/6/20  | First-half self-defense fire formation drill plan. (Location: APC Linyuan Plant)                                               |
| 2025/7/31  | Annual autonomous drill for the 3rd Industrial Pipe Bundle Underground Pipeline Organization. (Location: Linyuan No. 11 Park)  |
| 2025/10/30 | Second-half self-defense fire formation drill plan. (Location: APC Linyuan Plant)                                              |
| 2025/11/21 | Self-defense fire formation drill.                                                                                             |

## Fire Safety Management GRI 403-1

Based on the results of stakeholder communication and risk identification and assessment, and referring to the competent authority's policies and site safety needs, the plant has formulated fire management performance indicators, including performance indicators and leading indicators. It regularly tracks and supervises the achievement of indicators and proposes corresponding improvement countermeasures to ensure the completeness of fire response and equipment.

## Risk Identification and Assessment GRI 403-2

Based on the related risk identification results of the plant's Hazard and Operability Study (Hazop), major accident hazard items are identified. Referring to the identification results, emergency response drill topics are formulated to match the plant's own risk characteristics. Furthermore, internal audits are executed regularly every year. The audit team composed of the Group Audit Department and various level 1 units conducts checks, which not only allows learning from the fire safety merits of other plants and mastering the areas for improvement in our own plant but also masters our own risks and enhances the plant's disaster prevention capacity.

## Environmental Safety Facilities and Equipment in Response to Fires GRI 403-5

Corresponding disaster prevention equipment has been installed in the plant. Based on maintenance declarations, audit results, and fire management indicator planning, a budget is allocated every year for the additional purchase and replacement of fire equipment to strengthen the plant's fire equipment and disaster prevention capacity, ensuring that various disasters in the plant can be handled immediately.

## Strengthening Disaster Resilience GRI 403-5

1. Basic fire safety training for general personnel: The plant regularly handles basic fire safety training for general personnel. The training content includes the use of fire equipment, fire safety knowledge, emergency response, first aid personnel training, etc., enabling employees in the plant to have basic disaster prevention and rescue knowledge and skills, including the use of fire extinguishers and the basic operation of fire hoses and fire hydrants.

2. Fire commander drills: Targeting the plant's fire commanders, emergency response team members, and fire extinguishing squad members, external professional

institution instructors are occasionally invited to teach practical disaster prevention, disaster relief, and new fire safety concepts. This enhances the plant's self-rescue capacity and improves the personal self-protection skills of disaster relief personnel, including commander radio command response drills and knowledge introduction for specific chemical disaster prevention.

Fire Injury Statistics for the Past Three Years:

| Year | Total Work Hours (hrs) | Number of Fires | Number of Fire Injuries | Number of Fatalities | Proportion (%) |
|------|------------------------|-----------------|-------------------------|----------------------|----------------|
| 2023 | 495,756                | 0               | 0                       | 0                    | 0              |
| 2024 | 497,182                | 0               | 0                       | 0                    | 0              |
| 2025 | 506,811                | 0               | 0                       | 0                    | 0              |





## Zero Disabling Injury Record GRI 403-9

From October 14, 2010, to December 31, 2025, the Linyuan Plant has accumulated a total of 6,820,901 work hours without disabling injuries, and the record continues to be maintained.



## Process Safety Emergency Response Drill



2025 Disabling Injury Index Comparison Table with the Average Value of Plastics and Synthetic Rubber Raw Material Manufacturing Industry:

| Item                                                 | FR (Disabling Injury Frequency Rate) | SR (Disabling Injury Severity Rate) | FSI (Frequency-Severity Indicator / Combined Injury Index) |
|------------------------------------------------------|--------------------------------------|-------------------------------------|------------------------------------------------------------|
| Plastics and Synthetic Rubber Manufacturing Industry | 1.18                                 | 251                                 | 0.54                                                       |
| APC                                                  | 0                                    | 0                                   | 0                                                          |

Note: 1. Disabling Injury Frequency Rate (FR) = Number of disabling injuries x 1,000,000 ÷ Total hours experienced.  
2. Disabling Injury Severity Rate (SR) = Number of days lost due to disabling injuries x 1,000,000 ÷ Total hours experienced.  
3. Frequency-Severity Indicator = [ ( Disabling Injury Frequency Rate (FR) x Disabling Injury Severity Rate (SR) ) ÷ 1000 ] ^ 0.5

## Overview of Process Safety Response Drills at Linyuan Plant in 2025

| Date      | Process Safety Emergency Response Drill Item                |
|-----------|-------------------------------------------------------------|
| 2025/3/7  | Process Power Interruption Emergency Response Drill         |
| 2025/6/10 | Ethylene Raw Material Interruption Emergency Response Drill |
| 2025/8/27 | Process Nitrogen Interruption Emergency Response Drill      |
| 2025/11/6 | Tap Water Interruption Emergency Response Drill             |



## Occupational Safety Management

**Material Topic: Process Safety Management, Corresponding Sustainability Principle: Safety and Harmony** GRI 2-25, 3-3

| Management Approach and Elements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Management Impact                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Management Approach Targets and Performance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Evaluation of Management Approach                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>Importance to APC</b></p> <p>"Process Safety Management," hereinafter referred to as PSM. Asia Polymer Corporation (APC) is classified as a Class C hazardous workplace; to prevent the occurrence of low-probability, high-hazard major accidents, strengthen the plant's internal PSM mechanism, coordinate with the Group's key implementation focus and external experts' requirements for continuous improvement, and constantly refine and implement Process Safety Management to meet external parties' expectations of Asia Polymer Corporation (APC).</p>                                                                                                                                                                                                          | <p><b>Positive/Negative Impacts</b></p> <ul style="list-style-type: none"> <li>Actual Negative Impact - Failure to implement Process Safety Management</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <p><b>2025 Targets</b></p> <ul style="list-style-type: none"> <li>Process Safety Incident Count (PSIC): 0</li> <li>Process Safety Total Incident Rate (PSTIR): 0</li> <li>Overall achievement rate of PSM KPI <math>\geq 90\%</math></li> <li>Annual average achievement rate of critical monthly PSM Management by Objectives (MBO) <math>\geq 95\%</math></li> <li>Establish an incident investigation platform, achievement rate <math>\geq 80\%</math></li> </ul>                                                                                                                                                                                                                                                                                                                                          | <p><b>Effectiveness Evaluation</b></p> <ul style="list-style-type: none"> <li>Hold the PSM implementation and status meeting and coordination meeting each month.</li> <li>Write monthly PSM execution reports and establish the execution status of commissioned research projects.</li> <li>Formulate a performance system based on the checklist of information to be established for PSM introduction, which is tracked monthly by the Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department), to evaluate and review the monthly data establishment completion rate.</li> </ul> |
| <p><b>Management Approach and Objectives</b></p> <p>In accordance with the periodic implementation regulations for process safety assessments and the spirit of the Occupational Safety and Health Administration (OSHA), promote the PSM system and optimize management mechanisms to reduce the occurrence of high-hazard risk accidents, minimize company property losses, and safeguard worker safety.</p>                                                                                                                                                                                                                                                                                                                                                                    | <p><b>Negative Remediation and Preventive Measures</b></p> <ul style="list-style-type: none"> <li>The Company has introduced the PSM system to prevent accidents through systematic management.</li> <li>The Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department) annually conducts audits on the plant's PSM implementation progress.</li> <li>Disclose chemical-related information within the plant on the information platform to ensure employees maintain basic knowledge of chemicals and response measures.</li> <li>For Management of Change (MOC) cases, after preliminary hazard analysis, those with high risk levels will undergo Hazard and Operability Study (HAZOP) and Layer of Protection Analysis (LOPA) to ensure process safety.</li> <li>For new processes or modification cases, execute a Pre-Startup Safety Review (PSSR) before startup, and conduct education and training for relevant personnel after completion.</li> </ul> | <p><b>2025 Performance</b></p> <ul style="list-style-type: none"> <li>Process Safety Incident Count (PSIC): 0 (✓)</li> <li>Process Safety Total Incident Rate (PSTIR): 0 (✓)</li> <li>Overall achievement rate of PSM KPI: 98% (✓)</li> <li>Annual average achievement rate of critical monthly PSM Management by Objectives (MBO): 102% (✓)</li> <li>Establish an incident investigation platform, achievement rate: 100% (✓)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                      | <p><b>Grievance Mechanism</b></p> <ul style="list-style-type: none"> <li>Report the PSM progress of the Linyuan Plant in the executive meeting, plant affairs meeting, and monthly coordination meeting.</li> <li>Provide technical consultation related to process safety within the plant, coordinate projects executed by various units, maintain close contact with all units (including consulting parties), understand execution needs, and forge consensus.</li> </ul>                                                                                                                                                                    |
| <p><b>Strategy</b></p> <ul style="list-style-type: none"> <li>PSM Implementation Promotion: Commission the Group and external experts and scholars to provide technical consultation related to process safety within the plant, implement assistance from various units to drive project execution, understand work planning to forge consensus, and establish close partnerships.</li> <li>Formulate Process Safety Performance Management: Track implementation progress based on the OSHA PSM system and the policies of the Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department), and establish a plant-wide annual Key Performance Indicators (KPI) management system to enhance work performance.</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p><b>Short-term Targets (&lt;3 years)</b></p> <ul style="list-style-type: none"> <li>Process Safety Incident Count (PSIC): 0</li> <li>Process Safety Total Incident Rate (PSTIR): 0</li> <li>Overall achievement rate of PSM KPI <math>\geq 90\%</math></li> <li>Annual average achievement rate of critical monthly PSM Management by Objectives (MBO) <math>\geq 95\%</math></li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <p><b>Mid-to-Long-Term Targets (<math>\geq 3</math> years)</b></p> <ul style="list-style-type: none"> <li>Full participation in promoting PSM and continuously optimizing the process safety management system.</li> <li>Introduce PSM Process Safety Management - Pre-Startup Safety Review (PSSR), and systematically manage various execution procedures and forms.</li> <li>Cross-reference the PSM system with existing work within the plant and continue implementation.</li> <li>Implement PSM compliance audits on a 3-year recurring cycle.</li> <li>Coordinate with the Group's cross-plant audits for continuous optimization and improvement.</li> <li>Reduce the occurrence of catastrophic leaks of highly hazardous chemicals to achieve the goal of zero process safety incidents.</li> </ul> | <p><b>Adjustment of Management Approach</b></p> <ul style="list-style-type: none"> <li>Report the PSM progress of the Linyuan Plant in the executive meeting, plant affairs meeting, and monthly coordination meeting.</li> <li>Continuously improve in accordance with external experts' requirements and regulatory amendments to align with the PSM execution direction expected by external parties.</li> <li>Execute subsequent work according to the schedule and cross-reference with existing work within the plant to achieve work internalization and record accumulation.</li> </ul>                                                  |

## Process Safety Management (PSM)

Judging from major disasters in history, the severity of process accidents poses a far greater threat to employees than individual occupational safety incidents; for example, the Bhopal disaster in India in 1984 caused over 2,000 deaths; the Kaohsiung gas explosion in 2014, where continuous explosions occurred in areas traversed by underground propylene pipelines, causing 32 deaths and 321 injuries; and the Tianjin warehouse fire and explosion in 2015, which resulted in a total of 173 deaths and 801 injuries. The processes involved in these accidents all require the use of highly hazardous chemicals such as toxic, reactive, or flammable liquids and gases; once these chemicals are accidentally released, it can lead to accidents. These major disasters involving highly hazardous chemicals have attracted international attention, prompting the consideration of formulating laws and regulations to eliminate or reduce the possibility of such incidents. The promotion of the Process Safety Management (PSM) system has become a global trend; by introducing good management practices and related technologies through a sound PSM system, it helps enterprises effectively and comprehensively manage aging equipment, reduce the possibility of major accidents, minimize unnecessary losses from unexpected shutdowns, and also lessen the impact on the community. To prevent the occurrence of low-probability, high-hazard major accidents, Process Safety Management is of paramount importance to Asia Polymer Corporation (APC).

The Linyuan Plant of Asia Polymer Corporation (APC) actively promotes process safety management in accordance with the periodic implementation regulations for process safety assessments and the OSHA PSM management system to implement the 14 main elements of process safety management. Although the plant is classified as a Class C hazardous workplace, in coordination with the Group's introduction of Process Safety Management (PSM), it is executed following the standards of a Class A hazardous workplace based on the spirit of OSHA 1910.119. The current PSM execution practices within the plant already exceed existing regulations. We will continue to implement the promotion of the process safety management system and cross-reference it with existing work within the plant to achieve work internalization and record accumulation. In addition, we strive to continuously improve in line with the Group's key implementation projects and the requirements of external expert committee members, so as to meet the direction expected by external parties for operators' PSM execution and the need for continuous refinement of process safety management.

## Process Safety Incidents

Asia Polymer Corporation (APC) has formulated relevant standard operating procedures for initiator operations, personnel education and training, and upgraded the Process Safety Management (PSM) system to maintain process operational safety. **In 2025, there were 0 process safety incidents at the Linyuan Plant; and 0 transportation safety incidents.**

### 2025 Linyuan Plant Process and Transportation Safety Incident Statistics

SASB RT-CH-540a.1 ~ 540a.2

| Process Safety Incidents |       |       | Transportation Safety Incidents |
|--------------------------|-------|-------|---------------------------------|
| PSIC                     | PSTIR | PSISR |                                 |
| 0                        | 0     | 0     | 0                               |

Note 1: Process Safety Incident Count (PSIC)

Note 2: Process Safety Total Incident Rate (PSTIR) = (Total number of process safety incidents x [200,000 hours] / Total hours worked by all workers)

Note 3: Process Safety Incident Severity Rate (PSISR) = (Total score of process safety incident severity levels x [200,000 hours] / Total hours worked by all workers).

Note 4: 0 process safety incidents occurred at the Linyuan Plant; according to the Center for Chemical Process Safety (CCPS) process safety metrics, the severity level is Level 2, with a total score of 1 point.

Note 5: Total hours worked by all workers: Employees 506,811 hours + Non-employee workers (including contractors) 200,416 hours, totaling 707,227 hours.

## Transportation Safety Management

The Linyuan Plant of Asia Polymer Corporation (APC) has always valued the safety management of process operations, raw material transportation, and product transportation, and has formulated safety management operating standards for related operations.

## Raw Material Transportation

The main raw materials for production and manufacturing at the Linyuan Plant of Asia Polymer Corporation (APC) are ethylene and vinyl acetate, and the transportation methods include underground pipeline transportation and tanker truck transportation; considering raw material transportation safety, the majority of the main raw materials required for production are supplied through underground pipelines, and the rest are transported by tanker trucks. Maintenance-related measures have been formulated for underground pipeline safety management, such as preventive maintenance, daily inspections, abnormality management, and emergency response drills; all transportation tanker trucks are screened vehicles with qualified inspections, possess comprehensive emergency response capabilities and plans, and comply with the provisions of relevant control regulations and management measures.

The transport methods, quantities, and proportions of major raw materials in 2025:

#### Method of Materials Transportation and Proportion of the Linyuan Plant in 2025

| Raw Material  | Transport Method     | Quantity (MT) | Percentage (%) |
|---------------|----------------------|---------------|----------------|
| Ethylene      | Underground pipeline | 121,274       | 87.0           |
| Vinyl Acetate | Tanker               | 18,156        | 13.0           |

#### Product Transportation

APC's products are transported by trailers, trucks, and container trucks; to ensure product transportation safety, qualified transportation contractors are commissioned for transport, and relevant transportation outsourcing management operating regulations are formulated to maintain product transportation safety. The product transportation methods, quantities, and percentages in 2025:

#### Methods of Product Transportation and Proportion of Linyuan Plant in 2025

| Transport Method    | Quantity (MT) | Percentage (%) |
|---------------------|---------------|----------------|
| Trailers and trucks | 33,668        | 25.0           |
| Container trucks    | 101,002       | 75.0           |

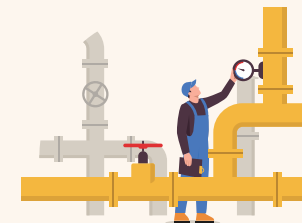
#### Product Transportation Management

- ✓ Select transportation companies that are legally registered by the government.
- ✓ Pass ISO 9001 certification and appoint qualified occupational safety and health management specialists.
- ✓ Conduct annual evaluations based on their contracting capabilities, efficiency, coordination, and operational quality, and propose improvement plans through transportation meetings based on transportation issues reported by customers.
- ✓ Ensure that the transportation vehicles of transport contractors undergo periodic inspections in accordance with regulations.
- ✓ Transport contractors must hold quarterly transportation safety meetings to ensure that the commissioned transport companies can safely deliver products to their destinations, minimizing the environmental impacts generated by transportation.

According to the internal control system's "Equipment Maintenance Operation" and "Occupational Health and Safety Operation," the Linyuan Plant of APC has formulated the "Underground Pipeline Inspection Work Instruction" to implement preventive maintenance, routine inspections, anomaly management, and emergency response measures for all owned underground pipelines inside and outside the plant area, preventing the occurrence of corrosion and leakage in underground pipelines. In 2025, the "2026 Underground Pipeline Operation and Maintenance Plan" and the "2025 Execution Summary Report" were completed and submitted to the Economic Development Bureau, Kaohsiung City Government. In addition to regularly conducting emergency response training and drills, the plant also actively executes necessary preventive measures and management plans; the main maintenance measures for underground pipeline management at the Linyuan Plant are shown in the table below:

#### Underground Pipeline Maintenance and Management Measures

- ✓ Underground pipelines are fully wrapped with anti-corrosion tape and provided with a dual protection measure of impressed current cathodic protection.
- ✓ Collaborate with the pipeline bundle joint defense organization to allocate and execute joint daily pipeline patrol tasks.
- ✓ Commission government-registered professional contractors to perform quarterly cathodic protection potential testing.
- ✓ Regularly conduct pipeline pressure holding tests and examine the real-time monitoring systems at both the sending and receiving ends to ensure safe pipeline operation.
- ✓ Collaborate with the Industrial Technology Research Institute (ITRI) to develop a Leak Detection System (LDS) to monitor the status of the underground pipeline at the sending and receiving ends in real time.
- ✓ Regularly perform thickness measurements on above-ground pipeline sections.  
Execute full-length pipeline thickness inspections according to the cycles specified by the Kaohsiung City Environmental Protection Bureau Autonomy Regulations .



## 5.5 Social Engagement

The USI Education Foundation (hereinafter referred to as the Foundation) was jointly established through donations by USI Corporation (USI) and Asia Polymer Corporation (APC) on December 30, 2011, and officially began operations in 2012. Aimed at engaging in educational public welfare enterprises, it focuses on caring for the underprivileged, remote rural areas, and environmental ecology. It enhances its service capacity and improves service benefits by establishing scholarships, donating to charity groups, and sponsoring educational public welfare activities. Through sponsoring the USI Education Foundation, APC supports domestic cultural development and cares for the underprivileged in remote rural areas. By participating in remote education reforms, it provides opportunities for disadvantaged students to transform their lives and addresses inequalities in educational resources. Additionally, the company establishes long-term partnerships with communities, values and assists in the development of community neighborhoods, helps sell local agricultural products, and sponsors community environmental protection activities, prioritizing local development in hopes of achieving mutual prosperity with communities.

### 2025 Key Social Public Welfare Summary

#### Social Public Welfare



##### Engaging in social public welfare through sponsoring the USI Education Foundation

In 2025, APC sponsored the USI Education Foundation with NT\$3 million.



##### Establishing scholarships and Artificial Intelligence scholarships

Encourage students from low-income families to study diligently so they can give back to society in the future, sustaining the cycle of love, while cultivating chemical industry talents with expertise in the AI field.



##### The Alliance Cultural Foundation and Taitung Junyi International Experimental High School

Invest resources in rural education and sustainable development in Hualien and Taitung; through experimental courses such as "Life Exploration" and "Arts and Humanities," combined with specialized streams like "International Hospitality, Contemporary Art, and Green Architecture," it cultivates students' innovative thinking and problem-solving abilities.



##### Sponsoring other public welfare activities

Sponsor the "Boyo Social Welfare Foundation", "Teach for Taiwan (TFT) Education Foundation", and "Medical and Health Education Charity Activities" to put remote medical care and concern into practice.

#### Community Participation



##### Air Purification Zone Adoption and Campus Greenery and Beautification

Continue cooperating with Wanggong Elementary School in Linyuan District on the greenhouse gas reduction matchmaking plan and the adoption of air purification zones, assisting in updating energy-saving equipment and campus greenery and beautification.



##### USI Cup Tennis Tournament

Regularly hold community tennis friendship tournaments every year to bond with residents, enhance neighborhood relations, and understand the needs of community residents.



##### Donating Neighborhood Funds

Donate to the "Neighborhood Fund" to support public infrastructure, emergency relief, scholarships, care for vulnerable groups, and the sale of agricultural products in Linyuan District to benefit local villages.



##### Donating children's firefighting suits to the Linyuan Squad, Kaohsiung City Fire Bureau

Donate children's firefighting suits to the Linyuan Fire Squad for public awareness usage, allowing children to wear custom-sized firefighting gear and happily learn fire prevention and disaster response knowledge.

## Charity Events

In 2025, APC engaged in relevant public welfare activities through donating NT\$3 million to the USI Education Foundation. The various sponsorship expenditures totaled NT\$10.04 million, which included NT\$3.05 million for presenting scholarships; NT\$1 million for sponsoring the Alliance Cultural Foundation, and NT\$4 million for Taitung Junyi International Experimental High School; and NT\$1.99 million for other Charity Events.

### 2025 Main Sponsorship Projects of USI Education Foundation



#### Scholarships

- Excellence Scholarship
- Artificial Intelligence Field Scholarship



#### Donations to Charitable Organizations

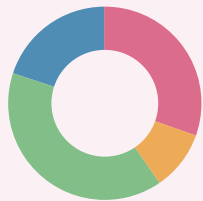
- The Alliance Cultural Foundation
- Teach for Taiwan Foundation
- Taitung Junyi International Experimental High School
- Boyo Social Welfare Foundation



#### Sponsoring Educational Public Welfare Activities

- Toufen Junior High School Music Project
- Longfeng Fishing Port Beach Cleanup Activity
- Medical and Health Education Charity Activities
- Outrigger Canoe Project

### 2025 Sponsorship Expenditures of USI Education Foundation



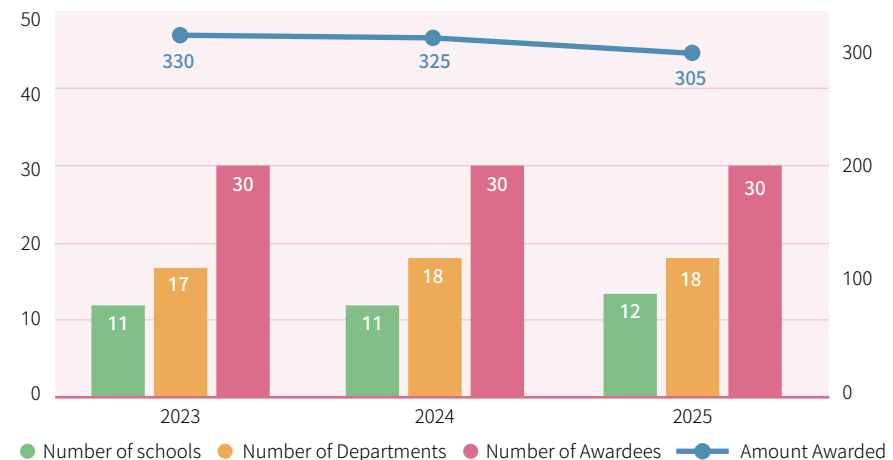
- Scholarships: NT\$3.05 million
- The Alliance Cultural Foundation: NT\$1 million
- Taitung Junyi International Experimental High School : NT\$4 million
- Other Charity Events: NT\$1.99 million

## Scholarship Establishment

The Foundation provides scholarships for outstanding students from chemical engineering, materials, chemistry, and applied chemistry departments in 16 public and private universities across Taiwan to promote education and talent cultivation in related fields. It encourages undergraduate and graduate students in relevant fields to study diligently, cultivating excellent industrial talent for society. This year marks the 14th anniversary of the scholarship's establishment, with a cumulative total of NT\$26 million awarded to over 360 student Awardees. In 2025, a total of NT\$3 million in scholarships was awarded to 30 students across 18 departments in 12 public and private universities, consisting of 5 Ph.D. students, 12 Master's students, and 13 undergraduate students. To encourage the award-winning students, a scholarship ceremony and commendation luncheon were held at the Taipei Marriott Hotel on December 5, 2025, inviting group executives to attend and interact with the students. During the ceremony, Chief Research and Development Officer Han-Tai Liu introduced the R&D achievements of the USI Group as well as the gold-level green building R&D center currently under construction in the "New Taipei International AI+ Smart Park" in Linkou. He extended his sincere blessings to the winning students, encouraging them to continue cultivating their academic and research fields, and to keep shining on their future academic and life paths with solid theoretical foundations, innovative research perspectives, and an unrelenting spirit of exploration.



### Scholarship Distribution Status in the Past Three Years





### Artificial Intelligence Field Scholarship

To encourage outstanding domestic graduate students to participate in research, development, and application within the field of Artificial Intelligence (hereinafter referred to as AI), thereby narrowing the gap between academia and industry and cultivating chemical industry talent with AI expertise, the Foundation has established this scholarship. It rewards Master's and Ph.D. students whose research focuses on AI applications such as smart production systems and chemical process control aimed at conserving energy and costs, reducing maintenance or failure frequencies, and increasing efficiency. This scholarship has been implemented on a trial basis for five years starting from 2022. Winning students receive a subsidy of NT\$50,000 per semester and can receive awards for up to four consecutive semesters subject to regular reviews. A cumulative total of 6 students have received this award.

### The Alliance Cultural Foundation and Taitung Junyi International Experimental High School

To invest more resources into rural education and sustainable development in Hualien and Taitung, the Alliance Cultural Foundation (hereinafter referred to as the Alliance Cultural Foundation) and Taitung Junyi International Experimental High School (hereinafter referred to as Junyi International Experimental School) have been the primary long-term sponsorship targets of this Foundation. Over the past fifteen years, the Alliance Cultural Foundation has continuously shaped the blueprint for the sustainable development of Hualien and Taitung through three core directions: "Education, Place Making, and Arts and Culture." In 2025, Junyi International Experimental School once again received the highest rating in the Ministry of Education's experimental education evaluation. Students not only challenged themselves inside and outside the classroom but also bravely stepped onto the global stage through cross-disciplinary courses and international exchange programs. In terms of vocational education, the Alliance Cultural Foundation continued to connect Shin Yeh Catering with National Chenggong Commercial & Marine Vocational High School to run a specialized Japanese cuisine stream and facilitated faculty from National Kaohsiung University of Hospitality and Tourism to initiate Western cuisine courses at Kung-Tung Technical Senior High School, opening up broader future possibilities for rural youth. In terms of place making, the "Island Life" Alliance established in 2022 has formally become an association, uniting returning youth and local activists to become an important platform for promoting community self-reliance and sustainability. Meanwhile, "My Nature Farm" is about to launch a collaboration with the Taiwan Place Making Foundation, dedicating efforts to empowering youth in Hualien and Taitung by integrating agriculture, hospitality, aesthetics, and healthy living to respond to human needs for sustainable lifestyles and physical and mental well-being. The "Paul Chiang Art Center", which officially opened on March 15, 2025, attracted nearly 60,000 visitors in just half a year, and is expected to become an important window for Hualien and Taitung to step onto the international arts stage. The establishment of the center not only symbolizes the fusion of art and nature but also signifies an opportunity for the depth of Taiwanese civilization to be seen by the world. We look forward to its continued attraction of international artists and travelers, bringing new cultural dialogues and inspirations to Hualien and Taitung.



▲ Exploration Education - Cycling



▲ Junyi Junior and Senior High School Creative Stream - Arts Festival & Thanksgiving Dinner

### Toufen Junior High School Music Project

In collaboration with the Harvest 365 Social Welfare Foundation (hereinafter referred to as Harvest 365) and its Harvest 365 Music Project, the Foundation partnered with Toufen Junior High School in Miaoli County to establish the Toufen Junior High School Music Education Special Project in September 2021. Utilizing professional choir instructors trained by Harvest 365 in coordination with Toufen Junior High School music teachers, the project instructs the Harmony Chorus, which is composed of 7th, 8th, and 9th-grade students. In addition to routine club hours, they also practice during after-school hours. The project hopes to accompany students' growth through the art of singing and to stimulate learning motivation and build self-confidence by having them perform on stage at the annual Harvest 365 Music Festival. In the past, when students advanced to the 9th grade, most would quit the club to prioritize entrance exams; however, this year, 15 students chose to stay with the support and signed consent forms of their parents, continuing their journey with singing. Fifteen new students also joined this year, pushing the choir's size officially past 50 members, making the overall sound much more resonant and powerful!



▲ Toufen Junior High School - Harmony Chorus

### Sponsoring Other Charity Events

In 2025, the primary sponsorship targets for other Charity Events were the Boyo Social Welfare Foundation, Teach for Taiwan (TFT) Education Foundation, medical and health education public welfare activities, and remote medical care and services.

① Founded in 2002 and led by Principal James Lee, the BOYO Social Welfare Foundation adheres to the belief of "preventing underprivileged children from falling into perpetual poverty." For many years, it has been providing free after-school tutoring and learning support materials for disadvantaged children in remote regions. The aim is to use education to help these children break the cycle of intergenerational poverty.

Through the dual service methods of social work and education, the program provides "care and guidance." Social workers attempt to untie the physical and mental constraints of the children, while teachers help them understand the problems they do not know, with everyone striving together. This is also an important reason for the success of Boyo After-school Tutoring. Over the past 20 years since Boyo's establishment, it has invested massive manpower and resources annually into curriculum design, remedial material R&D, and training community parents. Currently, it operates 17 tutoring service centers, serving nearly 2,600 students. The program anticipates that when these children grow up, they can achieve "self-reliance and escape poverty" through their own strength, possessing the ability to choose their careers and lifestyles, avoiding falling back into the cycle of poverty, and achieving the vision of "letting knowledge brings hope home."

② The Teach for Taiwan (TFT) Education Foundation was established in 2013 as a non-profit organization dedicated to solving "educational inequality," hoping to create equal educational opportunities for every child. By training outstanding youth to travel to remote areas and "high-demand regions" where a high percentage of junior high school students do not meet basic academic standards to teach for at least two years, it solves the long-term plight of remote schools in Taiwan facing recruiting difficulties and frequent teacher turnover. From the first generation of the TFT program to date, TFT program members have dedicated themselves to rural areas, leaving footprints across counties and cities such as Miaoli, Hualien, Nantou, Yunlin, Changhua, Chiayi, Tainan, and Pingtung. TFT has trained over 290 teachers in total, impacting on more than 7,000 disadvantaged schoolchildren.



▲ Combining with Partners to Promote Children's Diverse Learning English Courses



③ To encourage medical universities to organize medical service teams that travel deep into remote rural areas lacking medical resources to promote medical services, health education awareness, and free clinics for residents, the Foundation sponsored part of the activity funds for 4 medical and health education public welfare camps in 2025. The 4 camps involved over 500 participating student members and served more than 2,150 people.

| University                | Club                                            | Location                              | Participants | Service Count |
|---------------------------|-------------------------------------------------|---------------------------------------|--------------|---------------|
| Taipei Medical University | Social Medical Service First Squad              | Taimali and Jinfeng Township, Taitung | 110          | 250+          |
|                           | Green Cross Medical Service Squad               | Sihu Township, Yunlin                 | 120          | 400+          |
|                           | Maple Apricot Medical Youth Service Association | Penghu                                | 220          | 1,000+        |
|                           | Xingqing Kangfu Social Medical Service Club     | Beinan and Jinfeng Township, Taitung  | 55           | 500+          |

④ Regarding remote medical care and services, although National Health Insurance is already highly convenient, meaning that the public can seek medical care without worrying about medical expenses and the health insurance guarantees that citizens receive comprehensive medical care and seek treatment with peace of mind, the humanistic care services brought to remote areas by student medical service teams represent the core value of medical education and healthcare professionals. Beyond providing medical resources and knowledge lacking locally and offering spiritual care and companionship to residents; What is more important is that medical professionals guide the medical student members to integrate and internalize what they have learned in classrooms, finding a sense of mission from pure service processes devoid of commercial interests.



▲ Taipei Medical University Xingqing Kangfu Social Medical Arts Service Team - Free Clinic in Taiping Village



▲ Taipei Medical University Maple Apricot Social Medical and Medical Knowledge Promotion Service Team - Blood Sugar and Uric Acid Testing

## ⑤ Outrigger Canoe Project

The Taitung Austronesian Outrigger Canoe Sailing Association is dedicated to reviving maritime culture and awakening national awareness of Taiwan's status as the ancestral home of the Austronesian-speaking peoples. Through the sport of outrigger canoeing, Taiwan's indigenous peoples re-examine their own cultural roots. By participating in international competitions and promoting cultural education, the association allows the world to see Taiwan's core position in Austronesian history, successfully transforming the concept that "Taiwan is the ancestral home of the Austronesian peoples" into a life practice. Based at the Taitung Flowing Lake, the association established an outrigger canoe training center, training over 50 students monthly, transforming maritime culture from a competitive sport into a daily life practice. The association further cooperated with Junyi International Experimental School to offer the course "Introduction to Outrigger Canoeing," integrating maritime cultural education into the formal educational system. Through the shipbuilding project spanning from forest to ocean, students personally experience the complete cultural context from material selection and shipbuilding to navigation, understanding their ancestors' sustainable wisdom of "a tree becoming a ship."



▲ Flowing Lake KITA Cup

## Community Participation

The Linyuan Plant of APC routinely pays close attention to and actively participates in community-related public welfare activities, such as community environmental protection, assisting in the sale of local agricultural products, neighborhood networking activities, community Charity Events, and community competition events. Aside from bonding with community residents and enhancing community neighborhood harmony, this also fulfills its corporate social responsibility; Meanwhile, it appropriately employs workforce from the locations where the company operates to bolster community identity, employing a total of 73 local residents in Linyuan District, Kaohsiung in 2025. In 2025, various club activities at APC gradually resumed. In addition to charitable matches and community friendly sports events, the clubs committed themselves more actively to community public services, supporting local agricultural product sales, and assisting in neighborhood development, looking forward to mutual prosperity with the community.

### Implementing Community Care - Donating Neighborhood Funds

As a member of the industrial park, the Linyuan Plant of APC has consistently upheld the spirit of Responsible Care. Through donating to the "Linyuan District Neighborhood Fund," it provides long-term support for community activities and gives back to the local townships. The fund is utilized to support various public works, emergency relief, scholarships, care for vulnerable groups, support for folk festivals, and marketing promotions for agricultural and fishery products in Linyuan District, hoping to coexist and prosper together with the community.



▲ Implementing Community Care - Donating to Linyuan District Neighborhood Fund



Linyuan District Office, Kaohsiung City Certificate of Appreciation, District Chief Shui-pin Chien

### Implementing Community Engagement - Air Quality Purification Zone Adoption Program

In alignment with the Environmental Protection Bureau, Kaohsiung City Government, the Linyuan Plant of APC participated in the 2025 "Air Quality Purification Zone Adoption Program" to improve the city's overall air quality and environmental maintenance, aiming to pursue sustainable development and demonstrate corporate citizenship. It adopted Wanggong Elementary School in Linyuan as the air quality purification zone base, providing the management unit with environment and plant maintenance assistance for a one-year period, with the adoption lasting from July 19, 2025, to July 18, 2026.



▲ Environmental Protection Bureau, Kaohsiung City Government 2025 Air Quality Purification Zone Adoption Program

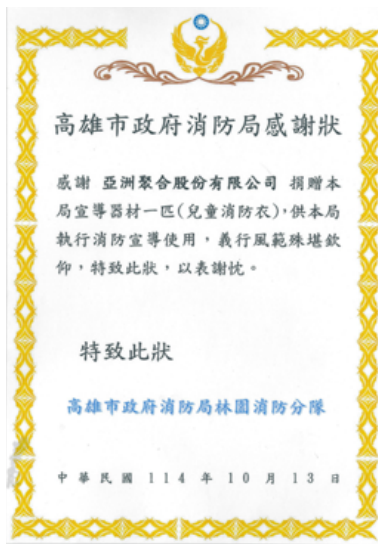


Kaohsiung City Air Quality Purification Zone Adoption Signing Certificate



## Donating Children's Firefighting Suits to the Linyuan Squad of Kaohsiung City Fire Bureau

The Linyuan Fire Squad of the Kaohsiung City Fire Bureau has long promoted disaster prevention knowledge and served society. Understanding that disaster prevention education should start from childhood, it holds "Little Firefighter Experience Camps" periodically to deep-root fire prevention and disaster response concepts in children. In 2025, the Linyuan Plant of APC enthusiastically donated custom-sized children's firefighting suits to the Linyuan Fire Squad for promotional and educational use. This allows children to wear mini firefighting gear and learn more disaster response knowledge in a joyful manner, materializing the goal of educating children on disaster prevention from an early age. The Linyuan Squad of the Kaohsiung City Fire Bureau presented a certificate of appreciation to express gratitude.



▲ Donating Children's Firefighting Suits to Linyuan Squad of Kaohsiung City Fire Bureau - Certificate of Appreciation

## Community Friendly Sports Matches



## 23rd USI Cup Community Tennis Friendship Tournament

Hand in hand with USI Group affiliates Taita Chemical Company, Limited (TTC) and Taiwan Chlorine Industries Ltd., APC commissioned the Linyuan Tennis Association to host the "USI Cup Tennis Tournament," which has now entered its 23rd year. The tournament primarily aims to help group colleagues, industrial park teams, and community teams connect with one another and foster harmonious neighborhood relations through ball games. At the same time, it serves as a vehicle to communicate with stakeholders—local residents—and hosts a post-match social dinner to understand the needs and expectations of stakeholders. The tournament took place on November 15, 2025, at the Linyuan District No. 11 Sports Park Tennis Court. During the event, participants bonded through sports and shared joy with each player showcasing their routine training results. Residents and industrial park employees embraced the opportunity to interact and exchange ideas in a vibrant and harmonious atmosphere. The organizer thoughtfully prepared exquisite gifts and encouraged employees to participate enthusiastically in community sports events.



## CH6 Appendix

- 6.1 GRI Content Index
- 6.2 United Nations Sustainable Development Goals (SDGs) Content Index
- 6.3 SASB Chemicals Industry Index
- 6.4 Sustainability Disclosure Metrics - Plastics Industry
- 6.5 Climate-Related Financial Disclosures
- 6.6 Climate-related Risks and Opportunities Disclosure Index
- 6.7 Glossary of Terms
- 6.8 Third-Party Assurance Report

## 6.1 GRI Content Index

|                  |                                                                                                                                      |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------|
| Statement of use | Asia Polymer Corporation has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025. |
| GRI 1 Usage      | GRI 1: Foundation 2021                                                                                                               |

| GRI 2: General Disclosures 2021              |      |                                                                             |                                                          |                                                                               |
|----------------------------------------------|------|-----------------------------------------------------------------------------|----------------------------------------------------------|-------------------------------------------------------------------------------|
| Disclosure Item                              |      |                                                                             | Page Number                                              | Note                                                                          |
| The organization and its reporting practices | 2-1  | Organizational details                                                      | <u>9</u>                                                 |                                                                               |
|                                              | 2-2  | Entities included in the organization's sustainability reporting            | <u>3</u>                                                 |                                                                               |
|                                              | 2-3  | Reporting period, frequency and contact point                               | <u>3</u> 、 <u>4</u>                                      |                                                                               |
|                                              | 2-4  | Restatements of information                                                 | <u>3</u> 、 <u>26</u> 、 <u>69</u> 、 <u>87</u> 、 <u>94</u> | New disclosure items added after assurance by a third-party verification body |
|                                              | 2-5  | External assurance                                                          | <u>3</u> 、 <u>157</u>                                    |                                                                               |
| Activities and workers                       | 2-6  | Activities, value chain and other business relationships                    | <u>11</u> 、 <u>54</u> 、 <u>57</u>                        | No significant changes                                                        |
|                                              | 2-7  | Employees                                                                   | <u>99</u>                                                |                                                                               |
|                                              | 2-8  | Workers who are not employees                                               | <u>118</u> 、 <u>124</u>                                  |                                                                               |
| Governance                                   | 2-9  | Governance structure and composition                                        | <u>28</u> 、 <u>33</u> 、 <u>126</u>                       |                                                                               |
|                                              | 2-10 | Nomination and selection of the highest governance body                     | <u>28</u> 、 <u>29</u>                                    |                                                                               |
|                                              | 2-11 | Chair of the highest governance body                                        | <u>28</u> 、 <u>31</u>                                    |                                                                               |
|                                              | 2-12 | Role of the highest governance body in overseeing the management of impacts | <u>17</u> 、 <u>29</u>                                    |                                                                               |
|                                              | 2-13 | Delegation of responsibility for managing impacts                           | <u>33</u> 、 <u>35</u>                                    |                                                                               |
|                                              | 2-14 | Role of the highest governance body in sustainability reporting             | <u>21</u> 、 <u>35</u>                                    |                                                                               |
|                                              | 2-15 | Conflicts of interest                                                       | <u>31</u>                                                |                                                                               |
|                                              | 2-16 | Communication of critical concerns                                          | <u>29</u> 、 <u>36</u>                                    |                                                                               |

| GRI 2: General Disclosures 2021  |      |                                                                  |                                                                                                                                                              |                                                                                                                                                                                        |
|----------------------------------|------|------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                  |      | Disclosure Item                                                  | Page Number                                                                                                                                                  | Note                                                                                                                                                                                   |
| Governance                       | 2-17 | Collective knowledge of the highest governance body              | <u>29</u> 、 <u>30</u>                                                                                                                                        |                                                                                                                                                                                        |
|                                  | 2-18 | Evaluation of the performance of the highest governance body     | <u>31</u>                                                                                                                                                    |                                                                                                                                                                                        |
|                                  | 2-19 | Remuneration policies                                            | <u>34</u>                                                                                                                                                    |                                                                                                                                                                                        |
|                                  | 2-20 | Process of determining remuneration                              | <u>34</u>                                                                                                                                                    |                                                                                                                                                                                        |
|                                  | 2-21 | Annual total compensation ratio Strategy, Policies and Practices | <u>34</u>                                                                                                                                                    |                                                                                                                                                                                        |
| Strategy, Policies and Practices | 2-22 | Statement on sustainable development strategy                    | <u>5</u>                                                                                                                                                     |                                                                                                                                                                                        |
|                                  | 2-23 | Policy commitments                                               | <u>44</u> 、 <u>45</u> 、 <u>58</u> 、 <u>73</u> 、 <u>75</u> 、 <u>111</u> 、 <u>118</u>                                                                          |                                                                                                                                                                                        |
|                                  | 2-24 | Embedding policy commitments                                     | <u>14</u> 、 <u>44</u> 、 <u>59</u> 、 <u>73</u> 、 <u>75</u> 、 <u>111</u> 、 <u>112</u> 、 <u>116</u> 、 <u>118</u>                                                |                                                                                                                                                                                        |
|                                  | 2-25 | Processes to remediate negative impacts                          | <u>38</u> 、 <u>48</u> 、 <u>50</u> 、 <u>57</u> 、 <u>66</u> 、 <u>68</u> 、 <u>72</u> 、 <u>92</u> 、 <u>95</u> 、 <u>97</u> 、 <u>101</u> 、 <u>117</u> 、 <u>129</u> | Material topic management impacts, negative remediation and preventive measures, and grievance mechanisms.                                                                             |
|                                  | 2-26 | Mechanisms for seeking advice and raising concerns               | <u>46</u> 、 <u>48</u> 、 <u>116</u>                                                                                                                           | Ethical Corporate Management, Grievance Mechanism                                                                                                                                      |
|                                  | 2-27 | Legal compliance                                                 | <u>47</u>                                                                                                                                                    | Legal compliance, penalty for violations events                                                                                                                                        |
|                                  | 2-28 | Membership associations                                          | <u>12</u>                                                                                                                                                    |                                                                                                                                                                                        |
| Stakeholder Engagement           | 2-29 | Approach to stakeholder engagement                               | <u>17</u>                                                                                                                                                    |                                                                                                                                                                                        |
|                                  | 2-30 | Collective bargaining agreements                                 | <u>110</u>                                                                                                                                                   | Descriptions: As the Company maintains sound communication with employees through the labor union and labor-management meeting, no collective bargaining agreement has been concluded. |

| Topic Disclosures       |                                                 |                                    |                                                                                |                       |                                                      |
|-------------------------|-------------------------------------------------|------------------------------------|--------------------------------------------------------------------------------|-----------------------|------------------------------------------------------|
| Material Topic          |                                                 | Management Approach and Disclosure |                                                                                | Page                  | Remarks                                              |
| Category: Governance    |                                                 |                                    |                                                                                |                       |                                                      |
| Economic Performance    | GRI 3: Management Approach 2021                 | 3-1                                | Process of determining material topics                                         | <u>21</u>             |                                                      |
|                         |                                                 | 3-2                                | List of material topics                                                        | <u>24</u>             |                                                      |
|                         |                                                 | 3-3                                | Management of material topics                                                  | <u>38</u>             |                                                      |
|                         | GRI 201: Economic Performance 2016              | 201-1                              | Direct economic value generated and distributed                                | <u>39</u> 、 <u>51</u> | Financial performance, R&D outcomes                  |
|                         |                                                 | 201-2                              | Financial implications and other risks and opportunities due to climate change | <u>74</u> 、 <u>77</u> |                                                      |
|                         |                                                 | 201-3                              | Defined benefit plan obligations and other retirement plans                    | <u>107</u>            | Retirement pension system                            |
|                         |                                                 | 201-4                              | Financial assistance received from government                                  | <u>42</u>             |                                                      |
| Technology R&D          | GRI 3: Management Approach 2021                 | 3-1                                | Process of determining material topics                                         | <u>21</u>             |                                                      |
|                         |                                                 | 3-2                                | List of material topics                                                        | <u>24</u>             |                                                      |
|                         |                                                 | 3-3                                | Management of material topics                                                  | <u>50</u>             |                                                      |
|                         | Non-GRI standard indicator, APC specific topic  |                                    |                                                                                | <u>50</u>             |                                                      |
| Supply Chain Management | GRI 3: Management Approach 2021                 | 3-1                                | Process of determining material topics                                         | <u>21</u>             |                                                      |
|                         |                                                 | 3-2                                | List of material topics                                                        | <u>24</u>             |                                                      |
|                         |                                                 | 3-3                                | Management of material topics                                                  | <u>57</u>             |                                                      |
|                         | GRI 308: Supplier Environmental Assessment 2016 | 308-1                              | New suppliers that were screened using environmental criteria                  | <u>61</u>             | Indicators for screening new suppliers               |
|                         |                                                 | 308-2                              | Negative environmental impacts in the supply chain and actions taken           | <u>60</u>             | Supply chain risks, impacts, and preventive measures |
|                         | GRI 414: Supplier Social Assessment 2016        | 414-1                              | New suppliers that were screened using social criteria                         | <u>61</u>             | Indicators for screening new suppliers               |
|                         |                                                 | 414-2                              | Negative social impacts in the supply chain and actions taken                  | <u>60</u>             | Supply chain risks, impacts, and preventive measures |

| Topic Disclosures                    |                                   |                                    |                                                            |      |                                                            |
|--------------------------------------|-----------------------------------|------------------------------------|------------------------------------------------------------|------|------------------------------------------------------------|
| Material Topic                       |                                   | Management Approach and Disclosure |                                                            | Page | Remarks                                                    |
| Category: Environment                |                                   |                                    |                                                            |      |                                                            |
| Raw material Management              | GRI 3: Management Approach 2021   | 3-1                                | Process of determining material topics                     | 21   |                                                            |
|                                      |                                   | 3-2                                | List of material topics                                    | 24   |                                                            |
|                                      |                                   | 3-3                                | Management of material topics                              | 66   |                                                            |
|                                      | GRI 301: Materials 2016           | 301-1                              | Materials used by weight or volume                         | 67   | Materials use and recycling                                |
|                                      |                                   | 301-2                              | Using recycled and reused materials                        | 67   | Materials use and recycling                                |
|                                      |                                   | 301-3                              | Reclaimed products and their packaging materials           | 67   | Product packaging use and recycling                        |
| Climate Change and Energy Management | GRI 3: Management Approach 2021   | 3-1                                | Process of determining material topics                     | 21   |                                                            |
|                                      |                                   | 3-2                                | List of material topics                                    | 24   |                                                            |
|                                      |                                   | 3-3                                | Management of material topics                              | 72   |                                                            |
|                                      | GRI 302: Energy 2016              | 302-1                              | Energy consumption within the organization                 | 87   |                                                            |
|                                      |                                   | 302-2                              | Energy consumption outside of the organization             | -    | Unable to conduct supply chain energy inventory            |
|                                      |                                   | 302-3                              | Energy intensity                                           | 87   | Unit Product Energy Consumption                            |
|                                      |                                   | 302-4                              | Reduction of energy consumption                            | 90   | Energy saving actions and benefits                         |
|                                      |                                   | 302-5                              | Reductions in energy requirements of products and services | -    | The company's product life cycle consumes no energy        |
| Water resource Management            | GRI 3: Management Approach 2021   | 3-1                                | Process of determining material topics                     | 21   |                                                            |
|                                      |                                   | 3-2                                | List of material topics                                    | 24   |                                                            |
|                                      |                                   | 3-3                                | Management of material topics                              | 68   |                                                            |
|                                      | GRI 303: Water and Effluents 2018 | 303-1                              | Interactions with water as a shared resource               | 69   | Impacts from water acquisition, consumption, and discharge |
|                                      |                                   | 303-2                              | Management of water discharge-related impacts              | 70   | Effluent management and discharge standards                |
|                                      |                                   | 303-3                              | Water withdrawal                                           | 69   |                                                            |



| Topic Disclosures         |                                   |                                    |                                                                                 |                       |      |         |
|---------------------------|-----------------------------------|------------------------------------|---------------------------------------------------------------------------------|-----------------------|------|---------|
| Material Topic            |                                   | Management Approach and Disclosure |                                                                                 |                       | Page | Remarks |
| Category: Governance      |                                   |                                    |                                                                                 |                       |      |         |
| Water resource Management | GRI 303: Water and Effluents 2018 | 303-4                              | Water discharge                                                                 | <u>69</u>             |      |         |
|                           |                                   | 303-5                              | Water consumption                                                               | <u>69</u>             |      |         |
| Air Pollution Control     | GRI 3: Management Approach 2021   | 3-1                                | Process of determining material topics                                          | <u>21</u>             |      |         |
|                           |                                   | 3-2                                | List of material topics                                                         | <u>24</u>             |      |         |
|                           |                                   | 3-3                                | Management of material topics                                                   | <u>92</u>             |      |         |
|                           | GRI 305: Emissions 2016           | 305-1                              | Direct GHG emissions (Scope 1)                                                  | <u>88</u> 、 <u>89</u> |      |         |
|                           |                                   | 305-2                              | Energy indirect GHG emissions (Scope 2)                                         | <u>88</u> 、 <u>89</u> |      |         |
|                           |                                   | 305-3                              | Other indirect GHG emissions (Scope 3)                                          | <u>89</u>             |      |         |
|                           |                                   | 305-4                              | GHG emissions intensity                                                         | <u>88</u>             |      |         |
|                           |                                   | 305-5                              | Reduction of GHG emissions                                                      | <u>90</u>             |      |         |
|                           |                                   | 305-6                              | Emissions of ozone-depleting substances (ODS)                                   | <u>93</u>             |      |         |
|                           |                                   | 305-7                              | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions | <u>94</u>             |      |         |
| Waste Management          | GRI 3: Management Approach 2021   | 3-1                                | Process of determining material topics                                          | <u>21</u>             |      |         |
|                           |                                   | 3-2                                | List of material topics                                                         | <u>24</u>             |      |         |
|                           |                                   | 3-3                                | Management of material topics                                                   | <u>95</u>             |      |         |
|                           | GRI 306: Waste 2020               | 306-3                              | Generation of Waste                                                             | <u>96</u>             |      |         |
|                           |                                   | 306-4                              | Transfer of Waste for Disposal                                                  | <u>96</u>             |      |         |
|                           |                                   | 306-5                              | Direct Disposal of Waste                                                        | <u>96</u>             |      |         |

| Topic Disclosures               |                                                |                                    |                                                                                                               |                                                             |                                                       |
|---------------------------------|------------------------------------------------|------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-------------------------------------------------------|
| Material Topic                  |                                                | Management Approach and Disclosure |                                                                                                               | Page                                                        | Remarks                                               |
| Category: Social                |                                                |                                    |                                                                                                               |                                                             |                                                       |
| Talent Attraction and Retention | GRI 3: Management Approach 2021                | 3-1                                | Process of determining material topics                                                                        | <u>21</u>                                                   |                                                       |
|                                 |                                                | 3-2                                | List of material topics                                                                                       | <u>24</u>                                                   |                                                       |
|                                 |                                                | 3-3                                | Management of material topics                                                                                 | <u>101</u>                                                  |                                                       |
|                                 | GRI 401: Employment 2016                       | 401-1                              | New employee hires and employee turnover                                                                      | <u>102</u> 、 <u>103</u>                                     |                                                       |
|                                 |                                                | 401-2                              | Benefits provided to full-time employees that are not provided to temporary or part-time employees            | <u>107</u>                                                  |                                                       |
|                                 |                                                | 401-3                              | Parental leave                                                                                                | <u>108</u>                                                  |                                                       |
| Occupational Health and Safety  | GRI 3: Management Approach 2021                | 3-1                                | Process of determining material topics                                                                        | <u>21</u>                                                   |                                                       |
|                                 |                                                | 3-2                                | List of material topics                                                                                       | <u>24</u>                                                   |                                                       |
|                                 |                                                | 3-3                                | Management of material topics                                                                                 | <u>117</u>                                                  |                                                       |
|                                 | GRI 403: Occupational Health and Safety 2018   | 403-1                              | Occupational health and safety management system                                                              | <u>118</u>                                                  |                                                       |
|                                 |                                                | 403-2                              | Hazard identification, risk assessment, and incident investigation                                            | <u>120</u> 、 <u>127</u>                                     |                                                       |
|                                 |                                                | 403-3                              | Occupational health services                                                                                  | <u>121</u>                                                  |                                                       |
|                                 |                                                | 403-4                              | Worker participation, consultation, and communication on occupational health and safety                       | <u>123</u> 、 <u>126</u>                                     |                                                       |
|                                 |                                                | 403-5                              | Worker training on occupational health and safety                                                             | <u>124</u> 、 <u>126</u> 、 <u>127</u>                        |                                                       |
|                                 |                                                | 403-6                              | Promotion of worker health                                                                                    | <u>122-124</u>                                              |                                                       |
|                                 |                                                | 403-7                              | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | <u>52</u> 、 <u>61</u> 、 <u>62</u> 、 <u>124</u> 、 <u>126</u> |                                                       |
|                                 |                                                | 403-8                              | Workers covered by an occupational health and safety management system                                        | <u>125</u>                                                  |                                                       |
|                                 |                                                | 403-9                              | Work-related injuries                                                                                         | <u>119</u> 、 <u>125</u> 、 <u>128</u>                        |                                                       |
|                                 |                                                | 403-10                             | Work-related ill health                                                                                       | <u>121</u> 、 <u>125</u>                                     |                                                       |
| Process Safety Management       | GRI 3: Management Approach 2021                | 3-1                                | Process of determining material topics                                                                        | <u>21</u>                                                   | Hazard identification, occupational injury statistics |
|                                 |                                                | 3-2                                | List of material topics                                                                                       | <u>24</u>                                                   |                                                       |
|                                 |                                                | 3-3                                | Management of material topics                                                                                 | <u>129</u>                                                  |                                                       |
|                                 | Non-GRI standard indicator, APC specific topic |                                    |                                                                                                               | <u>129</u>                                                  |                                                       |

## 6.2 United Nations SDG Goals (SDGs) Contents Index

| Material Topic                       | The SDG Goals       |                                                                                                                                                  | Page                                    | Corresponding Section                    |
|--------------------------------------|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|------------------------------------------|
| Governance                           |                     |                                                                                                                                                  |                                         |                                          |
| Economic Performance                 | SDG 8.2             | Innovation enhances economic capacity                                                                                                            | 38                                      | 2.2 Economic Performance                 |
| Technology R&D                       | SDG 9.5             | Increase in R&D expenditure                                                                                                                      | 50-51                                   | 3.1 Technology R&D                       |
|                                      | SDG 9.b             | High value-added to innovative R&D products                                                                                                      |                                         |                                          |
| Supply Chain Management              | SDG 12.7            | Implement green procurement to practice sustainable purchasing                                                                                   | 57 、 64                                 | 3.3 Supply Chain Management              |
| Environment                          |                     |                                                                                                                                                  |                                         |                                          |
| Materials Management                 | SDG 12.5            | Reduce resource consumption through recycling and reuse                                                                                          | 66-67                                   | 4.1 Resource Management                  |
| Water Management                     | SDG 6.3 、 6.4 、 6.5 | Implement integrated water resources management, control of effluent quality and recycling and reuse, and improve water use efficiency.          | 69-70                                   |                                          |
|                                      | SDG 12.2            | Efficient use of natural resources                                                                                                               | 68 、 72                                 |                                          |
| Climate Change and Energy Management | SDG 7.3             | Enhance energy efficiency                                                                                                                        | 86-88                                   | 4.2 Climate Change and Energy Management |
|                                      | SDG 7.a             | Increase the acquisition channels and investment in clean energy technology                                                                      | 91                                      |                                          |
|                                      | SDG 13.2 、 13.3     | The Group sets carbon reduction goals and manages risks and responses to climate change based on national climate change policies and strategies | 73 、 76-82                              |                                          |
| Air Pollution Control                | SDG 11.6            | Reduction of harmful environmental substances, proper waste management                                                                           | 92-94                                   | 4.3 Emissions Management                 |
|                                      | SDG 12.4            | Reduce air pollutants, waste, and impact on human health and environment                                                                         | 95-97                                   |                                          |
| Social                               |                     |                                                                                                                                                  |                                         |                                          |
| Talent Attraction and Retention      | SDG 3.7             | Healthcare services for maternity medical care                                                                                                   | 108                                     | 5.2 Talent Development                   |
|                                      | SDG 8.5             | Equal pay for equal work                                                                                                                         | 106-107                                 |                                          |
|                                      |                     | SDG 8.7                                                                                                                                          | No child labor, no oppressing of labor. | 113 、 115-116                            |
| Occupational Health and Safety       | SDG 3.d             | Ability to manage health risks                                                                                                                   | 121-123                                 | 5.4 Healthy Workplace                    |
|                                      | SDG 8.8             | Protect labor rights and promote workplace safety                                                                                                | 124-125                                 |                                          |
| Process Safety Management            | SDG 3.9             | Reduce the Frequency-Severity Indicator (FSI) of deaths and diseases caused by hazardous chemicals                                               | 129                                     | 5.4 Healthy Workplace                    |

## 6.3 SASB Chemicals Industry Index

| Code                                              | Disclosure Content                                                                                                                                                                                             | Performance and Description                                                                                                                                                                                                                                                                                                     | Corresponding Section                            | Page               |
|---------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|--------------------|
| Metric for Disclosure: Greenhouse Gas Emission    |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                 |                                                  |                    |
| RT-CH-110a.1                                      | Scope 1 GHG emissions (MT CO <sub>2</sub> e); Percentage of Scope 1 GHG emissions covered under Management emissions-limiting regulations (%)                                                                  | 1. Scope 1 GHG emissions of subsidiaries in the consolidated financial statements for 2025 were 10,548 MT CO <sub>2</sub> e (self-inventoried)<br>2. Scope 1 GHG emissions of Linyuan Plant were 10,546 MT CO <sub>2</sub> e, accounting for 99%.                                                                               | 4.2 Climate Change and Energy Management         | <a href="#">89</a> |
| RT-CH-110a.2                                      | Discussion of strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets                                                                   | Through the ethylene recovery system, ethylene from both in-house and external pipelines is recovered to the production line, and an added composite fuel steam boiler treats the waste oil and tail gas from the process, reducing GHG emissions.                                                                              | 4.3 Emissions Management (Air Pollution Control) | <a href="#">93</a> |
| Metric for Disclosure: Air Quality                |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                 |                                                  |                    |
| RT-CH-120a.1                                      | Air emissions of the following pollutants:<br>(1) Nitrogen Oxides (NO <sub>x</sub> );<br>(2) Sulfur Oxides (SO <sub>x</sub> );<br>(3) Volatile Organic Compound (VOCs);<br>(4) Hazardous Air Pollutants (HAPs) | Air pollutant emissions 2025:<br>(1) NO <sub>x</sub> : 5.216 MT<br>(2) SO <sub>x</sub> : 1.293 MT<br>(3) VOCs: 27.574 MT<br>(4) HAPS: 12.392 MT (Vinyl Acetate Monomer, VAM, Xylene)                                                                                                                                            | 4.3 Emissions Management (Air Pollution Control) | <a href="#">94</a> |
| Metric for Disclosure: Energy Management          |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                 |                                                  |                    |
| RT-CH-130a.1                                      | (1) Total energy consumed (GJ);<br>(2) Percentage of grid electricity usage (%);<br>(3) Percentage of renewable energy usage (%);<br>Total self-generated energy (GJ)                                          | 2025:<br>(1) Total energy consumed was 786,541 GJ;<br>(2) Grid electricity consumption was 704,777 GJ, accounting for 89.6%<br>(3) Renewable energy usage ratio was 1.2%<br>(4) Self-generated energy (solar) was 1,874 GJ                                                                                                      | 4.2 Climate Change and Energy Management         | <a href="#">87</a> |
| Metric for Disclosure: Water Management           |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                 |                                                  |                    |
| RT-CH-140a.1                                      | (1) Total water withdrawn<br>(2) Total water consumption<br>(3) Percentage of operational bases located in "high" or "extremely high" water-stressed regions and the proportion of (1) and (2)                 | 2025:<br>(1) Total water withdrawn was 527.110 thousand M <sup>3</sup> ;<br>(2) Total water consumed was 346.443 thousand M <sup>3</sup> ;<br>(3) Using the World Resources Institute (WRI) Aqueduct water risk framework, the Linyuan Plant is not located in a region with "High" or "Extremely High" water scarcity regions. | 4.1 Resource Management (Water Management)       | <a href="#">69</a> |
| RT-CH-140a.2                                      | Number of incidents of non-compliance associated with water quality permits, standards, and regulations                                                                                                        | All items of discharge water quality control tests 2025 were within the qualified range, with no violations of discharge permission incidents.                                                                                                                                                                                  | 4.1 Resource Management (Water Management)       | <a href="#">70</a> |
| RT-CH-140a.3                                      | Description of water management risks and discussion of strategies and practices to mitigate those risks                                                                                                       | Planned to cooperate with the government's wastewater recycling policy by partially utilizing reclaimed water from the government-planned wastewater recycling plant as in-plant water, achieving a win-win situation for both the government and the enterprise.                                                               | 4.1 Resource Management (Water Management)       | <a href="#">70</a> |
| Metric for Disclosure: Hazardous Waste Management |                                                                                                                                                                                                                |                                                                                                                                                                                                                                                                                                                                 |                                                  |                    |
| RT-CH-150a.1                                      | Amount of hazardous waste generated, percentage recycled                                                                                                                                                       | 1. General waste is properly handled by qualified companies approved by the Ministry of Environment<br>2. In 2025, total hazardous waste generated at Linyuan Plant: 0 MT; recycling percentage: 0%.                                                                                                                            | 4.4 Waste Management                             | <a href="#">97</a> |

| Code                                                                                    | Disclosure Content                                                                                                                                                                                                                                   | Performance and Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Corresponding Section                                     | Page                |
|-----------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|---------------------|
| <b>Metric for Disclosure: Workforce Health &amp; Safety</b>                             |                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           |                     |
| RT-CH-320a.1                                                                            | (1) Total recordable incident rate (TRIR) formula: (Number of incidents × 200,000) / total hours worked;<br>(2) Fatality rate for (a) direct employees and (b) contract employees                                                                    | 1. The Total recordable incident rate (TRIR) in 2025 was 0.<br>2. Fatality rate for both direct employees and contract employees was 0.                                                                                                                                                                                                                                                                                                                                                          | 5.4 Healthy Workplace<br>(Occupational Health and Safety) | <a href="#">125</a> |
| RT-CH-320a.2                                                                            | Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks                                                                                                                 | 1. In July 2025, 4 batches of employee health exams were conducted at Linyuan Plant, with a total of 216 examinees, implementing the graded management system for special operation health exams.<br>2. Exam results showed no occurrences of disasters or health hazards, and all employee health exam results were categorized into Level 1 or Level 2 health management.                                                                                                                      | 5.4 Healthy Workplace<br>(Occupational Health and Safety) | <a href="#">121</a> |
| <b>Metric for Disclosure: Safety &amp; Environmental Stewardship of Chemical</b>        |                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           |                     |
| RT-CH-410b.1                                                                            | Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances, percentage of such products that have undergone a hazard assessment | All products comply with relevant regulatory requirements and do not contain substances classified as health and environmental hazards under the GHS (Globally Harmonized System).                                                                                                                                                                                                                                                                                                               | 3.1 Technology R&D                                        | <a href="#">56</a>  |
| RT-CH-410b.2                                                                            | Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact                                                                                                                | During the feasibility assessment phase of development, considerations for FDA, CNS, JIS, EU RoHS, and relevant regulations are incorporated to ensure that developed products meet regulatory standards regarding human health and environmental impacts.                                                                                                                                                                                                                                       | 3.1 Technology R&D                                        | <a href="#">52</a>  |
| <b>Metric for Disclosure: Genetically Modifier Organism</b>                             |                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           |                     |
| RT-CH-410c.1                                                                            | Percentage of products by revenue that contain genetically modified organisms (GMOs)                                                                                                                                                                 | APC's products are plastic raw materials and do not contain genetically modified products.                                                                                                                                                                                                                                                                                                                                                                                                       | N/A                                                       | —                   |
| <b>Metric for Disclosure: Management of Legal &amp; Regulatory Environment</b>          |                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           |                     |
| RT-CH-530a.1                                                                            | Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry                                                                                     | During daily operations, the company continuously monitors and collects information from government agencies regarding the enactment and amendment of regulations on environmental, social, and governance aspects such as corporate governance, labor human rights, environmental protection, and occupational health and safety. It identifies compliance with regulations related to company operations, revises relevant documents, and carries out risk management or regulatory execution. | 2.3 Regulatory Compliance<br>(Non-material Topic)         | <a href="#">45</a>  |
| <b>Metric for Disclosure: Operational Safety, Emergency Preparedness &amp; Response</b> |                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                           |                     |
| RT-CH-540a.1                                                                            | Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)                                                                                                                 | 2025, Process Safety Incident Count (PSIC): 0 incidents<br>Process Safety Total Incident Rate (PSTIR): 0<br>Process Safety Incident Severity Rate (PSISR): 0                                                                                                                                                                                                                                                                                                                                     | 5.4 Healthy Workplace<br>(Occupational Health and Safety) | <a href="#">130</a> |
| RT-CH-540a.2                                                                            | Number of transport incidents                                                                                                                                                                                                                        | 2025, transport safety incidents: 0 incidents.                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 5.4 Healthy Workplace<br>(Occupational Health and Safety) | <a href="#">130</a> |



## 6.4 Sustainability Disclosure Metrics - Plastics Industry

| No. | Indicator                                                                                                                                                            | Indicator Type          | Annual Disclosure Status                                                                                                                                                                                                                                                                                                                                                                                                                                                | Unit                                                        | Corresponding Section                    | Page                |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|------------------------------------------|---------------------|
| 1   | Total energy consumption, percentage of purchased electricity, percentage renewable, and Total capacity of self-generation and self-consumption (solar PV). (Note 1) | Quantitative            | (1) Total energy consumed: 786,541<br>(2) Percentage of purchased electricity: 89.6<br>(3) Percentage of renewable energy used: 1.2<br>(4) Total self-generated and consumed energy: 0                                                                                                                                                                                                                                                                                  | Gigajoules (GJ)<br>Percentage (%)<br>Percentage (%)<br>(GJ) | 4.2 Climate Change and Energy Management | <a href="#">87</a>  |
| 2   | Total water withdrawn, total water consumed, and wastewater discharge amount required by regulations or voluntarily disclosed                                        | Quantitative            | (1) Total water withdrawn: 527,110<br>(2) Total water consumed: 346,443<br>(3) Wastewater discharge amount: 180.667                                                                                                                                                                                                                                                                                                                                                     | Thousand M <sup>3</sup><br>(1,000m <sup>3</sup> )           | 4.1 Resource Management                  | <a href="#">69</a>  |
| 3   | Total weight of hazardous waste generated during the product manufacturing process and percentage recycled per regulatory requirements or voluntary disclosure.      | Quantitative            | (1) Total weight of hazardous waste generated: 0<br>(2) Hazardous waste recycling percentage: 0                                                                                                                                                                                                                                                                                                                                                                         | MT (t)<br>Ratio (%)                                         | 4.4 Waste Management                     | <a href="#">96</a>  |
| 4   | Explain the number of occupational disaster cases and the ratio.                                                                                                     | Quantitative            | (1) Number of occupational injuries: 0<br>(2) Occupational injury rate: 0                                                                                                                                                                                                                                                                                                                                                                                               | Number (people)<br>Ratio (%)                                | 5.4 Healthy Workplace                    | <a href="#">125</a> |
| 5   | Operations with significant actual or potential negative impacts on local communities                                                                                | Qualitative Description | On February 26, 2025, the Environmental Protection Bureau conducted an in-plant inspection of VOC leakage concentrations from equipment components. A total of 2 equipment components had leakage values exceeding the control and emission standards (2,000ppm), posing safety and health risks to community residents located downwind.                                                                                                                               | N/A                                                         | 2.3 Risk Management                      | <a href="#">47</a>  |
| 6   | Specific and effective mechanisms and actions taken by the enterprise and its suppliers to mitigate negative impacts on the environment or society                   | Qualitative Description | (1) Held joint negotiation organization meetings 78 times before contractors entered the plant for construction.<br>(2) The Industrial Safety Office inspected 184 deficiencies in contractor construction operations, with an improvement rate of 91.8%.<br>(3) Total industrial safety training hours: 7,970.1 hours. Due to the implementation of contractor management, the Linyuan Plant continues to maintain a record of zero disabling injuries and zero fires. | N/A                                                         | 5.4 Healthy Workplace                    | <a href="#">124</a> |
| 7   | Product production volume by product category                                                                                                                        | Quantitative            | (1) Low Density Polyethylene (LDPE), production volume: 54,749<br>(2) Ethylene Vinyl Acetate Copolymer (EVA), production volume: 84,797<br>(3) Total production volume: 139,546                                                                                                                                                                                                                                                                                         | MT                                                          | 1.1 About APC                            | <a href="#">11</a>  |

Note 1. The total self-generated and consumed energy is defined according to the "Renewable Energy Development Act," "Regulations for the Implementation of Renewable Energy

## 6.5 Climate-Related Financial Disclosures

| No. | Item                                                                                                                                                                                                                                                                                                                  | Execution Status                                                                                                                                                                   |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Describe the supervision and governance of climate-related risks and opportunities by the board of directors and management.                                                                                                                                                                                          | 4.2 Climate Change and Energy Management / Climate Change Management Framework                                                                                                     |
| 2   | Describe how the identified climate risks and opportunities impact the organization's businesses, strategies, and financial plan (short-term, medium-term, long-term)                                                                                                                                                 | 4.2 Climate Change and Energy Management / Sustainability and climate-related risks and opportunities reasonably expected to impact                                                |
| 3   | Describe the financial impacts of extreme weather events and transition actions                                                                                                                                                                                                                                       | 4.2 Climate Change and Energy Management / Strategic decisions and financial impacts of sustainability and climate-related risks and opportunities                                 |
| 4   | Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system                                                                                                                                                                              | 4.2 Climate Change and Energy Management / Climate Change Management Framework                                                                                                     |
| 5   | If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and main financial impacts used                                                                                                                                       | 4.2 Climate Change and Energy Management / Identification of Climate Risks and Opportunities                                                                                       |
| 6   | If there is a transition plan to manage climate-related risks, describe the plan's contents, and the metrics and targets used to identify and manage physical risks and transition risks                                                                                                                              | 4.2 Climate Change and Energy Management / Climate Change Risk Management<br>4.2 Climate Change and Energy Management / Energy Saving and Carbon Reduction Targets and Performance |
| 7   | If internal carbon pricing is used as a planning tool, describe the basis for setting the price                                                                                                                                                                                                                       | 4.2 Climate Change and Energy Management / Group Promotes Internal Carbon Pricing                                                                                                  |
| 8   | If climate-related targets have been set, describe the activities covered, GHG emission scopes, planning periods, annual progress, etc.; if carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, describe the source and quantity of offset carbon credits or the quantity of RECs | 4.2 Climate Change and Energy Management / Climate Change Risk Management<br>4.2 Climate Change and Energy Management / Energy Saving and Carbon Reduction Targets and Performance |
| 9   | GHG inventory and assurance status                                                                                                                                                                                                                                                                                    | 4.2 Climate Change and Energy Management / Greenhouse Gas Management                                                                                                               |

## 6.5.1 Greenhouse Gas Inventory Information

Disclose greenhouse gas emissions (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/million), and data coverage for the most recent two years.

1. The parent company entity shall begin inventory from 2026.
2. Subsidiaries in the consolidated financial report shall begin inventory from 2027.

The parent company entity has completed greenhouse gas inventories in accordance with the ISO 14064-1:2018 standard issued by the International Organization for Standardization (ISO) since 2021 to understand its greenhouse gas emission status; The company entity and subsidiaries in the consolidated financial report have conducted regular annual inventories since 2024. The greenhouse gas inventory data for the most recent two years are based on the operational control approach, summarizing the greenhouse gas emissions of the Company and all subsidiaries in the consolidated financial report, explained as follows:

| Year                                                     |                                              | 2024                                                               |                                              | 2025                                                               |
|----------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------|----------------------------------------------|--------------------------------------------------------------------|
| Company/Scope                                            | Emissions<br>(metric tons CO <sub>2</sub> e) | Intensity (metric tons CO <sub>2</sub> e/<br>NT\$ million revenue) | Emissions<br>(metric tons CO <sub>2</sub> e) | Intensity (metric tons CO <sub>2</sub> e/<br>NT\$ million revenue) |
| The Company - Scope 1 (Direct GHG Emissions)             | 10,154.7744                                  |                                                                    | 10,545.7336                                  |                                                                    |
| The Company - Scope 2 (Indirect GHG Emissions)           | 90,799.4570                                  |                                                                    | 91,275.3071                                  |                                                                    |
| The Company - Subtotal                                   | 100,954.2314                                 |                                                                    | 101,821.0407                                 |                                                                    |
| Subsidiaries in Consolidated Financial Report            | Emissions<br>(metric tons CO <sub>2</sub> e) | Intensity (metric tons CO <sub>2</sub> e/<br>NT\$ million revenue) | Emissions<br>(metric tons CO <sub>2</sub> e) | Intensity (metric tons CO <sub>2</sub> e/<br>NT\$ million revenue) |
| Scope 1 (Direct GHG Emissions)                           | 2.5069                                       |                                                                    | 2.5069                                       |                                                                    |
| Scope 2 (Indirect GHG Emissions)                         | 15.6324                                      |                                                                    | 15.6324                                      |                                                                    |
| Subsidiaries in Consolidated Financial Report - Subtotal | 18.1393                                      |                                                                    | 18.1393                                      |                                                                    |
| Total                                                    | 100,972.3707                                 | 16.7422                                                            | 101,839.1800                                 | 17.7327                                                            |

Note: 1. The inventory calculation for 2024 and 2025 adopts the ISO 14064-1:2018 standard.

2. For 2025, if the carbon emissions of an inventory site do not exceed 5% of the total emissions and there are no significant operational changes, the emissions data from the baseline year (2023) will be used for calculation. Applicable sites include Asia Polymer Corporation (Taipei Office, Linyuan Plant), APC Virgin Islands Holding Ltd., USI International Corp., USI Trading (Shanghai) Co., Ltd (USITA), and APC Investment Corporation (APCIC).

## 6.5.2 Greenhouse Gas Assurance Information

Explain the assurance status for the most recent two years as of the date of publication of the annual report, including assurance scope, assurance provider, assurance standards, and assurance opinions.

1. The parent company entity shall begin to execute assurance from 2028.
2. Subsidiaries in the consolidated financial report shall begin to execute assurance from 2029.

The execution of assurance for the greenhouse gas inventories of the Company and subsidiaries in the consolidated financial report for the most recent two years is explained as follows:

| Assurance Item/Content                                  |                                                 | 2024 Emissions (metric tons CO <sub>2</sub> e) | 2025 Emissions (metric tons CO <sub>2</sub> e) |
|---------------------------------------------------------|-------------------------------------------------|------------------------------------------------|------------------------------------------------|
| The Company                                             | Scope 1 Direct GHG Emissions                    | 10,154.7744                                    | 10,545.7336                                    |
|                                                         | Scope 2 Indirect GHG Emissions                  | 90,799.4570                                    | 91,275.3071                                    |
|                                                         | Total                                           | 100,954.2314                                   | 101,821.0407                                   |
|                                                         | Percentage of Inventory Data Disclosed in 6.5.1 | 100%                                           | 100%                                           |
| All Subsidiaries<br>in Consolidated<br>Financial Report | Scope 1 Direct GHG Emissions                    | 2.5069                                         | 2.5069                                         |
|                                                         | Scope 2 Indirect GHG Emissions                  | 15.6324                                        | 15.6324                                        |
|                                                         | Total                                           | 18.1393                                        | 18.1393                                        |
|                                                         | Percentage of Inventory Data Disclosed in 6.5.1 | 100%                                           | 100%                                           |
| Assurance Provider                                      |                                                 | Ernst & Young                                  | Ernst & Young                                  |
| Assurance Standard                                      |                                                 | Standard No. 3410 Limited Assurance            | Standard No. 3410 Limited Assurance            |
| Assurance Opinion/Conclusion                            |                                                 | Unqualified Conclusion                         | Unqualified Conclusion                         |

## 6.6 Climate-related Risks and Opportunities Disclosure Index

To strengthen climate risk management and align with international standards, the Company references the IFRS S2 framework to systematically identify and disclose climate-related risks and opportunities, and evaluates their potential impacts on operations, strategy, and finance. The core disclosure items cover "Governance," "Strategy," "Risk Management," and "Metrics and Targets," using the Company as the reporting entity boundary. These are summarized in the appendix table to facilitate stakeholders' understanding of the Company's management actions and impact levels in response to climate change.

| Core Element        | Disclosure Content Description                                                                                                                                                                                                     | Chapter/Page Number                                                                                                                                                                                                                                                |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Governance          | A. The role of the governance body in the governance of climate-related risks and opportunities                                                                                                                                    | 4.2 Climate Change and Energy Management/Climate Change Management Framework                                                                                                                                                                                       |
|                     | B. The role of management in the governance of climate-related risks and opportunities                                                                                                                                             | 4.2 Climate Change and Energy Management/Climate Change Management Framework                                                                                                                                                                                       |
| Strategy            | A. Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects                                                                                                                      | 4.2 Climate Change and Energy Management/Sustainability and Climate-Related Risks and Opportunities Items Reasonably Expected to Affect the Entity                                                                                                                 |
|                     | B. Information on the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain                                                                                    | 4.2 Climate Change and Energy Management/Sustainability and Climate-Related Risks and Opportunities Items Reasonably Expected to Affect the Entity                                                                                                                 |
|                     | C. Information on the effects of climate-related risks and opportunities on the entity's strategy and decision-making                                                                                                              | 4.2 Climate Change and Energy Management/Strategic Decision-Making and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities                                                                                                             |
|                     | D. The effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance, and cash flows                                                                        | 4.2 Climate Change and Energy Management/Strategic Decision-Making and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities                                                                                                             |
|                     | E. Climate resilience analysis and assessment using climate-related scenarios                                                                                                                                                      | 4.2 Climate Change and Energy Management/Resilience Assessment of Climate-Related Risks                                                                                                                                                                            |
| Risk Management     | Processes for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities (including whether and how those processes are integrated into and affect the entity's overall risk management process) | 4.2 Climate Change and Energy Management/Climate Risk and Opportunity Identification                                                                                                                                                                               |
| Metrics and Targets | A. Information relevant to cross-industry metric categories (climate-related metrics)                                                                                                                                              | GHG Emissions: 4.2 Climate Change and Energy Management/Greenhouse Gas Management<br>Internal Carbon Pricing: 4.2 Climate Change and Energy Management/Group Promotion of Internal Carbon Pricing<br>Remuneration: 2.1 Corporate Governance/Remuneration Committee |
|                     | B. Information on industry-based metrics                                                                                                                                                                                           | 6.3 SASB Chemicals Industry Index                                                                                                                                                                                                                                  |
|                     | C. Information on the disclosure of climate-related risk or opportunity targets set (climate-related targets)                                                                                                                      | 4.2 Climate Change and Energy Management/TCFD Climate Change Risk Management                                                                                                                                                                                       |



## 6.7 Glossary of Terms

### A

|                    |                                  |            |
|--------------------|----------------------------------|------------|
| <b>AA 1000 SES</b> | Stakeholder Engagement Standards | 利害關係人議合標準  |
| <b>APC</b>         | Asia Polymer Corporation         | 亞洲聚合股份有限公司 |
| <b>AI</b>          | Artificial Intelligence          | 人工智慧       |

### B

|             |                                  |           |
|-------------|----------------------------------|-----------|
| <b>BOPP</b> | Biaxially Oriented Polypropylene | 雙向拉伸聚丙烯薄膜 |
|-------------|----------------------------------|-----------|

### C

|            |                                             |          |
|------------|---------------------------------------------|----------|
| <b>CER</b> | Capital Expenditure Requests                | 資本支出需求   |
| <b>CNS</b> | National Standards of the Republic of China | 中華民國國家標準 |
| <b>COD</b> | Chemical Oxygen Demand                      | 化學需氧量    |

### D

|                           |                    |       |
|---------------------------|--------------------|-------|
| <b>Double Materiality</b> | Double Materiality | 雙重重大性 |
|---------------------------|--------------------|-------|

### E

|               |                                                             |            |
|---------------|-------------------------------------------------------------|------------|
| <b>EAP</b>    | Employee Assistance Program                                 | 員工協助方案     |
| <b>ENCORE</b> | Exploring Natural Capital Opportunities, Risks and Exposure | 自然資本風險評估工具 |
| <b>ERPEY</b>  | Enterprise Resource Planning                                | 企業資源規劃系統   |

### E

|            |                                        |             |
|------------|----------------------------------------|-------------|
| <b>ERP</b> | Enterprise Resource Planning           | 企業資源規劃系統    |
| <b>ESG</b> | Environmental, Social, and Governance  | 環境、社會與公司治理  |
| <b>EVA</b> | Ethylene Vinyl Acetate copolymer resin | 乙烯醋酸乙烯酯共聚樹脂 |
| <b>EY</b>  | Ernst & Young                          | 安永聯合會計師事務所  |

### F

|                    |                                              |                  |
|--------------------|----------------------------------------------|------------------|
| <b>FID</b>         | Flame Ionization Detector                    | 火焰離子偵測器          |
| <b>F.R. / S.R.</b> | Frequency Rate / Severity Rate               | 失能傷害頻率 / 失能傷害嚴重率 |
| <b>F.S.I.</b>      | Fatal Severity Index / Combined Injury Index | 綜合傷害指數           |
| <b>FSB</b>         | Financial Stability Board                    | 金融穩定委員會          |

### G

|            |                                                                         |                |
|------------|-------------------------------------------------------------------------|----------------|
| <b>GHS</b> | Globally Harmonized System of Classification and Labelling of Chemicals | 全球化學品統一分類及標籤制度 |
| <b>GRI</b> | Global Reporting Initiative                                             | 全球報告倡議組織       |
| <b>GWP</b> | Global Warming Potential                                                | 全球暖化潛勢         |

### H

|              |                              |           |
|--------------|------------------------------|-----------|
| <b>HAPs</b>  | Hazardous Air Pollutants     | 有害空氣污染物   |
| <b>HAZOP</b> | Hazard and Operability Study | 危害與可操作性研究 |

## I

|                    |                                                                            |                   |
|--------------------|----------------------------------------------------------------------------|-------------------|
| <b>IFRS</b>        | International Financial Reporting Standards                                | 國際財務報導準則          |
| <b>IPCC</b>        | Intergovernmental Panel on Climate Change Sixth Assessment Report          | 聯合國氣候變遷第六次評估報告    |
| <b>ISO 14001</b>   | Environmental Management Systems                                           | 環境管理系統            |
| <b>ISO 14021</b>   | Environmental labels and declarations — Self-declared environmental claims | 自我宣告環境標準 (再生材料認證) |
| <b>ISO 14064-1</b> | Greenhouse gases — Part 1                                                  | 組織溫室氣體盤查          |
| <b>ISO 27001</b>   | Information Security Management Systems                                    | 資訊安全管理系統          |
| <b>ISO 45001</b>   | Occupational Health and Safety Management Systems                          | 職業安全衛生管理系統        |
| <b>ISO 50001</b>   | Energy Management Systems                                                  | 能源管理系統            |
| <b>ISO 9001</b>    | Quality Management Systems                                                 | 品質管理系統            |

## J

|            |                               |        |
|------------|-------------------------------|--------|
| <b>JIS</b> | Japanese Industrial Standards | 日本產業規格 |
|------------|-------------------------------|--------|

## L

|              |                                   |                              |
|--------------|-----------------------------------|------------------------------|
| <b>LDS</b>   | Leak Detection System             | 洩漏偵測系統                       |
| <b>LDPE</b>  | Low Density Polyethylene resin    | 低密度聚乙烯樹脂                     |
| <b>LEAP</b>  | Locate, Evaluate, Assess, Prepare | 自然相關風險與機會評估方法學 (定位、評價、評估、準備) |
| <b>LOPA</b>  | Layer of Protection Analysis      | 保護層分析                        |
| <b>LTIFR</b> | Lost Time Injury Frequency Rate   | 失能傷害頻率                       |

## N

|            |                    |        |
|------------|--------------------|--------|
| <b>NOx</b> | Nitrogen Oxides    | 氮氧化物   |
| <b>NZE</b> | Net Zero Emissions | 淨零排放情境 |

## P

|              |                                       |                               |
|--------------|---------------------------------------|-------------------------------|
| <b>PDCA</b>  | Plan-Do-Check-Act                     | PDCA 管理循環 (規劃 - 執行 - 檢查 - 行動) |
| <b>PHA</b>   | Process Hazard Analysis               | 製程危害分析                        |
| <b>PSIC</b>  | Process Safety Incident Count         | 製程安全事故次數                      |
| <b>PSISR</b> | Process Safety Incident Severity Rate | 製程安全事故嚴重率                     |
| <b>PSM</b>   | Process Safety Management             | 製程安全管理                        |
| <b>PSTIR</b> | Process Safety Total Incident Rate    | 製程安全事故率 (或稱製程安全事件率)           |

## R

|              |                                                                      |                    |
|--------------|----------------------------------------------------------------------|--------------------|
| <b>REACH</b> | Registration, Evaluation, Authorisation and Restriction of Chemicals | 歐盟化學品註冊、評估、許可和限制法案 |
| <b>RoHS</b>  | Restriction of Hazardous Substances                                  | 有害物質限用指令           |

## S

|             |                                           |                    |
|-------------|-------------------------------------------|--------------------|
| <b>SASB</b> | Sustainability Accounting Standards Board | 永續會計準則委員會          |
| <b>SDGs</b> | Sustainable Development Goals             | 聯合國永續發展目標          |
| <b>SGS</b>  | Société Générale de Surveillance          | SGS (台灣檢驗科技股份有限公司) |

## S

|              |                          |        |
|--------------|--------------------------|--------|
| <b>SOx</b>   | Sulfur Oxides            | 硫氧化物   |
| <b>SS</b>    | Suspended Solids         | 懸浮固體   |
| <b>STEPS</b> | Stated Policies Scenario | 既定政策情境 |

## T

|             |                                                     |                |
|-------------|-----------------------------------------------------|----------------|
| <b>TCFD</b> | Task Force on Climate-related Financial Disclosures | 氣候相關財務揭露建議書    |
| <b>TCSA</b> | Taiwan Corporate Sustainability Awards              | 台灣企業永續獎        |
| <b>TNFD</b> | Taskforce on Nature-related Financial Disclosures   | 自然相關財務揭露       |
| <b>TRCA</b> | Taiwan Responsible Care Association                 | 中華民國化學工業責任照顧協會 |
| <b>TRIR</b> | Total Recordable Incident Rate                      | 總可記錄事故比率       |
| <b>TSP</b>  | Total Suspended Particulates                        | 粒狀污染物          |

## U

|             |           |      |
|-------------|-----------|------|
| <b>USIG</b> | USI Group | 台聚集團 |
|-------------|-----------|------|

## V

|             |                            |          |
|-------------|----------------------------|----------|
| <b>VAM</b>  | Vinyl Acetate Monomer      | 醋酸乙烯單體   |
| <b>VOCs</b> | Volatile Organic Compounds | 揮發性有機化合物 |

## W

|            |                           |          |
|------------|---------------------------|----------|
| <b>WEO</b> | World Energy Outlook      | 世界能源展望報告 |
| <b>WRI</b> | World Resources Institute | 世界資源研究院  |

## 6.8 Third-Party Assurance Report

**Deloitte.**

**勤業眾信**

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### INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Asia Polymer Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of Asia Polymer Corporation ("the Company") for the year ended December 31, 2025.

#### Subject Matter Information and Applicable Criteria

See Appendix for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

#### Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), SASB Standards published by the Sustainability Accounting Standards Board (SASB), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

#### Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement 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 to issue a limited assurance report on whether the Subject Matter Information (see Appendix) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

#### Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

#### Independence and Quality Control

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 is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to 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.

#### 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 the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

#### Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Chia, Cheng-Chun.

*Deloitte & Touche*

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

August 7, 2026

#### Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

| #  | Subject Matter Information                                                                                                                                                                                                                       | Corresponding Section                                                                                                   | Applicable Criteria                                                                                                             | Industry-specific Disclosures of the Sustainability Metrics Described in the Rules Governing the Preparation and Filing of Sustainability Reports - Plastics Industry |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Linyuan plant:<br>In 2025, the total energy consumption was 786,541 GJ, percentage of purchased electricity was 89.6%, the utilization rate (renewable energy/total energy) was 1.2%, and total self-generated and self-use energy was 1,874 GJ. | 4.2 Climate Change and Energy Management/<br>6.4 Sustainability Disclosure Indicators - Plastics Industry               | Total energy consumed, percentage grid electricity, percentage renewable, and total self-generated energy                       | SASB<br>RT-CH-130a.1<br>Energy Management                                                                                                                             |
| 2. | Linyuan plant:<br>In 2025, total water withdrawn was 527.110 thousand m³, and total water consumption was 346,443 thousand m³. The percentage of each in regions with High or Extremely High Baseline Water Stress was 0%.                       | 4.1 Resource Management (Water Management)/<br>6.4 Sustainability Disclosure Indicators - Plastics Industry             | Total water withdrawn, total water consumed and percentage of each in regions with High or Extremely High Baseline Water Stress | SASB<br>RT-CH-140a.1<br>Water Management                                                                                                                              |
| 3. | Linyuan plant:<br>In 2025, total hazardous waste generated was 0 MT, and percentage recycled was 0%.                                                                                                                                             | 4.4 Waste Management/<br>6.4 Sustainability Disclosure Indicators - Plastics Industry                                   | Amount of hazardous waste generated and percentage recycled                                                                     | SASB<br>RT-CH-150a.1<br>Hazardous Waste Management                                                                                                                    |
| 4. | Linyuan plant:<br>In 2025, total recordable incident rate (TRIR), and fatality rate for direct employees and contract employees was 0%.                                                                                                          | 5.4 Healthy Workplace (Occupational Safety and Health)/<br>6.4 Sustainability Disclosure Indicators - Plastics Industry | Total recordable incident rate (TRIR), and fatality rate for direct employees and contract employees                            | SASB<br>RT-CH-320a.1<br>Workforce Health & Safety                                                                                                                     |
| 5. | Linyuan plant:<br>In 2025, the air emissions was 5.216 MT of NOx, 1.293 MT of SOx, 27.574 MT of VOCs, and 12.392 MT of HAPs.                                                                                                                     | 4.3 Emissions Management (Air Pollution Control)                                                                        | Air emissions of NOx, SOx, VOCs, and HAPs                                                                                       | SASB<br>RT-CH-120a.1<br>Air Quality                                                                                                                                   |





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