

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



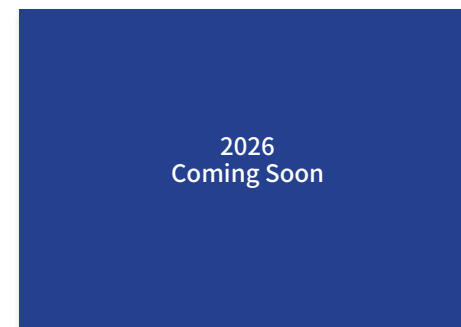
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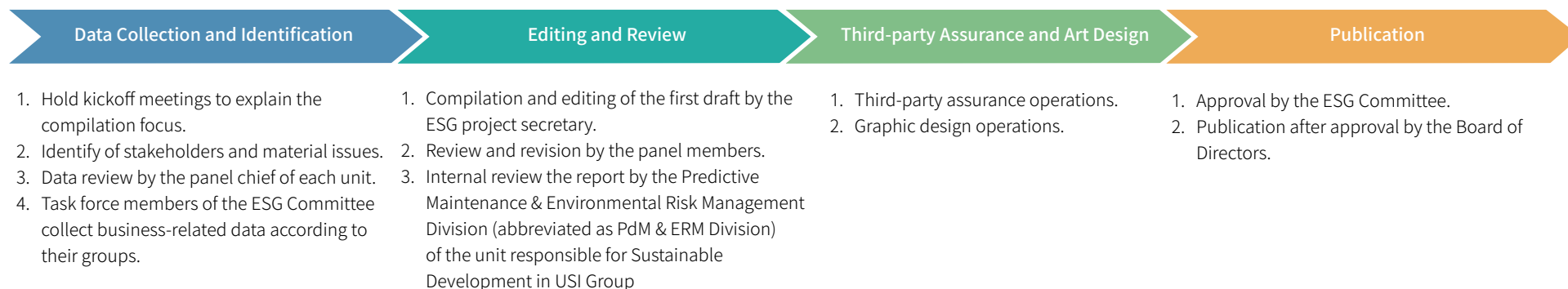


Current Issue: August 2026



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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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