

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

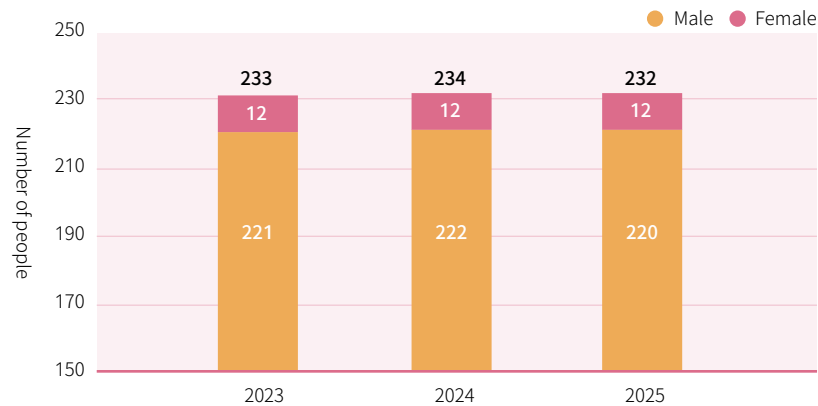


5.1 Talent Recruitment

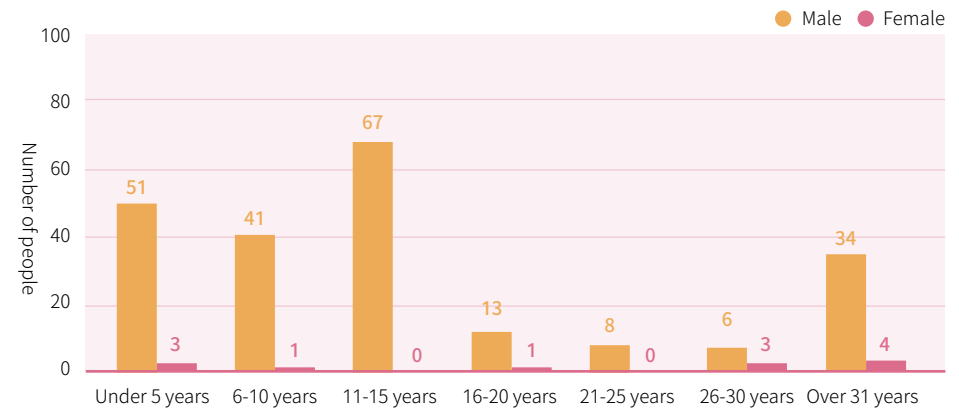
Manpower Structure GRI 2-7、2-8

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.

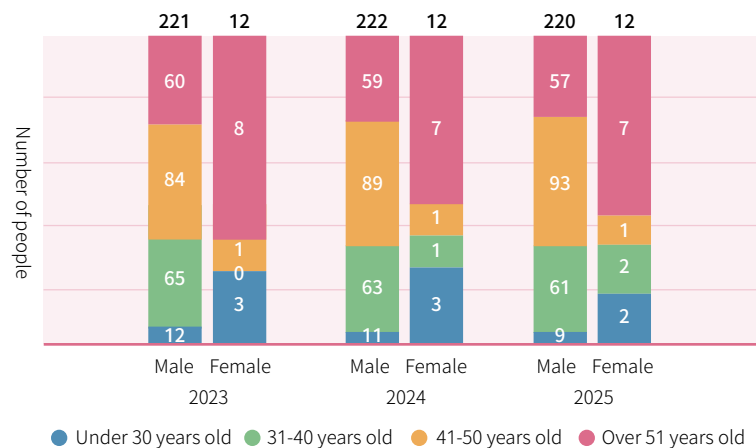
Gender Distribution of Employees for the Past Three Years



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

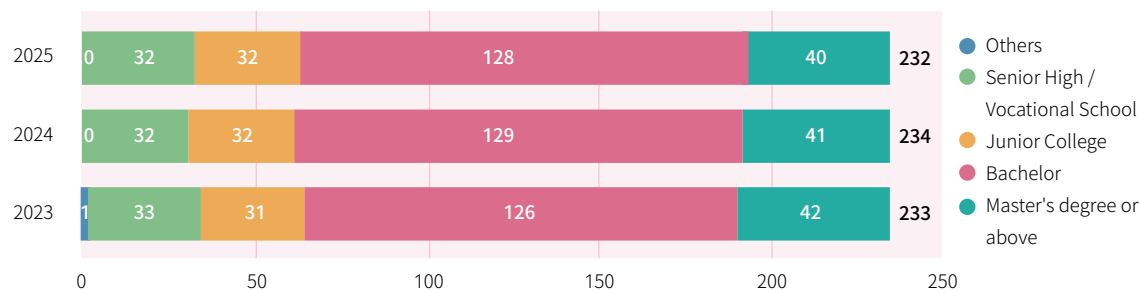
Reporting Period is the current year (January 1 to December 31)

Time Region 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			

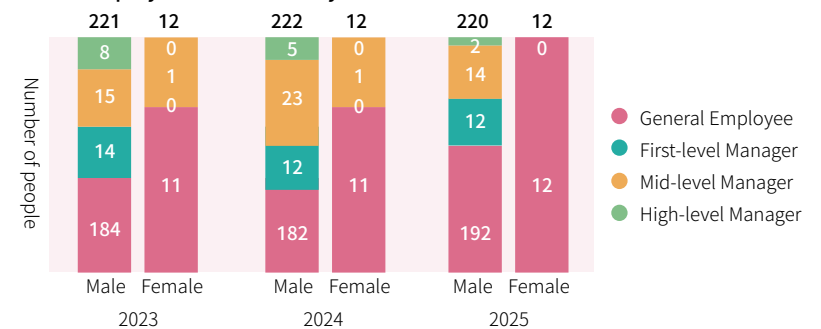
Talent Distribution

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
Importance to APC 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.	Positive/Negative Impacts · Potential Negative Impact - Lack of retirement succession plan - Talent gap	2025 Targets · No incidents violating human rights or labor conditions · Employee turnover rate $\leq 5.0\%$ · Education and training plan execution rate 100% · Average employee education and training hours > 30 hours	Effectiveness Evaluation · Group internal audit · Labor inspection by competent government authorities
Management Approach and Objectives 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.	Negative Remediation and Preventive Measures · Prioritize the stabilization and retention of outstanding talent by adjusting salaries annually based on price indices and individual performance. · 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. · 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. · Annually and regularly dispatch personnel for professional training to obtain certifications, avoiding talent gaps.	2025 Performance · No incidents violating human rights or labor conditions (✓) · Employee turnover rate 0.86% (✓) · Education and training plan execution rate 100% (✓) · Average employee education and training hours 40.5 hours (✓)	Grievance Mechanism · The Linyuan Plant Enterprise Union · APC grievance hotline
Strategy Enhance corporate identity · Establish diverse recruitment channels and use fair, open, impartial, and efficient recruitment systems to seek talent with shared ideals to join the company. · Provide high-quality compensation and diverse benefit systems to create a friendly, harmonious, and safe working environment, thereby retaining talent.		Short-term Targets (<3 years) · No incidents violating human rights or labor conditions · Employee turnover rate $\leq 5.0\%$ · Education and training plan execution rate 100% · Average employee education and training hours > 30 hours	
		Mid-to-Long-Term Targets (≥ 3 years) · Enhance corporate image to attract fresh graduates to join, and reduce the employee turnover rate to below 1%. · Construct suitable training courses to enhance training quality, and raise the target of average training hours per person to over 50 hours.	

Talent Attraction

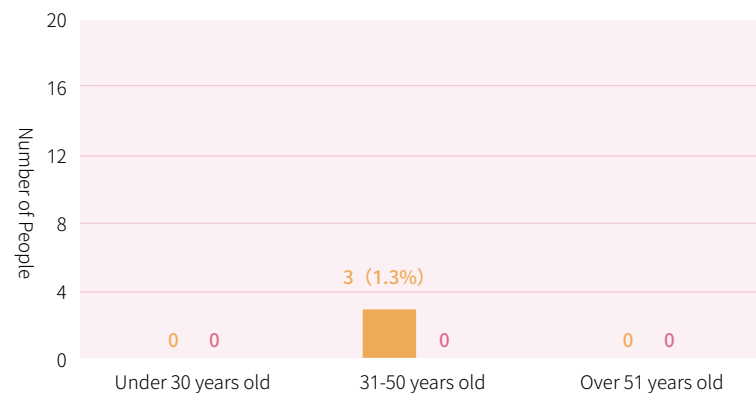
To address workforce transition and experience inheritance issues caused by employee retirement, each unit replenishes replacement personnel in a timely manner based on the departure and retirement situation. The company aims to select outstanding and suitable talents based on professional ability and 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

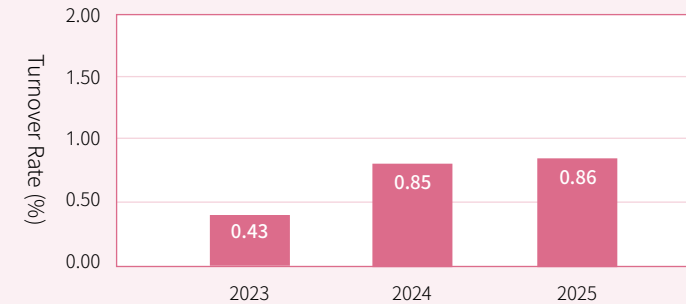
Employee position changes, departures, and retirements are handled in accordance with regulations; employees may work until retirement age as stipulated by the Labor Standards Act, or apply for early retirement in accordance with the law. That is, all employees have the right to voluntarily propose the 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

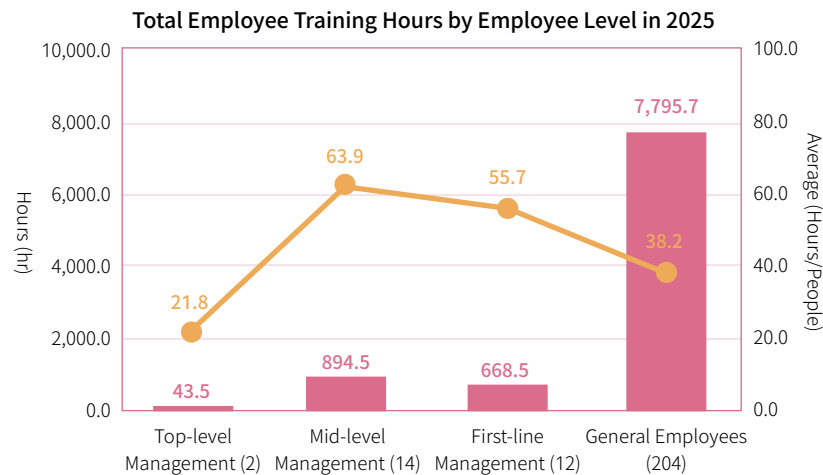
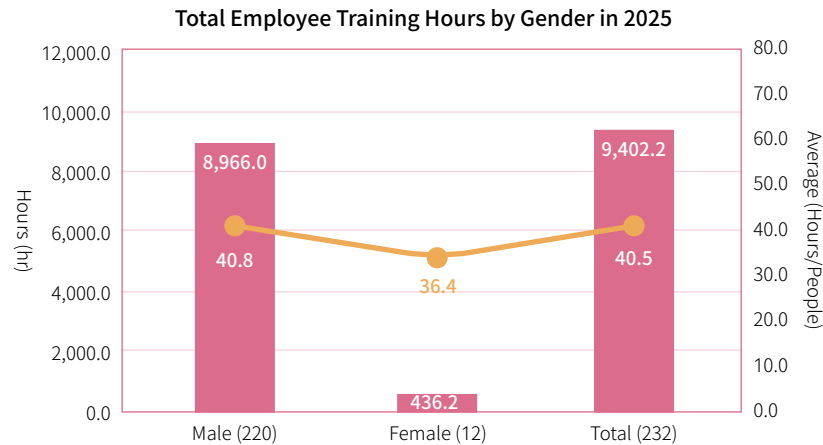
E-learning

- 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:



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

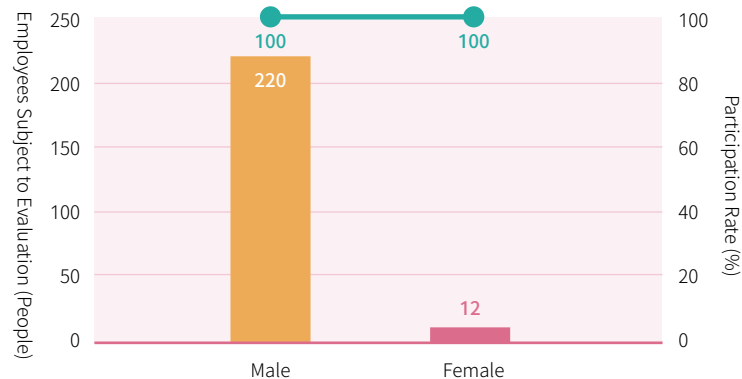


5.2 Talent Development

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



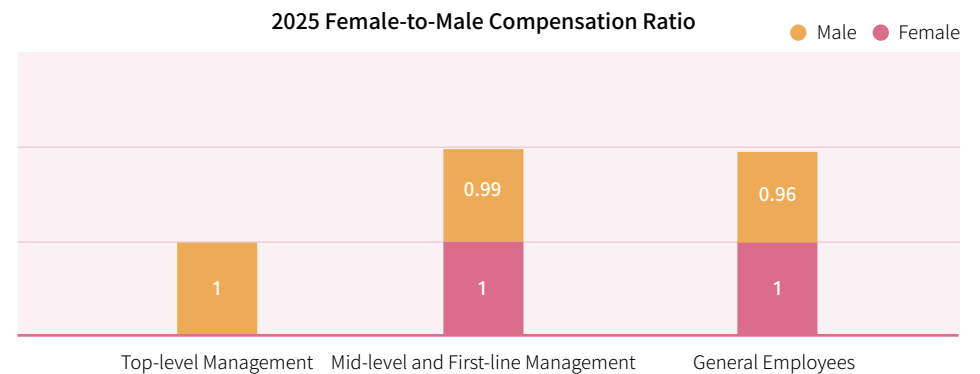
Salary System

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 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.



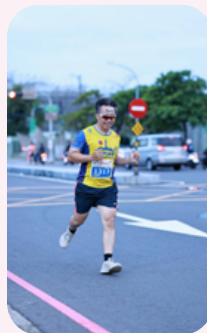
Employee Welfare Committee

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

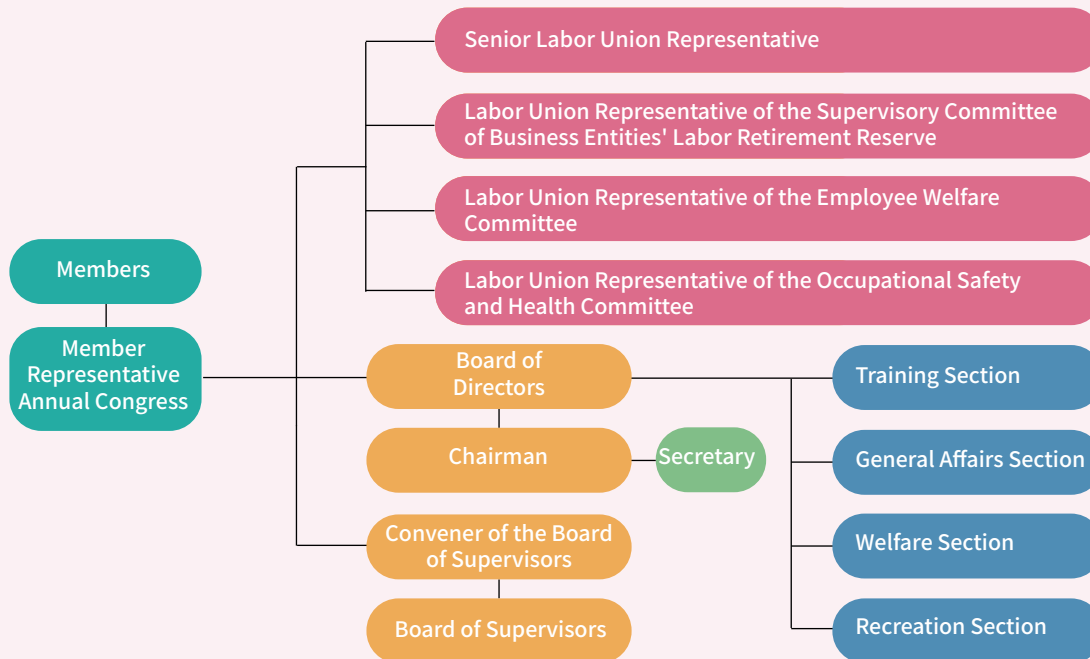


Enterprise Union GRI 2-30

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

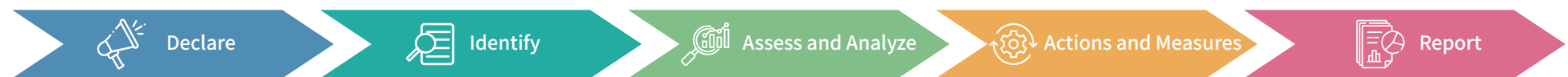


5.3 Human Rights Policy GRI 2-23

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	1. Comply with relevant regulations on working hours in labor laws, conduct regular compliance reviews of company regulations, and ensure their implementation. 2. Accurately record employee attendance time through the attendance and overtime management system. 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. 4. Regularly review the overtime situation of each unit. 5. Promote the Group's electronic operations and intelligent production to simplify administrative processes. 6. Continue to offer professional training courses and introduce generative Artificial Intelligence (AI) tool training projects to refine employee skills and improve office efficiency.	1. If employees actually work overtime, overtime pay is issued according to the law. 2. Understand colleagues' workloads and reasons for overtime, actively improve processes and optimize operations, and help improve work efficiency. 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. 4. Understand colleagues' workloads and reasons for excessive working hours, actively carry out process optimization operations, and help improve work efficiency.	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	To establish a long-term prevention framework, the company implements risk management across five major dimensions: Governance, Identification, Education, Processing, and Recovery: I. Sound Governance and Institutional Frameworks 1. High-level Declaration: The General Manager explicitly integrated a friendly workplace into the core corporate culture during the management meeting. 2. Robust Internal Regulations: Revised the Work Rules to clearly define forms of workplace violence and disciplinary standards, establishing a standardized SOP for processing. II. Active Identification and Environmental Prevention 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. 2. Environmental Upgrades: Enhance plant lighting, install additional surveillance equipment, and set up emergency alert bells to ensure physical security at work sites. III. Deepening Education and Cultural Shaping 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. 2. Transparent Grievance and Just Resolution Diversified Channels: Establish a 24-hour anonymous grievance mailbox and hotline to protect whistleblowers' privacy and labor rights, avoiding secondary victimization.	I. Remediation actions taken based on affected individuals: 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). 2. Contractors: (1) equal grievance rights, (2) exercise of contractual leverage, (3) workplace safety assurance. 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). III. Follow-up Improvement and Prevention Plans: 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. 2. Optimization of Anonymous Grievance Mechanisms. 3. Leadership and Cultural Change. 4. Regular Environmental Assessment: Incorporate questions into the annual anonymous "Employee Satisfaction Questionnaire Survey" to ensure implementation.	100%	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. 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.

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
Importance to APC 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.	Positive/Negative Impacts Positive actual impact - Create a friendly workplace environment and reduce the turnover rate.	2025 Targets - Disabling Injury Frequency Rate (FR): 0 - Disabling Injury Severity Rate (SR): 0 - Lost Day Rate (LDR): 0 - On-site physician employee health services 6 times - Nursing staff average 6+ employee health services per month	Effectiveness Evaluation - Hold quarterly occupational safety and health committee meetings to discuss the execution status and progress tracking of safety and health-related improvement events. - Hold occupational health and safety management system management review meetings to conduct effectiveness reviews on occupational health and safety management operations.
Management Approach and Objectives 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.	Negative Remediation and Preventive Measures —	2025 Performance - Disabling Injury Frequency Rate (FR): 0 (✓) - Disabling Injury Severity Rate (SR): 0 (✓) - Lost Day Rate (LDR): 0 (✓) - On-site physician employee health services 6 times (✓) - Nursing staff employee health services 9.5 times/month (✓) - Passed Taiwan Occupational Safety and Health Management System (TOSHMS) certification (✓)	Grievance Mechanism 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.
Strategy Strengthen Safety Prevention - Occupational Health and Safety Management System Execution - Promote the Process Safety Management system and cross-plant audits Implement Health Management - Regular employee health checks - Contracted physicians enter the plant to implement on-site health services - On-site health services by in-plant nursing staff		Short-term Targets (<3 years) - Disabling Injury Frequency Rate (IR): 0 - Disabling Injury Severity Rate (SR): 0 - Continuous accumulation of zero disabling injury work hour records - On-site physician employee health services ≥ 6 times - Nursing staff employee health services ≥ 6 times/month	Adjustment of Management Approach Timely review workers' occupational safety and health improvement issues through the occupational safety and health committee meetings.
		Mid-to-Long-Term Targets (≥ 3 years) - Continuously promote the Process Safety Management system and introduce a management platform - Zero accidents in underground pipeline safety management - Implementation of performance indicators for overall industrial safety/environmental protection/fire safety inspections in Linyuan Industrial Park	

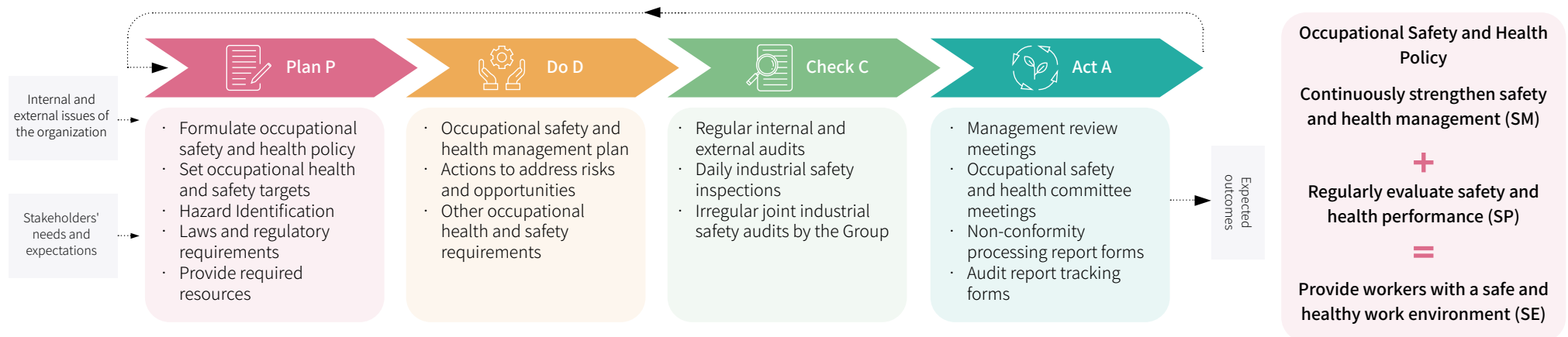
Occupational Health and Safety GRI 2-23、2-24 GRI 403-1

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

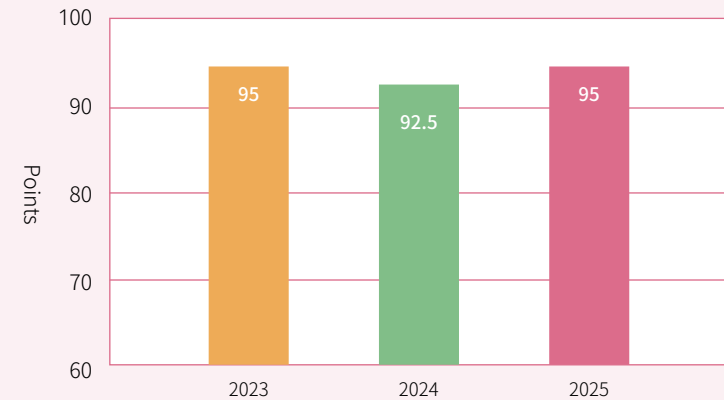
Leading Indicators

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

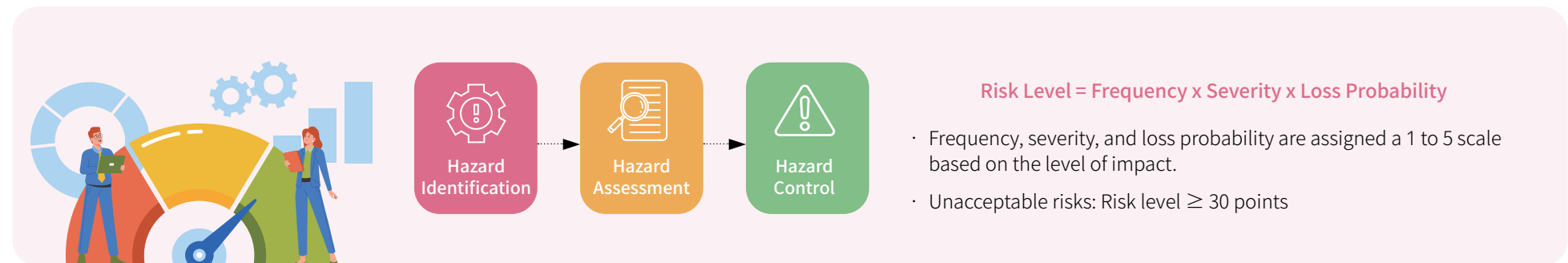
1. Number of incidents (including near-miss incidents)
2. Violation events and fines

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	—	—

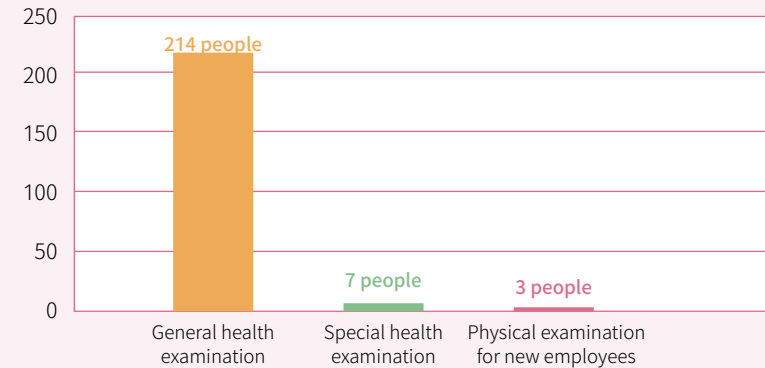
2025 Healthy Workforce Investment Items and Amount

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 Not related to occupation	Abnormality Possibly not related to occupation	Abnormality Not related to occupation
Management Actions	Provide health information	1. Plant physician provides health guidance 2. Plant physician advises on unsuitable tasks to engage in	1. Plant physician conducts regular health tracking and guidance 2. Plant physician evaluates the operations and reclassifies based on the evaluation results 3. Report to the competent authority	1. Execute hazard control 2. Engineering improvement 3. Enhance operational protection 4. Administrative management improvement 5. Adopt health management measures 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

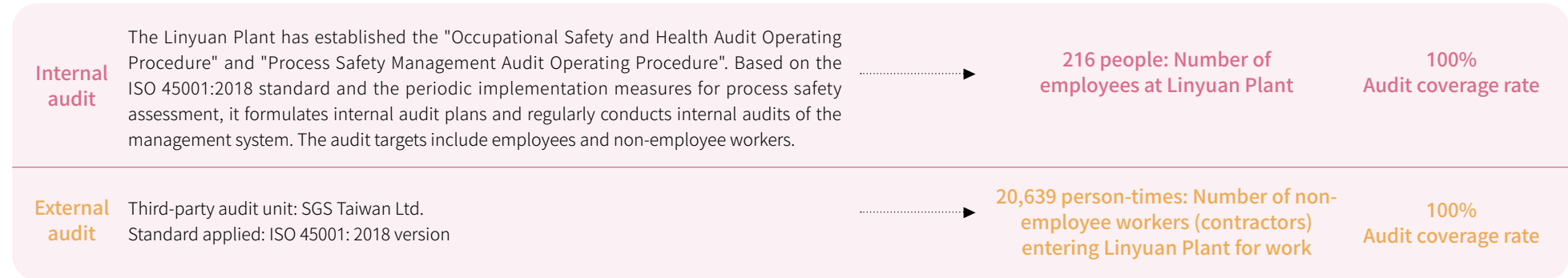
The Linyuan Plant attaches great importance to the safety management of contractors or suppliers, having established the "Contractor Joint Operation Safety and Health Management Measures" and the "Contractor Work Safety and Health Code of Conduct". Before entering the plant for construction, a joint 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

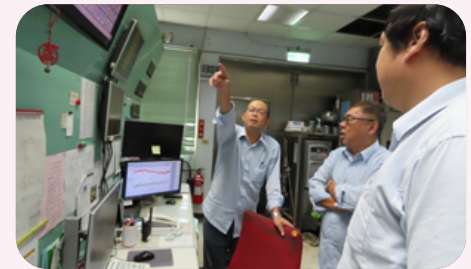


Zero Disabling Injury Record GRI 403-9

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
Importance to APC "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). Management Approach and Objectives 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. Strategy - 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. - 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.	Positive/Negative Impacts - Actual Negative Impact - Failure to implement Process Safety Management Negative Remediation and Preventive Measures - The Company has introduced the PSM system to prevent accidents through systematic management. - The Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department) annually conducts audits on the plant's PSM implementation progress. - Disclose chemical-related information within the plant on the information platform to ensure employees maintain basic knowledge of chemicals and response measures. - 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. - 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.	2025 Targets - Process Safety Incident Count (PSIC): 0 - Process Safety Total Incident Rate (PSTIR): 0 - Overall achievement rate of PSM KPI $\geq 90\%$ - Annual average achievement rate of critical monthly PSM Management by Objectives (MBO) $\geq 95\%$ - Establish an incident investigation platform, achievement rate $\geq 80\%$ 2025 Performance - Process Safety Incident Count (PSIC): 0 (✓) - Process Safety Total Incident Rate (PSTIR): 0 (✓) - Overall achievement rate of PSM KPI: 98% (✓) - Annual average achievement rate of critical monthly PSM Management by Objectives (MBO): 102% (✓) - Establish an incident investigation platform, achievement rate: 100% (✓) Short-term Targets (<3 years) - Process Safety Incident Count (PSIC): 0 - Process Safety Total Incident Rate (PSTIR): 0 - Overall achievement rate of PSM KPI $\geq 90\%$ - Annual average achievement rate of critical monthly PSM Management by Objectives (MBO) $\geq 95\%$ Mid-to-Long-Term Targets (≥ 3 years) - Full participation in promoting PSM and continuously optimizing the process safety management system. - Introduce PSM Process Safety Management - Pre-Startup Safety Review (PSSR), and systematically manage various execution procedures and forms. - Cross-reference the PSM system with existing work within the plant and continue implementation. - Implement PSM compliance audits on a 3-year recurring cycle. - Coordinate with the Group's cross-plant audits for continuous optimization and improvement. - Reduce the occurrence of catastrophic leaks of highly hazardous chemicals to achieve the goal of zero process safety incidents.	Effectiveness Evaluation - Hold the PSM implementation and status meeting and coordination meeting each month. - Write monthly PSM execution reports and establish the execution status of commissioned research projects. - 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. Grievance Mechanism - Report the PSM progress of the Linyuan Plant in the executive meeting, plant affairs meeting, and monthly coordination meeting. - 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. Adjustment of Management Approach - Report the PSM progress of the Linyuan Plant in the executive meeting, plant affairs meeting, and monthly coordination meeting. - Continuously improve in accordance with external experts' requirements and regulatory amendments to align with the PSM execution direction expected by external parties. - Execute subsequent work according to the schedule and cross-reference with existing work within the plant to achieve work internalization and record accumulation.

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

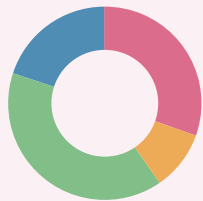
- The Alliance Cultural Foundation
- Teach for Taiwan Foundation
- Taitung Junyi International Experimental High School
- Boyo Social Welfare Foundation



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



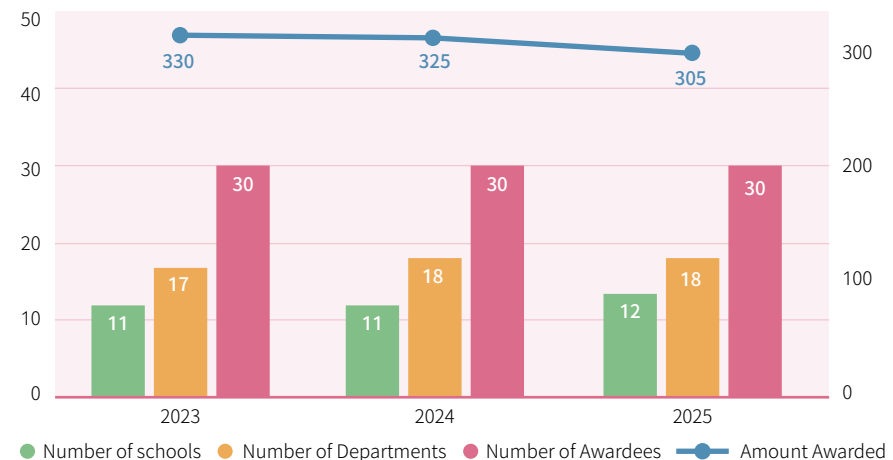
- Scholarships: NT\$3.05 million
- The Alliance Cultural Foundation: NT\$1 million
- Taitung Junyi International Experimental High School : NT\$4 million
- Other Charity Events: NT\$1.99 million

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



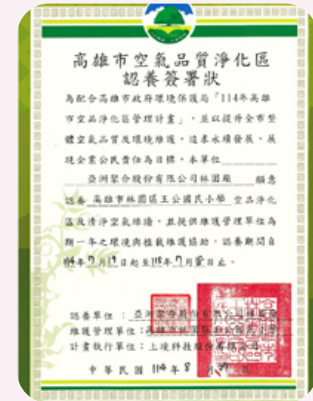
Linyuan District Office, Kaohsiung City Certificate of Appreciation, District Chief Shui-pin Chien

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.



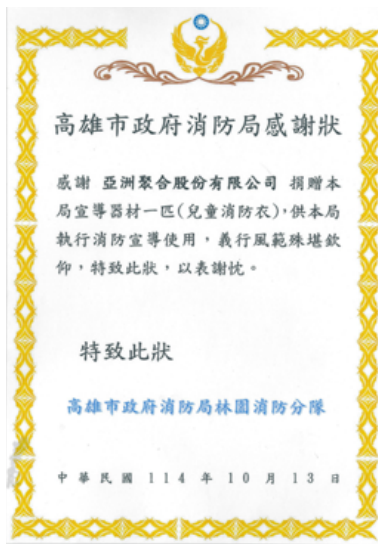
▲ Environmental Protection Bureau, Kaohsiung City Government 2025 Air Quality Purification Zone Adoption Program



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.