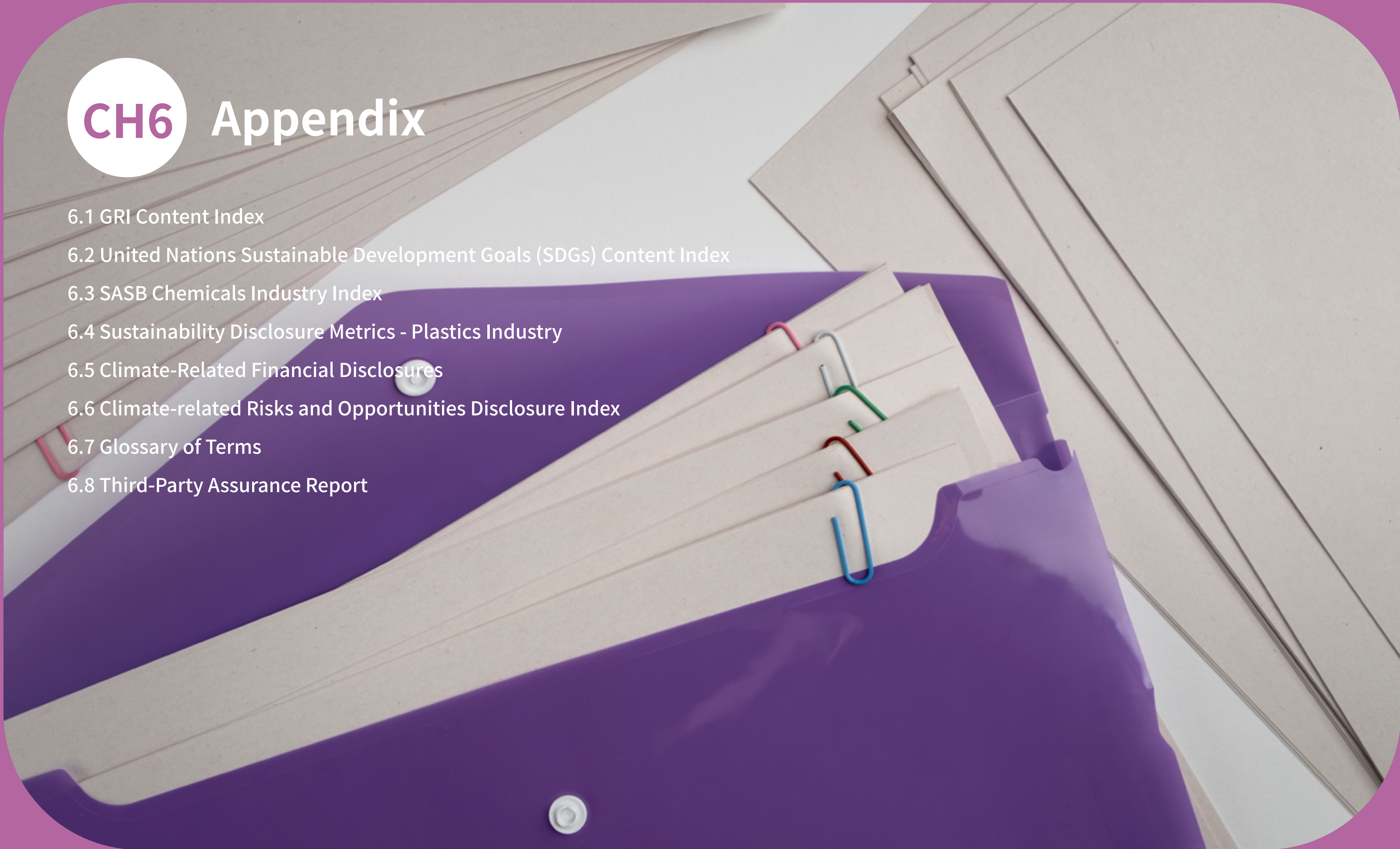

CH6 Appendix

6.1 GRI Content Index

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

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

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

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

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

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

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

6.2 United Nations SDG Goals (SDGs) Contents Index

Material Topic	The SDG Goals		Page	Corresponding Section
Governance				
Economic Performance	SDG 8.2	Innovation enhances economic capacity	38	2.2 Economic Performance
Technology R&D	SDG 9.5	Increase in R&D expenditure	50-51	3.1 Technology R&D
	SDG 9.b	High value-added to innovative R&D products		
Supply Chain Management	SDG 12.7	Implement green procurement to practice sustainable purchasing	57、64	3.3 Supply Chain Management
Environment				
Materials Management	SDG 12.5	Reduce resource consumption through recycling and reuse	66-67	4.1 Resource Management
Water Management	SDG 6.3、6.4、6.5	Implement integrated water resources management, control of effluent quality and recycling and reuse, and improve water use efficiency.	69-70	
	SDG 12.2	Efficient use of natural resources	68、72	
Climate Change and Energy Management	SDG 7.3	Enhance energy efficiency	86-88	4.2 Climate Change and Energy Management
	SDG 7.a	Increase the acquisition channels and investment in clean energy technology	91	
	SDG 13.2、13.3	The Group sets carbon reduction goals and manages risks and responses to climate change based on national climate change policies and strategies	73、76-82	
Air Pollution Control	SDG 11.6	Reduction of harmful environmental substances, proper waste management	92-94	4.3 Emissions Management
	SDG 12.4	Reduce air pollutants, waste, and impact on human health and environment	95-97	
Social				
Talent Attraction and Retention	SDG 3.7	Healthcare services for maternity medical care	108	5.2 Talent Development
	SDG 8.5	Equal pay for equal work	106-107	
	SDG 8.7	No child labor, no oppressing of labor.	113、115-116	5.3 Human Rights Policy
Occupational Health and Safety	SDG 3.d	Ability to manage health risks	121-123	5.4 Healthy Workplace
	SDG 8.8	Protect labor rights and promote workplace safety	124-125	
Process Safety Management	SDG 3.9	Reduce the Frequency-Severity Indicator (FSI) of deaths and diseases caused by hazardous chemicals	129	5.4 Healthy Workplace

6.3 SASB Chemicals Industry Index

Code	Disclosure Content	Performance and Description	Corresponding Section	Page
Metric for Disclosure: Greenhouse Gas Emission				
RT-CH-110a.1	Scope 1 GHG emissions (MT CO_2e); Percentage of Scope 1 GHG emissions covered under Management emissions-limiting regulations (%)	1. Scope 1 GHG emissions of subsidiaries in the consolidated financial statements for 2025 were 10,548 MT CO_2e (self-inventoried) 2. Scope 1 GHG emissions of Linyuan Plant were 10,546 MT CO_2e, accounting for 99%.	4.2 Climate Change and Energy Management	89
RT-CH-110a.2	Discussion of strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets	Through the ethylene recovery system, ethylene from both in-house and external pipelines is recovered to the production line, and an added composite fuel steam boiler treats the waste oil and tail gas from the process, reducing GHG emissions.	4.3 Emissions Management (Air Pollution Control)	93
Metric for Disclosure: Air Quality				
RT-CH-120a.1	Air emissions of the following pollutants: (1) Nitrogen Oxides (NOx); (2) Sulfur Oxides (SOx); (3) Volatile Organic Compound (VOCs); (4) Hazardous Air Pollutants (HAPs)	Air pollutant emissions 2025: (1) NOx: 5.216 MT (2) SOx: 1.293 MT (3) VOCs: 27.574 MT (4) HAPS: 12.392 MT (Vinyl Acetate Monomer, VAM, Xylene)	4.3 Emissions Management (Air Pollution Control)	94
Metric for Disclosure: Energy Management				
RT-CH-130a.1	(1) Total energy consumed (GJ); (2) Percentage of grid electricity usage (%); (3) Percentage of renewable energy usage (%); Total self-generated energy (GJ)	2025: (1) Total energy consumed was 786,541 GJ; (2) Grid electricity consumption was 704,777 GJ, accounting for 89.6% (3) Renewable energy usage ratio was 1.2% (4) Self-generated energy (solar) was 1,874 GJ	4.2 Climate Change and Energy Management	87
Metric for Disclosure: Water Management				
RT-CH-140a.1	(1) Total water withdrawn (2) Total water consumption (3) Percentage of operational bases located in "high" or "extremely high" water-stressed regions and the proportion of (1) and (2)	2025: (1) Total water withdrawn was 527.110 thousand M^3; (2) Total water consumed was 346.443 thousand M^3; (3) Using the World Resources Institute (WRI) Aqueduct water risk framework, the Linyuan Plant is not located in a region with “High” or “Extremely High” water scarcity regions.	4.1 Resource Management (Water Management)	69
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	All items of discharge water quality control tests 2025 were within the qualified range, with no violations of discharge permission incidents.	4.1 Resource Management (Water Management)	70
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Planned to cooperate with the government's wastewater recycling policy by partially utilizing reclaimed water from the government-planned wastewater recycling plant as in-plant water, achieving a win-win situation for both the government and the enterprise.	4.1 Resource Management (Water Management)	70
Metric for Disclosure: Hazardous Waste Management				
RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	1. General waste is properly handled by qualified companies approved by the Ministry of Environment 2. In 2025, total hazardous waste generated at Linyuan Plant: 0 MT; recycling percentage: 0%.	4.4 Waste Management	97

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

6.4 Sustainability Disclosure Metrics - Plastics Industry

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Corresponding Section	Page
1	Total energy consumption, percentage of purchased electricity, percentage renewable, and Total capacity of self-generation and self-consumption (solar PV). (Note 1)	Quantitative	(1) Total energy consumed: 786,541 (2) Percentage of purchased electricity: 89.6 (3) Percentage of renewable energy used: 1.2 (4) Total self-generated and consumed energy: 0	Gigajoules (GJ) Percentage (%) Percentage (%) (GJ)	4.2 Climate Change and Energy Management	87
2	Total water withdrawn, total water consumed, and wastewater discharge amount required by regulations or voluntarily disclosed	Quantitative	(1) Total water withdrawn: 527,110 (2) Total water consumed: 346.443 (3) Wastewater discharge amount: 180.667	Thousand M^3 (1,000m^3)	4.1 Resource Management	69
3	Total weight of hazardous waste generated during the product manufacturing process and percentage recycled per regulatory requirements or voluntary disclosure.	Quantitative	(1) Total weight of hazardous waste generated: 0 (2) Hazardous waste recycling percentage: 0	MT (t) Ratio (%)	4.4 Waste Management	96
4	Explain the number of occupational disaster cases and the ratio.	Quantitative	(1) Number of occupational injuries: 0 (2) Occupational injury rate: 0	Number (people) Ratio (%)	5.4 Healthy Workplace	125
5	Operations with significant actual or potential negative impacts on local communities	Qualitative Description	On February 26, 2025, the Environmental Protection Bureau conducted an in-plant inspection of VOC leakage concentrations from equipment components. A total of 2 equipment components had leakage values exceeding the control and emission standards (2,000ppm), posing safety and health risks to community residents located downwind.	N/A	2.3 Risk Management	47
6	Specific and effective mechanisms and actions taken by the enterprise and its suppliers to mitigate negative impacts on the environment or society	Qualitative Description	(1) Held joint negotiation organization meetings 78 times before contractors entered the plant for construction. (2) The Industrial Safety Office inspected 184 deficiencies in contractor construction operations, with an improvement rate of 91.8%. (3) Total industrial safety training hours: 7,970.1 hours. Due to the implementation of contractor management, the Linyuan Plant continues to maintain a record of zero disabling injuries and zero fires.	N/A	5.4 Healthy Workplace	124
7	Product production volume by product category	Quantitative	(1) Low Density Polyethylene (LDPE), production volume: 54,749 (2) Ethylene Vinyl Acetate Copolymer (EVA), production volume: 84,797 (3) Total production volume: 139,546	MT	1.1 About APC	11

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

6.5 Climate-Related Financial Disclosures

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

6.5.1 Greenhouse Gas Inventory Information

Disclose greenhouse gas emissions (metric tons CO_2e), intensity (metric tons CO_2e/million), and data coverage for the most recent two years.
1. The parent company entity shall begin inventory from 2026.
2. Subsidiaries in the consolidated financial report shall begin inventory from 2027.

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

Year	2024		2025	
Company/Scope	Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e/ NT$ million revenue)	Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e/ NT$ million revenue)
The Company - Scope 1 (Direct GHG Emissions)	10,154.7744		10,545.7336	
The Company - Scope 2 (Indirect GHG Emissions)	90,799.4570		91,275.3071	
The Company - Subtotal	100,954.2314		101,821.0407	
Subsidiaries in Consolidated Financial Report	Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e/ NT$ million revenue)	Emissions (metric tons CO_2e)	Intensity (metric tons CO_2e/ NT$ million revenue)
Scope 1 (Direct GHG Emissions)	2.5069		2.5069	
Scope 2 (Indirect GHG Emissions)	15.6324		15.6324	
Subsidiaries in Consolidated Financial Report - Subtotal	18.1393		18.1393	
Total	100,972.3707	16.7422	101,839.1800	17.7327

Note: 1. The inventory calculation for 2024 and 2025 adopts the ISO 14064-1:2018 standard.
2. For 2025, if the carbon emissions of an inventory site do not exceed 5% of the total emissions and there are no significant operational changes, the emissions data from the baseline year (2023) will be used for calculation. Applicable sites include Asia Polymer Corporation (Taipei Office, Linyuan Plant), APC Virgin Islands Holding Ltd., USI International Corp., USI Trading (Shanghai) Co., Ltd (USITA), and APC Investment Corporation (APCIC).

6.5.2 Greenhouse Gas Assurance Information

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

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

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

Assurance Item/Content		2024 Emissions (metric tons CO_2e)	2025 Emissions (metric tons CO_2e)
The Company	Scope 1 Direct GHG Emissions	10,154.7744	10,545.7336
	Scope 2 Indirect GHG Emissions	90,799.4570	91,275.3071
	Total	100,954.2314	101,821.0407
	Percentage of Inventory Data Disclosed in 6.5.1	100%	100%
All Subsidiaries in Consolidated Financial Report	Scope 1 Direct GHG Emissions	2.5069	2.5069
	Scope 2 Indirect GHG Emissions	15.6324	15.6324
	Total	18.1393	18.1393
	Percentage of Inventory Data Disclosed in 6.5.1	100%	100%
Assurance Provider		Ernst & Young	Ernst & Young
Assurance Standard		Standard No. 3410 Limited Assurance	Standard No. 3410 Limited Assurance
Assurance Opinion/Conclusion		Unqualified Conclusion	Unqualified Conclusion

6.6 Climate-related Risks and Opportunities Disclosure Index

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

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

6.7 Glossary of Terms

A

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

B

BOPP	Biaxially Oriented Polypropylene	雙向拉伸聚丙烯薄膜

C

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

D

Double Materiality	Double Materiality	雙重重大性

E

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

E

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

F

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

G

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

H

HAPs	Hazardous Air Pollutants	有害空氣污染物
HAZOP	Hazard and Operability Study	危害與可操作性研究

I

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

J

JIS	Japanese Industrial Standards	日本產業規格

L

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

N

NOx	Nitrogen Oxides	氮氧化物
NZE	Net Zero Emissions	淨零排放情境

P

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

R

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

S

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

S

SOx	Sulfur Oxides	硫氧化物
SS	Suspended Solids	懸浮固體
STEPs	Stated Policies Scenario	既定政策情境

T

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

U

USIG	USI Group	台聚集團

V

VAM	Vinyl Acetate Monomer	醋酸乙烯單體
VOCs	Volatile Organic Compounds	揮發性有機化合物

W

WEO	World Energy Outlook	世界能源展望報告
WRI	World Resources Institute	世界資源研究院

6.8 Third-Party Assurance Report

Deloitte.

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Asia Polymer Corporation

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

Subject Matter Information and Applicable Criteria

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

Responsibilities of Management

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

Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

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

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.

- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

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Inherent Limitations

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

Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

Other Matters

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

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

Deloitte & Touche

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 7, 2026

<u>*Notice to Readers*</u>

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

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APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Described in the Rules Governing the Preparation and Filing of Sustainability Reports - Plastics Industry
1.	Linyuan plant: In 2025, the total energy consumption was 786,541 GJ, percentage of purchased electricity was 89.6%, the utilization rate (renewable energy/total energy) was 1.2%, and total self-generated and self-use energy was 1,874 GJ.	4.2 Climate Change and Energy Management/ 6.4 Sustainability Disclosure Indicators - Plastics Industry	Total energy consumed, percentage grid electricity, percentage renewable, and total self-generated energy	SASB RT-CH-130a.1 Energy Management
2.	Linyuan plant: In 2025, total water withdrawn was 527.110 thousand m³, and total water consumption was 346.443 thousand m³. The percentage of each in regions with High or Extremely High Baseline Water Stress was 0%.	4.1 Resource Management (Water Management)/ 6.4 Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn, total water consumed and percentage of each in regions with High or Extremely High Baseline Water Stress	SASB RT-CH-140a.1 Water Management
3.	Linyuan plant: In 2025, total hazardous waste generated was 0 MT, and percentage recycled was 0%.	4.4 Waste Management/ 6.4 Sustainability Disclosure Indicators - Plastics Industry	Amount of hazardous waste generated and percentage recycled	SASB RT-CH-150a.1 Hazardous Waste Management
4.	Linyuan plant: In 2025, total recordable incident rate (TRIR), and fatality rate for direct employees and contract employees was 0%.	5.4 Healthy Workplace (Occupational Safety and Health)/ 6.4 Sustainability Disclosure Indicators - Plastics Industry	Total recordable incident rate (TRIR), and fatality rate for direct employees and contract employees	SASB RT-CH-320a.1 Workforce Health & Safety
5.	Linyuan plant: In 2025, the air emissions was 5.216 MT of NOx, 1.293 MT of SOx, 27.574 MT of VOCs, and 12.392 MT of HAPs.	4.3 Emissions Management (Air Pollution Control)	Air emissions of NOx, SOx, VOCs, and HAPs	SASB RT-CH-120a.1 Air Quality

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