



Chapter 6

**Appendices**

## 6.1

## GRI content index

GRI 102-55

GRI 102: General Disclosures 2016				
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	102-2 Activities, brands, products, and services	1.2 Company Profile 3.4 Sales and Customer Service	<u>17</u> 、 <u>63</u>	
	102-3 Headquarters location	1.2 Company Profile	<u>15</u>	
	102-4 Locations	1.2 Company Profile	<u>15</u>	
	102-5 Ownership and legal form	1.2 Company Profile	<u>15</u>	
	102-6 Markets served	1.2 Company Profile 3.4 Sales and Customer Service	<u>17</u> 、 <u>63</u>	
	102-7 Scale of the organization.	1.2 Company Profile	<u>15</u>	
	102-8 Information on employees and other workers	5.3 Talent Attraction and Retention	<u>115</u>	
	102-9 Supply chain	3.3 Sustainable SCM	<u>59</u>	
	102-10 Significant changes to the organization and its supply chain	--		No significant change.
	102-11 Precautionary principle or approach	2.3 Risk Management	<u>41</u>	
	102-12 External initiatives	1.2 Company Profile 4.5 Climate Change and Energy Management	<u>18</u> 、 <u>83</u>	
	102-13 Membership of associations	1.2 Company Profile	<u>18</u>	
Strategy	102-14 Statement from senior decision-maker	Message from the Chairman	<u>3</u>	
	102-15 Key impacts, risks, and opportunities	2.3 Risk Management	<u>41</u>	
Ethics and integrity	102-16 Values, principles, standards, and norms of behavior	1.1 Visions and Goals for Sustainable Development 2.4 Ethical Corporate Management and Legal Compliance	<u>10</u> 、 <u>45</u>	
	102-17 Mechanisms for advice and concerns about ethics	2.3 Risk Management 2.4 Ethical Corporate Management and Legal Compliance	<u>44</u> 、 <u>45</u>	
Governance	102-18 Governance structure	2.1 Corporate Governance	<u>31</u>	
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	102-22 Composition of the highest governance body and its committees	2.1 Corporate Governance	<u>31</u>	
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GRI 102: General Disclosures 2016						
	Disclosure Item		Section	Page	Remarks	
<b>Governance</b>	102-26	Role of highest governance body in setting purpose, values, and strategy	Message from the Chairman	2.1 Corporate Governance	<u>3</u> 、 <u>31</u>	
	102-36	Process for determining remuneration		2.1 Corporate Governance	<u>33</u>	
<b>Stakeholder communication</b>	102-40	List of stakeholder groups		1.3 Stakeholder Engagement	<u>21</u>	
	102-41	Collective bargaining agreements		5.3 Talent Attraction and Retention	<u>122</u>	
	102-42	Identifying and selecting stakeholders		1.3 Stakeholder Engagement	<u>21</u>	
	102-43	Approach to stakeholder engagement		1.3 Stakeholder Engagement	<u>22</u>	
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<b>Reporting practice</b>	102-45	All entities included in the consolidated financial statement.	About this report		<u>4</u>	
	102-46	Entities included in the consolidated financial statements		1.4 Material Topics Management	<u>24</u> 、 <u>29</u>	
	102-47	List of material topics		1.4 Material Topics Management	<u>24</u> 、 <u>26</u>	
	102-48	Restatements of information				None
	102-49	Changes in reporting		1.4 Material Topics Management	<u>24</u> 、 <u>26</u>	
	102-50	Reporting period	About this report		<u>4</u>	
	102-51	Date of most recent report	About this report		<u>5</u>	
	102-52	Reporting cycle	About this report		<u>5</u>	
	102-53	Contact point for questions regarding the report	About this report		<u>5</u>	
	102-54	Claims of reporting in accordance with the GRI Standards	About this report		<u>4</u>	
	102-55	GRI content index		6.1 GRI Content Index	<u>136</u>	
102-56	External assurance	About this report	6.3 Assurance statement	<u>4</u> 、 <u>144</u>		

Topic-specific disclosures					
Material Topics	Management approach and disclosures		Section	Page	Remarks
<b>Category: Governance</b>					
<b>Economic Performance</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<a href="#">24</a>
		103-2	The management approach and its components	2.2 Economic Performance	<a href="#">36</a>
		103-3	Evaluation of the management approach	2.2 Economic Performance	<a href="#">36</a>
	GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed within the organization.	2.2 Economic Performance	<a href="#">37</a>
		201-3	Defined benefit plan obligations and other retirement plans	5.3 Talent Attraction and Retention	<a href="#">121</a>
<b>Legal compliance</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<a href="#">24</a>
		103-2	The management approach and its components	2.4 Ethical Corporate Management and Legal Compliance	<a href="#">45</a>
		103-3	Evaluation of the management approach	2.4 Ethical Corporate Management and Legal Compliance	<a href="#">45</a>
	GRI 307: Environmental-compliance-2016	307-1	Non-compliance with environmental laws and regulations	2.4 Ethical Corporate Management and Legal Compliance	<a href="#">46</a>
	GRI 419: Socioeconomic-compliance-2016	419-1	Non-compliance with laws and regulations in the social and economic area	2.4 Ethical Corporate Management and Legal Compliance 3.4 Sales and Customer Service	<a href="#">46</a> 、 <a href="#">64</a>
<b>Technology R&amp;D</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<a href="#">24</a>
		103-2	The management approach and its components	3.1 Technology R&D	<a href="#">50</a>
		103-3	Evaluation of the management approach	3.1 Technology R&D	<a href="#">50</a>
	Non-GRI Standards topic, UIS specific topic USI 201			3.1 Technology R&D	
<b>Product quality</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<a href="#">24</a>
		103-2	The management approach and its components	3.2 Product quality	<a href="#">56</a>
		103-3	Evaluation of the management approach	3.2 Product quality	<a href="#">56</a>
	Non-GRI Standards topic, UIS specific topic USI 202			3.2 Product quality	

Topic-specific disclosures					
Material Topics	Management approach and disclosures		Section	Page	Remarks
<b>Category: Environmental</b>					
<b>Water resources management</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<u>24</u>
		103-2	The management approach and its components	4.2 Water resources management	<u>70</u>
		103-3	Evaluation of the management approach	4.2 Water resources management	<u>70</u>
	GRI 303: Water and Effluents (2018)	303-1	Interactions with water as a shared resource	4.2 Water resources management	<u>71</u> 、 <u>72</u>
		303-2	Management of water discharge-related impacts	4.2 Water resources management	<u>74</u>
		303-3	Water withdrawal	4.2 Water resources management	<u>71</u>
		303-4	Water discharge	4.2 Water resources management	<u>71</u> 、 <u>74</u>
		303-5	Water consumption	4.2 Water resources management	<u>71</u>
	<b>Air pollution control</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management
103-2			The management approach and its components	4.4 Air pollution control	<u>75</u>
103-3			Evaluation of the management approach	4.4 Air pollution control	<u>75</u>
GRI 305: Emissions 2016		305-1	Direct (Scope 1) GHG emissions	4.5 Climate change and energy management	<u>90</u>
		305-2	Energy indirect (Scope 2) GHG emissions	4.5 Climate change and energy management	<u>90</u>
		305-3	Other indirect (Scope 3) GHG emissions	4.5 Climate change and energy management	<u>90</u>
		305-5	Reduction of GHG emissions	4.5 Climate change and energy management	<u>91</u>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4 Air Pollution Control	<u>77</u>		
<b>Waste management</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<u>24</u>
		103-2	The management approach and its components	4.4 Waste management	<u>78</u>
		103-3	Evaluation of the management approach	4.4 Waste management	<u>78</u>

Topic-specific disclosures					
Material Topics	Management approach and disclosures		Section	Page	Remarks
<b>Category: Environmental</b>					
<b>Waste management</b>	GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.4 Waste management	<u>79</u>
		306-2	Management of significant waste-related impacts	4.4 Waste management	<u>80</u>
		306-3	Waste generated	4.4 Waste management	<u>80</u>
		306-4	Waste diverted from disposal	4.4 Waste management	<u>80</u>
		306-5	Waste directed to disposal	4.4 Waste management	<u>80</u>
<b>Climate Change and Energy Management</b>	GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<u>24</u>
		103-2	The management approach and its components	4.5 Climate change and energy management	<u>82</u>
		103-3	Evaluation of the management approach	4.5 Climate change and energy management	<u>82</u>
	GRI 302: Energy 2016	302-1	Energy consumption within the organization.	4.5 Climate change and energy management	<u>89</u>
		302-3	Energy intensity.	4.5 Climate change and energy management	<u>88</u>
		302-4	Reduction of energy consumption	4.5 Climate change and energy management	<u>90</u>

Topic-specific disclosures					
Material Topics	Management approach and disclosures		Section	Page	Remarks
Category: Social					
Occupational Health and Safety	GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<u>24</u>	
		103-2 The management approach and its components	5.2 Occupational health and safety	<u>97</u>	
		103-3 Evaluation of the management approach	5.2 Occupational health and safety	<u>97</u>	
	GRI 403: Occupational-health-and-safety-2018	403-1 Occupational health and safety management system	5.2 Occupational health and safety	<u>98</u>	
		403-2 Hazard identification, risk assessment, and incident investigation	5.2 Occupational health and safety	<u>105</u> 、 <u>109</u> 、 <u>110</u>	
		403-3 Occupational health services	5.2 Occupational health and safety	<u>107-109</u>	
		403-4 Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational health and safety	<u>100</u>	
		403-5 Worker training on occupational health and safety	5.2 Occupational health and safety	<u>106</u>	
		403-6 Promotion of worker health	5.2 Occupational health and safety	<u>110</u>	
		403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2 Occupational health and safety	<u>96</u> 、 <u>109</u>	
		403-8 Workers covered by an occupational health and safety management system	5.2 Occupational health and safety	<u>98</u> 、 <u>100</u>	
		403-9 Work-related injuries	5.2 Occupational health and safety	<u>100</u> 、 <u>105</u>	
		403-10 Work-Related Illnesses	5.2 Occupational health and safety	<u>107-109</u>	
Talent attraction and retention	GRI 103: Management Approach 2016	103-1 Explanation of the material topic and its Boundaries	1.4 Material Topics Management	<u>24</u>	
		103-2 The management approach and its components	5.3 Talent Attraction and Retention	<u>114</u>	
		103-3 Evaluation of the management approach	5.3 Talent Attraction and Retention	<u>114</u>	
	GRI 401: Employment 2016	401-1 New employee hires and employee turnover	5.3 Talent Attraction and Retention	<u>117</u>	
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Talent Attraction and Retention	<u>119</u>	
		401-3 Parental leave	5.3 Talent Attraction and Retention	<u>121</u>	
	GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	5.3 Talent Attraction and Retention	<u>117</u>	
		404-3 Percentage of employees receiving regular performance and career development reviews	5.3 Talent Attraction and Retention	<u>117</u>	

## 6.2

Chemical industry  
SASB index

Item	Code	Accounting Metric	Unit of Measure Type	Corresponding Section	Page
<b>Greenhouse Gas Emissions</b>	RT-CH-110a.1	Gross global Scope 1 emissions (tCO <sub>2</sub> e), percentage covered under emissions-limiting regulations	Quantitative	4.5 Climate change and energy management	<a href="#">82</a>
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets			
<b>Air Quality</b>	RT-CH-120a.1	Air emissions of the following pollutants:	Quantitative	4.3 Air pollution control	<a href="#">75</a>
		(1) NO <sub>x</sub>			
		(2) SO <sub>x</sub>			
		(3) volatile organic compounds (VOCs)			
(4) hazardous air pollutants (HAPs)					
<b>Energy management</b>	RT-CH-130a.1	(1) Total energy consumed (GJ)	Quantitative	4.5 Climate change and energy management	<a href="#">82</a>
		(2) Percentage grid electricity			
		(3) Percentage renewable			
		(4) Total self-generated energy (GJ)			
<b>Water management</b>	RT-CH-140a.1	(1) Total water withdrawn	Quantitative	4.2 Water resources management	<a href="#">70</a>
		(2) Total water consumed			
		(3) Percentage of each in regions with high or extremely high baseline water stress and the proportion of (1) and (2)			
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations		2.4 Ethical Corporate Management and Legal Compliance	<a href="#">45</a>
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks		4.2 Water resources management	<a href="#">70</a>
<b>Hazardous Waste Management</b>	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Quantitative	4.4 Waste management	<a href="#">70</a>
<b>Community Relations</b>	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests		N.A.	

Item	Code	Accounting Metric	Unit of Measure Type	Corresponding Section	Page
<b>Workforce Health &amp; Safety</b>	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) (Number of Incidents x 200,000)/Total Hours Worked (2) fatality rate for (a) direct employees and (b) contract employees	Quantitative	5.2 Occupational health and safety	<u>97</u>
	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks			
<b>Product Design for Use-Phase Efficiency</b>	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency		3.1 Technology R&D	<u>50</u>
<b>Safety &amp; Environmental Stewardship of Chemicals</b>	RT-CH-410b.1	Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances		N.A.	
		Percentage of such products that have undergone a hazard assessment			
	RT-CH-410b.2	Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact			
<b>Genetically Modified Organisms</b>	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)Percentage of products by revenue that contain genetically modified organisms (GMOs)		N.A.	
<b>Management of the Legal &amp; Regulatory Environment</b>	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Description	2.4 Ethical Corporate Management and Legal Compliance	<u>45</u>
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	RT-CH-540a.1	Total Count of Process Safety Incidents (PSIC)	Quantitative	5.2 Occupational health and safety	<u>97</u>
		Process safety total incident rate (PSTIR) (= The cumulative count of incidents x 200,000/total hours worked by workers)			
		Process safety incident severity rate (PSISR) (= The total severity score of process safety incidents x 200,000/total hours worked by workers)			
	RT-CH-540a.2	Number of transport incidents			

## 6.3

## Assurance statement

bsi.



## INDEPENDENT ASSURANCE OPINION STATEMENT

## USI Corporation 2021 ESG Report

The British Standards Institution is independent to USI Corporation (hereafter referred to as Abbreviation in this USI) and has no financial interest in the operation of USI other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of USI only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by USI. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to USI only.

## Scope

The scope of engagement agreed upon with USI includes the followings:

1. The assurance scope is consistent with the description of USI Corporation 2021 ESG Report.
2. The evaluation of the nature and extent of the USI's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

## Opinion Statement

We conclude that the USI Corporation 2021 ESG Report provides a fair view of the USI sustainability programmes and performances during 2021. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the USI and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate USI's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurers in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that USI's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards: Core option were fairly stated.

## Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a top level review of issues raised by external parties that could be relevant to USI's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 5 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness and Impact as described in the AA1000AP (2018).

## Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness and Impact of AA1000AP (2018) and GRI Standards is set out below:

## Inclusivity

This report has reflected a fact that USI has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the USI's inclusivity issues.

## Materiality

USI publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of USI and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the USI's management and performance. In our professional opinion the report covers the USI's material issues.

## Responsiveness

USI has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for USI is developed and continually provides the opportunity to further enhance USI's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the USI's responsiveness issues.

## Impact

USI has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. USI has established processes to monitor, measure, evaluate and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the USI's impact issues.

## GRI Sustainability Reporting Standards (GRI Standards)

USI provided us with their self-declaration of in accordance with GRI Standards: Core option (For each material topic covered by a topic-specific GRI Standard, comply with all reporting requirements for at least one topic-specific disclosure). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported or omitted. In our professional opinion the self-declaration covers the USI's sustainability topics.

## Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

## Responsibility

The sustainability report is the responsibility of the USI's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

## Competency and Independence

The assurance team was composed of Lead auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064 and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

  
Peter Pu, Managing Director BSI Taiwan



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