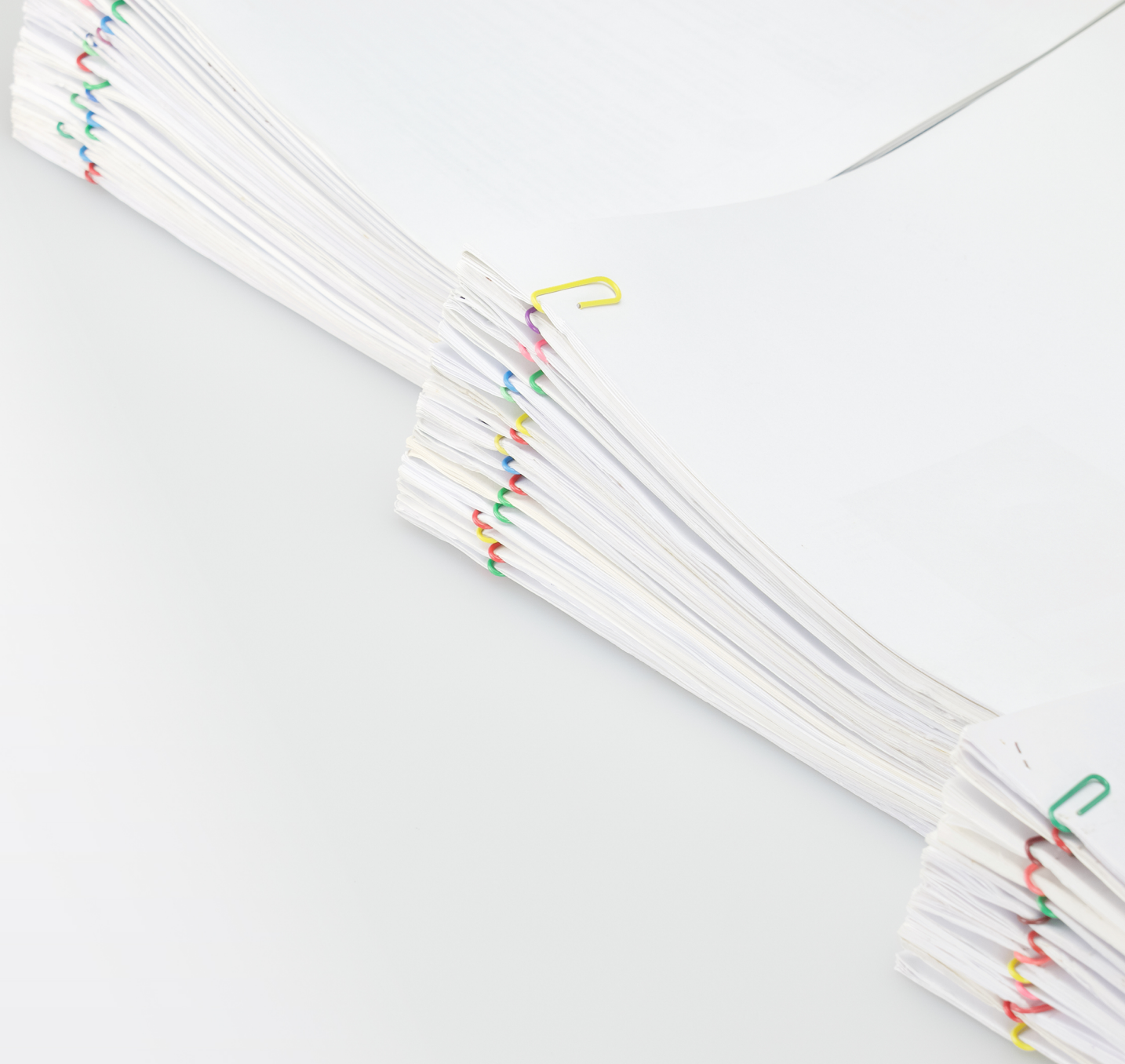


# Chapter 6

## Appendix



# 6.1 GRI Content Index

USI Corporation has reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024 using GRI 1 (GRI 1: Foundation 2021)

GRI 2: General Disclosures 2021					
Item			Section	Page	Remarks
The organization and its reporting practices	2-1	Organizational details	1.2 Company Profile	<u>12</u>	
	2-2	Entities included in the organization's sustainability reporting	0.2 About this report	<u>4</u>	
	2-3	Reporting period, frequency and contact point	0.2 About this report	<u>4</u> 、 <u>5</u>	
	2-4	Restatements of information	4.5 Climate change and energy management, 5.2 Occupational safety and health, 5.3 Talent attraction and retention	<u>93</u> 、 <u>110</u> 、 <u>117</u>	
	2-5	External assurance	0.2 About this report	<u>4</u> 、 <u>148</u>	
Activities and workers	2-6	Activities, value chain and other business relationships	1.2 Company Profile, 1.4 Material topics management, 3.3 Supply chain management, 3.4 Sales and customer services	<u>12</u> 、 <u>14</u> 、 <u>21</u> 、 <u>60</u> 、 <u>65-67</u>	
	2-7	Employees	1.2 Company Profile, 5.3 Talent attraction and retention	<u>12</u> 、 <u>116-120</u>	
	2-8	Workers who are not employees	5.2 Occupational safety and health, 5.3 Talent attraction and retention	<u>103</u> 、 <u>116-120</u>	
Governance	2-9	Governance structure and composition	2.1 Corporate Governance	<u>27-28</u>	
	2-10	Nomination and selection of the highest governance body	2.1 Corporate Governance	<u>28</u> 、 <u>29</u> 、 <u>33</u>	
	2-11	Chair of the highest governance body	2.1 Corporate Governance	<u>27</u> 、 <u>29</u>	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Corporate Governance	<u>28-30</u>	
	2-13	Delegation of responsibility for managing impacts	2.3 Risk Management, 5.3 Talent attraction and retention	<u>41-42</u> 、 <u>122</u>	
	2-14	Role of the highest governance body in sustainability reporting	0.2 About this report, 1.4 Material topics management, 2.1 Corporate Governance	<u>3</u> 、 <u>19-25</u> 、 <u>33-34</u>	
	2-15	Conflicts of interest	2.1 Corporate Governance	<u>29</u>	
	2-16	Communication of critical concerns	2.1 Corporate Governance, 2.4 Ethical corporate management and legal compliance	<u>28</u> 、 <u>44</u>	

GRI 2: General Disclosures 2021					
	Item	Section	Page	Remarks	
Governance	2-17	Collective knowledge of the highest governance body	2.1 Corporate Governance, 2.4 Ethical corporate management and legal compliance	<u>31</u> 、 <u>44</u>	
	2-18	Evaluation of the performance of the highest governance body	2.1 Corporate Governance	<u>30</u>	
	2-19	Remuneration policies	2.1 Corporate Governance	<u>32</u>	
	2-20	Process of determining remuneration	2.1 Corporate Governance	<u>32</u>	
	2-21	Annual total compensation ratio	2.1 Corporate Governance	<u>32</u>	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	1.1 Sustainable development visions and goals	<u>10-11</u>	
	2-23	Policy commitments	0.1 Message from the Chairman, 2.1 Corporate Governance, 5.3 Talent attraction and retention	<u>3</u> 、 <u>27</u> 、 <u>120</u>	
	2-24	Embedding policy commitments	2.1 Corporate Governance, 5.3 Talent attraction and retention	<u>27</u> 、 <u>120</u>	
	2-25	Processes to remediate negative impacts	1.4 Material topics management, 2.2 Economic performance, 2.3 Risk Management, 2.5 Smart management, 3.1 Technology R&D, 3.2 Product quality, 3.3 Supply chain management, 4.2 Water resource management, 4.3 Air pollution control, 4.4 Waste management, 4.5 Climate change and energy management, 4.6 Raw material management, 5.2 Occupational safety and health, 5.3 Talent attraction and retention	<u>22</u> 、 <u>36</u> 、 <u>43</u> 、 <u>46</u> <u>51</u> 、 <u>57</u> 、 <u>60</u> <u>72</u> 、 <u>77</u> 、 <u>80</u> 、 <u>83</u> <u>97</u> 、 <u>102</u> 、 <u>115</u>	
	2-26	Mechanisms for seeking advice and raising concerns	2.3 Risk Management	<u>43</u>	
	2-27	Legal compliance	2.4 Ethical corporate management and legal compliance	<u>44</u> 、 <u>45</u>	
	2-28	Membership of associations	1.2 Company Profile	<u>14</u>	
	2-29	Approach to stakeholder engagement	1.3 Stakeholder engagement	<u>15-18</u>	
Stakeholder engagement	2-30	Collective bargaining agreements	5.3 Talent attraction and retention	<u>124</u>	Since the Company maintains good communication with employees through unions and labor-management meetings, no special collective agreements have been established between the two parties.

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
—	GRI 3: Material Topics 2021	3-1	Process of determining material topics	1.4 Material topics management	<a href="#">19</a>		
		3-2	List of material topics	1.4 Material topics management	<a href="#">19</a>		
		3-3	Management of material topics	1.4 Material topics management	<a href="#">19</a>		
Category: Governance							
Economic performance	GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	2.2 Economic performance	<a href="#">37</a>		
		201-2	Financial implications and other risks and opportunities due to climate change	4.5 Climate change and energy management	<a href="#">87</a>		
		201-3	Defined benefit plan obligations and other retirement plans	5.3 Talent attraction and retention	<a href="#">124</a>		
		201-4	Financial assistance received from government			No	
Smart management	Non-GRI Standards topic, USI specific topics USI 203						
Technology R&D	Non-GRI Standards topic, USI specific topics USI 201						
Product quality	Non-GRI Standards topic, USI specific topics USI 202						
Supply chain management	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supply chain management	<a href="#">62</a> 、 <a href="#">63</a>		
		308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Supply chain management	<a href="#">62</a>		
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supply chain management	<a href="#">62</a>		
		414-2	Negative social impacts in the supply chain and actions taken	3.3 Supply chain management	<a href="#">62</a>		
Category: Environmental							
Water resource management	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.2 Water resource management	<a href="#">72</a> 、 <a href="#">74</a> 、 <a href="#">75</a>		
		303-2	Management of water discharge-related impacts	4.2 Water resource management	<a href="#">75</a>		
		303-3	Water withdrawal	4.2 Water resource management	<a href="#">72</a> 、 <a href="#">73</a>		
		303-4	Water discharge	4.2 Water resource management	<a href="#">72</a> 、 <a href="#">73</a> 、 <a href="#">75</a>		
		303-5	Water consumption	4.2 Water resource management	<a href="#">72</a> 、 <a href="#">73</a>		

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
Air pollution control	GRI 305: Emissions 2016	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions	4.5 Climate change and energy management	94		
		305-2	Energy indirect (Scope 2) greenhouse gas (GHG) emissions	4.5 Climate change and energy management	94		
		305-3	Other indirect (Scope 3) GHG emissions	4.5 Climate change and energy management	94		
		305-4	Greenhouse gas (GHG) emissions intensity	4.5 Climate change and energy management	95		
		305-5	Reduction of GHG emissions	4.5 Climate change and energy management	96		
		305-6	Emissions of ozone-depleting substances (ODS)	N/A	-		
		305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4 Air pollution control	79		
Waste management	GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.4 Waste management	81		
		306-2	Management of significant waste-related impacts	4.4 Waste management	81		
		306-3	Waste generated	4.4 Waste management	82		
		306-4	Waste diverted from disposal	4.4 Waste management	82		
		306-5	Waste directed to disposal	4.4 Waste management	82		
Climate change and energy management	GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.5 Climate change and energy management	93		
		302-2	Energy consumption outside of the organization	4.5 Climate change and energy management	94		
		302-3	Energy intensity	4.5 Climate change and energy management	93		
		302-4	Reduction of energy consumption	4.5 Climate change and energy management	96		
		302-5	Reductions in energy requirements of products and services	N/A	-		
Raw material management	GRI 301: Materials 2016	301-1	Materials used by weight or volume	4.6 Raw material management	98		
		301-2	Recycled input materials used	4.6 Raw material management	98		
		301-3	Reclaimed products and their packaging materials	4.6 Raw material management	98		

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
Category: Social							
Occupational safety and health	GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.2 Occupational safety and health	103 、 113 、 114		
		403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational safety and health	105 、 111 、 114		
		403-3	Occupational health services	5.2 Occupational safety and health	113 、 114		
		403-4	Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational safety and health	105		
		403-5	Worker training on occupational health and safety	5.2 Occupational safety and health	111 、 112		
		403-6	Promotion of worker health	5.2 Occupational safety and health	113 、 114		
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2 Occupational safety and health	105 、 111 、 114		
		403-8	Workers covered by an occupational health and safety management system	5.2 Occupational safety and health	103		
		403-9	Work-related injuries	5.2 Occupational safety and health	105 、 109		
		403-10	Work-related illnesses	5.2 Occupational safety and health	113 、 114		
Talent attraction and retention	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.3 Talent attraction and retention	118		
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Talent attraction and retention	122		
		401-3	Parental leave	5.3 Talent attraction and retention	124		
	GRI 404: 2016 Training and Education	404-1	Average hours of training per year per employee	5.4 Talent cultivation and development	129		
		404-2	Programs for upgrading employee skills and transition assistance programs	5.4 Talent cultivation and development	130		
		404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Talent attraction and retention	118		

## 6.2 Chemical Industry SASB Index

Item	Code	Accounting Metric	Indicator Description	Corresponding Section	Page
Greenhouse Gas Emissions	RT-CH-110a.1	Scope 1 emissions (21045 metric tons of CO <sub>2</sub> e); percentage (99.7%) of Scope 1 emissions covered under emissions-limiting regulations	Quantitative	4.5 Climate change and energy management	94
	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: Setting a target of reducing carbon emissions by 27% by 2030 (with 2017 as the baseline year) and achieving carbon neutrality by 2050. In 2024, greenhouse gas emissions have already decreased by 17% compared to the baseline year.			
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx 19.33 metric tons per year (2) SOx 0 metric tons per year (3) Volatile organic compounds (VOCs): 51.6 metric tons per year (4) Hazardous air pollutants (HAPs): 18.6 metric tons per year	Quantitative	4.3 Air pollution control	79
Energy management	RT-CH-130a.1	(1) Total energy consumed (GJ): 1,062,358 (2) Percentage of grid electricity usage (%): 100 (3) Percentage of renewable energy usage (%): 0 (4) Total self-generated energy (GJ): 0	Quantitative	4.5 Climate change and energy management	92
Water management	RT-CH-140a.1	(1) Total water withdrawn: 938.423 ML (2) Total water consumed: 657.722 ML (3) Percentage of each in regions with high or extremely high baseline water stress and the proportion of (1) and (2): 0%	Quantitative	4.2 Water resource management	73
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations: 0 case		2.4 Ethical corporate management and legal compliance	44
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks		4.2 Water resource management	72
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated 94.03 metric tons/year, percentage recycled 0%	Quantitative	4.4 Waste management	81
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests		N/A	
Workforce Health & Safety	RT-CH-320a.1	(1) Total Recordable Incident Rate (TRIR): 0 (2) Fatality rate of 0% for a. direct employees 426 people and b. contract employees 3 people	Quantitative	5.2 Occupational safety and health	109
	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract employees to long-term (chronic) health risks			
Product Design for Use-Phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency: NT\$1.08 billion	Quantitative	3.1 Technology R&D	53

Item	Code	Accounting Metric	Indicator Description	Corresponding Section	Page
Safety & Environmental Stewardship of Chemicals	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			
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)		N/A	
Management of the 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	Description	2.4 Ethical corporate management and legal compliance	<a href="#">44</a>
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Total Count of Process Safety Incidents (PSIC): 0 Process Safety Total Incident Rate (PSTIR): 0% Process Safety Incident Severity Rate (PSISR): 0%	Quantitative	5.2 Occupational safety and health	<a href="#">108</a>
	RT-CH-540a.2	Number of transport incidents is 0			

## 6.3 Sustainability Disclosure Metrics — Plastics Industry

Number	Indicator Description	Category	Annual Disclosure	Unit	Corresponding Section and Page
1	Total energy consumed, percentage grid electricity, percentage renewable, total self-generated energy	Quantitative	(1) 1,062,358 (2) 77.03% (3) 0% (4) 0	Gigajoules(GJ), percentage (%)	4.5 Climate change and energy management
2	Total water withdrawn and total water consumed	Quantitative	938.423 657.722	Thousand cubic meters (1,000m <sup>3</sup> )	4.2 Water resource management
3	Amount of hazardous waste generated, percentage recycled	Quantitative	94.03 0%	Metric tons (t), percentage (%)	4.4 Waste management
4	Number of employees in and rate of occupational accidents	Quantitative	0/0%	Amount, ratio (%)	5.2 Occupational safety and health
5	Volume of major products by category	Quantitative	188,691	Metric tons	1.2 Company Profile

## 6.4 Implementation of climate-related information

Number	Item	Status of Implementation						
1	Description of the Board of Directors’ and management’s oversight and governance of climate-related risks and opportunity.	The ESG Committee supervised by the Board is the highest governance body of climate change management chaired by independent directors, it reports the climate change implementation planning and performance to the Board every year. The Operations Management Meeting, chaired by the Board Chairman, is held monthly to report the planning and results of material energy conservation and carbon reduction plans.						
2	Describe how the identified climate risk and opportunities affect the business, strategy and finances of the Company (short, medium and long term).	In 2023, a questionnaire survey was conducted among the ESG Committee and senior unit executives to assess the relevance of each risk to the Company's operations and the timing of its possible impact. 12 material climate issues (1 physical risk item, 5 transformation risk items, and 6 opportunity items) were identified. Climate-related risk items are categorized into three time horizons based on the expected time of impact: short-term (< 3 years), medium-term (3–5 years), and long-term (> 5 years). Climate-related opportunities are categorized into five levels based on their potential impact on company development and technical feasibility, as detailed in the following table:						
		Type	Item	Duration	Type	Item	Developmental	Technical Feasibility
		Physical risks	Aridity	Short-term (<3 years)	Opportunities	High-efficiency production	Promising and aligned with existing company policy	Under expansion
		Transition risks	Government regulation or oversight - levy of water consumption charges	Short-term (<3 years)		Recycle–circular economy		Under expansion
			Carbon Fee	Short-term (<3 years)		Reduction of water use and water consumption		Mature
			Renewable Energy Regulations - Large Consumers Clause Risks	Short-term (<3 years)		Use of low-carbon energy		Mature
			Low Carbon Technology Transition	Short-term (<3 years)		Developing Low Carbon Goods and Services - Investing in Renewable Energy Markets		Under expansion
			Rising Raw Material Prices	Short-term (<3 years)		Development of new products and R&D and innovation of services - Research and Development of Low Carbon Energy Saving Products		Under expansion

Number	Item	Status of Implementation
3	Describe the financial impact of extreme climate events and transformational action.	For the 12 major risk and opportunity items, evaluate the potential financial impacts and devise response strategies and management mechanisms. For details on potential financial impacts, please refer to Chapter 4.5 "Climate Change and Energy Management" in this report.
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Identify risks and opportunities based on the TCFD-recommended framework, communicate with all responsible units, and confirm by senior management every three years. Include them in the annual risk assessment. Personnel designated by the president reports the control measures and management performance to the Audit Committee and Board every year
5	If scenario analysis is used to assess the resilience to climate change risks, describe the scenarios, parameter, assumptions, analytical factors, and key financial impacts.	In response to the intensifying global climate change, the Company continues to adopt the TCFD framework to assess risks associated with extreme weather events and identify emerging business opportunities. Referring to the Taiwan Climate Change Estimation Information and Adaptation Knowledge Platform (TCCIP) and the National Center for Disaster Prevention and Relief Technology (NCDPRT), 3 physical risk issues are listed for the scenarios of RCP 8.5, estimating the temperature increase, rainfall, flooding, and drought in 2016-2035; and 9 transformation risks and 12 opportunity issues are listed based on the group's strategy, industry characteristics, and the nation's self-defined expected contribution target (INDC) and TCFD indicators, making a total of 24 potential risk and opportunity issues. These issues are analyzed to identify the impacts on operating costs, capital expenditures, revenues and R&D expenses.
6	If there is a transition plan for managing climate-related risks, describe the plan, as well as the metrics and targets used to identify and manage entity risk and transition risks.	Plans include: Equipment replacement, construction of renewables facilities, optimization of production scheduling, planning building aircon, energy management systems, extreme weather events contingency plans. Please refer to 4.5 Climate change and energy management of this report for the details.
7	If internal carbon pricing is used as a planning tool, the basis for setting the price.	USI introduced internal carbon pricing in 2024, and used shadow pricing to incorporate carbon costs into investment appraisals to enhance the execution opportunities of carbon reduction projects.
8	If climate-related targets are set, information on the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress of achievement should be described; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the sources and quantities of carbon reduction credits or renewable energy certificates (RECs) used for offsets should be described.	We set 2017 as the baseline year, with a 27% carbon reduction by 2030 and a carbon neutrality target by 2050. The data is based on the Scope 1 + Scope 2 emissions of the USI Kaohsiung plant. In 2023, greenhouse gas emissions have decreased by 17% compared to the baseline year (2017). The Group is also actively developing external renewable energy sites. By the end of 2024, the cumulative grid-connected capacity of the solar energy field has reached 8.6 MW, and will increase to 20MW in 2027. Every year we disclose the data of Scopes 1, 2 and 3 GHG emissions in the ESG report and review the achievement progress periodically. No REC has been used for carbon reduction so far.
9	GHG inventory and verification	Please refer to 4.5 Climate change and energy management for the details of GHG inventory.

# 6.5 Third-party Assurance Report

GRI 2-25

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## INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

USI Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of USI Corporation ("the Company") for the year ended December 31, 2024.

### 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 Engagements 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 Chuang, Pi-Yu.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

August 8, 2025

### Notice to Readers

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

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## APPENDIX

## SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports - Plastics Industry
1.	Kaohsiung Plant: In 2024, the total energy consumption was 1,062,358 GJ, percentage of purchased electricity was 77.03%, the utilization rate (renewable energy/total energy) was 0%, and total self-generated and self-use energy was 0 GJ.	4.5 Climate Change and Energy Management/ Sustainability Disclosure Indicators - Plastics Industry	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Appendix 1-5, No. 1
2.	Kaohsiung Plant: In 2024, total water withdrawn was 938,423 thousand m <sup>3</sup> , and total water consumption was 657,722 thousand m <sup>3</sup> .	4.2 Water Management/ Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn and total water consumption	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Appendix 1-5, No. 2
3.	Kaohsiung Plant: In 2024, total general waste generated was 465.72 MT, and percentage recycled was 48.22%. Total hazardous waste generated was 94.03 MT, and percentage recycled was 0%.	4.4 Waste Management/ Sustainability Disclosure Indicators - Plastics Industry	Total general and hazardous waste generated, and percentage recycled	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Appendix 1-5, No. 3
4.	Kaohsiung Plant: In 2024, number of employees in occupational accidents was 0 person, and rate of occupational accidents was 0%.	5.2 Talent Attraction and Retention/ Sustainability Disclosure Indicators - Plastics Industry	Number of employees in and rate of occupational accidents	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Appendix 1-5, No. 4
5.	Kaohsiung Plant: In 2024, the air emissions was 19.33 MT of NOx, 0 MT of SOx, 51.3 MT of VOCs, and 18.6 MT of HAPs.	4.3 Air Pollution Control	Air emissions of NOx, SOx, VOCs, and HAPs.	SASB RT-CH-120a.1 Air Quality



## USI Corporation

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