# About This Report

## Framework and Reporting Standards

To provide all stakeholders who care about USI Corporation (hereinafter referred to as USI) with information on our fulfillment of corporate social responsibility, this report has been prepared in accordance with the Global Reporting Initiative (GRI) GRI Standards: 2021, and the Sustainability Accounting Standards - Chemicals issued by the Sustainability Accounting Standards Board (SASB). It discloses relevant sustainability themes and follows the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies. It also references the United Nations Global Compact, ISO 26000 Guidance on Social Responsibility, the Task Force on Climate-related Financial Disclosures (TCFD), and the Taskforce on Nature-related Financial Disclosures (TNFD) frameworks to determine the report content.

## Report Scope and Boundary GRI 2-2、GRI 2-3

The scope of this report focuses primarily on USI, covering the Taipei Headquarters, the Guishan R&D Division, the Kaohsiung Plant, and the USI Education Foundation. Other subsidiaries listed in the consolidated financial statements are excluded from this report. Environmental sustainability performance focuses primarily on data from the Kaohsiung Plant, and other relevant details are explained separately in the report. The period of disclosed information spans from January 1, 2025, to December 31, 2025. The content of this report presents management and performance across governance, environmental, and social aspects. Financial information is consistent with the audited financial statements certified by CPAs. Certain statistical metrics are cited from annual reports, government agencies, and public domain info on relevant websites. Unless specified otherwise, all currency values are denominated in New Taiwan Dollars (NT$).

## External Assurance GRI 2-5

This report complies with and follows the GRI Standards guidelines. Deloitte Taiwan served as the independent third-party assurance provider to review compliance with GRI standards and perform limited assurance procedures on 5 ESG indicators in accordance with Assurance Standard No. 3000, issuing an independent limited assurance report. (Please refer to Appendix 6.5 Third-party Assurance Report for details).

## Compilation and Review Procedure GRI 14

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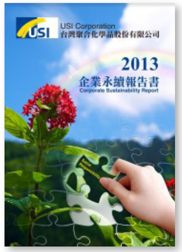
|---|---|
| 1 | Kick-off meeting to discuss compilation content |
| 2 | Compilation by members of the three working groups |
| 3 | Review and approval by supervisors of the data-owning departments |
| 4 | Consolidation, proofreading, and revision by the project secretary |
| 5 | Discussion and review by working group members |
| 6 | Internal review of group data |
| 7 | External assurance |
| 8 | Graphic design layout, final proofreading, and revision |
| 9 | Final review and approval by the Sustainability Development Committee |
| 10 | Approved by the Board of Directors prior to publication |

The primary units responsible for this report are the project secretary under the ESG Committee and three implementation working groups (Corporate Governance, Environmental Protection, and Social Relations). All ESG information is verified for accuracy by the supervisors of data-owning departments, sent to group equipment, compiled, and proofread/edited by the project secretary. The Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department) conducts data double-checks, which are then assured by an external independent third party before being submitted to the Sustainability Development Committee for final approval. Lastly, the report is submitted to and approved by the Board of Directors before publication.

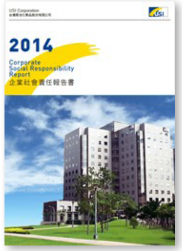
## Publication History and Timeline GRI 2-3

**2014 / 12**



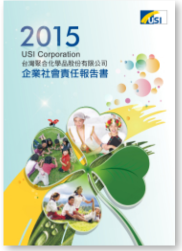
Inaugural publication of the Corporate Sustainability Report

**2015 / 06**



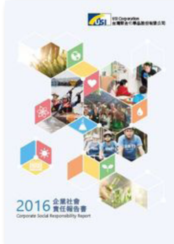
Second publication of the Corporate Social Responsibility Report; First verification by a third-party certification body (BSI AA1000)

**2016 / 06**



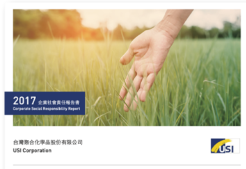
Limited assurance by the accounting firm (Deloitte Taiwan ISAE 3000)

**2017 / 06**



Limited assurance by the accounting firm (Deloitte Taiwan ISAE 3000)

**2018 / 06**



Limited assurance by the accounting firm (Deloitte Taiwan ISAE 3000)

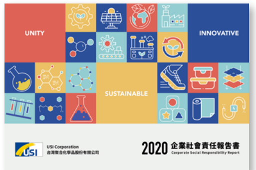
**2019 / 06**

Third-party notarization unit verification (SGS AA1000)

**2020 / 06**

Third-party notarization unit verification (BSI AA1000 AS v3)

**2021 / 06**



Third-party notarization unit verification (BSI AA1000 AS v3)

**2022 / 06**

Third-party notarization unit verification (AFNOR Asia AA1000 AS v3)

**2023 / 06**

Limited assurance by the accounting firm (Deloitte Taiwan ISAE 3000)

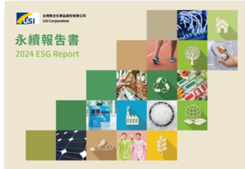
**2024 / 08**

Limited assurance by the accounting firm (Deloitte Taiwan ISAE 3000)

**2024 / 08**

Inaugural publication of the TCFD Report in 2024

**2025 / 08**



**2025 / 08**

Inaugural publication of the Climate and Nature Report in 2025

## Current Publication

**2026 / 08**

**2026 / 08**

Climate and Nature Report

## Contact Us GRI 2-3

You can download the report and related materials from the "Corporate Sustainability" section of our company website at: ESG Report Download. If you have any feedback or suggestions regarding the content of this report, please feel free to contact us.

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