

Chapter 5

Safety, Health and Social Inclusion

Operational Highlights

- ✓ Zero incidents of fines for violating occupational health and safety regulations
- ✓ Zero occupational safety and process safety incidents
- ✓ Zero fire incidents causing disabling injuries to workers
- ✓ Cumulative total of 2.435 million safe work hours without disabling injuries
- ✓ Employee health checkup rate of 99.2%
- ✓ Awarded the iSports certification by the Sports Administration
- ✓ Employee education and training: 26.5 hours/person

Material Topics in This Chapter

Occupational Health and Safety
Talent Attraction and Retention



5.1 Operational Safety Management

GRI 2-25

SDG 3

SDG 4

SDG 11

SDG 12

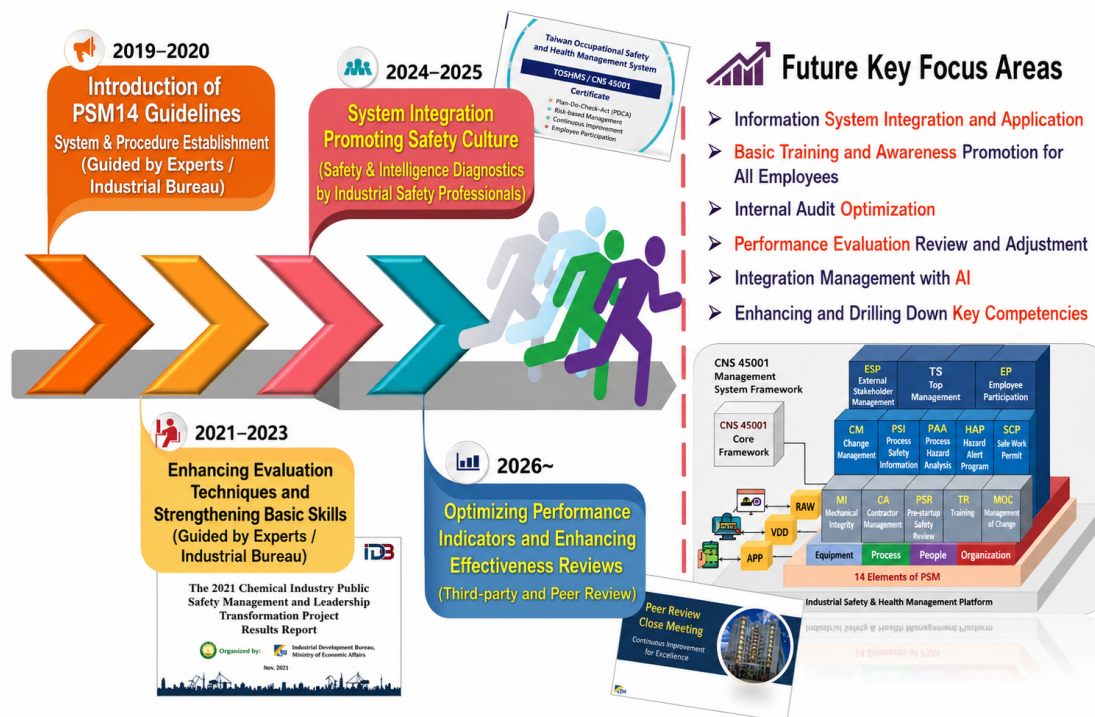
Significance and Strategy	Impact Management	Performance and Targets	Management Approach
Significance to USI	Short-, Medium-, and Long-term Positive/Negative Impacts	2025 Targets	Effectiveness Evaluation
USI's Kaohsiung Plant is a Class C hazardous workplace. By implementing Process Safety Management (PSM), and strengthening hazard identification, risk assessment, and control, we systematically prevent and reduce the risk of major disasters such as fires, explosions, and toxic leaks, ensuring the sustainable operation of the enterprise.	- Medium-term positive actual impact: Ensure a safe workplace and reduce accidents - Short-, medium-, and long-term negative actual impacts: Disasters involving highly hazardous chemicals	- Process Safety Incident Count (PSIC): 0 - Process Safety Total Incident Rate (PSTIR): 0% - Process Safety Incident Severity Rate (PSISR): 0% - PSM KPI control target achievement rate: 90%	- Monthly PSM implementation reports - Quarterly PSM implementation progress meeting reports - Quarterly tracking of process safety management performance indicators
Strategy	Boundary	2025 Performance	Grievance Mechanism
- Promote and continuously improve PSM - Set process safety management performance targets	USI employees, contractors	- Zero process safety incidents in 2025 - Process Safety Incident Count (PSIC): 0 - Process Safety Total Incident Rate (PSTIR): 0% - Process Safety Incident Severity Rate (PSISR): 0% 46 out of 49 KPI sub-items achieved the control targets in 2025 - PSM KPI control target achievement rate: 93.9%	Provide process safety-related technical consultation, coordinate implementation across departments, maintain ongoing communication, understand execution needs, and build consensus
Commitment	Negative Remediation and Preventive Measures	2026 Targets	
Reduce the occurrence of major high-hazard accidents, minimizing company property losses and ensuring worker safety	- Implemented the PSM management system to systematically prevent major high-hazard accidents - In addition to internal audits, the Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department) conducts regular audits to accurately monitor PSM implementation status - Establish a PSM database to disclose hazard information of highly hazardous chemicals in the plant, ensuring employees understand process hazards and relevant emergency response measures	- Process Safety Incident Count (PSIC): 0 - Process Safety Total Incident Rate (PSTIR): 0% - Process Safety Incident Severity Rate (PSISR): 0% - PSM KPI control target achievement rate: 90%	- Plant meetings - Safety meetings - PSM-related meetings - Occupational health and safety committee meetings
Data scope: Kaohsiung Plant, contractors, transportation partners		Medium- to long-term planning	
		- Full participation in implementing PSM - Optimize the process safety management system - PSM compliance audits for continuous optimization and improvement - Reduce the risk of major disasters involving highly hazardous chemicals to achieve the goal of zero process safety accidents	

Process Safety Management GRI 403-5:2018 ~ 403-7:2018

Management Approach

From 2019 to 2025, we have continuously built a safety culture of full participation, risk awareness, and continuous improvement through systematic management. Utilizing hazard identification, risk assessment, and compliance audits, centered on the standards of the Occupational Safety and Health Administration (OSHA) and integrating concepts like Risk Based Process Safety (RBPS), we promote 14 key elements: process safety information, process hazard analysis, worker participation, Standard Operating Procedure, education and training, contractor management, Pre-Startup Safety Review, mechanical integrity of equipment, hot work permits, Management of Change, incident investigation, emergency response, trade secrets, and compliance audits. Through comprehensive planning and review, we enhance equipment reliability and management efficiency to prevent major disasters and ensure the safety of employees and the community.

In addition to complying with the 31 major categories (49 sub-items) of performance indicators set by the Group, in 2026, we will strengthen the 10 custom Key Performance Indicators for critical and aging equipment, enhance equipment integrity and process operation safety, and regularly review and track rolling strategy implementation management.



30 Leading Indicators

- Process safety information, process safety evaluation (improvement) progress
- Worker participation and improvement proposals
- Standard Operating Procedure checking, review, and on-site implementation review
- Education and training implementation rate
- MOC and PSSR execution rate
- Incident investigation, emergency response, and safety protective equipment

19 Lagging Indicators

- Number/hours of unplanned shutdowns
- Leakage points in high-risk pipelines/equipment
- Process safety incident rate
- Major occupational hazards and process safety incidents

10 Custom Indicators

- Aging equipment management
- Ultra-high pressure bolt tightness inspection
- Management of pressure/temperature/flow indicators, shut-off valves, and control valves
- Safety valve trip/abnormality management

Management Performance

We systematically promote 14 PSM systems, including establishing a PSM database to provide employees with necessary information under confidentiality controls, applying process safety information, managing permit systems, supervising contractor safety, conducting personnel operational safety observations, strictly enforcing Management of Change and Pre-Startup Safety Review, and conducting regular mechanical integrity inspections. We also focus on process hazard risk assessment and control, encourage the reporting of incidents (near misses), and train to improve investigation techniques to effectively identify root causes for review and improvement. We strengthen personnel's emergency response capabilities to safely execute critical operations, and continuously strive to extend process safety management concepts, systems, training, execution, and performance reviews to every colleague in the plant.

The Occupational Health and Safety Committee meets quarterly to review and explain PSM implementation results, performance indicators, and areas needing reinforcement. In addition, we irregularly share execution strengths and weakness improvements with supervisors and on-site colleagues during plant meetings and departmental safety meetings. Together, we adjust PSM approaches at both the system and execution levels to ensure implementation meets current needs and increases the degree of execution.

Aside from regular annual internal compliance audits, we integrate mutual audit exchanges, outcome reviews, and site visits with affiliated plants within the Group. We also learn from industry PSM implementation results and share and reflect on domestic and international incident cases to achieve resource and outcome sharing, benchmark strategic targets, and continuously improve and refine to enhance the effectiveness of process safety management.

2025 Implementation Focus Areas

- ✓ Conducted 33 process safety management meetings and 41 training courses, with 1,186 participants and a total of 2,897 training hours.
- ✓ Completed 2,428 inspections of critical equipment pipelines and 1,006 inspections of safety-critical process equipment.
- ✓ Completed regular inspections of 3 hazardous machines and 338 hazardous equipment units, with a 100% pass rate.
- ✓ Conducted annual fire safety equipment inspections and reported maintenance results, including fire alarm control panels, manual alarm equipment, emergency broadcasting equipment, exit and emergency lighting equipment, fire water tanks and connecting delivery pipes, fire detectors, sprinkler and water spray equipment, and extinguishing equipment essential for fire rescue.
- ✓ Key Performance Indicators achieved 46 control target sub-items, with a target achievement rate of 93.9%.
- ✓ Items that failed to meet the target include 1 improvement proposal postponed to 2026 due to construction safety considerations; 30 abnormalities in the compliance and implementation of on-site safety inspection observations, all of which have had their deficiencies corrected; and 2 leaks in high-risk equipment, which were immediately repaired, tightened, or replaced, and verified by third-party testing.

Process Safety Management Performance RT-CH-540a.1 、 540a.2

Item/Year	2023	2024	2025
Process Safety Incident Count (PSIC)	0	0	0
Process Safety Total Incident Rate (PSTIR)	0	0	0
Process Safety Incident Severity Rate (PSISR)	0	0	0

Note 1: Based on the "Process Safety Performance Indicators for the Refining and Petrochemical Industries" (ANSI/API RP 754) by the American National Standards Institute and the American Petroleum Institute.

Note 2: Process Safety Incident Count (PSIC) = Number of process safety incidents (Severity level Tier-1 or Tier-2 incidents).

Note 3: Process Safety Total Incident Rate (PSTIR) = (Annual) Total cumulative number of process safety incidents × 200,000 / Total worker hours.

Note 4: Process Safety Incident Severity Rate (PSISR) = (Annual) Total cumulative weighted score of process safety incident severity × 200,000 / Total worker hours.

Note 5: The total working hours for workers in 2025 was 844,612 hours.

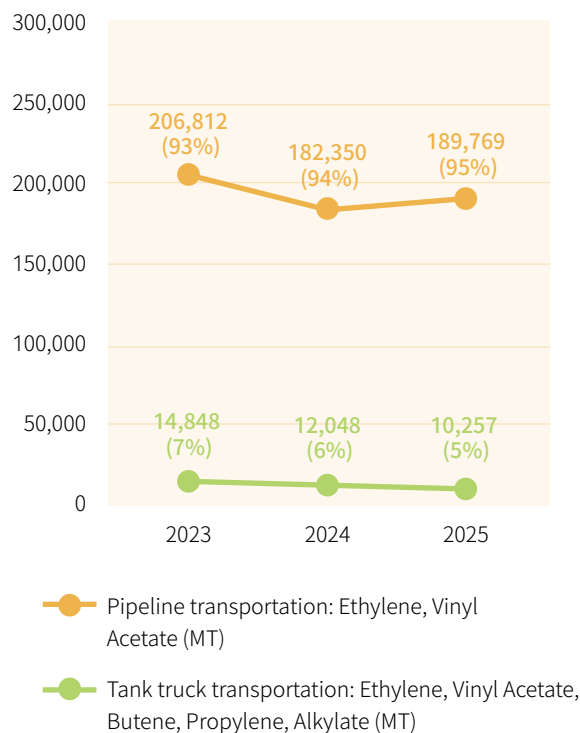
Raw Material and Product Transportation Management

GRI 403-7:2018

Raw Material Transportation

USI's main manufacturing raw materials include ethylene, Vinyl Acetate, butene, propylene, and alkylate. Considering raw material transportation safety, they are mainly transported via underground pipelines, and the rest by tank trucks.

Main Raw Material Transportation Methods



Raw Material Tank Truck Transportation Management

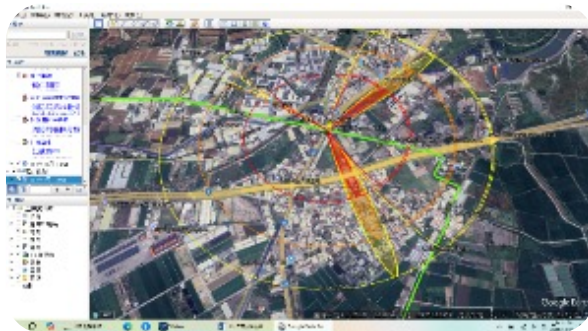
- ✓ Select legally registered transportation companies with qualified inspection certificates for their tank trucks.
- ✓ Follow relevant road traffic safety rules and regulations for the road safety management of high-pressure gas tank trucks.
- ✓ Establish an emergency response mechanism, provide professional training for personnel, and ensure comprehensive response capabilities.
- ✓ Establish Standard Operating Procedure for on-site loading and unloading, mark and issue warnings in loading zones, follow cargo handling safety regulations, and provide on-site supervision.
- ✓ Safety personnel implement occupational health and safety regulations, conducting regular environmental, health, and safety (EHS) inspections to ensure the safety of chemical transportation and handling.
- ✓ Zero raw material transportation-related accidents in 2025.

Underground Pipeline Transportation Management

- ✓ Referring to international standards and complying with the regulations issued by the Economic Development Bureau of the Kaohsiung City Government, we have formulated various operations, maintenance, testing, inspection, and emergency response procedures for underground pipelines. This maintains the safety management of underground pipelines to ensure their integrity. Additionally, based on the American Society of Mechanical Engineers standard for Managing System Integrity of Gas Pipelines (ASME B31.8S), we have obtained third-party accreditation from DNV and passed the review and approval of the Kaohsiung City Government's Economic Development Bureau.
- ✓ Completed the repair of two rectifier stations in the cathodic protection system in 2025. The repaired rectifier stations can provide full anti-corrosion protection current to inhibit pipeline corrosion growth.
- ✓ All underground pipelines are protected with a dual system of anti-corrosion tape coating and impressed current cathodic protection. In 2025, 192 quarterly measurements at anti-corrosion system test stations and 36 rectifier station measurements were conducted to ensure the normal operation of the anti-corrosion system.
- ✓ Cooperated with the Kaohsiung City Public Works Bureau and the Directorate General of Highways to correct underground pipeline map data after In-Line Inspection (ILI) testing. This allows third-party excavators to reference the maps and avoid industrial pipeline construction, ensuring both construction and pipeline safety.
- ✓ To prevent pipeline damage caused by third-party excavation and construction errors, the pipeline bundle jointly commissioned BES Security to conduct daily pipeline route inspections. We also cooperate with the excavation management mechanism of the Kaohsiung City Government Public Works Bureau's Pipeline Excavation Management Center to avoid third-party excavation damage to the pipelines. In 2025, a total of 34 potential third-party excavation damage incidents were prevented.
- ✓ In 2025, in addition to organizing internal underground pipeline drills, we held tabletop exercises and live-action drills jointly with various pipeline bundle manufacturers. We also participated in the Economic Development Bureau's evacuation drill for sensitive receptors to improve response capabilities through continuous emergency response training, reducing the potential damage caused by natural disasters or accidents.
- ✓ In 2025, we participated in the industrial pipeline emergency response training organized by the Economic Development Bureau, with 2 personnel completing basic-level training and 2 completing operational-level training.

Underground Pipeline Emergency Response Evaluation

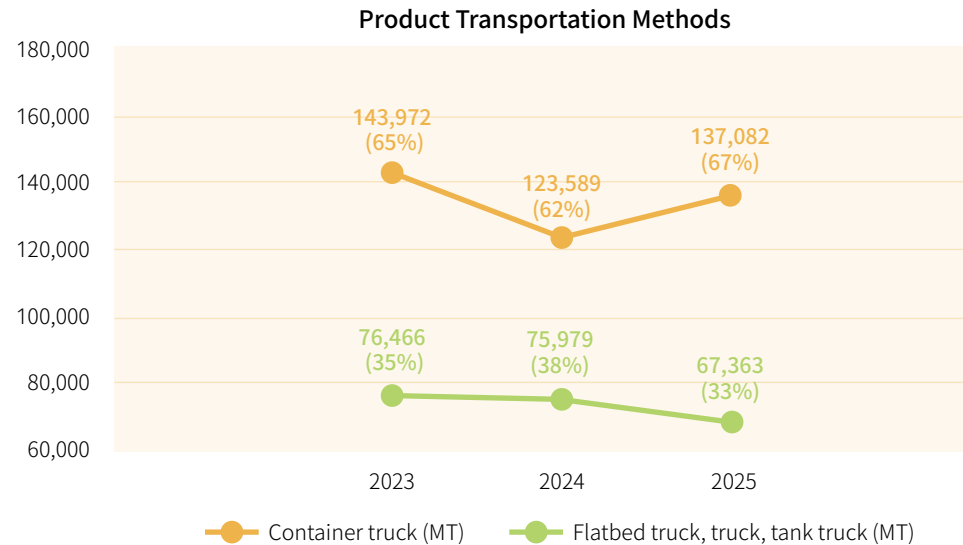
To enhance the emergency response capability of underground pipelines, we planned a phased emergency response plan evaluation targeting High Consequence Area (HCA) regions. In 2025, we evaluated Section 5 (KP15.000 to KP20.450) of the 10-inch ethylene pipeline's high-consequence risk identification area, specifically the intersection of Jiuda Road and Jiuqu Road. This area is close to sensitive receptors such as residential zones, businesses, schools, factories, and the Gaoping Bridge. The process included a comprehensive evaluation of pipeline leak dispersion simulation, cold/warm/hot zone demarcation, personnel evacuation, receptor contact, and external support communication and coordination. We hope this will aid in the response efficiency should an underground pipeline accident occur.



▲ Emergency response plan simulation evaluation

Product Transportation GRI 403-7:2018

USI's main product transportation uses flatbed trucks, regular trucks, tank trucks, and container trucks.



Product Vehicle Transportation Management

- ✓ Select legally registered transportation companies with qualified inspection certificates for their transport vehicles.
- ✓ Pass ISO 9001 Quality Management Systems certification and employ qualified health and safety management specialists.
- ✓ Conduct annual regular evaluations based on carrying capacity, efficiency, cooperativeness, and operational quality. Through transportation meetings, propose improvement plans and make timely corrections based on customer feedback regarding transportation issues.
- ✓ Transportation contractors hold quarterly safety meetings to strengthen promotion and educational training, ensuring products can be safely transported to their destinations while reducing the environmental impact of transportation.
- ✓ From 2021 to 2025, we have continuously refined and strengthened contractor management in the finished goods warehouse shipping area and product transportation operation area. Through the dual integration of AI technology-assisted application layers and a systematized assessment management system, we steadily elevate the safety and quality of product transportation operations and reduce potential risks in on-site operations.
- ✓ Zero product transportation-related accidents in 2025.

Product Loading Safety Management GRI 403-7:2018

An AI industrial safety image identification system was introduced for forklift transport and tank truck loading operations in the finished goods warehouse shipping area.

Going beyond current basic regulatory inspection requirements, this real-time image identification technology transforms traditional manual spot checks into automated, continuous monitoring. It accurately identifies whether personnel are wearing safety protective gear, strengthening the supervision and execution of safety regulations on the contractors' operational sites.

From 2021 to 2025, we have continued to promote safety protection identification for forklift operations in the warehouse area (AI system), focusing primarily on three management aspects during personnel forklift operation: wearing hard hats, correctly using hard hat chinstraps, and using forklift seatbelts. Through continuous monitoring by the identification system and industrial safety promotions on the importance of protective equipment, we effectively heightened the safety protection awareness of forklift operators. In 2025, there were no contractor deficiencies during the forklift transport process.



▲ Continuous monitoring by the safety protective equipment



▲ Real-time identification of protective equipment; normal execution determined for the operator

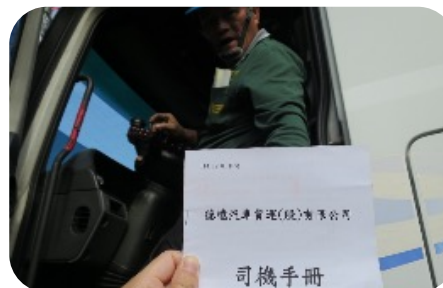
Product Transportation Safety and Quality Assessment GRI 403-7:2018

From 2020 to 2025, we have consistently promoted product transportation safety and quality assessments. The evaluation is based on eight major aspects: company profile, driver qualifications, safety policy and communication, work procedures and instructions, safety equipment, individual driver assessment, vehicle condition control, and transportation quality.

We draft inspection management frequencies based on assessment score grading to enhance the performance of safety and quality assessments.

Through a systematic, data-driven evaluation and dynamic checking mechanism, we not only execute follow-up reviews on recommendations from the previous year but also verify the regulatory compliance of relevant documents, on-site operations, and equipment status. If non-compliant items are found, we promptly require improvement countermeasures and track management to ensure the safety of transportation operations.

In 2025, the transportation safety and quality assessment result for the contractor (De Yuan Transport Ltd.) was Grade A.



▲ Latest version of the driver's manual equipped in the vehicle



▲ Document review for transportation safety and quality assessment



▲ Vehicle recording equipment function confirmation



▲ Spot check of mechanical tachograph charts

5.2 Occupational Health and Safety

GRI 2-8、2-23、2-24、2-25、3-3

SDG 3

SDG 4

SDG 8

SDG 12

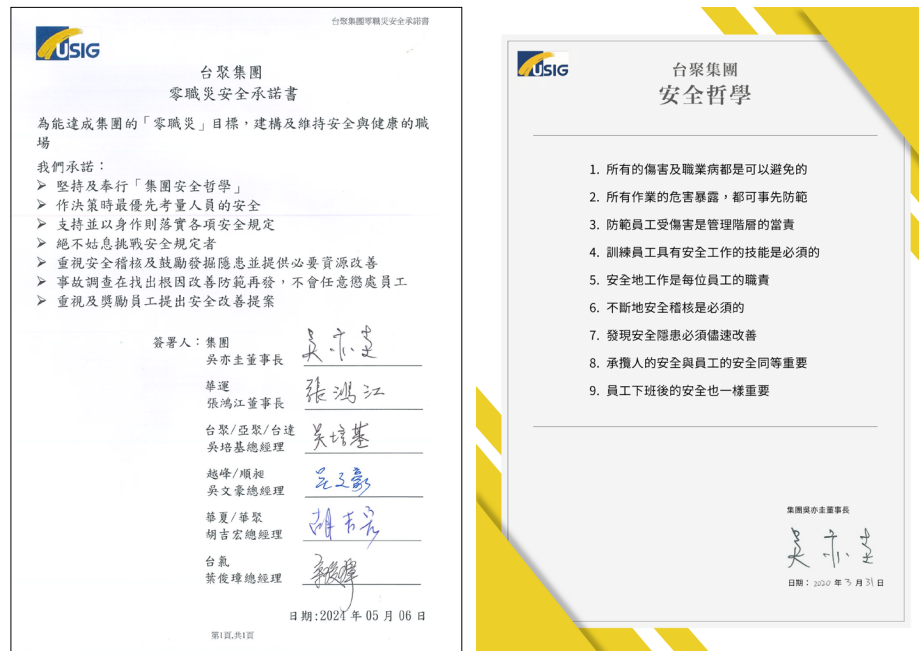
Significance and Strategy	Impact Management	Performance and Targets	Management Approach
Significance to USI Properly care for employee health, prevent industrial accidents, enhance the safety and health protection of operational personnel, and cultivate employees' capabilities in emergency response and personal safety management	Short-, Medium-, and Long-term Positive/Negative Impacts - Medium-term positive actual impact: Create a friendly workplace, reduce turnover rate and occupational hazards - Short-, medium-, and long-term negative actual impacts: Industrial accidents	2025 Targets - Monitoring results exceeding standards=0 - Disabling Injury Frequency Rate (FR)=0 - Disabling Injury Severity Rate (SR)=0 - Number of shutdowns caused by critical equipment=0 - Frequency-Severity Indicator (FSI)=0	Effectiveness Evaluation - Annual employee health check-ups - Monthly occupational hazard content and statistics table - Monthly occupational hazard statistics report - OHS management system performance
Strategy: - Strengthen personnel training to enhance operational safety awareness - Implement occupational health and safety (including fire safety) management to build a safety culture - Promote Process Safety Management system, strengthen process equipment safety prevention (see 5.1 Operational Safety Management)	Boundary USI employees, contractors	2025 Performance - Disabling Injury Frequency Rate=0; Disabling Injury Severity Rate (SR)=0; promoted 6 disabling injury safety and health management plans with a 100% completion rate - Frequency-Severity Indicator=0; promoted 5 comprehensive injury safety and health management plans: 4 completed, 1 at 75% progress and expected to be completed in 2026 - Monitoring results exceeding standards=0; conducted labor working environment monitoring for Class 2 organic solvents, specific chemicals, noise, CO₂, etc., per regulations; additionally tested local exhaust equipment wind speed. All 2025 monitoring results complied with regulatory standards - Number of shutdowns caused by critical equipment=5; the engineering department intensified critical equipment pipeline inspections, completing 2,428 cases	Grievance Mechanism Implement and maintain communication, participation, and consultation channels for environmental, OHS, and fire safety-related issues - Labor-management meetings - Union board of directors and supervisors meetings - Plant meetings - Occupational health and safety committee meetings - EHS and Energy Management Committee meetings
Commitment Create a safe working environment and reduce the occurrence of industrial accidents Data scope: Kaohsiung Plant, contractors, transportation partners	Negative Remediation and Preventive Measures - Strengthen EHS and fire safety inspections, and take timely corrective measures for improvement - Play industrial safety videos during weekly plant meetings to enhance safety awareness	2026 Targets - Disabling Injury Frequency Rate (FR)=0 - Monitoring results exceeding standards=0 - Disabling Injury Severity Rate (SR)=0, 5 health promotion sessions, 2 health promotion activities - On-site occupational physician health services 12 times - Frequency-Severity Indicator (FSI)=0	
		Medium- and Long-term Planning - Continuously refine occupational health and safety and fire safety management - Continuously accumulate no-disabling-injury man-hours records - Healthy Workplace Certification Health Promotion Mark - Smart factory safety management	

GRI 2-8、2-23、2-24

GRI 403-1:2018、403-8:2018

Occupational Health and Safety Management Systems

USI Group places great importance on employee operational safety. We have formulated a "Zero Occupational Hazard Safety Commitment Letter", requiring all plants within the Group to adhere to and implement the "Group Safety Philosophy". This aims to construct and maintain a safe and healthy workplace to achieve the goal of "zero occupational hazards, zero incidents, and zero failures."



Starting in 2001, USI legally promoted Occupational Health and Safety Management Systems (including fire safety management), integrating health and safety management into corporate sustainable development strategies to maintain a safe operational environment and employee health across the plant.

We completed the Occupational Health and Safety Management Systems (ISO 45001:2018) transition verification in 2020 and continue to obtain certification through third-party independent verification bodies (certificate valid until April 2028).

The scope of the Occupational Health and Safety Management Systems (including fire safety management) covers USI's Kaohsiung Plant (design and production of five processes). In 2025, it covered 1,189 workers, consisting of 410 Kaohsiung Plant

employees (accounting for 34%) and 779 non-employees (contractors accounting for 66%), representing a 100% coverage rate.

To achieve the occupational health and safety management policy and goals, various operations are executed, including regulatory identification and compliance assessment, hazard identification risk assessment and control, contractor management, permit management, emergency response, incident investigation, internal and external audits, and non-conformity corrective actions. We also strengthen the safety management of hazardous machinery/equipment and Process Safety Management (see 5.1 Operational Safety Management).

In terms of fire safety management, we legally appoint fire prevention managers, safety supervisors, safety inspectors, as well as fire prevention coordinators and fire source responsibilities for each area. We implement preventive management grouping, and everyone should bear the responsibility for fire prevention.

Guided by the PDCA (Plan-Do-Check-Act) cyclic management framework, we continuously promote and review implementations. We increase management-level workplace safety inspections, provide a reward system for reporting near misses, and promptly adopt corrective measures for improvement. This helps achieve overall occupational health and safety performance, create a safe work environment, and safeguard the safety and health of workers.

Occupational Health and Safety Organization and Operation GRI 403-4:2018

USI has legally established an occupational health and safety organization. The Plant Manager serves as the chairman, the Director of the Industrial Safety Office serves as the executive secretary, and relevant committee members (department heads/medical personnel/labor representatives) jointly organize and participate. The committee consists of 20 members, including 7 representatives elected by the union and labor (meeting the regulatory requirement of at least 1/3).

At the beginning of each year, we hold EHS and energy management review meetings. We convene quarterly Occupational Health and Safety Committee and EHS and Energy Management Committee meetings. Labor representatives speak on behalf of all employees, jointly researching, coordinating, planning, and making decisions with management on occupational health and safety and fire safety issues. This includes policies, targets, proposals, and reviewing various performance indicators to actualize employee participation, consultation, and communication.

Occupational Hazard Identification and Risk Assessment GRI 403-2:2018、403-9:2018

The Kaohsiung Plant is a Class C hazardous workplace using organic peroxides and flammable liquids (solids). We comply with occupational health and safety and fire-related regulations, strictly controlling hazardous substances and hazard sources to ensure the working environment meets safety standards.

Hazardous chemicals used in the plant are publicly disclosed in the control rooms of each department. Public hazardous material layout plans and hazard identification cards (H-CARDs), updated semi-annually, are kept in the guardroom. Safety Data Sheets (SDS) and fire hazard risk warning boards are set up in areas where hazardous chemicals are used to enhance hazard prevention awareness.

To ensure the safety of operations, activities, services, and facilities, we implement proactive risk monitoring and prevention management for all operations to prevent personnel injuries and financial losses.

For existing, potential future changes, and temporary changes in various operational activities, as well as external underground pipeline transportation, the Baseline Review Team (department heads) and colleagues continuously conduct occupational health, safety, and fire hazard identification and risk assessments. Using semi-quantitative and qualitative descriptions, we evaluate and screen risk levels. Based on graded controls, we implement necessary control methods or eliminate hazards according to the risk control hierarchy: elimination, substitution, engineering controls, administrative controls, and personal protective equipment. We evaluate and find improvement opportunities to reduce risks to acceptable levels.

In 2025, based on occupational health and safety targets and corresponding risks and opportunities, we established 11 health and safety management plans. The proactive safety performance completion rate was 91%. Ten items were fully completed, including steam injection point inspections, equipment replacement, equipment improvement and renewal, strengthened inspection and maintenance, regular patrols, educational training, adding gas detectors in high-risk areas, equipment rust removal/welding/painting, and fire door renewal projects. Only 1 item, the rain drainage pipe system piping project, is at 75% progress due to construction safety considerations requiring scaffolding first; it is expected to be completed in 2026.

Occupational Health and Safety Budget Financial Disclosure

To reduce occupational safety hazard risks and ensure a safe work environment, the Kaohsiung Plant integrates occupational health and safety into its financial planning and resource allocation. In 2025, the total financial input budgeted for occupational safety and health workforce initiatives was NT\$143.5 million.

Project	Item	Investment Amount
Occupational health and safety investment projects	Equipment renewal, addition of gas detectors and monitors, equipment safety improvements, etc., totaling 11 items	NT\$67.05 million (Accounting for 36.5% of capital expenditure)
Process improvement and reliability investment projects	Spare parts purchase, system optimization and improvement, etc., totaling 11 items	NT\$59.07 million (Accounting for 32.1% of capital expenditure)
Healthcare	Health check-ups, doctor health consultations	NT\$0.71 million
Employee welfare fund	Welfare subsidies, education grants, club leisure and recreation, other benefits	NT\$16.13 million
Personnel professional training	External professional training	NT\$0.54 million

Occupational Injuries

GRI 403-7:2018 、 403-9:2018

RT-CH-320a.1 、 320a.2

Occupational Health and Safety and Fire Safety Performance

From February 21, 2023, to December 2025, the cumulative total working hours without disabling injuries for workers at the Kaohsiung Plant reached 2,435,119 hours.

According to the Frequency-Severity Indicator (FSI) for various industries over the past three years released by the Occupational Safety and Health Administration, Ministry of Labor on March 14, 2025, the reference FSI standard for the manufacturing of chemical materials, fertilizers, nitrogen compounds, plastic and rubber raw materials, and man-made fibers is 0.68. USI's FSI for occupational accidents from 2023 to 2025 was 0.66, 0, and 0, respectively, outperforming the annual industry average for 3 consecutive years.



- ✓ Zero occupational safety incidents and process safety incidents in 2025
- ✓ 0 fire incidents resulting in disabling injuries for employees and contractors in 2025
- ✓ 0 recordable cases of fire and fire drills for all workers in the past three years

Item/Year	2023		2024		2025	
	Employees	Contractors	Employees	Contractors	Employees	Contractors
Total working hours	775,331	120,921	752,074	108,044	844,906	129,625
Disabling Injury Frequency Rate (FR=LTIFR) / FR caused by fire and fire drills	1.11/0	0/0	0/0	0/0	0/0	0/0
Disabling Injury Severity Rate (SR) / SR caused by fire and fire drills	399/0	0/0	0/0	0/0	0/0	0/0
Frequency-Severity Indicator (FSI)	0.66	0	0	0	0	0
Number/rate of recordable occupational injuries	1/1.11	0/0	0/0	0/0	0/0	0/0
Number/rate of severe occupational injuries	1/1.11	0/0	0/0	0/0	0/0	0/0
Number/rate of occupational injury fatalities	0/0	0/0	0/0	0/0	0/0	0/0
Total Recordable Incident Rate (TRIR)	0.22	0	0	0	0	0
Lost Time Injury Rate (LTIR)	0.22	0	0	0	0	0
Annual occupational hazard rate per thousand people / Rate per thousand people caused by fire and fire drills	2.21/0	0/0	0/0	0/0	0/0	0/0

- Note 1: Occupational injury refers to accidental injury occurring when a worker is performing duties or in the workplace; the statistical basis excludes commuting accidents.
- Note 2: Disabling Injury Frequency Rate (FR) = Lost Time Injury Frequency Rate (LTIFR) = Number of disabling injuries (persons) × 1,000,000 / Total working hours (rounded down to two decimal places).
- Note 3: Disabling Injury Severity Rate (SR) = Total lost work days × 1,000,000 / Total working hours (decimals not calculated).
- Note 4: Frequency-Severity Indicator (FSI) = $\sqrt{[(FR \times SR) / 1000]}$ (rounded down to two decimal places).
- Note 5: Recordable occupational injury rate = Number of recordable occupational injuries (including occupational injury fatalities) × 1,000,000 / Total working hours (rounded down to two decimal places).
- Note 6: Severe occupational injury rate (unable or unlikely to recover to pre-injury health status within 6 months) = Number of severe occupational injuries (excluding fatalities) × 1,000,000 / Total working hours.
- Note 7: Occupational injury fatality rate = Number of occupational injury fatalities × 200,000 / Total working hours.
- Note 8: Total Recordable Incident Rate (TRIR) = Number of recordable occupational injuries (persons) × 200,000 / Total working hours.
- Note 9: Lost Time Injury Rate (LTIR) = Number of lost-time injuries (persons) × 200,000 / Total working hours.
- Note 10: Annual occupational hazard rate per thousand people = The number of deaths and injuries occurring in a year per 1,000 employees. Number of hazard cases / Number of employees × 1,000.
- Note 11: In 2023, there were 452 employees and 1 disabling injury. The type of occupational hazard was falling/tumbling. Emergency treatment and hospitalization were provided immediately, prompt reporting and site preservation were executed, and an incident investigation and review were initiated. Timely improvement measures were taken, requiring the contractor to assist in securing the scaffolding to complete the improvement countermeasures.

Incident Investigation GRI 403-2:2018

The Kaohsiung Plant has a systematized incident investigation system that combines incident investigation and analysis techniques such as time series, fault tree, or event tree analysis to identify the causes of incidents that have occurred or may lead to incidents, and formulate effective corrective and preventive measures to avoid the recurrence of similar incidents.

Incident investigation is incorporated into the Process Safety Management performance indicators (9 lagging indicators and 1 leading indicator) to grasp and confirm the implementation status, prevent the failure of safety barriers, and achieve the goal of preventing incidents.

For the incident investigation process, please refer to: Occupational Health and Safety / Occupational Health and Safety Incident Investigation.

Regular employee education and training strengthen personnel's professional skills in investigation and analysis, hoping to review the root causes of incidents through effective recording, investigation, and analysis, and implement appropriate improvement measures to prevent the recurrence of accidents or near misses and ensure the safety and health of employees.

In addition, incident case awareness is conducted regularly. By reviewing the root causes of others' incidents, employees reflect on whether their own operations carry related hazard risks, thereby establishing a safety culture of vigilance in peacetime and continuous improvement.

A reward system is established to encourage colleagues to report near misses, discovering unknown risks and eliminating potential hazards before incidents occur, enhancing safety awareness, and preventing disasters.

- ✓ In 2025, experts and scholars were invited to conduct 2 incident investigation education training and drill sessions with 37 attendees.
- ✓ Incident case awareness is conducted during weekly plant affairs meetings to strengthen and enhance safety awareness.
- ✓ In 2025, incident case awareness was conducted in various units' safety meetings for 4 sessions with 193 attendees.



Contractor Safety Management

Before entering the plant, contractors must pass qualification and case document reviews, participate in environmental, health, and safety education and training and pass the assessment, and effectively implement contractor work environment hazard notifications, chemical risk awareness and prevention, operation hazard identification and risk assessment control, and conduct work safety meetings and agreement organization meetings. Furthermore, communication and coordination meetings with contractors are held irregularly. Through continuous communication, training, advocacy, and requirements, contractors are encouraged to spontaneously comply with various safety and health regulations, and these are incorporated into emergency response plans and drills to ensure operational safety and achieve the goal of zero incidents.

Guards confirm the safety of contractor vehicles entering the plant, check vehicle flame-arresting equipment or whether hazardous materials are carried, and inspect the physical and mental status of contractors, conducting irregular breathalyzer tests and blood pressure measurements to prevent physical and mental status from affecting work safety. Prior to operations, high importance is placed on the implementation of various work permits and toolbox meetings to confirm and require a safe operating site environment.

Specific advocacy is provided for each operation to explain the task content, potential hazards in the work environment, safety protections, and required regulations, and to complete on-site construction equipment/tool safety inspections and environmental testing. To strengthen contractor operational safety upon entering the plant and implement the supervisory management responsibilities of occupational safety and health management personnel, industrial safety colleagues conduct on-site inspection confirmations for all projects during operations, including pre-operation checks of machinery and equipment, whether there are unsafe conditions during the operation, and whether personnel exhibit unsafe behaviors. If violations are discovered during the process, an immediate cessation of work will be required, and operations can only resume after improvements are made; If the violation is severe, the contractor will undergo retraining and re-advocacy. Two Process Safety Management performance leading indicators are incorporated: contractor evaluation and confirmation of high-risk operation compliance rates, and regular spot checks on work permit compliance, to strengthen contractor operation safety management and ensure personnel safety and health.



- ✓ In 2025, the distribution of work permit operation types was: 365 hot works, 40 confined space operations, and 624 other operations. High-risk operations accounted for 39%, and comprehensive daily inspections confirmed the safety of highly hazardous operations.
- ✓ Implemented contractor management (100% coverage). Work safety meetings (agreements) were held before contractors entered the plant, and they received notifications about the contracting work environment and hazards. The pass rate for pre-entry document reviews and education and training assessments was 100%. In 2025, a contractor facial recognition access control system was introduced.
- ✓ Combining system qualification data review and biometric recognition technology, it enabled fast and precise identity confirmation, access control, and tracking of remaining personnel, while preventing unverified blacklisted individuals, thereby enhancing plant security.
- ✓ In 2025, contractors were invited to participate together in 2 sessions of emergency response drills and practical firefighting operation training.
- ✓ In 2025, zero fire incidents occurred involving contractors within the plant's workplace.



EHS Management GRI 403-8:2018

To ensure that workers' operations in the work environment comply with legal regulations and to prevent accidental disasters, regular on-site EHS and fire safety inspections are conducted to reduce unsafe work environments, unsafe equipment, and unsafe behaviors. Through systematic EHS and fire safety audits, Group audits, and the insurance broker company's Group loss prevention surveys, the implementation of regulatory requirements and internal policies is regularly inspected and evaluated to promptly discover potential risks or non-conformities and take corrective actions, thereby preventing occupational disasters from occurring. The internal audits, external audits, or third-party verifications in 2025 covered 1,122 workers, including 343 Kaohsiung Plant employees (accounting for 31%) and 779 non-employees (contractors accounting for 69%), achieving a 100% audit coverage rate.

EHS and Fire Safety Inspections

- ✓ In 2025, there were 2,711 on-site EHS and fire safety inspections, of which 2,301 were compliant items, 406 were observations or suggestions, and 4 were non-compliant items. The improvement completion rate for non-compliant items was 100%.
- ✓ Comprehensive daily on-site inspections for all high-risk operations were conducted, and immediate correction and improvement were demanded upon discovering non-compliant items.
- ✓ EHS inspection results were notified to relevant units daily via email and incorporated into the "EHS Management Platform" for regular tracking and management to ensure completion of improvements and prevent recurrence.
- ✓ In 2025, there was 1 routine audit on industrial safety/environmental protection operations and regulatory compliance by the Group Audit Division, 1 industrial safety/environmental protection/fire safety audit by the Group's Equipment Preventive Maintenance Environmental Risk Control Division (Environmental Protection Department), and 1 cross-plant audit on Process Safety Management. All audit deficiencies and improvement results were regularly managed and tracked.

EHS Education and Training GRI 403-5:2018

To establish EHS awareness and skills among all personnel, course planning is categorized for different talents and complies with regulatory training requirements, implementing course training for employees and contractors, and conducting regular retraining for professional licenses to prevent occupational disasters and environmental incidents.

In 2025, EHS education and training statistics showed a total of 499 sessions, 4,537 attendees, and 13,506 total training hours, covering training for new and transferred personnel, EHS training, Process Safety Management training, underground pipeline training, fire safety training, professional license training, and professional qualification certification.

The number of Kaohsiung Plant employees and contractors trained totaled 1,122 (100% training rate). All education and training involved assessments or practical records to evaluate training effectiveness. The training pass rate in 2025 was 100%. Training enhanced workers' safety and health knowledge and skills, ensuring they were competent for the job, capable of identifying and controlling risks, and ensuring a safe and healthy work environment.

Category	Sessions	Attendees	Total Hours
New Employee Training	10	14	90
Transferred Personnel Training	14	23	131
Employee On-the-Job Training	369	3,346	9,822
Contractor Training	106	1,154	3,462

Emergency Response Mechanism GRI 403-5:2018

The Kaohsiung Plant has established Emergency Response Plan Procedures that govern the operational principles of emergency response operational flows and organizations, alarms and notifications, response guidelines, evacuation, and recovery, aiming to mitigate injuries to personnel or major environmental impacts caused by sudden emergencies.

Incident types are divided into three phases to handle events of varying degrees with different response methods. Corresponding response methods are adopted based on the severity of the incident. The related response process is explained as follows:

Phase 1: In response to minor leaks of hazardous substances or minor fires within the plant

- The duty supervisor acts as the on-site commander and directs the unit's personnel in rescue efforts

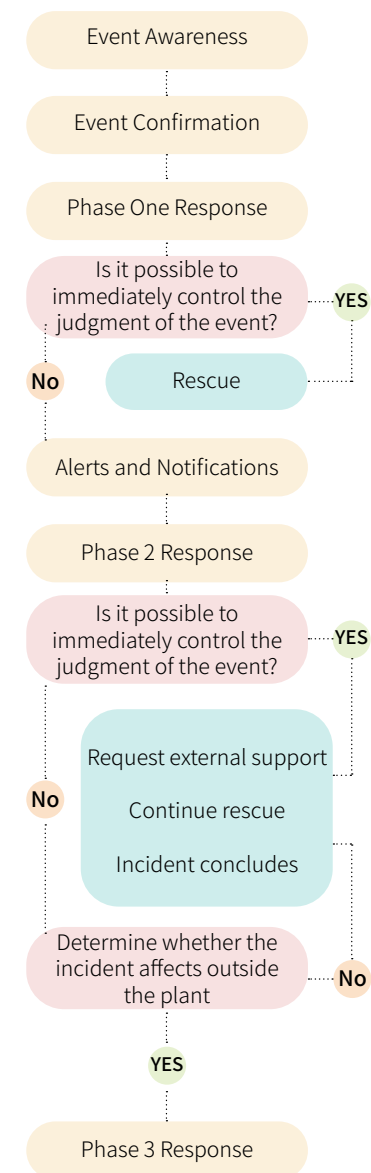
Phase 2 : In response to major leaks of hazardous substances or major fires within the plant where the incident unit's response team cannot effectively control the disaster, necessitating the mobilization of the plant's response organization for support

- The duty supervisor reports the incident to the unit manager to request support and mobilizes the response organization according to alarm and notification procedures
- Direct rescue work, requesting external support and notifying relevant agencies as necessary
- Determine whether an emergency shutdown and isolation of the incident area are required
- The command responsibility at this phase is held by the incident unit or department manager until the General Plant Manager or deputy takes over
- Establish an emergency response command center responsible for gathering the latest disaster information, presenting it to the chief commander for decision-making, and issuing commands to the response organization

Phase 3 : When plant incidents may spread outside the plant and response actions when impacts have already been caused outside the plant

- The General Plant Manager or deputy serves as the chief emergency response commander, directs the in-plant response plan, notifies the Fire Bureau of Kaohsiung City Government and other relevant industrial safety and environmental protection units about the disaster, and transfers command authority to the municipal units
- If the disaster is uncontrollable and may endanger employees' lives, order personnel evacuation immediately

Emergency Response Operation



Self-defense fire safety organization training is held regularly every half year. By referring to the Emergency Response Guidebook, organization members can be quickly mobilized to take correct actions to effectively control disasters and mitigate losses in the event of an emergency. Continual reinforcement of self-defense fire safety organization training enhances responders' operational knowledge and protection through practical firefighting training, fulfilling the first line of defense for corporate disaster mitigation and preparedness. In 2025, fire safety education and training statistics showed 16 sessions, 162 attendees, and 1,186 total training hours, with 140 expected trainees (100% training rate). (For duties of the self-defense fire safety organization, please refer to the ESG website under Occupational Health and Safety / Occupational Health and Safety - Emergency Response).



2025 Fire Safety Education and Training

Category	Sessions	Attendees	Total Hours
Self-Defense Organization Training	2	119	952
Group Fire Safety Seminar	1	2	8
Group Fire Commander Skill Training Class	1	6	36
Group Live Fire Extinguishing Skill Training Class	2	13	65
Security Supervisor Retraining	1	2	16
First Aider Retraining	1	7	21
Toxic Chemical Professional Responders	8	13	88

Toxic and Concerned Chemical Substances Response Drill GRI 403-7:2018 RT-CH-410b.1

The Kaohsiung Plant pays close attention to the impact of its processes on the environment. None of its products contain or produce toxic substances classified under Category 1 and Category 2 of the Globally Harmonized System of Classification and Labelling of Chemicals (GHS). Locations and facilities handling toxic chemical substances also obtain relevant documents issued by competent authorities in accordance with the Toxic Chemical Substances Control Act.

In 2025, toxic and concerned chemical substance response drills were conducted, including 1 planned response drill (tabletop exercise) and 2 unannounced test drills. Furthermore, professional responders are assigned to various levels for toxic and concerned chemical substance response, including 1 expert-level, 1 command-level, 7 technician-level, and 4 operations-level personnel, to strengthen independent response capabilities for toxic and concerned chemical substances.



Health Care

Preventing Occupational Diseases

GRI 403-2:2018、403-3:2018、403-6:2018、403-8:2018、403-10:2018

A healthy workforce is the key to sustainable corporate development. USI commits to creating a safe and healthy workplace environment to safeguard workers' physical and mental health. We actively maintain the healthy workforce of our workers and establish human-centric, diverse, equitable, and inclusive sustainable values. For related human rights due diligence, please refer to the Human Rights Policy and Management Plan.

The Kaohsiung Plant has established five major preventive protection plans, advancing workplace health and safety management through hazard risk identification and control, and promoting health care measures. Based on key indicators such as plan execution results, work pattern analysis, work environment visits, and the degree of health impact, and using the Occupational Safety and Health Act and the Plan-Do-Check-Act cycle as a framework, through questionnaire distribution, autonomous inspections, and multi-directional communication channels, specialized occupational medicine physicians evaluate and analyze health risk levels, followed by the implementation and tracking of tiered management measures. For related occupational safety and occupational health hazard prevention and management measures, please refer to the ESG website under Occupational Health and Safety / Health Care - Health Risk Assessment Management.

- ✔ Over the years, zero occupational disease cases occurred among workers
- ✔ Over the years, zero work-related disease fatalities occurred among workers
- ✔ Over the years, zero recordable work-related disease cases occurred among workers

2025 Five Major Preventive Protection Plans

Management Measures

Execution Results

Ergonomic Hazard Prevention

Identified Headcount: 350
Suspected Hazards: 6

Musculoskeletal Symptom Questionnaire Survey 100%

- Arrange consultations with specialized occupational medicine physicians
- Regularly inspect the correctness of personnel's work postures
- Preventive health education

Workplace Unlawful Infringement Prevention

Identified Headcount: 20
Suspected Hazards: 0

- Hazard identification and risk assessment for preventing workplace unlawful infringement
- Provide grievance channels to report unlawful infringement incidents
- The receiving unit cooperates with labor representatives to participate in coordinated processing
- Nurses track and provide medical assistance if necessary

- Conducted workplace bullying prevention education and training for 36 people
- Publicly announce written statements prohibiting workplace unlawful infringement
- Procedural manuals stipulate that employees should evacuate immediately upon discovering hazards or life-threatening situations at the workplace, providing protection for colleagues

Abnormal Workload Prevention

Identified Headcount: 350
High Workload Risk: 9
10-Year High Cardiovascular Risk: 4

- Work and Personal Burnout Index Questionnaire Survey 100%
- A 10-year cardiovascular risk assessment analysis, implementing health management measures according to risk levels.

- Arrange consultations with specialized occupational medicine physicians
- Limit the frequency of night shifts/overtime
- Proactively track medical visits and medication status
- Continuously care for and enhance employees' health awareness and self-management

Maternal Health Protection

Identified Headcount: 14
High-Risk Headcount: 0

Implement maternal health protection measures for female workers during pregnancy or within 1 year after childbirth

- Maternity subsidies
- Established breastfeeding (milk collection) rooms
- Pre-school childcare allowance
- Sign contracts with partnered kindergartens

Respiratory Protection

Identified Headcount: 137
High-Risk Headcount: 0

- Physiological Assessment Questionnaire 100%
- Protective Gear Fit Test 100%

- Arrange consultations with specialized occupational medicine physicians in 2026
- Education and training on the wearing, maintenance, and care of respiratory protective gear

Health Management GRI 403-3:2018 、 403-10:2018

USI values the physical and mental health of every employee and actively safeguards their well-being. Going beyond regulatory requirements to implement health management and health promotion, we conduct an all-employee health checkup annually and add cancer screening to the checkup items. Personalized tracking is executed based on health checkup abnormalities to completely record health conditions, and on-site consultations with physicians are held once a month to provide professional assessments and health guidance. Additionally, health management is conducted for personnel with metabolic syndrome, providing physician consultations and medical assistance.



- ✓ A total of 425 people were examined in 2025, with an annual checkup rate of 99.2% - the total number of USI health checkup participants (Taipei Headquarters, Guishan R&D Division, and Kaohsiung Plant)
- ✓ The Kaohsiung Plant went beyond regulations by adding 2 cancer screening items - AFP for liver cancer, and CEA for stomach cancer/lung cancer/breast cancer cells
- ✓ A total of 43 employees received physician interviews in 2025
- ✓ In 2025, health management was conducted for personnel with metabolic syndrome, identifying 14 abnormal employees who will be invited to participate in related health promotion activities in 2026



Tiered Management of Health Risk Assessment GRI 403-3:2018 、 403-10:2018 RT-CH-320a.2

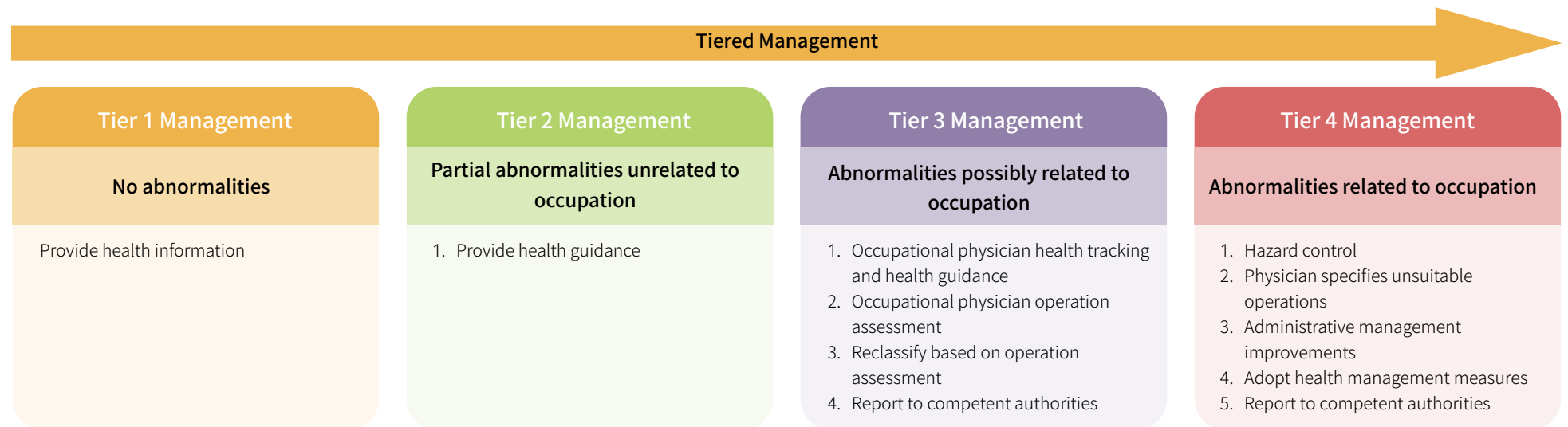
The Kaohsiung Plant legally conducts plant-wide chemical assessments and tiered management. For those with health hazards (CNS 15030), their hazard exposure degree is assessed using chemical tiered management tools to classify health risk assessment risk levels, and corresponding hazard control and management measures are taken. Chemicals subject to monitoring undergo regular occupational work environment monitoring every six months, covering items such as Class 2 organic solvents, designated chemical substances, noise, and CO2. Furthermore, wind speed testing for local exhaust equipment is conducted annually to provide a safe work environment for workers.

Special operation health checkups are conducted annually, going beyond regulations by adding special checkup items to strengthen worker health protection. Tiered management is implemented based on health checkup results. Specialized occupational medicine physicians are arranged to conduct on-site visits to special operation areas. If abnormalities are discovered, suggestions and improvement measures are proposed. Employees are also provided with health education related to special operations and appropriate protective gear to prevent long-term exposure to health risk environments and avoid the occurrence of occupational diseases and occupational injuries.

- ✓ In 2025, there were 122 occupational work environment monitoring items, and all monitoring results met regulatory standards.
- ✓ Arranged for 250 employees to undergo special operation health checkups in 2025.
- ✓ The 2 legally required items are ionizing radiation and 1,3-butadiene; 3 items were added beyond regulations: dust, n-hexane, and noise operation hearing test grading.
- ✓ In 2025, advocacy on the correct wearing of personal protective gear and safety protection concepts was reinforced for 286 attendees.

Special Operation Health Tiered Management

Year	Number of Examinees	Tier 1 Management	Tier 2 Management	Tier 3 Management	Tier 4 Management
2023	241	171	70	0	0
2024	244	181	63	0	0
2025	250	163	87	0	0



Health Promotion GRI 403-6:2018

We promote diverse healthy workforce activities to enhance employee health literacy, lower the incidence of metabolic abnormalities, and improve overall work efficiency and quality of life. USI conducts health advocacy, health promotion activities, contractor and community health care, and health education to continuously strengthen a friendly and safe workplace environment. For details, please visit the website: ESG Section Occupational Health and Safety / Health Promotion.

Health Promotion Activities

- ✓ Share monthly health information newsletters and regularly hold health lectures, weight loss courses, smoking cessation courses, and other health promotion activities to actively promote a smoke-free workplace policy and create a safe and healthy work environment.
- ✓ In 2025, 1 health lecture was held with 87 attendees, and 9 health advocacy sessions were held with 422 attendees.



▲ Outdoor High Temperature Operation Heat Hazard Lecture



▲ Unlawful Infringement Health Advocacy



▲ Special Operation Hazard Advocacy



iSports Certification

- ✓ Awarded the iSports certification by the Sports Administration consecutively from 2022 to 2025. USI established various sports clubs, including cycling, table tennis, badminton, basketball, softball, and mountaineering, etc., not only to enhance camaraderie among colleagues and relieve stress, but also to achieve the effects of exercise and fitness.



Healthy Living

- ✓ In 2023, USI Group held the first walking event "Gather & Walk" to assist colleagues in spontaneously exercising through encouragement. Three months of continuous walking not only improved health quality, but benign competition also sparked employees' interest and attention toward walking. The event was paired with tree-planting points; completing 6,000 steps per person daily earned 1 corporate tree-planting point. Accumulating 1,000 points resulted in planting 1 tree in the name of the company.

Results of the 3rd "Gather & Walk" Event in 2025

Number of Participants Registered	Number of People Achieving the Goal	Goal Achievement Rate	Number of People Achieving the High Goal	High Goal Achievement Rate
317 people	98 people	62.5%	147 people	46.4%
Total Carbon Reduction		Total Carbon Reduction		
31,230kg		20 trees		

Contractor Health Care GRI 403-3:2018 ~ 403-7:2018

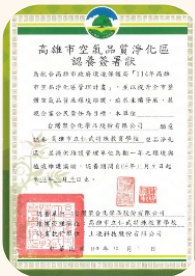
The Kaohsiung Plant is obligated to maintain and safeguard the safety and health of the community environment. Before contractors enter the plant, education and training, work environment hazard notifications, and work safety meetings are mandatorily conducted. To ensure the health status of personnel working in the plant, measures include implementing random breathalyzer tests, blood pressure measurements, and advocacy for outdoor high-temperature work environments. It is strictly prohibited for high-risk personnel suffering from high blood pressure and cardiovascular diseases to engage in elevated operations, high-temperature operations, confined space operations, and heavy manual labor to avoid the possibility of occupational disasters. If contractors feel unwell or injured, the plant nurses will provide medical assistance and emergency care.



Community Health Care

To achieve harmonious coexistence with community residents, strengthen various environmental protection and safety and health management, and create a sustainable environment. Continually sponsored the "Kaohsiung City Air Quality Purification Zone Management Plan" from 2018 to 2025, investing in urban greening and air quality improvement. In order to create a safe and healthy workplace, the plant has established a comprehensive epidemic prevention organization and promotion plan. In addition to implementing environmental management and eradicating the breeding of vector mosquitoes from the source, the epidemic prevention capabilities have been extended to neighboring communities and ecological maintenance.

- ✓ In 2025, environmental maintenance for typhoon disaster areas was provided, and epidemic prevention supplies were donated to neighboring schools.
- ✓ Assigned dedicated personnel for dengue fever management, responsible for formulating, promoting, and supervising the epidemic prevention plan, and strengthening the epidemic prevention awareness of all staff through dengue fever prevention advocacy.
- ✓ Dedicated personnel regularly participate in epidemic prevention training organized by the Department of Health, Kaohsiung City Government to grasp the latest epidemic information and prevention techniques.
- ✓ Each unit regularly conducts weekly environmental inspections within the plant, strengthening checks on areas prone to water accumulation, and implementing the "Inspect, Pour, Clean, Brush" principles.
- ✓ For specific water pools within the plant area, ecological prevention methods such as stocking mosquito-eating fish or coordinating with environmental medication are adopted to effectively inhibit the breeding of larvae.



▲ 2025 Kaohsiung City Air Quality Purification Zone Management Plan



▲ Dengue Fever Prevention Advocacy



Emergency Care and Protection GRI 403-5:2018

The plant is equipped with 4 Automated External Defibrillators (AEDs) and 21 first aid kits. Regular respiratory protective gear fit tests, as well as education and training for first aiders and supervisors of special hazardous operations, are conducted. The expectation is to familiarize employees with hazard prevention management and correct rescue processes, improving the cure rate of the injured and work safety. To prevent chemical splashes, 7 sets of Diphoterine (an acid-base splash savior) are installed in the control rooms of various units, and 1 set of Hexafluorine (a hydrofluoric acid savior) is installed in the quality control room, providing employees with wearable emergency response tools.

- ✓ In 2025, 138 people underwent respiratory protective gear fit tests and education training.
- ✓ In 2025, first aid equipment was inspected 12 times.
- ✓ In 2025, the training rate for specific professional personnel was 100%.

Specific Professional Personnel Training Statistics

License Category	2023	2024	2025
First Aider	2	11	7
Dust Operation Supervisor	5	0	7
Designated Chemical Substances Operation Supervisor	14	0	8
Organic Solvent Operation Supervisor	8	1	11
Oxygen-deficient Operation Supervisor	7	5	8



▲ Respiratory Protective Gear Fit Test

5.3 Talent Attraction and Retention

GRI 2-25、3-3

SDG 4

SDG 5

SDG 8



Impact Topic

Talent Recruitment Difficulties



2025 Targets

1. Overall employee turnover rate below 5% (excluding retirement)
2. Implement two-way communication with employees
3. Recruit community talent to increase local employment opportunities and give back to the community
4. Continue to cultivate campus relationships, providing industry-academia collaboration and internship opportunities



2025 Results

1. Overall employee turnover rate of 7% (excluding retirement)
2. Provide a comprehensive group insurance plan and legally allocate retirement funds to safeguard colleagues' retirement lives
3. Hold an annual employee health checkup
4. Implement differentiated compensation and rewards
5. Regularly convene labor-management meetings
6. Employee satisfaction survey targets both staff and operators, with a 100% coverage rate



2026 Targets

1. Overall employee turnover rate below 5% (excluding retirement)
2. Implement two-way communication with employees
3. Recruit community talent to increase local employment opportunities and give back to the community
4. Continue to cultivate campus relationships, providing industry-academia collaboration and internship opportunities



Mid-to-Long-Term Plans

1. Continue to provide comprehensive learning resources
2. Strengthen talent inventory and performance appraisal systems
3. Integrate human resource rotation and promotion mechanisms
4. Execute overall performance and talent development systems

Workforce Structure GRI 2-7、2-8

2025 Company Employee Information

Number of Employees	410 people: 383 males (approx. 93%), 27 females (approx. 7%) Data as of December 31, 2025
Average Age	43.9 years old
Average Tenure	14.3 years
Summary Information	1. All employees are hired locally in Taiwan. No foreign migrant workers are employed. They are primarily distributed in the Taipei and Kaohsiung areas. 2. All employment contracts are for full-time regular employees. Except for fixed-term contracts signed with consultants and experts due to the nature of business requirements, all company employees are on non-fixed-term contracts. 3. In 2025, a total of 3 people with disabilities were employed, accounting for 0.7% of the total company headcount. 4. College degree or above accounts for approx. 85.6%. 5. Female managers in managerial positions account for 1.5%.

Note 1: Due to the nature of the petrochemical industry, the proportion of male employees is higher than that of female employees.

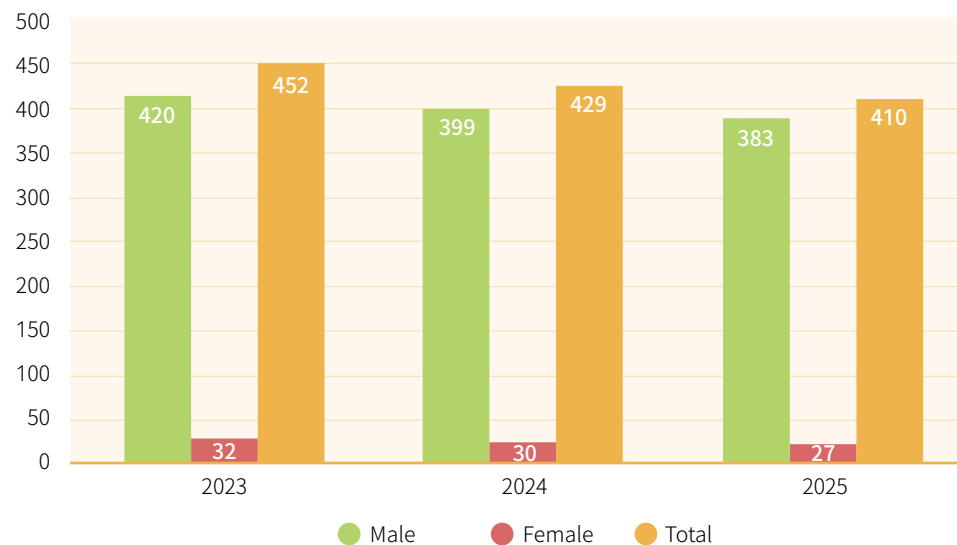
Note 2: Personnel data is compiled from the HR system. The number of employees includes 408 on non-fixed-term contracts and 2 on fixed-term contracts.

Note 3: Currently, the company's employment of people with disabilities falls short of the quota (should be 4 people). The differential subsidy fee has been paid regularly, and we will continue to select appropriate candidates to make up the shortfall.

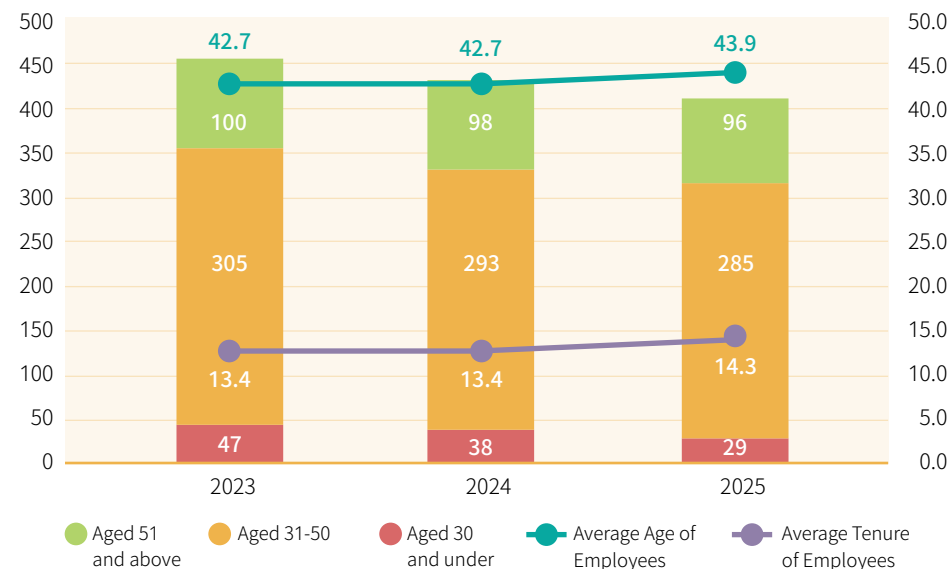
Note 4: Managerial supervisors refer to staff at grade 8 and above.

The Company	Male	Female
Non-fixed-term Contract Employees	382	26
Fixed-term Contract Employees	1	1
Full-time	383	27
Part-time	0	0

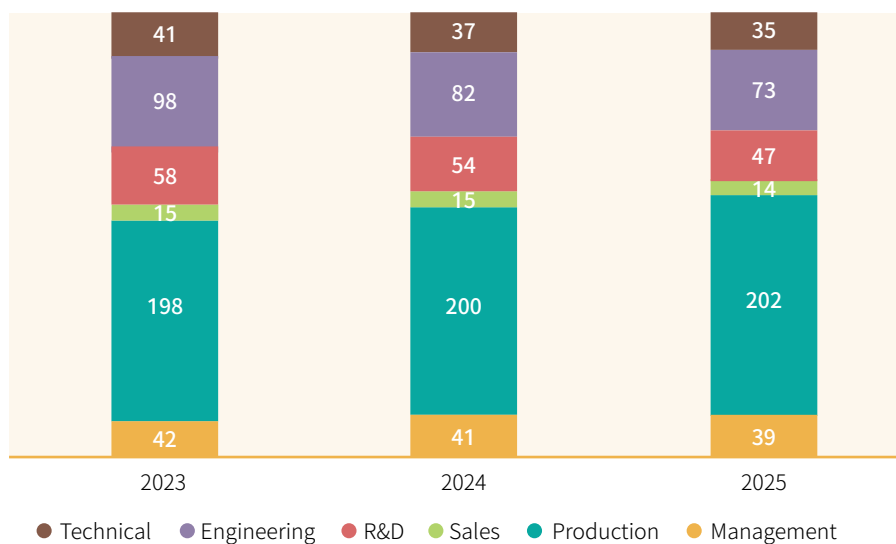
2023-2025 Number of Employees and Gender Distribution



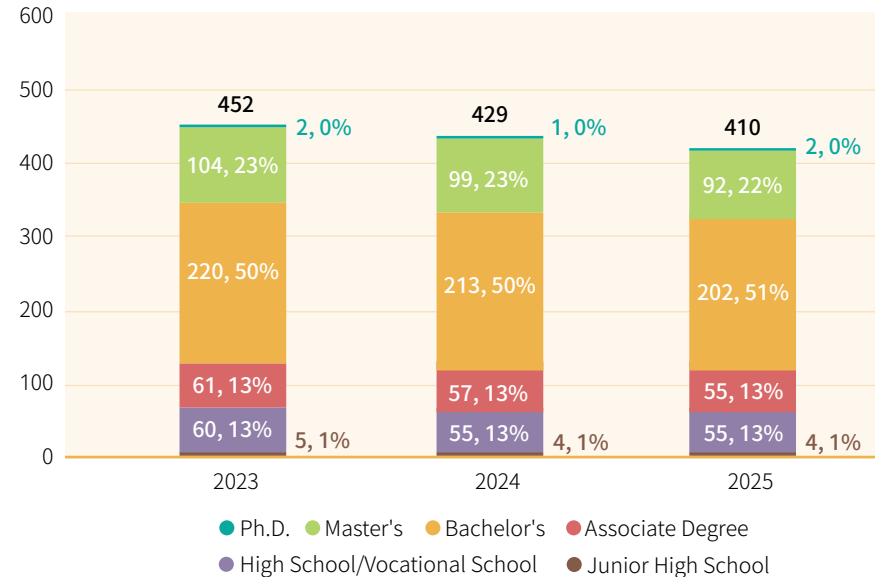
2023-2025 Employee Age Distribution



2023-2025 Employee Job Function Distribution



2023-2025 Employee Education Distribution



Employee Turnover

GRI 401-1 ~ 404-3

Talent Recruitment, Appointment, and Appraisal

To maintain the stability of human resources, our company aims to select outstanding and competent talent through a fair, open, just, and efficient selection system to strengthen our operational constitution. We also balance diversity and equal opportunities for promotion, ensuring no discrimination in hiring based on race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, pregnancy, appearance, facial features, disability, astrological sign, or blood type. In daily operations, we control manpower staffing, analyze and improve personnel turnover, and strive for a balanced distribution of our human resource structure.

Indicator	Percentage
Percentage of female employees in total workforce	6.6%
Percentage of female managers in managerial positions	10.7%
Percentage of female senior executives in senior executive positions	0.0%

When a vacancy needs to be filled or expanded due to business needs, organizational planning, or personnel departure, the employing unit must first fill out a "Personnel Requisition Form". Upon approval, priority is given to internal recruitment and job rotation within the Group. Vacancies are announced via the intranet or e-mail. Colleagues interested in internal vacancies can submit their resumes to the HR department after obtaining consent from their current supervisor. The HR department will then screen and provide them to the supervisor of the department with the vacancy for reference, thereby offering colleagues diverse job choices and a sound career development mechanism. At the same time, external recruitment is conducted through channels such as newspapers, job portals, HR management companies, schools, and employment service stations. If the vacancy is at the Kaohsiung Plant, priority is always given to recruiting community talent, providing local employment opportunities to give back to the community.

The local employment rate in 2025 was 83.17% (341 employees registered in Kaohsiung and Taipei / 410 total employees).

Except for fixed-term contract personnel and new hires joining after October each year, who do not require performance evaluations, 100% of all company employees undergo regular annual performance appraisals.

In 2025, the company hired a total of 17 new employees, accounting for approximately 4.1% of the total workforce. According to the trends in newcomer retention and turnover rates presented in the "Workforce F.B.I. Report " published by 104 Corporations in 2025, observing the 2024 enterprise newcomer retention rate by industry category, the comparison is shown in the table below:

Newcomer Retention Rate (Traditional Manufacturing)

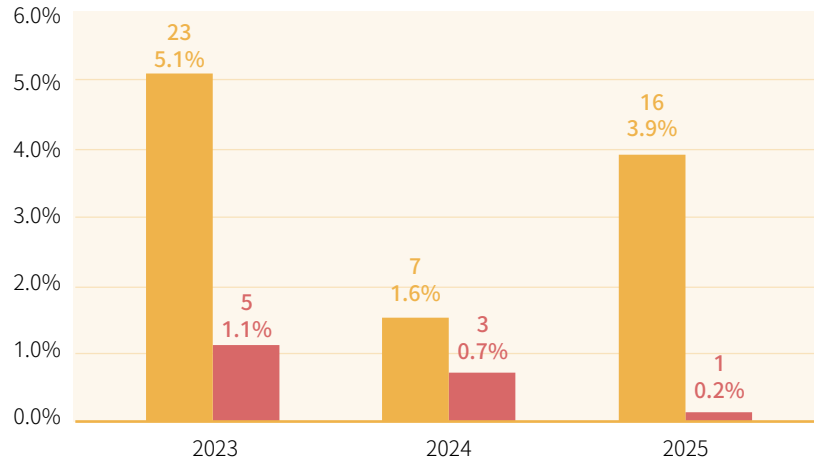
Time Period	The Company	Workforce F.B.I. (Function, Budget, Indicator) Report
One month	76.47%	79.00%
Three months	76.47%	69.50%
Six months	76.47%	65.60%

Note: The newcomer retention rate is the percentage of hired newcomers who remain employed one month / three months / six months after their start date.

Although the retention rate performance was slightly lower than in 2024, it remains higher than the report's data over a longer period. This indicates that the company has gained high recognition from employees, implemented core employee values, and strengthened newcomer training, thereby enhancing employee engagement.

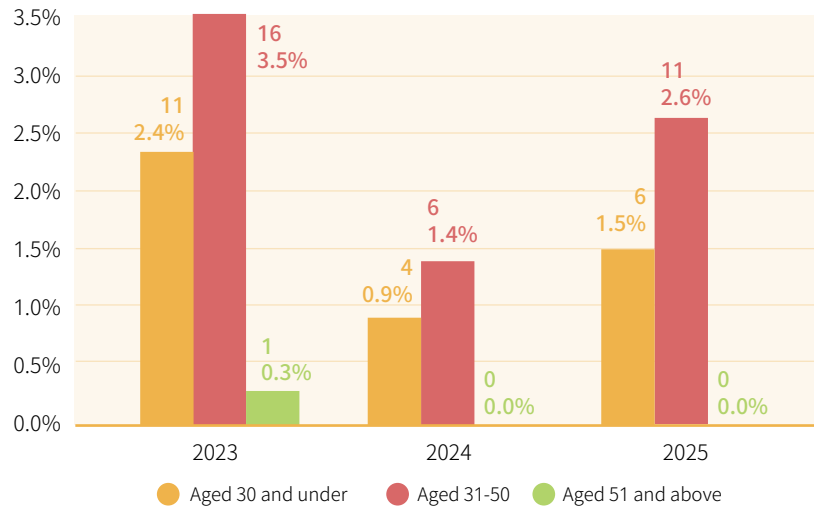
The distribution of new hires by gender, age, and region is shown in the figure below: **GRI 401-1**

2023-2025 New Hire Rate Distribution by Gender



Note: The new hire rate is the number of new hires in the current year / the number of employees employed at the end of the current year.

2023-2025 New Hire Rate Distribution by Age



Campus Recruitment

USI Group is deeply committed to talent sustainability. Through diverse industry-academia cooperation and campus recruitment mechanisms, we are dedicated to building a career development platform for young students. In 2025, the fifth and sixth batches of the internship program admitted a total of 23 outstanding students. Since its inception, the program has cumulatively cultivated 66 campus talents. We not only provide practical learning opportunities but also emphasize substantive career alignment: 4 outstanding graduates seamlessly transitioned into full-time employees, and another 7 students were retained as assistants. This not only effectively integrates academic resources with industry practice but also concretely fulfills USI Group's long-term commitment to supporting youth employment and internal talent cultivation.

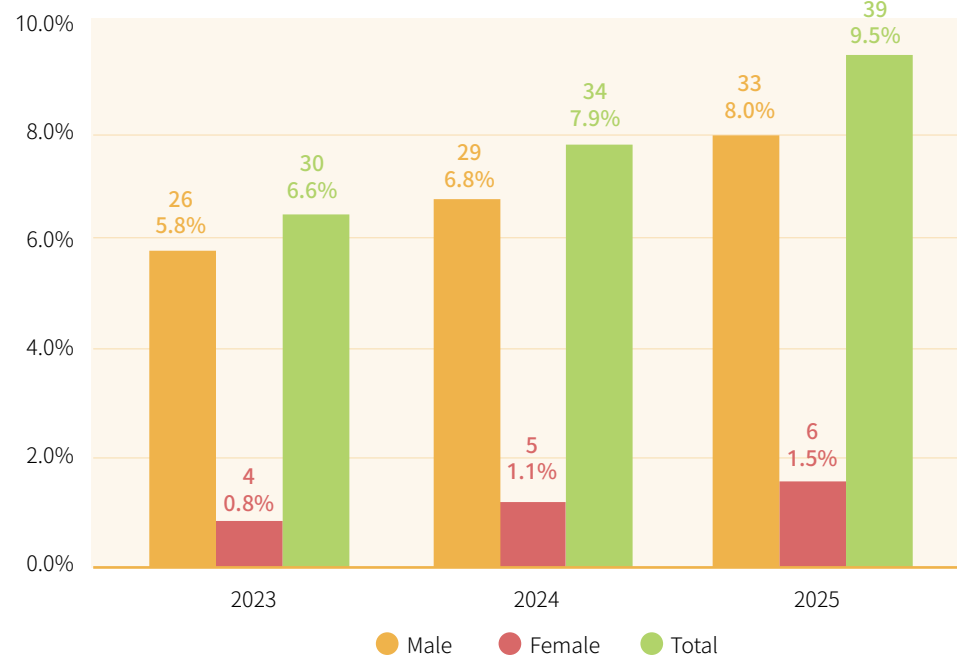


Turnover Rate

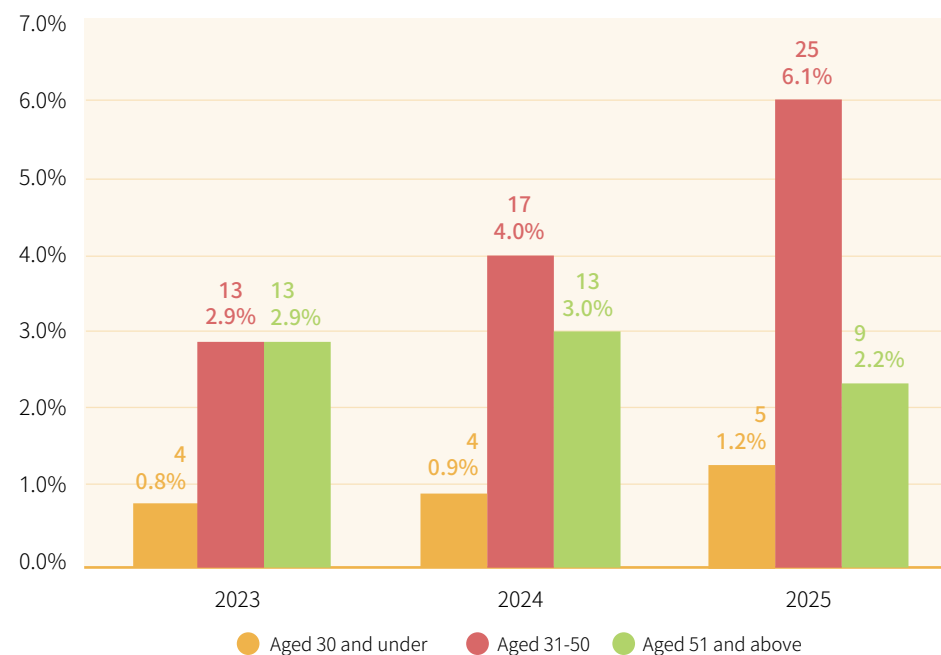
All employees of the company can voluntarily and legally exercise their right to terminate the employment relationship. Their labor conditions comply with local laws and regulations, including minimum wage, working hours, overtime pay, labor insurance, health insurance, and severance pay/pension benefits, while also providing group insurance and various employee benefits.

In 2025, the company had a total of 39 departures (including 8 due to retirement and 2 due to contract expiration), of which 6 were female employees. Both the number and rate of departures showed an upward trend compared to 2024. According to the "Workforce F.B.I. (Function, Budget, Indicator) Report" published by 104 Corporations in 2025, providing the latest annual information for the relevant industry category, the employee turnover rate (excluding retirement) for "Traditional Manufacturing" is 18.3%. The company's employee turnover rate (excluding retirement) of 7.0% is significantly lower than the data analysis in that report. Although it is higher than the expected target value of 5%, it still indicates that USI provides competitive remuneration, related benefits, and retirement systems to attract and retain talent, and rewards employees who can create performance and make continuous contributions, demonstrating the effectiveness of the company's care and job security for its employees. To maintain the employee turnover rate (excluding retirement) below 5%, USI will regularly review its salary and reward systems, continuously provide employee benefits that exceed legal requirements, and offer regular physical health care and medical assistance, comprehensively caring for employees' physical and mental well-being.

2023-2025 Turnover Rate Distribution by Gender



2023-2025 Turnover Rate Distribution by Age



Note 1: Turnover rate is the number of departures in the current year / the number of employees employed at the end of the current year.

Note 2: Turnover rate excludes retirements, contract expirations, internal group transfers, etc.

Human Rights Policy and Management Scheme

Human Rights Policy GRI 2-23

To fulfill corporate social responsibility, implement human rights protections, and realize universal human rights values, the company referenced internationally recognized human rights standards, such as the "International Bill of Rights" and the International Labour Organization's "Declaration on Fundamental Principles and Rights at Work." In March 2018, we formulated a human rights policy applicable to the company and various affiliated enterprises of the USI Group to eliminate acts that infringe upon or violate human rights, provide a safe and healthy work environment, and ensure that our colleagues receive fair and dignified treatment and care.

For details on human rights risk identification management and human rights due diligence procedures, please refer to the ESG Website: Human Rights Policy and Management Scheme.

2025 Human Rights Management Achievements GRI 2-24

After conducting risk identification based on the company's "Human Rights Policy and Management Scheme," a total of 13 human rights issues were included this year. Among them, 9 were listed as major management topics of concern, including: "Workplace Inclusivity," "Forced Labor," "Excessive Working Hours," "Sexual Harassment," "Workplace Violence/ Bullying," "Child Labor," "Personal Data Management and Privacy Protection," "Occupational Safety Management," and "Employment and Workplace Discrimination." For items with potential risks among the aforementioned material issues, the company has taken risk mitigation measures and impact compensation measures, achieving a 100% implementation rate for impact compensation. The executed mitigation measures and impact compensation measures are as follows; for others, please refer to the 2025 Human Rights Risk Assessment Management Table:

In 2025, there are two human rights risk issues: Workplace Inclusivity (shortfall of 1 person in employment quota) and Excessive Working Hours.

Issue	Mitigation Measures	Compensation Measures	Results
Workplace Inclusivity (Note 1)	1. Employ people with disabilities in full quota according to regulations. 2. Plan the appointment and management procedures for migrant workers, with designated personnel to manage and care for their work and health status. 3. Construct a barrier-free work environment friendly to people with disabilities. 4. Set up lactation rooms in the Taipei office area for colleagues in need. 5. Have formulated and disclosed a workplace diversity policy (no discrimination based on gender, age, race, nationality, etc.). The standard document " Group Recruitment and Employment Management Measures " explicitly stipulates that recruitment, examination, hiring, distribution, and allocation shall not discriminate or result in differential treatment based on race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, facial features, astrological sign, or blood type. 6. The Group hired interns of Vietnamese, Malaysian, and Indonesian nationalities, starting diverse employment from schools.	The shortfall in employment has been handled in accordance with the regulations of the competent authority. We are also actively adjusting our recruitment process to strive to increase the proportion of talent recruitment that meets diversity goals.	The number of people with disabilities employed by the company did not meet the statutory required quota, and the differential subsidy was paid according to regulations.
Excessive Working Hours (Note 2)	1. Comply with relevant labor laws and regulations regarding working hours; company regulations undergo regular compliance reviews and are thoroughly implemented. 2. Accurately record employee attendance time through the attendance and overtime management system. 3. The system sends daily timeout reminders for clocking in/out. In addition to reminding employees of normal commuting times and regulations on extended working hours, it confirms whether late departures are considered overtime. If it is overtime, they can choose to receive overtime pay or compensatory leave. 4. Regularly review the overtime situations of various departments. 5. Promote the Group's electronic operations and smart production to simplify administrative processes. 6. Continuously offer professional training courses and introduce generative AI tool training projects to refine employee skills and enhance office work efficiency.	1. If employees actually work overtime, overtime pay is issued according to the law. 2. Understand colleagues' workloads and reasons for overtime, and actively carry out process improvements and optimization operations to help enhance work efficiency. 3. Those with excessive working hours are included in the identification and risk investigation list for abnormal workloads. Regular employee health check-ups are conducted, and related operations and manpower situations are adjusted accordingly. 4. Understand colleagues' workloads and reasons for excessive working hours, and actively carry out process improvements and optimization operations to help enhance work efficiency.	The system confirms the reasons for overtime daily. If an impact from excessive working hours occurs, due overtime pay or compensatory leave will be issued according to compensation measures, and related operations and manpower situations will be adjusted accordingly.

Note 1: The employment of people with disabilities is expressly guaranteed by the Labor Standards Act. This year, we prioritized formulating risk mitigation measures for this group. Starting next year, we plan to gradually expand to other potentially affected groups.

Note 2: Excessive working hours refers to actual monthly overtime hours exceeding 40 hours.

Human Rights Focus and Training

USI provides a safe and healthy work environment, eliminates illegal discrimination to ensure equal employment opportunities, prohibits child labor and forced labor, and assists employees in maintaining their physical and mental health and work-life balance. There were no major legal violations this year. The company continuously focuses on human rights protection and implements relevant training to raise awareness of human rights protection and reduce the likelihood of related risks occurring. Courses cover "Ethical Corporate Management and Regulatory Compliance": focusing on the Group's Code of Conduct (CoC) and legal risk prevention (such as breach of trust) courses, corresponding to corporate governance evaluations; "Occupational Health and Safety": including statutory safety education (pressure vessels, operations at height), first aid, fire extinguishing skills, and process safety evaluations, directly linked to production stability and employee safety guarantees; "Environmental Management and Emergency Response": incorporating Energy Management Systems (ISO 50001), toxic chemical disaster response, and pollution prevention (air pollution response), demonstrating the company's control over environmental risks; and "Human Rights and Friendly Workplace": targeting human rights promotion (sexual harassment prevention, anti-discrimination) and workplace violence prevention during new hire onboarding, implementing humane treatment in the 'S' (Social) dimension.

- ✓ In 2025, training related to promoting human rights protection was held, with a total of 4,215 participants and 10,875.5 total hours. For details, please refer to the ESG Website: Human Rights Policy and Management Scheme.

Grievance Mechanism GRI 2-13、2-25

The company has open internal and external grievance channels. If colleagues encounter various problems within the company, they can file grievances to managers at all levels and the Human Resources Department through the company's grievance channels. In addition, to maintain Gender Equality in Employment and provide employees and job seekers with a work and service environment free from sexual harassment, exclusive grievance mailboxes and email addresses for sexual harassment prevention have been set up. During the grievance investigation period, matters are handled confidentially. The name or other relevant information sufficient to identify the complainant will not be disclosed, in order to protect the complainant. For details on grievance channels, please refer to the Grievance Mechanism.

Employee Rights and Benefits GRI 401-2

The company places great importance on employee benefits. Our Articles of Incorporation explicitly stipulate that if there is a profit in a given year, employee remuneration shall be distributed at no less than one percent of the profit for that year. All employees of the company can share in the results of the company's operations.

The employee remuneration and benefits formulated and implemented by the company are as follows:

Employee Remuneration

The company has established a Remuneration Committee to regularly review remuneration policies; it also links rewards and punishments to year-end bonuses to make the reward and disciplinary system clear and effective. Year-end bonuses are issued based on the company's profitability, individual employee performance, and organizational goal achievement rates. The benefits enjoyed by full-time USI employees are detailed in the table below:

Remuneration System

- Provides a fixed salary for 12 months a year
- Issues June and December bonuses based on labor conditions
- Festival bonuses are distributed according to company regulations
- Special year-end bonuses are distributed based on company operational status, individual employee performance, and labor contract provisions

Health Care Benefits

- Provides health check-up items exceeding regulatory requirements
- Established an Employee Welfare Committee and related systems to provide flexible and diverse welfare services
- Wedding cash gifts, bereavement condolence money
- Provides employee and maternity subsidies
- Sets up dedicated lactation rooms and specialized equipment
- Regularly organizes employee travel activities
- Years of service awards
- Provides employee discount benefits for products from affiliated enterprises

Education and Training

- Provides comprehensive education and training as well as opportunities for further learning
- Provides orientation training for new hires
- Provides on-the-job education and training for employees
- Provides foreign language and online learning courses for employees
- Company subsidizes employees for external corporate training

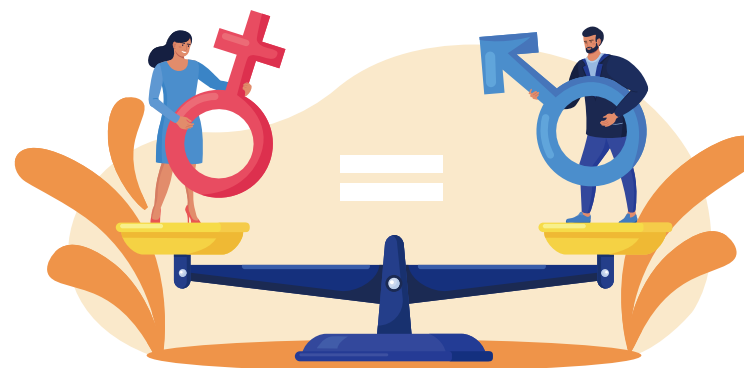
For detailed salary and benefits, please refer to the USI official website.

Pay Equality and Remuneration Policy

Upholding the philosophy of profit-sharing with employees, our company attracts, retains, cultivates, and motivates outstanding talent from all fields, providing a diverse and competitive salary system.

The salaries for new hires are all higher than the statutory minimum wage standards. Various allowances may differ based on position, education, and experience, and year-end bonuses are distributed according to employee performance. Furthermore, the base salary will not differ due to race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, pregnancy, appearance, facial features, disability, astrological sign, or blood type.

Due to the characteristics of the petrochemical industry, the company's female-to-male remuneration ratio is slightly different. To seek the stability of human resources and retain outstanding talent, in addition to annual salary adjustments based on price indices and individual performance, the company participates in petrochemical industry peer salary surveys every year. We evaluate market salary levels to make appropriate adjustments and plans for employee salaries, and provide special salary adjustments for outstanding talent with excellent performance, achieving a market-competitive salary level. Regarding the male-to-female remuneration ratio in 2025, due to industry characteristics, production line workers are mainly engaged in physically intensive roles. Although the female-to-male remuneration ratio differs slightly, it still approaches a one-to-one ratio, demonstrating the results of gender equality.



	Mid-to-Senior Level Managers		General Employees	
	Male	Female	Male	Female
Base Salary	1.24	1	0.86	1
Total Compensation	1.36	1	1.07	1

Note 1: The ratio calculation sets the female as 1; the base salary is the basic salary for men and women in 2025. The above statistics exclude contract personnel.

Note 2: Mid-to-senior level managers are staff at grade 8 and above; general employees are staff and workers at grade 7 and below.

Note 3: The ratio calculation sets the female as 1; the total salary is based on annual taxable income. The above statistics exclude contract personnel.

Item	Content	2025	Difference from Previous Year
1	Number of full-time employees not in managerial positions	406	-22
2	"Average salary" of full-time employees not in managerial positions (Annual salary / NT\$ thousands)	1,081	43
3	"Median salary" of full-time employees not in managerial positions (Annual salary / NT\$ thousands)	1,001	43

Note 1: The reason for the decline in average salary is a drop in company profitability and reduced employee bonuses.

Note 2: Disclosure path for salary information of full-time employees not in managerial positions: Market Observation Post System (MOPS) > Aggregated Reports > Corporate Governance > Employee Benefits and Remuneration Statistics > Full-Time Employees without Managerial Positions Salary / Salary Information of Full-Time Employees not in Managerial Positions.

Health Care Benefits GRI 401-3

We arrange regular employee health check-ups every year. The Taipei headquarters is equipped with fitness facilities, and the Kaohsiung Plant has qualified nurses to provide physical health care and medical assistance to employees. USI provides female employees with menstrual leave and independent lactation spaces, and cooperates with childcare and educational institutions to provide childcare services. Furthermore, the company regularly organizes outdoor activities, allowing employees to achieve a work-life balance.

In 2025, a total of 5 people applied for the employee maternity subsidy. Regarding colleagues' needs to apply for parental leave, they can apply before their child reaches the age of three. There were 20 employees eligible to apply in 2025; 2 people applied for unpaid parental leave in 2025, with application periods of six months (May 2025 to October 2025) and two months (July 2025 to September 2025). The company has a proper employee reinstatement plan. When personnel who have applied for unpaid parental leave return to work, we provide reinstatement educational training to protect employees' employment rights and ensure a smooth return to their posts.

Item		Male	Female	Total
Annual Status	Number of employees entitled to parental leave in the current year	18	2	20
	Number of employees who actually took unpaid parental leave in the current year	1	1	2
Reinstatement Status	A) Number of employees due to return to work from unpaid parental leave in the current year	1	1	2
	B) Number of employees who actually returned to work from unpaid parental leave in the current year	1	1	2
	Reinstatement Rate = B/A	100%	100%	100%
Retention Status	C) Number of employees who actually returned to work in the previous year	1	1	2
	D) Number of employees who returned to work in the previous year and were still employed 12 months after their return	1	-	1
	Retention Rate = D/C	100%	-	50%

Employee Assistance Program (EAP)

USI Group values the physical and mental health and overall well-being of its employees. We carefully planned and introduced the "Employee Assistance Program (EAP)," providing comprehensive, warm, and trustworthy support services.

To help employees cope with potential pressures and challenges in work and life, the Group has set up professional consultation channels. Employees can receive one-on-one professional counseling from qualified psychologists via phone, email, Line, and other methods. This program emphasizes the principle of confidentiality, assisting employees in clarifying problems, relieving stress, and enhancing coping abilities and psychological resilience. This in turn promotes workplace health and happiness, creating a friendly and caring work environment.

We firmly believe that through this comprehensive support system, we not only help employees achieve work-life balance but also stimulate their potential, thereby enhancing the overall organization's cohesion and sustainable competitiveness.

Pension Contribution GRI 201-3

USI has formulated a retirement plan for all full-time employees, which is handled in accordance with the "Labor Standards Act" (old pension scheme) and the "Labor Pension Act" (new pension scheme) formulated by the government. For details on contribution status, please refer to the disclosures in Note 22, Post-Employment Benefit Plans, of the 2025 Individual Financial Report.

Item	Proportion of Retirement Contribution to Salary	Employee Participation in Retirement Plans
Labor Standards Act Old Pension Scheme	Employer: Contributes 12% of the total monthly salary to the labor retirement reserve fund	100%
Labor Pension Act New Pension Scheme	Employer: 6% of the worker's monthly salary Employee: 0-6% of monthly salary	100%

Labor Union

The company has established a Labor Union to safeguard employees' rights to collective bargaining and freedom of association, fully demonstrating the company's determination to protect employee rights and interests. Representatives elected by labor hold regular "Labor-Management Meetings" with management annually to jointly negotiate and discuss company labor conditions and welfare-related matters; In addition, when the union convenes "Board of Directors and Supervisors Meetings" and the "Annual Member Representative Assembly," relevant company executives attend to listen to employees' thoughts and appeals, enabling face-to-face communication with employee representatives. Through these channels, we build consensus between both parties, enhance labor-management cooperation, and create a win-win situation together. Because the company maintains good ongoing communication with employees through the union and labor-management meetings, both parties have not specifically established a collective bargaining agreement.

As of the end of 2025, the union membership consisted of 316 males and 11 females, totaling 327 people. Except for the Taipei headquarters due to different working areas, and the Kaohsiung Plant unit heads and HR personnel who legally did not join the union, all other colleagues at the Kaohsiung Plant are union members, representing a 100% union participation rate. Additionally, representatives selected by both labor and management form the "Supervisory Committee of Labor Retirement Reserve," "Employee Welfare Committee," and "Occupational Health and Safety Committee." They hold regular meetings, providing communication channels for labor and management and protecting labor rights. GRI 102-41

For the union organizational structure, please refer to the ESG Website: Talent Attraction and Retention.



▲ 2025 Member Representative Assembly

Employee Welfare Committee

The company allocates 0.15% of its monthly revenue as funding for the "Employee Welfare Committee." For example, this covers travel subsidies, employee children's preschool recreation allowances, and financial aid for education, to reward employees for their daily hard work. In 2025, 210 employees applied for children's preschool recreation allowances and educational aid, with a total of 344 applications. On average, each employee has 1.64 children, which is higher than Taiwan's average of 1.12 (based on US CIA public data projecting 2025 figures <https://reurl.cc/yQjb7q>). This shows the positive social benefits brought by USI's high-quality welfare system in Taiwan. Regarding club activities, a total of 11 employee activity clubs have been established, including badminton, mountaineering, softball, tennis, and table tennis clubs. Guided and sponsored jointly by the company and the Employee Welfare Committee, employees can use these activities to relieve work stress, improve physical health, and consequently enhance team cohesion. Bowling club activities



▲ Travel activity 1



▲ Travel activity 2



▲ Badminton club activities



▲ Tennis club activities

Emphasizing Employee Benefits and Opinions

To reinforce the purpose of caring for employees and meeting their needs, the company continuously promotes various employee benefits, employee rewards, employee development, and employee communication measures:

Employee Satisfaction Survey

The Group's Human Resources Department conducted an employee opinion survey across Group companies from July to August 2025. The content of this survey included 8 dimensions: supervisors, remuneration, colleagues, job, development, corporate culture, sustainable operations, and organizational commitment.

Target Audience	All staff and workers
Dimensions and Questions	Supervisors, remuneration, colleagues, job, development, corporate culture, sustainable operations, organizational commitment, etc.
Number of Respondents	368 people
Coverage Rate 100%	Staff response rate 73%, worker response rate 23%. To expand coverage, the company included workers in the survey for the first time.
Survey Unit	Group Human Resources Department
Survey Frequency	Once a year
Survey Period	2025/07/28~2025/08/08
Overall Satisfaction Survey Results	4.16 points (Minimum 1 point, Maximum 6 points)
Improvement Measures	Based on the survey results of each dimension, the two items with the lowest satisfaction were remuneration and development. In the future, the following improvement measures will be implemented and continuously optimized: 1. Focus on the market competitiveness of the salary structure, reference the salary levels of benchmark enterprises, and strengthen factors such as job evaluation, professional skills, and work performance to optimize the salary structure and system, enhancing the internal equity and external competitiveness of remuneration. 2. Introduce the Employee Assistance Program (EAP) to improve colleagues' physical and mental health. 3. Strengthen the training quality system, promote skill reinvention, and foster the mutual development of talent and the organization. 4. Cultivate key talent, build a succession pipeline, and optimize performance management and promotion mechanisms. 5. Clearly communicate the company's vision, mission, and values in major company activities, meetings at all levels, and training courses, and concretely implement them in various rules, regulations, and company policies.

Performance Appraisal Measures

According to the "Employee Performance Evaluation Regulations" and the "Employee Performance Supervision and Guidance Regulations", supervisors and colleagues jointly set annual performance goals each year and conduct regular performance evaluations. For employees whose behavior or performance does not meet company requirements, performance supervision and counseling are conducted with continuous observation to maintain the company's competitiveness. To distinguish between outstanding employees and those needing counseling, we implement the "Employee Performance Supervision/Counseling" plan for colleagues receiving an annual performance rating of C or below. If an employee is truly incompetent, the labor contract will be terminated in accordance with the law.

Proposal Improvement Reward Measures

We continue to integrate the Group's proposal reward system & instant reward system, formulating measures for rewarding excellent performance and improvement proposals.

Implementation of Differentiated Year-End Bonus System

We integrated the Group's year-end bonus distribution operations, linking year-end bonuses to rewards and penalties to ensure merits are rewarded and faults are penalized. Year-end bonuses are distributed in accordance with the Employee Performance Appraisal Operation Measures. If an employee exhibits poor work performance, disobeys supervisor commands or dispatch, or is involved in other serious circumstances, their year-end bonus may be suspended or reduced upon approval by the President.

5.4 Talent Cultivation and Development

2025 Goals



1. Indirect employees achieve 8 or more training hours annually
2. Implement hierarchical management competency training mechanisms
3. Implement annual recurring courses
4. Continuously strengthen talent inventory and assessment systems

2025 Actual Performance



1. Average annual training hours per employee is approximately 26.5 hours
2. Total annual training hours reached 10,875.5 hours, with a 100% employee participation rate
3. Average annual training cost per employee is approximately NT\$1,327
4. Plant site employees obtained a total of 24 professional certificates required for their jobs

2026 Goals



1. Indirect employees achieve 8 or more training hours annually
2. Implement hierarchical management competency training mechanisms
3. Implement annual recurring courses and continuously strengthen talent inventory and assessment systems

Medium- to Long-term Plans



1. Integrate manpower rotation and promotion mechanisms
2. Strengthen the comprehensive performance and talent development system
3. Eliminate the talent succession gap to achieve the Company's sustainable development goals

Diverse and Comprehensive Personnel Development Framework

Through work planning and performance management, we establish a "Comprehensive Performance and Talent Development System" that enables business units to better execute key focus tasks, fully utilize departmental functions, and implement talent cultivation and succession plans.

Education and Training

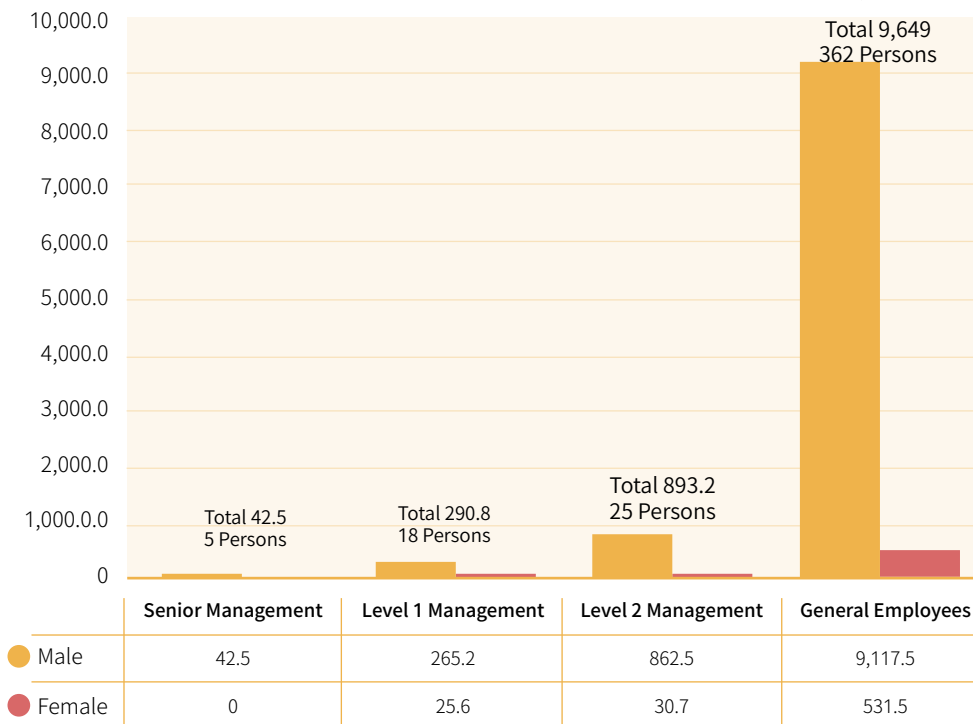
In 2025, the Company's total employee training hours reached 10,875.5 hours (including hours from employees participating in USI Group training courses), with an average of 26.5 training hours per employee, training expenses of approximately NT\$544,000, and a 100% employee participation rate; The majority of male managers are on the production side, and their required training hours for ESH licenses are relatively higher than those for female managers. At the same time, we conducted Personal Data Protection Act courses for employees, with 409 completions totaling 409 hours, accounting for about 99.76% of all employees, and a 100% passing rate in the post-training test. The Company is committed to creating a continuous and enriching learning environment, systematically providing a series of general, professional, and management training courses for colleagues of different job levels, not only inviting external experts to lecture but also cultivating internal lecturers to pass on important internal knowledge and skills.

In 2025, the Group organized "Training Within Industry (TWI)" and "Generative AI Application Workshops", which not only provided comprehensive education and training but also enabled colleagues to better leverage their job effectiveness. TWI improves supervisors' cultivation skills and subordinates' work efficiency, and also helps supervisors build a positive work atmosphere and relationship within the team; Generative AI enables employees to use basic tools to improve work efficiency, while enhancing digital literacy and awareness of cybersecurity precautions when using generative AI tools, empowering employees to effectively apply AI tools at work in the era of the new artificial intelligence wave. We also held a corresponding lecture, "AI Trends and Legal Risk Guidelines", to help employees recognize potential risks and provide practical guidelines for safe use, ensuring that AI tools safeguard corporate information security while bringing convenience.



In addition, we provide diverse learning channels and resources, including rich learning resources such as on-the-job training, work coaching, mentoring systems, job rotation, field teaching, and online learning. For employees with high learning willingness and development potential, we provide subsidies for further in-service education at domestic universities, supplemented by job adjustment experience, to cultivate corporate talent. **GRI 404-1**

2025 USI Corporation Education Hours (Unit: Hours)



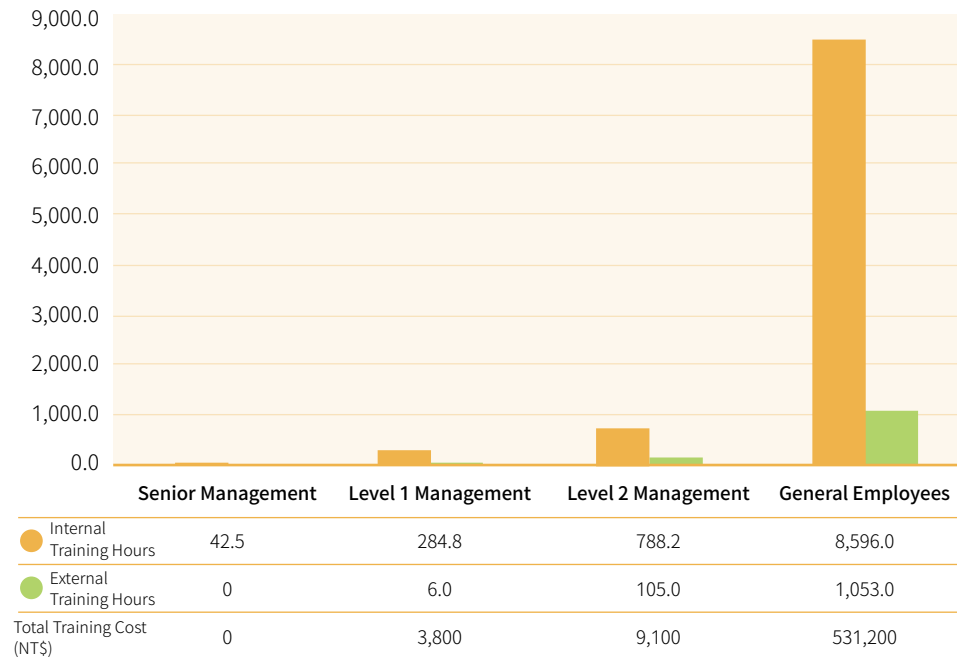
Note: Senior management refers to staff at job grade 13 and above, Level 1 management refers to staff at job grades 10 to 12, Level 2 management refers to staff at job grades 8 to 9, and general employees refer to staff and operators at job grade 7 and below.

2025 USI Corporation Average Training Hours per Employee (Unit: Hours/Person)



As seen from the internal and external training distribution chart, the Company provides comprehensive internal and external training resources for supervisors and colleagues. In addition to regularly hiring external professional lecturers, colleagues can also apply to attend training at external professional institutions via the online form system.

2025 USI Corporation Internal and External Training Distribution (Unit: Hours)



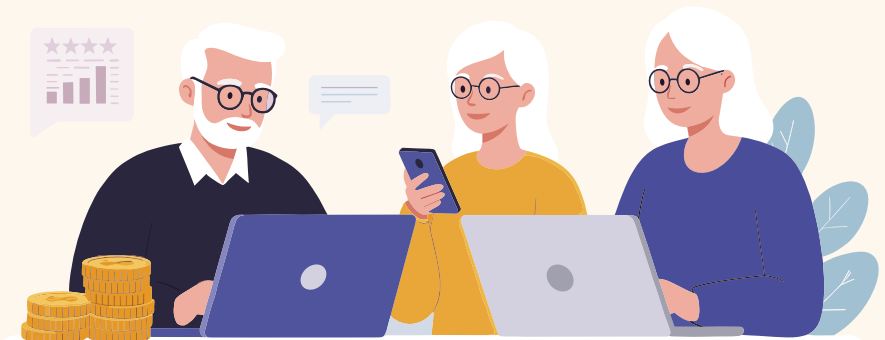
Training Plans to Enhance Employee Competencies GRI 404-2

1. Regardless of age, all production-related colleagues undergo verification personnel training to obtain internal qualification certificates in accordance with the “Employee Training and Competence” (OP-KHI-720-01) procedure, and undergo retraining and recertification every three years to ensure their competencies meet job requirements.
2. Regardless of age, equipment operators are dispatched for training to obtain government licenses in accordance with occupational safety and health regulations, and undergo statutory retraining every three years to obtain certification and ensure the validity of their licenses.

The above measures ensure professional competence for future re-employment.

Transition Assistance Programs to Support Employees Retiring or Terminating Employment

1. Before retirement, supervisors or senior technical colleagues are assigned appropriate candidates for training or work handover according to the succession plan, aiming to reduce their physical and psychological burden and facilitate planning and transition into retirement life.
2. We allocate retirement funds in accordance with the law and encourage employee savings to secure the livelihood of retired employees; we hold regular annual retiree networking events and invite retired employees to participate in company trips to care for their physical and mental well-being.
3. In alignment with government initiatives, we employ retired employees on fixed-term contracts, which balances flexibility for both labor and management and helps build a retired talent database, thereby passing on experience and revitalizing human resources.
4. For resigning or laid-off colleagues, we assist in applying for relevant subsidies or providing severance pay in accordance with regulations to support their living needs during the transition period; we also assist in referring them to government employment or training agencies in hopes of an early return to the workplace.



5.5 Charity and Community Engagement

Community Care

In addition to caring for disadvantaged education, rural education, and environmental ecology education through the USI Education Foundation, the Company upholds the spirit of "taking from society and giving back to society." The Kaohsiung Plant spares no effort in caring for local neighborhoods, community groups, and local schools. The General Affairs Section serves as the external contact window, with an 8-person team assigned to maintain positive interactions and build friendly relations with local communities. During the pandemic, epidemic prevention supplies were provided irregularly to neighborhoods, schools, and fire departments. Over the past three years, approximately NT\$1.7 million has been contributed to the local community.

Giving Back to the Community

Community development associations, education and culture, volunteer police and firefighters, community clubs, local folk festivals, emergency relief, and air purification zones

Providing Job Opportunities

Prioritize hiring local talent for suitable vacancies and encourage contractors to hire local residents.

Community Networking

Neighborhood activities, club representatives, environmental groups, and religious activities

Industry-Academia-Research Collaboration

In recent years, due to the declining birthrate crisis, schools have trended towards refined and specialized development to provide students with high-quality and diverse learning environments. However, in response to population development and education quality in the Renwu and Dashe areas, the Company's Kaohsiung Plant and 12 other companies in the Renda Industrial Park (including Formosa Plastics Renwu Plant, Chang Chun Group, and the Dashe Industrial Park Manufacturers Association) established an industry-academia collaboration model with Renwu High School. On one hand, this cultivates the grassroots talent needed in the future and elevates human resource quality; on the other hand, the school can revitalize teaching by introducing corporate resources, strengthening the competitive advantage of local schools, and attracting outstanding students.

We hope that through this tripartite industry-government-academia collaboration model, students can develop their aptitudes, pursue excellence, and secure future employment; enterprises can integrate into local development, build good neighborly relations, and recruit high-quality manpower; thereby promoting local prosperity, narrowing the urban-rural gap, revitalizing the regional economy, reducing population out-migration, and creating a win-win-win situation for enterprises, schools, and the local community.

"Kaohsiung Renda Petrochemical Talent Stream" Collaboration Project

Period	August 1, 2024, to July 31, 2029 (Total of three cohorts over five years)
Partner School	Kaohsiung Municipal Renwu Senior High School
Target Audience	Primarily students registered in the five districts adjacent to the Renda Industrial Park, including Renwu, Dashe, Dashu, Niaosong, and Nanzih districts. 30 first-year high school students are enrolled each academic year.
Curriculum Planning	- In addition to general high school courses, professional courses are co-planned with universities, including chemical engineering, electrical engineering, information technology, foreign languages, environmental engineering, and biotechnology. - Students in the specialized program participate in plant visits arranged by Dashe Industrial Park manufacturers during the semester or summer vacation to understand the industry and employment environment.
Number of Scholarship Recipients	10 students per academic year, totaling 90 students across three cohorts over five years. Totaling NT\$1.08 million for three cohorts over five years, with an additional NT\$556,000 subsidy for professional course hourly fees.
Scholarships and Grants	The Company shares the cost for students in the specialized program according to the proportion signed in the Memorandum of Understanding, totaling approximately NT\$164,000 for three cohorts over five years.
Employment Guarantee	- The top 10 graduates who enroll in relevant university departments recognized by Renda Industrial Park manufacturers will have one student recommended by the Company to serve as an intern at a partner company during their studies. - Those who pursue higher education and graduate from relevant university departments recognized by Renda Industrial Park manufacturers will be listed as priority hiring candidates.
Implementation Results	- The Renda Petrochemical Talent Stream achieved a 90% admission rate through the Stars Program in 2025, with 50% of students coming from Renwu High School's Junior High Division. This demonstrates the school's excellent articulation between the junior and senior high divisions. Teachers pay attention to every student's learning needs, implementing adaptive counseling and capability cultivation. The six-year consistent effort has paid off, fully demonstrating the fruitful results of teachers' professional teaching and students' diverse learning. - The fourth phase of the International Petrochemical Specialized Program (2024-2029) continues, and the contract renewal ceremony was completed on May 16, 2024. - The specialized program and industry collaboration courses shaped a school-developed compulsory course: Green Energy and Circular Economy. The course starts with local manufacturers, develops practical teaching on green energy, and introduces the concept of sustainable development in the circular economy.

Status of Investment in Cultural Development Projects in 2025

To promote domestic cultural development, USI Corporation sponsored the Alliance Cultural Foundation with NT\$3 million in 2025 to facilitate its execution of various cultural and artistic promotion activities at the "Paul Chiang Art Center". The Paul Chiang Art Center is not only the culmination of Mr. Chiang's life's work but will also become an important platform for international artistic exchange.

Since 2014, the Alliance Cultural Foundation has assisted in promoting the construction plan of the "Paul Chiang Art Center," hoping to create a space where audiences can approach art and personally experience the harmonious beauty of nature and architecture. After thousands of days of construction, the park officially opened in the spring of 2025. The Alliance Cultural Foundation assists in exhibition planning and management and uses various art and aesthetic education programs to bring more people closer to this sanctuary of art.

As the preparatory team for the "Paul Chiang Art Center," the Alliance Cultural Foundation not only assists with exhibition planning and logistics management but also collaborates with the Paul Chiang Art and Culture Foundation. Whether it is enhancing public appreciation for beauty through exhibitions or formulating visitation plans with local schools, they encourage children to engage with arts and cultural venues from a young age through aesthetic education, ensuring the center fully exerts its artistic, educational, and social impact, allowing the ideals of art and sustainable development to be practiced and perpetuated here.

As of September 2025, over the past three quarters, the Alliance Cultural Foundation's funding input for the "Paul Chiang Art Center" reached NT\$4.2 million. Since its opening in March, the center has welcomed over 60,000 visitors in just over half a year. The center's atmosphere, combining nature, architecture, and art, not only attracts domestic tourists but is also expected to become an important window for international art travelers to discover Hualien and Taitung.

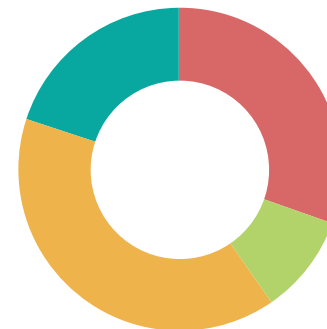
USI Education Foundation

The USI Education Foundation is jointly supported by USI Corporation, Asia Polymer Corporation (APC), China General Plastics Corporation (CGPC), Taiwan VCM Corporation, and Taita Chemical Company, Limited (TTC), enabling the Foundation to invest more resources in public welfare causes such as rural education and environmental sustainability to give back to society.

Major Sponsored Projects in 2025

	Scholarships and Grants	Excellence Scholarships Artificial Intelligence Field Scholarships
	Donations to Public Welfare Organizations	The Alliance Cultural Foundation Taitung Junyi Experimental High School Teach for Taiwan Foundation Boyo Social Welfare Foundation
	Sponsorship of Educational Public Welfare Activities	Toufen Junior High School Music Program Beach Cleanup Activity at Longfong Fishing Port Medical and Health Education Public Welfare Activities Outrigger Canoes

In 2025, USI donated NT\$3 million to the USI Education Foundation. Through the Foundation, approximately NT\$10.04 million was sponsored for various public welfare expenditures, including NT\$3.05 million for scholarships and grants; NT\$1 million to the Alliance Cultural Foundation; NT\$4 million to Junyi School of Innovation in Taitung; and approximately NT\$1.99 million for other public welfare sponsorship expenditures.



2025 USI Education Foundation Sponsorship Expenditures

- **Scholarships and Grants: NT\$3.05 million**
- **The Alliance Cultural Foundation: NT\$1 million**
- **Junyi School of Innovation in Taitung: NT\$4 million**
- **Other Public Welfare Sponsorships: NT\$1.99 million**

Excellence Scholarships

We provide scholarships for outstanding students from chemical engineering, materials, chemistry, and applied chemistry-related departments across 16 domestic public and private universities to promote education and talent cultivation in these fields. We encourage students in related university and graduate programs to study hard and cultivate excellent industrial talent for society. This year marks the 14th year since the scholarship's establishment, with a cumulative total of NT\$26 million awarded to over 360 students.

In 2025, a total of NT\$3 million was awarded to 30 students across 18 departments in 12 public and private universities, including 5 doctoral students, 12 master's students, and 13 undergraduate students.

To encourage the award-winning students, a scholarship award ceremony and recognition luncheon were held at the Taipei Marriott Hotel on December 5, 2025. Group executives were invited to participate and interact with the students. During the ceremony, R&D Chief Liu Han-Tai introduced the USI Group's R&D achievements and the Gold-level green building R&D center under construction at the "New Taipei International AI+ Smart Park" in Linkou. He also extended sincere blessings to the award-winning students, encouraging them to continue cultivating the academic and research fields. With a solid theoretical foundation, innovative research perspectives, and a relentless spirit of exploration, he urged them to continue shining on their future academic and life paths.



▲ 2025 Scholarship Award Ceremony and Recognition Luncheon

Artificial Intelligence Field Scholarships

To encourage outstanding domestic graduate students to participate in research and development applications in the field of Artificial Intelligence (hereinafter referred to as AI), reduce the industry-academia gap, and cultivate chemical industry talents with AI expertise, the Foundation established this program. It rewards master's and doctoral students whose research topics focus on AI applications such as smart production systems and chemical process control, aiming to save energy and costs, reduce maintenance or failure frequency, and increase efficiency. This program has been running as a five-year pilot since 2022. Award-winning students receive a grant of NT\$50,000 per semester. Subject to regular reviews, they can be funded for up to four consecutive semesters. A total of 6 students have received this award to date.

The Alliance Cultural Foundation and Junyi School of Innovation in Taitung

To invest more resources in rural education and the sustainable development of Hualien and Taitung, the Alliance Cultural Foundation and Junyi School of Innovation in Taitung have long been the main sponsorship targets of this Foundation. Over the past fifteen years, the Alliance Cultural Foundation has continuously shaped the blueprint for sustainable development in Hualien and Taitung with three core directions: "Education, Regional Revitalization, and Arts & Culture." In 2025, Junyi School of Innovation once again received the highest rating in the Ministry of Education's experimental education evaluation. Students not only challenge themselves inside and outside the classroom but also bravely step into the world through cross-disciplinary courses and international exchange programs. Regarding vocational education, the Alliance Cultural Foundation continues to connect Shin Yeh Dining with the National Chenggong Commercial and Aquaculture Vocational High School for a Japanese cuisine specialized program, and facilitated faculty from National Kaohsiung University of Hospitality and Tourism to launch a Western cuisine course at Kung Tung Technical Senior High School, opening up broader future possibilities for rural youths.

In terms of regional revitalization, the "Island Life" alliance established in 2022 has officially been incorporated as an association. It gathers the strength of returning youths and local activists to become an important platform promoting community self-reliance and sustainability. At the same time, the "I Nature Farm" is about to collaborate with the Taiwan Regional Revitalization Foundation, dedicating efforts to empowering youths in Hualien and Taitung, integrating agriculture, hospitality, aesthetics, and healthy living, to respond to human needs for sustainable living and physical and mental well-being. The "Paul Chiang Art Center," officially opened on March 15, 2025, attracted nearly 60,000 visitors in just half a year, and is expected to become an important window for Hualien and Taitung to step onto the international arts and culture stage. The establishment of the center symbolizes not only the integration of art and nature but also an opportunity for Taiwan's profound civilization to be seen by the world. We expect it to continue attracting more international artists and travelers, bringing new cultural dialogues and inspiration to Hualien and Taitung.



Outdoor Adventure Education - Mountain



Graduation Ceremony

Toufen Junior High School Music Project

The Foundation partnered with the Harvest365 Music Project of the Chiayi City Private Harvest365 Social Welfare and Charity Foundation (hereinafter referred to as Harvest365) to collaborate with Toufen Junior High School in Miaoli County, establishing the Toufen Junior High School Music Education Special Project in September 2021.

With professional choir teachers cultivated by Harvest365 collaborating with Toufen Junior High School music teachers, they instruct the "Harmony Choir" composed of 7th, 8th, and 9th-grade students. In addition to regular club time, they also utilize after-school hours for practice.

Through the art of singing, we hope to accompany the students as they grow. By participating and performing on stage at the annual Harvest365 Music Festival, we aim to inspire their learning motivation and build their self-confidence.

In the past, students moving up to the 9th grade mostly prioritized further education and quit the club. However, this year, 15 students chose to stay with their parents' support and signed consent forms, continuing their journey with singing. There were also 15 new members joining this year, officially pushing the choir's numbers over 50, making the overall sound more resonant and powerful!



2025 我唱 來聽 Toufen Junior High School Harmony Choir



Come Hear Me Sing

Longfeng Fishing Port Beach Cleanup Activity

Since 2017, CGPC has cooperated with the Miaoli County Environmental Protection Bureau's marine environment policy by adopting 500 meters of the Longfeng Fishing Port beach in Zhunan Township. Through beach cleanup activities, we hope that participating colleagues, while personally picking up discarded fishing nets, Styrofoam, and plastic garbage, can deeply realize the long-term burden "single-use consumption" places on the Earth. This encourages them to start thinking about plastic reduction in their daily lives, achieving a conceptual shift from "beach cleanup" to a "plastic-free lifestyle." This further reduces the use of single-use plastic products, ensures proper garbage classification and recycling, protects the ecology, and returns a home to marine life. This year, CGPC similarly collaborated with TTC's Toufen Plant to jointly hold a beach cleanup activity on September 20, 2025, maintaining the cleanliness of the marine environment. This year's beach cleanup was led by CGPC President Hu Chi-Hong, with over 220 colleagues from CGPC and TTC's Toufen Plant eagerly participating to jointly protect our beaches and oceans.



Beach Cleanup



Beach Cleanup

Boyo Social Welfare Foundation

Founded in 2002 and led by Principal Lee Chia-Tung, the Boyo Social Welfare Foundation upholds the philosophy of "not letting poor children fall into perpetual poverty." For many years, it has provided free after-school tutoring and free remedial learning materials to disadvantaged children in rural areas. Its aim is to enable disadvantaged rural children to break the cycle of hereditary poverty through education. Through the dual service methods of social work and education, it provides "care and counseling." Social workers strive to untie the physical and mental constraints of children, while teachers help them understand questions they don't know, with everyone working hard together. This is also an important reason for the success of Boyo's after-school tutoring.

Over the more than 20 years since its establishment, Boyo has invested massive manpower and resources annually in course design, remedial material R&D, and community parent training. Currently, it has 17 after-school tutoring service bases, serving nearly 2,600 students. We hope that when the children grow up, they can rely on their own strength to "achieve self-reliance and alleviate poverty," possessing the ability to choose their careers and lifestyles, no longer falling into the cycle of poverty, and achieving the vision of "letting knowledge bring hope home."

Teach for Taiwan Foundation

The Teach for Taiwan (TFT) Foundation, established in 2013, is a non-profit organization dedicated to solving "educational inequality," hoping to create equal educational opportunities for every child. By training outstanding youths to travel to rural areas and "high-need areas" with a high proportion of Comprehensive Assessment Program for Junior High School Students failing to meet basic academic standards, they teach for at least two years. This solves the long-term plight of rural elementary schools facing difficulties in teacher recruitment and frequent turnover.

Currently covered areas include Miaoli, Hualien, Nantou, Yunlin, Changhua, Chiayi, Tainan, and Pingtung. Since the first TFT program to date, TFT has trained over 290 teachers and impacted over 7,000 children. Nearly 70% of the students possess the basic academic abilities for their grade level. In addition to basic academic abilities, the high-quality teaching environment and quality created by TFT program members have also enabled nearly 70% of students to develop good "non-cognitive skills (such as self-management and efficacy, grit, emotional management, etc.)." This assists children in acquiring multifaceted abilities beyond academic skills to create changes for their own futures.



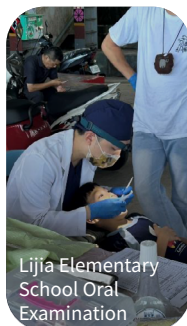
Teaching Scene

Medical and Health Education Public Welfare Activities

Although the National Health Insurance (NHI) is already very convenient, and the public does not need to worry about medical expenses when seeking treatment—since NHI ensures they receive complete medical care and can see a doctor with peace of mind—the humanistic care services brought by student medical service teams to rural areas remain the core value of medical education and healthcare professionals. In addition to providing medical resources and knowledge lacking in the local area, and giving spiritual care and companionship to the public, it is even more important that medical professionals guide medical student team members to integrate what they have learned in class. From this pure service process without commercial interests, they find their sense of mission.

To encourage medical universities to organize medical service teams to deeply penetrate rural areas lacking medical resources and promote public welfare activities such as medical services, health education advocacy, and free clinics for local residents, the Foundation sponsored part of the activity funds for 4 medical and health education public welfare camps in 2025. The 4 camps involved over 500 team members and served over 2,100 people.

School	Club	Location	Number of Participants	Number of People Served
Taipei Medical University	Social Medical Service Team I	Taimali and Jinfeng Townships, Taitung	110	250+
	Green Cross Medical Service Team	Sihu Township, Yunlin	120	400+
	Feng-Hsing Medical Youth Service Team	Penghu	220	1,000+
	Xing-Qing Recreation and Social Medical Service Team	Beinan and Jinfeng Townships, Taitung	55	500+



Lijia Elementary School Oral Examination



Chulu Village Free Clinic



Free Clinic Vehicle Case Visit

Outrigger Canoes

The Taitung County Austronesian Outrigger Canoe Navigation Association is dedicated to reviving marine culture and awakening the Taiwanese people's awareness of Taiwan's status as the homeland of Austronesian speaking peoples. Through outrigger canoeing—a sport carrying rich colors of the Pacific Austronesian speaking peoples—it also allows Taiwan's indigenous peoples to rediscover their cultural roots. Through participation in international competitions, cultural education promotion and exchange, and local cultivation, outrigger canoes have become a key bridge connecting Taiwan with global Austronesian cultures. It allows the world to see Taiwan's core position in Austronesian history and successfully transforms the recognition that "Taiwan is the homeland of Austronesian speaking peoples" from academic research into daily practice.

Using Taitung's Flowing Lake as a base, the association established the first outrigger canoe training center in eastern Taiwan, training over 50 trainees per month and transforming marine culture from a competitive sport into daily life practice. By regularly holding events like the Christmas Cup Friendship Race and the Green Island Crossing Challenge, it attracts participation from tribes such as Taromak, Zhiben, Luye, and Dulan, forming an inter-tribal marine cultural exchange network. The association further collaborated with Junyi School of Innovation to offer an "Introduction to Outrigger Canoeing" course, incorporating marine culture education into the educational system. Through a shipbuilding project spanning from the forest to the ocean, students personally experience the complete cultural context from material selection and shipbuilding to navigation, understanding the ancestors' sustainable wisdom of "a tree becomes a boat." This is not only a transmission of skills but also a process of reconstructing cultural identity.



Flowing Lake KITA Cup Tribal Youth Austronesian Category Race



Junyi School Water Group Pre-Green Island Kuroshio Crossing Sea Training