Chapter 6
Appendix

6.1 GRI Content Index

USI Corporation (USI) has reported the information cited in this GRI content index for the period from January 1, 2025 to December 31, 2025 with reference to the GRI Standards and the GRI 1 used (GRI 1: Foundation 2021).

GRI 2: General Disclosures 2021					
Disclosure Item				Page	Annotation
The organization and its reporting practices	2-1	Organizational details	1.2 About USI	16	
	2-2	Entities included in the organization's sustainability reporting	0.2 About This Report	6	
	2-3	Reporting period, frequency and contact point	0.2 About This Report	7	
	2-4	Restatements of information	2.2 Economic Performance 2.4 Ethical Corporate Management and Legal Compliance	45、53	
	2-5	External assurance	0.2 About This Report	6	
Activities and workers	2-6	Activities, value chain and other business relationships	1.2 About USI, 1.4 Material Issue Management, 3.3 Supply Chain Management, 3.4 Sales and Customer Service	16、19、27-30、65、71	
	2-7	Employees	1.2 About USI, 5.3 Talent Attraction and Retention	16、129	
	2-8	Workers who are not employees	5.2 Occupational Health and Safety, 5.3 Talent Attraction and Retention	116、117、129	
Governance	2-9	Governance structure and composition	2.1 Corporate Governance	34	
	2-10	Nomination and selection of the highest governance body	2.1 Corporate Governance	34、40	
	2-11	Chair of the highest governance body	2.1 Corporate Governance	34、36	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Corporate Governance	34	
	2-13	Delegation of responsibility for managing impacts	2.3 Risk Management, 5.3 Talent Attraction and Retention	49、135	
	2-14	Role of the highest governance body in sustainability reporting	0.2 About This Report, 1.4 Material Issue Management, 2.1 Corporate Governance	25、40	
	2-15	Conflicts of interest	2.1 Corporate Governance	36	
	2-16	Communication of critical concerns	2.1 Corporate Governance, 2.4 Ethical Corporate Management and Legal Compliance	35、52	

GRI 2: General Disclosures 2021					
Disclosure Item				Page	Annotation
Governance	2-17	Collective knowledge of the highest governance body	2.1 Corporate Governance, 2.4 Ethical Corporate Management and Legal Compliance	34、36、52	
	2-18	Evaluation of the performance of the highest governance body	2.1 Corporate Governance	36	
	2-19	Remuneration policies	2.1 Corporate Governance	34、38、39	
	2-20	Process to determine remuneration	2.1 Corporate Governance	38	
	2-21	Annual total compensation ratio	2.1 Corporate Governance	38、39	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	1.1 Sustainability Vision and Goals	12	
	2-23	Policy commitments	0.1 Message from the Chairman, 2.1 Corporate Governance, 5.3 Talent Attraction and Retention	4、34、116、117、134	
	2-24	Embedding policy commitments	2.1 Corporate Governance, 5.3 Talent Attraction and Retention	4、34、116、117、134	
	2-25	Processes to remediate negative impacts	1.4 Material Issue Management, 2.2 Economic Performance, 2.3 Risk Management, 2.5 Smart Management,3.1 Technology R&D, 3.2 Product Quality, 3.3 Supply Chain Management, 4.2 Water Management, 4.3 Air Pollution Control, 4.4 Waste Management, 4.5 Climate Change and Energy Management, 4.6 Raw Material Management, 5.2 Occupational Health and Safety, 5.3 Talent Attraction and Retention	28、44、51、55、58 62、65、77、83、85 88、110、116 129、135	
	2-26	Mechanisms for seeking advice and raising concerns	2.3 Risk Management	51	
	2-27	Compliance with laws and regulations	2.4 Ethical Corporate Management and Legal Compliance	52	
	2-28	Membership associations	1.2 About USI	19	
Stakeholder engagement	2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement	20	
	2-30	Collective bargaining agreements	5.3 Talent Attraction and Retention	-	Since the Company maintains good communication with employees through the union and labor-management meetings, no specific collective bargaining agreements have been established.

GRI 3: Material Topics 2021						
Material Topic	Management Policies and Disclosure Items			Chapter	Page	Remarks
—	GRI 3: Material Topics 2021	3-1	Process to determine material topics	1.4 Material Issue Management	25	
		3-2	List of material topics	1.4 Material Issue Management	25	
		3-3	Management of material topics	1.4 Material Issue Management	28	
Category: Governance						
Economic Performance	GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.2 Economic Performance	45	
		201-2	Financial implications and other risks and opportunities due to climate change	4.5 Climate Change and Energy Management		
		201-3	Defined benefit plan obligations and other retirement plans	5.3 Talent Attraction and Retention	137	
		201-4	Financial assistance received from government	-		None
Smart Management	Non-GRI Standard Indicator, USI Specific Topic USI 203					
Technology R&D	Non-GRI Standard Indicator, USI Specific Topic USI 201					
Product Quality	Non-GRI Standard Indicator, USI Specific Topic USI 202					
Supply Chain Management	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supply Chain Management	67、69	
		308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Supply Chain Management	67	
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supply Chain Management	67	
		414-2	Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Management	67	
Category: Environment						
Water Management	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.2 Water Management	78-81	
		303-2	Management of water discharge-related impacts	4.2 Water Management	81	
		303-3	Water withdrawal	4.2 Water Management	78、79	
		303-4	Water discharge	4.2 Water Management	78、79、81	
		303-5	Water consumption	4.2 Water Management	78、79	

GRI 3: Material Topics 2021						
Material Topic	Management Policies and Disclosure Items			Chapter	Page	Remarks
Air Pollution Control	GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.5 Climate Change and Energy Management	103	
		305-2	Energy indirect (Scope 2) GHG emissions	4.5 Climate Change and Energy Management	103	
		305-3	Other indirect (Scope 3) GHG emissions	4.5 Climate Change and Energy Management	103	
		305-4	GHG emissions intensity	4.5 Climate Change and Energy Management	105	
		305-5	Reduction of GHG emissions	4.5 Climate Change and Energy Management	105	
		305-6	Emissions of ozone-depleting substances (ODS)	N/A	-	
		305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4 Air Pollution Control	84	
Waste Management	GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	4.4 Waste Management	86	
		306-2	Management of significant waste-related impacts	4.4 Waste Management	87	
		306-3	Waste generated	4.4 Waste Management	87	
		306-4	Waste diverted from disposal	4.4 Waste Management	87	
		306-5	Waste directed to disposal	4.4 Waste Management	87	
Climate Change and Energy Management	GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.5 Climate Change and Energy Management	102	
		302-2	Energy consumption outside of the organization	4.5 Climate Change and Energy Management	103	
		302-3	Energy intensity	4.5 Climate Change and Energy Management	102	
		302-4	Reduction of energy consumption	4.5 Climate Change and Energy Management	105	
		302-5	Reductions in energy requirements of products and services	N/A	-	
Raw Material Management	GRI 301: Materials 2016	301-1	Materials used by weight or volume	4.6 Raw Material Management	108	
		301-2	Recycled input materials used	4.6 Raw Material Management		
		301-3	Reclaimed products and their packaging materials	4.6 Raw Material Management		

GRI 3: Material Topics 2021						
Material Topic	Management Policies and Disclosure Items			Chapter	Page	Remarks
Category: Social		3-1				
Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.2 Occupational Health and Safety	117、124、125	
		403-2	Financial implications and other risks and opportunities due to climate change	5.2 Occupational Health and Safety	118、120、124	
		403-3	Occupational health services	5.2 Occupational Health and Safety	124、125、127	
		403-4	Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational Health and Safety	117、120	
		403-5	Worker training on occupational health and safety	5.2 Occupational Health and Safety	111、122、128	
		403-6	Promotion of worker health	5.2 Occupational Health and Safety	124、126	
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2 Occupational Health and Safety	119、120、123、127	
		403-8	Workers covered by an occupational health and safety management system	5.2 Occupational Health and Safety	117、121、124	
		403-9	Work-related injuries	5.2 Occupational Health and Safety	118、119	
		403-10	Work-related ill health	5.2 Occupational Health and Safety	124、125	
Talent Attraction and Retention	GRI 401: Employment Relations 2016	401-1	New employee hires and employee turnover	5.3 Talent Attraction and Retention	131、132	
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Talent Attraction and Retention	135	
		401-3	Parental leave	5.3 Talent Attraction and Retention	137	
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.3 Talent Attraction and Retention	141	
		404-2	Programs for upgrading employee skills and transition assistance programs	5.3 Talent Attraction and Retention	142	
		404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Talent Attraction and Retention	131	

6.2 SASB Chemicals Industry Index

Topic	Code	Accounting Metric	Category	Corresponding Chapter	Page
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions (1,709 metric tons CO_2e); percentage covered under emissions-limiting regulations (99.63%)	Quantitative	4.5 Climate Change and Energy Management	103
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets: Set a target of 27% carbon reduction by 2030 (using 2017 as the baseline year) and achieve carbon neutrality by 2050. GHG emissions in 2025 have decreased by 25% compared to the baseline year.			
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx: 16.8 metric tons/year (2) SOx: 0 metric tons/year (3) VOCs: 38.75 metric tons/year (4) Hazardous air pollutants (HAPs): 16.54 metric tons/year	Quantitative	4.3 Air Pollution Control	84
Energy Management	RT-CH-130a.1	(1) Total energy consumed (GJ): 1,038,084 (2) Percentage grid electricity (%): 100 (3) Percentage renewable (%): 0 (4) Total self-generated energy (GJ): 0	Quantitative	4.5 Climate Change and Energy Management	102
Water Management	RT-CH-140a.1	(1) Total water withdrawn: 927.735 million liters (2) Total water consumed: 652.132 million liters (3) Percentage of each in regions with High or Extremely High Baseline Water Stress: 0%	Quantitative	4.2 Water Management	79
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations: 0		2.4 Ethical Corporate Management and Legal Compliance	52
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks		4.2 Water Management	78
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated: 85.49 metric tons/year, percentage recycled: 0%	Quantitative	4.4 Waste Management	86
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Quantitative	N/A	
Workforce Health & Safety	RT-CH-320a.1	a. Full-time employees: 408 b. Contract employees: 2 (1) Total Recordable Incident Rate (TRIR): 0% (2) Fatality rate: 0%	Quantitative Discussion and Analysis	5.2 Occupational Health and Safety	119
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks			
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency: NT$ 1.015 billion	Quantitative	3.1 Technology R&D	60

Topic	Code	Accounting Metric	Category	Corresponding Chapter	Page
Safety & Environmental Stewardship of Chemicals	RT-CH-410b.1	Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances; percentage of such products that have undergone a hazard assessment	Quantitative	5.2 Occupational Health and Safety	123
	RT-CH-110a.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Discussion and Analysis		
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)		N/A	-
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and Analysis	2.4 Ethical Corporate Management and Legal Compliance	52
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incident Count (PSIC): 0 Process Safety Total Incident Rate (PSTIR): 0% Process Safety Incident Severity Rate (PSISR): 0%	Quantitative	5.1 Operational Safety Management	112
	RT-CH-540a.2	Number of transport incidents: 0			

6.3 Sustainability Disclosure Indicators - Plastics Industry

No.	Metric	Category	Annual Disclosure Status	Unit	Chapter & Page
1	Total energy consumed, percentage of purchased grid electricity, percentage of renewable energy, and total self-generated and self-consumed energy	Quantitative	(1) 1,038,084 (2) 81.48% (3) 0% (4) 0	Gigajoules (GJ) Percentage (%)	4.5 Climate Change and Energy Management
2	Total water withdrawn and total water consumed	Quantitative	927.735 652.132	Thousand cubic meters (1,000m^2)	4.2 Water Management
3	Amount of hazardous waste generated and percentage recycled	Quantitative	85.49 0%	Metric tons (t) Percentage (%)	4.4 Waste Management
4	Number and rate of work-related injuries	Quantitative	0、0%	Number Rate (%)	5.2 Occupational Health and Safety
5	Production volume of main products by product category	Quantitative	201,310	Metric tons	1.2 About USI

6.4 Implementation Status of Climate-related Information

No.	Item	Implementation Status
1	Describe the board of directors and management's oversight and governance of climate-related risks and opportunities.	4.5 Climate Change and Energy Management / Climate Change Management Framework
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finance of the enterprise (short, medium, and long term).	4.5 Climate Change and Energy Management / Sustainability and climate-related risks and opportunities that can reasonably be expected to have an impact
3	Describe the financial impact of extreme weather events and transition actions.	4.5 Climate Change and Energy Management / Strategic decisions and financial impacts of sustainability and climate-related risks and opportunities
4	Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management system.	4.5 Climate Change and Energy Management / Climate Change Management Framework
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts used shall be described.	4.5 Climate Change and Energy Management / Strategic decisions and financial impacts of sustainability and climate-related risks and opportunities
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, as well as the indicators and targets used to identify and manage physical risks and transition risks.	4.5 Climate Change and Energy Management / Climate Change Risk Management 4.5 Climate Change and Energy Management / Energy Saving and Carbon Reduction Targets and Results
7	If internal carbon pricing is used as a planning tool, the basis for setting the price shall be explained.	4.5 Climate Change and Energy Management / The Group's Promotion of Internal Carbon Pricing
8	If climate-related targets are set, the activities covered, scope of GHG emissions, planned timeframe, and annual progress achieved shall be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of the carbon offset credits or the quantity of RECs shall be explained.	4.5 Climate Change and Energy Management / Climate Change Risk Management 4.5 Climate Change and Energy Management / Energy Saving and Carbon Reduction Targets and Results
9	GHG inventory and assurance status	4.5 Climate Change and Energy Management / Climate Change Management Framework

6.5 Index of Climate-related Risks and Opportunities Disclosures

To strengthen climate risk management and align with international standards, the Company references the IFRS S2 framework to systematically identify and disclose climate-related risks and opportunities, and assesses their potential impacts on operations, strategy, and finance. Core disclosures cover "Governance," "Strategy," "Risk Management," and "Metrics and Targets," using the Company as the reporting entity scope, and are compiled in the appendix table to help stakeholders understand the Company's management actions and impact levels in response to climate change.

Core Element	Recommended Disclosure	Chapter/Page
Governance	A. The role of the governance body in the governance of climate-related risks and opportunities	4.5 Climate Change and Energy Management / Climate Change Management Framework
	B. The role of management in the governance of climate-related risks and opportunities	4.5 Climate Change and Energy Management / Climate Change Management Framework
Strategy	A. Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	4.5 Climate Change and Energy Management / Sustainability and climate-related risks and opportunities that can reasonably be expected to have an impact
	B. Information on the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	4.5 Climate Change and Energy Management / Sustainability and climate-related risks and opportunities that can reasonably be expected to have an impact
	C. Information on the effects of climate-related risks and opportunities on the entity's strategy and decision-making	4.5 Climate Change and Energy Management / Strategic decisions and financial impacts of sustainability and climate-related risks and opportunities
	D. The effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance, and cash flows	4.5 Climate Change and Energy Management / Strategic decisions and financial impacts of sustainability and climate-related risks and opportunities
	E. Climate-related scenario analysis and assessment of climate resilience	4.5 Climate Change and Energy Management
Risk Management	The processes to identify, assess, prioritize and monitor climate-related risks and opportunities, including whether and how those processes are integrated into and inform the entity's overall risk management process	4.5 Climate Change and Energy Management / Identification of Climate Risks and Opportunities
Metrics and Targets	A. Information relevant to the cross-industry metric categories (climate-related metrics)	Greenhouse Gas Emissions: 4.5 Climate Change and Energy Management / Greenhouse Gas Management, Internal Carbon Pricing: 4.5 Climate Change and Energy Management / The Group's Promotion of Internal Carbon Pricing, Remuneration: 2.1 Corporate Governance / Remuneration Committee
	B. Information on industry-based metrics	6.2 SASB Chemicals Industry Index
	C. Information disclosed regarding targets set for climate-related risks or opportunities (climate-related targets)	4.5 Climate Change and Energy Management / TCFD Climate Change Risk Management

6.6 Glossary of Terms

A

ACC 美國化學理事會 (American Chemistry Council)
APS 宣示承諾情境 (Announced Pledges Scenario)

B

B2C 企業銷售產品或服務給終端消費者 (Business to Consumer)

C

CBC 新型環狀嵌段共聚高分子 (Cyclic Block Copolymer)
CDP 原碳揭露計畫 (formerly Carbon Disclosure Project)
CHI 德國包裝可回收性評估機構 (Institute cyclos-HTP)
CNS 中華民國國家標準 (Chinese National Standards)
COP15 第 15 屆聯合國生物多樣性大會（Conference of the Parties to the Convention on Biological Diversity）
CSF 網路安全框架 (Cybersecurity Framework)

E

EAP 員工協助方案 (Employee Assistance Program)
EPT 乙烯純化系統（Ethylene Purification Tower）
EVA 乙烯醋酸乙烯酯共聚合樹脂 (Ethylene Vinyl Acetate Copolymer)

F

FSI 綜合傷害指數 (Frequency-Severity Indicator)
FR 失能傷害頻率 (Disabling Injury Frequency Rate)

G

GBF 全球生物多樣性框架（Global Biodiversity Framework）
GRI 全球永續性報告協會（Global Reporting Initiative）

H

HCA 高後果分析結果 (High Consequence Area)
HDPE 高密度聚乙烯樹脂 (High Density Polyethylene)

I

IEA 國際能源總署 (International Energy Agency)
IFRS 國際財務報導準則 (International Financial Reporting Standards)
ILI 非破壞性檢驗儀器跑經管線內部進行檢測工作 (In-Line Inspection)
ISO 90001 品質管理系統 (Quality Management Systems)
ISO 14021 PIR 消費前材料認證 (Pre-Consumer material)
ISO 45001 職業安全衛生管理系統 (Occupational Health and Safety Management Systems)
ISO 46001 水資源效率管理系統 (Water efficiency management systems)
ISO 50001 能源管理系統 (Energy Management Systems)
ISO/IEC 27001 資訊安全管理系統 (Information Security Management Systems)

K

KPI 關鍵績效指標 (Key Performance Indicators)

L

LDPE 低密度聚乙烯樹脂 (Low Density Polyethylene)
LDV 高壓控制閥 (Let Down Valve)
LEAP 自然相關風險與機會評估方法學：定位、評價、評估、準備 (Locate, Evaluate, Assess, Prepare)
LLPDE 線型低密度聚乙烯樹脂 (Linear Low Density Polyethylene)
LTIFR 損失工時傷害頻率 (Lost Time Injury Frequency Rate)

M

MBO 目標管理 (Management by Objectives)
MI MI 熔融指數（Melt Index）
MOC MOC 變更管理 ((Management of Change)
MRT MRT 調塑劑回收處理系統 (Modifier Recovery Treatment)

N

NIST 美國國家標準與技術研究院 (National Institute of Standards and Technology)
NNL 淨零損失 （No Net Loss）
NOx 氮氧化物（Nitrogen Oxides）
NPI 淨正向影響 （Net Positive Impact）
NZE 淨零排放情境 (Net Zero Emissions)

O

OCS 塑膠原粒洩漏預防 (Operation Clean Sweep)
OSHA 美國職業安全與健康管理局 (Occupational Safety and Health Administration)

P

PIA 美國塑料協會 (Plastics Industry Association)
PDCA PDCA 管理循環：規劃 - 執行 - 檢查 - 行動 (Plan-Do-Check-Act)
PSIC 製程安全事故數 (Process Safety Incident Count)
PSISR 製程安全事故嚴重率 (Process Safety Incident Severity Rate)
PSM 製程安全管理 (Process Safety Management)
PSSR 啟動前安全檢查或開爐試俥前安全檢查 (Pre-Startup Safety Review)
PSTIR 製程安全總事故率 (Process Safety Total Incident Rate)

R

RBPS 風險基礎製程安全 (RBPS)
RCP 代表濃度路徑（Representative Concentration Pathways）
RTO 爐 蓄熱式熱氧化爐 (Regenerative Thermal Oxidizer)

S

SASB 永續會計準則委員會（Sustainability Accounting Standards Board）
SDGs 聯合國永續發展目標（The Sustainable Development Goals）
SOP 標準作業程序 (Standard Operating Procedure)
SOx 含硫氧化物（Sulfur Oxides）
SR 失能傷害嚴重度 (Disabling Injury Severity Rate)
SSP 共享社會經濟路徑（Shared Socioeconomic Pathways）
STEPS 既定政策情境 (Stated Policies Scenario)

T

TCCIP 臺灣氣候變遷推估資訊與調適知識平台（Taiwan Climate Change Projection Information and Adaptation Knowledge Platform）
TCFD 氣候相關財務揭露建議書 (Task Force on Climate-related Financial Disclosures)
TNFD 自然相關財務揭露（Taskforce on Nature-related Financial Disclosures）
TO 爐 直燃式廢氣焚化爐 (Thermal Oxidizer)
TRIR 總可記錄事故比率 (Total Recordable Incident Rate)
TSP 粒狀污染物（Total Suspended Particulate）
TWI 工作教導 (Training Within Industry)

V

VA 醋酸乙烯酯（Vinyl Acetate）
VOCs 揮發性有機化合物 (Volatile Organic Compounds)

W

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

6.7 Third-Party Assurance Report

GRI 2-5

Deloitte.

勤業眾信
勤業眾信聯合會計師事務所
110421 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 110421, Taiwan

Tel :+886 (2) 2725 9988
Fax:+886 (2) 4051-6888
www.deloitte.com.tw

INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

USI Corporation

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

Subject Matter Information and Applicable Criteria

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

Responsibilities of Management

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

Auditors' Responsibilities

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

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

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

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

- 1 -

Inherent Limitations

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

Independence and Quality Control

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

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

Conclusion

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

Other Matters

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

The engagement partner on the limited assurance report is Hu, Chia-Huang.

Chia Huang Hu

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 10, 2026

Notice to Readers

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

APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports - Plastics Industry
1.	Kaohsiung Plant: In 2025, the total energy consumption was 1,038,084 GJ, percentage of purchased electricity was 81.48%, the utilization rate (renewable energy/total energy) was 1.28%, and total self-generated and self-use energy was 0 GJ.	4.5 Climate Change and Energy Management / 6.3 Sustainability Disclosure Indicators - Plastics Industry	Total energy consumed, percentage grid electricity, percentage renewable, and total self-generated energy	SASB RT-CH-130a.1 Energy Management
2.	Kaohsiung Plant: In 2025, total water withdrawn was 927.735 thousand m³, and total water consumption was 652.132 thousand m³. The percentage of each in regions with High or Extremely High Baseline Water Stress was 0%.	4.2 Water Management / 6.3 Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn, total water consumed and percentage of each in regions with High or Extremely High Baseline Water Stress	SASB RT-CH-140a.1 Water Management
3.	Kaohsiung Plant: In 2025, total hazardous waste generated was 85.49 MT, and percentage recycled was 0%.	4.4 Waste Management / 6.3 Sustainability Disclosure Indicators - Plastics Industry	Amount of hazardous waste generated and percentage recycled	SASB RT-CH-150a.1 Hazardous Waste Management
4.	Kaohsiung Plant: In 2025, total recordable incident rate (TRIR), and fatality rate for direct employees and contract employees was 0%.	5.2 Talent Attraction and Retention / 6.3 Sustainability Disclosure Indicators - Plastics Industry	Total recordable incident rate (TRIR), and fatality rate for direct employees and contract employees	SASB RT-CH-320a.1 Workforce Health & Safety
5.	Kaohsiung Plant: In 2025, the air emissions was 16.8 MT of NOx, 0 MT of SOx, 38.75 MT of VOCs, and 16.54 MT of HAPs.	4.3 Air Pollution Control	Air emissions of NOx, SOx, VOCs, and HAPs	SASB RT-CH-120a.1 Air Quality