

# Chapter 6

## Appendix



## 6.1 GRI Content Index

USI Corporation has reported in accordance with the GRI Standards for the period from 1 January 2023 to 31 December 2023 using GRI 1 (GRI 1: Foundation 2021)

GRI 2: General Disclosures 2021					
		Item	Section	Page	Remarks
The organization and its reporting practices	2-1	Organizational details	1.2 Company Profile	<u>15</u>	
	2-2	Entities included in the organization's sustainability reporting	0.2 About this report	<u>4</u>	
	2-3	Reporting period, frequency and contact point	0.2 About this report	<u>5</u>	
	2-4	Restatements of information	4.5 Energy Management	--	
	2-5	External assurance	0.2 About this report	<u>4, 158</u>	
Activities and workers	2-6	Activities, value chain and other business relationships	1.2 Company Profile / 1.4 Material topics management / 3.3 Supply Chain Management / 3.4 Sales and customer services	<u>14-16, 27, 63, 65-71</u>	
	2-7	Employees	1.2 Company Profile / 5.3 Talent attraction and retention	<u>14, 122-126</u>	
	2-8	Workers who are not employees	5.2 Occupational safety and health / 5.3 Talent attraction and retention	<u>106, 122-126</u>	
Governance	2-9	Governance structure and composition	2.1 Governance	<u>29-30</u>	
	2-10	Nomination and selection of the highest governance body	2.1 Governance	<u>29-31, 35-36</u>	
	2-11	Chair of the highest governance body	2.1 Governance	<u>29-32</u>	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1 Governance	<u>29-30</u>	
	2-13	Delegation of responsibility for managing impacts	Please refer to 2.3 Risk Management / 5.3 Talent attraction and retention	<u>43-44, 128</u>	
	2-14	Role of the highest governance body in sustainability reporting	0.2 About this report / 1.4 Material topics management / 2.1 Governance	<u>4, 21, 35, 36</u>	
	2-15	Conflicts of interest	2.1 Governance	<u>31</u>	
	2-16	Communication of critical concerns	2.1 Governance / 2.4 Ethical corporate management and legal compliance	<u>37, 46-48</u>	

GRI 2: General Disclosures 2021					
Item			Section	Page	Remarks
Governance	2-17	Collective knowledge of the highest governance body	2.1 Governance / 2.4 Ethical corporate management and legal compliance	<a href="#">33, 46</a>	
	2-18	Evaluation of the performance of the highest governance body	2.1 Governance	<a href="#">32-34</a>	
	2-19	Remuneration policies	2.1 Governance	<a href="#">34</a>	
	2-20	Process of determining remuneration	2.1 Governance	<a href="#">34</a>	
	2-21	Annual total compensation ratio	2.1 Governance	<a href="#">34</a>	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	1.1 Sustainable Development Visions and Goals	<a href="#">10-13</a>	
	2-23	Policy commitments	0.1 Message from the Chairman / 2.1 Corporate Governance / 5.3 Talent Attraction and Retention	<a href="#">3, 29, 127</a>	
	2-24	Embedding policy commitments	2.1 Corporate Governance / 5.3 Talent Attraction and Retention	<a href="#">29, 127</a>	
	2-25	Processes to remediate negative impacts	2.2 Economic Performance / Please refer to 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 resources management / 4.3 Air Pollution control / 4.4 Waste management / 4.5 Climate Change and Energy Management / 5.2 Occupational safety and health / 5.3 Talent Attraction and Retention	<a href="#">38, 45, 49</a> <a href="#">53, 60, 63</a> <a href="#">76, 81, 84, 88</a> <a href="#">105, 121, 128</a>	
	2-26	Mechanisms for seeking advice and raising concerns	Please refer to 2.3 Risk Management.	<a href="#">45</a>	
	2-27	Legal compliance	2.4 Ethical Corporate Management and Legal Compliance	<a href="#">46-48</a>	
	2-28	Membership of associations	1.2 Company Profile	<a href="#">16</a>	
	2-29	Approach to stakeholder engagement	1.3 Stakeholder Engagement	<a href="#">18-20</a>	
Stakeholder engagement	2-30	Collective bargaining agreements	5.3 Talent Attraction and Retention	<a href="#">131</a>	As we maintain sound communication with employees through the labor union and labor-management meeting, no collective bargaining agreement has been concluded.

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
Category: Governance							
Economic performance	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	<a href="#">21, 22</a>		
		3-2	List of material topics	1.4 Material Topics	<a href="#">23, 24</a>		
		3-3	Management of material topics	2.2 Economic Performance	<a href="#">38</a>		
	GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	2.2 Economic Performance	<a href="#">40</a>		
		201-2	Financial implications and other risks and opportunities due to climate change	4.5 Climate Change and Energy Management	<a href="#">92-94</a>		
		201-3	Defined benefit plan obligations and other retirement plans	5.3 Talent Attraction and Retention	<a href="#">130</a>		
		201-4	Financial assistance received from government	-	-		
Smart management	Process of determining material topics	3-1	Process of determining material topics	1.4 Material Topics	<a href="#">21, 22</a>		
		3-2	List of material topics	1.4 Material Topics	<a href="#">23, 24</a>		
		3-3	Management of material topics	2.5 Smart management	<a href="#">49</a>		
	Non-GRI Standards topic, USI specific topics USI 203						
Technology R&D	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	<a href="#">21, 22</a>		
		3-2	List of material topics	1.4 Material Topics	<a href="#">23, 24</a>		
		3-3	Management of material topics	3.1 Technology R&D	<a href="#">53-59</a>		
	Non-GRI Standards topic, USI specific topic USI 201						
Product quality	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	<a href="#">21, 22</a>		
		3-2	List of material topics	1.4 Material Topics	<a href="#">23, 24</a>		
		3-3	Management of material topics	3.2 Product quality	<a href="#">60-62</a>		
	Non-GRI Standards topic, USI specific topic USI 202						

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
Category: Governance							
Supply chain management	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	21, 22		
		3-2	List of material topics	1.4 Material Topics	23, 24		
		3-3	Management of material topics	3.3 Supply Chain Management	63-67		
	GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Supply Chain Management	65		
		308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Supply Chain Management	65, 66		
	GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Supply Chain Management	65, 66		
		414-2	Negative social impacts in the supply chain and actions taken	3.3 Supply Chain Management	65, 66		
Category: Environmental							
Water management	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	21, 22		
		3-2	List of material topics	1.4 Material Topics	23, 24		
		3-3	Management of material topics	4.2 Water resources management	76		
	GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	4.2 Water resources management	77-79		
		303-2	Management of water discharge-related impacts	4.2 Water resources management	79		
		303-3	Water withdrawal	4.2 Water resources management	77		
		303-4	Water discharge	4.2 Water resources management	77		
		303-5	Water consumption	4.2 Water resources management	77		
Air pollution control	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	21, 22		
		3-2	List of material topics	1.4 Material Topics	23, 24		
		3-3	Management of material topics	4.3 Air Pollution control	81, 82		

GRI 3 Material Topics 2021							
Material Topics			Management approach and disclosures		Section	Page	Remarks
Category: Environmental							
Air pollution control	GRI 305: Emissions 2016	305-1	Direct (Scope 1) greenhouse gas (GHG) emissions.	4.5 Climate Change and Energy Management	95-97		
		305-2	Energy indirect g(Scope 2) greenhouse gas (GHG) emissions.	4.5 Climate Change and Energy Management	95-97		
		305-3	Other indirect (Scope 3) GHG emissions	4.5 Climate Change and Energy Management	95-97		
		305-4	Greenhouse gas (GHG) emissions intensity	4.5 Climate Change and Energy Management	98		
		305-5	Reduction of GHG emissions	4.5 Climate Change and Energy Management	98		
		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	83		
Waste management	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	21, 22		
		3-2	List of material topics	1.4 Material Topics	23, 24		
		3-3	Management of material topics	4.4 Waste management	84-86		
	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	86		
		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 3: Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	21, 22		
		3-2	List of material topics	1.4 Material Topics	23, 24		
		3-3	Management of material topics	4.5 Climate Change and Energy Management	88-97		

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
Category: Environmental							
Climate change and energy management	GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.5 Climate Change and Energy Management	<a href="#">96</a>		
		302-2	Energy consumption outside of the organization	4.5 Climate Change and Energy Management	<a href="#">97</a>		
		302-3	Energy intensity	4.5 Climate Change and Energy Management	<a href="#">96</a>		
		302-4	Reduction of energy consumption	4.5 Climate Change and Energy Management	<a href="#">98</a>		
		302-5	Reductions in energy requirements of products and services	N/A	-		
Category: Social							
Occupational safety and health	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	<a href="#">21, 22</a>		
		3-2	List of material topics	1.4 Material Topics	<a href="#">23, 24</a>		
		3-3	Management of material topics	5.2 Occupational health and safety	<a href="#">105</a>		
	GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.2 Occupational health and safety	<a href="#">106</a>		
		403-2	Hazard identification, risk assessment, and incident investigation	5.2 Occupational health and safety	<a href="#">108, 114, 118</a>		
		403-3	Occupational health services	5.2 Occupational health and safety	<a href="#">116, 118</a>		
		403-4	Worker participation, consultation, and communication on occupational health and safety	5.2 Occupational health and safety	<a href="#">108</a>		
		403-5	Worker training on occupational health and safety	5.2 Occupational health and safety	<a href="#">115</a>		
		403-6	Promotion of worker health	5.2 Occupational health and safety	<a href="#">116, 119</a>		
		403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.2 Occupational health and safety	<a href="#">108, 118</a>		
		403-8	Workers covered by an occupational health and safety management system	5.2 Occupational safety and health	<a href="#">106</a>		
		403-9	Work-related injuries	5.2 Occupational safety and health	<a href="#">108, 112</a>		
		403-10	Work-Related Illnesses	5.2 Occupational safety and health	<a href="#">116, 117, 118</a>		

GRI 3 Material Topics 2021							
Material Topics		Management approach and disclosures			Section	Page	Remarks
Category: Social							
Talent attraction and retention	GRI 3 Material Topics 2021	3-1	Process of determining material topics	1.4 Material Topics	<a href="#">21, 22</a>		
		3-2	List of material topics	1.4 Material Topics	<a href="#">23, 24</a>		
		3-3	Management of material topics	5.3 Talent Attraction and Retention	<a href="#">121</a>		
	GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.3 Talent Attraction and Retention	<a href="#">124-126</a>		
		401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.3 Talent Attraction and Retention	<a href="#">128</a>		
		401-3	Parental leave	5.3 Talent Attraction and Retention	<a href="#">130</a>		
	GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.4 Talent Cultivation and Development	<a href="#">135</a>		
		404-2	Programs for upgrading employee skills and transition assistance programs	5.4 Talent Cultivation and Development	<a href="#">136</a>		
		404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Talent Attraction and Retention	<a href="#">124</a>		



## 6.2 Chemical industry SASB index

Item	Code	Accounting Metric	Indicator description	Corresponding Section	Page
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions (21,074 tCO <sub>2</sub> e), percentage (99.9%); covered under emissions-limiting regulations	Quantitative	4.5 Climate Change and Energy Management	<a href="#">98</a>
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets Setting a target of reducing carbon emissions by 27% by 2030 (with 2017 as the baseline year) and achieving carbon neutrality by 2050. In 2023, greenhouse gas emissions have already decreased by 17% compared to the baseline year.			
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx 18.18 metric tons per year (2) SOx 0 metric tons per year (3) volatile organic compounds (VOCs): 52.4 metric tons per year (4) hazardous air pollutants (HAPs)	Quantitative	4.3 Air pollution control	<a href="#">83</a>
Energy management	RT-CH-130a.1	(1) Total energy consumed (GJ): 1,135,079 (2) Percentage grid electricity(%):100 (3) Percentage renewable(%): 0 (4) Total self-generated energy (GJ): 0	Quantitative	4.5 Climate Change and Energy Management	<a href="#">96</a>
Water management	RT-CH-140a.1	(1) Total water withdrawn: 969.538 ML (2) Total water consumed: (3) Percentage of each in regions with high or extremely high baseline water stress and the proportion of (1) and (2) 0%	Quantitative	4.2 Water resources management	<a href="#">77</a>
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations: 0 case		2.4 Ethical Corporate Management and Legal Compliance	<a href="#">47</a>
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks		4.2 Water resources	<a href="#">77</a>
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated 78.22MT/year, percentage recycled 0%	Quantitative	4.4 Waste management	<a href="#">86</a>
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	(1) Total Recordable Incident Rate (TRIR): 022 (2) Fatality rate for (a) direct employees 450 people and (b) contract employees 2 people	Quantitative	5.2 Occupational health and safety	<a href="#">112</a>
	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract employees to long-term (chronic) health risks			

Item	Code	Accounting Metric	Indicator description	Corresponding Section	Page
<b>Product Design for Use-Phase Efficiency</b>	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency: NT\$20.63 million		3.1 Technology R&D	<u>54</u>
<b>Safety &amp; Environmental Stewardship of Chemicals</b>	RT-CH-410b.1	Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances		N/A	
		Percentage of such products that have undergone a hazard assessment			
	RT-CH-410b.2	Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact			
<b>Genetically Modified Organisms</b>	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)		N/A	
<b>Management of the Legal &amp; Regulatory Environment</b>	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Description	2.4 Ethical Corporate Management and Legal Compliance	<u>47</u>
<b>Operational Safety, Emergency Preparedness &amp; Response</b>	RT-CH-540a.1	Total Count of Process Safety Incidents (PSIC): 0 Process Safety Total Incident Rate (PSTIR): 0% Process Safety Incident Severity Rate (PSISR): 0%	Quantitative	5.2 Occupational health and safety	<u>111</u>
	RT-CH-540a.2	Number of transport incidents is 0			

## 6.3 Sustainability disclosure metrics — Plastics Industry

No.	Indicator description	Category	Annual Disclosure	Unit	Corresponding Section and Page
1	Total energy consumed, percentage grid electricity, percentage renewable, total self-generated energy	Quantitative	(1) 1,135,078 (2) 77.96% (3) 0% (4) 0	Gigajoules(GJ) (%) (%) Gigajoules(GJ)	4.5 Climate Change and Energy Management
2	Total water withdrawn and total water consumed	Quantitative	969.538 689.201	Thousand cubic meters	4.2 Water management
3	Amount of hazardous waste generated, percentage recycled	Quantitative	78.22 0%	MT (%)	4.4 Waste management
4	Number of employees in and rate of occupational accidents	Quantitative	1 0.22%	persons, percentage (%)	5.2 Occupational health and safety
5	Volume of major products by category	Quantitative	207,413	MT	1.2 Company Profile

## 6.4 Climate-related financial disclosures

No.	Item	Implementation Status																																												
1	Describe the board’s oversight of climate-related risks and opportunities.	The ESG Committee supervised by the Board is the highest governance body of climate change management chaired by independent directors, it reports the climate change implementation planning and performance to the Board every year. The Operations Management Meeting, chaired by the Board Chairman, is held monthly to report the planning and results of material energy conservation and carbon reduction plans.																																												
2	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	In 2023, a survey was conducted targeting the ESG Committee and senior management to assess the relevance and potential impact timing of various risks on the company’s operations, as well as the development and feasibility of various opportunities. Twelve significant climate issues were identified (1 physical risk item, 5 transition risk items, and 6 opportunity items). Short-term (<3 years), medium-term (3-7 years), long-term(>7 years)																																												
		<table><tr><th>Type</th><th>Item</th><th>Duration</th></tr><tr><td>Physical risk</td><td>Drought</td><td>Short-term (&lt;3 years)</td></tr><tr><td rowspan="6">Transition risk</td><td>Government Regulation or Supervision - Water Consumption Fees</td><td>Short-term (&lt;3 years)</td></tr><tr><td>Carbon Fee</td><td>Short-term (&lt;3 years)</td></tr><tr><td>Renewable Energy Regulations - Risk of Energy-heavy Industries Clause</td><td>Short-term (&lt;3 years)</td></tr><tr><td>Transition of low-carbon technology</td><td>Short-term (&lt;3 years)</td></tr><tr><td>Increased raw materials price</td><td>Short-term (&lt;3 years)</td></tr><tr><td></td><td></td></tr></table>			Type	Item	Duration	Physical risk	Drought	Short-term (<3 years)	Transition risk	Government Regulation or Supervision - Water Consumption Fees	Short-term (<3 years)	Carbon Fee	Short-term (<3 years)	Renewable Energy Regulations - Risk of Energy-heavy Industries Clause	Short-term (<3 years)	Transition of low-carbon technology	Short-term (<3 years)	Increased raw materials price	Short-term (<3 years)			<table><tr><th>Type</th><th>Item</th><th>Developmental</th><th>Technical Feasibility</th></tr><tr><td rowspan="7">Opportunity</td><td>High-efficiency production</td><td rowspan="7">Progressive and aligned with the existing policies of the company</td><td>Expanding development</td></tr><tr><td>Recycle–circular economy</td><td>Expanding development</td></tr><tr><td>Reduce water usage and consumption</td><td>Matured</td></tr><tr><td>Use low-carbon energy</td><td>Matured</td></tr><tr><td>Development of Low Carbon Goods and Services - Entry into Renewable Energy Market</td><td>Expanding development</td></tr><tr><td>R&amp;D and innovation of new products and services - research and development of low-carbon and energy-saving products</td><td>Expanding development</td></tr><tr><td></td><td></td></tr></table>			Type	Item	Developmental	Technical Feasibility	Opportunity	High-efficiency production	Progressive and aligned with the existing policies of the company	Expanding development	Recycle–circular economy	Expanding development	Reduce water usage and consumption	Matured	Use low-carbon energy	Matured	Development of Low Carbon Goods and Services - Entry into Renewable Energy Market	Expanding development	R&D and innovation of new products and services - research and development of low-carbon and energy-saving products	Expanding development		
		Type	Item	Duration																																										
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	Use low-carbon energy		Matured																																											
	Development of Low Carbon Goods and Services - Entry into Renewable Energy Market		Expanding development																																											
	R&D and innovation of new products and services - research and development of low-carbon and energy-saving products		Expanding development																																											

No.	Item	Implementation Status
3	Describe financial impacts of extreme weather events and transition actions	For the 12 major risk and opportunity items, evaluate the potential financial impacts and devise response strategies and management mechanisms. For details on potential financial impacts, please refer to Chapter 4.5 "Climate Change and Energy Management" in this report.
4	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	Identify risks and opportunities based on the TCFD-recommended framework, communicate with all responsible units, and confirm by senior management every three years years Include them in the annual risk assessment. Personnel designated by the president reports the control measures and management performance to the Audit Committee and Board every year
5	When assessing the resilience taking into consideration different climate-related scenarios, state the input parameters, assumptions, and analytical choices for the scenarios used, and critical financial impacts.	Based on the scenario of RCP 8.5, estimate the temperature rise, rainfall, flooding, and drought situations from 2016 to 2035. List three physical risk issues, and according to the group's strategy, industry characteristics, nationally determined contributions (INDC), and TCFD indicators.
6	If transition plans are used in climate-related risk management, state the contents of such plans and the metrics and targets used to identify and manage physical risks and transition risks.	Plans include: Equipment replacement, construction of renewables facilities, optimization of production scheduling, planning building aircon, energy management systems, extreme weather events contingency plans. Please refer to 4.5 Climate change and energy management of this report for the details.
7	If internal carbon pricing is the planning tool, state the basis of the pricing system	Plan to use an internal carbon pricing assessment tool within the next 2 years.
8	If climate-related targets are set, state the activities, scopes of GHG emissions, planning period, and annual targets. If the relevant targets are achieved with the renewable energy certificates (RECs), state the sources and quantity of the carbon credit of such RECs or the quantity of RECs.	We set 2017 as the baseline year and reduction by 27% by 2050 as the carbon reduction target. Every year we disclose the data of Scopes 1, 2 and 3 GHG emissions in the ESG report and review the achievement progress periodically. No REC has been used for carbon reduction so far.
9	GHG inventory and verification	Please refer to 4.5 Climate change and energy management for the details of GHG inventory.

## 6.5 Third-party assurance report GRI 2-5

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### INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

USI Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of USI Corporation ("the Company") for the year ended December 31, 2023.

#### 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), and the criteria specifically designed by the Company, and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

#### Auditors' Responsibilities

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

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

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

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### Inherent Limitations

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

### Independence and Quality Control

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

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

### Conclusion

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

### Other Matters

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

The engagement partner on the limited assurance report is Chuang, Pi-Yu.

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

August 8, 2024

### Notice to Readers

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

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# APPENDIX

## SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Industry-specific Disclosures of the Sustainability Metrics Describe in the Rules Governing the Preparation and Filing of Sustainability Reports - Plastics Industry
1.	Kaohsiung Plant: In 2023, the total energy consumption was 1,135,078 GJ, percentage of purchased electricity was 77.96%, the utilization rate (renewable energy/total energy) was 0%, and total self-generated and self-use energy was 0 GJ.	6.3 Sustainability Disclosure Indicators - Plastics Industry	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 1
2.	Kaohsiung Plant: In 2023, total water withdrawn was 969,538 thousand M <sup>3</sup> , and total water consumption was 689,201 thousand M <sup>3</sup> .	6.3 Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn and total water consumption	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 2
3.	Kaohsiung Plant: In 2023, total general waste generated was 450.24 MT, and percentage recycled was 24.27%. Total hazardous waste generated was 78.22 MT, and percentage recycled was 0%.	4.4 Waste Management 6.3 Sustainability Disclosure Indicators - Plastics Industry	Total general and hazardous waste generated, and percentage recycled	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 3
4.	Kaohsiung Plant: In 2023, number of employees in occupational accidents was 1 person, and rate of occupational accidents was 0.22%.	6.3 Sustainability Disclosure Indicators - Plastics Industry	Number of employees in and rate of occupational accidents	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 4
5.	Kaohsiung Plant: In 2023, the total reclaimed and recycled water was 56,485 MT.	4.2 Water Management	The total reclaimed and recycled water includes wastewater reclamation, rainwater, and condensed water. Note 1: Wastewater reclamation is calculated by the actual pump reading on-site. Note 2: Rainwater is estimated by detention pond and rainwater collection area × Kaohsiung's annual rainfall in 2023 × reclaimed rate 90%. Note 3: Condensed water is estimated by MRT steam condensate recovery × working days in 2023 × reclaimed rate 90%.	Not applicable



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