06 Appendices

GRI Content Index

Usage Statement	[TTC] has followed the GRI standards to report the content for the period [January 1, 2024, to December 31, 2024].
Used GRI	GRI 1: Base 2021

GRI 2: General Disclosures 2021					
GRI Standards		**Disclosure Item**	**Chapter**	**Page**	**Annotations**
The Organization and its Reporting Practices	2-1	Organizational details	Our Value Chain	6	
	2-2	Entities included in the organization's sustainability reporting	About this Report	1	
	2-3	Reporting period, frequency and contact point	About this Report	1	
	2-4	Restatements of information	-		No restatements of information for the year
	2-5	External assurance	About this Report	1	
			Appendices External Assurance Statement	131	
Activities and Workers	2-6	Activities, value chain and other business relationships	Our Value Chain	6	
	2-7	Employees	Talent Attraction and Retention	96	
	2-8	Workers who are not employees	Talent Attraction and Retention	97	
Governance	2-9	Governance structure and composition	Board Composition and Operation	20	
	2-10	Nomination and selection of the highest governance body	Board Composition and Operation	20	
	2-11	Chair of the highest governance body	Board Composition and Operation	20	
	2-12	Role of the highest governance body in overseeing the management of impacts	Board Composition and Operation	20	
	2-13	Delegation of responsibility for managing impacts	Board Composition and Operation	20	
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GRI 2: General Disclosures 2021					
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			Board Composition and Operation	20	
	2-17	Collective knowledge of the highest governance body	Performance of the Board member expertise diversification policy	20	
	2-18	Evaluation of the performance of the highest governance body	Board Composition and Operation	23	
	2-19	Remuneration policies	Board Composition and Operation	26	
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	2-21	Annual total compensation ratio	Board Composition and Operation	26	
Strategy, Policies and Practices	2-22	Statement on sustainable development strategy	Sustainable Vision and Business Strategy	4	
	2-23	Policy commitments	Sustainable Vision and Business Strategy	4	
			Talent Attraction and Retention	95	
	2-24	Processes to remediate negative impacts	Sustainable Vision and Business Strategy	4	
			Talent Attraction and Retention	95	
	2-25	Legal Compliance	Material Topics Management	11	
			Material Topics and Value Chain	28、36、43、54、69、73、76-77、83、95	
	2-26	Mechanisms for seeking advice and raising concerns	Code of Conduct	33	
	2-27	Legal Compliance	Code of Conduct	33	
	2-28	Membership of associations	Our Value Chain	8	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	Stakeholder Engagement	8	
	2-30	Collective bargaining agreements	-	104	No collective agreement with the labor union

GRI 3: Material Topics 2021					
GRI Standards		Disclosure Item	Chapter	Page	Annotations
Disclosure of Material Topics	3-1	Process of determining material topics	Material Topics Management	11	
	3-2	List of material topics	Material Topics Management	11、14	
	3-3	Management of material topics	Management of Various Material Topics	28、36、43、54、69、73、76-77、83、95	

Topic-specific Disclosures						
Material Topics	Management Approach and Disclosures				Page	Annotations
Category: Governance						
Economic Performance	GRI 201: Economic Performance 2016	Specific Topics	201-1	Direct Economic Value Generated and Distributed	28	
			201-2	Financial Implications and Other Risks and Opportunities due to Climate Change	59	
			201-3	Defined Benefit Plan Obligations and Other Retirement Plans	100 104	
			201-4	Financial Assistance Received from Government	29	
Technology R&D	-	Self-defined Topics			43	
Product Quality	-	Self-defined Topics			36	
Category: Environmental						
Climate Change and Energy Management	GRI 302: Energy 2016	Specific Topics	302-1	Energy Consumption within the Organization	64	
			302-2	Energy Consumption Outside of the Organization	-	Data Unavailable
			302-3	Energy Intensity	63	
			302-4	Reduction of Energy Consumption	63	
			302-5	Reductions in Energy Requirements of Products and Services	-	N/A

Topic-specific Disclosures						
Material Topics	**Management Approach and Disclosures**				**Page**	**Annotations**
Category: Environmental						
Climate Change and Energy Management	GRI 305: Emissions 2016	Specific Topics	303-1	Direct (Scope 1) Greenhouse Gas (GHG) Emissions	66	
			303-2	Energy Indirect (Scope 2) Greenhouse Gas (GHG) Emissions	66	
			303-3	Other Indirect (Scope 3) Greenhouse Gas (GHG) Emissions	66	
			303-4	Density Of GHG Emissions	66	
			303-5	Reduction Of GHG Emissions	67	
Water Resources Management	GRI 303: Water and Effluents 2018	Specific Topics	305-6	Interactions with Water as a Shared Resource	69	
			305-7	Management of Water Discharge-related Impacts	70	
			306-1	Water Withdrawal	70	
			306-2	Water Discharge	72	
			306-3	Water Consumption	70	
Air Pollution Control	GRI 305: Emissions 2016	Specific Topics	306-4	Emissions of Ozone-Depleting Substances	-	No relevant emissions in the process, not applicable
			306-5	Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Gas Emissions	74	
Waste Management	GRI 306: Waste 2020	Management Approaches	306-1	Waste Generation and Significant Waste-Related Impacts	77	
			306-2	Management of Significant Waste-related Impacts	77	
		Specific Topics	306-3	Waste Generated	77	
			306-4	Waste Diverted from Disposal	78	
			306-5	Waste Directed to Disposal	78	

Topic-specific Disclosures						
Material Topics	**Management Approach and Disclosures**				**Page**	**Annotations**
Category: Society						
Talent Attraction and Retention	GRI 401: Employment 2016	Specific Topics	401-1	New Employee Hires and Employee Turnover	98	
			401-2	Benefits Provided to Full-Time Employees (Exclude Temporary or Part-time Employees)	100	
			401-3	Parental Leave	100	
Occupational Safety and Health	GRI 403: Occupational Health and Safety 2018	Management Approaches	403-1	Occupational Health and Safety Management System	84	
			403-2	Hazard Identification, Risk Assessment, and Incident Investigation	85	
			403-3	Occupational Health Services	87	
			403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	88	
			403-5	Worker Training on Occupational Health and Safety	91	
			403-6	Promotion of Worker Health	88	
			403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	88	
		Specific Topics	403-8	Workers Covered by an Occupational Health and Safety Management System	84	
			403-9	Work-related Injuries	86	
			403-10	Work-related Illnesses	88	

Chemical Industry SASB index

SASB Indicators	Code	Category Description	Metric Data	Corresponding Section	Page
Greenhouse Gas Emissions	RT-CH-110a.1	(1) Scope 1 GHG emissions (tCO2e); (2) Percentage (%) of Scope 1 Greenhouse Gas Emissions Regulated by Emission Limitation Regulations	(1) 16,639 (2) None	3.2.3 GHG Management	65
	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			
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants (kg): (1) NOx (2) SOx (3) VOCs (4) HAP s	(1) 17,080；(2) 2,704 (3) 34,185；(4)11,516	3.4 Air Pollution Control	74
Energy Management	RT-CH-130a.1	(1) Total consumed energy (GJ) (2) Grid electricity usage ratio (%) (3) Renewable energy usage ratio (%) (4) Self-produced energy (GJ)	(1) 849,477；(2) 44.60 (3) 0；(4) 0	3.2.2 Energy Usage and Management	64
Water Management	RT-CH-140a.1	(1) Total Water Intake (Million Liters) (2) Total Water Consumption (Million Liters) (3) Percentage of each in regions with high or extremely high baseline water stress and the proportion of (1) and (2)	(1) 1,073；(2) 406 (3) 0	3.3.1 Water Resources Management	70
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards and regulations	-		
	RT-CH-140a.3	Description of water resources management risks and discussion of strategies and practices to mitigate those risks	-		
Hazardous Waste Management	RT-CH-150a.1	(1) Amount of hazardous waste generated; percentage recycled	0	3.5 Waste Management	77
Labor Health and Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) formula: (Number of Incidents × 200,000)/Total Hours Worked; (2) fatality rate for (a) direct employees and (b) contract employees	(1) 0；(2) 0	4.1 Occupational Safety and Health	86
	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks		4.2 Health Promotion	87
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; and the percentage (%) of related products underwent hazard analysis.	-	None of our products contain GHS hazardous chemicals.	
	RT-CH-410b.2	Discussion of strategy to manage chemicals of concern and develop alternatives with reduced human and/or environmental impact			
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	-	No genetically modified products produced by the Company.	

SASB Indicators	Code	Category Description	Metric Data	Corresponding Section	Page
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	-	1.4 Ethical Corporate Management	32
Operational Safety and Emergency Response	RT-CH-540a.1	Process Safety Incident Count (PSIC), Process Safety Incident Rate (PSTIR), Process Safety Incident Severity Rate (PSISR).	0	4.1 Occupational Safety and Health	86
	RT-CH-540a.2	Number of transport incidents	0	4.3 Emergency Response	92

Sustainability Disclosure Indicators - Plastics Industry

No.	Unit of Measure	Category	Annual Disclosure	Unit	Corresponding Section and Page	頁碼
I.	Total energy consumed, percentage grid electricity, percentage renewable, total self-generated energy	Quantitative	Total energy consumption: 849,477 Percentage of purchased electricity: 44.60% Percentage of renewable energy: 0 Total self-generated and consumed energy: 0	Gigajoules (GJ), Percentage (%), Percentage (%), Gigajoules (GJ)	3.2.2 Energy Usage and Management	64
II.	Total water withdrawn and total water consumption	Quantitative	Total water withdrawn: 1,073 Total water consumed: 406	Thousand M^3	3.3.1 Water Resources Management	70
III.	Amount of hazardous waste generated, and percentage recycled	Quantitative	Weight of general waste: 4,696.5 Recycling percentage: 64.26 Weight of hazardous waste: 0 Percentage recycled: Not applicable	Tons, (%)	3.5 Waste Management	77
IV.	Number of employees in and rate of occupational accidents	Quantitative	Occupational accident count: 0 Rate: 0	Persons, Percentage (%)	4.1 Occupational Safety and Health	86
V.	Volume of major products by category	Quantitative	Linyuan Plant ABS: 86,741 Qianzhen Plant EPS: 59,751 Qianzhen Plant GPS: 94,641 Toufen Plant GW: 8,998 Zhongshan Plant EPS: 162,204	Tons	2.1.1 Sales Regions for Major Products	37 38

Climate-related Financial Disclosures

<table>
<tr><th>No.</th><th>Item</th><th>Implementation Status</th></tr>
<tr><td>1</td><td>Describe the Board's oversight of climate-related risks and opportunities.</td><td>At TTC, the Board of Directors oversees climate management operations, with the ESG Committee as the highest governance body for climate management. Chaired by independent directors, the committee reviews the Company's climate change strategies and targets every year, manages the actions and reviews the performance in climate change risks and opportunities, and reports to the Board.
In light of the growing global emphasis on Environmental (E), Social (S), and Governance (G) issues, the Company has aligned with the "Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies" issued by the Financial Supervisory Commission. In accordance with this roadmap, the Company is progressively promoting the disclosure of greenhouse gas (GHG) inventory and assurance information, while actively building internal capabilities for corporate GHG accounting. The Company has completed the consolidated financial statement inventory and assurance process for the parent and subsidiary companies. Each annual report details the concrete implementation of various measures, with recommendations provided by the Board of Directors.
In addition to continuously enhancing the effectiveness of corporate governance, the Company is also carefully planning and executing strategies to achieve carbon reduction goals and develop green energy initiatives. By leveraging AI technology for more efficient management, the Company aims to reduce risks and challenges, align with international standards, and ultimately achieve its long-term vision for sustainable development.</td></tr>
<tr><td>2</td><td>Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term</td><td>In 2023, we conducted a survey for the ESG Committee and senior unit managers to assess the relevance of each risk to the Company's operations and the duration of potential impacts, as well as the development and viability of each opportunity. We collected 10 responses in total. After statistical analysis by the group, we identified 11 materiality climate issues (1 items of physical risk, 5 items of transition risk, and 5 items of opportunity).
TTC evaluates potential financial impacts from 11 materiality risk and opportunity items, devises corresponding strategies, and establishes management mechanisms. The aim is to understand the potential effects of climate change across various aspects, reduce operational disruptions caused by extreme weather events and foster a resilient climate change culture. For details on the potential financial impacts and response measures related to risk and opportunity items, please refer to section 3.2.1 Climate Change of the report.
Climate-related risk items are classified into three timeframes based on the period of potential impact: short-term (<3 years), medium-term (3-5 years), and long-term (>5 years). Climate-related opportunity items are categorized into five levels according to their impact on company development potential and technical feasibility. The corresponding classifications are shown in the table below:
<table>
<tr><th>Type</th><th>Item</th><th>Duration</th></tr>
<tr><td>Physical Risk</td><td>Drought</td><td>Short-term (<3 years)</td></tr>
<tr><td rowspan="6">Transition Risk</td><td>Government regulation or supervision - Levy of water conservation</td><td>Short-term (<3 years)</td></tr>
<tr><td>Carbon fee</td><td>Short-term (<3 years)</td></tr>
<tr><td>Renewable energy regulations - Risk of energy-heavy industries clause</td><td>Short-term (<3 years)</td></tr>
<tr><td>Transition of low-carbon technology</td><td>Short-term (<3 years)</td></tr>
<tr><td>Increased raw materials price</td><td>Short-term (<3 years)</td></tr>
</table>
<table>
<tr><th>Type</th><th>Item</th><th>Developmental</th><th>Technical Feasibility</th></tr>
<tr><td rowspan="6">Opportunity</td><td>High-efficiency production</td><td>Progressive and aligned with the existing policies of the Company</td><td>Expanding development</td></tr>
<tr><td>Recycling and reuse - Circular economy</td><td>Progressive and aligned with the existing policies of the Company</td><td>Expanding development</td></tr>
<tr><td>Reduce water use and water consumption</td><td>Progressive and aligned with the existing policies of the Company</td><td>Matured</td></tr>
<tr><td>Use low-carbon energy</td><td>Progressive and aligned with the existing policies of the Company</td><td>Matured</td></tr>
<tr><td>R&D and innovation of new products and services - research and development of low-carbon and energy-saving products</td><td>Progressive and aligned with the existing policies of the Company</td><td>Expanding development</td></tr>
</table></td></tr>
</table>

No.	Item	Implementation Status
3	Describe financial impacts of extreme weather events and transition actions	Financial Impacts of Extreme Weather Events TTC follows the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) to establish future scenarios for both physical and transition risks. The Company analyzes potential future impacts and opportunities, and incorporates the results into strategic resilience assessments. Physical risks are assessed with reference to the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), specifically the "Atlas of Taiwan Climate Change Key Indices: AR6 Statistical Downscaling Edition" published in June 2023, as well as the "Climate Change Disaster Risk Map Platform" published by the National Science and Technology Center for Disaster Reduction. These resources are used to estimate long-term future climate changes and potential climate-related risks. The IPCC AR6 adopts scenarios combining Shared Socioeconomic Pathways (SSPs) and Representative Concentration Pathways (RCPs). TTC has selected the SSP5-8.5 emissions scenario, which represents extremely high greenhouse gas emissions with CO_2 emissions expected to double around the year 2050, for conducting future scenario analyses of climate hazards, specifically focusing on high temperatures, flooding, and drought. Under the RCP 8.5 scenario, by mid-21st century (2040 – 2065) and end-of-century (2075 – 2099), the projected impacts on typhoon activity affecting Taiwan are as follows: the total number of typhoons is expected to decrease by approximately 15% and 55%, respectively; the proportion of intense typhoons will increase by around 100% and 50%; maximum wind speeds are projected to increase by about 4% and 8%; and typhoon-related rainfall is anticipated to rise by approximately 20% and 35%. Although the number of typhoons affecting Taiwan is projected to decrease in the future, the threat of more intense typhoons will increase. The Company must strengthen disaster preparedness and enhance resilience to minimize the potential losses caused by typhoons. Financial Impact of Transition Actions The financial impact of transition actions on the Company primarily stems from changes in policies and regulations, technological shifts, and evolving market demands, which result in adjustments to costs and investments. New government regulations on water consumption fees and carbon fees will directly increase the Company's operating costs. For example, water consumption fees are expected to rise by approximately NT$220,000 per year, and carbon fees by around NT$4 million annually. In addition, major electricity consumer requirements mandate companies to increase the proportion of renewable energy use and improve energy efficiency, which will further lead to higher capital expenditures for green electricity procurement and equipment upgrades. However, by actively investing in low-carbon technology transitions such as improving energy efficiency, upgrading equipment, and enhancing wastewater recycling systems, companies may face higher upfront capital expenditures, but these initiatives help reduce long-term operating costs and mitigate risks. Overall, under the low-carbon transition, companies should anticipate an increase in short-term costs; nevertheless, proactive measures can enhance medium- to long-term competitiveness and sustainability.
4	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	To uphold sound business integrity and ensure stable operations and sustainable development, TTC established its "Risk Management Policy and Procedures" in 2020, as approved by the Board of Directors. This policy aims to mitigate potential operational risks by enabling directors to effectively assess and oversee both existing and potential risks. Each responsible functional department conducts timely assessments and rolling adjustments in response to evolving international economic trends, the latest ESG regulations, and the Company's risk and opportunity management framework. The President's Office reports the Company's risk management status to the Board of Directors at least once annually, allowing directors to remain informed of key risks and provide more targeted recommendations on business strategies.
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.	Reduction, analyze the projected changes in temperature, rainfall, flooding, and drought from 2016 to 2035 under the RCP 8.5 scenario and identify three physical risk issues based on the Group's strategy, industry characteristics, Intended Nationally Determined Contribution (INDC), and TCFD indicators. Based on the nature of risk and opportunity factors, risks are categorized into transition risks and physical risks. Transition risks include: policy and regulatory risks, reputational risks, technological risks, and market risks. Physical risks include: flooding, drought, and high temperatures. Opportunities are identified across four dimensions: resource efficiency, energy sources, products and services, and markets. Physical risks are assessed with reference to the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP), specifically the "Atlas of Taiwan Climate Change Key Indices: AR6 Statistical Downscaling Edition" published in June 2023, as well as the "Climate Change Disaster Risk Map Platform" published by the National Science and Technology Center for Disaster Reduction. These resources are used to estimate long-term future climate changes and potential climate-related risks. The IPC CAR6 adopts scenarios combining Shared Socioeconomic Pathways (SSPs) and Representative Concentration Pathways (RCPs). TTC has selected the SSP5-8.5 emissions scenario, which represents extremely high greenhouse gas emissions with CO_2 emissions expected to double around the year 2050, for conducting future scenario analyses of climate hazards, specifically focusing on high temperatures, flooding, and drought.

No.	Item	Implementation Status
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.	Transition risks are assessed with reference to the World Energy Outlook (WEO) published by the International Energy Agency (IEA) in 2021. The report outlines three scenarios based on different energy trends and climate policies: Stated Policies Scenario (STEPS), Announced Pledges Scenario (APS), and Net Zero Emissions (NZE). Among these scenarios, NZE assumes that all countries will achieve net-zero emissions by 2050, representing the most ambitious pathway with the most proactive emission reduction measures. In addition, the Company also refers to the "Taiwan's Pathway to Net-Zero Emissions in 2050" published by the National Development Council (NDC) in 2022, aligning with the national decarbonization pathway and ensuring TTC's resilience for sustainable operations amid the impacts of extreme climate change. TTC promotes energy-saving and carbon-reduction initiatives to minimize energy and water consumption and waste generation within its operations and supply chain, thereby reducing its climate impact. The Company actively enhances energy efficiency, invests in green energy equipment, and drives innovation in green product development to effectively manage and respond to both transition and physical risks, while creating additional business opportunities and meeting market demands. However, the implementation of these projects will also lead to increased capital investment and operating costs for TTC, thereby impacting the Company's financial performance.
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.	TTC has adopted 2017 as the base year for identifying greenhouse gas (GHG) emission indicators and targets (detailed in section 9), and has established the following indicators and targets for identifying and managing physical and transition risks: TTC set energy management targets within the Group's carbon reduction initiative, with 2017 as the base year, aiming for a 27% reduction by 2030, and achieving carbon neutrality by 2050. Climate Response Strategy: Short-term (<3 years): Replace outdated equipment, improve energy efficiency, install solar power systems, implement green procurement, develop water and drought response measures, and mitigate the impact of carbon fees; Medium-term (3-5 years): Shift towards low-carbon energy sources, introduce intelligent monitoring systems, and expand renewable energy installation and utilization; Long-term (>5 years): Continue to focus on low-carbon fuels, carbon capture and utilization (CCU) technologies, and negative emission technologies. GHG emissions disclosures: Disclose the data of Scopes 1, Scope 2, and Scope 3 emissions in the ESG report every year and review the causes for changes periodically.
7	If internal carbon pricing is the planning tool, state the basis of the pricing system	Taiwan officially announced the implementation of three subordinate regulations for carbon fees on August 29, 2024, and announced the carbon fee rate on October 21, 2024. Starting in 2025, carbon emissions will be formally included in the carbon fee calculation, marking the beginning of the carbon pricing era. To proactively align with government policies, effectively address climate change, and reduce carbon risks, TTC introduced an internal carbon pricing mechanism in 2024. The initial internal carbon price is set at NT$300 per metric ton, referencing the domestic carbon fee pricing benchmark, with a phased increase to be reviewed and adjusted periodically. This mechanism integrates carbon costs into corporate decision-making and investment evaluation processes, assesses the impact of carbon emissions on business operations, accelerates the implementation of carbon reduction measures, and drives low-carbon investments. In July 2024, the Group organized two training sessions to help relevant departments understand the concept and application of internal carbon pricing, supporting each plant in promptly implementing the system. Additionally, a general knowledge course on carbon-related topics was held in September, inviting all Group employees to participate. These initiatives aim to enhance overall carbon reduction awareness and professional capabilities, fostering collective efforts toward achieving the Group's carbon reduction targets.
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.	To strengthen its resilience in the face of climate risks, TTC established a carbon reduction target in 2022, aiming for a 27% reduction in carbon emissions by 2030 compared to 2017 levels. Furthermore, in 2023, the Company set a long-term goal of achieving carbon neutrality by 2050. In addition, to assess its capability in addressing climate risks, TTC has adopted the recommendations of the TCFD framework, published by the Financial Stability Board (FSB) in 2015. The Company analyzes potential climate risks and opportunities under a scenario of extremely high greenhouse gas emissions, formulates mitigation and adaptation strategies, and implements various carbon reduction initiatives. It has established short-, medium-, and long-term greenhouse gas reduction targets to minimize potential financial impacts and achieve the goal of sustainable corporate development. TTC follows the Group's decarbonization roadmap. As of 2023, the GHG emissions from its three plants in Taiwan have decreased by 17.9% compared to the base year (2017). The Company will continue to actively implement energy-saving and carbon reduction initiatives in the future. The medium-term carbon reduction strategy will proceed towards the transition to low-carbon energy, enhancement of energy efficiency, intelligent monitoring, and the setup and use of renewable energy. The long-term carbon reduction strategy will continuously focus on low-carbon fuels, carbon capture, reuse technology, and negative carbon emissions technology, to implement the carbon neutrality goals and move towards a low-carbon economy transition. The planned schedule and yearly progress for greenhouse gas emission reductions are detailed in Section 3.2.3 GHG Management of the report.
9	GHG inventory and verification	For greenhouse gas inventory data, please refer to Section 3.2.3, "GHG Management," in the report.

UN Sustainable Development Goals (SDGs) Content Index

Material Topics	SDG Targets		Page	Corresponding Section
Governance				
Economic Performance	 SDGs 8 Decent Work and Economic Growth	8.2 Enhance economic capacity through diversification, technological upgrading, and innovation, including focusing on high value-added and labor-intensive industries.	28	1.2 Economic Performance
Technology R&D	 SDGs 9 Industry, Innovation and Infrastructure	9.4 By 2030, upgrade infrastructure and retrofit industries to make them sustainable, with increased resource-use efficiency, and greater adoption of clean and environmentally sound technologies and industrial processes, with all countries taking action in accordance with their respective capabilities.	43	2.2 Technology R&D
Product Quality	 SDGs 12 Responsible Consumption and Production	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.	36	2.1 Product Quality
Environmental				
Climate Change and Energy Management	 SDGs 13 Climate Action	13.3 Enhance education, awareness-raising, and human and institutional capacity on climate change mitigation, adaptation, impact reduction, and early warning.	54	3.2 Climate Change and Energy Management
Water Resources Management	 SDGs 6 Clean Water and Sanitation	6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate.	69	3.3 Water Resources Management
Air Pollution Control	 SDGs 11 Sustainable Cities and Communities	11.6 By 2030, reduce the adverse per capita environmental impact of cities, including by paying special attention to air quality, urban administration, and waste management.	73	3.4 Air Pollution Control
Waste Management	 SDGs 12 Responsible Consumption and Production	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.	76	3.5 Waste Management
Social				
Talent Attraction and Retention	 SDGs 8 Decent Work and Economic Growth	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value. 8.8 Protect labor rights and promote safe and secure working environments for all workers, including migrant workers, particularly women, and those in hazardous jobs.	95	5.1 Talent Attraction and Retention
Occupational Safety and Health	 SDGs 3 Good Health and Well-being	3.9 By 2030, substantially reduce the number of deaths and illnesses from hazardous chemicals and air, water, and soil pollution as well as other contamination.	83	4.1 Occupational Safety and Health

External Assurance Statement

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INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

Taita Chemical Company, Limited

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

Subject Matter Information and Applicable Criteria

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

Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI), SASB Standards published by the Sustainability Accounting Standards Board (SASB), and 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 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.

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 Tsai, Yu-Ling.

Yu-Ling Tsai

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 6, 2025

Notice to Readers

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

External Assurance Statement

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.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2024, the total energy consumption was 849,477 GJ, the percentage of purchased electricity was 44.60%, and the utilization rate (renewable energy/total energy) was 0%, and total self-generated and self-use energy was 0 GJ.	3.2 Climate Change and Energy Management/ Sustainability Disclosure Indicators - Plastics Industry	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 1
2.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2024, total water withdrawn was 1,073 thousand M^3, and total water consumption was 406 thousand M^3.	3.3 Water Management/ Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn and total water consumption	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 2
3.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2024, total general waste generated was 4,696.5 tons, and percentage recycled was 64.26%. Total hazardous waste generated was 0 tons, and percentage recycled was not applicable.	3.5 Waste Management/ Sustainability Disclosure Indicators - Plastics Industry	Total general and hazardous waste generated, and percentage recycled	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 3
4.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2024, the number of employees in occupational accidents was 0 person, and the rate of occupational accidents was 0%.	4.1 Talent Attaction and Retention/ Sustainability Disclosure Indicators - Plastics Industry	Number of employees in and rate of occupational accidents	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 4
5.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2024, the air emissions were 17.795 MT of nitrogen oxides (NOx), 3.129 MT of sulfur oxides (SOx), 36.046 MT of volatile organic compounds (VOCs), and 11.516 MT of hazardous air pollutants (HAPs).	3.4 Air Pollution Control	Emissions of sulfur oxides (SOx), nitrogen oxides (NOx), volatile organic compounds (VOCs) and hazardous air pollutants (HAPs).	SASB RT-CH-120a.1 Air Quality

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