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Appendix

GRI Content Index

Usage Statement	[TTC] has followed the GRI standards to report the content for the period [January 1, 2025 to December 31, 2025].
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021					
GRI Standard		Disclosure Item	Chapter	Page	Annotations
The organization and its reporting practices	2-1	Organizational details	Our Value Chain	7	
	2-2	Entities included in the organization's sustainability reporting	About this Report	2	
	2-3	Reporting period, frequency and contact point	About this Report	2	
	2-4	Restatements of information	-	-	No restatements of information for the year
	2-5	External assurance	About this Report Appendix Third-Party Assurance Report	2 136	
Activities and workers	2-6	Activities, value chain and other business relationships	Our Value Chain	7	
	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 of Directors Selection Information and Operation Status	21	
	2-10	Nomination and selection of the highest governance body	Board of Directors Selection Information and Operation Status	22	
	2-11	Chair of the highest governance body	Board of Directors Selection Information and Operation Status	22	
	2-12	Role of the highest governance body in overseeing the management of impacts	Board of Directors Selection Information and Operation Status	22	
	2-13	Delegation of responsibility for managing impacts	Board of Directors Selection Information and Operation Status	22	
	2-14	Role of the highest governance body in sustainability reporting	Board of Directors Selection Information and Operation Status	22	
	2-15	Conflicts of interest	Board of Directors Selection Information and Operation Status	24	

GRI 2: General Disclosures 2021

GRI Standard		Disclosure Item	Chapter	Page	Annotations
Governance	2-16	Communication of critical concerns	Sustainability Vision and Business Strategy Board of Directors Selection Information and Operation Status	5 22	
	2-17	Collective knowledge of the highest governance body	III. Implementation Status of the Board Diversity Policy	23	
	2-18	Evaluation of the performance of the highest governance body	Board of Directors Selection Information and Operation Status	24	
	2-19	Remuneration policies	Board of Directors Selection Information and Operation Status	27	
	2-20	Process to determine remuneration	Board of Directors Selection Information and Operation Status	27	
	2-21	Annual total compensation ratio	Board of Directors Selection Information and Operation Status	27	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	Sustainability Vision and Business Strategy	5	
	2-23	Policy commitments	Sustainability Vision and Business Strategy Talent Attraction and Retention	5 95	
	2-24	Embedding policy commitments	Sustainability Vision and Business Strategy Talent Attraction and Retention	6 95	
	2-25	Processes to remediate negative impacts	Material Topic Management Material Topics and Value Chain	13 56、71、 83、95	
	2-26	Mechanisms for seeking advice and raising concerns	Code of Conduct	35	
	2-27	Compliance with laws and regulations	Code of Conduct	35	
	2-28	Membership associations	Our Value Chain	9	
Stakeholder engagement	2-29	Approach to stakeholder engagement	Stakeholder Engagement	9	
	2-30	Collective bargaining agreements	–	105	Since the Company maintains good communication with employees through the labor union and labor-management meetings No collective agreement with the labor union between both parties.

GRI 3: Material Topics 2021					
GRI Standard		Disclosure Item	Chapter	Page	Annotations
Disclosures of material topics	3-1	Process to determine material topics	Material Topic Management	13	
	3-2	List of material topics	Material Topic Management	16	
	3-3	Management of material topics	Management of various material topics	29、37、44、56、71、75、78、83、95	

Topic-specific Disclosures						
Material Issue	Management Approach and Disclosures				Page	Note
Category: Governance						
Economic Performance	GRI 201：Economic Performance 2016	Topic-Specific	201-1	Direct economic value generated and distributed	30	
			201-2	Financial implications and other risks and opportunities due to climate change	62	
			201-3	Defined benefit plan obligations and other retirement plans	105	
			201-4	Financial assistance received from government	30	
Technology R&D		Self-defined Topic			44	
Product Quality		Self-defined Topic			37	
Category: Environment						
Climate Change and Energy Management	GRI 302: Energy 2016	Topic-Specific	302-1	Energy consumption within the organization	66	
			302-2	Energy consumption outside of the organization	—	Data unavailable
			302-3	Energy intensity	66	
			302-4	Reduction of energy consumption	66	
			302-5	Reductions in energy requirements of products and services	—	Not applicable

Topic-specific Disclosures						
Material Issue	Management Approach and Disclosures				Page	Note
Category: Environment						
Climate Change and Energy Management	GRI 305: Emissions 2016	Topic-Specific	305-1	Direct (Scope 1) GHG emissions	67	
			305-2	Energy indirect (Scope 2) GHG emissions	67	
			305-3	Other indirect (Scope 3) GHG emissions	67	
			305-4	GHG emissions intensity	68	
			305-5	Reduction of GHG emissions	69	
Water Resource Management	GRI 303: Water and Effluents 2018	Topic-Specific	303-1	Interactions with water as a shared resource	72	
			303-2	Management of water discharge-related impacts	72	
			303-3	Water withdrawal	72	
			303-4	Water discharge	72	
			303-5	Water consumption	72	
Air Pollution Control	GRI 305: Emissions 2016	Topic-Specific	305-6	Emissions of ozone-depleting substances (ODS)	—	No related emissions in the process, not applicable
			305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	76	
Waste Management	GRI 306: Waste 2020	Management Approach	306-1	Waste generation and significant waste-related impacts	79	
			306-2	Management of significant waste-related impacts	81	
		Topic-Specific	306-3	Waste generated	79	
			306-4	Waste diverted from disposal	79	
			306-5	Waste directed to disposal	79	

Topic-specific Disclosures						
Material Issue	Management Approach and Disclosures				Page	Note
Category: Social						
Talent Attraction and Retention	GRI 401: Employment 2016	Topic-Specific	401-1	New employee hires and employee turnover	97	
			401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	100	
			401-3	Parental leave	100	
Occupational Health and Safety	GRI 403: Occupational Health and Safety 2018	Management Approach	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	85	
			403-5	Worker training on occupational health and safety	91	
			403-6	Promotion of worker health	87	
			403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	84	
		Topic-Specific	403-8	Workers covered by an occupational health and safety management system	84	
			403-9	Work-related injuries	88	
			403-10	Work-related ill health	88	

SASB Chemical Industry Index

SASB Metrics	Code	Metric Description	Metric Data	Corresponding Chapter	Page
Greenhouse Gas Emissions	RT-CH-110a.1	(1) Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations ; (2) Percentage of Scope 1 GHG emissions covered under emissions-limiting regulations (%)	(1) 17,592 (2) None	3.2.3 Greenhouse Gas Management	67
	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: (1) NOX (excluding N2O), (2) SOX, (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	(1) 18,521 ; (2) 3,171 (3) 35,549 ; (4) 11,109	3.4 Air Pollution Control	76
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	(1) 806,737 ; (2) 45.08 ; (3) 0.37 ; (4) 0	3.2.2 Energy Use and Management	66
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	(1) 1028 ; (2) 410 ; (3) 0	3.3.1Water Resource Management	72
	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 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	3.5Waste Management	79
Labor Health and Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	(1) 0 ; (2) 0	4.1Occupational Health and Safety 4.2Health Promotion	86 87
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks			
Chemical Safety and Environmental Management	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	-	None of the Company's products contain GHS hazardous chemicals	—
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact			
Genetically Modified Organisms 物	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	-	The Company does not produce genetically modified products	—

SASB Metrics	Code	Metric Description	Metric Data	Corresponding Chapter	Page
Management of the Legal and 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	-	1.5Ethical Corporate Management	34
Operational Safety, Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	0	4.1Occupational Health and Safety	86
	RT-CH-540a.2	Number of transport incidents	0	4.3 Emergency Response	92

Sustainability Disclosure Indicators - Plastics Industry

No.	Metric	Metric Category	Annual Disclosure Status	Unit	Corresponding Chapter and Page
I.	Total energy consumed, percentage of purchased grid electricity, percentage of renewable energy, and total self-generated energy consumed	Quantitative	Total energy consumed: 806,737 Percentage of purchased grid electricity: 45.08% Percentage of renewable energy: 0.37% Total self-generated energy consumed: 0	Gigajoules (GJ), (%), (%), Gigajoules (GJ)	3.2.2 Energy Use and Management：66
II.	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 1,028 Total water consumption: 410	Thousand cubic meters	3.3.1Water Resource Management：72
III.	Weight of hazardous waste generated and percentage recycled	Quantitative	Weight of general waste: 4,995.1 Percentage recycled: 68.48 Weight of hazardous waste: 0 Percentage recycled: Not applicable	Metric tons, (%)	3.5Waste Management：79
IV.	Number and rate of occupational injuries	Quantitative	Number of occupational injuries: 0 Rate: 0	Persons, Rate (%)	4.1Occupational Health and Safety：86
V.	Major product production volume by product category	Quantitative	Linyuan PlantABS：96,706 Qianzhen PlantEPS：91,385 Qianzhen PlantGPS：55,639 Toufen PlantGW：8,681 Zhongshan PlantEPS：131,512	Tons	2.1.1 Sales Regions of Major Products 38

Climate-related Financial Disclosures

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 identified climate risks and opportunities affect the enterprise's business, strategy, and financials (short-term, medium-term, long-term).	4.5 Climate Change and Energy Management / Sustainability and Climate-Related Risks and Opportunities Expected to Have a Reasonable Impact
3	Describe the financial impacts 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, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	4.5 Climate Change and Energy Management / Identification of Climate 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 metrics and targets used to identify and manage physical 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, describe the basis for price setting.	4.5 Climate Change and Energy Management / Group Promotion of Internal Carbon Pricing
8	If climate-related targets are set, describe the covered activities, GHG emission scopes, planning periods, and annual progress; if carbon offsets or Renewable Energy Certificates (RECs) are used to achieve relevant targets, describe the source and quantity of carbon offset credits or the quantity of RECs.	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 / Greenhouse Gas Management

1-1-1 GHG Inventory Information

1. The parent company standalone entity should begin its inventory from 2026. 2. Subsidiaries in the consolidated financial statements should begin their inventory from 2027.

The parent company standalone entity has completed its GHG inventory in accordance with the ISO 14064-1:2018 standard published by the International Organization for Standardization (ISO) since 2021 to grasp the status of greenhouse gas emissions. The Company's standalone entity and subsidiaries in the consolidated financial statements have conducted regular annual inventories since 2024. The GHG inventory data for the most recent two years is based on the operational control approach, consolidating the GHG emissions of the Company and all subsidiaries in the consolidated financial statements, as described below:

Year	2024		2025	
The Company	Emissions (CO_2e)	Intensity (Tons CO_2e / Revenue NT$ Million)	Emissions (CO_2e)	Intensity (Tons CO_2e / Revenue NT$ Million)
Scope 1 (Direct GHG emissions)	16,578.9159		17,170.4291	
Scope 2 (Indirect GHG emissions)	49,089.2291		47,032.2348	-
Subtotal	65,668.1450		64,202.6639	
Subsidiaries in the consolidated financial statements	Emissions (CO_2e)	Intensity (Tons CO_2e / Revenue NT$ Million)	Emissions (CO_2e)	Intensity (Tons CO_2e / Revenue NT$ Million)
Scope 1 (Direct GHG emissions)	410.1964		421.6614	
Scope 2 (Indirect GHG emissions)	11,562.7567		9,313.1225	
Subtotal	11,972.9531		9,734.7839	
Total	77,641.0981	4.1743	73,937.4478	5.1041

* Note:
* 1. The inventory calculations for 2024 and 2025 adopt the ISO 14064-1:2018 standard.
* 2. In 2025, if the carbon emissions of an inventory site account for less than 5% of the total emissions and there are no significant operational changes, the emission data from the initial year (2023) will be used for calculation. Applicable sites include Taita Chemical Company, Limited - Taipei Office, and Taita Chemical (Tianjin) Co., Ltd. The following companies are holding companies and registered-only companies with no emissions: TAITA (BVI) HOLDING Co., Ltd., and Zhangzhou Taita Chemical Co., Ltd.

1-1-2 GHG Assurance Information

1. The parent company standalone entity should begin executing assurance from 2028. 2. Subsidiaries in the consolidated financial statements should begin executing assurance from 2029. The status of the GHG inventory assurance execution for the Company and all subsidiaries in the consolidated financial statements for the most recent two years is described below:

Scope of Assurance		2024 Emissions (Tons CO_2e)	2025 Emissions (Tons CO_2e)
The Company	(Scope 1) Direct GHG emissions	16,578.9159	17,170.4291
	(Scope 2) Indirect GHG emissions	49,089.2291	47,032.2348
	Total	65,668.1450	64,202.6639
	Percentage of the inventory data disclosed in 1-1-1 above	100%	100%
All subsidiaries in the consolidated financial statements	(Scope 1) Direct GHG emissions	410.1964	421.6614
	(Scope 2) Indirect GHG emissions	11,562.7567	9,313.1225
	Total	11,972.9531	9,734.7839
	Percentage of the inventory data disclosed in 1-1-1 above	100%	100%
Assurance Provider		Ernst & Young	Ernst & Young
Assurance Status Description		Limited assurance in accordance with Assurance Standard 3410	Limited assurance in accordance with Assurance Standard 3410
Assurance Opinion / Conclusion		Unmodified conclusion	Unmodified conclusion

* Note:
1. In 2024, because the TTC Linyuan Plant is an emission site regulated by the Ministry of Environment, the CPA's assurance utilized the data from its Ministry of Environment verification statement as a divided responsibility opinion. This is based on Q1-1 of the Taiwan Stock Exchange's "Q&A on the Management Guidelines for Assurance Institutions," which states that when a CPA issues an integrated GHG opinion report, a verification statement obtained in accordance with Ministry of Environment regulations may be used as a divided responsibility opinion.

Index of Climate-Related Risks and Opportunities Disclosures

To strengthen climate risk management and align with international standards, the Company systematically identifies and discloses climate-related risks and opportunities with reference to the IFRS S2 framework, and evaluates their potential impacts on operations, strategy, and financials. The core disclosure items cover "Governance," "Strategy," "Risk Management," and "Metrics and Targets," and are consolidated into the appendix table using the Company as the reporting entity scope, facilitating stakeholders' understanding of the Company's management actions and impact levels in response to climate change.

Aspect	Disclosure Content Description	Chapter / Page
Governance	The role of the governance body in the governance of climate-related risks and opportunities	3.2.1 Climate Change and Energy Management / Climate Change Management Framework 58
	The role of management in the governance of climate-related risks and opportunities	3.2.1 Climate Change and Energy Management / Climate Change Management Framework 58
Strategy	Climate-related risks and opportunities that could reasonably be expected to affect the entity's prospects	3.2.1 Climate Change and Energy Management / Sustainability and Climate-Related Risks and Opportunities Expected to Have a Reasonable Impact 60
	Information on the current and anticipated effects of climate-related risks and opportunities on the entity's business model and value chain	3.2.1 Climate Change and Energy Management / Sustainability and Climate-Related Risks and Opportunities Expected to Have a Reasonable Impact 60
	Information on the effects of climate-related risks and opportunities on the entity's strategy and decision-making	3.2.1 Climate Change and Energy Management / Strategic Decisions and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities 62
	The effects of climate-related risks and opportunities on the entity's current and anticipated financial position, financial performance, and cash flows	3.2.1 Climate Change and Energy Management / Strategic Decisions and Financial Impacts of Sustainability and Climate-Related Risks and Opportunities 62
	Climate-related scenario analysis and assessment of climate resilience	3.2.1 Climate Change and Energy Management / 63
Risk Management	The processes to identify, assess, prioritize, and monitor climate-related risks and opportunities (including whether and how these processes are integrated into and inform the entity's overall risk management process)	3.2.1 Climate Change and Energy Management / Identification of Climate Risks and Opportunities 58
Metrics and Targets	Information relevant to cross-industry metric categories (climate-related metrics)	GHG Emissions: 3.2.1 Climate Change and Energy Management / Greenhouse Gas Management 67 Internal Carbon Pricing: 3.2.1 Climate Change and Energy Management / Group Promotion of Internal Carbon Pricing 63 Remuneration: 1.1 Corporate Governance / Remuneration Committee 127
	Information on industry-based metrics	6. SASB Chemical Industry Index 127
	Information disclosing the climate-related targets set to address risks or opportunities (climate-related targets)	3.2.1 Climate Change and Energy Management / TCFD Climate Change Risk Management 57

United Nations Sustainable Development Goals (SDGs) Content Index

Material Topic	SDGs Target		Page	Corresponding Chapter
Governance				
Economic Performance	SDG 8: Decent Work and Economic Growth	8.2 Achieve higher levels of economic productivity through diversification, technological upgrading and innovation, including through a focus on high-value added and labour-intensive sectors.	29	1.2 Economic Performance
Technology R&D	SDG 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.	44	2.2 Technology R&D
Product Quality	SDG 12: Responsible Consumption and Production	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	37	2.1 Product Quality
Environment				
Climate Change and Energy Management	SDG 13: Climate Action	13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	56	3.2 Climate Change and Energy Management
Water Resource Management	SDG 6: Clean Water and Sanitation	6.5 By 2030, implement integrated water resources management at all levels, including through transboundary cooperation as appropriate.	71	3.3 Water Resource Management
Air Pollution Control	SDG 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 and municipal and other waste management.	75	3.4 Air Pollution Control
Waste Management	SDG 12: Responsible Consumption and Production	12.5 By 2030, substantially reduce waste generation through prevention, reduction, recycling and reuse.	78	3.5 Waste Management
Social				
Talent Attraction and Retention	SDG 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 labour rights and promote safe and secure working environments for all workers, including migrant workers, in particular women migrants, and those in precarious employment.	95	5.1Talent Attraction and Retention
Occupational Health and Safety	SDG 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 and contamination.	83	4.1 Occupational Health and Safety

List of proper nouns

ABS	ACRYLONITRILE-BUTADIENE-STYRENE
AS	ACRYLONITRILE-STYRENE
GPS	GENERAL PURPOSE POLYSTYRENE
EPS	Expandable PURPOSE POLYSTYRENE
HIPS	High Impact Polystyrene
GW	Glass Wool

PSM	Process Safety Management
VOCs	Volatile Organic Compounds
Par	Particulate
SOx	Sulfur oxides
NOx	Nitrogen Oxides
HAPs	Hazardous Air Pollutants

TRCA	Taiwan Responsible Care Association
PDA	Personal Digital Assistant
ISO	International Organization for Standardization
AI	Artificial Intelligence
GBF	Global Biodiversity Framework
NNL	No Net Loss
NPI	Net Positive Impact
TNFD	Taskforce on Nature-related Financial Disclosure
TCFD	Task Force on Climate-related Financial Disclosures
FR	Severity Rate
SR	Frequency-Severity Indicator
FSI	Total Recordable Incident Rate
TRIR	Process Safety Total Incident Rate
PSTIR	Process Safety Incident Severity Rate
PSISR	Absentee Rate
AR	缺勤率 Absentee Rate

External Verification Certificates for Sustainability Information

ISO 9001:2015

Certificate TW94/02730
The management system of
TAITA CHEMICAL CO., LTD.
has been assessed and certified as meeting the requirements of
ISO 9001:2015
For the following activities
Design and manufacture of acrylonitrile butadiene styrene resin and styrene acrylonitrile resin.
Design and manufacture of general purpose, high/medium impact and expandable polystyrene.
Manufacture of glass wool insulation material (blanket, board, ceiling panel, green wool, white wool).
Issue 10. Certified since 14 January 1994

Valid from 2025.10.06 to 2028.10.06

ISO 50001:2018

Certificate TW20/10607
Taita Chemical Company Limited
Lin Yuan Plant
台達化學工業股份有限公司林園廠
ISO 50001:2018

Valid from 2023.11.21 to 2026.11.21

ISO 14001:2015

Certificate TW04/00560
The management system of
TAITA CHEMICAL CO., LTD.
has been assessed and certified as meeting the requirements of
ISO 14001:2015

Valid from 2025.10.14 to 2028.10.14

ISO 45001:2018

Certificate TW16/00710
The management system of
TAITA CHEMICAL CO., LTD.
has been assessed and certified as meeting the requirements of
ISO 45001:2018

Valid from 2025.09.04 to 2028.08.02

Independent Assurance Report on Sustainability Report

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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, 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 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.

- 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 Tsai, Yu-Ling.

Yu-Ling Tsai

Deloitte & Touche
Taipei, Taiwan
Republic of China

August 5, 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.

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APPENDIX

SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Disclosure Metric	Applicable Criteria
1.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2025, the total energy consumption was 806,737 GJ, the percentage of purchased electricity was 45.08%, the percentage of renewable energy was 0.37%, and total self-generated energy was 0 GJ.	3.2 Climate Change and Energy Management/ 6 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.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2025, the facility locations were not situated in areas of high or extremely high baseline water stress. Total water withdrawn and total water consumption were 1,028 thousand m^3 and 410 thousand m^3, respectively.	3.3 Water Management/ 6 Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn, total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	SASB RT-CH-140a.1 Water Management
3.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2025, total weight of hazardous waste generated was 0 metric tons. The percentage of hazardous waste recycled was not applicable.	3.5 Waste Management/ 6 Sustainability Disclosure Indicators - Plastics Industry	Amount of hazardous waste generated, percentage recycled	SASB RT-CH-150a.1 Hazardous Waste Management
4.	The Company: In 2025, the Total Recordable Incident Rate (TRIR) and fatality rate for direct employees and contract workers (including contractors) were both 0%.	4.1 Talent Attaction and Retention	Total recordable incident rate (TRIR) and fatality rate for (a) direct employees and (b) contract employees	SASB RT-CH-320a.1 Workforce Health & Safety
5.	Qianzhen Plant, Linyuan Plant, Toufen Plant, and Zhongshan Plant: In 2025, the air emissions were 18.521 metric tons of nitrogen oxides (NOx), 3.171 metric tons of sulfur oxides (SOx), 35.549 metric tons of volatile organic compounds (VOCs), and 11.109 metric tons of hazardous air pollutants (HAPs).	3.4 Air Pollution Control 6 SASB Chemicals Industry Index	Air emissions of the following pollutants: NOx, SOx, volatile organic compounds (VOCs), and hazardous air pollutants (HAPs)	SASB RT-CH-120a.1 Air Quality

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