



Innovative OUCC
Advance upon
Green Technologies & Materials

2024

**Oriental Union
Chemical Corporation**

ESG Report

2024

**Oriental Union
Chemical Corporation**

ESG Report





About this Report

Editorial Policy

Welcome to the 2024 ESG Report of the Oriental Union Chemical Corporation (stock code:1710, hereinafter referred to as the "OUCC") published in 2025. We would like all the stakeholders that care for us to better understand the challenges of sustainable development faced by the chemical industry, as well as our efforts and achievements in Environmental, Social, Governance (hereinafter referred to as the "ESG" or "Sustainability") aspects.

This ESG Report is issued in both Chinese and English versions. You are welcome to download them from our official website: <https://www.oucc.com.tw/en>

Reporting Period and Organizational Boundaries

The ESG Report discloses the ESG management policy, material topics, responses, and action performance of the OUCC in 2024(Jan. 1 to Dec. 31). Some issues tracing back to 2022 or 2023 have been included to ensure a comprehensive report of project performance and outcome.

The financial performance described in this report is from the data of the OUCC's individual financial statement. The environmental and social performance covering OUCC Headquarters and the Linyuan Plant will be indicated in the paragraph if the scope of disclosure differs from the above.

- Date of last publication: June 2024
- Date of next publication: August 2026

Writing Reference and Guarantee

The ESG Report relevant information and data, composed in line with the corporate spirits of sincerity, diligence, thrift, prudence and innovation as core structure, were guaranteed by SGS-Taiwan and integrated by the Secretariat of the Corporate Sustainability Implementation Committee, to ensure its conformity with relevant sustainability international framework. The final version of information is reviewed and authorized by the top management prior to publication.



Sustainability Report

- GRI Standards (2021)
- Sustainability Accounting Standards Board, SASB: Chemical Standard
- AA 1000 ASv3 Type 1 Moderate Assurance Level
- ISAE 3000 Independent Limited Assurance
- Climate-Related Information for Listed and OTC Companies



Environment E

- ISO 14001
- ISO 14064-1
- ISO 46001
- ISO 50001



Society S

- ISO 45001



Governance G

- Regulations Governing the Preparation of Financial Reports by Securities Issuers
- ISO 9001

Feedback

We welcome any of your comments on the "Oriental Union Chemical Corporation 2024 ESG Report," and appreciate your valuable comments and advice to keep us moving further towards the implementation of sustainable governance.

Contact : Wythe Chen, Corporate Sustainability Implementation Committee Director General of OUCC

Address : 13F, No. 101, Fu-Hsing N. Road, Taipei City

Tel : (02)2719-3333

Fax : (02)2719-1858

Email : ESG@oucc.com.tw



CONTENTS

Preface

ABOUT THIS REPORT	2
CHAIRMAN'S MESSAGE	6



OUCC SUSTAINABLE
DEVELOPMENT
STRATEGY

8

1	INNOVATIVE OUCC	14
	IMPLEMENTING THE CIRCULAR ECONOMY	16
	INNOVATIVE R&D	18
	GREEN CHEMICALS AND SMART MANUFACTURING	26

4	SOLID CONTRIBUTION	90
	ENERGY MANAGEMENT STRATEGY	92
	RESOURCES RECYCLING	102
	ENVIRONMENTAL PREVENTION MECHANISM	106
	SOCIAL INCLUSION	112

2	ETHICAL GOVERNANCE	30
	ABOUT OUCC	32
	OPERATIONAL STRUCTURE	37
	RISK MANAGEMENT	42
	STAKEHOLDER COMMUNICATION AND MATERIAL TOPICS	54

5	PRUDENT THINKING	114
	SAFE AND HEALTHY WORKPLACE	117
	MANUFACTURING PROCESS OF ZERO DAMAGE	122
	ZERO ACCIDENTS IN TRANSPORTATION	127
	EMERGENCY RESPONSE MECHANISM	130

3	SINCERE AND DILIGENT PARTNER	64
	PARTNERS OF OUCC	66
	SATISFIED CUSTOMERS	82
	CHEMICAL VALUE CHAIN MANAGEMENT	85

APPENDIX

GOVERNANCE MEMBER INFO	132
SASB INDEX - CHEMICALS INDUSTRY	134
SUSTAINABILITY DISCLOSURE INDICATORS CHEMICAL INDUSTRY	136
CLIMATE-RELATED INFO OF TWSE AND TPEX LISTED COMPANIES	137
GRI STANDARDS INDEX	141
ASSURANCE STATEMENT/ ACCOUNTANT'S LIMITED ASSURANCE	144



Chairman's Message

Master the Changes, Secure the Future

In addition to production and profit, enterprise shall shoulder the social responsibility for sustainable development, in line with the tides of global climate change and carbon neutral. With full awareness, the Company believes in relentless innovation and transformation as its edge to fulfill the dual goals in sustainable operation and significant growth. With adherence to Green, Carbon Reduction, New Material as its axis for development, the Company continues to enhance process improvement, power saving & carbon reduction, circular economy and energy transformation, steering towards its blueprint for high-valued and differentiated products.

Processing Improvement X Power Saving & Carbon Reduction - Efficiency in Parallel with Environmental Protection

To cope with the challenges of climate change, the Company embarks on the overall revamp of high energy-consumed processes, through the integrated technologies of IoT and Cloud, to instantly monitor the production system and optimize resources distribution, to further improve process efficiency and energy utilization. Moreover, extending from technical improvement to systematically innovative thinking, a mass revamp of thermal recovery and introduction of highly efficient equipment, which alter completely the used operation model from high energy consumption to an upgrade of efficiency and environment.

Circular Economy X Energy Transformation - Sustainability Strategy from Wastes Reduction to Recycling

With full comprehension that sustainable development lies in the positive value recreation rather than the lessening of negative impact, the Company started investment in the long-term research and development of CCU technology and successfully transformed the CO₂ from processes into value-added material, fulfilling the circular economy model of turning waste into treasure. In addition, the Company also introduced the use of renewal energy to align with the global energy transformation trend, to diminish the reliance on petrochemicals. By way of internal energy management system upgrade and external strategic alliances, the Company is advancing toward the robust construction of a low-carbon supply chain, in the hope of establishing a paragon of energy transformation for the industry.

Green, Carbon Reduction, New Material - Technical Innovation Drive for the Sustainable Future

To fulfill the low impact of products to the environment and create high value, the Company focuses on the development of Green, Carbon Reduction and New Materials and continues to advance eco-friendly new materials and application technologies, which feature not only carbon footprint reduction during manufacturing processes, but also realize downstream product applications in energy saving, waste decline, recycling, and reduction of environmental contamination. To meet the various demands of emerging markets, the Company developed a series of new materials of low carbon and high efficiency to be applied to the domains of textiles, packaging, and electronics, showcasing the double effects of green transformation and market orientation.

High-Valued and Differentiated Products - Advanced Propeller for Challenges

Without long-term advantages for homogeneous products, the Company applies strategy focusing on high-valued and differentiated products. Through the market-demanded research and development, a series of high-value specialties such as materials of high purity EO derivatives, eco-friendly additives and special specs chemical intermediates were developed to extend the depth and breadth of product applications, as well as to enhance the Company's brand value, explore collaborations with globally renown manufacturers, manifesting the Taiwan's strength in industrial transformation and upgrading.

Team-Driven Sustainability, Advance toward Carbon Neutrality by 2050

Sustainability is not the achievement of one person, but the commitment of a group. The Company has established the "Corporate Sustainability Implementation Committee" to connect internal departments and supply chain partners, ensuring the company's continuous and stable development in the three aspects of ESG (Environmental, Social, Governance). Through integrity governance, transparent information disclosure, stakeholder communication, and social participation, the Company fulfills its corporate social responsibility, realizing the promise of "coexisting with the earth and winning together with society." Looking ahead to 2050, the Company aims for carbon neutrality as the ultimate goal, continuously driving comprehensive transformation with innovative technologies, new processes, and green products.



Chairman
Oriental Union Chemical
Corporation

徐旭東



OUCC Sustainable Development Strategy



The Sustainable Development Goals (SDGs) are the guiding global principles for sustainable development. OUCC, being a global citizen, establishes a sustainability team to discuss and align the expectations of stakeholders with the Chemical Sector SDGs Roadmap in order to assess and identify the SDG issues and related sub-goals to be prioritized, based upon which sustainable development strategies and actions are implemented. We pledge to continue developing innovation strategies and corporate sustainability goals to deliver sustainable development.

Innovative OUCC

Keep up with the developing world, gain insight into trends with value, circulation, R&D and process innovations as foundation for sustainable development



Short-term Goal (2025)

- Continue to invest in R&D and actively develop high-quality and high value-added new EOD/POD product lines
- Increase the sales volume of specialty chemicals to 5,000 MT/month
- Develop further processing techniques for ethylenediamine coproducts and polyetheramine related products and set up mass production factories

Mid-/Long-term Goal (2026-2032)

- Develop products with low energy, recyclable plastics, biodegradability, and environmentally friendly
- Step into the domain of high-tech, high-value specialty chemicals
- Become the most comprehensive production factory for amine products domestically



創新

Innovation

誠

Sincerity

Ethical Governance

With trust highlighted as corporate culture, the company fully upholds the spirit of self-discipline in corporate governance by conforming with all the related laws and regulations as well as the robust application of internal control



Short-term Goal (2025)

- Establish an information management backup mechanism
- Continue to propose solutions on key ESG issues

Mid-/Long-term Goal (2026-2032)

- Continue to improve internal risk management system
- Continue to enhance the ESG negotiation mechanism and action plan





Diligence

Diligent Partners

Upholds "excellence through diligence, with diligence as foundation", work together with suppliers to provide high-quality and reliable services, as a trustworthy company for both customers and partners



Solid Partner

Short-term Goal (2025)

- Implement factory-wide staff forum
- Conduct human rights training courses on the Responsible Business Alliance (RBA)
- Implement a new performance bonus system

Mid-/Long-term Goal (2026-2032)

- Sustain the validation of ISO management system

Satisfied Customer

Short-term Goal (2025)

- Continue to effectively implement the ISO management system

Mid-/Long-term Goal (2026-2032)

- Conduct training courses in cooperation with the vocational training center

Chemical Value Chain

Short-term Goal (2025)

- Achieve 100% of new suppliers signing the "Suppliers' ESG Commitments"
- Complete the on-site or written evaluation of existing suppliers

Mid-/Long-term Goal (2026-2032)

- Achieve 100% of freight forwarders introducing and acquiring ISO 45001 certification
- Achieve 2.5 million safety man-hours with zero-accident of contractors at Linyuan worksite



Thrift

Solid Contributions

Through sustainable, "down-to-earth" attitude, and genuine actions, we strive to create a sustainable future of symbiosis between the environment and society.



Short-term Goal (2025)

- 1% annual carbon reduction
- Five years of cumulated power saving rate of 5%
- Water intake per unit of production reduced by 0.25% compared with baseline year
- Wastewater recycling rate of 70%

Mid-/Long-term Goal (2026-2032)

- Cumulated power saving rate of 10%
- Water intake per production unit reduce by 2% compared with baseline year
- Water footprint calculation
- Reach 10% of green energy usage
- Focus on the study of technologies in low-carbon or carbon-free thermal application as well as greenhouse gas storage



Social Inclusion

Short-term Goal (2025)

- Participation in blood donation activities
- Continuous donations to the disadvantaged groups
- Volunteer services to social care

Mid-/Long-term Goal (2026-2032)

- Applying core competencies to achieve social inclusion.





慎

Prudence

Prudent Thinking

Incorporate risk management into sustainable operations of various businesses with ideals of precaution and safety. We are committed to a working environment of zero pollution, zero injury and zero accident



Short-term Goal (2025)

- Optimize the sludge dryer and continue the sludge reduction
- Establish PI system, real-time monitoring of environmental protection data of each plant
- Conduct contingency drills for all plants and suppliers
- Results of on-site inspections of the freight forwarders are listed as the allocation standard

Mid-/Long-term Goal (2026-2032)

- Promote waste management reduction KPI
- Optimize prevention and control of equipment, as well as emission quality
- Build a notification platform for high-risk operations
- Construct a chemical plant that adheres to "zero pollution, zero injury, and zero accident"



01 Innovative OUCC

- 16 IMPLEMENTING THE CIRCULAR ECONOMY
- 18 INNOVATIVE R&D
- 26 GREEN CHEMICALS AND SMART MANUFACTURING

OUCC aims to be “the most distinguished materials chemistry company” by continuing its investment in R&D, innovation as well as transformation. Through the cumulation of new technologies, OUCC can advance the high value-added ethylene oxide derivatives and specialty chemical products.

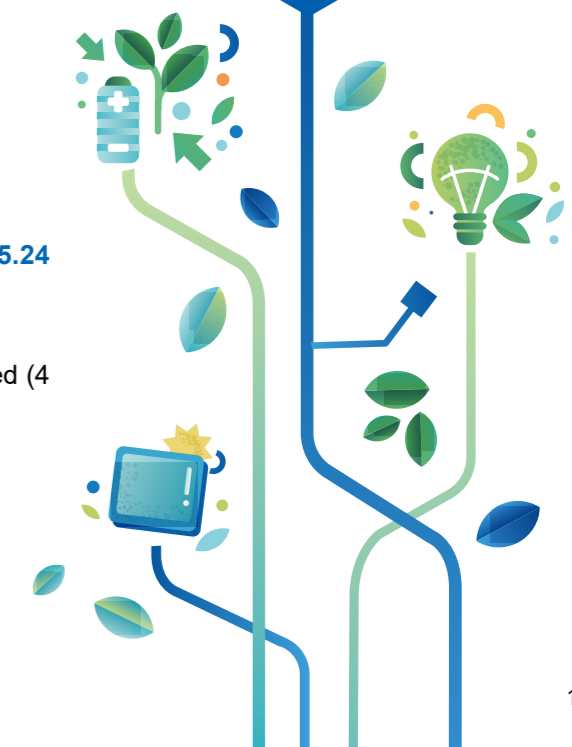
We provide a one-stop integrated service to various industries, customers, and specialty chemical project teams. An on-line information management platform also provides global customers with comprehensive technical services and high-quality products. OUCC targets to be a diversified, specialty chemicals-centered chemical company as well as a green, sustainable enterprise that achieves profitability and growth at the same time.

- **Business Operations** : Production of petrochemical raw materials and high value-added chemicals widely used by end products.
- **Products and Services** : Product areas include ethylene oxide (EO) and ethylene glycol (EG) and the like, the derivatives of amino alcohol chemicals, various specialty chemicals, and materials for daily, constructure and electronics chemicals.
- **Service Market** : Supply ethylene glycol and EO derivatives petrochemical products to major manufacturers in Taiwan and the Asia-Pacific region, and specialty chemicals to the global market.

2024
Sustainable
Performance



- Promote the circular economy to generate annual profit of **NT\$5.24** million
- R&D investment of **NT\$185** million
- Innovative technologies developed and international patents applied (4 patents of domestic validity and 12 of international validity)





Implementing the Circular Economy

OUCU continues to strengthen green production and high value layout. Besides proactively developing various high-valued EOD products, we also improve production procedures, invest in equipment, and promote the innovative proposals of circular economy based on the concept of green circular production, to reduce the impact of production on the environment.



We adopt a "circular economy" strategy and aim to implement the core concept of "minimizing environmental impact and maximizing resource value" through technological innovation in our processes. We strive to establish a circular economy model. OUCU has independently developed the "Potassium Iodide (KI) Recycling Technology." Through this recycling technology, the potassium iodide is efficiently recovered and reused, thereby reducing the generation of waste, which conversion of "waste" to "usable renewable resource" creates additional economic value. In addition to saving waste treatment costs, the by-products generated during the process also contribute to the company's revenue.

Traditional Thinking		Circular Economy Thinking
EC process→KI waste solvent→Outsourcing	Process	EC process→KI waste solvent→Reuse resources→Input of a new process
In the production of ethylene carbonate (EC), potassium iodide (KI) is used as a reaction catalyst, and the waste solvent produced during the production process contains 5% potassium iodide (KI), which used to be outsourced for treatment.	Description	Increase the concentration of potassium iodide (KI) produced in the ethylene carbonate (EC) plant, then upgrade it into a product of reusable resource to be reused in another production process.
NT\$3.2 million/year	Outsourcing costs	NA
NA	Economic benefits	1. Save KI procurement costs NT \$1.26 million 2. MEG recycled benefit approx. NT\$0.78 million 3. Save approx. NT\$3.2 million for outsourcing
Total outsourcing processing cost of NT\$3.2 million	Total	Total benefit approx. NT\$5.24 million
NA	Environmental benefits	1. Reduce waste solvent transportation of 160 MT 2. Reduce carbon emissions of 8,258 t-CO ₂ e, a cumulation of 36,749 t-CO ₂ e from 2022 to 2024. 3. As the significant amount of energy consumption required for the processes of KI production and synthesis could be reduced, so are the carbon footprint and greenhouse gas emissions diminished.
NA	Social benefits	1. The income generated from reusing the byproduct contributes to the upgrade of employees' occupational health, safety and welfare. 2. It decreases the risk of leakage from the transportation of waste solvent, which secures the safety of community residents (such as causing skin rashes).

1. The disclosure period for the above economic benefits is set for the year 2024.
2. The actual potassium iodide (KI) produced in 2024 totaled 160 MT, with an outsourcing cost of approximately NT\$3.2 million.

The Circular Economy -Air Separation Units

OUCU's utilized sales strategies of circular economy, by way of investing in the Air Separation Units to supply excess industrial gas to factories, has created a win-win by turning trash into gold, and waste gas into revenue.

Past method

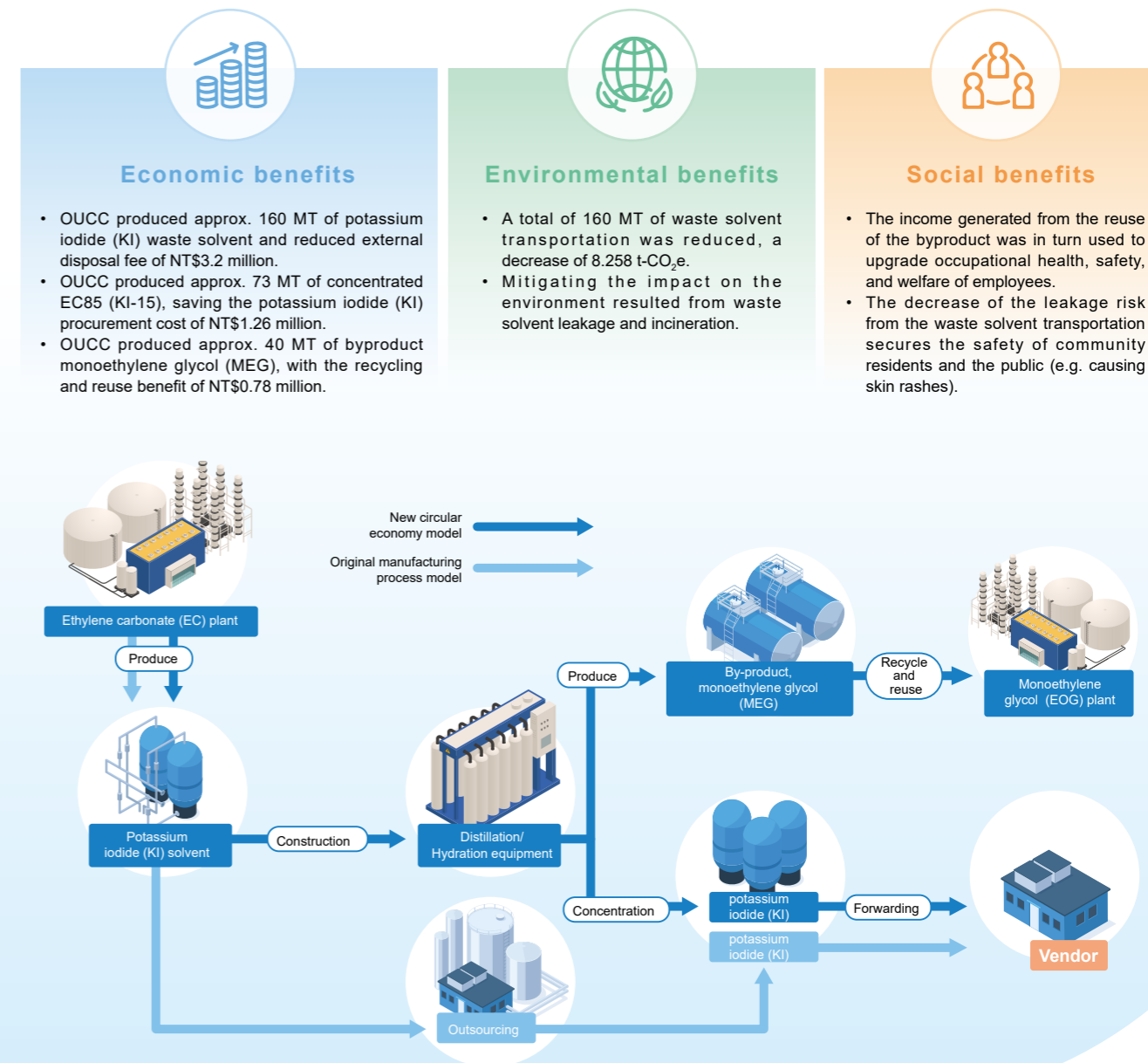
- Due to the saturated demand of industrial gas in Linyuan industrial zone, the remaining industrial gas could only be emitted, and the emission volume reached 7,500MT/ month.

New circular economy method

- The original 7,500MT/month discharged industrial gas have all turned into operative income, adding approximately NT\$10 million of benefits per month, contributing to approx. NT\$120 million of revenue each year.
- FPG (Linyuan Plant) therefore decommissioned its old air separation unit to reduce the overall energy consumption.
- From 2020 to 2024, there was a cumulative reduction of approximately 375,000 MT of industrial gas emissions, contributing to a cumulative revenue of approximately NT\$600 million.

Innovative Process, Circular Sustainability

The development and design of the "distillation/hydration equipment" allows potassium iodide (KI) waste solution produced by the ethylene carbonate (EC) plant to be concentrated up to 15% for recycling with the simultaneous production of a by-product, monoethylene glycol (MEG), upgrading the originally paid "external waste" into reusable resource products of economic and ego-friendly benefits, achieving the goals of resources recycling and sustainable manufacturing.



Economic benefits

- OUCU produced approx. 160 MT of potassium iodide (KI) waste solvent and reduced external disposal fee of NT\$3.2 million.
- OUCU produced approx. 73 MT of concentrated EC85 (KI-15), saving the potassium iodide (KI) procurement cost of NT\$1.26 million.
- OUCU produced approx. 40 MT of byproduct monoethylene glycol (MEG), with the recycling and reuse benefit of NT\$0.78 million.

Environmental benefits

- A total of 160 MT of waste solvent transportation was reduced, a decrease of 8,258 t-CO₂e.
- Mitigating the impact on the environment resulted from waste solvent leakage and incineration.

Social benefits

- The income generated from the reuse of the byproduct was in turn used to upgrade occupational health, safety, and welfare of employees.
- The decrease of the leakage risk from the waste solvent transportation secures the safety of community residents and the public (e.g. causing skin rashes).

First Carbon Department Store in Taiwan

OUCU's ethylene carbonate (EC) plant was completed in 2002. Through the recycling of CO₂ from the process exhaust of EOG plant and the purification ensued, which was employed as feedstock for EC production. Not only has the process reduced CO₂ emission, it also implemented the resource reuse of exhaust gas, showcasing OUCU's endeavor in circular economy and resource reuse.

Implementation outcome of the carbon capture:

In 2024, a total of 13,416 t-CO₂e was captured. A cumulative total of 64,410 t-CO₂e since 2022, a substantial contribution of OUCU.



Innovative R&D

Vision of OUCU's Innovative R&D

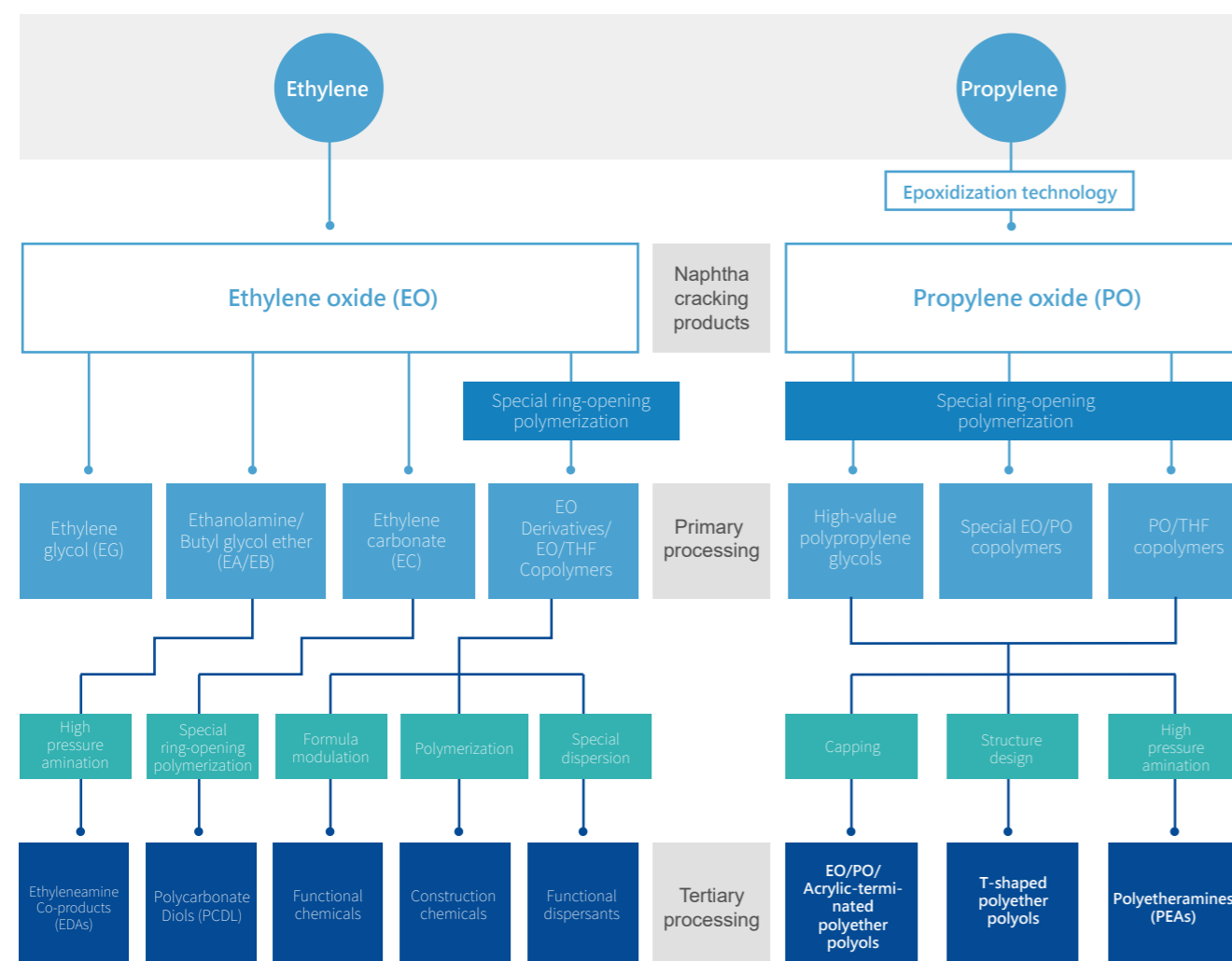
- Become the helmsperson in the petrochemical and specialty chemical businesses; accelerate the development of core technologies and advanced high value-added products to enhance the competitive advantage in the industry.
- Increase domestic and international exchanges and move towards the development of multiple domains including specialty chemicals, biodegradable polymer materials, and medical biotechnology to create the industrial new value.
- Dedicated to issues of environmentally friendly and energy saving, proactive development of low carbon products, and supply of high value-added new products through carbon capture and storage technologies.
- Nurture talents, strengthen R&D capabilities, and strive for corporate excellence.



With highly talented R&D team, OUCU invested in the high-tech research fields to expand core business applications, as well as to adapt to market changes and future development trends of the chemical materials in terms of new product development of diversified domains to meet with market requirements and sustain growth. The company has also been launching environmentally friendly products in recent years following its R&D featuring in "Green, Carbon Reduction, and New Materials". The diverse and multi-domain products are developed according to various categories under R&D organizational structure. The specialty chemical materials department actively extends existing products and develops green material products, and the advanced process department develops new product process technologies as well as electronic and battery-grade chemical products. The continuous progress of different types and fields of products further strengthens the solid capabilities of OUCU's R&D, enabling the fast development of high value-added new products, enhancing competitive advantages and creating new market value.

New technology map for the ethylene product chain

Independent technology map for the propylene product chain



R&D Performance

OUCU continues to develop high-quality EOD/POD and other customized products, such as:

- R-grade PEG/PE series products: Excellent characteristics for synthesizing PU with anti-yellowing and non-explosive properties.
- A-grade PE/HPE series products: Primarily used in industrial oils.
- TM/PH/BPA/PET series products: Primarily used in UV curing monomer synthesis.
- Surfactant series products: L7, TDE, TDEY, DP, DPY, with excellent wetting, penetration, emulsification, dispersion, and cleaning functions. Products with low foam, low flow point, low odor, and good biodegradability can be developed according to customer needs.

Based on current foundation, our plans for customization products include:

Development of Low Carbon Products in Response to 2050 Net Zero

- 1 A series of low carbon products were developed, including environmentally friendly products and technologies such as recycled materials, CO₂ derivatives, carbon capture agents, and biodegradable materials.
- 2 Using CO₂ as feedstock to develop surfactant series products such as L7XC/L7FC, with 10-20% CO₂ content, different hydrophilic/hydrophobic properties, liquid at room temperature, quickly soluble/dispersible in water, low foaming, low COD, and biodegradable, the overall green products in manufacturing, application, and disposal.
- 3 Using CO₂ as feedstock to derive high-value products such as polycarbonate diol (PCDL), high-purity ethylene carbonate (HPEC), and high-purity dimethyl carbonate (HPDMC) for lithium battery electrolytes.
- 4 Using CO₂ as feedstock to develop PEG series products such as PEGXC/PEGUC/PEGFC, with 10-20% CO₂ content and different molecular weights, mainly used as environmentally friendly dispersants and polyol raw materials for synthesis.

Recycling Materials for Production

- 5 Using recycled PET as feedstock to develop polyester polyol products such as RPN/RPET/RGD, with 20-70% recycled content, mainly used in environmentally friendly PU materials/adhesives, with product performance verified by customers.
- 6 Using recycled PET as feedstock to develop surfactants such as RPHB/RGP series products, with 5-20% recycled content, excellent functionality, low foam, and anti-freeze properties, currently applying for environmental certification.

Research and Applications of Other Customized Chemicals

- 7 In the field of construction chemicals, continuously developing products such as JFA air-entraining stabilizer for lightweight concrete, PWR powder-type water reducer, WR four-carbon water-reducing agent, HWR six-carbon high-performance water-reducing agent, and RCXC recycled material carbon sequestration agent, which meet downstream customer needs and possess future market potential.
- 8 Completed the basic technology development of N-methyl ethanolamine (MDEA) for CO₂ capture agents and shall evaluate market benefits based on such technology for the subsequent mass production feasibility assessment.
- 9 Completing the basic technology development of desulfurization and decarbonization agents N-hydroxyethyl piperazine (HEP) and 1,4-dihydroxyethyl piperazine (BHEP) and shall evaluate market benefits based on such technology for the subsequent mass production feasibility assessment.

Aiming at the high-valued fine chemicals, we are advancing forward, by connecting the upstream petrochemical materials to become a major producer of downstream high-valued fine chemicals. Additionally, to expand the product chain derived from raw materials other than ethylene, OUCU is concretely realizing the expansion of product applications and developing innovative application domains through a series of high-valued deep processing technologies.



Innovative Technologies

Name of Technology	Description	Progress in 2024
EO/PO derivatives synthesis technology	<ol style="list-style-type: none"> EO ring-opening polymerization technology PO ring-opening polymerization technology THF ring-opening polymerization technology Free radical polymerization technology Esterification technologies using fatty acids/phosphoric acid/sulfuric acid/acrylic acid Amidation technology using fatty acids CO₂-derived polymerization technology Recycled PET-derived polymerization technology Polymer refinement and processing technology 	<p>New EOD/POD products in mass production:</p> <ul style="list-style-type: none"> PU synthesis raw materials: Refined-grade difunctional polyether PE122R UV-curing monomer synthesis raw materials: Trifunctional polyether TM15C1, TM20; monofunctional polyether PH6 Formulation functional raw materials for textiles/agrochemicals/constructure materials: Tallow amine ethoxylate TA5, high molecular weight polyethylene glycol PEG13000LF60, low-foam C12-C14 fatty alcohol ethoxylate L77SADFC1 Fiber/industrial oil agents: Hydrophobic polyether PE61AC1, HPE51A <p>New CO₂-derived products in mass production:</p> <ul style="list-style-type: none"> PU synthesis raw materials: 20% CO₂ refined-grade difunctional polyether PEGXC2020R Industrial/daily/personal care formulation raw materials: 10% CO₂-derived PEG200FC10, 20% CO₂-derived PEGXC2020SA, PEGUC2040SA, 10% CO₂-derived fatty alcohol ethoxylate L79FC10 <p>Product qualities have been highly praised by downstream customers. Future plans include launching more customized products based on existing technologies to meet customer needs.</p>
EO/PO derivatives formulated modulation technology	<ol style="list-style-type: none"> Detergent formulation technology and performance evaluation Emulsifier formulation technology and performance evaluation Dispersant formulation technology and performance evaluation Penetrant formulation technology and performance evaluation Defoamer formulation technology and performance evaluation 	<p>New EOD/POD functional products in mass production:</p> <ul style="list-style-type: none"> Lightweight concrete air-entraining foam stabilizer: JFA03 Powder-type water reducer: PWR01 Eco-friendly textile refining agent: EMXC02 Eco-friendly label remover for recycled PET bottles: LRD01 Carbon sequestration agent of recycled materials: RCXC1550 complies with downstream customers' requirements and shows future market potential
Special ring-opening polymerization	Continue to establish the special ring-opening polymerization technology for the development of low-saturated, high molecular weight, high activated and high valued polyether polyols, applying to high or special spec's resin products.	<ul style="list-style-type: none"> Fireproof insulation materials and PU formulation containing recycled polyol: rPET041/121/201 PU formulation, textile additives : PCH101/201, PCBH101, and epoxy resin curing agents DH021/022/062/092/201/205, EH041 PU modified materials: MH103, ADH103 Fuel additive: MH172 Electroplating solution formula and grinding solvent: EDH692 Bridging agent and PU formulation: EDH031/032 Construction material, cement grinding aid and strength enhancer: DEIPA85 PU formulation and epoxy resin formulation: TH701/702, HH602 Low expansion, waterproof, breathable, and PU formulation: DT102 Carbon reducing PU formulation: DHC503, PEC901/902
Catalysis and process technologies, and product development required for polyetheramines (PEA)	Establish the catalysis and process technologies required for the mass production of PEA, and continue developing various PEA series, to be used in wind turbine blades, waterproof and anti-corrosion coatings, and high-strength, wear-resistant, and weather-resistant structures.	<ul style="list-style-type: none"> Completed mass production tests and continuing production and sale. Currently developed products: MA204(molecular weight 2,000, monoamine), MA173(molecular weight 1,700, monoamine), DA021(molecular weight 230, diamine), DA041(molecular weight 400, diamine), DA201(molecular weight 2,000, diamine), and EA041(molecular weight 400, triamine).
Catalysis and process technologies of amination required for ethylenediamine series	Establish the catalysis and process technologies required for the production of ethylenediamine and build a mass production plant for the output of related products.	<ul style="list-style-type: none"> Completed mass production tests and continuing production and sale. Continuing optimization of the catalysis and process to improve product value.
Mass production technology and new product development of polycarbonate diol (PCDL)	Establish technology suitable for mass production of PCDL and relevant product development. The PCDL series can be applied to the composition of soft segments in the molecular structure of polyurethane (PU) to improve PU flexibility and resilience.	Trial run completed in 2023, yet the process parameters are kept optimized. Currently developed products include PCH101(molecular weight 1,000, C6), PCH201(molecular weight 2,000, C6), PCBH101(molecular weight 1,000, C4&C6)
Alkylation technology of ethanolamine	Establish N-methyldiethanolamine products used in CO ₂ capture, petrochemicals, textiles, pharmaceuticals, ink or paint, and other fields.	Basic technology development completed to be applied as market efficiency assessment base for the feasibility study of plant construction.
Selective hydrogenation technology development	Establishment of reaction systems and proprietary technology.	Main technology includes olefin-to-alkane, nitro-transamination, cyano-transamination, imine-transamination, ester-to-alcoholization, and ether-to-alcoholization, which of the former four have established basic reaction systems and applied correspondingly, while the latter two are under continuous development.

Innovative Products

Category	Subject	Contents
EOD/POD	Surfactants	<ul style="list-style-type: none"> Downstream applications of EO/PO derivatives include nonionic surfactants, cement water-reducing agent, oil agent, detergent, and various intermediates. Development and application of fine chemicals, mainly covering plastic rubber, textile dyeing, coatings, pesticides, electronic semiconductors, metal processing, construction and daily chemicals.
	Refined MPEG/PEG	<ul style="list-style-type: none"> Used in polyurethane (PU) processing, and widely applied to adhesives, coatings, low-speed tires, washers, car mats, etc. PU is also used in the manufacture of a variety of foams and plastic sponges for household use.
	EO/PO/THF Copolymers	<ul style="list-style-type: none"> Copolymers are mainly used to adjust the physical properties of PU such as flexibility, hydrophilicity/ hydrophobicity, moisture permeability, dyeing affinity and low-temperature elasticity. The products are mostly made into waterproof air-permeated fabrics or used in products such as clothing, functional sportswear/footwear, furniture, etc.
	CO ₂ derived green materials	<ul style="list-style-type: none"> CO₂ derived polyethylene glycol is mainly used as materials for eco-friendly dispersant and polyol synthesis. CO₂-derived surfactant, liquid at room temperature, quickly soluble/dispersible in water, low foaming, low COD and biodegradable after use, a green product that is environmentally friendly in product manufacturing/application/disposal.
	Recycled PET derived green materials	<ul style="list-style-type: none"> Recycled PET-derived polyester polyol products are mainly used in environmentally friendly PU materials/adhesives, and the product performance has been verified by customers. Recycled PET-derived surfactants have excellent product functions and low foaming/antifreeze properties and are currently applying for environmental certification.
EOD/POD Derivatives	Concrete admixtures	<ul style="list-style-type: none"> Concrete admixture is a substance which when added to a concrete mix improves the properties of the concrete. Water-reducing agent: When mixing under the same criteria of cement amount, the water consumed may be reduced and concrete strength be enhanced; or cement consumption be reduced under same workability and strength. Heat suppression agents for mass concrete: Addressing various quality and engineering durability issues associated with temperature control in mass concrete. Grinding aids for cement/slag: Functionality that reduces production energy consumption and enhances product strength. <div style="border: 1px solid #0070C0; padding: 5px; margin-top: 10px;"> <p style="text-align: center; background-color: #0070C0; color: white; border-radius: 10px; display: inline-block;">Benefits of the Concrete Admixtures</p> </div> <p style="font-size: small; margin-top: 10px;">Adhering to the environmental protection mission, OUCU is committed to reducing process energy consumption and improving product value to enhance operational efficiency. In recent years, it has actively developed new synthesis technologies (such as free radical polymerization, esterification, transesterification) and formulation technologies to promote the downstream extension of EOD/POD products.</p> <p style="font-size: small; margin-top: 10px;">In 2019, the high-efficiency water reducer WR01, slump retainer SR01, and JSP01 formula with slow setting and high flow properties for ready-mixed concrete have been successfully developed and steadily supplied to downstream formulation and ready-mix plants since Q1/ 2020.</p> <p style="font-size: small; margin-top: 10px;">This type of polycarboxylic acid admixture uses HPEG2400 as a raw material for free radical polymerization. HPEG2400 is normally solid and supplied to downstream in slice form for easy feeding. With its own synthesis technology built, the slicing and melting/dissolving processes can be omitted and process energy consumption reduced.</p> <p style="font-size: small; margin-top: 10px;">Taking the production of 1,000 MT of WR01 as an example, it is estimated to save approx. 40,000 kWh of electricity and 160 MT of steam, and 593 GJ of energy usage and 59 MT of CO₂ emissions can be reduced, excluding the additional energy-saving benefits brought by packaging materials and transportation.</p>
	Daily chemicals/ industrial detergents	<ul style="list-style-type: none"> Develop daily chemical agents with hydrophilic and soft, moisture-absorbing and quick-drying, antibacterial and anti-mite, such as fabric protection lotions, and zinc oxide antibacterial detergents Develop low foam, high efficiency surface cleaners for metals and recyclable plastics
	Dyeing and finishing auxiliaries	<ul style="list-style-type: none"> Develop functional agents such as scouring, soaping, reduction, dye dispersion, and hydrophilic softening for post-finishing in textile dyeing processes
	Formulation of functional surfactants	<ul style="list-style-type: none"> Non-ionic emulsifiers to be used in agriculture chemicals (e.g., herbicides, insecticides), mineral oil, silicone oil, etc. Inorganic powder (e.g. carbon composites, TiO₂) and dye dispersants Silicon anti-foaming agents, water/oil repellents and agriculture spreading agents Demulsifiers for crude oil and latex



Category	Subject	Contents
Polyetheramines	Monoamines, diamines, polyamines and polyetheramine derivatives	<ul style="list-style-type: none"> OUCG holds the technology proprietary for amination of alcohol and ether, which retains excellent properties such as low viscosity, high permeability, anti-yellowing and heat resistance Applicable to high-performance composite materials, polyurea, waterproof and anti-corrosion, anti-scratch and weather-resistant materials, for high-strength structures such as wind turbine blades, dams, bridge piers. Achieve the goal of localization of key raw materials for domestic production.
Ethylenediamines	Ethylenediamine, diethylenetriamine, triethylene tetramine, aminoethylethanolamine, piperazine and related co-products	<ul style="list-style-type: none"> OUCG holds the technology proprietary for amination of alcohol and ether, and its co-products applicable to bleach activator, chelating agent, corrosion inhibitor, etc.
PU Raw Materials	EPO polyether polyols of special spec's	<ul style="list-style-type: none"> All series of polyether polyols have the properties of low unsaturation, low VOC and uniform molecular weight Applicable to waterproof air-permeated fabrics, adhesives, sealants, elastomers, rigid foams and soft foams, to improve the quality and physical properties of the products
	Polycarbonate diols (PCDL)	<ul style="list-style-type: none"> Polycarbonate Diols (PCDL) are useful to improve the softness and resilience of PU and possess better performance in many aspects such as hydrolysis resistance, heat resistance, weather resistance and oxidative degradation resistance, and commonly used as soft segment modifiers to adjust the physical properties of PU products
CO ₂ absorbent	N-methyldiethanolamine	Used mainly as the gasification agent that absorbs/removes H ₂ S and CO ₂ , also as polyurethane catalyst, fabric softener, pH adjuster, epoxy resin hardener.
Desulfurization and decarbonization agent	N-hydroxyethyl piperazine 1,4-dihydroxyethyl piperazine	Used mainly as the gasification agent that absorbs/removes H ₂ S and CO ₂ , also as pH adjuster, and applicable to pharmaceutical, constructure, resin, etc.

R&D Investment

OUCG adheres to the concept of sustainable innovation, increases investment in innovation, research and development year by year, and actively seeks strategic cooperation with internationally renowned companies to develop customized products with advanced technologies to meet the needs of our customers.

We invest corporate resources and cooperate with relevant R&D units to carry out various research technologies, orienting fine chemicals and market, to create a new pattern of green fine chemistry. The annual investment deduction project has also been approved by the government (2024 investment subsidy totaled NT\$46.86 million,) and develop gradually in the direction of high value-added industries.

Items	Unit	2022	2023	2024
R&D amount	Million (NT\$)	157	168	185
Total annual revenue	Million (NT\$)	12,770	10,347	11,468
Ratio	%	1.2294	1.6237	1.6132

Note: Individual operating income

2024 R&D Collaborations

Category	Research Program/Unit	Description
1,6-Hexanediol (HDO) product development	Chemistry Dept. of National Tsing Hua University	Analyze the key proportions and steps of catalyst preparation, improve catalyst activity, conversion rate and selectivity. The current available conversion rate is 99% and the selectivity 90%.
EOD/POD Derivatives	CO ₂ -contained concrete admixture function verification and promotion project/Taiwan Construction Research Institute	<ul style="list-style-type: none"> Assess product application and effects according to function tests. Conduct seminars and implement product application promotion.
	Carbon-capture absorbent development and reaction kinetic rate measurement/ National Tsing Hua University	Detect the reaction kinetic parameters of various absorbents as a basis for future process simulation design.



Taiwan's First Reductive Amination Process Invented

As deeply engaged in specialty chemicals, OUCG has been the only one in Taiwan, even rare in Asia, with "reductive amination technology" and production capabilities. We respond to the government's policy of domestic sourcing and localization of key raw materials by producing materials used in high-end composite applications such as wind turbine blades, yachts, waterproof and anti-corrosion coatings, and durable and weather-resistant building structures, which also possess carbon reduction capabilities.

Reductive amination technology for polyetherpolyol :

- This technology has been granted by the Ministry of Economic Affairs a 2-year subsidy (2021/7/1-2023/6/30) amounting NT\$30 million, for the establishment of the trial production plant, fulfilling the goal of domestic sourcing and localization of key raw material.
- In 2023, the polyetheramines mass production tests were completed and launched production and sale. Currently available items include MA204(molecular weight 2,000, monoamine), DA021(molecular weight 230, diamine), DA041(molecular weight 400, diamine), DA201(molecular weight 2,000, diamine), and EA041(molecular weight 400, triamine).

Reductive amination technology for alcohol amine molecules :

- The mass production tests were completed in 2023. Currently available items include ethylenediamine, diethylenetriamine, triethylenetetramine, aminoethylethanolamine, and piperazine, which are in production and sale.
- In 2024, we did not slow down our pace in research and development and kept improving the development of desulfurization and decarbonization agents, N-hydroxyethylpiperazine (HEP), 1,4-dihydroxyethylpiperazine (BHEP) and other product items, and were also able to provide carbon capture technology and development.
- R&D continues optimizing the proprietary catalysts and production process to enhance product value, securing our leading position in innovative technology and market competition.



Innovative Technology , Global Patent

Cumyl-Hydroperoxide Propylene-Oxide (CHPPO)

With no full calibre and technology for the PO production domestically, the PO market demand depends on imports. In response to this, OUCG has exerted its innovative R&D ability to develop four independent catalyst-related technologies, applied for multi-national patents, as well as passed the inspection and gained certifications of Taiwan and the United States.

In addition to its excellent catalytic activity (CHP conversion >99%, PO selectivity >97%), the production process and recycling procedures are more streamlined and require simpler equipment, which result in a significant production cost down and substantial economic benefit, in comparison with the key suppliers in Japan.

Promoting industry independence and sustainable development :

Through technological independence and innovative breakthroughs, OUCG has effectively ceased its reliance on imported propylene oxide technology, enhanced the domestic chemical industry's independence and international competitiveness, and steadily moved towards its sustainable development goals with an efficient and environmentally friendly production model.



Innovation in Environmental and Industrial Applications

OUCG leverages sustainable and environmentally conscious thinking in terms of design to actively explore innovative products that reduce energy consumption while achieving high value.

Innovative & environmentally friendly detergent :

- In 2022, we innovatively developed an environmentally friendly detergent with 20wt% recycled PET content, low foaming, high biodegradability (>95%), and excellent cleaning ability. It has been tested in laundry capsule products by downstream customers.
- The product reduces carbon emissions by approximately 35% compared to the common AEO.

Recycled polyester polyol development :

- In 2023, the recycled polyester polyol RPN02 was successfully developed, containing more than 30% recycled PET with application to PU infusion glue, which resulted in circular resources and waste reduction.

High-value fine chemicals :

- We have also developed and mass-produced a series of specialty detergents with special features such as hydrophilicity, softness, quick-drying, antibacterial and anti-mite properties, and cooling sensation, which bring convenience to daily life and enhance application values.

Highly efficient functional additives :

- We have successfully developed high-efficiency water-reducing agents, slump retainers, and functional additives with properties such as retardation and high flowability, to be widely used in the construction industry.
- In 2023, we developed highly efficient powder-type water reducing agent PWR01 and 6-carbon type HWR01, which of the latter is superior to the 4-carbon type in efficiency.
- The R&D required feedstock monomer EPEG3000 was also developed along with the air-entrained foam stabilizer JFA03 and foam-suppressing defoamer JDF05 for lightweight concrete.

Development of High-valued Specialty Chemicals

1. Customized EOD/POD products of high quality

Including PU coating and PU foaming raw material PE122R, fiber and industrial application oil PE61AC1, HPE51A, UV curing raw materials TM15C1, TM20, PH6, and functional additives for textiles, pesticides, and constructure materials TA5, PEG13000LF60, L77SADFC1. All product qualities have been well received by downstream customers, and more customized solutions are to be launched.

2. Constructure application products

These include the air-entraining foam stabilizer JFA03 for lightweight concrete, the powdered water-reducing agent PWR01, and the innovative water recycle & carbon storage agent RCXC1550 for concrete, all of which meet market demand and have growth potential.

3. Green material products

CO₂-contained PEG series (PEG200FC10, PEGXC2020R, PEGXC2020SA, PEGUC2040SA)

It uses CO₂ sequestration raw materials, reduces carbon by 10-20%, lowers COD, saves energy when used in liquid form at room temperature, and is used in the synthesis of dispersing agents and PU waterproof membranes.

CO₂ derived detergent L79FC10

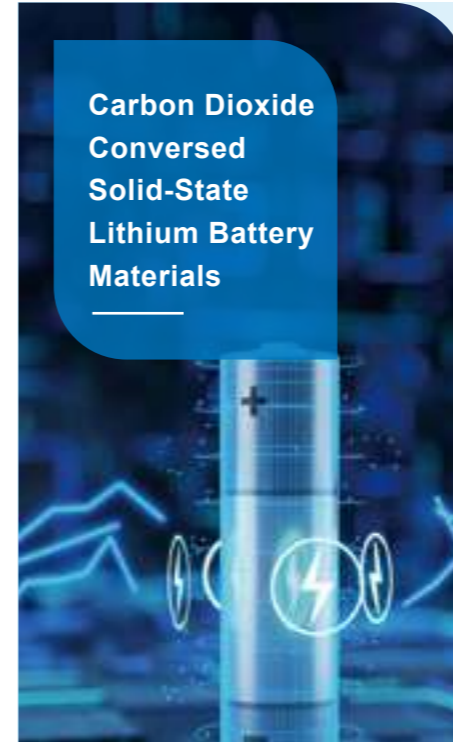
It contains 10% CO₂, which reduces 20% of high-carbon raw materials compared to merchandized AEO and has comparable performance in terms of dosage. It has environmentally friendly properties such as low foaming, antifreeze, cold water solubility, biodegradability and COD reduction, and has been used in industrial detergent and emulsifier formulations.

Label remover for recycled PET bottles LRD01

Made of recycled PET, with a label removal rate of over 95% at 40°C, low foaming and environmentally friendly, it has passed customer certification.

Eco-friendly detergent/emulsifier EMXC02 & RPHB04

Made from CO₂-derived raw materials and used as a textile refining auxiliaries. RPHB04 has been recognized for many years and is expected to obtain RCS (Recycled Claim Standard) certification in 2025. More functional products that meet the needs of carbon reduction and environmental protection will be developed accordingly.



Carbon Dioxide Converted Solid-State Lithium Battery Materials

In line with the global trend in energy conservation and carbon reduction, and the government's promotion in 2050 net zero carbon emissions, OUCG is actively promoting energy-saving processes and low-carbon products. With petrochemical energy gradually replaced by green energy, OUCG has ethylene carbonate (EC), which is converted from the carbon dioxide generated in the process, as a key raw material to further invest in the research and development of lithium battery materials.

In 2024, OUCG successfully developed high-quality battery-grade HPDMC, coupling with HPEC for electrolyte research, and in the meantime collaboratively develop solid-state lithium battery material with ITRI. We've also participated in the "A+ Enterprise Innovation R&D Quenching Program" of the Ministry of Economic Affairs, with the theme of "Using Carbonate Synthesis for Solid-State Electrolyte Materials", and been graded a three-year subsidy of NT\$114 million out of the approx. total of R&D fund NT\$300 million.

In addition, OUCG has built a battery testing platform with the ability to encapsulate and develop electrolytes. It is expected to build a battery-grade EC production line with an annual output of 20,000 MT within three years, and develop solid-state electrolytes that can extend battery life by around 20%. The estimated carbon reduction benefit is 120,000 MT, which is likely to draw more than NT\$380 million investment.

Valued Intellectual Property Rights

OUCG recognizes the importance of protecting intellectual property rights and has established a comprehensive and robust mechanism for intellectual property protection. To protect the acquired patent technologies, OUCG has established the "Technology Document Management Procedure for External Procurement" to ensure the research and development and purchase of innovative technologies.

In contracts, we include provisions for patent rights, copyrights, intellectual property rights, and confidentiality clauses to ensure the integrity of our technological rights. To prevent the overuse and disclosure of intellectual property, we implement stringent internal control mechanisms to secure every detailed technology and confidential information. Relevant countermeasures include periodical inspection and renewal of internal procedures to ensure the protection mechanisms are updated to cope with the volatile technology and market environment.

Furthermore, we enforce strict internal oversight and provide education to employees on intellectual property rights, and conduct training and education related to intellectual property rights to enhance employees' awareness of intellectual property protection. Relevant conduct guidelines are also strengthened to prohibit improper use or disclosure of the company's intellectual property.





Green Chemistry and Smart Manufacturing

Dedicated to the R&D of green chemical technologies, OUCC adheres to the concept of smart manufacturing and drives the transformation and upgrade of chemical industry through environmentally friendly practices and technologies. To fulfill the sustainable development of chemical industry, OUCC has adopted the "robust, safe and eco-friendly" approaches for product development, and assessed extensively the likely impact of products on human health, safety and the environment based on product life cycle.



To reduce the potential risks, we've implemented green chemical strategies and action plans, adopted more eco-friendly processes and materials besides optimized existing production procedures, to ensure that OUCC meets the highest SHE standards. We've introduced automatic system and AI digital analysis technology for smart management of overall production procedures, which not only improve production efficiency but reduce resources waste and contaminated emission. With ceaseless engagement in novel eco-friendly technology development and application, and compliance with environmental stipulations and standards, we strive to build a sustainable and much safer chemical industry.

"Green Chemistry and Smart Manufacturing" Promotion Strategy

1 Green and Innovative R&D

We insist that innovative technology development must meet the environmental protection stipulations and encourage the research and development to aim at eco-friendly and less energy consumed products.

- Development and design stage :
Remove toxic substances from the environment and avoid residual substances in products or environmental pollution.
- Production stage :
Reduce the loss of energy and resources and the emission of harmful substances.
- Product inspection :
For newly developed and produced products, we conduct third party inspection in accordance with customers' specifications.

2 Process technology in compliance with regulations

Purchased already developed technologies which comply with the relevant regulatory requirements.

3 Promote smart logistics and services

Build a real-time database system (PI), actively incorporate new elements of "Internet of Things" information, and implement smart logistics and services.

4 Cultivate AI management talents

Cultivate a new generation of AI management talents and create new value.

Self-developed Operational Intelligence System

OUCC is keen on digital transformation by developing its own Operational Intelligence System. This simple, visualized cloud platform provides statistical data to the managers of all operational units to facilitate their decision making.

This powerful Operational Intelligence System helps the management and employees with no information background to benefit as well from learning. Decision making can be carried out effectively and reliably even without the assistance from IT department, a milestone of digital transformation.

Improving Customer Services with IoT

Take liquefied gas for example, OUCC strongly promotes its Smart Logistics and Services. With the storage tank monitoring system installed at the customer site to analyze the usage status in real time, automated dispatch is scheduled via AI technologies and big data, providing the customers with thoughtful and expeditious services.

To cultivate AI workforce for the chemical industry, OUCC has selected its employees for training at the Taiwan AI Academy, in the hope of combining theory and practical knowledge, as well as bringing back solutions through the interaction and experience exchange with industrial associates. Other benefits include improving operational efficiency with AI technologies, lowering production risks and creating new values of smart manufacturing.

Optimization of Administrative Management via Technologies

Developed by OUCC, the Enterprise Information Platform (EIP), which can be accessed via computers and smartphones, combines digital bulletin board, document managing system, healthcare and the like, simplifying and optimizing procedures and management of the administration.

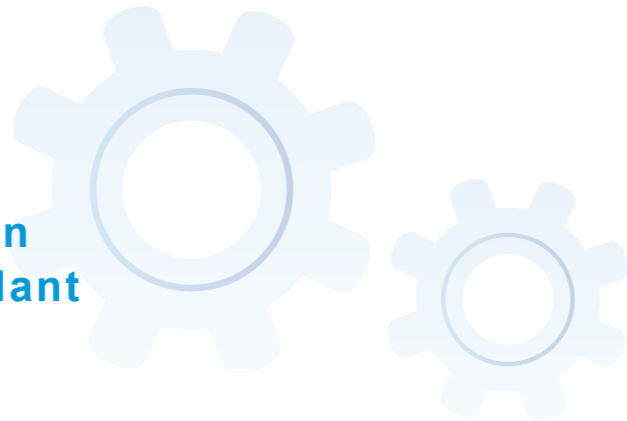
By way of the fully digitizing administrative forms, a total of 73,085 documents were processed using electronic workflows in 2024, resulting in significant carbon emission-saving reduction. Furthermore, a total of 2,350 hours of video conferencing in 2024 also showcased our efforts in energy-saving & carbon reduction and environmental protection.





Project Highlights

AI Application at Linyuan Plant



1 AI for catalyst efficiency optimization – EOG Plant

The introduction of AI deep learning for history data analysis, replacing man-made catalyst adjustment, helps to produce the optimum parameters promptly, which not only save the material cost, improve efficiency, but also systemize the know-how inheritance.

2 AI for process reaction optimization – Process Development Dept.

In view of the multiple adjustments of a new product when transits from lab to mass production, AI assists R&D to quickly converge variables to seek the trends, which lessens the number of experiment and cost with high efficiency.

3 AI for new product process optimization – Material Development Dept.

The forecast process parameters and trends of AI model shortens the timespan of new product development, reduces energy consumption and carbon emission in line with green production process.

4 AI for preliminary maintenance of compressors – Maintenance Dept.

The AI model established analyzes vibration data to distinguish abnormality and causes, aiming to predict the timeline for maintenance, alarm and recommend maintenance timetables to improve steadiness of the equipment.

5 AI for customer's order forecast – GAS Business Dept.

The AI forecast model established is based on the combined data of storage tank level gauge, usage frequency and delivery of customers to optimize production line schedule, dispatch and avoid the likely non-loading dispatch rates, and therefore enhance the efficiency of logistics and services.

6 AI for deduction of reactors' molecular weight parameters – EOD Plant

The AI model is established to forecast the qualification of product molecular weight, reduce the number of samplings or even exempt from sampling, shorten reactor idle time, and improve quality and efficiency.

7 AI for production conditions optimization – EC Plant

Through analyzing the process parameters of HPEC and semiconductor CO₂, the AI model distinguishes and rectifies the reason triggering unsteady quality to diminish task repetition and carbon emission to improve efficiency and quality.



02 ETHICAL GOVERNANCE

- 32 ABOUT OUCG
- 37 OPERATIONAL STRUCTURE
- 42 RISK MANAGEMENT
- 54 STAKEHOLDER COMMUNICATION AND MATERIAL TOPICS



2024 Sustainable Performance

"Integrity and morality" are the enterprise's foundation for sustainable operation. OUCG adheres to the principles of integrity and transparency and demonstrates the highest ethical standards to internal employees, shareholders, customers, and all stakeholders related to the Company. Such perseverance not only sustains a robust operation of the Company in line with its corporate governance concepts but further secures long-term trust of consumers and shareholders.

OUCG has established a sound corporate governance system, formulated policies such as the "Best Practice Principles," "Reporting and Punishment Measures for Violations of the Code of Ethical Conduct and Honest Management," and established a complete risk management system to comprehensively monitor the supply chain and market development. The goal is to conduct a comprehensive assessment and monitoring of the supply chain and market development to ensure all operations' legality and ethical compliance for the implementation of corporate integrity governance.

- Conducted third-party performance evaluation of the Board of Directors through perspectives of Board structure, members, and process and information, which were assessed as "advanced", "advanced" and "benchmark" respectively.



- Top management and heads of sustainable development strategies (deputy commissioner and assistant VP above) have their remuneration linked to ESG performance, accounting for 20%.
- Annual operating income of NT\$11.468 billion
- Evaluate the applicability of the "Reference Guidelines for Identification of Sustainable Economic Activities"
- Conduct IFRS S1 and S2 sustainability disclosures according to the FSC's dedicated roadmap
- Continue to strengthen the information security mechanism with Business Continuity Planning (BCP)
- OUCG was ranked among the top 21~35% of the listed companies in Corporate Governance Evaluation conducted by TWSE





About OUCC

Head office : 13F, No. 101, Fu-Hsing N. Road, Taipei City
 Telephone : (02) 2719-3333
 Factory : No. 3, Industrial 3rd Road, Linyuan District, Kaohsiung City
 Telephone : (07) 641-3101
 Number of employees : 381
 Manufacturing location : Kaohsiung & Yangzhou

Note: The OUCC production base for joint venture locates in Yangzhou, China.



Established in 1975, OUCC is the key player of the Far Eastern Group's petrochemical energy business. The company was listed in TAIEX since 1987 (stock code 1710, of capital of 8.86 billion NTD). The company owns two production sites located in Kaohsiung and Juangsu, China.

In the past five decades, as 2025 marks its 50th anniversary, OUCC has steadily produced related products such as ethylene oxide (EO) and ethylene glycol (EG) and continued to deploy specialty chemicals in the fields of solvents, daily commodity, constructure materials and fine chemicals. With a value-oriented business model, OUCC teams up sales, production and R&D to launch high-quality differentiated products to serve customers. At the same time, it also expands the sales of food-grade and electronic-grade gases, deepens product value, and provides one-stop solution integration services for specialty chemicals and materials such as battery materials, electronic chemicals, and high-purity gases.

Product	Plants	Annual Production Capacity (10,000 MT)
EG	Linyuan	27
	Yangzhou	54
GAS	Linyuan	53
	Yangzhou	49
Specialty Chemicals	Linyuan	15
	Yangzhou	4



Sustainability Management Strategies of OUCC

OUCC adheres to the sustainable business strategy of "green, carbon reduction, and new materials" and is committed to fully implementing the concept of sustainable development in corporate operations. To achieve this goal, we have established a dedicated sustainable development organization to systematically plan and implement various sustainable strategies and actions, to continuously improve product development and technical capabilities in order to create more positive value. OUCC actively adopts environmentally friendly materials and technologies to reduce the impact on the environment during the production process. At the same time, through innovative research and development, we have launched many innovative products with environmental benefits to meet the market's growing demand for green chemical raw materials.

E

- Drive transformation through R&D: Invest in the development of green technologies and products such as low-carbon processes for CO₂ chemicals, plastic recycling and biodegradable materials, in the hope of effectively addressing the global CO₂ emissions issue. We also produce excellent carbon capture solvents such as ethanolamine and ethyleneamine to assist customers in carbon capture and contribute to global carbon reduction efforts.
- Practice circular economy and pioneer in green products: Develop carbon capture and reuse processes to recycle CO₂ from the production process, refine it into ultra-high purity CO₂, sell it to industrial, food and electronics companies, and further process it into ethylene carbonate to supply manufacturers of polycarbonate, composite materials, and lithium battery electrolytes.
- Sustainable environmental goals: Continuously improve product development and technological capabilities, while implementing circular economy, energy transformation and low-carbon production in process management to achieve the sustainable goals of reducing carbon emissions by 35% by 2030 and carbon neutrality by 2050.

S

- OUCC values the importance of industrial safety & health and human rights, obtains ISO 45001:2018 certificate to build a friendly and safe working environment.
- People-oriented, the company regards its employees as its greatest asset. By building a safe and healthy working environment, it is committed to integrating ESG values into its business operations and corporate culture, and providing compensation and benefits that are better than the industry average, so that employees can work with peace of mind, face their work and stakeholders with integrity, and provide customers with the best quality and service.
- OUCC adheres to the core spirit of the "Universal Declaration of Human Rights," the "ILO Declaration," and "The United Nations Global Compact" and "Responsible Business Alliance Code of Conduct." We abide strictly by all labor-related laws and regulations. The company has also formulated internal labor-related rules and management mechanisms to achieve equality and create a friendly working environment.

G

- In addition to pursuing economic stability, OUCC continues to integrate and develop core competencies, actively seeks potential cooperation with global companies, and introduces the most advanced chemical and biochemical technologies with the aim of creating new profit potential.
- In view of corporate operative responsibility, the safeguard of shareholders' lawful rights and other stockholders' interests, OUCC implements the robust governance, improving business operation to maximize shareholders' interests.
- For the continuous strengthening in corporate governance and management system, the corporate governance officer was installed, accountable for work promotion.
- Adherence to the OUCC spirit of entrepreneurship – "sincerity, diligence, thrift, prudence, and innovation" to steadily cope with future challenges and achieve sustainability.





The Chronicles of OUCC

1975

The company was authorized for incorporation with a share capital of NT\$569,250 thousand.

1992

Completed the construction of the ethylene glycol wastewater treatment plant in compliance with national standards.

2005

Completed the multi-functional pilot plant that was designed and constructed by OUCC as a good foundation for future technological development, process design, as well as new product pilot runs.

2012

- Completed the Oriental Petrochemical (Yangzhou) Corp. ethylene oxide derivatives plant with an annual capacity of 60,000 tons.
- Investment Commission approved by MOEA in PPL investment in Far Eastern Union Petrochemical (Yangzhou) Ltd.

2017

Completed the revamp of the ethanalamine plant I into an ethylene glycol monobutyl ether plant with an annual output of 20,000 tons.

2019

- Introduced ISO 45001:2018 Occupational Health and Safety Management System certification.
- Far Eastern Union Petrochemical (Yangzhou) Ltd. was rewarded the second annual Jiangsu Province Zi Feng Award for "Growth Type Enterprise."
- Accumulated 4.31 million incident free man-hours in 2019.
- Rewarded the 2019 CSR report award by TCSA.

2021

- Continue to maintain the validity of ISO 14001 Environmental Management System certification.
- Continue to maintain the validity of the ISO 45001 Occupational Safety and Health Management System certification.
- Linyuan Plant was awarded the "Outstanding Industrial Greenhouse Gas Reduction Manufacturer of the Year" by the Industrial Development Bureau, MOEA, for the year 2021.
- Rewarded the 2021 ESG report Gold award by TCSA.

2023

- Scored 98.25 and ranked among the top 6~20% of listed companies in the Corporate Governance Evaluation conducted by TWSE.
- Rewarded the ESG Awards by SGS for carbon management.
- Rewarded the 2023 ESG report Gold award by TCSA.
- Rewarded the silver award by EcoVadis.
- Rewarded the top 100 emblem of carbon competitiveness by Business Weekly.

2024

- Rewarded the 2024 ESG report Gold award and Sustainable Comprehensive Performance award by TCSA.
- Rewarded the top 100 emblem of carbon competitiveness by Business Weekly.
- Rewarded the 1.5 Celsius Degree Badge for Enterprises of Outstanding Achievement by Commonwealth Magazine.
- Introduced ISO 46001 Water Efficiency Management System

1987

Stock approved for sale.

2002

Obtained certifications of ISO 9001 (Quality Management System) and OHSAS 18001 (Occupational Health and Safety Management System).

1978

Ethylene glycol plant construction completed.

2000

Implemented an enterprise resource planning system (ERP).

1998

Obtained ISO 14001 and achieved a record of 2 million consecutive incident-free man-hours.

2016

- Completed the gas plant with an annual output of 340,000 tons at Linyuan site.
- Far Eastern Union Petrochemical (Yangzhou) Ltd. officially started commercial operation of the ethylene oxide and ethylene glycol plants with respective annual outputs of 400,000 and 500,000 tons.
- Completed construction of the CO₂ plant III at Linyuan site with an annual output of 40,000 tons

2020

- Obtained ISO 50001:2018 Energy Management System certification.
- Obtained ISO 45001 Occupational Health and Safety Management System certification.
- Rewarded the 2020 Sustainable Elite Award by SGS CSR Awards

2022

Rewarded the 2022 ESG report Gold award by TCSA.

2018

- Obtained ISO 14001 Environmental Management System certification.
- Completed the technical revamp of EOD plant at Oriental Petrochemical (Yangzhou) Corp., increasing EOD annual output to 66,000 tons.
- Awarded the "Outstanding Import Manufacturer Certificate" by the Bureau of International Trade, Ministry of Economic Affairs.
- Obtained ISO 50001 Energy Management System certification.
- Obtained ISO 9001 Quality Management System certification.

2009

Won the "National Industrial Zone Safety Partnership Excellence Award - Premium Business Unit" medal from the Council of Labor Affairs, Executive Yuan.





Financial Performance

Facing the impacts caused by increasing ethylene glycol (EG) production capacity and shutdown inspection of oil refinery facilities, EG profit margin diminished due to EG price dropping and raw material price hiking, which resulted in a balance between profit and loss for EG business. Specialty Chemicals and Gas, on the other hand, kept a record high revenues and earnings thanks to the implementation of high-value and green products strategies.

With its main operating principles focused on improving basic competitiveness and transforming high-valued products, OUCC gained an operating income of NT\$11,468,163 thousand in 2024, increasing 11% compared to 2023, with the relentless efforts of all our colleagues. The net loss before tax was -NT\$92,558 thousand; the net profits after tax was NT\$19,989 thousand.

Unit: NT\$ Thousand

	2022	2023	2024
Operating income	12,770,275	10,347,248	11,468,163
Operating cost	11,426,269	9,345,111	10,397,555
Staff salaries and benefits	448,810	505,284	514,598
Dividend paid to shareholders	619,992	177,141	177,141
Payment to government	42,908	70,530	47,482
Community Investment	3,882	3,942	3,971
Economic value retained	228,414	245,240	327,416
Total debt	10,927,952	10,972,334	10,298,024
Total asset	22,918,839	22,755,080	21,094,354

Note:
 1.The above information is obtained from unconsolidated financial reports.
 2.Operating cost refers to the total operating cost excluding employees' welfare cost.
 3.Information restated: 2024 payment to the government has the amount of fine included, so have 2022 and 2023, coupled with the adjustment of 2022 and 2023 economic value retained.

Open and Transparent Communication Channel

OUCC complies with the information disclosure regulations, and has diversified communication channels for all stakeholders, including:

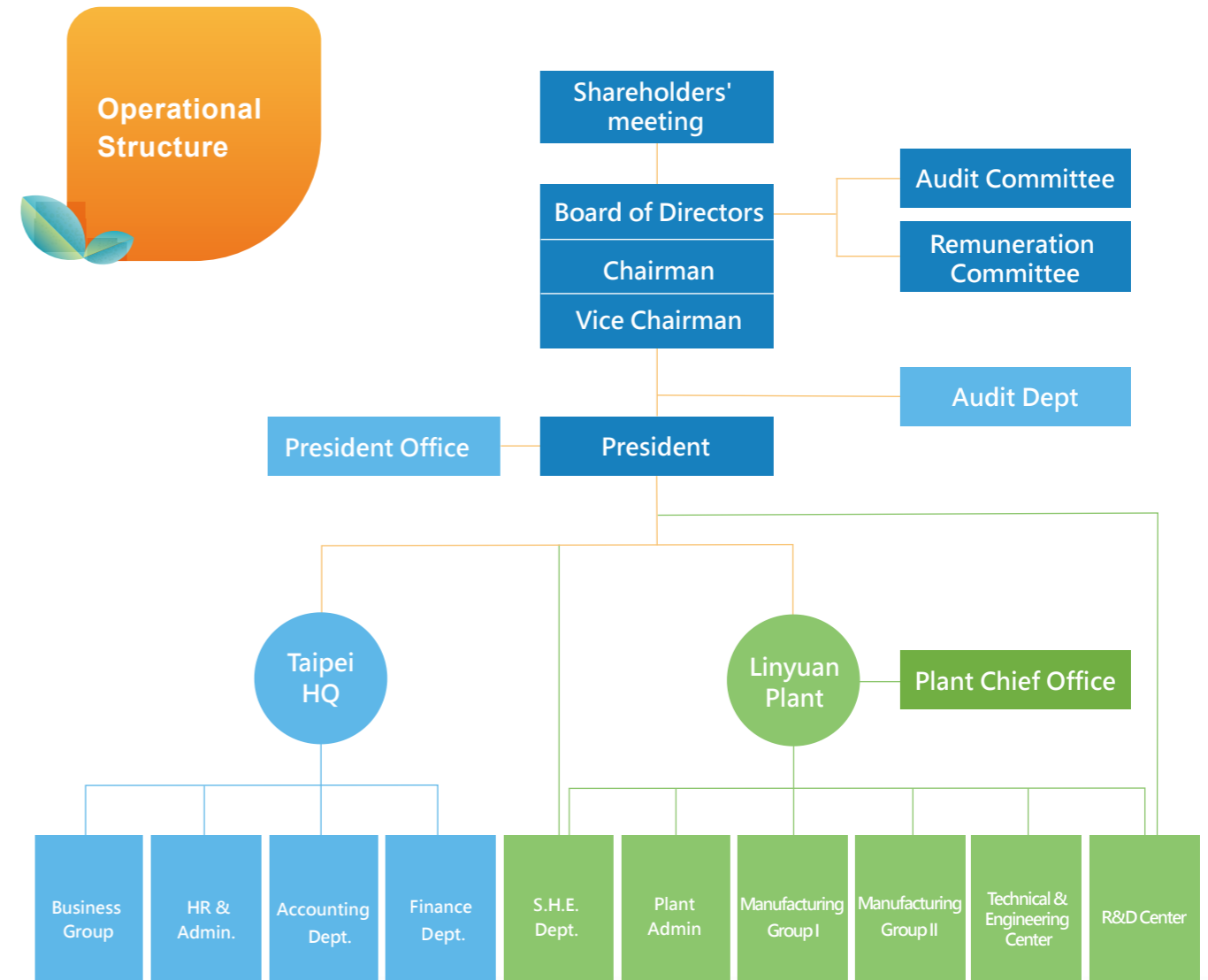
- The suggestions or questions raised by the shareholders are dealt with by the President Office, also by the spokesman and acting spokesman of the company, or by the "Oriental Securities Corporation" that provides stock services to the OUCC. The investors meetings are held irregularly, and relevant information be disclosed to the public.
- All the relevant information is on the MOPS and the Company website in accordance with government provisions and regulations.

Company website : <https://www.oucc.com.tw>
 MOPS : <https://mops.twse.com.tw/mops/web/index>



Company website MOPS

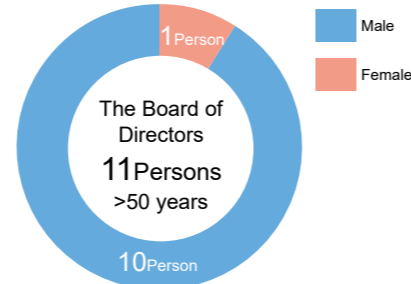
Stakeholder	Contact	Communication Channels
Shareholders and Investors	Spokesman Daniel Yu, Assistant VP	02-2719-3333
	Acting Spokesman David Chiang, Assistant VP	02-2719-3333
	IR Jason Chen, Sr. Manager	02-2719-3333
	Stock Services Oriental Securities Corporation	02-7753-1699
Employees	Jessi Lin, Deputy Manager	02-2719-3333#286
Suppliers/Contractors	Calvin Chen, Deputy Manager	02-2719-3333#302
Business Clients	Mason Chen, Assistant Manager	02-2719-3333#235





Board

The Board of Directors is our highest organization, which consists of 11 Directors, including 3 Independent Directors. The Directors of OUCU all exercise their powers in accordance with the company law and regulations. We have established the "Corporate Governance Principles," which are approved by the Board of Directors, and continue to strengthen all aspects and mechanisms of corporate governance and lay a solid foundation of OUCU's sustainable management.



In response to the amendment to the Securities and Exchange Act, the Board of Directors revised Articles 10 and 23 of the "Corporate Governance Principles" on August 10, 2023, stipulating that when Directors trade with the company for themselves or others, important matters concerning the company should be fully discussed through deliberation and the company's representatives should be elected by the Audit Committee to protect the interests of the company and enhance governance transparency.

OUCU Director Structure

OUCU 's Board Structure

Director Election	<ul style="list-style-type: none"> The Director nomination and election are performed according to the candidate nomination system outlined in OUCU's "Corporate Governance Principles." The Directors are elected via the cumulative voting and candidate nomination systems, and the qualities of nominees are carefully reviewed according to the Company Act. In addition to evaluating each member's academic experience and strictly adhering to the "Election Procedures of the Board" and "Corporate Governance Principles," we also consider the Directors' diversity, independence, and stakeholder opinions during Director elections.
Member Capacity and Diversity	<ul style="list-style-type: none"> The Board of Directors serves for a three-year term. A candidate nomination mechanism is used to select and nominate Board members, and the academic experience of the nominated candidates is also evaluated to ensure diversity, independence, and comprehensive consideration of stakeholders' opinions. All Directors are equipped with seasoned knowledge in business management, leadership decision-making, and related industries. Their academic experiences include law, finance, economics, business, etc. Regarding knowledge cultivation according to Chapter 3, "Strengthening Directors' Functions" of the "Corporate Governance Principles", we have invited Directors to participate in continuing education courses such as sustainability/ESG. The Directors also regularly attend external professional training courses on Board operation practices, corporate governance research, and sustainable development, etc.
Performance Evaluation and Sustainability Management	<ul style="list-style-type: none"> We conducted a third-party Board of Directors performance evaluation in 2024, according to Board structure, members, process & information, which were rated as "Advanced", "Advanced", and "Benchmark" respectively. The Board of Directors, as the company's highest supervision unit for sustainable development, regularly reviews the sustainable development implementation results and plans and advocates for the strategic promotion of sustainable development.
Board of Director's meetings	<ul style="list-style-type: none"> A total of 5 Board of Directors meetings were held to set management objectives for corporate sustainability management and strategies.
Professional Training Seminars	<ul style="list-style-type: none"> Directors and Independent Directors of OUCU participate in external education and training courses on a regular basis, which included the Operational Practices of the Board of Directors and Corporate Governance Seminar, Operational Practices of the Audit Committee, and the like in 2024. <p><i>(Please refer to page 37-38 of the 2024 Annual Report.)</i></p>
Major Proposals	<ol style="list-style-type: none"> Approval of the amendment to the "Meeting Rules of the Board of OUCU" Approval of the amendment to the "Audit Committee Charter of OUCU" Approval of the 2023 ESG Report of OUCU Approval of the amendment to the "Rules Governing Financial and Business Matters between the Company and the Related Parties of OUCU" Approval of the compilation and assurance procedures of OUCU's ESG report <p><small>Note: Major proposals are defined as proposals relating to corporate governance, safety and health, and carbon emission.</small></p>

Management of Conflicts of Interest

OUCU's Directors, Managers, and employees must operate in the firm's best interests to prevent conflicts of interest and implement conflicts of interest management for the Board of Directors according to regulations. Should any Directors, Managers, and other interested parties attending the Board of Directors meeting have a conflict of interest with the Board of Directors themselves or the legal person they represent, said persons shall be excused from the meeting and refrain from participating in the discussion and voting.

- According to OUCU's "Code of Ethics," the Company's personnel must handle official duties objectively and efficiently. They shall not use their positions in the Company to gain improper benefits for themselves, spouse, parents, children, or relatives within the second degree of kinship.
- When OUCU has a fund loan or guarantee, a large asset transaction, or a purchase (sale) relationship with individuals mentioned in the preceding paragraph, the relevant Company personnel must take the initiative to explain whether they have potential conflicts of interest with the firm and resolve the issues according to the Company's code of conduct to prevent conflicts of interest.
- The "Rules Governing Financial and Business Matters between the Company and its Related Parties", approved by the Board meeting in 2023, stipulated strictly the financial transactions between the related parties, and prohibited any inappropriate conduct in terms of sales transaction, acquisition and disposal of assets, and loan and guarantee.

Board of Directors Cross-membership	<ul style="list-style-type: none"> The release of the related Board of Directors from non-competition restriction was approved in the 2024 shareholders' meeting. No conflict of interest occurred in the recent year.
Cross-shareholding with Suppliers and Other Stakeholders	<ul style="list-style-type: none"> The "Procedures for Acquisition and Disposal of Assets of OUCU" established according to the "Regulations Governing the Acquisition and Disposal of Assets by Public Companies" promulgated by the FSC, identified the related parties according to the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and published the list of related parties on its website. According to the "Procedures for Acquisition and Disposal of Assets of OUCU," if the transaction amount with a related party exceeds NT\$300 million, the relevant transaction information should be submitted to the Audit Committee for approval and then to the Board of Directors to secure the transactional contract and payment. The relevant information shall be announced and reported on the website designated by the FSC according to the declaration deadline regulated.
Controlling Shareholders	<ul style="list-style-type: none"> No conflict of interest between OUCU and major shareholders may damage the rights and interests of investors.
Related Parties, their Relationships, Transactions, and Outstanding Balances	<ul style="list-style-type: none"> The required disclosure for related party is declared within the notes in the annual report's financial statements.





Remuneration Management

Item	Highest Governance Body (Board of Directors)	High Level Management
Fixed and Variable Payrolls	<ol style="list-style-type: none"> According to the provisions provided by the Company Act and the Company's Articles of Incorporation, no more than 1% shall be allocated as Director's remuneration if there is any profit at the end of the fiscal year. The Board of Directors shall determine the actual distribution ratio and amount for Directors' remuneration and report to the shareholders' meeting. Independent Directors receive fixed remuneration. The process for Director remuneration evaluation is to determine fair compensation according to the findings of the "Board Performance Evaluation Rules." The Remuneration Committee and the Board of Directors review relevant performance appraisals and remuneration rationality, and the remuneration system is reviewed at any time depending on the actual operating conditions and relevant laws and regulations to balance the Company's sustainable operation and risk control. 	<ol style="list-style-type: none"> According to the provisions provided by the Company Act and the Company's Articles of Incorporation, 1% to 2% shall be allocated as employee remuneration if there is any profit at the end of the fiscal year. Employee remuneration can be stock or cash, and the actual distribution ratio, amount, and number of shares issued shall be determined via a resolution adopted by a majority vote at a meeting attended by over two-thirds of the Directors. A report on such distribution must also be approved at the shareholders' meeting. The remuneration standards, structure, and system for the President, Vice Presidents, and Managers will be reviewed and adjusted promptly depending on the operating conditions and relevant laws and regulations changes. It is mainly determined based on job duties, personal performance achievement rate, and contribution to company performance as well as factors such as the overall environment, business environment risks, and market standards. Work performance remuneration is related to the Company's business performance.
Separation Payment	There is an appointment relationship between the members of the Board of Directors and the company, and there are no conditions set for resignation/retirement/benefits and other severance payments.	For high level management subject to labor-employment relationships, the separation payment shall be handled according to the relevant provisions of the Labor Standards Act.
Retirement Benefits	Not applicable	For level management subject to labor-employment relationships, the retirement benefit plan applies to all employees according to the relevant provisions of the Labor Standards Act or the Company's retirement regulations.

Item	2023	2024	Increase/Decrease ratio
Annual total compensation ratio	4.55%	5.64%	15.00%

Note:
 1. The annual total compensation ratio : Annual total compensation for the organization's highest paid individual / median annual total compensation for all the organization's employees
 2. Increase/decrease ratio of total compensation ratio: median of annual total compensation increase percentage of "highest paid staff" / median annual total compensation increase percentage of "all employees" (excluding highest paid staff)

Remuneration Link to ESG Indicators

OUCC's Remuneration Committee, chaired by an Independent Director, is tasked to assist the Board of Directors in formulating remuneration-related policies, systems, and reviewing the performance assessment of Directors and Managers. The Committee held two meetings in 2024, with a 83% attendance rate.

Directors' remuneration is determined in accordance with the "Board Performance Evaluation Rules", and the evaluation indicators cover operational performance, industry risks, management effectiveness and sustainable development goals, and refer to individual performance and contribution. All assessments and remuneration arrangements are reviewed by the Remuneration Committee and the Board of Directors and are adjusted in a timely manner according to business conditions and regulations to balance sustainable development and risk control.

The Board approved the "Policy on Linking High Level Management's Compensation and ESG Performance", connecting the monthly performance bonuses of deputy commissioner, assistant VP and above with ESG goals, deepening sustainable responsibility in daily management and assessment mechanisms, and strengthening the sustainable action momentum of high-level management.

Indicators of ESG & Remuneration Linkage	Linkage Ratio
<ol style="list-style-type: none"> Implementation result of the teams of sustainable environment, product responsibility, social inclusion, and corporate governance Raw materials and/or energy unit consumption TPM work performance 	20%

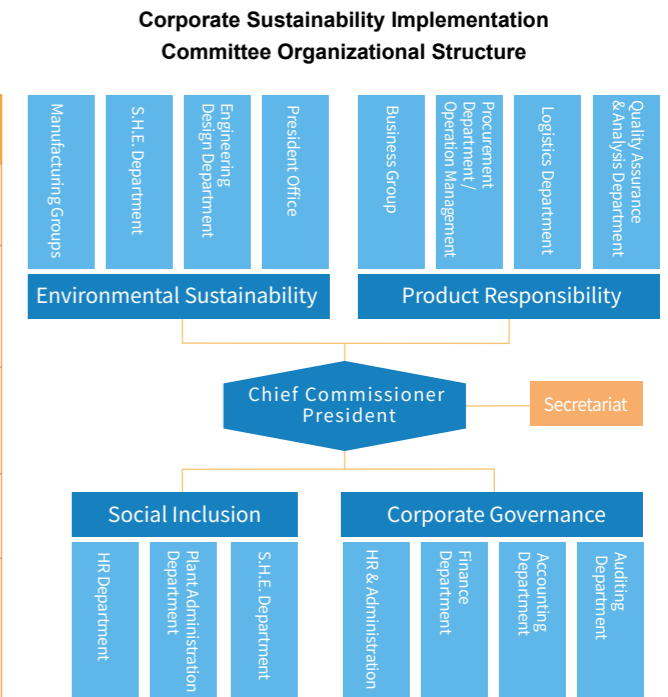
Corporate Sustainability Implementation Committee

To effectively coordinate and manage various ESG affairs, OUCC established "Corporate Sustainability Implementation Committee" with President, also the Board member, appointed as the Commissioner responsible for final decision making, action plan review, and approval of the final reports (e.g. ESG, TCFD, SASB). The Secretariat under the Committee is accountable for the organization and promotion of the task execution of each department and reports bi-annually to the Board of such implementation progress.

- Committee structure** : Department heads serve as steering members, and high-level management responsible for the committee's operations, formulating relevant ESG policies, action plans, and cross-departmental coordination.
- Supervision and management responsibility of the Board** : The Board of Directors, the highest management unit for sustainable development, regularly reviews the sustainable development implementation results and plans and assigns the Corporate Sustainability Implementation Committee to coordinate the review and management of sustainable action plans. The Commissioner (also a Board member) regularly summarizes the implementation progress and reports to the Board of Directors.
- Meeting convention** : If there are specific ESG issues in the current year, unscheduled meetings will be held to ensure that ESG issues are discussed and addressed as soon as possible, and the management process, evaluation results, and overall ESG information will be shared with the stakeholders via the ESG website and other communication channels. The goal is to maintain good interaction and negotiation relationships with multiple stakeholders.

The Implementation Committee Meetings were held in April, July and December of 2024 and its implementation progress as below:

Functional Teams	Subject of Report
Sustainable Environment	<ol style="list-style-type: none"> Registry preparation for the ESG individual performance award Carbon-fee-related laws and regulations
Product Responsibility	<ol style="list-style-type: none"> Implementation of suppliers' ESG questionnaires Customers satisfaction questionnaire implementation progress 2025 GHG inventory plan for raw materials (scope 3) procurement
Social Inclusion	<ol style="list-style-type: none"> Registry preparation for the ESG individual performance award 2024/H2 social inclusion related implementation progress
Corporate Governance	<ol style="list-style-type: none"> Green IT project assessment report TCFD information disclosure and implementation of listed companies
Secretariat	<ol style="list-style-type: none"> ESG talent cultivation plan and implementation progress Mandatory promulgation of the sustainable development path and IFRS S2 blueprint Organization of registry preparation for ESG awards



Introduction Schedule of IFRS S1 & S2

Activated Year	Description
2024	Formulated ESG report compilation and assurance procedures for sustainability information management
2025	Incorporate sustainability information inspection into internal audit
2027	Compile sustainability information pursuant to IFRS guidelines
2028	<ul style="list-style-type: none"> Disclose 2027 IFRS information disclosure in the annual report In line with the 2027 announcement schedule of annual financial statements, submit annual report and financial statements at the same time

OUCC's Awards in 2024

TCSA ESG Report Gold Award
TCSA Sustainable Comprehensive Performance Award

With the theme of agility, resilience and building sustainable competitiveness, OUCC's endeavors in promoting circular economy solutions to save costs, developing carbon capture products, recycled PET for raw materials recycling and other carbon reduction actions, have gained OUCC the TCSA 2024 Sustainability Report Gold Award and the Sustainable Comprehensive Performance Award.

Top 100 Emblem of Carbon Competitiveness by Business Weekly

OUCC continues to be committed to carbon reduction, working with suppliers to promote sustainable development, implementing circular economy, energy transformation and low-carbon production, and successfully building new-generation industrial applications such as green, electronics, and new materials. In 2024, it was once again awarded the honor of being one of the top 100 carbon-competitive companies.

1.5 Celsius Degree Badge for "Enterprise with Outstanding Performance" by Commonwealth Magazine

In response to the global net-zero trend, OUCC has actively planned the company's carbon reduction path, driven transformation through R&D, and continued to develop domains such as electronic chemicals and special application materials. It has actively invested in green products such as carbon capture and reuse, low-carbon processes, plastic recycling and reuse, and biodegradable products. It has also implemented circular economy, energy transformation, and low-carbon production in process management, and has been favored by the organizer and awarded the honor of "Enterprise with Outstanding Performance".





Risk Management

OUCG places great emphasis on risk management and implements the safeguard of daily operative information from hacker attack through cloudification system and hub, considering the incorporation of geopolitical risks.



For critical operational issues and risks, we conduct systematic evaluations and analyses. We implement relevant management systems, develop well-defined risk strategies and actions, and integrate them with robust operational management practices to ensure business operations and risk management are balanced.

Risk Management Mechanism



01 Counter-measures for Asset Risk

- **Property risk assessment** : Every year, we appoint external professional consultants to assess property risks together with factory employees, propose improvement plans and introduce damage prevention technologies to reduce property losses.
- **Insurance planning** : The transfer of unavoidable, uncontrollable risks and force majeure by the acquisition of the necessary insurance.
- OUCG has purchased a blanket insurance policy for all property at replacement, added business interruption insurance, as well as project insurance for the sake of safety progress and trial-run risk.



02 Counter-measures for Accounts Receivable Risk

- OUCG has established a Credit Committee to regularly examine the customers' sales credits and accounts receivables.
- To reach the annual management objective of "Zero Bad Debt," the overdue receivables are reviewed monthly.



03 Counter-measures for Interest Rate Risk

- OUCG has been able to reduce the impact of rising interest rates on the Company's financing costs by locking in medium- to long-term interest rates and planning fixed-rate financing instruments.
- OUCG continues to observe the changes in interest rates and engages in short-term and long-term financial planning to reduce overall capital cost.





Task Force on Climate-related Financial Disclosures (TCFD)



To transparently disclose climate change-related risks and opportunities, and to ensure that stakeholders understand OUCG's efforts and strategies in addressing climate change, OUCG adopts the "Recommendations of the Task Force on Climate-Related Financial Disclosure (TCFD)" framework to measure and evaluate the impact of climate change through the four major frameworks of governance, strategy, risk management, and metrics and targets, evaluate and disclose the potential business impact of climate change issues on OUCG, and develop countermeasures to reduce the potential impact of climate change risks on our operations, in line with good use of the transitional opportunities.

For more details, please refer to our 2024 TCFD Report via <https://www.oucg.com.tw/tcfd>

Task Force on Climate-related Financial Disclosures (TCFD) comparison table

Governance

1 The Board of Directors' oversight of climate-related risks and opportunities

- The Board of Directors has realized the importance of climate change issues. In addition to daily operations, which include the development of a sustainable environment as governance policy, the management team reports to the Board of Directors on climate-related issues such as greenhouse gas emissions, consumption of energy and water on a quarterly basis.
- The Board of Directors also supports the promotion of climate change-related issues, such as the annual budget, business goals, as well as the monitoring of important capital expenditure and other climate risk assessments including water and power resources. The management team holds discussions and reviews all the relevant risks and opportunities at the Corporate Sustainability Implementation Committee meeting. The findings are reported to the Board of Directors for the evaluation of ESG performance.

2 The responsibility of the management team for assessment and management of climate-related risks and opportunities

- The Environmental Sustainability Team was set up under the CSI Committee to assess the risks and opportunities arising from related climate issues through the company's risk management process.
- A cross-departmental "Energy Saving and Carbon Reduction Committee" was established and chaired by Chief Plant Director of Linyuan to set targets for power saving, greenhouse gas reduction and water resources management, and to plan and implement various measures.
- Regular task meetings are held quarterly to track the progress and the effectiveness of energy conservation and carbon reduction measures and review the relevant trends of regulations and policy, so as to evaluate and plan accordingly.

Strategy

3 Identifying short-term, medium-term, and long-term climate-related risks and opportunities

According to the existing target milestone, the assessment and analysis of the risks and opportunities related to climate change are divided into short-term (2025), mid-term (till 2028) and long-term (after 2032).

4 The impact of climate-related risks and opportunities on business, strategy, and financial planning

Evaluate the potential operational and financial impact on the company in relation to the identified major risks and opportunities. Please refer to our TCFD Report for details.

5 The potential impact of different climate scenarios on operations (business), strategy, and financial planning

Four strategies have been formulated based on long-term management goals: "choosing of highly selective catalysts," "energy efficiency improvement," "renewable energy adoption," and "low-carbon fuels introduction."

Risk Management

6 The process of identifying and assessing climate-related risks

- An assessment of the impact on company operations was conducted in accordance with the "Questionnaire on the Impact of Climate Change on the Manufacturing Industry" by the Industrial Development Bureau, Ministry of Economic Affairs. This addressed extreme climate issues such as "flooding," "water shortage," "high temperature" and "power shortage."
- Pursuant to the TCFD framework to identify climate risks and opportunities and to formulate countermeasures to be confirmed by senior executives.

7 The process of managing climate-related risks

The ESG Environmental Sustainability Team and the "Energy Saving & Carbon Reduction Committee" conduct systematic assessment and analysis of climate change issues. Countermeasures and action plans are then formulated to reduce the impact on company operations.

8 The process of identifying, assessing, and managing climate-related risks and how it integrates with the enterprise risk management mechanism

The ESG Environmental Sustainability Team and the "Energy Saving & Carbon Reduction Committee" track climate change-related risks and report the results of their assessment and analysis to senior executives, who take measures according to the degree of risks.

Metrics and targets

9 The indicators used in assessing climate-related risks and opportunities

Five indicators of climate strategies:

- | | | |
|--|--|--|
| 1. Reduce power consumption per product | 3. A gradual expansion in the use of renewable energy when the market supply and demand are mature | 4. Increase the cumulated total of power savings |
| 2. Reduce greenhouse gas emissions per product | | 5. Minimize climate damage disaster to avoid production interruption |

10 Greenhouse gas emissions (Scope 1, Scope 2, and Scope 3)

Conduct an inventory of greenhouse gas (GHG) emissions data in accordance with ISO 14064-1:2018 and undergo external verification.

11 Management objectives and performance in addressing climate-related risks and opportunities.

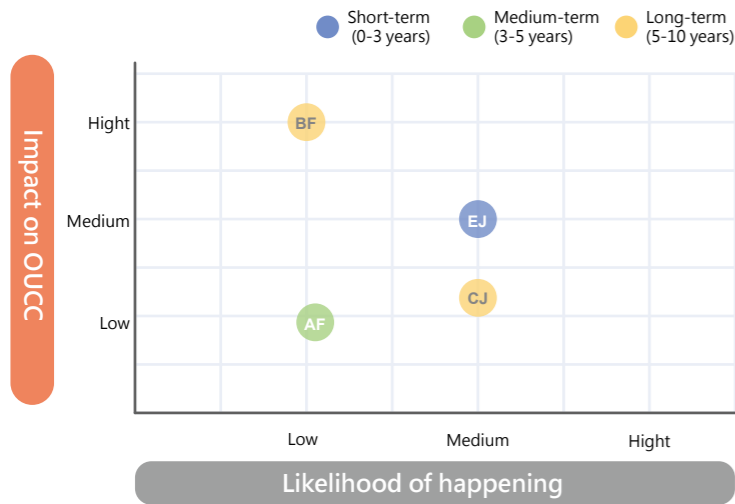
- Annual average power saving rate of 1.5%
- 2030 carbon reduction target of 35%.
- 2% annual water saving rate as long-term target
- Set up self-used power generation equipment as renewable energy system
- Purchase green power and REC, evaluate the setup of energy storage equipment
- Continuously plan and promote energy-saving and carbon reduction improvement projects.
- Evaluate the construction of high-efficiency, low-carbon cogeneration system.



OUCU Material Climate Risk & Chance Matrix

Physical Risks Matrix

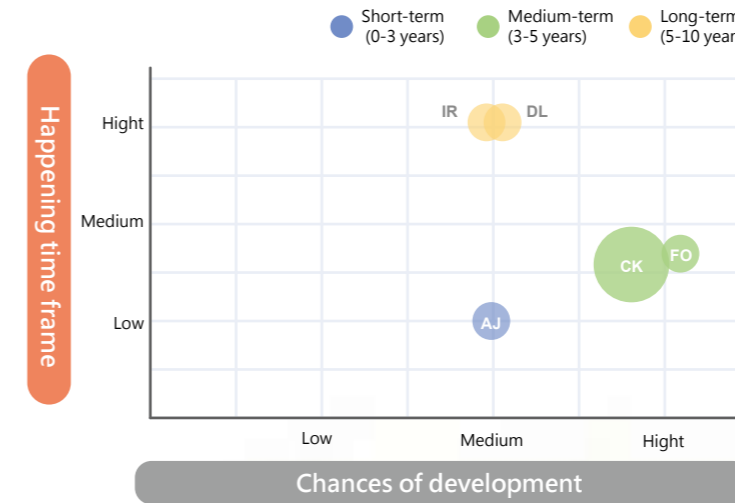
4 Physical Risks	Time Frame	Impact Subject
Acute (earthquake)	Long-term	Damage to assets
Acute (severity of extreme weather events such as typhoons and floods)	Medium-term	Damage to assets
Chronic (increase in average temperature)	Long-term	Increase in operating costs
Chronic (changes in rainfall patterns and extreme changes in climate patterns)	Short-term	Increase in operating costs



Risk Factor	B- Acute (earthquake)
Impact Subject	F- Damage to assets
Time Frame	Long-term (5-10 years)
Risk Factor	A- Acute (earthquake)
Impact Subject	F- Damage to assets
Time Frame	Medium-term (3-5 years)
Risk Factor	C- Chronic (increase in average temperature)
Impact Subject	J- Increase in operating costs
Time Frame	Long-term (5-10 years)
Risk Factor	E- Chronic (changes in rainfall patterns and extreme changes in climate patterns)
Impact Subject	J- Increase in operating costs
Time Frame	Short-term (0-3 years)

Climate Change Related Chances Matrix

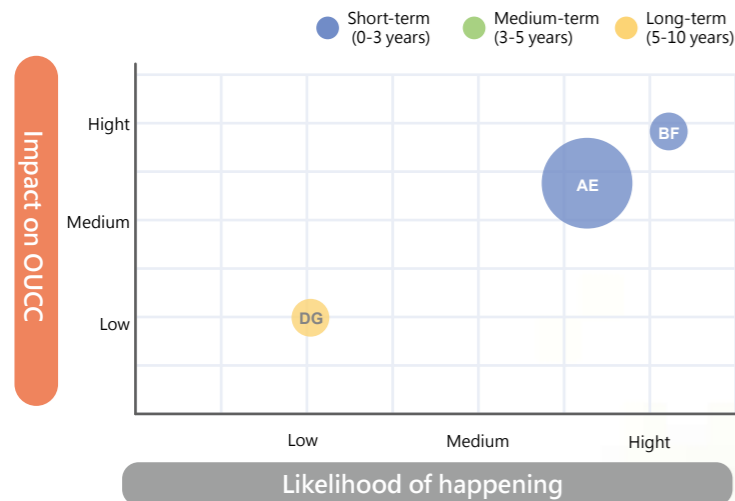
3 Climate Change Related Chances	Time Frame	Impact Subject
Energy resources (use of low-carbon(renewable)energy, etc.)	Medium-term (3-5 years)	Decrease in operating costs
Products and services (developing and increasing low-carbon products and services, etc.)	Medium-term (3-5 years)	Increasing profit
Energy resources (use of new technology, etc.)	Long-term (5-10 years)	Preventing the increase in fuel costs



Chance Factor	A-Resource usage efficiency (transportation efficiency improvement, etc.)
Impact Subject	J- Decrease in operating costs
Time Frame	Short-term (0-3 years)
Chance Factor	C- Products and services (developing and increasing low-carbon products and services, etc.)
Impact Subject	K- Profit increase from demand of low-carbon products and services
Time Frame	Medium-term (3-5 years)
Chance Factor	D- Energy resources (use of new technology, etc.)
Impact Subject	L- Prepare for the increase in future fuel costs
Time Frame	Long-term (5-10 years)
Chance Factor	F- Energy resources (use of low carbon (renewable) energy, etc.)
Impact Subject	O- Decrease in operating costs (low cost from the use of carbon reduction measures, etc.)
Time Frame	Medium-term (3-5 years)
Chance Factor	I- Resilience (implementing renewable energy plan and energy saving measures, etc.)
Impact Subject	R- Flexible planning to improve market value
Time Frame	Long-term (5-10 years)

Transitional Risk Matrix

3 Transitional Risks	Time Frame	Impact Subject
Market (increase in raw material costs)	Short-term (0-3 year)	Increase in energy resource costs
Policy and regulation (carbon tax increase)	Short-term (0-3 year)	Increase in operating costs
Market (changes in customer behavior)	Long-term (5-10 years)	Decrease in demand and order due to preference changes of consumer & customer



Risk Factor	A- Policy and regulation (carbon tax increase)
Impact Subject	E- Increase in operating costs
Time Frame	Short-term (0-3 years)
Risk Factor	B- Markets (increase in raw material costs)
Impact Subject	F- Increase in energy resource costs
Time Frame	Short-term (0-3 years)
Risk Factor	D- Markets (changes in customer behavior)
Impact Subject	G- Decrease in demand and order due to preference changes of consumer & customer
Time Frame	Long-term (5-10 years)



Business Integrity

To implement honest management and eliminate improper business practices, OUCC has formulated the "Best Practice Principles of Ethical Corporate Management" and "Code of Ethics" and provided regular education and publicity to regulate the business behavior of Directors, Managers, and employees. In 2024, 339 employees participated in 181.5 hours of training.

We require Directors and senior management to issue a statement of compliance with the integrity management policy. Directors, Managers, and employees are stipulated not to directly or indirectly provide, promise, request, or accept any improper benefits, engage in dishonest acts that violate integrity, or breach fiduciary obligations while engaging in business conduct.

The preceding policies and provisions are published on the company website to communicate and publicize to relevant stakeholders. OUCC shall issue punitive actions for any violation of the preceding provisions according to law. We also provide multiple communication channels with confidential precautions. When any violation of the integrity management regulations occurs, illegal behavior will be disciplined righteously.

Management Policy	"Best Practice Principles of Ethical Corporate Management," "Code of Ethics," "Meeting Rules of Board of Directors," "Procedures for Handling Material Inside Information," and "Whistle-blowing System and Discipline Measures against Violation of the Codes of Ethics and Best Practice Principles"
Supervision Mechanism	The dedicated department regularly reports the implementation status to the Board of Directors.
Reporting Channel	<ul style="list-style-type: none"> Confidentially handle whistleblowing cases to protect whistleblowers. Members of the investigation team and relevant parties shall keep the investigation process and relevant materials confidential and shall not disclose them to the public without authorization. Independent whistleblowing reporting channel: accept whistleblowing reports from shareholders, investors, employees, customers, suppliers, contractors, etc. - Independent whistleblowing email: speak-up@oucc.com.tw
Relief Procedures	<ul style="list-style-type: none"> Once the report is verified to be true, the relevant unit shall review the related internal control system and operating procedures to propose improvement measures. Should any negative impact be caused, the relevant unit shall review the related internal control system and operating procedures to propose improvement measures to prevent reoccurrence. Should the reported information be complete, an investigation team will be established within 5 days of receiving the written information to start the investigation, which is conducted based on the facts. The accused and the relevant parties are obligated to cooperate with the investigation. Confidentially handle whistleblowing cases to protect whistleblowers. Members of the investigation team and relevant parties shall keep the investigation process and relevant materials confidential. No disclosure to the public is allowed without authorization.
Management Results	<ul style="list-style-type: none"> In 2024, there were no integrity/ethics related violations According to national government regulations, if the competent authority imposes a penalty or other administrative punishment and results in significant impact on the Company's finances or business, the major information must be disclosed in the "Market Observation Post System" (MOST.) In the past 3 years (2022 to 2024), OUCC has had no major disclosure in the MOST regarding punishment or other administrative sanctions by the competent authority.

Sound Internal Control System

The internal control system of OUCC, designed by the managers and approved by the Board of Directors, is implemented by the Board, the management, and other employees and is designed to secure sound management and objectives achievement.

Three main objectives of the internal control system



Effective operation of the internal control system is ensured by an independent audit department directly responsible to the Board of Directors. In addition to regular business audit reports to the Audit Committee, the audit officer also reports at the Board of Directors meetings.

OUCC values issues in terms of ESG, internal control, and internal audit. The 2024 audit plan included reviews on corporate governance, financial operations, environmental and labor safety, information, R&D and other related operations, which were conducted to ensure the company operations and information disclosure met the expectations of all the stakeholders.

In compliance with the requirements of TWSE, OUCC established the preparation and assurance procedures for the sustainability report in November 2024 to manage sustainability information and has arranged to formally incorporate the review of sustainability information into internal audit projects starting from 2025 to enhance the reliability and transparency of OUCC's sustainability information.



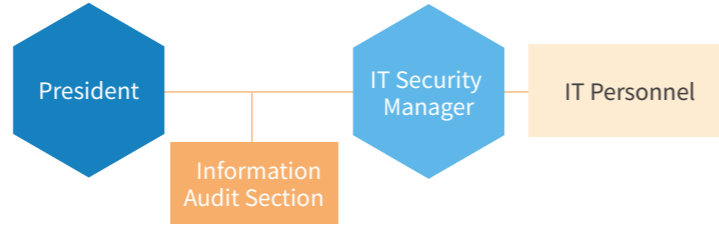


Information Security Risk Management

To safeguard the operative continuity, information safety, and relevant assets from the impact of unendurable risks, OUCG has embarked on the cloudification project and transformed databases to Amazon Web Services (AWS), whose cloudification service indicator achieving 99.99999999. Furthermore, OUCG's IT security organization assesses periodically the IT security risks and adopts various countermeasures accordingly.

1.IT Security Organization

For the "IT Security Management Organization," OUCG plans to set up an IT security chief as an information security management representative to supervise information security and a personal for information policy implementation.



Starting from 2025, OUCG conducts "Information Security Risk Assessment" regularly every year. Information security personnel will perform vulnerability scans based on the company's information security to obtain information security risk assessment reports. In addition, the adjustments to the information security structure will be reported at the meeting, followed by explanation and discussion, as well as subsequent improvement project execution.

2.Management Approach

OUCG's risk transfer and contingency strategies include management mechanisms such as risk assessment, risk transfer, emergency response and maintenance audit to secure proper operation of the information system.

Risk Assessment	<ul style="list-style-type: none"> OUCG adheres to "confidentiality, integrity, and availability" for identification of asset value at each stage of information management, to identify the risks and scope of information security.
Risk Transfer	<ul style="list-style-type: none"> Adopted multiple security defenses including firewalls, virtual networks, remote access, encryption, intrusion detection & prevention, and anti-spyware software. Established authorization mechanism application for the user to fill in the online application form and wait for the authorization upon the completion of the electronic procedure. Uninterruptible power supplies system is established and inspected for safety regularly. Established an MPLS Virtual Private Network (VPN) between Taipei Office and Linyuan Plant using two 300MB private data lines for the continuity backup. Employed two-tier identity authentication for remote login using SSL VPN encrypted connections to reduce the risk of hacker attacks. Introduced a privileged account management system to control high-privilege passwords and operations with recorded records. Only USB flash drives registered by the IT Department can be borrowed. Upon return, the borrowed drive will have to be formatted and scanned for viruses. The borrowed notebook computers will be formatted and scanned for viruses upon return. Transformed the database to Amazon Web Services (AWS) to secure operative continuity and information safety. Introduced the GoTrust password-free zero-trust system and the access gateway device of Array Network used as the access portal, to provide reverse proxy technology with mechanisms such as loading balance and attack prevention of service interception, allowing safe login without password and providing the hiding and protection functions for the rear-end RP application website.
Emergency Response	<ul style="list-style-type: none"> Backup and restore mechanism: A mutual IT system backup mechanism has been established between the Taipei office and the Kaohsiung Linyuan Plant. The system can be switched immediately upon an emergency to synchronize and sustain continuity of the IT system, which of the operation can be resumed within 4 hours.
Maintenance Audits	<ul style="list-style-type: none"> Electronic Administration Operations: a comprehensive electronic documentation system with administrative process control and electronic mechanisms are established to reduce unnecessary resource consumption. File security control and maintenance: maintenance for fire and moisture protection of hardware and media devices. Systems security audit management: an initial audit startup procedure is built into the information system, and user account permissions are reviewed on a regular basis.
IT Security Training	<ul style="list-style-type: none"> IT training and promulgation are conducted annually through emails and Safety & Health meetings.

3.Action Program

OUCG has established offsite redundancy and data backup mechanisms based on the risk level of the information system to ensure uninterrupted service. In 2024, the data center migration to Amazon Cloud (AWS) has been completed, using its 99.9% SLA security mechanism to improve data center security, effectively reduce the risk of interruptions caused by natural disasters, human negligence or hacker attacks, and ensure that the expected system recovery goals are achieved.

In addition, information management methods are set up to establish a secure environment for information systems. However, even if multiple information security protection measures are adopted, the risk of third-party attacks cannot be completely eliminated. Therefore, the company continues to strengthen information security education and awareness promotion and gradually introduces zero-trust structure in response to new hacker attack methods. In 2024, two-factor authentication (MFA) has been fully promoted to enhance account security; a privileged account management system has also been introduced to control high-authority accounts of information personnel and external suppliers, prevent information security threats, and continuously improve overall information security protection capabilities.

Strategy	Goal	Program	Description
Risk Transfer	Enhance system defense mechanisms	Upgrade computer firewall and antivirus software Email filtering.	<ul style="list-style-type: none"> The new sandbox technology is used to ensure a safe application environment and isolate computer virus attacks, to avoid information leakage from advanced cyber-attacks. OUCG upgrades antivirus software, which includes the filtering of remote command execution attacks, the prevention of malicious email attachment attacks, the modification and auditing of system configuration, and a cloud-based analysis of unknown programs. Strengthen email filtering to identify and filter out spoofed emails, reducing the risk of infection.
	Enhance login security	Remote terminal login via two-tier authentication mechanism	<ul style="list-style-type: none"> Before introduction: The illegal entrance may get direct access to the information, should the account and password of remote users be stolen. After introduction: The remote user also needs to enter a verification code from a mobile phone to access the terminal server and data, in addition to the account and password.
	Cloud Data Center	Cloud Data Center Project	<ul style="list-style-type: none"> In order to protect the company's assets from unbearable risks, the information hub and data are built and stored in the Amazon (AWS) cloud data center of a service index up to 99.9% to ensure the continuity of the company's operations and the security of customer information.
	Secure connection access	Introduction of SASE	<ul style="list-style-type: none"> Effectively improve the overall network security and data protection capabilities, to achieve the expected benefits as follows : <ul style="list-style-type: none"> Network security protection: Provide enhanced firewalls and zero-trust security models to comply with the guidelines of the Financial Supervisory Commission. Data protection and encryption measures: Protect internal and cloud platform data to reduce the risk of leakage. Stable connection efficiency: Use SD-WAN to improve network traffic management and ensure stability of system operation. Real-time risk monitoring: Integrate a security management platform to provide real-time risk detection and prevention.
	Privileged Account Security	Introduction of Delinea	<ul style="list-style-type: none"> Introduce a privileged account management system to prevent hackers from stealing high-privilege accounts and jeopardize information security of the company.
	Emergency Response	Enhance resilience	Establishment of a remote backup mechanism
Confidentiality		Cookie Policy Statement	<ul style="list-style-type: none"> OUCG incorporates a "Cookies Policy Statement (Data Confidentiality Policy)" to its official website. Establish information security policies to secure customer information and intellectual property rights.
Keyword Detection			<ul style="list-style-type: none"> The DLP function performs in-depth content analysis through keyword matching, dictionary matching, rule-based algorithm evaluation, and other content checks to detect content that violates the organization's DLP principles and notify the sender of the information that violates the principles.



Managing Employees' Privately Owned PCs

The following measures are being adopted to manage the employees' privately owned computers in the workplace:

- Controlling devices' unauthorized access to the company intranet (802.1X)
- Setting different policies and rules according to different management rules
- Assigning the end equipment to designated VLAN based on the identity of the user
- Supporting the management with switches of different vendors
- Using unified management interface to simplify IT work
- Identifying and monitoring the connected devices in the company and their status instantly
- Creating audit logs of the company intranet

Managing Privileged Accounts

To prevent data breach disguised as legitimate actions, OUCG uses a Privilege Access Management (PAM) system to avoid credential theft and the threats caused by privilege abuse.

To manage the user accounts of the system, the random one-time passwords are generated and become invalid upon the completion of each task to prevent or reduce the risk of lost or hacked passwords.

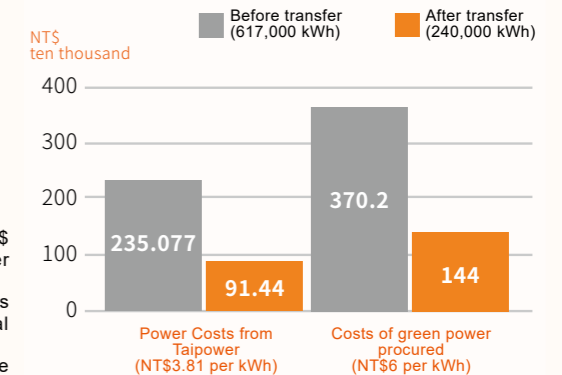
Cloud Server

OUCG promoted the data center cloudification project in Q1/2024 to head towards Green IT and achieve the goal of ESG net zero carbon reduction. The data center cloudification project plan is as follows :

1. Only network information and communication equipment remain in the Taipei and Kaohsiung data centers.
2. All servers in the original data centers are moved to the cloud.

- Effects :**
- The space of the IT hub could be reused
 - Achieve the ESG net-zero carbon emission target
 - Resources may be swiftly adjusted at the cloud according to needs
 - » The (green) power cost of self-built hub is about 1.65 NT\$ million yearly, and the estimated (green) power cost after cloudification is 0.65 NT\$ million yearly.
 - » With cloud services, physical equipment purchase is no longer required, and the quick expansion or removal according to needs serves the purpose of cost saving.
 - » The pricing method is based on how much is used, with more flexibility.

Comparison of Electricity Costs Before and After Transfer to the Cloud



Post-cloudification Security Enhancement Plans

Item	Description
Introduction of SASE	<p>SASE integrates network and information security functions in cloud structure to provide centralized security protection to cope with the challenges of digital transformation. The main benefits are as follows:</p> <ul style="list-style-type: none"> • Integrate FWaaS, SWG and ZTNA to achieve zero-trust architecture, improve overall protection and meet regulatory requirements. • Strengthen data protection and encryption to reduce the risk of leakage. • Simplify IT management, focus on strategic tasks, and improve efficiency. • Support remote access and SD-WAN applications to ensure connection security and stability. • Reduce hardware investment, improve cloud flexibility and cost-effectiveness. • Combine with real-time monitoring platforms to strengthen threat detection and early warning. • Improve flexibility to respond to digital and information security challenges and maintain competitiveness.
Multi-Factor Authentication (MFA)	<ul style="list-style-type: none"> • Introducing GoTrust's password-free zero-trust system and Array Network's vAPV equipment to enhance security through reverse proxy and anti-DDoS technology. • Employees can log in using their mobile phones or security keys to prevent phishing and social attacks, protect backend systems, and enhance defense capabilities.
Taipei & Kaohsiung Network Check	<ul style="list-style-type: none"> • Establish a SOC, conduct vulnerability scans and social engineering drills regularly, and strengthen information security management. • SOC real-time monitoring can prevent threats, and drills can enhance employee vigilance and create a information security culture.
Data Loss Prevention (DLP)	<ul style="list-style-type: none"> • Set file access rules to prevent confidential documents from being transferred to external media or network drives, ensuring no documents losts.
Privileged Access Management (PAM)	<p>The PAM system can effectively control access to key systems and sensitive data, with advantages as follows :</p> <ul style="list-style-type: none"> • Reduce the risk of abuse and improve overall security. • Automatic password management and real-time permission adjustment to reduce human errors. • Detailed records of usage behavior to ensure audit compliance. • Simplify management processes and improve IT efficiency. • Real-time identification of abnormal access to prevent internal and external threats. • Provide real-time visibility and alerts to strengthen information security control. • The introduction of PAM combines information security, efficiency and compliance, which is an important basis for the company to deal with information security threats.



Stakeholder Communication and Material Topics

OUCG attaches great importance to communication and interaction with diverse stakeholders. Only by understanding the needs of stakeholders, implementing, and responding transparently to the issues which are valued can the company truly internalize its sustainable operations into management and fulfill corporate sustainability commitment. In addition, through its various participation mechanism, OUCG continues collecting opinions to be incorporated into sustainable strategy and action plans, to meet with stakeholders' expectations.



Diverse Stakeholder Communication

Through the five principles of AA1000 Stakeholder Engagement Standard (SES), OUCG identifies its stakeholders which include employees, suppliers, corporate customers, shareholders and investors, local communities, the government and competent authorities in view of the dependence, responsibility, emergency, influence, multiple viewpoints of stakeholders distinguished.

With substantial analysis, stakeholders' concerned issues are identified, and relevant performance and improvement are disclosed in the Report. We maintain communication and discussions with multiple stakeholders, actively listen and respond to the expectations of employees, investors, suppliers and community residents on OUCG's ESG implementation, which will serve as an important reference of the company for improving ESG performance, sustainable innovation and growth, fulfilling the commitment for sharing the common good with the earth and the win-win with society.

Stakeholders' Communication Results

Stakeholder	Meaning for OUCG	The Main Communication Channel and Frequency	Concerned Issues	GRI Material Topic
Corporate Customers	Satisfied customers are the key to the development of our business and services.	1.Customer satisfaction survey (annually) 2.E-mail (occasionally) 3.Distribution meeting (occasionally) 4.Customer visitation (occasionally) 5.The company website (permanent) 6.The ESG website and report (annually)	Industry Trends Emissions Customer Privacy Law and Regulation Compliance Occupational Health and Safety	Economic Performance Emissions
	Communicated Issues & Countermeasures	<ul style="list-style-type: none"> Average score of satisfaction survey conducted for EO/EG customers: 4.9 (out of 5 with 100% recollection) Average score of satisfaction survey conducted for GAS customers: 4.6 (out of 5 with 72% recollection) Average score of satisfaction survey conducted for SC customers: 4.7 (out of 5 with 96% recollection) 		
Suppliers / Contractors	We have various products and service chains, all of which are dependent on the support of suppliers and contractors.	1.Supplier periodical evaluation (annually) 2.The ESG website and report (annually) 3.Transportation meeting (occasionally) 4.Supplier/Contractor safety meeting (monthly)	Supply Chain Sustainability Development Water Resource Management Waste Management Occupational Health and Safety Management	Procurement Practices Emissions Energy
	Communicated Issues & Countermeasures	<ul style="list-style-type: none"> Conducted supplier evaluation, with 680 suppliers participated in total (incl. 7 transportation vendors) 100% of transportation contractors passed the evaluation. 		
Local Community	As a good neighbor of the local community, we are committed to protecting the dwelling environment.	1.Charity donations (occasionally) 2.Event sponsorship (occasionally) 3.Telephone contact (occasionally) 4.The ESG website and report (annually)	Environmental Pollution Management Toxic Substance Management Environmental Compliance	Energy Emissions

Stakeholder	Meaning for OUCG	The Main Communication Channel and Frequency	Concerned Issues	GRI Material Topic
Local Community	Communicated Issues & Countermeasures	The donation contributed to charity groups in 2024 totaled NT\$4.1 million and more (incl. NT\$3.97 million sponsored for community activities). <ul style="list-style-type: none"> Being a member of TRCA, OUCG actively participates in training and relevant activities, implementing duty and obligation of a member. Being members of ISHA and TIGA, OUCG participates in experience exchanges of members occasionally to improve SHE level. OUCG donates annually to the Good Neighborhood Fund and sponsors local emergency assistance, festival and other social activities 		
Government Agency / Non-government Organization	All our products, services and operational activities abide by the inspection and supervision of governmental and non-governmental agencies.	1. Requested reports of government agencies (occasionally) 2. Regulatory audit (occasionally) 3. Academic research cooperation (occasionally) 4. Social participation of related Union / Association (occasionally) 5. The ESG website and report (annually)	Law and Regulation Compliance Energy Consumption Award Engagement	Economic Performance Energy Emissions
	Communicated Issues & Countermeasures	In 2024, we collaborated with the Industrial Technology Research Institute (ITRI) to develop solid-state lithium battery materials and participated in "A+ Enterprise Innovation R&D Program - Advanced Technology R&D Program," sponsored by Ministry of Economic Affairs. The 3-year budget for the development of solid-state electrolyte materials using carbon dioxide to synthesize carbonates is estimated at NT\$300 million, with government subsidies totaling NT\$114 million for R&D initiatives. No major regulatory violations occurred in 2024.		
Shareholders and Investors	The shareholders and investors are OUCG's stockholders, to whom we must be responsible.	1. Shareholders' meeting (annually) 2. Corporate Investors conference (quarterly) 3. Annual report (annually) 4. Corporate investors' forum (occasionally) 5. Spokesman hotline and mailbox (occasionally) 6. The company website (permanent) 7. MOPS (permanent)	Corporate Governance Industry Trends Economic Performance Risk Management Dividend Policy	Economic Performance Energy Emissions
	Communicated Issues & Countermeasures	OUCG held 4 corporate investors' forums, continued updating information on the company website and MOPS, and maintained smooth communication with stockholders and investors.		
Employees	The employees are the cornerstone of OUCG's sustainable operation, and the driving force of our continuous growth.	1. Employee Welfare Committee (occasionally) 2. Labor-management meetings (quarterly) 3. Employee symposium (annually) 4. Occupational Health & Safety Committee (quarterly) 5. Performance appraisal (annually) 6. Group activity (occasionally) 7. Education and training (occasionally) 8. Grievance mailbox (permanent)	Employee Welfare Work Environment Labor Rights	Labor-Management Relations Training and Education
	Communicated Issues & Countermeasures	OUCG values employees' rights and welfare, maintains stable labor-management relations with diversified measures and foundation of a safe and friendly work environment. <ul style="list-style-type: none"> Employee welfare: Welfare funds are allocated according to law and various activities are organized, such as clubs, travel subsidies, academic subsidies and health checks for all employees. Labor-management communication mechanism: Regular labor-management meetings are held to promote communication between the two parties, and the revision of labor conditions adheres to the principle of fairness. In 2024, a total of four labor-management meetings and one employee symposium were held. Education and training: We continue to invest in employee education and training, strengthening professional skills through both Group resources and external programs. In 2014, a total of 11,416 hours of training was provided, and a series of ESG courses were developed, incorporating corporate sustainability strategies. Retirement: The pension fund is allocated according to law, with a coverage rate of 100%, and reviewed regularly by Retirement Reserve Supervisory Committee. Occupational safety and work environment: The emergency response plans and drills were conducted regularly, fire and gas detection, extinguishing systems, and safety data sheets were established. We also implemented fire and confined space work standards, strengthened safety education for contractors, and conducted employee health checks to fully protect employee health and work safety. 		

For more details regarding employee communication and SHE achievements please refer to the sections of Partners of OUCG and Prudent Thinking.



Material Topics Determination

Process for Determining Materiality



- **Frequency** : once a year.
- **Materiality process/material topics review and signature** : Approved by the President (representative of the highest governance unit).
- **Types of stakeholders participating in the assessment** : ESG team members from the departments collect issues concerning the stakeholders of their respective business.

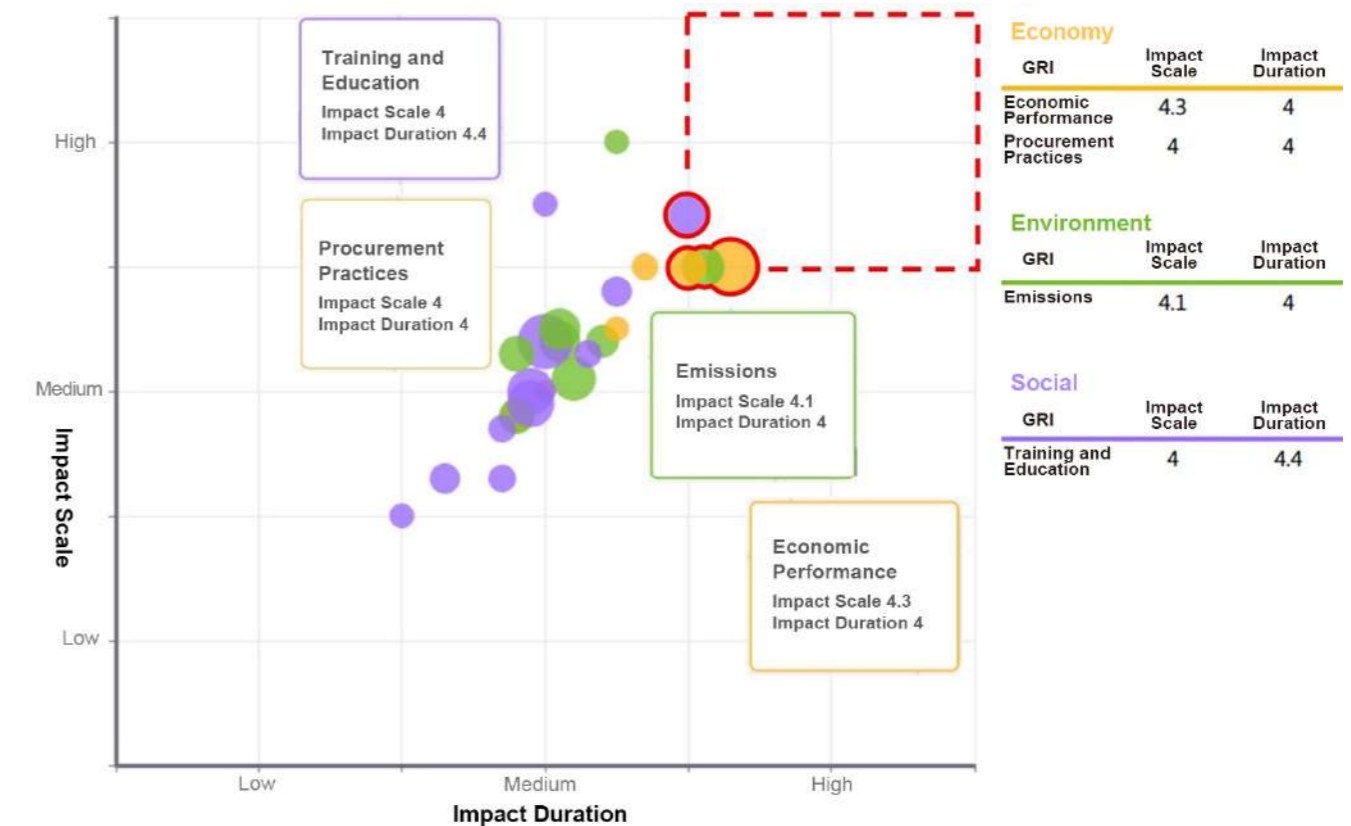
Material Topics Identification Procedure



Results of Material Topics Determination

When assessing material topics, OUCU considers the impacts (positive/negative) of each topic on the economy, environment, and people to fully identify the internal and external effects of the issues.

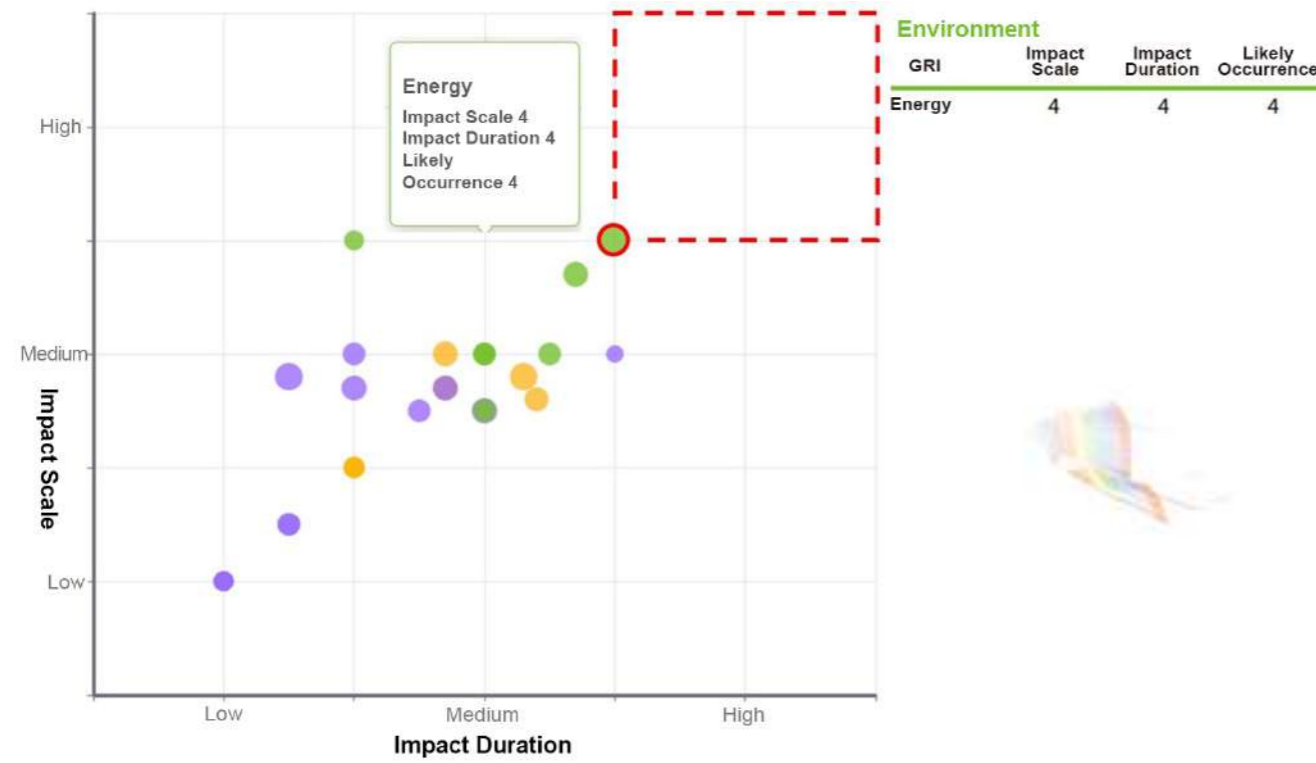
ESG	Material topics	Principles of Materiality		Sources of Impact	Targets of Impact
		Impacts on the operation, and businesses	Impacts on the economy, environment, and people		
E	Emissions	Investing in green electricity and energy-saving technologies helps reduce energy costs and pollution expenses, improving operational efficiency and ESG performance. Promoting carbon reduction strategies in line with climate policy reduces the risk of carbon fees and fines, stabilizes finances, and strengthens competitiveness.	We will continue to invest in energy-saving and low-carbon equipment to promote industrial upgrading and green employment. We will also introduce renewable energy and pollution prevention systems to effectively reduce carbon and air pollutant emissions, improve air quality, and promote environmental and social sustainability.	Operational Activities Product/Service Business Relationships	Employees Customers Suppliers
		Promote employee skills and management training to enhance efficiency and product quality and improve operational performance. Improve career planning and retirement assistance to stabilize manpower and strengthen competitiveness.	Provide safety and emergency response training to reduce work-related injuries and production risks; at the same time, strengthen employees' awareness of energy conservation and carbon reduction, and work with supply chain partners to promote sustainable training and jointly build a low-carbon ecosystem.		
G	Economic Performance	Develop low-carbon products and services, expand green markets, increase revenue, create climate finance opportunities, and promote a positive economic cycle through employee compensation and community sponsorship.	We collaborate with local suppliers, establish factories, create jobs, provide fair treatment, and boost the local economy. We pay taxes legally and invest in infrastructure, making substantial contributions to society and the government.	Operational Activities Product/Service Business Relationships.	Employees Customers Suppliers
		Build a resilient supply chain, enhance operational stability and adjustment flexibility, to reduce the risk of market fluctuations.	We prioritize purchasing local products and services, which not only reduces carbon emissions in the supply chain but also increases local employment opportunities, achieving the dual goals of environmental sustainability and boosting local economy.		
S	Training and Education	Promote employee skills and management training to enhance efficiency and product quality and improve operational performance. Improve career planning and retirement assistance to stabilize manpower and strengthen competitiveness.	Provide safety and emergency response training to reduce work-related injuries and production risks; at the same time, strengthen employees' awareness of energy conservation and carbon reduction, and work with supply chain partners to promote sustainable training and jointly build a low-carbon ecosystem.	Operational Activities Product/Service Business Relationships.	Employees
		Build a resilient supply chain, enhance operational stability and adjustment flexibility, to reduce the risk of market fluctuations.	We prioritize purchasing local products and services, which not only reduces carbon emissions in the supply chain but also increases local employment opportunities, achieving the dual goals of environmental sustainability and boosting local economy.		





Potential Positive Impacts

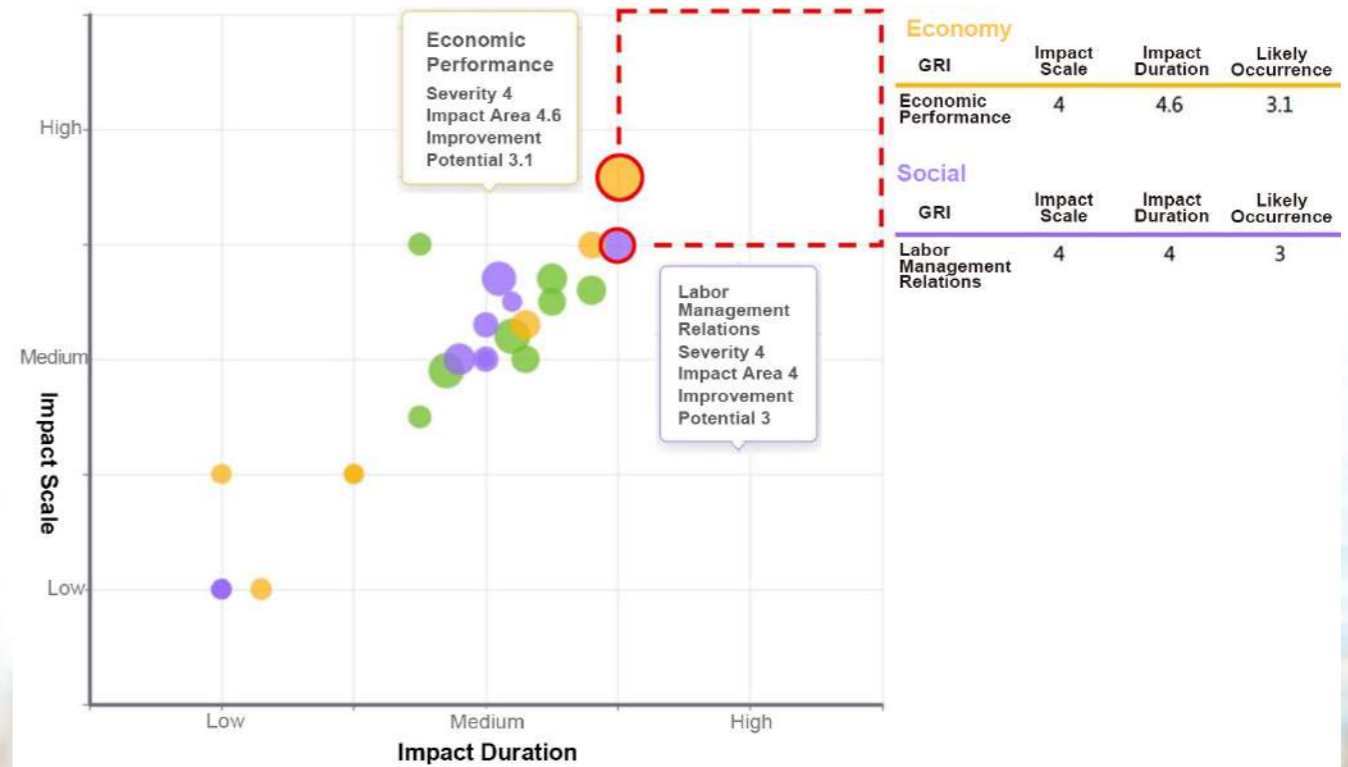
ESG	Material topics	Principles of Materiality		Sources of Impact	Targets of Impact
		Impacts on the operation, and businesses	Impacts on the economy, environment, and people		
E	Energy	Adopt low-carbon equipment and renewable energy to reduce carbon emissions and electricity consumption, reduce costs and carbon fee expenditures, demonstrate ESG commitment, and attract investors and customers.	The application of renewable energy helps mitigate global warming, improve health and living environment, and energy-saving technologies also set industry benchmarks and expand positive impacts.	Operational Activities Product/Service	Customers



Actual Negative Impacts

ESG	Material topics	Principles of Materiality		Sources of Impact	Targets of Impact
		Impacts on the operation, and businesses	Impacts on the economy, environment, and people		
S	Labor-Management Relations	Short-term financial performance may increase operating costs due to improvements in employee compensation, benefits, and labor conditions.	Lack of protective measures or poor working environment may increase the risk of employee health damage and accidents.	Operational Activities Product/Service Business Relationships.	Employees
G	Economic Performance	Faced with carbon fees and regulatory pressure, investment in improved equipment is required, which affects financial flexibility; the demand for high-energy-consuming products is declining, green products are difficult to profit from in the short term, and the risks of supply chain disruptions and rising material prices are increasing	Reliance on fossil fuel equipment leads to high carbon emissions. If waste is not properly handled, it may harm the environment and residents' health. The concentration of the supply chain also affects the balance of regional development.	Operational Activities Product/Service Business Relationships.	Employees Customers Suppliers

Note:
 1.No material negative impacts are identified in 2024.
 2.Material topics changes: Additions of "Energy", "Training and Education"; Deletions of "Water and Effluents", "Occupational Health and Safety", "Market Presence".





List of Material Topics

ESG	Material Topics	Targets	Audit and Tracking Mechanism	Progress Update for 2024	Context for Reference	
E	Energy	<ul style="list-style-type: none"> Annual power saving rate of 1.5%. Promoting further energy saving and self-determined reduction plans. 	<ul style="list-style-type: none"> Responsible unit: Engineering design department Contact: Mr. Hong/ Ms. Lin at 07-6413101 #6007 Obtain certification of ISO 50001 annually. Summon energy saving & carbon reduction commission meeting quarterly. 	<ul style="list-style-type: none"> Total power saving of 10.4644 million kWh in 2024, with power saving rate of 2.37%; annual steam saving of 20,000 MT. Submit the progress report to the energy saving & carbon reduction commission meeting. 	Section One Energy Management Strategy of Chapter Four Solid Contribution	
		Policies and Commitments				
		In line with energy transformation, OUCC strives to lessen the dependence on outsourcing energy and strengthen sustainability and advantage by way of process optimization, energy efficiency improvement, adoption of renewable energy and storage facility.				
	Meanings / Implications to OUCC					
A cross-department energy saving & carbon reduction commission is set up for all employees to take part in energy saving projects featuring reduction of energy consumption and GHG emission, driving the green transformation.						
E	Emission	<ul style="list-style-type: none"> Upholding Zero Incident, Zero Harm, Zero Pollution. Annual carbon reduction rate of 1%. 	<ul style="list-style-type: none"> Responsible unit: SHE Contact: Mr. Yeh/ Mr. Wu at 07-6413101 #1301 Obtain certifications of ISO 46064-1 and ISO 50001 annually. Summon energy saving & carbon reduction commission meeting quarterly. 	<ul style="list-style-type: none"> Submit the GHG project report to the Board meeting. Scope 2 carbon reduction in 2024 totaled 8,339 t-CO₂e with carbon reduction rate of 2.6%. Total solar photovoltaics procured in 2024 were 7.7 million kWh. 	Section 1 Energy Management Strategy of Chapter 4 Solid Contribution	
		Policies and Commitments				
		OUCC has all types of emissions complied with environmental laws and regulations. With "Procedures for Wastewater Discharge Control" and "Environmental Safety and Health Policy" in place to ensure compliance and environmental effectiveness.				
	Meanings / Implications to OUCC					
With lack of management, chemical industry may impact climate and air quality. OUCC is actively investing in carbon capture and reuse, balancing carbon reduction with resource recycling to expand green business opportunities.						

ESG	Material Topics	Targets	Audit and Tracking Mechanism	Progress Update for 2024	Context for Reference	
S	Labor-Management Relations	<ul style="list-style-type: none"> Comprehensive and plentiful employee care Friendly workplace Zero labor rights violations 	<ul style="list-style-type: none"> Employee contact hotline: 02-27193333 #280 Comply with relevant domestic social, economic, and labor standards laws 	<ul style="list-style-type: none"> The average salary of new recruit is 1.54 times the basic wage domestically, of which men are 1.49 times, women are 1.76 times, and women are 1.18 times the basic wage of men. Employee welfare expenditures amounted to over NT\$ 73.08 million, and employee welfare subsidies amounted to over NT\$ 17.7 million. Employee union membership rate: 74% Total employee training hours: 11,416.35, an average of 29,964 hours and NT\$3,919 per employee 	Chapter 3 Sincere and Diligent Partner	
		Policies and Commitments				
		We provide excellent benefits and a good working environment, prioritize labor rights, and have established a labor union and complaint channels, with the "Best Practice Principles," "Codes of Ethics," and "Charter of Responsible Care" in check.				
	Meanings / Implications to OUCC					
OUCC deems employees as key assets and builds a fair, safe, and respectful workplace, maintains labor-management harmony, and strengthens organizational resilience and social responsibility.						
S	Education and Training	<ul style="list-style-type: none"> Average annual training hours per employee Number of courses developed with ESG/ sustainability implications Annual training rate for all employees (newly added) Ratio of mid- and senior-level managers participating in leadership programs (newly added) 	<ul style="list-style-type: none"> Responsible unit: HR Department Annual Training Needs Identification and Plan/ Monthly Training Hours Report Sustainability Talent Development Project Reported to the Corporate Sustainability Implementation Committee Meeting held regularly. 	<ul style="list-style-type: none"> Total training hours of employees 11,416.35, an average of 29,964 hours and NT\$3,919 per employee. 	Chapter 3 Sincere and Diligent Partner	
		Policies and Commitments				
		We provide structured learning and personalized development programs to strengthen digitalization, leadership, and sustainability. We are committed to ensuring equitable access to training, demand-driven training, and continuous improvement.				
	Meanings / Implications to OUCC					
Provide systematic training based on job requirements, covering courses such as AI and sustainability, to promote the common growth of employees and enterprises.						



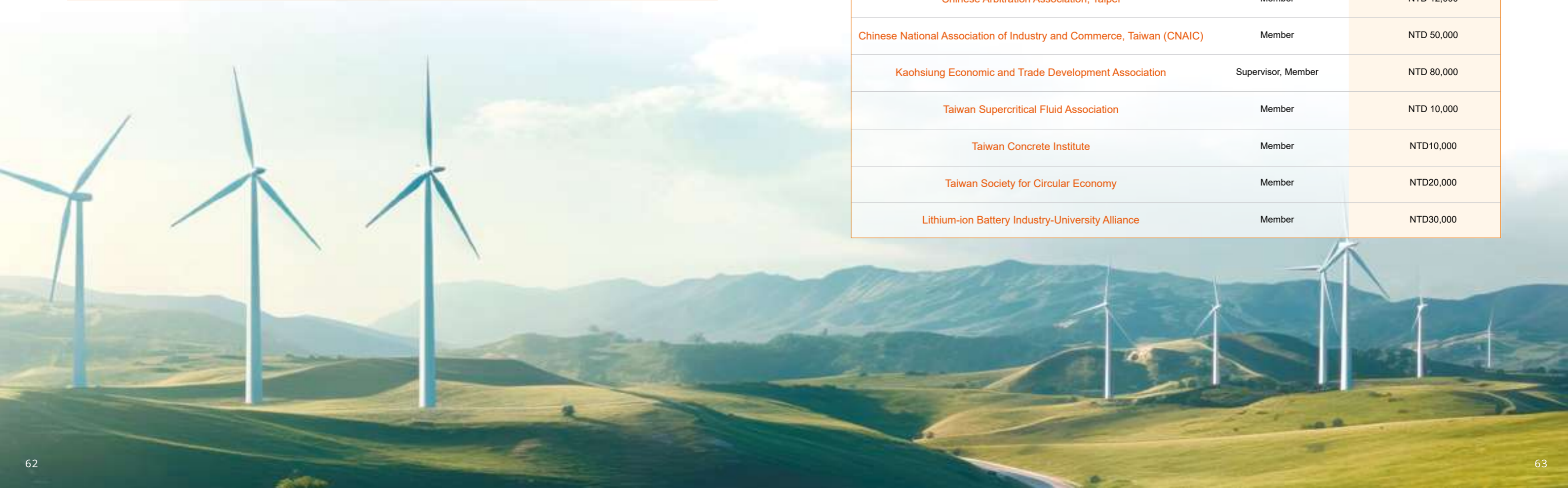


ESG	Material Topics	Targets	Audit and Tracking Mechanism	Progress Update for 2024	Context for Reference	
G	Economic Performance	<ul style="list-style-type: none"> Transparent Governance Sustain steady profits 	<ul style="list-style-type: none"> Stockholder/investor contact hotline: 02-27193333 #221 Independent Directors, and relevant institution assessment 	<ul style="list-style-type: none"> Submit the report to the quarterly Board meeting and annual shareholders meeting. 	Chapter 2 Ethical Governance	
		Policies and Commitments Improve corporate governance and communication mechanisms to protect the rights and interests of investors. We have established "Best Practice Principles" and "Codes of Ethics" and signed the "Charter of Responsible Care."				
		Meanings / Implications to OUCG OUCG continues to strengthen its operational and financial management, creating stable economic value, implementing integrated business practices, and maintaining social trust.				
	Procurement Practices	<ul style="list-style-type: none"> Sum of green procurement achieving over 50% of total procurement by 2035. 	<ul style="list-style-type: none"> Responsible Unit: Product Responsibility Team of Corporate Sustainability Implementation Committee Adhere to green procurement standards: environmental labels and energy-saving certifications Supply chain ESG assessments 	<ul style="list-style-type: none"> The procurement of products that meet green certification reached NT\$49 million, and green procurement in categories such as LED lighting and rotating equipment reached 99%. 	Section 3 Chemical Value Chains of Chapter 3 Sincere and Diligent Partner	
		Policies and Commitments Promote green procurement and render priority to products with environmental labels and energy-saving certifications.				
		Meanings / Implications to OUCG Develop local procurement and collaborate with suppliers to reduce risks and carbon footprint and promote local economic and supply chain stability.				

Association Membership List

OUCG keeps interacting with many external organizations across the industry. In addition to active participation in annual meetings, summits, and general assemblies of international, national, and regional organizations. The company promotes mutual exchange among the same and different industries. Through instant communication, it allows OUCG to understand the suggestions of relevant stakeholders to the chemical industry and help OUCG march toward the sustainable development goals to fulfill commitments in sustainable development.

Association and Union Name	Membership	Annual/Membership Fees Paid
Petrochemical Industry Association of Taiwan (PIAT)	Director, Member	NTD 240,000
Taiwan Chemical Industry Association (TCIA)	Director, Member	NTD 200,000
Taiwan Responsible Care Association (TRCA)	Director, Member	NTD 100,000
Taiwan Institute of Chemical Engineers	Member	NTD 50,000
Taiwan Industry Gas Association (TIGA)	Director, Member	NTD108,000
Industrial Gas Association of R.O.C	Member	NTD 14,400
Industrial Safety and Health Association (ISHA) of the R.O.C	Member	NTD 5,400
Kaohsiung Chamber of Industry	Member	NTD 10,800
Chinese Arbitration Association, Taipei	Member	NTD 12,000
Chinese National Association of Industry and Commerce, Taiwan (CNAIC)	Member	NTD 50,000
Kaohsiung Economic and Trade Development Association	Supervisor, Member	NTD 80,000
Taiwan Supercritical Fluid Association	Member	NTD 10,000
Taiwan Concrete Institute	Member	NTD10,000
Taiwan Society for Circular Economy	Member	NTD20,000
Lithium-ion Battery Industry-University Alliance	Member	NTD30,000



03 Sincere and Diligent Partner

- 66 PARTNERS OF OUCG
- 82 SATISFIED CUSTOMERS
- 85 CHEMICAL VALUE CHAIN MANAGEMENT



2024
Sustainable Performance

Human-centered OUCG treats its employees as the company's most valuable assets. It is committed to creating a safe and healthy work environment, and integrating ESG (Environmental, Social, and Governance) values into its business operations and corporate culture, and provides compensation and benefits that surpass industry standards, ensuring that employees can work with peace of mind.

OUCG pledges to defend the workers' rights, comply with labor standards and treat each employee fairly. OUCG also offers proper workplace facilities (both software and hardware) and employee welfare so that the employees can work, learn and grow at the workplace and maintain balance between career and personal life. The goal is to help the workers demonstrate integrity to the job and the stakeholders and provide the customers with the best products and services.

As to our supplier partners, we implement a series of management processes, strengthen our screening mechanisms, and maintain thorough communication with suppliers, encouraging them to strengthen their internal sustainability management practices. Through audits and relevant methods, we ensure compliance with sustainability principles in labor, environmental, and operational integrity, thereby fulfilling OUCG's management responsibilities. Going forward, we will continue to collaborate and communicate with our suppliers, striving to become a company that earns even greater trust from our customers and partners.

Satisfied Customer

- EO&EG customer satisfaction survey with an average score of **4.9** out of perfect score of 5 and questionnaire recollection rate of 100%.
- GAS customer satisfaction survey with an average score of **4.6** out of perfect score of 5 and questionnaire recollection rate of 72%.
- SC customer satisfaction survey with an average score of **4.7** out of perfect score of 5 and questionnaire recollection rate of 96%.



Solid Partnerships

- Employee welfare expenditures totaled **NT\$73.08** million
- Employee average salary was **NT\$1.07** million

Chemical Value Chain

- **100%** of suppliers followed the OUCG environmental policy
- The total number of **680** suppliers partaking in on-site evaluation audits
- **100%** of freight forwarders passed the on-site audit on transportation safety, quality, and hygiene





Partner of OUCG

OUCG is fully aware that employees are the company's valued asset. We not only lead the industry in compensation and benefits, but also continuously invest in workplace safety and health, career development, and work environment improvement. We believe that only by fostering an environment that respects employees, values communication, and provides growth opportunities can we unleash our employees' potential and achieve sustainable development.



OUCG is committed to protecting the rights and interests of laborers. It selects outstanding talents with a fair, open and impartial recruitment system, provides remuneration and benefits that are better than the industry average, builds a safe and healthy workplace, and provides diversified and smooth communication channels to strengthen corporate identity, ensure the stability of new recruits and existing employees, retaining and attracting outstanding talents. Our company did not have any significant risks of forced or compulsory labor in its operational locations or suppliers. Our practices in this regard comply with the regulations set forth by the national labor laws and incurred no major penalties in such regard.

Equal Employment Rights

To safeguard the labor rights of the employees, our staff management system is based firmly on the equipped techniques and capability of the employees. There is no discrimination based on gender, religion, nationality, or ethnicity with respect to employment, salary, performance evaluation, promotion, education and training, or personal benefits.

Apart from the banning of child labor, OUCG upholds the principle of fair and just recruitment, and sets no unreasonable restrictions (such as withholding ID cards or passports, charging improper fees, etc.) Employment agreements and contracts are carried out and written in a language the employee can fully understand.

Recruits of Diverse Talents

The head office of OUCG is established in Taipei City, and the factory is located in Linyuan Industrial Park, Kaohsiung City. To promote and increase local employment opportunities, most of the personnel employed in Linyuan plant are given priority to the local residents.

In 2024, the total number of OUCG employees in Linyuan is 335. There are 98 people registered in Linyuan, with the proportion of local employment reaching 29.3%, which shows the support and encouragement of OUCG in terms of local talents employment.

In addition to local staff, OUCG employs 3 foreign staff from Indonesia and Hong Kong, showing the diverse employee composition. Foreign employees are given assistance with work visa applications, resident IDs and admission to National Health Insurance (NHI), as well as an admission to the additional group insurance to supplement basic business insurance. The company helps employees with transportation, relevant law compliance, and living assistance before they report to work, demonstrating OUCG's practices in terms of diversification and inclusion.

Percentage of Local Residents at Linyuan Plant

Job title	Local Residents	%
Engineer / administrator and above Including up to deputy managers/senior specialist level	16	4.78%
Operation-Foreman	19	5.67%
Operation-Operator	63	18.8%
total	98	29.25%
Total employee at Linyuan plant	335	

Note:
1. In terms of nationality, OUCG hires 99.1% of domestic employees. Therefore, the local employees are based on the calculation of employees registered at Linyuan.
2. Ratio = Number of employees located in Linyuan area/ total employee at Linyuan plant.

OUCG Employee

OUCG employees are all full-time (non-fixed term contract) employees. Due to the industrial nature, on-site production work requires a physical foundation, so the employment ratio of male is higher than that of female. In 2024, the total employees of OUCG is 381, of which 334 are male (88%) and 47 female (12%).

OUCG always values and cares for the needs of female employees equally and holds no differentiation of genders in terms of compensation and benefits, career and life development, and implements the principle of equal rights for men and women in performance evaluation and promotion.

Employee structure

Unit: person

	Male	Female	Total
Total number of employees	334	47	381
Number of indefinite contracted employees	334	47	381
Number of employees on a full-time basis	334	47	381

Note: There was no short-term, non-guarantee working-hour, or part-time employee in 2024.

Category	Age	Male (person)	Male (%)	Female (person)	Female (%)
All employees	Total number of all employees: 381	334	87.664	47	12.336
	≤ 29	46	12.0735	9	2.3622
	30~50	180	47.2441	28	7.3491
General Staff	> 50	48	12.5984	6	1.5748
	≤ 29	0	0	0	0
	30~50	18	4.7244	2	0.5249
Middle Management	> 50	31	8.1365	2	0.5249
	≤ 29	0	0	0	0
	30~50	1	0.2625	0	0
Senior Management	> 50	10	2.6247	0	0
	≤ 29	26	6.8241	0	0
	30~50	85	22.3097	0	0
DL	> 50	22	5.7743	0	0
	≤ 29	20	5.2493	9	2.3622
	30~50	114	29.9213	30	7.874
IDL	> 50	67	17.5853	8	2.0997

Note:
1. "Direct Labor" refers to plant production unit employees of grade 8 and down. "Indirect Labor" refers to plant non-production unit employees of grade 8 and down, and mid-level management and up.
2. Both DL and IDL are "indefinite contracted" employees.
3. Definition of employee: General employee-grade 8 and down, mid-level management-grade 5-7, senior management-grade 4 and up.
4. Number of employees in service as of December 31, 2024.



New Recruits

Age	Male (person)	Male (%)	Female (person)	Female (%)
≤ 29	12	3.1496	3	0.7874
30~50	12	3.1496	4	1.0499
> 50	0	0	0	0

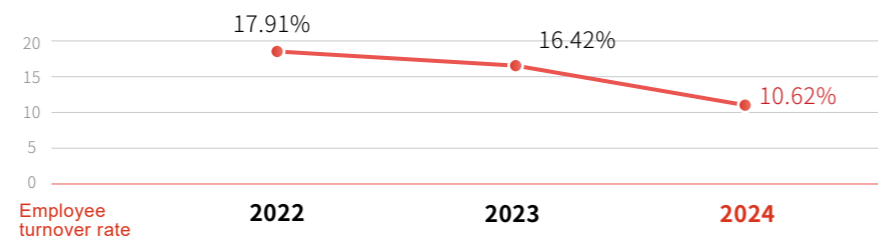
Note: %= Number of new recruits/ total number of employees of the year

Employee Turnover

Age	Male (person)	Male (%)	Female (person)	Female (%)
≤ 29	13	3.4121	0	0
30~50	15	3.937	2	0.5249
> 50	9	2.3622	2	0.5249

Note: %=Number of employee turnover (including retirement and voluntary leave)/ total number of employees of the year

OUCU provides its employees with a safe and healthy working environment, strengthens the cultivation and development of diversified talents, and offers competitive compensation and benefits. Employee turnover has gradually declined over the past three years.



Note: $\% = C / ((A+B) / 2)$
 A: employee total at beginning of the year (391)
 B: employee total at end of the year (381)
 C: total of turnover

Manpower Diversity

unit	2022	2023	2024
Aboriginal employee	1	2	2
Disabled employee	1	4	3

Note: OUCU values the employment rights of the indigenous and disabled and abide by labor regulations. Sufficient proportion of the disabled were hired in 2024.

Non-employee Worker

Item	Description
Most common worker types	Filling personnel of the logistics (15); cleaning personnel (8); security (4); flake machine packing personnel (9); contractors
The contractual relationship with the Company	Filling operation contract ; Manpower dispatch contract ; Construction contract
Type of work performed	Security, cleaning, maintenance, lorry drivers, temporary works

Note: Number of non-employee workers in 2024 totaled 123.

Multiple Communication Channels

The OUCU pays careful attention to the voices of the employees, promotes right communications with the employees via various approaches. In addition to regular labor-management meetings, the company communicates and discusses the labor/management coordination by means of diverse internal meetings, employee seminar and timely manner, to ensure the voices of employees are fully conveyed and attended.

A comprehensive communication platform not only allows the company to understand employee needs and concerns, but also enables immediate responses and negotiated solutions, effectively promoting labor-management harmony and thereby improving employee satisfaction and overall work efficiency.

 Labor Union	<ul style="list-style-type: none"> The union was established in 1988, signed a collective agreement in 1995, and has continued to sign memoranda to protect the rights of members. In 2024, the collective agreement covers all employees (100%) The company respects the freedom of association and the right to collective bargaining and does not interfere with the operation and negotiation of the union. Through the union's communication, it promotes harmonious labor relations and creates a good working environment. The union participation rate in 2024 reached 74%
 Labor/ Management Meeting	<ul style="list-style-type: none"> Regularly hold labor-management meetings to reflect employees' opinions on operations, finances, and major decisions, and promote communication and resolution. In case of major changes, the minimum notice period stipulated in the Labor Standards Act shall apply.
 Internal Meeting	<ul style="list-style-type: none"> Pursuant to the collective bargaining agreement and relevant laws and regulations, when there are significant operational changes, the company shall communicate with the employees and union representatives through diversified channels. The company held 64 meetings including 4 labor-management meetings, 12 staff meetings, and 44 plant management meetings in 2024. There has been no major change in business operation that might have affected employee rights in 2024.
 Employee Seminar	<ul style="list-style-type: none"> We advocate internal rules and regulations, collect and reorganize employee opinions, and then forward them to each responsible unit for improvement and follow-up.
 Occupational Safety & Health Committee	<ul style="list-style-type: none"> The 6 labor representatives account for 38% of the Occupational Safety & Health Committee. All health and safety issues are regulated by the Occupational Safety & Health Committee.
 Timely Manner	<p>Human Resources Dept.</p> <ul style="list-style-type: none"> Taipei Office: (02)2719-3333 Linyuan Plant: (07)641-3101





2024 Employee Seminars in Linyuan

Type	Times	Person	Participation rate
Labor Union representatives' communication	4	27	75%
New-employee seminar	2	20	69%
President seminar	3	157	84%

2024 Labor-Management Negotiation Results



- 01** Special leave and compensation will be reverted to the original intent of the regulations, changing from a calendar year system to an annual system.
- 02** The company's salary, bonus, and benefits system will establish clear operational standards to avoid miscommunication between management and employees.
- 03** The payroll will be changed from two payments to a single payment to reduce the workload.
- 04** In conjunction with the annual salary increase, the meal allowance will be increased to the tax-free limit.
- 05** We will ensure that shift changes include at least 11 consecutive hours of rest, and that regular daytime shifts include at least 30 minutes of rest every four hours.

Complaint Improvement Measures

- 01** Align with the Ministry of Labor's guidelines, standardize the complaint investigation process, and expand the response process for complainants.
- 02** Strengthen the tracking mechanism for complaints, de-identify relevant cases, and use them as examples for annual factory-wide training and management meetings to prevent similar incidents.
- 03** Using the appendix to the Unlawful Infringement Prevention Guidelines as a model, conduct regular annual hazard identification and risk assessments, environmental self-inspections, and management behavior self-inspections in each unit.

Human Rights Protection

OUCC is committed to treating every employee fairly, continuously promoting equal rights, equality, and diverse mechanisms, creating a work environment conducive to employees' strengths development, and demonstrating its commitment to human rights in its interactions with suppliers and the community. OUCC actively adheres to the core spirit of the "Universal Declaration of Human Rights", the "ILO Declaration," the "The United Nations Global Compact" and "Responsible Business Alliance Code of Conduct." We abide strictly by all labor-related laws and regulations. Human rights issues concerning employees, suppliers, and community members are included in the assessment and consideration of all aspects of our operations. OUCC has established a diversified work environment where everyone receives fair treatment and is given equal rights and opportunity, fulfilling our corporate social responsibility.

Human Rights Commitment of OUCC

OUCC actively adheres to the core spirit of the "Universal Declaration of Human Rights", the "ILO Declaration," the "The United Nations Global Compact" and "Responsible Business Alliance Code of Conduct." We have established the "Human Rights Policy of Oriental Union Chemical Corporate" and strictly comply with government regulations on labor and human rights. In all aspects of our operations, we incorporate human rights considerations and assessments, covering employees, suppliers, community members, etc. We strive for fair treatment, equal opportunities, and a diverse working opportunities and environment where everyone is respected. Relevant regulations are available to employees, which include "Work Rules," "Rules Governing Personal Information," "Rules Governing Employee Grievances," and "Act of Gender Equality in Employment and Sexual Harassment Prevention, Grievance, and Discipline."





Human Rights Training

We actively incorporate human rights education courses into safety and health training to help employees gain a deeper understanding of the basic principles and core values of human rights and are dedicated to enhancing all employees' awareness of human rights and their importance.

In 2024, OUCG's human rights outreach focused on topics such as gender-friendly care and labor rights, with a total of 339 participants and 181.5 hours of training. Furthermore, we have made relevant regulations, including the "Work Rules," "Personal Data Management Regulations," "Rules Governing Employee Grievances," and "Act of Gender Equality in Employment and Sexual Harassment Prevention, Grievance, and Discipline," publicly available in our documentation system for easy access by employees. This measure aims to further protect employee rights.

Regulating Employees' Ethical Behavior

We value the ethics and integrity of our employees and require all employees to sign an "Employee Ethical Conduct Consent Form" upon joining the company. This form is included in their personnel files. This consent form specifically states that the employee agrees to abide by company regulations, personnel management rules, and confidentiality. All relevant documents are publicly available on the company's website for all employees to review.

In addition, new employees receive training and assessment in the Codes of Ethics upon joining the company. To reinforce employee adherence to ethical standards, we conduct training on the Codes of Ethics and the Best Practice Principles, and all employees are required to participate.



Human Protection Mechanism

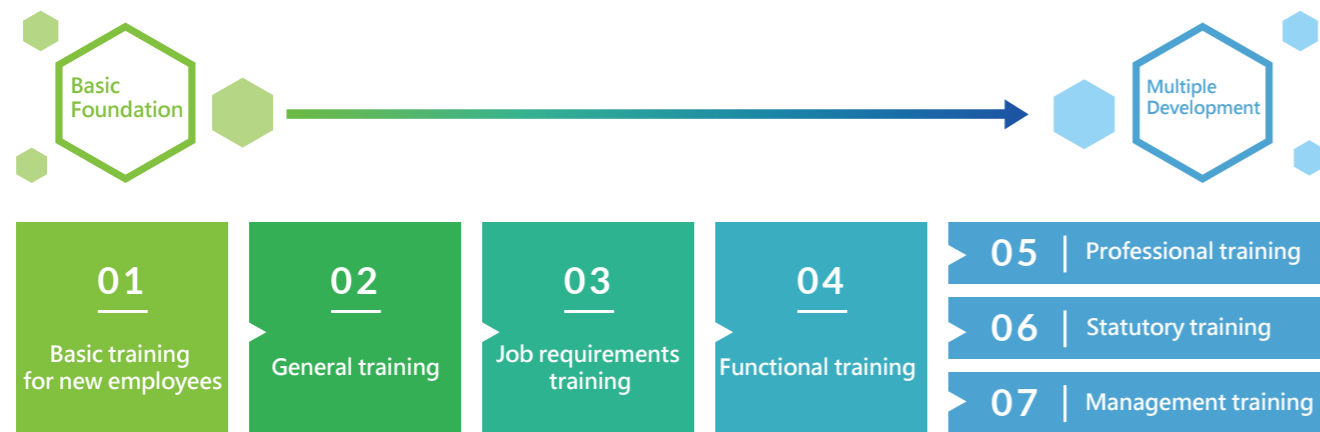
<p>Fair employment</p>	<ul style="list-style-type: none"> • Provide open, fair, and impartial job opportunities to all applicants in accordance with the Employment Service Act. • The Human Resource Evaluation Committee has been established to administer the Rules Governing Human Resource Evaluation and matters that involve commendation or disciplinary action.
<p>Labor's freedom and rights</p>	<ul style="list-style-type: none"> • Domestic and foreign employees are respected for their freedom of choice and occupational rights and are not forced or pressured to conduct labor activities, nor will their freedom of movement be limited. • Employment agreements with foreign employees are written in their native language, in which the terms and conditions of employment are in accordance with local laws and regulations or better provided, and no arbitrary changes are made. • All employees are treated with equal care and protection irrespective of their nationality.
<p>Prohibition of child labor</p>	<ul style="list-style-type: none"> • "Child laborers" refer to those who are under the age of 15, have not completed compulsory education, or have not reached the local minimum employment age (whichever is the youngest). • OUCG only employs employees who are 18 years of age or older. This is clearly stated in the work rules and has been reported to the competent authorities. New employees must present their ID to verify their age upon reporting for work. • If child labor is misused, we will initiate compensation and corrective measures, including: <ul style="list-style-type: none"> • Immediate removal from work and notification to the relevant authorities to assess health risks. • If health concerns arise, arrange for occupational health examinations, with the company covering medical expenses if necessary. • Relevant departments will investigate and review preventative measures. • Suppliers will be required to comply with labor laws and uphold human rights and labor rights.
<p>Gender-friendliness</p>	<ul style="list-style-type: none"> • The "Act of Gender Equality in Employment and Sexual Harassment Prevention, Grievance, and Discipline" and "Mechanism for Handling Complaints of Sexual Harassment" are stipulated to maintain gender equality in employment. • Education and training on gender equality in employment and sexual harassment prevention are conducted to enhance all employees' awareness of workplace respect and diversity inclusion. • All the appropriate preventive, corrective, and disciplinary measures against sexual harassment are firmly applied and all employees have unimpeded access to a clear grievance channel to ensure their best interests. • OUCG is vigorous in its advocacy and promotion of the anti-gender discrimination policies and mechanism to prevent workplace violation of sexual harassment.
<p>Personal data security</p>	<ul style="list-style-type: none"> • The Rules Governing Personal Data have been clearly set down for the preservation of confidentiality and the management of personal data, as well as to ensure the safety and legality of OUCG for the collection, processing, usage, and international transmission of personal data.
<p>Multiple grievance channel</p>	<ul style="list-style-type: none"> • Abide strictly by the Rules Governing Employee Grievances and establish a smooth grievance channel. • Stakeholders may file for appeal through the "Anti-corruption mailbox" on OUCG's official website. • There were no grievances in terms of human rights in 2024.
<p>Stakeholder Types</p>	<ul style="list-style-type: none"> • Such as consumers, customers, employees, other workers, and local communities. • High-risk or vulnerable groups: such as children; human rights defenders; indigenous peoples; migrant workers and their families; ethnic or racial; religious and linguistic minorities; people who may be discriminated against due to sexual orientation, gender identity, gender expression, or sexual characteristics; and people with disabilities or women.



Talent Training

To help employees maximize their potential, we have established a complete education and training system which maps out plans for short-, medium-, and long-term professional career development. In addition to increasing internal cohesion, the professional potential of employees is inspired and enhanced, and grow simultaneously with the company.

OUCU Education and Training System



- 1 **Basic training for new employees** : Consolidate employees' knowledge of company business operations
- 2 **General training** : Improve the professional capability of the talents
- 3 **Job requirements training** : Gradual training to nurture the ability needed for the tasks
- 4 **Functional training** : Enhance the continuing employment ability of talents
- 5 **Professional training** : Provide relevant professional training, in line with company strategies, and reserve talent competitiveness
- 6 **Statutory training** : Strictly review the operation and management qualifications required for each position in accordance with the regulations related to environmental safety and health
- 7 **Management training** : Advocate mid- and high-level management based on individuals' functional development requirements



Employee Training Hours

Type of Employee	Gender	2022		2023		2024	
		Total	Average	Total	Average	Total	Average
All Employee	Male	9,951.5	30.71	10,741.5	30.78	9,675.85	28.97
	Female	785	19.15	1,094.5	25.45	1,740.50	37.03
Senior Management	Male	99.5	9.95	106	10.60	166.50	15.14
	Female	28.5	14.25	16	16.00	0	0
Mid-Level Management	Male	988	20.16	1,038.5	21.64	1,491.75	30.44
	Female	42	14	130.5	32.63	72	18.00
General Staff – Indirect Labor	Male	2,858.5	18.44	3,996	26.64	4,668.95	33.11
	Female	714.5	19.85	948	24.95	1,668.50	38.80
General Staff – Direct Labor	Male	6,005.5	54.6	5,601	39.72	3,348.65	25.18

Note:
 1. Definition of employee: General employee-grade 8 and down, mid-level management-grade 5-7, senior management-grade 4 and up.
 2. Average hours in training: Total hours of training for the employee category / Total number of employees in the category.
 3. In 2024, all general DL employees were male, so training hours only include data for males.

Training Achievement List

Item	Unit	2022	2023	2024
Total employee training hours	Hour	10,736.5	11,836	11,416.35
Average employee training hours	Hour	29.4151	30.1939	29.964
Total employee training cost	NT\$ million	1.226	2.337	1.493
Average employee training cost	NT\$	3,358.9041	5,961.7347	3,918.6352
The proportion to the current year's revenue	%	0.0096	0.0226	0.013
Total Revenue	NT\$ million	12,770.275	10,347.248	11,468.163
Total number of employees	Person	365	392	381

Note:
 1. Total revenue is calculated by individual revenue statistics.
 2. Average employee training hours = Total employee training hours / Total employees
 3. Average employee training cost = Total employee training cost / Total employees
 4. The proportion to total revenue = Total employee training cost / Total revenue





Professional Talent Training

A potential talent and leader nurturing mechanism has been implemented to search for competent successors for existing supervisory and management posts. We encourage talented staff to register for MBA degree programs at domestic universities to improve their management skills, establishing the foundation for the company's long-term development. Overall, though the direct impact of the pandemic diminished, the global industrial structures are still shrouded by its impact. Companies therefore have to constantly learn to enhance operational resilience amid uncertainty and adapt to the new market environment. To cope with the impact of post-pandemic industrial operations and liquidity, OUCG remains relentless in promoting employee training programs, continuously building professional knowledge and adaptability to challenges, and ensuring continued growth and advancement for employees amidst changes.

Assistance to Youth during the Pandemic: The Flagship Employment Program

The outbreak of the global pandemic in 2020 forced many companies to tighten their employment plans, depriving new graduates and youngsters with little experience of employment chances. To properly fulfill our corporate social responsibilities, OUCG has participated in the Workforce Development Agency's Youth Flagship Program. Our recruitment efforts remain under pandemic pressure, targeting mainly at new graduates and those within 5-year experience and providing employment opportunities in domains of chemical research & development, methodology design, production process, logistics, environmental protection and the like. Comprehensive industry fundamental training, work safety training, core general knowledge courses, as well as various professional OJT training allow new employees with little experience to learn from practice, and practice from learning. By incorporating the bi-weekly work journal, the real-time learning status can be tracked to provide feedback to the manager for further course adjustments proceeding in line with the aim of practical learning.

- Throughout this Program, 34 young people aged under 29 were hired within 4 years, and a total of 66 authorized licenses were obtained.
- In 2025, we applied for another 13 available posts, continuing to serve as a cradle for new talents training in the industry.

2024 Featured Training Courses and Applications



1 iPAS Benchmark Enterprise Green Supply Chain and Smart Production Training Courses

To cope with climate change and sustainability challenges, businesses must develop carbon reduction strategies to enhance efficiency and competitiveness. OUCG, along with its supply chain partners, participated in the "iPAS Benchmark Enterprise Green Supply Chain and Smart Production Training Program" organized by the Ministry of Economic Affairs, Industrial Development Agency. The program aims to build a net-zero carbon supply chain and promote sustainable development across the chemical industry.

- Course Schedule: Two-day, 11.5-hour in-person course on "Green Supply Chain Net-Zero Carbon Management" and a five-hour e-learning course on smart production.
- Content covers greenhouse gas inventory, product carbon footprint management, and sustainability trends, with a certification exam to reinforce understanding.
- Training targets 68 employees from nine departments across OUCG and 26 suppliers.
- OUCG continues to optimize its processes and invest in environmentally friendly equipment, promoting waste recycling and implementing a circular economy, balancing production and environmental protection.

2 "Sustainable Talent Development" ESG Series Courses

ESG is one of the key areas of OUCG's annual education and training. Jointly developed by the Corporate Sustainability Implementation Committee and the Human Resources Department, the program focuses on ESG trends, strategies, risk management, and low-carbon transformation. Targeting members of the Sustainability Committee and employees at both the HQ and plant site, the program aims to strengthen expertise in net-zero and climate governance.

In 2024, the company had over 200 participants, totaling over 400 hours. This training effectively enhanced employees' capabilities in climate governance, strategic integration, and crisis response, strengthening the company's competitiveness in its net-zero transformation. The program also deepened employees' understanding of ESG concepts and standards.

As of 2024, 13 OUCG employees from Sales, Procurement, and R&D departments have obtained the Ministry of Economic Affairs' "Net Zero Carbon Planning Junior Manager" certification, demonstrating OUCG's advancement in ESG expertise and its commitment to employee development.





Professional Training Course

- 1 **Electronic-grade product training plan**
Through training, employees are to be equipped with relevant knowledge, enhance their professional knowledge, to fully prepare electronic-grade products for target customers.
- 2 **AI training plan**
Launch the AI training plan, arrange for senior executives to understand the AI and big data operations, to lay a solid foundation for digital transformation.

To End with the Start, Advance the Campus, and Build the Company Brand

In 2024, OUCC participated in 3 "Enterprise Briefing Session" campus talent recruitment activities to enable students' understanding of OUCC's corporate culture, job vacancies, and development opportunities, to forge closer ties between businesses and students. On the same day, OUCC's R&D manager and personnel were on hand to solve the students' intractable problems on site, actively and vibrantly boost their interaction, and totally overturned their perception of the chemical plant.

Industry Academia Collaboration - Learning from Each Other

In 2024, our company collaborated with the Department of Chemical Engineering at National Chung Hsing University on the "TEEP (Global Outstanding Young Students Studying in Taiwan) Program," and also collaborated with Linyuan High School, where the factory is located, on the "ESG Sustainability Education Course," providing visiting and internship opportunities for local teachers and students and Indonesian students. At the same time, exchanges and discussions focused on "circular economy," "green products," and "ESG in the chemical industry". Both parties gained industry knowledge, professional knowledge, and international perspective, and the coached class was assisted to produce the "Kaohsiung Municipal Linyuan High School Sustainability Report," marking a successful ending to the industry-academia collaboration.

Return on Investment (ROI) of Talent Training

Behavioral Level (L3) : Reaping the results of learning

- Program for the reading power enhancement: A book "The Foundations of Industrial Safety Rudiment" is selected for key units such as R&D and production, which is aimed at integrating the knowledge gained into daily operations.
- The Youth Flagship Program: Emphasizing hands-on learning through on-the-job training provided by each unit for organization continuity strengthening through the nurture of seeded talents and culture cultivation.

Result Level (L4) : Changes and contributions made to the organization by the employee

- Electronics-Grade Product Training Program: In response to product diversification trends, specialized courses were introduced to strengthen employees' understanding and application capabilities of electronics-grade products, prepare them for future market demand.
- Artificial Intelligence Training Program: In line with digital transformation, departmental managers received in-depth training in AI and big data principles to enhance their technological application capabilities and accelerate digitalization.
- iPAS Green Supply Chain and Smart Production Training: From May to June 2024, 26 suppliers, along with 68 OUCC employees, participated in the training organized by the Ministry of Economic Affairs, covering carbon inventory, carbon footprint, and sustainability trends. The course was accompanied by a certification exam to reinforce knowledge application, strengthening OUCC's expertise in process optimization, waste recycling, and circular economy implementation.

Regular Performance Evaluation

OUCC has developed a comprehensive and diverse performance evaluation system with clear regulations on employee performance evaluation, rewards, and punishments, to ensure that each employee's performance is consistent with the company's overall goals. OUCC has established the "Rules Governing the Payroll" as the basis for compensation evaluation and salary adjustment for all employees. By actively grasping the salary level of the industry market and regularly reviewing the salary policy of OUCC to share bonuses with employees, an effective measure for attracting and retention of outstanding talents. In 2024, 100% of employees at all levels participated in performance evaluations to ensure fair and impartial assessments of the performance, promoting the entire organization's coordinated development and sustainable operation.

Performance Evaluation Management Mechanism

Personnel	Item	Frequency
New Recruits	New recruits are evaluated for qualification after a 6-month probation period	Based on the date reporting to work
	Employees who have passed the probation period, yet with an evaluation period less than one year	
All Employees	An annual comprehensive evaluation resulted from each employee's absent status, leadership, work capability and performance, etc.	Annually

Note: All employees do not include new recruits, other performance evaluation mechanisms are designed as mentioned above for new employees

Sound Pension Mechanism

OUCC convenes regular Retirement Reserve Supervisory Committee meetings to review the allocation and use of pensions and fully protect the rights of retired employees according to the "Labor Standards Act" and the "Labor Pension Act." In addition, a retirement system covering 100% of employees is formulated to ensure that employees can maintain a certain quality of life after retirement.

In 2024, a total of NT\$28,187 thousand in retirement reserves were deposited into special accounts. By the end of 2024, the amount in the special account for labor retirement reserves reached NT\$169,489 thousand. We comply with the provisions of the Labor Standard Act to regularly evaluate the retirement reserve every year, to ensure sufficient preparation to meet with future retirement demand.

Labor Pension System

Old system	New system
10% of the total salary is allocated to the retirement fund every month and deposited to the Bank of Taiwan Trust Fund Special Account designated by the government.	According to the law, 6% of the monthly pension is paid to the employee's account in the Bureau of Labor Insurance according to the salary scale.

In addition, OUCC also attaches great importance to the life and health of employees after retirement. It organizes pre-retirement sharing sessions to assist in planning financial, social and leisure arrangements. It also promotes communication and health information sharing among retired employees through multiple communication platforms, continuously strengthening the emotional connection with the company and making retirement life more fulfilling and worry-free.

List of OUCC's Pension Plan

OUCC's total value of payable pensions	NT\$324,640 thousand
Percentage of pensions set aside by the company	10%
Percentage estimation basis	Actuary report
Time of evaluation (annual)	2024
The response strategy while the existing retirement fund being insufficient to pay its debts	Pay from company account
Level of participation in retirement plan	All employee suitable for the old system

Employee Compensation and Benefits

OUCC leads the industry in the provision of double group insurance. The coverage includes life insurance, accident insurance, hospitalization & medication, and cancer. Employees do not need to pay to be able to enjoy complete and comprehensive benefits. The employee benefits expenses totaled NT\$73 million in 2024 with welfare subsidy of NT\$17.7 million.

In 2024, the average salary of OUCC's new employees was 1.54 times the minimum wage in Taiwan (1.49 and 1.76 times for males and females, respectively.) In addition to paying a salary above local minimum wage, pay raise is also offered based on the results of annual performance evaluation. The company is willing to share the profits with its employees.

Basic salary ratio with Taiwan	Male	Female
Taiwan : OUCC	1.49	1.76

Note: The average salary of contractors is also higher than Taiwan's minimum wage.



Full-time Employee Benefits for Non-managerial Positions

Item	Unit	2023	2024	Compared to the previous year
Number of full-time employees	Person	350	366	4%
Average salary	NT\$	1.030 million	1.067 million	3%
Median salary	NT\$	0.977 million	0.994 million	2%

Note: The numbers are calculated based on the filed salary data for full-time non-managerial employees of listed companies requested by Taiwan Stock Exchange.

The OUCG Employee Welfare Committee, which in addition to the lawful benefits, arranges welfare activities for the employees that include an annual banquet, scholarship grants, subsidies for activity, birthday, meal allowance, wedding, funeral, childbirth, and monetary gifts for three public festivals, and the year-end, as well as group insurance.

In addition to health checkups and group insurance for employees and their families, we also organize annual employee trips and other activities for employees' physical and mental health.

At its popular year-end banquet, OUCG always recognizes senior employees. In addition to awarding rewards based on seniority, the event is designed to value the contributions of every employee. Starting from employee invitations to the creation of a dedicated award page and commemorative photos, ensuring that senior partners feel honored and respected.

The OUCG Employee Benefits Expenses

Unit: NT\$

Item	2022	2023	2024
Pensions	20,321,735	22,386,126	23,755,765
Insurance expenses	32,341,681	34,636,816	37,861,254
Employee (profit) recompense	1,154,937	6,094,182	0
Special bonuses	4,490,332	4,539,056	0
Shuttle bus	10,319,094	10,229,331	10,096,813
Employee health checkup	1,029,050	1,620,000	1,368,200
Total	69,656,829	79,505,511	73,082,032

Note: Employee benefits include regular appropriation (pensions, insurance, business transportation, and private healthcare), as well as other employee subsidies, such as housing subsidies, interest-free loans, public transport subsidies, educational grants, and dismissal subsidies, but exclude education and training, protective equipment, and staff costs or expenses directly related to the job.

Parental Leaves

Year	Type	Male	Female	Total
2024	Number of qualified applicants (A)	19	4	23
	Number of actual applicants (B)	0	1	1
	Parental leave application rate (B/A)	0%	25%	4.3478%
	Number of employees who should reinstate (C)	0	1	1
	Number of reinstatement (D)	0	1	1
	Reinstatement rate (D/C)	0	100%	100%

Year	Type	Male	Female	Total
2023	Total of reinstatement (E)	0	1	1
	Number of reinstated employees, with 1-year duration of work in 2023 (F)	0	0	0
	Retention rate (F/E)	0%	0%	0%

Note:

- The number of eligible applicants for parental leave in 2024 is calculated based on the number of employees who have taken maternity leaves and paternity leaves within 3 years (2022-2024).
- The number of employees who should reinstate from parental leaves includes the applicants in 2022 - 2024, who should reinstate in 2024.
- The number of reinstated employees in 2024 includes the parental leaves applicants in 2022-2024, who have reinstated in 2024.
- The reinstatement rate in 2024 = the number of reinstated employees in 2024 / the number of employees who should reinstate in 2024.
- The retention rate in 2024 = the number of reinstated employees in 2023 who continued to work for a year/the number of reinstated employees in 2023

Welfare Measures List

Welfare Measure	Description	Subsidy Amount (NT\$)	Number of Beneficiaries (Person)
Marriage subsidy	Staff marriage subsidy, NT\$2,000 / person	12,000	6
Childbirth subsidy	Employees childbirth subsidy, NT\$1,000 / per birth	5,000	5
Hospitalization subsidy	Staff hospitalization subsidy, NT\$1,000 / time	5,000	5
Staff travel subsidy	Full subsidy for each employee Lineal family members, NT\$1,600 / person (maximum 3 people)	355,465	192
Club activity	Encouraging employees to organize social group activities, each social group for NT\$10,000 / year, Taipei Office social group for NT\$12,000 / year	22,000	85
Birthday celebration subsidy	Staff birthday celebration, NT\$2,000 / person	760,000	380
Funeral subsidy	Staff NT\$50,000 First degree of kinship NT\$5,700 / per person	39,900	7
Group insurance	Life insurance, personal accident insurance and medical insurance, hospitalization insurance	957,499	383
Festival bonus	A festival bonus of NT\$5,000 for each of four holidays (New Year, Dragon Boat, and Moon Festivals, Labor Day)	7,599,900	409
Self-reliant tour	Self-reliant tourism and academic events	7,696,600	377

Note:

- New employee welfares are provided on proportion.
- The total amount of employee welfare subsidies invested was NT\$17,695,826 in 2024.

Employee Transportation Fee Subsidies

OUCG provides transportation fee subsidies for Linyaun employees and employees in areas where shuttle buses don't reach. A total of more than NT\$1.7 million was subsidized in 2024.

	2022	2023	2024
Subsidy amount (NT\$)	1,500,818	1,625,186	1,735,010

Club Activity

Although OUCG does not have many employees, we are as close as family. Our employees develop all kinds of associations for exercise and stress relief. When a club is formed, the Director of the club files an application and a prospectus for annual club activity and a budget, a club members list, the purpose of the new club, and an introduction of the club to the Employee Welfare Committee for a resolution. Grants are provided for the officially established clubs, which not only increase communication and cooperation but also boost the vibes and morale of employees.



Satisfied Customer

OUCG regards "meeting customer needs and serving" as a vital necessity. In addition to providing high quality products and technical services, OUCG actively listens and responds to customers' obstacles and requirements in application, provides customized services, promotes customer-oriented product development and technical innovation, and builds a close and trusting relationship with each other.



We take great care to protect the security of data and intellectual property rights of our customers. We have a meticulous control mechanism and no incidents of leakage or infringement of customer privacy occurred in 2024.

Customer Satisfaction Management

We value customers' satisfaction. In addition to irregular customer visits, annual customer satisfaction survey and irregular dealer (sales) meetings, the quality management meeting is held every six months to ensure customer satisfaction, and the demands and requests of customers on product quality are properly responded.

Product Type	Satisfaction Rate	Survey Questionnaire Recovery Rate
Gas	Average score of 4.6 points (out of 5 points)	72%
EG&EO	Average score of 4.9 points (out of 5 points)	100%
Specialty Chemicals	Average score of 4.7 points (out of 5 points)	96%

Introduction to Customer Feedback / Comments Handling Form

OUCG enhanced customer service efficacy through IT, specifically improving the "customer complaint handling procedure." Currently, we have completed the development of the new "Customer Feedback / Comments Handling Form" on the online official document system to enhance the service satisfaction.

Item	New form	Old form
Change of name	Customer Feedback / Comments Handling Form	Customer Complaint Handling Form
Printed format	Yes	No
Online discussion with processing staff	Yes	No
Allocation of responsible unit	Confirmed by the applying unit and approved by the manager after discussion with processing staff	Distributed by Technical Services Department
Method of reporting to the President	Whether or not reporting a case to the President is decided by the divisional manager	All such cases must be reported to the President immediately
Applicable unit	All EG, GAS, EOD product departments	All EOD product department
Response time to customers	Fast	Slow

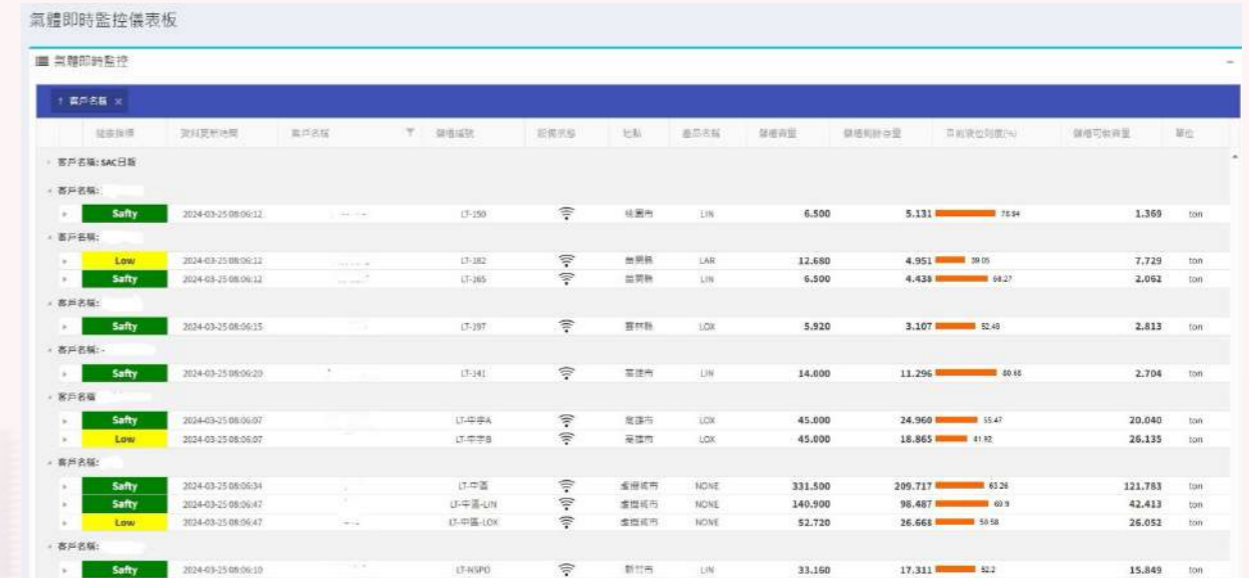
Remote Storage Tank Monitoring System

OUCG independently developed the "remote customer storage tank monitoring system," which enables us to grasp the liquid level information of customers' storage tanks in real time through IoT technology, so the delivery of tanker trucks can be properly scheduled. The system, which is developed to increase the efficiency of customer service, is also friendly to the environment by increasing the unloading capacity, shortening delivery time and avoiding supply interruption, providing more stable customer services.

Since the number of trips can be effectively evaluated and counted, by way of combining the delivery, not only can the transportation costs be significantly saved, the greenhouse gas emissions generated by transportation can also be greatly reduced. The estimated GHG emissions reduction is 2,789.124 t-CO₂e in 2024.

Item	Total numbers of deliveries	Average MT / truck
Before installation	9,072	10.04
After installation	10,001	10.37
Difference	929	0.33
Annual savings on delivery fees	NT\$2,723,539	-

Note:
 1. Calculation of carbon reduction: 0.961 * 332 trips * 10.37 MT * 843 KM = 2,789,124 Kg/MT-KM
 2. Calculation of savings on delivery fees: 332 trips * 8,212 = NT\$2,723,539 per year
 3. Average delivery fees in 2024: NT\$8,212; Carbon emissions of delivery: 0.961 Kg/MT-KM; Average delivery distance per vehicle in 2024: 843KM
 4. "Before installation" refers to the year 2014, "after installation" refers to the year 2024.
 5. The total deliveries before installation in 2024 (estimated) = total deliveries (actual) / average MT/truck (actual) in 2014 meaning 103,754 MT the total deliveries in 2024 / 10.04 the average MT/truck in 2014 = 10,333 the total deliveries before installation in 2024





Rigorous Quality Management

OUCC have obtained ISO 9001 certification, and we exclude the use of heavy metals such as lead and cadmium in accordance with "Restriction of Hazardous Substances Directive (RoHS)." Under strict quality management, we win the trust of customers by the stable standards for products, and no significant quality events occurred during 2024. In addition, to meet the requirements of our customers and to ensure compliance of our quality management system, we regularly conduct internal audit every six months and third-party external audit once a year and draw up improvement measures for any deficiencies during the audits to effectively maintain the effectualness of ISO 9001 Quality Management System.

Department in Charge	Process	Operation Reference	Forms
Production Department	Finished goods sampling in the manufacturing process		Plant Periodic Sampling and Analysis Prospectus
Quality Control Department - Instrument Team	Inspection	Work Instruction inspection	Finished goods specifications • Quality Nonconformity Form • Quality Alert Form
Production Department	Finished goods sampling in the intermediate tank	Operating Procedure for Nonconforming products	Finished goods specifications
Quality Control Department	Inspection	Work Instruction inspection	Finished goods specifications
Production Department	Finished goods sampling in the big tank		
Quality Control Department - Gas Team	Inspection	Work Instruction inspection	Finished goods specifications
Logistics Team Gas Team	Finished goods sampling in the barrel or tanker	Operating Procedure for Bulk Product Shipment	

Note: "Emitted into the atmosphere" refers to the company gas plant products - nitrogen, oxygen, and argon. These are non-toxic and are emitted directly into the atmosphere in the event of failure of the finished product inspection. Also, gas is not pumped into the storage tank until it passes analysis. Any gas in a storage tank that fails analysis will also be emitted into the atmosphere. However, the latter has never happened.

Chemical Value Chain Management

OUCC continues to optimize supplier management process, strengthens the supplier partner selection mechanism and strives to reduce the negative impact on the environment or society, so as to ensure the labor conditions, environmental behavior and business integrity of suppliers, and to fulfill the supplier's responsibility for sustainable management.

2024 Management Results

- 100% of suppliers followed OUCC environmental policy
- The total number of evaluation audits on suppliers was 680 (incl. 7 transportation contractors)
- 100% of freight forwarders passed the evaluation audit

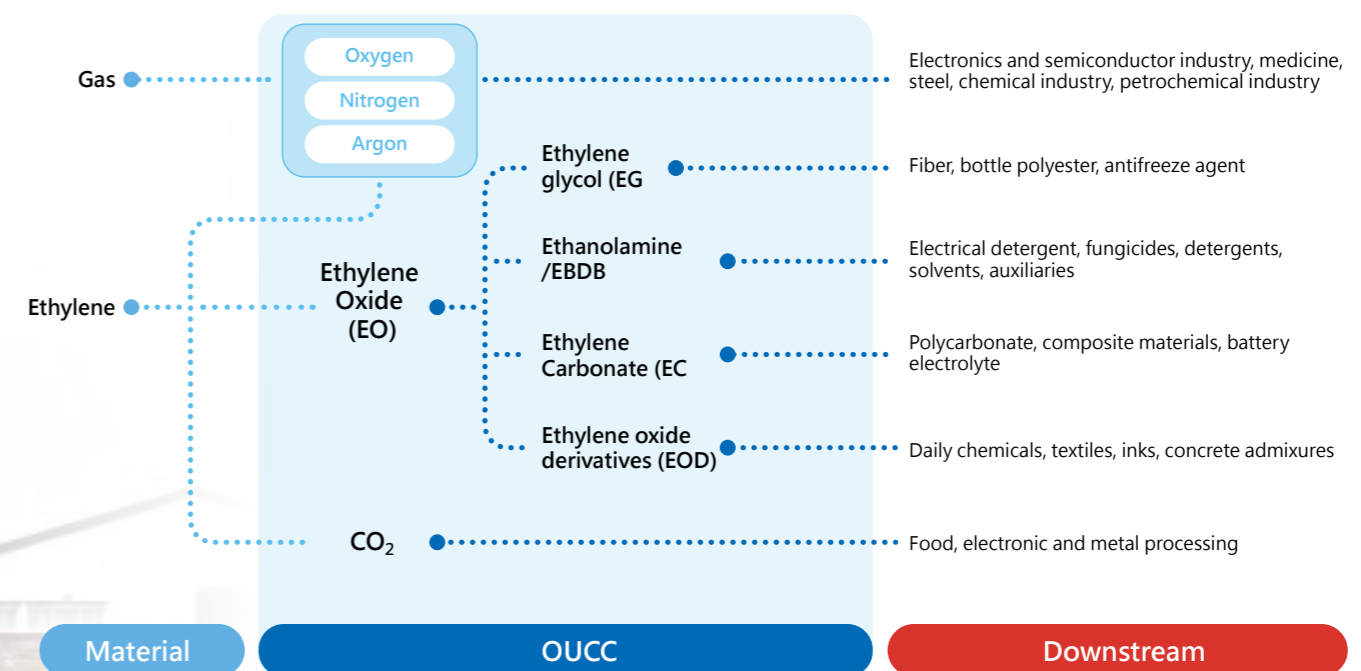
2024~2028 short-term targets

- 100% of freight forwarders must sign the "Supplier CSR Commitment"
- Future evaluation planning of transportation contractors is to be divided according to ESG risk ratings, and lists of the high, medium, low risk the contractors are distinguished
- Existing suppliers must complete an on-site or written evaluation

Chemicals Value Chain

The petrochemical industry chain covers the entire process from extracting raw materials such as oil and natural gas to manufacturing final products.

- Upstream:** Crude oil, light oil, gasoline, diesel, kerosene, fuel oil, lubricating oil refined from crude oil, and related drilling equipment.
- Midstream:** basic petrochemical raw materials such as ethylene, propylene, butadiene, benzene, phenol, etc., produced by pyrolysis of upstream raw materials as well as the chemical raw materials such as plastics, rubber, and artificial fibers made of the above-mentioned raw materials through chemical reactions such as polymerization, esterification, and alkylation.
- Downstream:** daily necessities used in food, clothing, housing, and transportation made of plastic, rubber, artificial fiber, and other chemical raw materials. They include plastic products, rubber products, cleaning agents, artificial fibers, color dyes, adhesives, plasticizers, pesticides, cosmetics, etc., with a wide range of applications.



<https://ic.tpex.org.tw/introduce.php?ic=N000>





OUCG Supply chain

- **Supplier type** : engineering, equipment, raw & auxiliary materials, main raw materials
- **The number of tier 1 suppliers** :
 1. Engineering (including labor): 214 (tier 1 of 39, important tier 1 of 11, important non-tier 1 of 164)
 2. Equipment (equipment, spare materials): 382 (tier 1 of 49, important tier 1 of 8, important non-tier 1 of 325)
 3. Raw and auxiliary materials (including chemicals): 77 (tier 1 of 37, important tier 1 of 16, important non-tier 1 of 24)
 4. Main raw materials (ethylene and specialty chemical raw materials): 58
 - **Ethylene** : 5 (tier 1 of 1, important tier 1 of 1, important non-tier 1 of 0)
 - **Specialty chemical raw materials** : 53 (tier 1 of 38, important tier 1 of 9, important non-tier 1 of 6)

Category	Description	No. of provider	% of total procurement amount
Tier 1 provider	Specialty chemical raw materials (Definition of important supplier: > NTD3 million)	38	94.3
Important tier 1		9	92.5
Important non-tier 1		6	5.4
Total of important provider (tier 1 + important non-tier 1)		15	97.9

Sustainable Supply Chain Management

To ensure the integrity and sustainability of business cooperation, OUCG has set up management policies such as "Rules Governing Suppliers" and "Safety, Health, and Environmental Protection Policy" for supplier management. Suppliers must comply with the "Petrochemical Industry Codes of Conduct," ensuring that our suppliers comply with the relevant regulations and set higher environmental and occupational safety and health standards for the petrochemical industry, and build a solid and sustainable chemical supply chain.

- **Before signing the contract** : review the "Supplier ESG Survey Form" and inform them to refer to OUCG's Codes of Conduct and publicize it to their internal employees.
- **After signing the contract** : understand and evaluate the integrity management or Codes of Conduct implementation status via the "on-site audit."

1 Strengthen Sustainable Communication and Promotion

To strengthen the awareness and execution of ESG of the suppliers and contractors, whom we have worked closely with on labor, health and safety, environment, management, and business ethics to establish a comprehensive supply chain mechanism, aiming to lead supplier partners to commit to sustainability.

We proactively communicate with our suppliers, encourage them to enhance their sustainability management in breadth and depth, and make every effort to contribute. In the future, we will continue to maintain a good partnership with our suppliers and actively invite them to respond to social welfare activities and join hands as a positive force in society.

2 Sustainable Management Mechanism

To ensure that suppliers can understand and assist OUCG to strive for sustainable supplier development, we have designed an ESG self-assessment questionnaire for all our new suppliers, who are required to sign a letter of commitment, so to join us in a commitment to sustainability and its implementation.

Sustainable Commitment Management Mechanism	Implementation Ratio (%)
Contractors must sign the "Contractor's Operation Safety Commitment to OUCG while Working in the Plant" to ensure that the contractor understands all the regulations of OUCG upon entry.	100
Contractors must sign an agreement with OUCG, committing to the conditions set out in the "Safety, Health, and Environmental Protection Policy Handbook" and pledging their commitment to safety, health and the promotion of environmental protection.	100
New suppliers must sign the "Suppliers' Corporate Social Responsibility Commitments," which covers labor and human rights, environmental protection, and business ethics. A total of 60 new suppliers signed the commitment statement in 2024.	100

Note: 2024 Supplier Implementation Ratio = number of suppliers who signed the commitment in 2024/ total number of suppliers in 2024

3 Evaluation Management Audit

This OUCG audit process includes record and field evaluations to ensure that suppliers comply with all the relevant laws and regulations. Existing suppliers must receive and complete an annual evaluation, which includes company management, quality, delivery time, price, service, and environmental safety. Suppliers were listed as qualified only if their rating score reached a specific standard.

Should an evaluation or material incident occur that rated disqualification and resulted in damage to the company's reputation, labor safety, environmental protection, product quality, or manufacturing operation, the supplier would be listed as disqualified and suspended. In 2024, 680 trading suppliers of construction, equipment, spare and raw materials underwent written evaluations with 5 disqualified, and the qualification rate was 99.3%.

Transportation Contractor's ESG Audit

Due to the unique characteristics of chemical tanker transportation, which often include flammability, explosiveness, and toxicity, it carries a high risk. Any negligence could result in serious disasters, threatening lives and property, and potentially damaging the company's image. To ensure the safety of chemical transportation, OUCG continuously strengthens transportation safety and crisis management capabilities through contracts and audit mechanisms for outsourced transportation suppliers within its sphere of influence. By 2024, a total of seven transportation suppliers had signed the "Safety, Health, and Environmental Protection Policy Handbook," agreeing to on-site audits. These audits were completed by the end of the year, ensuring 100% compliance.

Contract Specification

1. Contracted transport service providers must participate in the Kaohsiung City-Kaohsiung County-Pingtung County diesel self-management program and receive their qualification mark.
2. Establish environmental and safety standards
3. An "Outsourcing Transportation Safety and Health Quality Audit and Survey" is being conducted annually, and the evaluation audit is conducted to all the main transport service providers. whose service contracts will not be renewed if the evaluation scores are below standard.

On-site Audit

1. Transport company profile and transport policy
2. Security system and policy
3. Work procedures and emergency response
4. Driver qualification (employment / training)
5. Driver qualification review (evaluation)
6. Equipment safety
7. Vehicle management
8. Internal and external safety audits (to be formulated by 2025)
9. Others (incl. corporate energy saving and environmental protection policy) (to be formulated by 2025)

Management Results

All the contracted tanker forwarders of OUCG have passed the inspection performed by the National Accreditation Body. To enhance comprehensive safety management, we continue to communicate with contracted forwarders, which must complete the signing of the "Supplier's CSR Commitment" since 2023. Currently, 7 contracted tanker forwarders have introduced the international system as follows:

International management system	Number of contracted tanker forwarders	Obtainment Rate (%)	Freight Delivery Ratio (%)
ISO 9001	7	100	100
ISO 14001	4	57.1	78.8
ISO 45001	6	85.7	95.7

Note: Freight Delivery Ratio = transaction amount of contracted tanker forwarder with introduction of international management system in 2024 / total transaction amount of all contracted tankers forwarders in 2024

Future Goal

In response to ESG management trends, contracted tanker or transport companies will be requested to follow environmental safety and other health-related issues stated in their contracts. They must obtain environmental management system accreditation or be free of any industrial safety accident within the previous five years. All suppliers are invited to partake in ESG development and implementation.



Tank Truck Transportation Safety Planning

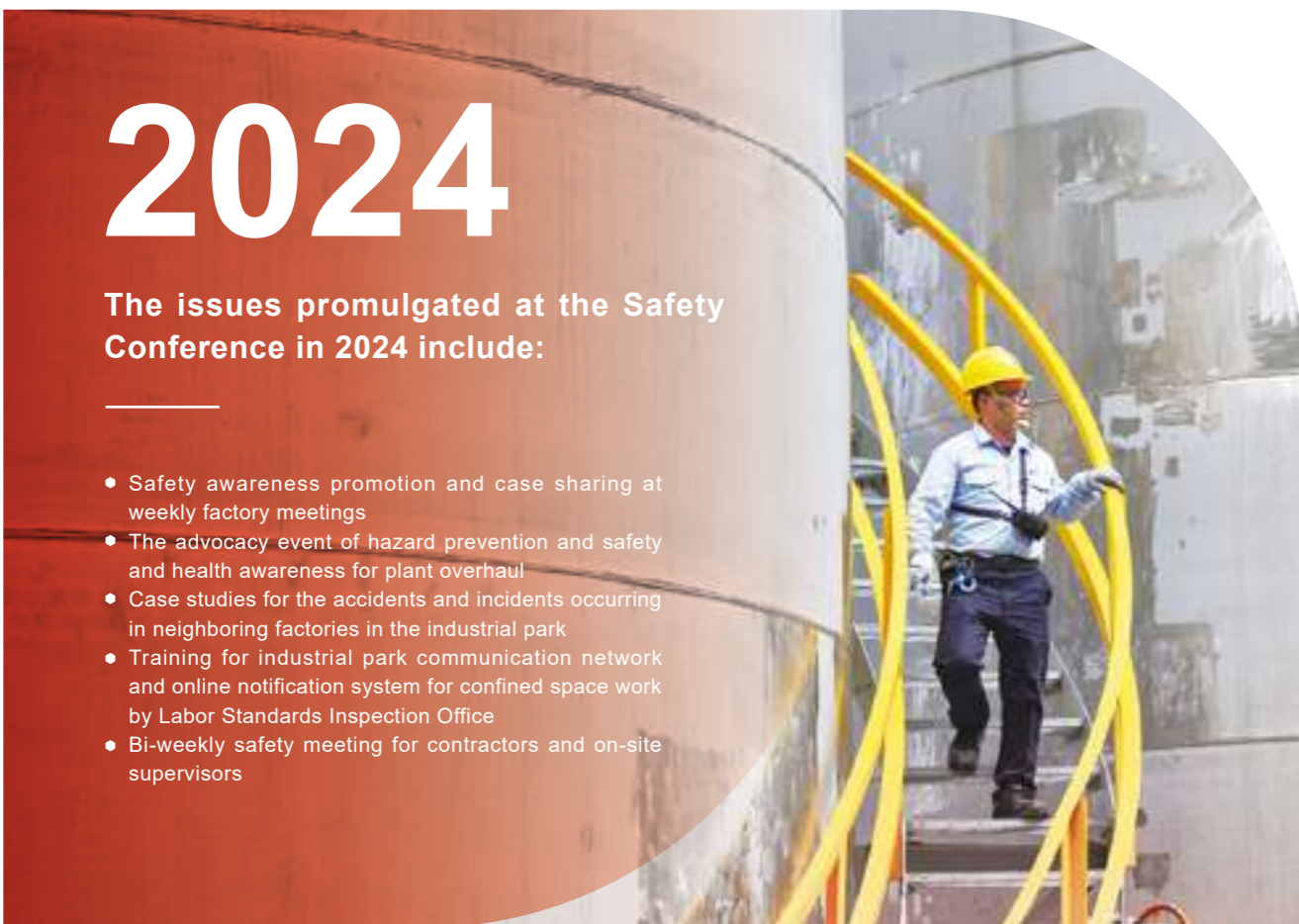
OUCG is committed to improving transportation safety and reducing environmental impact, with tank truck transportation safety planning as a key strategy. To improve transportation efficiency and reduce carbon emissions, we have developed short- and medium-term plans to gradually replace older tank trucks over 15 years old.

In 2023, we completed the replacement of nine old tractor locomotives and purchased ten new ones. In 2024, we further replaced six old tractor locomotives and purchased 21 new ones. These new locomotives feature advanced technology and higher fuel efficiency, effectively improving transportation safety and stability while also significantly reducing carbon emissions.

As part of our long-term plan, OUCG is actively promoting the installation of tire pressure monitors (TPMs) on large vehicles, using an in-tire design. Currently, some tank trucks have begun installation and are undergoing long-term testing. The installation of these monitors allows vehicles to effectively monitor tire conditions, significantly reducing risks during transportation and extending tire life. This not only enhances transportation safety but also demonstrates our commitment to the environment and resources.

4 Enhance Safety Promotion

“Contractor Work Safety Rules” have been formulated to ensure the safety of personnel and equipment in the plant area. The rights and obligations of contractors working in the plant are specified in detail. All contractor employees entering the plant premises must be qualified with necessary industrial safety certificates to ensure the safety of personnel as well as the work environment. OUCG organizes the Contractor Safety Conference regularly to conduct two-way communication on safety matters through the meeting. OUCG’s internal units will convey factory regulations, crucial environmental safety operations issues, etc., and conduct co-experience sharing of the OUCG supervision and contractor management, which would be followed by extemporary motions.



The issues promulgated at the Safety Conference in 2024 include:

- Safety awareness promotion and case sharing at weekly factory meetings
- The advocacy event of hazard prevention and safety and health awareness for plant overhaul
- Case studies for the accidents and incidents occurring in neighboring factories in the industrial park
- Training for industrial park communication network and online notification system for confined space work by Labor Standards Inspection Office
- Bi-weekly safety meeting for contractors and on-site supervisors

5 Preference for Local Suppliers

In addition to its own production, OUCG prioritizes the procurement of its main raw materials such as ethylene, oxygen, ethylene oxide, liquefied ammonia and fatty alcohol from selected domestic suppliers and uses imports as a supplement, actively supporting the local supply chain development.

The main raw materials procured locally in 2024 are listed below:

- Raw material for Specialty chemicals procured locally amounting NT\$1.16 billion, accounting for 89%
- Ethylene procured locally amounting NT\$4.49 billion, accounting for 89%
- Local procurement excluding raw & auxiliary materials amounting NT\$1.35 billion, accounting for 98%

To improve the development of local industry, we prioritize employing local resources to fulfill our commitment to localization and sustainability.

Note:
 1.Domestic suppliers of SC raw material are defined as manufactured locally.
 2.Domestic suppliers of ethylene are defined as manufacturers registered in Taiwan (transactions in New Taiwan Dollar, NTD).
 3.2024 percentage of procurement amount from domestic suppliers = procurement amount from domestic suppliers in 2024 / total procurement amount in 2024 x 100%

6 Practice Green Procurement

OUCG practices green procurement and consumption. We establish procurement specifications and prioritize equipment standards for products with energy- and water-saving labels or other eco-friendly labels the government approves. For example, the energy efficiency of electrical motors must comply with CNS14400 IE3. We hope to achieve electricity, water, and energy conservation through the green procurement process.

In 2024, the purchased items with green certification, including LED lamps and IE3-specification rotating equipment, amounting NT\$49 million, with green procurement of LED lighting and rotating equipment accounting for 99%.

	2022	2023	2024
Green procurement	12,500,000	13,470,000	49,000,000

Unit: NT\$



04 Solid Contribution

- 92 ENERGY MANAGEMENT STRATEGY
- 102 RESOURCES RECYCLING
- 106 ENVIRONMENTAL PREVENTION MECHANISM
- 112 SOCIAL INCLUSION

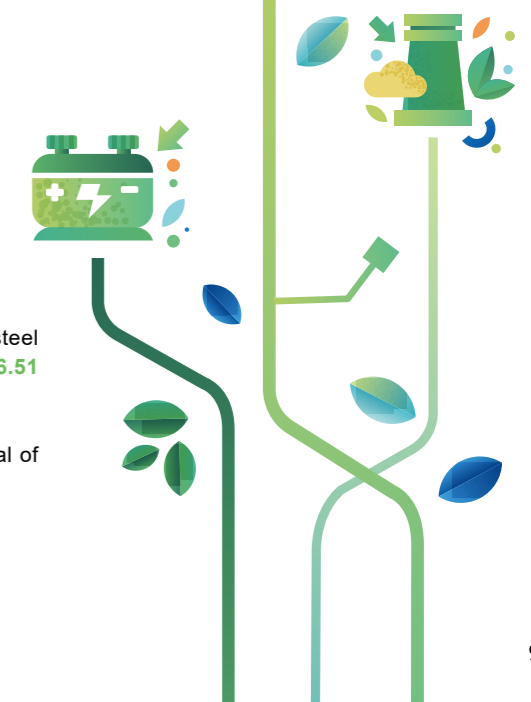
OUCG, upholding the business philosophy of "sincerity, diligence, thrift, prudence, and innovation" inherited from the Far Eastern Group, adapts to the era of challenges, relentlessly seeking innovation and changes to cope with crucial issues, such as global climate change, the water and energy shortages and so on. With "energy saving & carbon reduction for sustainability" as action guidelines, we strive to implement process revamp, power saving & carbon reduction, circular economy and energy transition to enhance energy efficiency and mitigate the impact on environment. Meanwhile, we develop green and new material products through technological innovation and collaborate with our supply chain and stakeholders to create sustainable value. OUCG will continue to work with a pragmatic and forward-looking manner towards our 2050 carbon neutrality perspective, becoming a model for sustainable transformation in the chemical industry.

- Reduced carbon dioxide by **8,339 t-CO₂e** / year
- Procured REC of **7,70,000 kW** of green power
- Obtained ISO 14067 product **carbon footprint certifications for 7 products**
- The **first** company in Taiwan to introduce ABR technology
- **NT\$68** million was invested to set up a wastewater recycling system, with actual water consumption around **440 MT/day**, accounting for **49.2%** of wastewater recycling rate

2024 Sustainable Performance



- Establish a **waste removal and transportation platform**
- Strengthen waste management and control, significantly increase the recovery of steel barrels. The average recovery rate over the past two years was **65.24 MT**, with **56.51 MT** recovered in 2024.
- Conducted the implementation feasibility study for **TNFD**
- Donations to local charities and disadvantaged minority groups amounted to a total of **NT\$4.1** million





Energy Management Strategy

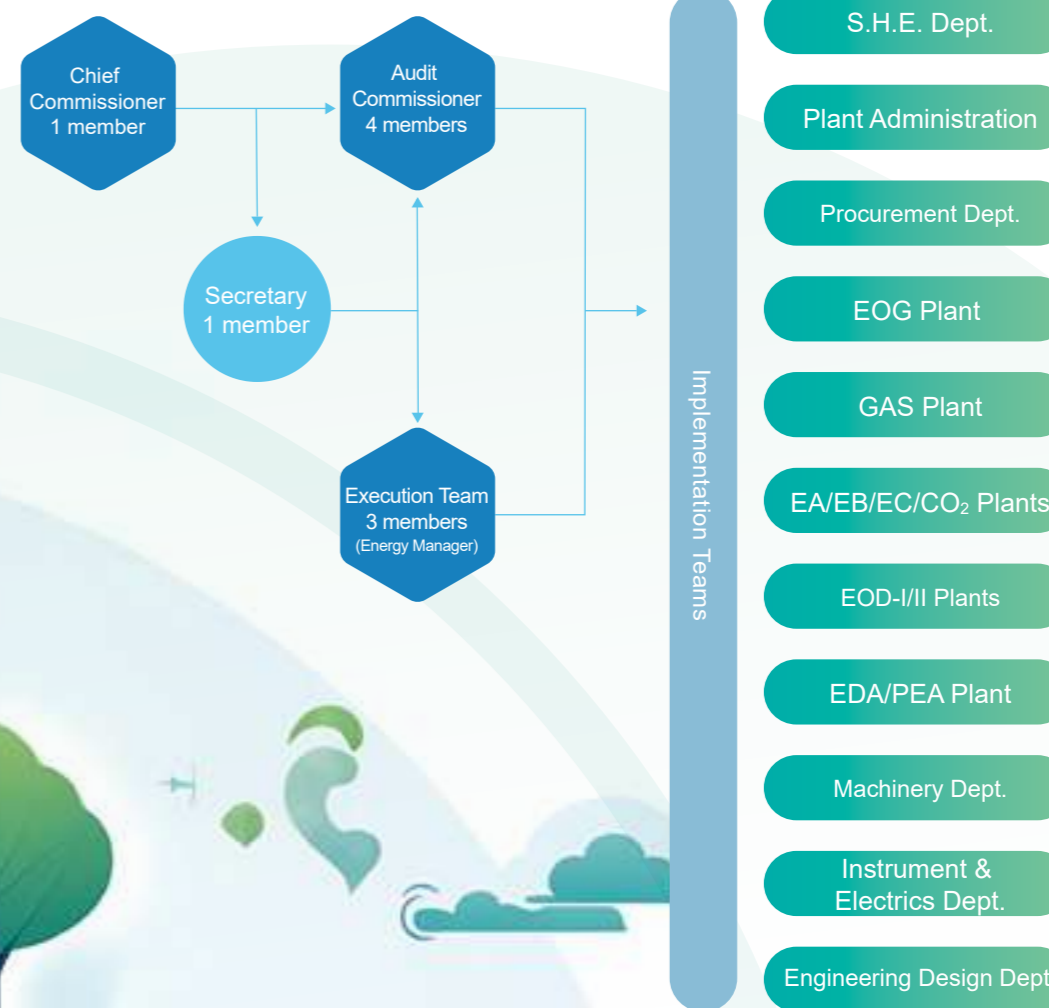
We at OUCG fully understand that "energy saving" and "intelligent operation" are vital for enterprises to adapt to a low carbon economy and achieve sustainable operation. To this end, we have introduced the ISO 50001 Energy Management System, improve the cycle through PDCA, keep track of energy usage status, work out appropriate energy management goals, improve energy efficiency in the plant site, and reduce our greenhouse gas emissions.



Energy Saving & Carbon Reduction Committee

In order to promote the energy saving measures in all factory sites, OUCG established a cross-departmental Energy Saving & Carbon Reduction Committee and sets out the "Procedures for the Organization of Energy Saving & Carbon Reduction Committee" and other mechanisms. Working meetings are held on a quarterly basis to ensure the goals are reached. A variety of energy saving practices are implemented to achieve the goals of greenhouse gas reduction and even future net zero emissions.

Organizational Structure of the Energy Saving & Carbon Reduction Commission



Note: The committee is chaired by the general plant director of the Linyuan plant, or a director appointed by the President. 4 audit committee members are elected from amongst the company department managers (or above) and may also be appointed by the President or chairman of the committee.

OUCG Energy Policy



Abide by energy-related regulations; 100% participation in energy and CO₂ reduction



Continuously improve energy performance; enhance energy efficiency



Review energy consumption indicators; provide resources to support energy saving



Promote clean production processes; promote energy conservation to reduce costs



Dedicate efforts to achieve objectives and promote green enterprise development





Carbon Management Targets

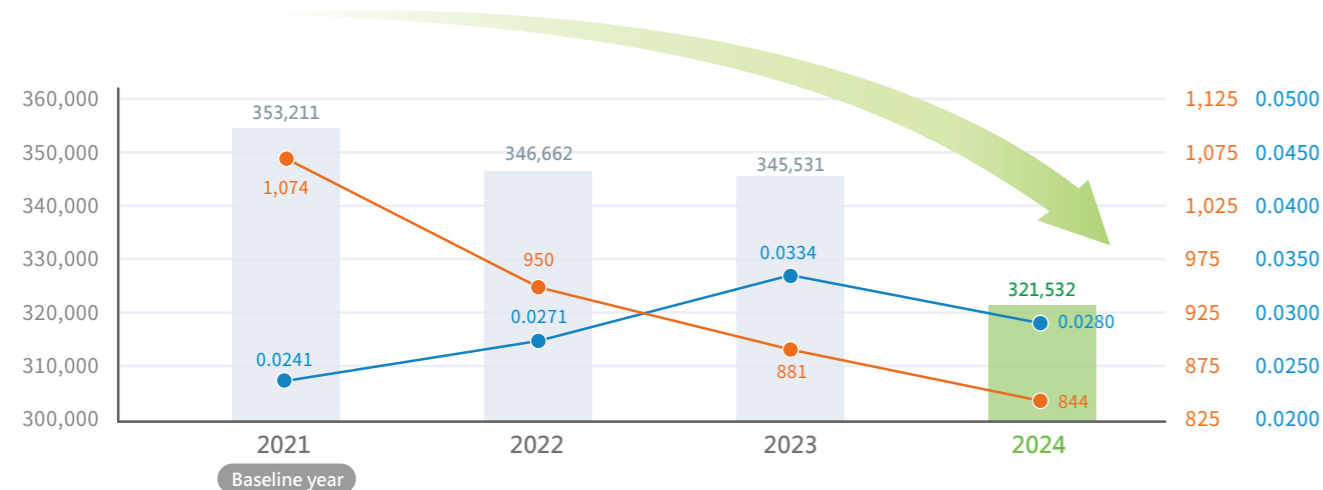
Schedule	Target
2024 Results	<ul style="list-style-type: none"> Take 2021 as the base year, 1% reduction as the average annual target Carbon reduction approx. 8,339 t-CO₂e/year in 2024, with a target achievement rate of 2.36% 2017-2024: cumulative reduction of 94,777 t-CO₂e, of actual reduction rate 26.84%; the target achievement rate 100% Procured REC of 7,700,000 kWh of green power in 2024, with a cumulation of 8,146,000 kWh starting 31 December 2023
Short-term (2025)	<ul style="list-style-type: none"> Take 2021 as the base year, 1% reduction as the average annual target
Mid-term (until 2028)	<ul style="list-style-type: none"> Annual reduction target: 2% per year. Evaluating and planning high-efficiency, low-carbon cogeneration system, and to purchase RECs
Long-term (until 2032)	<ul style="list-style-type: none"> Emissions of 2030 reducing by 35% compared to 2021 Planning the achievable targets based on Climate Change Act and the schedule of carbon reduction and net zero emissions proposed by the government's Industrial Response Team

Note:
 1. Considering 2015 is an earlier emissions year, which no longer truly reflects the company's current operating conditions and carbon reduction performance, with information less representative and valuable as a reference. To improve the timeliness and comparability of greenhouse gas inventory data, the company adjusts its carbon emissions base year from 2015 to 2021, starting in 2024. The base year greenhouse gas emissions are 353,154.9161 t-CO₂e.
 2. The carbon management target calculation covers Scope 1 and Scope 2.
 3. CO₂ reduction calculation of scope 2: annual reduction volume / 2021 carbon emission volume = 8,339 t-CO₂e / 353,154.9161 t-CO₂e = 2.36%

Greenhouse Gas Emission

		Taipei	Linyuan	Total
Scope 1	t-CO ₂ e	2.0085	21,288.5669	21,290.5754
Scope 2	t-CO ₂ e	51.0073	300,190.6585	300,241.6658
Total emission	t-CO ₂ e	-	-	321,532.2412
Number of employees	persons	-	-	381
Operating income	NT\$ thousand	-	-	11,468,163
Emission intensity	t-CO ₂ e / person	-	-	843.9166
	t-CO ₂ e / NT\$ thousand	-	-	0.028
Emission collection method	Operational control			

■ Total emission(t-CO₂e) ● Emission intensity(t-CO₂e / person) ● Emission intensity(t-CO₂e / NT\$ thousand)



Note:
 1. The 2024 Linyuan Plant data is verified by SGS-Taiwan and obtained ISO 14064-1:2006 and ISO 14064-1:2018 verifications.
 2. The data of Taipei head office is verified by the third party and obtained ISO 14064-1:2018 verification.
 3. The emissions of Taipei head office contain Scope 1 and Scope 2, without Scope 3.
 4. The greenhouse gas inventory of 2021 is set as the baseline year, of emission 353,154.9161 t-CO₂e.
 5. GWP refers to IPCC (2022) AR 6 global warming potential value.
 6. The discharge coefficient was set at 0.494kg-CO₂e/kWh in 2023.
 7. In 2024, greenhouse gas emissions from biogenic sources are 0 t-CO₂e (no biogenic emissions).

Emission of Value Chain

Category	Item	Emission(t-CO ₂ e)	Description
Category 3	Transportation	40,989.9299	<ul style="list-style-type: none"> Emissions caused by the transportation of raw materials Emissions caused by the transportation and distribution of the organization's products Emissions caused by employees' commute Emissions caused by business travel
Category 3	Products used by an organization	489,702.1051	<ul style="list-style-type: none"> The emissions caused by product purchase are the emissions associated with product manufacturing process. Emissions from the disposal of solid and liquid waste depend on the characteristics of the waste and how it is treated.

Note: The 2024 Linyuan Plant data is verified by SGS-Taiwan and obtained ISO 14064-1:2018 verification.

Greenhouse Gas Emission (Taipei Head Office)

Scope	Item	2022	2023	2024
Scope 1	Company car fuel consumption (L)	1,058	1,035	758
	Company car CO ₂ emissions (t-CO ₂ e)	2.76	2.61	1.71
Scope 2	Power consumption (kWh)	107,419	107,820	102,018
	CO ₂ emission from power consumption (t-CO ₂ e)	54.68	53.221	51.007
Total (t-CO ₂ e)		57.44	55.831	52.717

Note: The 2024 Taipei head office data is verified by the third party and obtained ISO 14064-1:2018 verification.

Greenhouse Gas Emission (Linyuan Plant)

Item	2022	2023	2024
CO ₂	30,010.7531	24,834.2226	19,370.1664
CH ₄	51.1896	33.8492	11.3751
N ₂ O	1.4840	1.3650	1.5834
HFCs	607.8084	3,388.7436	1,905.4420
Direct greenhouse gas emissions (Scope 1)	30,671.2351	28,258.1804	21,288.5669

Note:
 1. SF₆, PFCs, NF₃ emissions are 0 t-CO₂e
 2. The greenhouse gas inventory of baseline year 2021 totaled 353,154.9161 t-CO₂e.



Energy Consumption

Item	2022	2023	2024
Gasoline	5,795 Kilo-Liter	7,057 Kilo-Liter	7,403 Kilo-Liter
	1,530.92 Gallon	1,864.21 Gallon	1,955.67 Gallon
	189.13 GJ	230.30 GJ	241.59 GJ
Diesel fuel	65.62 Kilo-Liter	54.74 Kilo-Liter	76.41 Kilo-Liter
	17,336 Gallon	14,461 Gallon	20,185 Gallon
	2,306 GJ	1,923 GJ	2,685 GJ
Power	467,971,200 kWh	452,120,370 kWh	430,300,800 kWh
	1,684,696.32 GJ	1,627,633.332 GJ	1,549,082.88 GJ
Steam	387,157 ton	518,837 ton	540,449 ton
	1,125,109.67 GJ	1,507,782.44 GJ	1,562,273.18 GJ
Natural Gas	593,762 M ³	419,538.77 M ³	495,370.6 M ³
	22,358.70 GJ	15,798.15 GJ	18,329.03 GJ
Total energy consumption	2,834,659.82 GJ	3,153,367.222 GJ	3,132,611.68 GJ
Number of employees	365 persons	392 persons	381 persons
Operating income	12,770,275 NT\$ thousand	10,347,248 NT\$ thousand	11,468,163 NT\$ thousand
Energy intensity	7,766.1913 GJ/ person	8,044.3041 GJ/ person	8,222.0779 GJ/ person
	0.222 GJ/NT\$ thousand	0.3048 GJ/NT\$ thousand	0.2732 GJ/NT\$ thousand

Note:
 1. 7,700,000 kWh of the renewable energy used in 2024 accounting for approx. 1.8% of total power consumption.
 2. The energy thermal value conversion coefficient is quoted from the Energy Bureau.

Energy-saving Action Plans

According to the inventory data, 35% of the OUCC greenhouse gas emissions came from electricity. As a response, we set a "power-saving" goal by promoting a series of power-saving measures, looking for suitable fuel- and steam-saving solutions. With effective management, the actual annual power saved was about 11.6084 million kWh in 2024, with a 2.63% power-saving rate.

Power Management Target and Action Plans

Schedule	Target	Strategy
Short-term / Annual Plan (2025)	The annual power saving rate of 1.5%	<ol style="list-style-type: none"> EOG plant catalyst renewal project (2024-2025 inter-year) GAS plant II circulation compressor motor renewal project EOG plant high-pressure demineralization water pump renewal project EOG plant RTO energy conservation project GAS plant LED lamps project replacing the high-pressure sodium lamps
Mid-term (until 2028)	The annual power saving rate of 1.5%	<ol style="list-style-type: none"> Continue the introduction of power-saving equipment, such as frequency converters, inverter motor, and fans, etc. Optimization of cooling water circulation to save electricity used by water pumps OUCC has combined the management structure of the energy management system with a cloud-based "Plant Power Monitoring System Platform," to continuously monitor energy usage and seek for energy saving opportunities Plans have been made to introduce a smart monitoring system to enable continuous process improvement and optimization to reduce product unit power consumption rate Plans have been made for the construction of a co-gen system to reduce the use of outsourced electricity Procurement of green energy and RECs, evaluation and construction of energy storage equipment. All employees participate in energy conservation and carbon reduction management activities, continuous planning and implementation of energy-saving and carbon-reduction programs to reduce energy consumption and greenhouse gas emissions
Long-term (until 2032)	The annual power saving rate of 1.5%	<ol style="list-style-type: none"> Ongoing improvement in energy efficiency and carbon reduction management Evaluation of the installation of waste heat recovery & power generation facility

Note: The annual electricity saving target benchmark settings and the annual electricity conservation calculation method are handled according to the "Energy Conservation Goals and Implement Plan Regulation Settings for Energy Users" promulgated by the Bureau of Energy:

(1) Annual electricity saving target: over 1.5%
 (2) Annual power saving rate = annual power saving / (annual power saving + annual power consumption) x 100



Actively Promote Energy Saving at Linyuan

The feasibility of a high-efficiency low-carbon heat and electricity cogeneration system at the Linyuan Plant is being evaluated, in the hope that the electricity and steam will fulfill all the requirements for production.

In accordance with the large-scale electricity user clause, the company purchased approx. 7,675,000 kWh of renewable energy in 2023, representing 10% of the contracted capacity. The company's mandatory installed capacity in 2024 is 5,115.06 kWh. In addition to 108.78 kWh of the solar system installed, the company also purchased 6,160 kWh of renewable solar power and certificates, equivalent to 7,700,000 kWh, for a total committed capacity of 6,268.78 kWh, meeting regulatory requirements.

In addition, OUCC makes full use of technological advantages to promote clean processes, coupled with a cloud based "plant power monitoring system platform" to monitor energy utilization at plant area with the structured approach in search of energy-saving opportunities to enhance energy efficiency and carbon reduction; while at the office area, we promote electronic administrative operations, photocopying control and paperless systems to effectively reduce carbon emissions and improve operational efficiency.

2024 Energy Efficiency Improvement Results

Item	Conservation plans	Estimated annual energy saving benefits	Estimated annual carbon reduction
EOG plant	Catalyst renewal project	6,594,802 kWh	3,125.9t-CO ₂ e
EOG plant	Circulating water pump (PP-201N) renewal project (2023-2024 inter-year)	265,226 kWh	125.7t-CO ₂ e
GAS plant II	Air compressor efficiency improvement project (2023-2024 inter-year)	209,349 kWh	99.2t-CO ₂ e
EOG plant	Methane compressor (PR-110) renewal project (2023-2024 inter-year)	143,546 kWh	68.0t-CO ₂ e
EOG plant II	Ice water system revamp project (2023-2024 inter-year)	546,536 kWh	259.1t-CO ₂ e
EOG plant	Energy saving project of gas circulation compressor (2023-2024 inter-year)	2,629,633 kWh	1,246.4t-CO ₂ e
Repair & maintenance building	LED lamps project in replacement of the high-pressure sodium lamps	75,281 kWh	35.7t-CO ₂ e
EB plant	Steam saving project	Annual steam saving of 20,001 MT	3,378.8t-CO ₂ e

Note: The estimated annual electricity saved totaled 10.4644 million kWh, annual steam saved of 20,000 MT, and the annual carbon reduction of 8,339 t-CO₂e.

Energy Saving Improvement Results

Type	Item	2022	2023	2024
Process Improvement	Investing Amount	NT\$0	NT\$0	NT\$0
	Energy Saving	35 GJ	3,253 GJ	9,426 GJ
Equipment Upgrade	Investing Amount	NT\$608	NT\$46,500,000	NT\$624,950,000
	Energy Saving	13,468 GJ	6,178 GJ	86,007 GJ
Total	Investing Amount	NT\$608	NT\$46,500,000	NT\$624,950,000
	Energy Saving	13,503 GJ	9,431 GJ	95,469 GJ

Note: Estimated energy savings are based on the data reporting to the Energy Bureau, effective the month following the completion of the energy saving measures and can be calculated across years.

Green & Sustainable New Process

OUCC's Linyuan Plant has changed the fuel of the coal fired furnace and the regenerative thermal oxidizer (RTO) systems to clean low-carbon fuel (natural gas). We also installed high-efficiency waste heat recovery technology to reduce fuel consumption and environmental pollution.

Expected Benefits

- Converting the medium-heat heating furnaces and the regenerative thermal oxidizer (RTO-I/RTO-II) incinerators to natural gas burners and deactivating the diesel pumps are estimated to save **8,169** kWh of electricity and reduce diesel consumption by 600 kL annually. The projects were completed by the end of January 2021.
- 2021-2024: The cumulative carbon reduction was about **2,104** t-CO₂e.

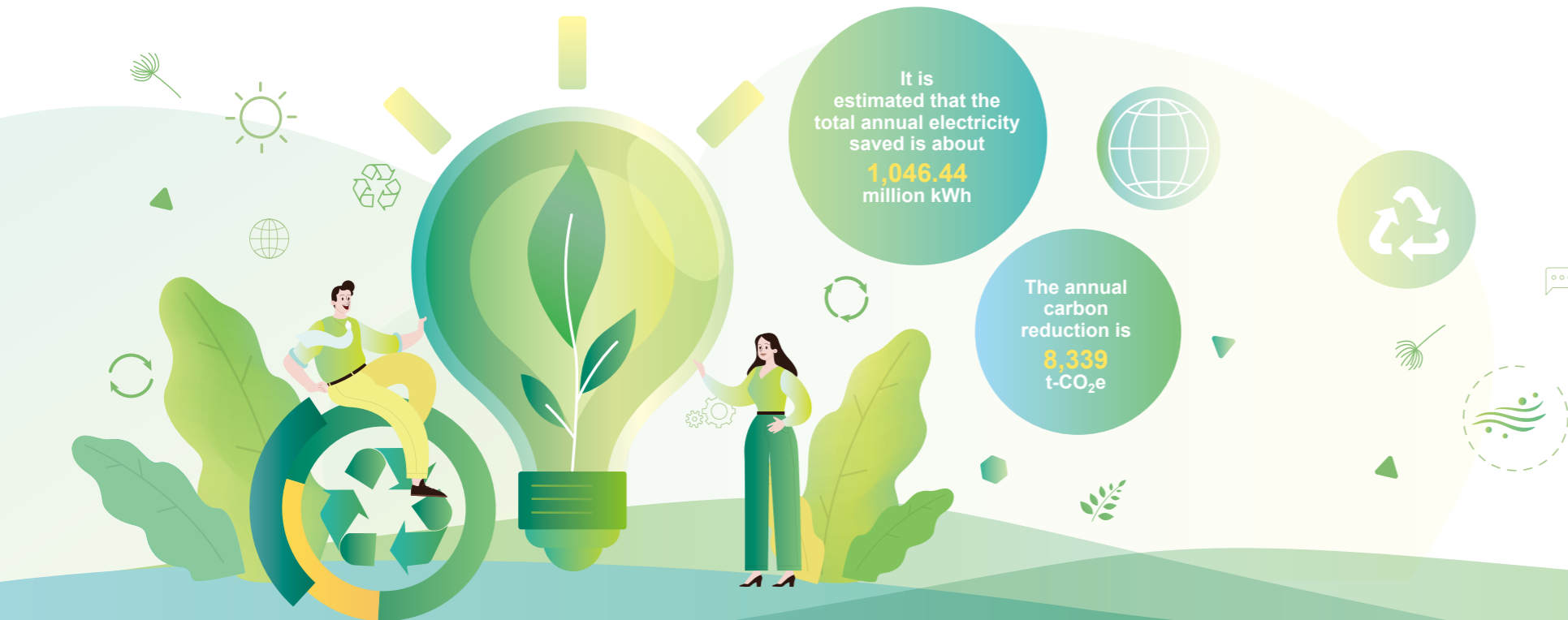
The Paving and Rain and Polluted Water Diversion and the Flood Retention Construction in the Plant Area

To beautify the factory surroundings as well as to reduce the long-term problem of flooding, the paving at production processing sites of Linyuan were completed, and underground discharge pipelines were laid and modified at the EOG plant, which included the following:

1. Rain and polluted water diversion was established at the leaked wastewater collecting pit of EO loading station / EG / EA filling stations and the recovery system. Modifications were made to the draining chutes to ensure the separation of rain and polluted water.
2. The drainage system surrounding the plant was reconstructed and a flood retention pond was built.

Expected Benefits

- The paving at each processing area optimizes the surrounding of the Plant area.
- Both the rain and polluted water were diverted to reduce environmental and industrial safety issues, reducing the occurrence of penalty incidents.
- The drainage system surrounding the plant was reconstructed, which solved the long-term flooding problem, and a flood retention pond was also built to cope with the impact of climate change.





The EOG Plant Cooling Water Pipeline Modification Project

Due to the outdated design of the gas circulating cooler and cooling water tower of EOG plant, there was no way for maintenance personnel to get into the tower to fix an abnormal fan on account of the high temperature resulted from the lack of interior isolation. It would cause the cooling water temperature to rise and require the reaction zone to reduce production.

After reconfirming the overall water distribution and thermal loading of EOG, the water supply of circulating water coolers (TT-201N/TT-201) were replaced by the #2 cooling water tower (where the inside can be isolated and repaired).

Expected Benefits

- The annual electricity saved totaled 6 million kWh, with NT\$20.15 million saved.
- The system reduces greenhouse gas emissions by approx. 3,218 t-CO₂e per year.
- 2019-2024: The cumulative electricity saved totaled 36 million kWh, with NT\$91.76 million saved, and greenhouse gas emission of 19,308 t-CO₂e reduced.

OUCG's Renewable Energy Development Plan

- 1. Photovoltaic system:** Installment of a photovoltaic system on the rooftop of the semiconductor CO₂ plant at Linyuan was completed by Q1/2023, with capacity of 108.78 kWp and annual average power generation of 153,000 kWh. As renewable energy is self-generated and used, the renewable energy certificate can be obtained.
- 2. Co-generation system:** Become partial self-sufficiency in terms of electricity, re-adjust the heat and electricity ratio, and plan a high-efficiency and low-carbon co-generation system in response to future energy structure changes.
- 3. Medium and long-term plan:** Actively evaluate options such as "setup of renewable energy facility (rooftop photovoltaic system)," "purchase green power and RECs," and "setup of energy storage equipment." We procured green power and RECs per year starting December 2023 to conform with the regulated requirement of 10% contracted power capacity of green energy.

Cumulated Benefits of 2021-2024:

Waste Heat Recovery





In order to save energy, the excess steam emitted at Linyuan Plant will be recovered and reused to replace the old screw type chiller unit for air conditioning at EOG control room, the laboratory and R&D buildings, with estimated annual electricity savings of 2.07 million kWh, and reduction of 1,040 t-CO₂e per year.

The cumulative energy savings from 2021 to 2024 amounted to approximately 8.28 million kWh, resulting in a reduction of 4,160 t-CO₂e.

Estimated power saving totaled 8.28 million kWh
GHG emission reduced by 4,160 t-CO₂e.

The Mitigation of Transportation Emission

To save energy and reduce carbon emission, we encourage employees at the Linyuan plant, the key manufacturing base of the OUCG, to take use of the company shuttle buses, or to join the carpool system for commuting, so as to cut down on the use of vehicles and reduce the indirect emission of greenhouse gases, solving the traffic jam problem, reducing time consumed by traffic block, and enhancing commuting efficiency of employees as well.

Program	Description	2024 Results
 Action 1 Promote video conference	<ul style="list-style-type: none"> • Increase the number of video conferences to reduce the frequency of business travel between Taipei and Kaohsiung. • New multipoint video equipment was added to cloud platform services. 	Video conferences totaled 1,410 times, reduced 192 t-CO ₂ e.
 Action 2 Encourage employee commuting via shuttle buses	<ul style="list-style-type: none"> • Continuing to promote carpooling as an approach to reduce the emissions of employee travel. • Regulate the use of new-style transportation vehicles within 5 years, to prompt the suppliers to renew energy-saving models. • Earlier departure for shuttle buses to avoid traffic peaks, shorten travel time, and reduce greenhouse gas emissions. 	<ol style="list-style-type: none"> 1. Continue implementing the Kaohsiung and Pingtung shuttle vehicles to pick up and drop off employees to and from work. About 196 employees have taken the shuttle vehicles to work. Reduced greenhouse gas emissions by 801.48 t-CO₂e. 2. The transportation vehicles' early departure is anticipated to save 50 minutes of transportation time per day.
 Action 3 Enhancing the fuel efficiency of outsourced transport vehicles	<ul style="list-style-type: none"> • No outsourced transport vehicles over 15-year old may remain in use. • We prompt suppliers to renew the energy-saving tractors to reduce greenhouse gas emission from transportation. 	In 2024, 21 phase-6 vehicles were procured, estimated to save diesel fuel of 442,398 liter, reduce GHG emission of 1,469 t-CO ₂ e and energy consumption of 15,484 GJ. <small>Note: The energy consumption of outsourcing transport vehicles in 2024 totaled 220,481 GJ, based on the calculation of the Energy Agency's diesel fuel consumption of 0.035 GJ/liter.</small>
 Action 4 Fleet energy-saving coaching project (including planning instructions, expected results, etc.)	<ul style="list-style-type: none"> • In conjunction with the Energy Administration's project plan, we collaborated with the Vehicle Research and Testing Center to conduct energy-saving diagnostics and consulting focused on "driving behavior analysis" and "energy-saving technologies." We implemented energy management and technology applications to achieve energy-saving and carbon-reducing transportation practices. • This program primarily analyzes fuel consumption variability and correlations, providing improvement solutions based on nine key energy-saving technologies and providing guidance reports on the implementation of ESG perspectives. 	In 2025, data collection and questionnaire surveys will be conducted on 3-4 contract transport forwarders to gain a deeper understanding of existing transport behaviors and their impacts, providing a basis for subsequent energy conservation improvements.



Resources Recycling

Water Resource Management

Schedule	Target
Short-term / annual Plan (2025)	<ul style="list-style-type: none"> Daily water withdrawal reduced by 0.25% compared to the baseline year
Mid-term (until 2028)	<ul style="list-style-type: none"> Daily water withdrawal reduced by 1% compared to the baseline year Calculate water footprint
Long-term (until 2032)	<ul style="list-style-type: none"> Daily water withdrawal reduced by 2%

Note:
 1. Obtained the certification of ISO 46001:2019 Water Efficiency Management System in Q2/2024.
 2. The water resource management target is based on production water withdrawal of 1.73 (kiloliters/metric tons) in 2020.



Water Resource Usage

OUCG Linyuan Plant uses the water from the Fengshan Reservoir rather than the areas suffering from water shortage. The water is treated before used and the wastewater is discharged into the industrial sewers with no risk of pollution to the water source.

Water Utilization	Ratio (%)
Production plant (EOG/GAS/EA/EB/EC/EOD) public system cooling tower	93.04
Pure water manufacturing for the EOG process	6.52
Livelihood	0.44

In response to water shortages and flood risks caused by climate change, OUCG has formulated water resource management plans and objectives and cooperated with the government in implementing contingency measures. Upon water restriction, an external water procurement mechanism or low production loading will be activated. To improve water efficiency, the ISO 46001:2019 Water Efficiency Management System was introduced in 2024 with measure as follows:

- Water usage monitoring and reporting: Record and report tap water usage weekly, cooperate with the Industrial Bureau to handle monthly and annual water resource management data, and regularly calibrate flow meters for water facilities.
- Process improvement and reclaimed water usage: A total of NT\$68 million was invested for the installation of the wastewater recycling system, with reclaimed water capacity up to 1,000 MT per day and a recovery rate up to 70%. The actual average daily water production in 2024 was approx. 440 MT, with an annual total of 160,610 MT and a recovery rate of 49.2%.
- Reclaimed water usage plan: The intention to use recycled water in the future has been submitted to the industrial zone, with a planned daily usage of 1,500 MT, targeting 50% reclaimed water usage.

Water Usage

Unit: million L

	2022	2023	2024
Linyuan Plant	1,990.891	1,581.036	1,627.778
Taipei Head Office	0.768	0.772	0.816
Total	1,991.659	1,581.808	1,628.594

Note:
 1. The 2022-2024 figure is based on the monthly water bill data.
 2. No water was outsourced in 2024.

The Amounts of Total Water Intake, Waste (Polluted) Water Discharge Disclosed Voluntarily or Upon Legal Request

Type	Description	Statistics (Million L)
Water withdrawal	Freshwater ($\leq 1,000$ mg / L Total Dissolved Solids)	1,627.778
	Other water ($> 1,000$ mg / L Total Dissolved Solids)	0
	Total water withdrawal	1,627.778
Water discharge	Freshwater ($\leq 1,000$ mg / L Total Dissolved Solids)	425.358
	Other water ($> 1,000$ mg / L Total Dissolved Solids)	0
	Total water discharge (Freshwater + Other water)	425.358
Water consumption	Discharge rate (%)	26.1312
	Total water consumption	1,202.42
	Change in water storage	0
Water recycled volume	Recycled water volume from production processes	0
	Recycled percentage from production process (%)	0
	Total recycled water volume	701.08
Number of uses of a single drop of water	Total recycled percentage (%)	43.0696
		1.5831

Note:
 1. The total amount of water withdrawal includes the water outsourced during the drought.
 2. The data of the total amount of water discharge is reported by the Wastewater Treatment Plant of the Linyuan Industrial Park.
 3. Discharge rate (%) = (total water discharge / total water withdrawal) x100%
 4. Total water consumption = total water withdrawal - total water discharge
 5. Change in water storage volume = water storage volume in December 2024 - water storage volume in January 2024 (if special volume changes occur in the current year, such as changes in the volume of water used due to damage to the water storage facilities.)
 6. The total amount of recycled water includes recycled wastewater and recycled steam condensate.
 7. Total recycled percentage (%) = (total recycled water volume / total water withdrawal) x100%
 8. The number of uses of a single drop of water = (total water consumed + total recycled water) / total water consumed.





Water Recycling Measures

We strive to implement the water resources management mechanism in the plant premises through innovative technologies to improve the efficiency of water usage and reduce the environmental risks of water shortage and recycling. In 2024, the volume of procured steam totaled 540,500 MT, and the recycled condensate of 540,500 MT (calculated from 100% of outsourced steam.) The recycled condensate was mainly used as boiler water feeding and supply, with minor used as water supply for the cooling towers. From 2022 to 2024, OUCC passed the water recovery rate inspection of the National Cheng Kung University Research and Development Foundation. The 2024 recovery rate (excluding circulating volume in the cooling water tower) reached 81.4%, and the water consumption fee was reduced by NT\$160,862.

Wastewater recovery rate up to 70%	The measures used are different from those of other traditional industries where partial or single recovery is used (such as the restricted recycling of cooling tower wastewater.) OUCC expects to improve the wastewater recovery rate to more than 70%, which includes wastewater from processing as well as from cooling tower.
New technology	In the recycling process of processing wastewater and cooling tower effluent, a mature membrane filtering technology of UF/RO is applied as treatment, prior to recycling to the production processes in response to government policy on water conservation.
Enhanced recovery efficiency	<ul style="list-style-type: none"> To effectively enhance the recovery rate, our plant uses a two-stage RO process which increases recovery efficiency from 50% to 70%, and 1,000 MT per day is estimated to be recovered for use in cooling towers and pure water processes. With the quality of the recycled water superior to that of ordinary industrial water, the reuse of the recycled water for the cooling towers reduces the applied amount of acid and anti-scaling agents.

The First Company in Taiwan to Introduce ABR Technology

The RO process produces very pure water of high economic value, along with the wastewater of high ionic concentration as well as high COD. RO concentrated water is usually mixed with other low-concentration wastewater of the general water recycling systems, which provides the difficult-to-dissolve organic substance the possible access to the water environment. In view of the effect of water quality on the environment, OUCC has been the first in the industry to introduce ABR technology for the treatment of concentrated wastewater from the RO process, reducing COD and other environmentally harmful substances, to fulfill our environmental responsibility.

Wastewater Treatment & Discharge

The chemical plant wastewater contains incompletely reacted raw materials, and the media of solvents. Any wastewater or liquid waste produced in the manufacturing process that has not been properly treated would be a serious hazard when discharged into the environment.

In this regard, the OUCC abides by the "Procedures for OUCC production process wastewater discharge," stipulating emission limits of COD<90ppm and SS<25ppm. The total treated wastewater is piped into the Industrial Park Joint Wastewater Treatment Plant. The initial rainfall (about 30 minutes) is collected in a storage tank and then passed into the wastewater treatment plant for further processing. The wastewater discharge meets the limits in 2024.

Effluent Quality Test

Item	Standards	H1 Detected value	H2 Detected value
pH	limit value: 6-9	8.5 mg/L	7.9 mg/L
CHCl ₃	limit value: 0.6	0.0061 mg/L	0.0051 mg/L
COD	limit value: 90	57.3 mg/L	45.6 mg/L
NH ₃	limit value: 60	0.29 mg/L	0.23 mg/L
phenols	limit value: 1.0	0 mg/L	0 mg/L
NO ₃ -N	limit value: 50	10.1 mg/L	10.2 mg/L
Suspended Solids	limit value: 25	5.5 mg/L	2.6 mg/L

Wastewater Discharge

Item	2022	2023	2024
The total amount of wastewater discharged (m ₃ / year)	483,418	394,492	424,182

- Discharge destination:**
Piped into the joint wastewater treatment plant and then to the offshore area
- Water quality and discharge:**
In line with the Effluents Standard / activated sludge treatment for low and high COD concentration
- Standards, methods, and assumptions:**
Joint wastewater treatment plant limit

Note:
1.The total amount of wastewater discharge in 2024 was 424,182 MT, an increase of 7.53% compared with 2023.
2.The amount and quality of water discharged from 2022 to 2024 meet the discharge limits, and there were no incidents that exceed the standard.



Environmental Prevention Mechanism

OUCU actively takes various measures to reduce pollution emissions from its factories and facilities, and through rigorous management mechanisms, minimize the actual or potential negative impacts on the local community. We adopted innovative technology to establish a production PI system to monitor the status of the plant operation sites. This real-time monitoring system for environmental data of the plant allows employees to monitor the operation of both production and environmentally protective equipment simultaneously, ensuring equipment availability and compliance with the relevant environmental regulations.



Through the PI system, plant personnel can immediately monitor air quality and initiate appropriate response mechanisms. Indoors, they shut off the outside air in the control room to reduce the influx of adverse air, while also increasing the cycle rate of the activated carbon air purifier. Outdoors, workers are required to wear gas masks to prevent inhalation of the odor of cumene emitted by a neighboring plant, and the neighboring plant is immediately notified to implement corrective measures.

Air Pollution Control and Prevention

The Linyuan plant has acquired 9 Fixed Pollutant Operator Permits from the Environmental Protection Bureau of Kaohsiung City Government in accordance with Article 24 of the Air Pollution Prevention Act. According to the content of the permits, pollutants are tested and reported regularly. The main air pollutant emissions are: Volatile Organic Compounds (VOCs), Ethylene Oxide (EO), and ammonia.

Air Pollution Prevention Equipment

Type	Number	Pollutants	Pollutant Removal Efficiency
Regenerative Thermal Oxidizer, RTO	2	VOCs	>95%
Direct Fired Thermal Oxidizer, DFTO	1		
Catalytic oxidizer	1		
Scrubber	7		

Air Pollution Control and Prevention

Pollutant Emission	2022	2023	2024
NOx	4,442 kg	4,133 kg	3,567 kg
SOx	1 kg	0 kg	0 kg
POP	0 kg	0 kg	0 kg
VOC	29,777 kg	25,382 kg	19,854 kg
HAP	0 kg	0 kg	0 kg
PM	358 kg	341 kg	322 kg

Note:
 1. According to the regulations of the Kaohsiung City Government Environmental Protection Bureau "Pollutant Emission Quantity Authorization Documentation for Existing Stationary Pollution Sources," emission limits are as follows:
 NOx: 27,975 kg / year; SOx: 34,837 kg / year; VOC: 56,105 kg/year; PM: 5,051 kg / year.
 2. The calculation of air pollutant emission is based on the declaration and review of the "Integrated Management System for the Declaration of Air Pollution Charges and Emission Quantity from Stationary Pollution Sources."
 3. The calculation coefficient is done by inspection tests, where the actual pipeline emission data is collected by OUCU and sent to an inspection company authorized by the Environment Protection Administration. The average of the last 3 test reports multiplied by product quantity of current season equal to 2024 annual total.
 4. Zero POP emissions.

Waste Management

All the waste generated by the OUCU plant is entrusted to qualified waste disposal contractors for removal. No breach of contract by waste disposal contractors in 2024. In addition, recyclable items are entrusted to community charity organizations for recycling after preliminary classification in the plant. Our Waste Disposal Platform helps accelerate in-plant waste disposal and increase reuse. The goal is to reduce waste by 5%. We will continue to strengthen waste control and implement effective management. The system will reduce the waste for the landfill, prevent the employees from wrongful disposal of unfamiliar waste that may jeopardize the plant's safety.

1 OUCU Waste Management Policies

Identifying waste related impacts	<ol style="list-style-type: none"> 1. The waste is generated after the reaction of raw materials during production process. 2. If the sludge in the wastewater treatment plant cannot be removed in time, it may cause the wastewater plant to stop operating and affect the normal production processes.
Impact prevention mechanisms	<ol style="list-style-type: none"> 1. Following the SOP for in-plant waste management 2. Establishing Waste Disposal Platform to speed up in-plant waste disposal and increase reuse efficiency, achieving effective management by tracking the type and amount of waste to be disposed 3. Outsourcing the qualified operators for disposal of waste generated in the manufacturing processes 4. Recycling measures to increase the reuse of metal barrels/plastic barrels/waste timber, sludge, etc. 5. By drying and reducing the amount of sludge, the need for waste removal can be reduced, rendering flexibility to waste removal. If sludge can be recycled, such as through composting, its value thereof through recycling can be realized.
Managing the waste disposal suppliers	<ol style="list-style-type: none"> 1. Outsourcing the qualified operators for disposal of waste generated in the manufacturing processes 2. Establishing and initiating the review of new qualified waste disposal operators 3. Conducting annual review of waste disposal operators to enhance supply chain management 4. Reviewing the violation records of the waste disposal operators 5. Irregular inspection
Measurement and monitoring data	<ol style="list-style-type: none"> 1. The records generated through the waste declaration platform serve as a management basis and provide subsequent data support. 2. Carry out independent waste inspections and proper record preservation to strengthen control effectiveness and ensure subsequent traceability.





2 The Results of Waste Management

Types of waste	Amount generated	Transfer disposal/reuse	Direct disposal
Hazardous waste (MT)	8.96	0	0
Non-hazardous waste (MT)	785.524	523.164	0

Note:
 1.Disposal refers to any non-recycling operation, even though the operation contains the secondary outcomes of energy recycling.
 2.Disposal is the management of discarded products, materials and resources at the end of their life cycle, either in sinks or through chemical or thermal transformation, rendering them unsuitable for further use.

3 Amount of the Waste Transferred from the Disposal by Recycling Operations

unit: MT

Disposal method	On-site	Off-site	Total amount
Hazardous waste			
Reuse	0	0	0
Non-hazardous waste			
Preparation for reuse	0	0	0
Reuse	0	0	0
Other recycling operations	523.164	0	523.164
total	523.164	0	523.164

Note:
 Recycling and reuse: The products, components or materials to be treated as waste are processed and turned into new products, components or materials of the same use.
 (1)Recycling: The products or components to be treated as waste are processed to create new materials.
 (2)Reuse preparation: Through the processes of checking, cleaning and repair, the products or components to be treated as waste can be used again to serve the same purpose.

4 Amount of the Waste Directly Disposed Using Disposal Methods

unit: MT

Disposal method	On-site	Off-site	Total amount
Incineration (including energy recycling)	0	120.8	120.8
Incineration (excluding energy recycling)	0	0	0
Landfill	0	0	0
Other disposal operations	0	664.724	664.724
Total	0	785.524	785.524

ote: According to disposal operations, disposable waste contained no hazardous waste.

5 Total Amount of Hazardous Wastes Generated during the Manufacturing Processes Required to be Disclosed under The Law or to be Disclosed Voluntarily

unit: MT

Type	Item	Method	2022	2023	2024
Hazardous waste	pH ≤ 2.0 Waste acid	Chemical treatment	0.03	0.03	8.96
	Total weight	-	0.03	0.03	8.96
Non-hazardous waste	Waste iron barrels, waste iron (plastic) barrels, waste lubricating oil, waste oil mixture, waste wood, waste insulation materials, waste refractory materials, waste glass, waste soil and rock, and the contained precious metals (gold, silver, palladium, platinum, iridium, rhodium, osmium, and ruthenium) of spent catalysts.	Reuse	317.15	409.71	441.284
	Organic sludge	Thermal treatment	71.8	32.59	66.75
	The waste plastic mixture, wood mixture, household garbage, and organic sludge.	Incineration	129.83	125.47	120.8
	Non-hazardous slag, waste-activated carbon.	Landfill	4.54	30.48	0
	Others (Note 4)		117.28	106.9	64.46
Total weight	-	640.6	705.15	693.294	

Note:
 1.Reuse includes energy recycling.
 2.Incineration (massive combustion): waste plastic mixture, waste wood mixture, household garbage, organic sludge, etc.
 3.Other categories include waste ion exchange resin, sandblasting waste, non-hazardous oil sludge, waste paint, paint residue, other single non-hazardous waste metal or metal waste mixture, waste wire and cable, non-hazardous organic waste liquid, or waste solvent.
 4.In 2024, D-1504 non-hazardous organic waste liquid totaled 64.46 MT.
 5.In 2024, recycling of spent catalysts containing precious metals (gold, silver, palladium, platinum, iridium, rhodium, osmium, and ruthenium): 2.014 MT.
 6.In 2024, 441.284 MT of thermal treatment/reuse/recycling products and 252.01 MT of waste disposed via incineration/landfill/physical treatment.
 7.In 2024, waste plastic mixtures were made into plastic barrels for recycling and reuse.



Year	Metal	Paper	Pallet	Tire	Air Conditioner	PET Bottle
2024	106,450kg	10,724kg	0pc	20pc	0pc	1,364 kg
2023	150,900kg	16,439kg	360pc	117pc	0pc	1,477 kg
2022	124,270kg	21,404kg	440pc	117pc	0pc	1,399 kg

Note:
 1.Changed resource recycling calculation methods and categories in 2022.
 2.Wastepaper recycling includes documents and paper.
 3.PET bottle waste includes plastics in 2022 and 2023.
 4.There was an addition of 541 waste batteries in 2023.





Environmental Issues Appeal Mechanism

OUCC has stipulated internal and external communication procedures for environment, labor safety and health, and quality management. Any of the environmental opinions or complaints the external stakeholders wish to convey can be sent to the Safety and Health Department, and according to the contents, a specialist from the Central Safety Committee will be appointed to communicate with the external stakeholders, and to investigate or review the issue within the shortest possible time according to its magnitude. We have a "Stakeholder Contact" and an "Environmental Business Contact (07-6413101#1301)." If an environmental issue arises, OUCC can handle and respond immediately. With effective management, there have been no environmental complaints for 10 consecutive years.

Environmental Protection Expenditures

2022	NT\$26,025,438
2023	NT\$12,362,968
2024	NT\$17,645,859

Environmental Regulation Management Improvement Mechanism

OUCC continues to strengthen its environmental compliance mechanisms. While there have been occasional violations in recent years, these have been minor incidents of no major environmental violations, and all incidents have been addressed. By reviewing system gaps, optimizing operational procedures, and strengthening management accountability and education and training, we have established a preventive mechanism to further enhance environmental governance performance. The following describes incidents and improvement mechanisms from the past three years.

	Description of Violation Incidents	Improvement Mechanism	Prevention Mechanism
2022	<ol style="list-style-type: none"> The Environmental Protection Bureau conducted on-site inspection of EOG production process and found VOC components emitted exceeding its standard. (Fined NT\$675,000) EOD-1 preventive equipment instrument flow meter failure (Fined NT\$100,000) The waste oil sludge in the factory was cleared in September without declaration (Fined NT\$12,000) 	<ol style="list-style-type: none"> The leak at the barrier valve gland on the pipeline where the VOC component exceeded the standard has been immediately corrected. Subsequent improvements: This pipeline will be removed through the MOC procedure as it is no longer needed on-site to reduce VOC leakage. Replace the flow meters with new ones and set the upper and lower limit alarms. Ensure that daily waste output is monitored and reported regularly. 	<ol style="list-style-type: none"> The relevant components of the leaking pipeline were replaced, and the old barrier valve was replaced with a BELLOW type barrier valve to reduce gland leakage. Specific RFID inspection points are added for pollution control equipment and instruments, and on-site instrument readings are recorded during each shift. There are "cross-month" reporting guidelines for non-recurring continuous operations, which are written into the existing G0300-PC-006 Industrial Waste Classification and Storage Management SOP, and education and training are used to prevent recurrence.
	Amount : NT\$787,000		
2023	The Environmental Protection Bureau conducted on-site inspection of EOG production process and found 4 points of VOC components emitted exceeding its standard.	<ol style="list-style-type: none"> Improved testing performance Reduced unnecessary instrument connections (UNION) 	<ol style="list-style-type: none"> Switch pipelines to rigid pipe welding to reduce unnecessary joints. Strengthen personnel implementation. Strengthen the audit mechanism.
	Amount : NT\$225,000		
2024	The Environmental Protection Bureau conducted on-site inspection of EOG production process and found 4 points of VOC components emitted exceeding its standard.	<ol style="list-style-type: none"> Implement VOC testing on D/V connectors Include the analyzer room in the testing Remove hoses that drain into the sewer 	<ol style="list-style-type: none"> Strengthen the implementation of personnel testing. Strengthen the supervisory audit mechanism. Implement a mutual audit system for equipment and components across all plants at Linyuan starting in November 2024, by way of reviewing the management effectiveness of each responsible area's independent testing and supplemented by quarterly outsourced testing data, to continuously reduce the VOC leakage rate of equipment and components.
	Amount : NT\$300,000		

Note:
 1. There were no significant environmental incidents involving chemical leaks or environmental pollution in 2024.
 2. A significant incident is defined as an event that results in penalties fined consecutively per day, shut-down, business suspension, mandatory close-down, license invalidation, or referral for criminal punishment by environmental protection authorities at various levels.

Operational Environmental Tests

We have actively promoted pollution prevention systems and improvement plans, including the installation of groundwater monitoring wells, combustible gas monitoring stations, active carbon dioxide recovery and reuse, the installation of waste gas incinerators, and the capping of wastewater sites to reduce the environmental impact of the production process. All test results were qualified in 2024.

We also continuously improve workplace ventilation and chemical volatilization issues. We ensure a safe work environment by installing exhaust ventilation equipment, ensuring the use of protective gear, and providing safety and hygiene education and training to workers, among other safety management measures.

To address the potential for odors from neighboring factories enter the workplace through the air conditioning system and cause discomfort to workers, we have installed internal/external circulation switches in each control room's air conditioning system to minimize the impact of external odors on worker mood and health. We have also installed CO₂ concentration detectors to monitor air quality and added activated carbon air purifiers to the gas control room to further enhance the comfort and safety of the work environment.

Environment Operational Test Results

Item	Content	Frequency	Inspection results
Personal hearing tests	Measurement of accumulated personal noise exposure	Biannually	
Reproductive toxic chemical detection	Detection of the concentration of ethylene oxide	Biannually	
Chemical detection	Detection and measurement of the concentration of chemicals such as methanol, ethylene glycol butyl ether, n-butanol and sulfuric acid in the working environment	Biannually	
Central AC indoor CO ₂ concentration detection	Indoor CO ₂ concentration detection	Biannually	
Inspection of equipment components	Volatile organic compounds	Quarterly	
Pipeline inspection	Carry out detection of volatile organic compounds, sulfur and nitrogen oxides, granular particles, vapor and fumes in exhaust pipelines	Biannually / Annually	
Waste detection	pH value, lead, zinc, cadmium, nickel, copper, chromium, arsenic, mercury and hexavalent chromium from the Toxicity Characteristic Leaching Procedure (TCLP) of industrial waste.	Annually	
Wastewater detection	Water quality detection of original water and effluent.	Biannually	





Social Inclusion

OUCG applies its corporate spirit of "taking from society, giving back to society." Through communication and cooperation, we sponsor in various manners the charitable organizations or charitable foundations, to which our affiliated companies belong, and participate in social activities.



In addition, we also maintain partnership with suppliers and actively invite suppliers and employees to participate in social welfare activities. The total amount donated to disadvantaged minority and charity groups in 2024 exceeded NT\$ 4.10 million, a gesture of care and commitment OUCG extends to the society and community.

- OUCG has conducted unscheduled blood donation drives and cooperated with the FE Group to make relevant donations
- Employees have voluntarily donated to disadvantaged groups, volunteered, and donated materials to children's homes
- We actively participate in donations to the Good Neighbor Fund, providing health care, emergency relief, facility repairs, and public welfare promotion services to residents of Linyuan District. We also support a variety of projects such as elementary school lunches and publication subscriptions, community building, greening, city highlights, festival and folk activities, agricultural and fishery product marketing, arts and culture, environmental protection, economic construction, and sports activity funding.

Participation in the Far Eastern Group Anniversary Charity Events

OUCG is in line with Far Eastern Group's anniversary public welfare activities every year. The FE Group businesses cover food, clothing, housing, transportation, education, entertainment and charity. OUCG actively participates in the Group's "Happy 70" series of public welfare activities to convey the concept of "Together for a Promising Future" and "Hand in Hand, to Create a Better Future Together," expressing our deep social commitment to the land, gratitude to the people of Taiwan, our social commitment to the local community, and our faith for a promising future.

Community Environment Greening and Landscaping

OUCG has applied to the Industrial Development Bureau of the Ministry of Economic Affairs to adopt the environmental maintenance of a road landscape to achieve the effect of air purification through greening the industrial area's road landscape. In 2024, OUCG adopted 116 street trees, 2,028 square meters of green space, 350 square meters of hedgerows. The work sponsored includes cleaning, watering, environmental sanitation maintenance, pest control, post-disaster cleanup, and replanting depending on the planting density, aiming to create a scenic and healthy environment for the common good of the local community.

Year 2024 Contributions to Society

Sponsorship of local events
Total donation over **NT\$3.97** million up

Year 2025 Expansion of Social Participation

- Non-periodic participation in blood donation drives
- Donations to organizations that support disadvantaged groups
- Volunteering in social care activities



Donation

Unit : NT\$ ten thousand

Type	2022	2023	2024
Charity	5	5	5.6
Local Participation	383	394	397
Goods Donation	4	5	8
Total	392	404	410.6



Donation of Zhongyuan Festival offerings to Yong An Orphanage

Cash Donation Activity

Unit : NT\$

Events	Amount
Good Neighbor Fund Sharing (Linyuan District Office Coordinated)	3,971,392
Police Union Association, firefighters, etc.	53,000
Yong An Orphanage	80,000
He Hsin Preshool	985



Graduation gifts to the Preschoolers



05 Prudent Thinking

- 117 SAFE AND HEALTHY WORKPLACE
- 122 MANUFACTURING PROCESS OF ZERO DAMAGE
- 127 ZERO ACCIDENTS IN TRANSPORTATION
- 130 EMERGENCY RESPONSE MECHANISM



2024 Sustainable Performance

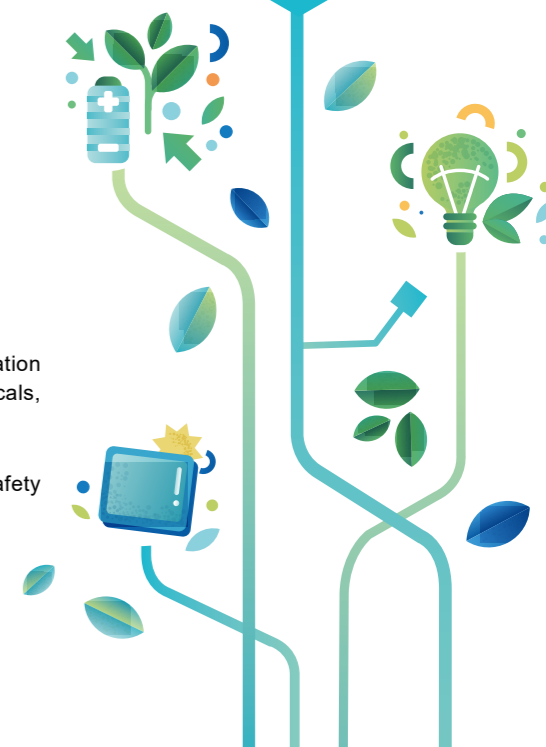
OUCC is committed to creating a safe and healthy work environment for our employees, ensuring the physical and mental well-being of every partner. We strictly adhere to all relevant laws and standards, aiming for "zero accidents, zero injuries, and zero pollution." We fully implement and adhere to international environmental, safety, and health standards to continuously improve workplace safety.

To ensure that our employees have the necessary safety knowledge and skills, we regularly conduct diversified training and education programs to enable them to fully understand and master various safety operating procedures and effectively prevent and reduce the occurrence of various safety accidents.

In addition, in the spirit of supporting industry development and continuous improvement, we have joined the Taiwan Chemical Industry Responsible Care Association (TRCA). Following the association's mission of "recognizing the chemical industry's responsibility to Taiwanese society and continuously improving environmental, health, and safety performance," we are committed to pursuing a balance between industrial safety, hygiene, and environmental protection, creating a safer and healthier work environment for our employees.



- Accumulated record of **121,115** disaster-free man-hours
- The workplace operating environment monitoring items such as CO₂ concentration in the central air-conditioned space indoors, operative sites of specific chemicals, organic solvents, etc., **are all in compliance with the standards.**
- Labor representatives accounted for **38%** of the Occupational Health and Safety Committee composition.





Business Continuity Management

Adhering to the philosophy of "There's no such thing as the safest, only safer," OUCU is committed to strengthening its chemical safety management system. We utilize risk assessment to analyze any product and process category that could potentially pose an incident. Through simulations and pre-conceptions, we assess potential hazards and develop comprehensive prevention, chemical transportation, process (plant) safety, and emergency contingency plans. We also continuously conduct awareness campaigns and emergency simulation drills to refine our factory-wide safety management mechanisms.



Safe and Healthy Workplace

OUCU has joined the Taiwan Responsible Care Association (TRCA) to promote responsible care and taken up six standard management guidelines to ensure plant safety, including process safety, emergency response safety, distribution safety, contractor safety, waste and reduction management, and product safety management.



- A 5S safety team composed of senior factory managers conducts weekly inspections of each area, keeping records of any equipment or environmental deficiencies, and providing suggestions for improvement to the inspected units, thereby promptly detecting abnormal conditions.
- Promote and implement "Total Productive Maintenance" to strengthen safety cultivation.
- The GRI 403 described in this chapter only applies to the Linyuan plant and does not include the Taipei headquarters.

Record of Awards

- ## 2020
- Received the "Self-Response to Global Energy Conservation Activities" certificate of appreciation from the Environmental Protection Bureau.
 - Assisted in the "Dafa Industrial Park factory pollution prevention exchange workshop", and received a certificate of appreciation from Dafa Industrial Park Service Center, Industrial Development Bureau of the Ministry of Economic Affairs.
 - Assisted the Ministry of Education and Fooyin University in the implementation of University Social Responsibility (USR) project - "Dafa Industrial Park factory pollution prevention exchange workshop," and received a certificate of appreciation.
 - Obtained an outstanding performance award from the Taiwan Responsible Care Association (TRCA) in the participation of emergency response practice drills.
 - Recognized by Industrial Development Bureau of the Ministry of Economic Affairs as the outstanding performance company for 2020 self-reduction in greenhouse gas emissions.
- ## 2021
- Obtained a certificate of appreciation from the Health Department of Kaohsiung City Government for proactively advocating workplace cancer prevention.
 - Received an award plaque from Taiwan Responsible Care Association (TRCA) for holding a conjoined on-site drill for toxic substance (ethylene oxide) incident.
 - Obtained an award plaque from Taiwan Responsible Care Association (TRCA) for participating in the Responsible Care Conference.
 - Received award plaques for participating in National Toxic Substance Accident Mock-up exercise from Environmental Protection Administration of Executive Yuan and Kaohsiung City Mayor.
 - Received an award plaque from CPC Corporation, Taiwan for participating in Critical Infrastructure Protection Evaluation and Exercise.
 - Received award plaque from IDB, MOEA for outstanding performance in reducing greenhouse gas emissions.
 - Received a certificate of appreciation for participating in the project of Strengthening Industrial Public Safety Management organized by the Industrial Safety and Health Association of the R.O.C.
-
- ## 2022
- Due to the severe COVID-19 status in 2022, the activity participation rate was reduced in compliance with the company's epidemic prevention policy.
- ## 2023
- Obtained a certificate of appreciation from Ministry of Environment for participating in the case sharing of the 2023 National Environmental Incidents Case Study Seminar & Award Ceremony for Excellent Operation and Management Joint Defense Organization.
 - Obtained a certificate of appreciation from Health Dept. of Kaohsiung City Government for participating in the "2023 Kaohsiung City Workplace Employee Health Service Promotion Plan" and rewarded as Outstanding Group for the promotion of workplace cancer prevention and treatment.
 - Obtained a certificate of appreciation from Fire Dept. of Kaohsiung City Government for donating fire alarms.
 - Awarded the Health Promotion Label by the Health Promotion Administration of the Ministry of Health and Welfare for promoting workplace tobacco hazard prevention and health improvement.
- ## 2024
- Obtained a certificate of appreciation from the Kaohsiung City Government Environmental Protection Bureau for assisting in the "Kaohsiung City Toxic Chemical Disaster Prevention and Response Drill".
 - Awarded the Health Promotion Label by the Health Promotion Administration of the Ministry of Health and Welfare for promoting workplace tobacco hazard prevention and health improvement.



Enhancement of Industrial and Public Safety Management

1. On 14-15 May 2024, T. Yeh and S. Chen, senior managers and L. Wu and W. Yeh participated in the 2024 TRCA Seminar to acknowledge external trends and learn from good experiences and relevant promotion.
2. On 29 November 2024, Justin Tsai, President, led the relevant management to participate in the general inspection & high-level promotion symposium of factories under the jurisdiction of the Industrial Park of the Ministry of Economic Affairs to strengthen factory risk management.

Comprehensive Occupational Safety and Health Management

According to national laws and regulations, OUCG has established and obtained ISO 45001:2018 Occupational Safety and Health Management System certification. In addition to completing the hazard operation (HazOp) assessment before the plant construction, we have also formulated the "Procedure for the Management of Change (MOC)" for any changes involving process equipment, process chemicals, process technology, safety facilities, operating procedures, etc., to ensure the safety management of each operation after the change.

Application scope of the OUCG Occupational Health and Safety Management System:

- Include approx. 460 workers (337 employees + 123 contractors) in the Kaohsiung Linyuan plant, locating at No. 3, Gongye 3rd Rd, Linyuan District, Kaohsiung City, with the coverage ratio 100%.
- Operation activities, products or services of controllable, influential employees of all units at the OUCG Linyuan plant and all contractors who enter the facility's perimeter.
- The number of people covered by the internal & external management system audit: 460 people, covering 100% of the employees.

Note: Non-employee worker calculation method: The detailed records of personnel's entrance into the factory according to OUCG's "Contractor Access Control System": cumulative working hours per month / number of working days per month / 8 hours per person per day = the number of people per month. The sum of the people in 12 months / 12 = the average number of people per year

Solid Occupational Safety and Health System

OUCG has established an Occupational Safety and Health Committee with the chief plant Director as the convener. A total of 16 representatives participated, including 6 labor representatives, accounting for 38% of the committee.

The committee holds the meeting quarterly. Its main responsibility is to review and coordinate the occupational safety and health issues submitted by employees. After the records are completed, the results shall be announced to all employees. The Occupational Safety and Health Committee reviews the issues related to occupational safety and health in and out of the factory pursuant to the items required by laws and regulations.

Dedicated Technical Team for Occupational Health, Safety and Environmental Protection



Diversified Health Management Project

OUCG cares for employees' personal health and provides them with comprehensive health resources, a comprehensive assessment mechanism and a health management program, which can also be extended to their families, including health checkups, health consultations, health education, diversified health seminars, employee assistance programs, as well as programs for the prevention of human-induced hazards. These services help employees to manage their own health, to create a friendly and healthy work environment.

Plans	2024 Employee Health Promotion Results
Health Care Measures	<ul style="list-style-type: none"> • The factory area is equipped with medical kits, which are regularly and irregularly cleaned and updated. • Set up the Automated External Defibrillator (AED) • Linyuan plant has a specialized physician and a full-time nurse stationed to provide medical care and consultation for employees.
Health Checkup	<ol style="list-style-type: none"> 1. Annual physical checkups and re-checkups are provided with a higher standard than those stipulated by laws and regulations. 2. In addition to the annual physical examination, for manager level and up, a senior executive health checkup is conducted once every 2 years. 3. With the relief of the pandemic and the health examination of medical institutes back to service, the annual health checkup coverage rate reached 100%. 4. Explain the results of the examination items and provide health education information according to the health examination report. 5. Establish a health check tracking management mechanism and provide medical and treatment assistance for employees with abnormal results. 6. If an employee cannot adopt the original work due to health conditions, the unit supervisor should change the employee's working place or job contents based on the doctor's evaluation results. 7. For employees over age of 50, we provide special health checkup items that are superior to regulations. 8. In 2024, there was a special health checkup demand for an examination result of second-level management, to which the abnormal part was later defined as unrelated to work by the doctor.
Health Counseling & Assistance	<ol style="list-style-type: none"> 1. Assist employees and their family members in medical consultation and registration services. 2. Provide individual health consultation services and advise employees to avoid high-risk jobs. 3. Follow up on abnormal and high-risk employees, provide individual counseling and education, and assist in medical treatment.
Health Education and Advocacy	<ol style="list-style-type: none"> 1. Information on vaccinations collected from health agencies was provided to the employees for easy vaccination. 2. Unscheduled health and education publicity is held, and the content of the publicity depends on the actual epidemic status. 3. An alert announcement would be made when the air quality measured by the Environmental Protection Agency indicates dangers to health, to remind employees to wear masks outdoors and lessen outdoor activities. 4. According to the abnormal weather announcements (heat hazards/low temperature special reports) issued by the Meteorological Bureau, employees/contractors are informed of the precautions to be taken and implemented.
Physical and Mental Health Promotion Activities	<ol style="list-style-type: none"> 1. The company website and bulletin boards are used to promote health and epidemic prevention information. 2. Invite the fire department to the plant for "AED" and CPR education and training. 3. Awarded the Workplace Promotion Mark.
Employee Assistance Program (EAP)	<ol style="list-style-type: none"> 1. Compile information of "Daily Safety Promotion" & "Epidemic Prevention Promotion" information and send it to all employees for reference. 2. The plant nurse in the medical office is available for telephone consultation and provides diversified assistance to employees. 3. The evaluation is forwarded to the plant doctor for consultation or medical treatment support, and the family will be contacted when necessary to discuss and coordinate jointly. 4. Every year, staff recreation events like outings are organized for employees' participation to maintain their physical and mental health. 5. Organize clubs and related activities to promote communication among employees and their families and improve physical and mental health.
Human-induced Hazards Prevention Plan	<ol style="list-style-type: none"> 1. Formulate the "Program for the Prevention of Human-induced Hazards" to track and execute improvement and prevention to employees. 2. Develop rules for the management of personal posture operations to prevent employee injuries caused by incorrect working postures. 3. Propose an improvement mechanism based on the hazard level, and review and track the improved performance during occupational safety meetings.
Occupational Disease Risk Control	<p>We conducted the relevant occupational disease prevention measures pursuant to the SOP stipulated according to G0300-WI-074 for Employee Health Check, G0300-WI-082 for Workplace Health Management Approaches, G0300-WI-088 for Female Labor & Maternity Health Protection Plan, G0300-WI-089 for Abnormal Workload Intrigued Disease Prevention, and G0300-WI-091 for Human-Induced Hazards Prevention Plan, classified the annual health check results, arranged occupational physician and nurse visit and consultation for employees with highly indicated health risk, and assisted in the follow-up management and forwarding care.</p>



Prevention of Abnormal Occupational Disease

OUCU has been attentive to the issue of employee overwork. OUCU Linyuan plant has established, implemented and promoted "Prevention of Disease Caused by Abnormal Workload Procedures," and take safety and health preventive measures related to overwork to ensure the physical and mental health of employees, to further reduce the employee's long-term work pressure and job fatigue cumulation due to shift rotation, night shift work and long working hours, which affect the physical capability and cause the risk of cardiovascular disease. According to the 2024 overwork load assessment results, some colleagues within the Linyuan plant were assessed as high-risk. The company provides medical consultation and health monitoring for high-risk employees to ensure no overworking employee.

Female Health Care at the Workplace

A "Healthy Maternity Protection Committee" has been established by Human Resources Department, the SHE Department, plant nurse, and supervisor of the workplace maternity unit to study maternal health hazard control and work adaptability adjustment practices. Risk levels are classified and adjusted in accordance with health risk assessment to ensure the work nature is in line with a proper level of health care for female employees.



Organization	"Healthy Maternity Protection Committee"
Goal	Provide physical and mental health care during pregnancy, childbirth, or nursing period
Plan	"Female Labor & Maternal Employee Health Plan"
Measures	<ul style="list-style-type: none"> Conduct risk assessment and classification management of the health of maternal employees. Assessment of the health and the work adaptability of employees within a year after pregnancy and childbirth. No maternal employee was under risk within 1 year after pregnancy and childbirth in 2024. A lactation room has been set up. Risk control strategies and plans have been prepared. A full-time physician and nurse are stationed on the premises to provide employees with interviews, health counseling and assessment. Adaptive work allocation has been established. Emergency response measures have been implemented. Improvements have been made to the working environment. Tracking and management is carried out regularly.

Occupational Safety and Health Management System

OUCU Linyuan plant adheres to safety and health implementation projects, establishes a people-oriented safety culture, implements comprehensive safety management, and strives to create a safe and healthy working environment to ensure the well-being and occupational safety of every employee, and promote the sustainable development of the company.

Regulatory identification	"Management Guidelines for Obtaining and Identifying Occupational Safety and Health Regulations"	Implementation check	"Safety Audit Branch Operational Guidelines" "Guidelines for 5S Patrol Inspections by Senior Managers" "Total Productive Maintenance" "Safety Observations" "Internal Audit"
Standardized management procedures	"Document and Data Control Management"		
Safety and health education and training	"Education and Training" "Environmental Safety Certification Requirements for All Levels"	Emergency response	"Emergency Response Personnel and Duties" "Diversion and Response Plans for Typhoons and Heavy Rain" "Emergency Response Guidelines for Earthquakes" "Personnel Emergency Evacuation" "Guidelines for Crisis Management"
Hazard identification	"Occupational Safety and Health Hazard Identification and Risks and Opportunities Assessment Guidelines"	Occupational disaster prevention	"Guidelines for Incident Investigations" "Command Authority for Emergency Shut Down" "Female Labor & Maternal Employee Health Plan" "Prevention of Abnormal Workload Leading to the Onset of Illness" "Program for the Prevention of Human-induced Hazards" "Guidelines for Body Posture Management" "Guidelines for the Prevention and Management of Heat Hazards for Outdoor Work at High Temperatures"
Change management	"Management Guidelines for Changes to Production Processes" "Management Guidelines for Organization and Personnel Change"		
Chemical management	"Implementation of Labeling and Education Mechanism for Hazardous Chemicals" "Development and Management of Safety Data Sheets (SDS)"		

Highlighted Project

Establishment of Taipei Occupational Safety and Health Committee

In view of occupational health and safety, OUCU established the Occupational Safety and Health Committee at its Taipei headquarters, extending safety and health efforts from the factory to the headquarters, strengthening employee safety and health protection.

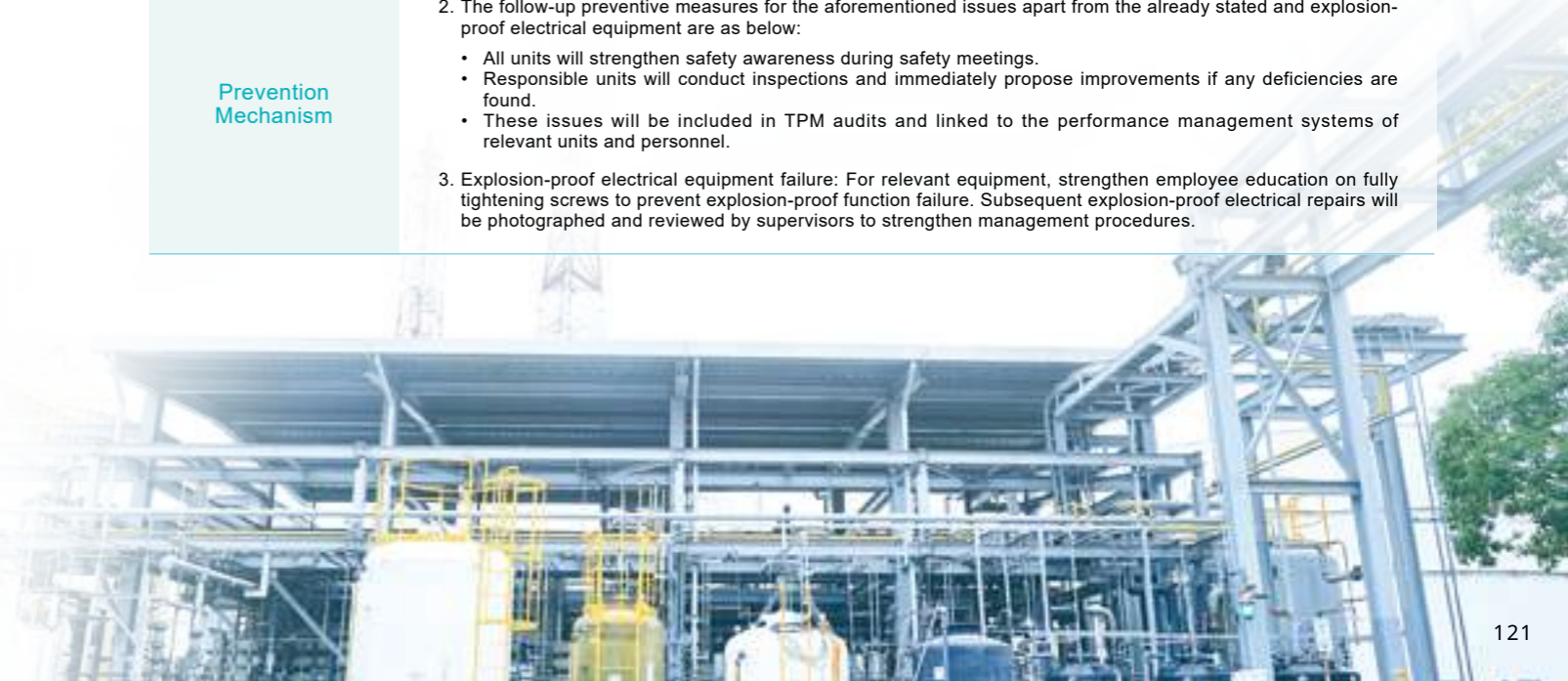
The Taipei Occupational Safety and Health Committee is composed of managers and up of all departments within the headquarters. The chief commissioner, the Administration Division head, is responsible for convening and presiding over meetings and overseeing meeting affairs. The chairman appoints an executive secretary who, under the chairman's direction, issues meeting notices, takes notes, and conducts meeting affairs.

In addition to regular quarterly meetings, an external organization is invited to conduct safety-related training courses at the end of each year.



OUCU attaches great importance to occupational safety and health management. In response to the following violations, in addition to cooperating with the competent authorities in accordance with the law, we will also immediately initiate review and improvement actions to prevent similar situations from recurring.


Description of Violation	The working ladder in the gas plant was not wide enough, the fixed ladder legs were broken, the pressure gauge on the liquid oxygen vaporizer supply pipeline was faulty, debris was placed around the high-pressure gas cylinder storage area, and the explosion-proof electrical equipment in the reaction area's RTO furnace and the ethyl chloride cylinder storage area was inoperative; and the ethylene oxide storage tank at the EOG plant was not painted with red font to indicate the name of the gas in the tank, and the grounding wires of the P-406 and 408 motors were not secure.
Amount	NT\$160,000
Improvement Mechanism	All deficiencies have been checked throughout the factory and improvements have been made.
Prevention Mechanism	<ol style="list-style-type: none"> Insufficient ladder width at the gas plant: Internal regulations will be revised to address control through the origin. The follow-up preventive measures for the aforementioned issues apart from the already stated and explosion-proof electrical equipment are as below: <ul style="list-style-type: none"> All units will strengthen safety awareness during safety meetings. Responsible units will conduct inspections and immediately propose improvements if any deficiencies are found. These issues will be included in TPM audits and linked to the performance management systems of relevant units and personnel. Explosion-proof electrical equipment failure: For relevant equipment, strengthen employee education on fully tightening screws to prevent explosion-proof function failure. Subsequent explosion-proof electrical repairs will be photographed and reviewed by supervisors to strengthen management procedures.





Manufacturing Process of Zero Damage

OUCU has carried out manufacturing process hazard and operability (HazOp) analysis on hazardous processes associated with higher risks. A hazard prevention model and the risk management process have been constructed to reduce the probability of industrial accidents.



We have introduced the Layers of Protection Analysis (LOPA) technology into the newly established EOD plant in 2010 to effectively strengthen the safety protection layer and achieve the expected risk management effects.

- LOPA analyses of the existing processes were 100% completed.
- In 2024, a regular LOPA risk review was conducted to EO manufacturing process site and 1 site HazOp was implemented.
- Each unit carried out general hazard identification using the risk ratings chart; a total of 10 improvement cases were tracked in 2024.

Risk Rating	Risk Level	Countermeasure
Class 1	Very high risk	<ul style="list-style-type: none"> • Submit the "Occupational Safety and Health Risk & Management System Risk/Opportunity Assessment and Control Measures Form" • Immediately review the integrity of existing protective measures and develop improvement plans or strengthen response capabilities.
Class 2	High risk	<ul style="list-style-type: none"> • Submit the "Occupational Safety and Health Risk & Management System Risk/Opportunity Assessment and Control Measures Form" • Depending on the type of severity, the countermeasures are varied from immediately reviewing the integrity of existing protective measures and developing improvement plans or strengthening response capabilities, to department's further review prior to the decision for improvement.
Class 3	Medium-high risk	<ul style="list-style-type: none"> • Tolerable risks, yet more effective hardware protection measures may be considered. • Consider the possibility for opportunities of occupational health and safety enhancement/ other opportunities for improvement of OH&S management systems.
Class 4	Medium risk	<ul style="list-style-type: none"> • Tolerable risks, yet status control need to be strengthened. • Consider the possibility for opportunities of occupational health and safety enhancement/ other opportunities for improvement of OH&S management systems.
Class 5	Medium-low risk	<ul style="list-style-type: none"> • Tolerable risks, current OH&S control and survey maintained. • Consider the possibility for opportunities of occupational health and safety enhancement/ other opportunities for improvement of OH&S management systems.
Class 6	Low risk	<ul style="list-style-type: none"> • Tolerable risks, yet no improvement needed. • Consider the possibility for opportunities of occupational health and safety enhancement/ other opportunities for improvement of OH&S management systems.

Risk Hazard Analysis

Process risk holds the key to plant safety. In 2024, we conducted 1 LOPA risk review to EO manufacturing process site, 1 site HazOp was implemented, and concluded with 2 recommendations for continuing improvement.

Production Process Disaster Prevention Measures

Item	Safety Configuration
Ethylene dioxide process area	<ul style="list-style-type: none"> • Liquid level meter adds liquid level transmission to distributed control system (DCS) • Establish a leakage testing mechanism for TT-103 overhaul.

Safety Prevention Mechanism

1 Occupational Safety and Health Management Standard Operation Procedures (SOP)

- The environmental health and safety policy as set down in the "Environmental and Occupational Health and Safety Management Handbook" has been revised in response to the resolve of top management, request of the FE Group, and anticipation of stakeholders in view of the environmental safety and health.
- "Occupational Health and Safety Risks and Opportunities Management Guidelines" effectively identify the risks and opportunities of the occupational health and safety management system. We continue to enhance performance through active improvements to the occupational safety and health management system.
- The "Safety Manual for Work in Confined Spaces" lists safety management for all work operations in confined spaces to ensure personnel safety.
- "Environmental Safety Certification Requirements for All Levels" have to be followed by the supervisors of all units and apply to all levels of staff in need of certification.
- "Safety Management of High-Pressure Water Column (Water Blade) Operations" requires that all the necessary tasks be taken in strict compliance with regulations to ensure and maintain the safety of personnel.

2 Safety Data Sheet and Hazard Labeling of Chemical Substances

All raw materials and products used in the plant have associated material Safety Data Sheets (SDS) which are kept on-site and in the offices of each unit. They are also accessible on the Internet platform for employees' checking at all times. This ensures that all the proper actions are taken, securing safe material operation as well as safety of personnel and the plant.

3 Sobriety Testing Before Entry

For employees and contractors, we conduct breathalyzer tests according to the "Work Rules" upon entry. Employees and contractors who fail the breathalyzer test are not allowed to enter the factory according to regulations. If employees violate the rules, they will be punished according to the work rules. If they are contractors, they will be dealt with according to the penalties in the contractor's safety regulations commitment letter.

4 Safety and Health Education Training

We continue to promote "Safety, Health, and Environmental Protection Education and Training." In 2024, we held four related courses, with a total of 315 participants and 2,205 training hours. To ensure employees apply what they learn, participants are welcome to raise any questions during the courses, fostering effective two-way communication.

In addition, in 2024, we conducted nine training sessions on "Hazard and Operability Analysis (HazOp) Assessment Methods, Techniques, and Precautions." External instructors guided colleagues through the process of dividing milestones and assuming leadership roles, leading the assessment process for the skills and experience strengthening. A total of 105 personnel participated in the training.





Noise Prevention Measures

1. Notifications of ear protection application are displayed at all the entrances to the plant with noise pollutants.
2. Personal hearing tests are carried out every six months.
3. Plant personnel must wear earplugs or earmuffs before entering noise polluted spaces.
4. Every employee is arranged for an annual precision hearing test. No employees experienced hearing disorders in 2024.
5. A full-time physician and a nurse are stationed in the plant and provide employees with health checkups analysis and healthcare.



Non-disaster Man-Hours

OUCG promotes the following mechanisms to enhance the safety awareness of all our workers and contractors, to achieve the goal of accident-free man-hours:

- 5S patrol inspections are implemented by supervisory personnel every week. The safety branch will conduct a safety audit every month with improvement tracking carried out.
- Implement Total Productive Maintenance (TPM) for safety culture cultivation.
- Combine occupational health and safety with personnel key performance indicator (KPI), which links with employees' performance bonuses. And we encourage all personnel to report false alarm incidents.
- The Plant supervisors participate in regular safety meetings to discuss, communicate, share experiences and coordinate with each other on safety and health issues.
- An OUCG Safety and Health Line Group was formed, and the plant's supervisors and contractors are requested to join the group for immediate feedback, sharing and communication.

In 2024, OUCG's total cumulative safety man-hours was **121,115** hours, contractors **148,795** hours.

- OUCG's med- and long-term goal: 2 million safety man-hours
- Contractors' med- and long-term goal: 2.5 million safety man-hours

Improving workplace Safety by Listening to Employees

We regularly hold Occupational Safety & Health Committee and contractor meetings to discuss and develop safety improvement mechanisms to reduce workplace safety risks. To ensure employee safety, we also hold regular "In-Plant Safety Meetings" to review and improve safety and health issues raised by employees.

To further identify potentially unsafe environments, equipment, facilities, and unsafe and unhealthy behaviors in the workplace, we have established the G0300-WI-096 False Alarms and Safety Suggestion Reward Program. This encourages employees and contractors to proactively identify potential hazards for prevention and correction and provides incentives for those who submit such suggestions.

The safety recommendations proposed in 2024 include the following:

Purpose	Improvement Items and Methods	Status
Prevent hazards caused by conveyor belt entanglement during sludge dredging operations	<ol style="list-style-type: none"> 1. When bridging occurs during sludge conveying, high-pressure air humidification and water spraying are used to reduce blockage. 2. The conveyor's emergency brake button, originally located at the bottom of the ladder, has been relocated to the operator's work platform for immediate access in emergencies. 	Achieved

OUCG Employees & Others

Type	Employees			Others (Contractors, Suppliers)		
	Person Icon	Person Icon	Total	Person Icon	Person Icon	Total
Type of work-related injury	-	-	Contact with harmful substances, etc.; falling and rolling	-	-	The front end of the iron chisel broke into small chips and caused hand injury.
Total working hour	-	-	690,874	-	-	299,299
IR						
Number of recordable work-related injuries (case)	2	0	2	1	0	1
Recordable work-related injuries rate (%)	2.8949	0	2.8949	3.3411	0	3.3411
Number of fatalities resulted from work-related injuries (person)	0	0	0	0	0	0
Rate of fatalities resulted from work-related injuries (%)	0	0	0	0	0	0
Number of high-consequence work-related injuries (excluding fatalities) (person)	0	0	0	1	0	1
High-consequence work-related injuries rate (excluding fatalities) (%)	0	0	0	3.3411	0	3.3411
ODR						
Type of work-related illness	-	-	-	-	-	-
Number of cases of recordable work-related illness	0	0	0	0	0	0
Number of fatalities as a result of work-related illness (person)	0	0	0	0	0	0
Rate of fatalities resulted from work-related illness (ODR)(%)	0	0	0	0	0	0

Note:

1. Rate of fatalities resulted from work-related injury = (Number of fatalities resulted from work-related injury / total work hours) x 1,000,000.
2. Rate of high-consequence work-related injuries = (Number of high-consequence work-related injuries / total work hours) x 1,000,000.
3. Rate of recordable work-related injuries = (Number of recordable work-related injuries / total work hours) x 1,000,000.
4. Total work hours of employees / contractors: total work hours of contractor, individual or organization at the work site at OUCG, from registered access recordings and statistical calculation.
5. Statistical data does not include commuting accidents.
6. Definition of high-consequence injury: According to Article 37 of the Occupational Safety Law, an occupational accident must be reported to the labor inspection agency within 8 hours.
7. No case of occupational disease sustained by "Implementation Measures for Occupational Disease Identification Operations of Labor Occupational Accident Insurance" in 2024.
8. In 2024, an occupational disaster occurred in which one person was injured and hospitalized. The report was completed within 8 hours of the incident, and investigation, analysis and records were carried out in accordance with regulations. The control measures taken to reduce the risk were also evaluated, and the risk after control was confirmed at Level 5 (tolerable risk, maintaining existing safety and health controls, continuous monitoring).



Better Communication with Workers to Improve Occupational Safety and Health

OUCU followed the “G0300-WI-007 Guideline for Consultation and Participation of Workers and Occupational Safety and Health Committee Management” to reach internal consensus, and to establish safety and health management obligations and regular bilateral communication channels for internal employees, external contractors and the relevant stakeholders.

Improvement Cases

Risk Hazard Identification	Risk Level Before Improvement	Safety Improvement Mechanism	Risk Level After Improvement
Prevent P-115/P-125 from falling when being removed from the base and hung for transportation.	5	1. Add a slide rail system to transport the circulating pump. 2. Modify the circulating pump transport process. 3. Promulgate at safety meeting. 4. Internal education and training.	6
Improve ammonia content in the exhaust gas from the top of scrubber (T-801).	2	1. Add a pipeline for ammonia-containing process gas. 2. Add a cooler.	5
Improve routine sampling points (top/bottom of distillation tower) in process area.	2	Each sampling point is equipped with a small sampling box	5
Prevent the risk of cargo falling and injuring passers-by when the overhead crane opening is adjacent to the stairwell.	2	Add railings to the overhead crane shaft opening	6
Prevent risks when removing acid and alkali chemicals with hoses.	2	1. The pressure relief method for hose removal and the first operation by new employees must be confirmed by a senior supervisor on site to ensure that PPE is worn. 2. Promulgate at least once a year in the monthly safety meeting 3. Supervisors will conduct regular on-site inspections to confirm compliance.	6
Be careful with the fasteners of the vibrating sieve, to prevent accidental injury.	2	Establish standard operating procedures for vibrating sieve and standard operating procedures and conduct irregular spot checks to ensure operations are in place.	4
Reduce the risk of animal capture and removal operations in public areas of the factory.	2	Increase protective equipment, such as wearing gloves and using a capture net.	5
Strengthen personnel awareness of the dangers of oxygen deficiency caused by smoke generated by hot work in confined spaces.	3	Enhance education and training for employees on the hazards of hypoxic environments and implement oxygen and explosion testing before entering tanks.	5
Prevent finished product pallets from accidentally falling when they are put into storage and put on shelves.	2	Use solid frames to reduce the falling risk of the stacked racks.	4
Prevent residual chemicals from splashing when removing the control valve.	3	Before removing the control valve, make sure the pipeline has been flushed with water.	4

Zero Accidents in Transportation

Most of the chemicals in Taiwan rely on road transportation, but the lack of road planning for chemical transportation within the small geographical environment narrowly populated, any accident may immediately endanger the lives and property of the people nearby and cause significant losses to enterprises.



Therefore, OUCU attaches great importance to the establishment of a transportation safety mechanism and fulfills its responsibility as a gatekeeper for transportation safety. There were no serious chemical leakages in 2024.

Transportation Risk Assessment

OUCU outsources all of its product transportation to external tanker truck forwarders. The main risk of chemical transport is traffic accidents. Crashed or overturned trucks may lead to chemical spills, endangering the lives and properties of truck drivers, road users, rescuers, nearby residents, and the wreck of environment, which shall incur tremendous social costs.

The risk factors that may cause chemical transportation accidents during transportation can be roughly divided into four categories: human factors, vehicles, storage facilities, roads and environment. OUCU conducts risk assessments based on the above risk factors to prevent incidents from happening.

Transportation Risk Factors

Risk factor	Possible incidents
Human error	1. The inlet valve is not closed properly after a tank has been filled. 2. The tanker driver fails to fully comply with traffic rules, for example: speeding, drunk driving, running red lights, keeping no safe driving distance, etc. 3. Other road users fail to follow traffic rules and collide with the chemical tanker or cause the tanker driver to veer and lose control.
Vehicle failure	1. Vehicle mechanical failure: brakes, steering tire blowouts or punctures. 2. Transport tank is not correctly coupled with the vehicle, or the coupling device has been damaged.
Storage facilities	1. The tank has been used for too long and may be corroded or defective in other ways. 2. The chemical load is incompatible with the tank material. 3. The internal pressure is way beyond the tank tolerance. 4. Leaking valves or leaks from pipeline accessories or other parts.
Road and environment	1. Poor geometric road design: too sharp curves, steep hills, obstructed view of the road, etc. 2. Unclear and insufficient traffic direction and warning signs. 3. Poor road conditions and obstructions due to weather.



Zero Transportation Accident – Rigorous Transportation Management

We develop strict management standards to ensure that freight suppliers jointly fulfill their security commitments since all the tanker transportation in OUCC is outsourced.

- We request our freight suppliers to include the "Risk Factors" in the emergency response mechanism and continue to improve the safety management system based on past disaster reviews or potential risk analysis.
- By collecting relevant case information and conducting regular education, training, and promotional activities, we aim to enhance the crisis sensitivity and response capabilities of suppliers' transportation and dispatch personnel, thereby creating a win-win situation in industrial safety with our contractors.

Process	Control Mechanism
Operational Regulations	<ol style="list-style-type: none"> 1. Contract specifications: Supplier conduct is regulated by comprehensive clauses in the transport contracts. Freight forwarders are requested to comply with the signed admission management document that is included in the contract annexure. 2. Vehicle access requirements: The "hazardous products road transport prospectus" and "material safety data sheets" must be submitted to the local motor vehicle supervision office for the issue of a temporary permit that must be on board with the driver. The driver must drive on the scheduled transportation routes at the stipulated times. 3. Vehicle hardware requirements: Use of retreaded tires is strictly prohibited for the entire tanker (including front, back or onboard trolley), each tanker should have at least two functional dashcams (speed and image), and remote video storage for at least 2 weeks. The vehicle is equipped with GPS so the tanker can be located from any remote computer using a browser. 4. Driver requirements: OUCC requests that all tanker drivers must have dangerous goods transport permit and driver's license, and the gas tanker driver is required to have two additional permits for "high-pressure gas operation" and "high-pressure container operation." The driver must also have a qualified annual physical checkup report, and any driver with heart disease or hypertension history is prohibited from driving chemical tankers.
Transportation Regulations	<ol style="list-style-type: none"> 1. Control Mechanism: Integrate card swiping and weighing systems, implement personnel, vehicle, cargo, and filling management, and strictly prevent product mis-filling. Breathalyzers and blood pressure checks are also implemented to ensure drivers are in good condition. 2. Safety Control: In accordance with Article 84 of the Road Traffic Safety Rules, hazardous materials transportation routes are regulated. In addition to notifying transporters, relevant regulations and penalties for violations are included in the contract to strengthen control. 3. Safety Inspection: All vehicles entering and leaving the factory must complete the driver's self-inspection and be reviewed by company, and the same applies to filling. 4. Transportation monitoring: Each transportation route has been identified by the supervisory office. Dangerous goods must apply for a temporary road pass. According to the GPS and driving records, the driver must follow the intended route and allow inspection for compliance.
Transportation Meeting	<ol style="list-style-type: none"> 1. Regular meetings: OUCC holds regular transportation meetings to effectively manage safety and communicate the relevant safety issues with the transportation suppliers. 2. Meeting results: In 2024, we reviewed the dispatching vehicle problem, tracked and reviewed abnormal accidents, coordinated transportation operation modes, discussed controversial issues, publicized policies and safety, and responded to the vendors' problems. 3. Goal: In 2024, the gas tanker was equipped with camera lens over the entire vehicle to strengthen the driver's control over the surrounding situation of the vehicle, which has been achieved.
Emergency Response	<ol style="list-style-type: none"> 1. Emergency response mechanism: Each transport company is required to provide an Emergency Response Prospectus. 2. Emergency drills: Every year, one type of transportation provider is selected to conduct emergency response drills, and the fire department or the fire prevention organization are invited to participate in the drills. At least two or more freight forwarders are involved in each exercise. 3. An emergency response drill for "liquefied nitrogen" transportation was held in 2024, and the relevant safety recommendations were proposed after the drill.
Education and Training	<ol style="list-style-type: none"> 1. Suppliers' transportation and dispatch personnel should receive 2 times of training every year to improve their agility and depth of crisis response.
Diversified Audit	<ol style="list-style-type: none"> 1. Onsite audit: The transport company is subject to an annual onsite audit. The audit results will be referred to as the basis for the distribution of freight charges or volume ratio for the following year, to ensure that the transport companies value their transportation quality. 2. Road audit: Through occasional inspections or GPS satellite positioning. <ul style="list-style-type: none"> • Occasional inspections: Randomly track the transport vehicle, record the driver's driving behavior, driving speed, and whether the unloading operation complies with the regulations. • GPS satellite positioning inspection: Such is used to determine the vehicle position and check reasonableness of the driving speed, idle time, as well as the appropriateness of selected route or zone.

Education and Training Results for the Gas Supplier Transportation Personnel

	H1 / 2024	H2 / 2024
Training Topic	Tank filling guidelines: SOP, PPE and form filling practices	Tank filling guidelines: SOP, PPE and form filling practices
Number of Participants	23	26
Number of Gas Transportation Suppliers Participated	3	3
Participation Rate (%)	100	100

Note: Participation Rate=total forwarders participated in the training / total forwarders in 2024

Pandemic Prevention Policies for Transportation

The pandemic has gradually eased, but to maintain factory safety and employee health, and to prevent a possible subsequent peak, OUCC continues to implement necessary epidemic prevention measures and makes rolling adjustments based on government announcements and actual conditions. Our transportation epidemic prevention policies are as follows:

- Before entering the plant, all drivers must have their temperature taken at the guard's office. Anyone with a temperature above 37.5°C will be denied entrance.
- Contractors, subcontractors, drivers, etc., must wear masks at all times when they are at the plant premises.
- Contractors, subcontractors, and drivers are prohibited from entering indoor space such as control room, office, warehouse, etc.
- At the weigh station, drivers are required to sanitize their hands. Anyone who refuses to comply will be barred from continuing the operation.
- Anti-pandemic measures such as Health Declaration Statement, Temperature Taken, and Social Distancing APP must be implemented before entering the plant premises.
- The five rules of implementation include zero contact, visual confirmation document, minimal conversation, keeping a safe distance and frequent sanitization.
- During a severe epidemic, guests or contractors are prohibited from entering the plant premises for non-emergency events.

Field Pipeline Maintenance Operation and Management

OUCC formed the "Pipeline Maintenance Operation Team" to actively manage the pipeline-related business, including the establishment and management of pipeline diagrams, monitoring the current status of pipeline operations, conducting pipeline surveys, contingency drills, joint defense organization maintenance, and reviewing the management of pipelines out of OUCC to comprehensively control the inspection, testing, and maintenance status, so as to reduce the risks of the external pipelines.

Underground Pipeline Maintenance Operation

1. **Pipeline diagram information system maintenance:** pipeline piping diagram, basic data collection and maintenance, the establishment of coordinate data and system applications.
2. **Pipeline patrol inspection management and pipeline management audit**
3. **Pipeline and facility maintenance:** Underground pipeline thickness measurement, abnormal nodes maintenance, supervising and planning for the cathode anti-corrosion measurement, pipe positioning detection, close electricity potential detection and GPS positioning measurement, etc.
4. **Pipeline maintenance and risk assessment:** Pipeline condition detection and risk assessment, Intelligent Passers (IP) inspection planning, pipeline leak detection and replacement planning, etc.
5. **Pipeline system operation and monitor:** Pipeline inflow & outflow metering, pressure checking system planning and operation supervision.
6. **Pipeline contingency plan and the drill:** Implement pipeline contingency management and the drill according to the "Contingency Countermeasure Guidelines" and "Contingency Drill Plan" formulated by the Pipeline Bundle 5 Area Joint Protection Organization.





Emergency Response Mechanism

To strengthen emergency response for risks, the company sets up various scenario simulations through announcement, education & training, and practical exercises, to enhance employees' comprehension and familiarity with the contingency mechanism, which may ensure a swift response at the accident scene of the plant premises, to minimize the damage of the accident and its effects on the environment and the personnel.



Emergency Response Plan

The OUCU has set up various scenarios in its "Emergency Response Plan," covering the probable fire, leaks, typhoons, earthquakes, war, transportation accidents, notifications, evacuations, rehabilitation and so on. Regular drills and contingency measures are organized to cope with disasters that might occur, to minimize damage and loss, and to protect employees' safety.

Emergency Response Training

According to the risk assessment results regarding the processes of production and transportation, the major factors in incurring accidents at OUCU are likely to involve chemical spills, fire, tanker accidents, and explosions. In this regard, we organized a "4 Emergency Response Teams" to conduct the implementation of class A protective outfit, self-contained air breathing apparatus training, and fire protection equipment operation training in 2024, with a total of 32 trainings and 352 participants. In addition, all employees of the Linyuan plant participated in a 4-section contingency drill. The production unit conducted 57 tabletop drills, with a total of 632 participants. The production unit also conducted 23 drills for the worst-case scenario, with a total of 226 participants. In addition, a first-level emergency response drill for leakage of specific chemical substances was conducted for the R&D unit, with a total of 14 participants. Through multi-level training and drills, the response capabilities of each unit are strengthened, demonstrating OUCU's continued investment and emphasis on safety management and risk prevention.

Emergency Response Training

Training Type	Number of drills (times)	Participants in total
Emergency response drill of toxic chemical materials	3	3
Technical-level toxic and concerned chemical professional responders	1	2
Command-level toxic and concerned chemical specialist responders	1	1

Climate Change: A Compound Disaster Response Plan

Disaster Risk Type	Emergency Response Plan
Leaks, fire	Emergency Response Personnel and Duties
Transport accidents	Transportation Incident Emergency Response Operations
Typhoon, heavy rain	Diversion and Response Plans for Typhoons and Heavy Rain
Earthquakes	Emergency Response Guidelines for Earthquakes

2024 Emergency Response Drill Example

Emergency Response Drill Type	Liquefied Nitrogen Transportation Emergency Response Drill
Simulation Scenarios	A liquefied nitrogen tanker experienced a leak during transportation: A tanker carrying liquefied nitrogen was traveling northbound on Zhongmen Road when the handle of the tanker's full-level valve froze, preventing it from closing securely and resulting in a nitrogen leak. After the driver reported the incident, the unit supervisor activated the Emergency Response Team for emergency response.
Key aspects of exercises	<ol style="list-style-type: none"> 1. When an unexpected situation occurs, how does the tanker driver judge and report it? 2. How does the transportation company initiate the mobilization of emergency response procedures and how to notify OUCU the cargo owner. 3. How to initiate emergency response procedures to improve the safety and effectiveness of responders at the scene of an accident.





Appendix

Governance Member Information

● Yes ● No

Name	Gender	Committee	Job Position	Management / Non-Management	Independence	Tenure	Representative Community	Enterprise Impact / Influence Ability	Stakeholder Representative
Douglas Hsu		Board of Directors	Chairman of Far Eastern New Century Corporation, Asia Cement Corporation, U-Ming Marine Transport Corporation, Far Eastern Department Stores Ltd., Far EasTone Telecom. Co., Ltd., and vice chairman of Far Eastern International Bank.	●	Non-independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making.	●
Johnny Shih		Board of Directors	Vice Chairman of Far Eastern New Century Corporation, Chairman of Everest Textiles Co., Ltd., Director of Asia Cement Corporation, and Director of CTCL.	●	Non-independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making.	●
Humphrey Cheng		Board of Directors	President of Far Eastern New Century's administrative headquarters, Director of Far Eastern International Bank, and Chairman of Tong Fu Investment Corporation.	●	Non-independent Director	3 year	●	Possesses industrial experience, professional qualifications and operational judgment in law section, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making.	●
Kao-Shan Wu		Board of Directors	President of Far Eastern New Century's petrochemical headquarters and Director of Everest Textiles Co., Ltd., and Oriental Petrochemical Corporation.	●	Non-independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
Justin Tsai		Board of Directors	Director and President of Tong Fu Investment Corporation, Director of Far Eastern United Petrochemical (Yangzhou) Ltd., Director of Oriental Petrochemical Corporation	●	Non-independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
Eric Chueh		Board of Directors	President of Oriental Petrochemical Corporation, COO of Far Eastern New Century's petrochemical headquarters	●	Non-independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
Alan Tsai		Board of Directors	Director of Yuan Ding Investment Co., Ltd. Far Eastern Union Petrochemical (Yangzhou)Ltd., Far Eastern Industries (Shanghai) Ltd., Vice President of Far Eastern New Century Corporation	●	Non-independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
Bing Shen		Board of Directors	Independent Director of Elite Material Co., Ltd.	●	Non-independent Director	3 year	●	Possesses experience and operational judgment in the professional finance sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
Walt Cheng		Board of Directors / Audit Committee / Remuneration Committee	President of Axolar Technology Corporation Supervisor of Sunny Pharmtech Inc.	●	Independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
An-Ming Wu		Board of Directors / Audit Committee / Remuneration Committee	Independent Director of AHOKU Electronic Company	●	Independent Director	3 year	●	Possesses industrial experience and operational judgment in the petrochemical sector, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making.	●
Ping Lih		Board of Directors / Audit Committee	Director of T. N. Soong Foundation	●	Independent Director	3 year	●	Possesses professional accountant qualifications and operational judgment, business management, financial accounting, business economics, crisis management, worldwide market view, leadership decision-making, chemical engineering and chemistry.	●
Jing-Wu Huang		Remuneration Committee	-	●	Non-independent Director	3 year	●		●



SASB Index - Chemicals

OUCC continues to strengthen its sustainability disclosures. This year, the company complied with and disclosed its compliance with the Sustainability Accounting Standards Board (SASB) and published an independent SASB report. The following table provides a page comparison of the content of OUCC's SASB report.

For more details, please refer to OUCC's 2024 SASB report. <https://www.oucc.com.tw/sasb>

Table 1. Sustainability Disclosure Topics & Accounting Metrics

SASB Topic	SASB CODE	ACCOUNTING METRIC	Category	Unit of Measure	PAGE
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Quantification	t-CO ₂ e, %	4
	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	Discussion and analysis	NA	4-5
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: 1. NO _x (excluding N ₂ O) 2. SO _x 3. volatile organic compounds (VOCs) 4. hazardous air pollutants (HAPs)	Quantification	MT(t)	5
Energy Management	RT-CH-130a.1	1. Total energy consumed 2. percentage grid electricity 3. percentage renewable 4. total self-generated energy	Quantification	GJ, %	5
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	Quantification	Km ³ , %	6
	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	Quantification	Quantity	6
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and analysis	NA	6
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	Quantification	MT(t), %	7
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Discussion and analysis	NA	7
Workforce Health & Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Quantification	Raito	7
	RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	Discussion and analysis	NA	8
Product Design for Use-phase Efficiency	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Quantification	Currency	8

SASB Topic	SASB CODE	ACCOUNTING METRIC	Category	Unit of Measure	PAGE
Safety & Environment Stewardship of Chemicals	RT-CH-410b.1	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 2. percentage of such products that have undergone a hazard assessment	Quantification	Percentage calculated by income, %	8
	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Discussion and analysis	NA	9
Genetically Modified Organisms	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Quantification	Percentage calculated by income (%)	10
Management of the Legal & Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	Discussion and analysis	NA	10
Operational Safety, Emergency Preparedness & Response	RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Quantification	Quantity, ratio	10
	RT-CH-540a.2	Number of transport incidents		Quantity	10

Table 2. Activity Metrics

SASB CODE	ACCOUNTING METRIC	Category	Unit of Measure	PAGE
RT-CH-000.A	Production by reportable segment	Quantification	Km ³ or MT	10



Sustainability Disclosure Indicators - Chemical Industry

No.	Indicator	Disclosure status
I	Total energy consumption, percentage of purchased electricity, the utilization rate of renewable energy, and total self-generated and self-consumed energy	1. Total Energy Consumption: 3,132,611.68 GJ 2. Percentage of purchased electricity: 100 % 3. Renewable energy usage rate: 1.8 % 4. The total amount of self-generated and self-consumed energy: 0 GJ
II	Total water intake, total water consumption, and waste (sewage) discharge according to legal requirements or voluntary disclosure	1. Total water intake volume: 1,628.594 km ³ 2. Total water consumption volume: 1,202.420 km ³ 3. Total water discharge volume: 425.358 km ³
III	The "total amount of hazardous waste" produced by the "product production process" required by law or voluntarily disclosed, and the "recycling percentage."	1. The weight of hazardous waste produced by the product production process: 8.96 MT 2. Recycling percentage of hazardous waste produced by the product production process: 0%
IV	Explain the number of occupational accidents and the rate.	1. Number of occupational accidents: 2 persons 2. Occupational accident rate: 2.89%
V	Operating activities that have significant actual or potential negative impacts on local communities.	The chemical industry in which OUCG operates generates air pollution during its production process. If not rigorously managed, this could have actual or potential negative impacts on the local community.
VI	The specific and effective mechanisms and actions taken by the enterprise itself and its suppliers to reduce the negative impact on the environment or society.	<ul style="list-style-type: none"> Environmental Prevention Mechanism (p.106) Transportation Zero Accident Details (p.127) Social Inclusion (p.112)
VII	Product output by category	<ul style="list-style-type: none"> Ethylene oxide and ethylene glycol products: 267,608 MT GAS products: 530,753 MT Ethanolamine products: 27,342 MT Ethylene glycol butyl ether products: 67,570 MT EC products: 24,115 MT EOD products: 29,482 MT EDA products: 5,849 MT PEA products: 571 MT

Climate-related Information of Listed Company

1. Implementation of climate-related information

Item	1. Description of the oversight and governance by the Board of Directors and the management on climate-related risks and opportunities																
	<p>Implementation Status</p> <p>To cope with the high uncertainty of climate and the rapid changes in policies and markets, and to timely grasp and estimate the possible impacts of climate change, the Company regularly convenes senior executives from various departments to identify major climate risks and opportunities. At the same time, the risks of floods, droughts, typhoons and high temperatures which may bring to each operating location are further assessed for the Company's comprehensive planning over its operational strategy in line with the climate change and market dynamics of the external environment.</p> <p>The Board of Directors, as the highest level of climate governance, oversees the company's climate change-related strategies and management policies, and has established a "Corporate Sustainability Development Committee" with the President as the convener. The production, business and administrative departments jointly promote the climate risk mitigation and adaptation and low-carbon transformation of the Company's production business; greenhouse gas and energy management-related businesses are coordinated by the SHE Department and the President's Office; the Corporate Sustainability Development Committee is responsible for summarizing various sustainability performance and regularly reporting climate change-related issues at the Board meetings and internal meetings.</p> <p>To fully understand the impact of climate-related risks and opportunities on the Company's production business, a climate risk and opportunity management system has been established. The Corporate Sustainability Development Committee is responsible for promoting the management of climate-related risks and opportunities and regularly reporting to the governance level to implement a top-down tracking and supervision mechanism from the Board of Directors.</p>																
Item	2. Description of how the identified climate risks and opportunities affect the businesses, strategies, and finances of the Company (in the short, medium, and long term)																
	<p>Implementation Status</p> <p>To strengthen the organization's climate resilience, the Company is seeking proactively the solution to the impact of operation and finance from climate change. The potential impact on the Company's operation and finance assessed and relevant action plans are divided as short term (2025), medium term (2026-2030) to long term (2031-2050). According to TCFD framework, the Company has established complete identification procedures of climate-related risks and opportunities in terms of financial factors.</p>																
	<table border="1"> <thead> <tr> <th>Financial Factors impacted</th> <th>Financial Factors</th> <th>Financial Impact</th> </tr> </thead> <tbody> <tr> <td>Financing channel</td> <td>The capital the Company acquires for daily operation or expansion</td> <td>The multiple impact of climate change on the financing channel includes the increase of financing demand, the change of financing cost and conditions, the adjustment of financial markets and government policy, which the Company is fully aware of and plan accordingly.</td> </tr> <tr> <td>Expenditure cost</td> <td>Expenses for fixed assets procurement, improvement or maintenance</td> <td>To achieve the request of 1% annual power saving, the plant premises need to improve facility energy efficiency, and introduce relevant energy saving management plan, which requires procurement for equipment/process improvement or maintenance, increasing the expenditure cost of the Company.</td> </tr> <tr> <td>Profit</td> <td>Income gained from the main business activities of the Company</td> <td>Though the R&D endeavor in innovative technology, the Company steps into the domain of high-level technique and high-valued specialty chemicals, to meet with customers' demand in sustainable/green products, which increase more high value-added product selections and profitability.</td> </tr> <tr> <td>Direct cost</td> <td>Relevant direct cost for production or services</td> <td>With one-stand consolidated services for various industries, customers, specialty chemical project teams, as well as integrated information platform established, the Company provides its global customers with complete technical services and reduces effectively its operation cost. To effectively reduce production cost, the Company continues its process improvement, equipment investment, and innovative recycling solution promotion, based on the idea of green recycling production. To cope with the 2050 net zero emission trend, the Company's active seeking renewable energy proposal, purchasing green electricity or establishing renewable energy generator shall raise its direct cost.</td> </tr> </tbody> </table>	Financial Factors impacted	Financial Factors	Financial Impact	Financing channel	The capital the Company acquires for daily operation or expansion	The multiple impact of climate change on the financing channel includes the increase of financing demand, the change of financing cost and conditions, the adjustment of financial markets and government policy, which the Company is fully aware of and plan accordingly.	Expenditure cost	Expenses for fixed assets procurement, improvement or maintenance	To achieve the request of 1% annual power saving, the plant premises need to improve facility energy efficiency, and introduce relevant energy saving management plan, which requires procurement for equipment/process improvement or maintenance, increasing the expenditure cost of the Company.	Profit	Income gained from the main business activities of the Company	Though the R&D endeavor in innovative technology, the Company steps into the domain of high-level technique and high-valued specialty chemicals, to meet with customers' demand in sustainable/green products, which increase more high value-added product selections and profitability.	Direct cost	Relevant direct cost for production or services	With one-stand consolidated services for various industries, customers, specialty chemical project teams, as well as integrated information platform established, the Company provides its global customers with complete technical services and reduces effectively its operation cost. To effectively reduce production cost, the Company continues its process improvement, equipment investment, and innovative recycling solution promotion, based on the idea of green recycling production. To cope with the 2050 net zero emission trend, the Company's active seeking renewable energy proposal, purchasing green electricity or establishing renewable energy generator shall raise its direct cost.	
Financial Factors impacted	Financial Factors	Financial Impact															
Financing channel	The capital the Company acquires for daily operation or expansion	The multiple impact of climate change on the financing channel includes the increase of financing demand, the change of financing cost and conditions, the adjustment of financial markets and government policy, which the Company is fully aware of and plan accordingly.															
Expenditure cost	Expenses for fixed assets procurement, improvement or maintenance	To achieve the request of 1% annual power saving, the plant premises need to improve facility energy efficiency, and introduce relevant energy saving management plan, which requires procurement for equipment/process improvement or maintenance, increasing the expenditure cost of the Company.															
Profit	Income gained from the main business activities of the Company	Though the R&D endeavor in innovative technology, the Company steps into the domain of high-level technique and high-valued specialty chemicals, to meet with customers' demand in sustainable/green products, which increase more high value-added product selections and profitability.															
Direct cost	Relevant direct cost for production or services	With one-stand consolidated services for various industries, customers, specialty chemical project teams, as well as integrated information platform established, the Company provides its global customers with complete technical services and reduces effectively its operation cost. To effectively reduce production cost, the Company continues its process improvement, equipment investment, and innovative recycling solution promotion, based on the idea of green recycling production. To cope with the 2050 net zero emission trend, the Company's active seeking renewable energy proposal, purchasing green electricity or establishing renewable energy generator shall raise its direct cost.															



Item 3. Description of the financial impact arising from extreme weather events and transitional actions

Implementation Status

1. The financial impact on the Company's production and business due to extreme weather events (physical risks) and transitional actions (transitional risks and opportunities) is stated as aforesaid.
2. According to the identified outcome, the Company has developed strategy on material climate risks and opportunities for its production and businesses, as well as reactive proposal and inventory, implemented tracking, management and evaluation.

Item 4. Description of how the climate risk identification, assessment, and management processes are integrated into the overall risk management system

Implementation Status

The Board of Directors, as the highest decision-making body for risk control, directly oversees the risk governance structure of each company within the Group. In order to improve risk assessment and strengthen management functions, the Company has established a "Corporate Sustainability Development Committee" to identify and manage the risks of corporate operations, including the physical and transformation risks resulted likely from climate change, and to initiate the planning of relevant response measures to control the risks that may arise from various businesses within an acceptable range and establish sound risk management operating principles. The Company conducts risk identification and analysis in seven major perspectives, including operations, finance, country, legal compliance, ESG, human resources and information security, and updates the annual major risk identification matrix. Based on the risk identification results, each department will carry out response strategy planning, integrate and manage risks that may affect operations and profits. The Company submits the management execution and risk control reports to the Board of Directors at least once a year, supervises and tracks the risk management execution of the management team, to strengthen the Company's robustness.

Item 5. Description of the scenarios used, parameters, assumptions, analysis factors, and main financial impacts if scenario analysis is used to analyze or assess the resilience against climate change risks

Implementation Status

1. The Company refers to the scientific reports issued by the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Agency (IEA) to fully understand the transition risks, physical risks and opportunities that may be resulted from future climate change in the production & businesses. In addition, to conduct an in-depth analysis of the actual impact of climate change events on the operational characteristics of production & businesses, the TCFD Chemical Sector Preparer Forum proposed by the World Business Council for Sustainable Development (WBCSD) for the chemical industry, as well as the results of climate change risk and opportunity identification by domestic and foreign peers are also referred. In conjunction with the timeline of the Company's GHG reduction path, evaluation of the transition risks, physical risks and opportunities that may be encountered in the short, medium and long term is conducted, and a list of climate risk and opportunity issues that can represent the operational characteristics of the Company's production & businesses is thereby established.
2. As the risks and opportunities of climate change are diverse and the impact of each issue varies, we use international scientific reports to understand the risks and opportunities that may be encountered in different scenarios, and refer to the corporate risk assessment process to measure the "impact time", "likelihood of occurrence" and "impact level" of each issue to assess the impact and influence, and screen out major risks and opportunities for the Company's production & businesses.
3. In the face of the uncertain climate change issue, in order to enable the Company to respond to the most extreme risks and take advantage of the greatest potential opportunities and business opportunities, two extreme scenarios are set to identify climate risk opportunities, namely the most stringent warming scenario SSP5-8.5 and the net zero scenario NZE, which is the most active low-carbon transformation scenario in the world, to simulate the risks and opportunities that the Company's production & businesses may encounter, and formulate relevant measures and tracking mechanisms based on the scenarios to ensure its ability to operate sustainably under the influence of extreme climate change.

Item 6. Description of the content as well as the metrics and targets used for any transition plan to identify and manage physical risks and transition risks for any transition plan to respond or manage climate-related risks

Implementation Status

1. GHG emission reduction indicators and goals: GHG emission reduction actions implemented as countermeasures to the risks and opportunities from extreme weather, in line with global perspectives.

2023 Results: With 2015 as the base year, 1% reduction as the average annual target Carbon reduction approx. 1,297 t-CO₂e/year, of 0.4% target achievement rate Cumulated reduction of 2017-2023 totaled 86 thousand t-CO₂e, of actual reduction rate 26.9%, target achieving rate 100%. The RECs procured 446,000 kWh.

Short-term goal (2024)
With 2015 as the base year, 1% reduction as the average annual target

Medium-term goal (~2028)
With 2015 as the base year, 1% reduction as the average annual target Evaluating and planning high-efficiency, low-carbon cogeneration system, and to procure RECs

Long-term goal (~2032)
2030 carbon emission reduced by 35% compared to 2015 Planning achievable goals in compliance with the Climate Change Act and the carbon reduction and net zero emissions schedule proposed by the government's Industrial Response Team

Item 6. Description of the content as well as the metrics and targets used for any transition plan to identify and manage physical risks and transition risks for any transition plan to respond or manage climate-related risks

Implementation Status

2. According to the inventory data, 36% of the Company's GHG emission came from power. The Company set a "power-saving" goal by promoting a series of power-saving measures, seeking suitable fuel- and steam-saving solutions. With effective management, the actual power saved in 2023 was approx. 2.621 million kWh, of 0.59% power-saving rate.

Relevant short-, medium- and long-term power management goals, strategy and action plan may be referred to by the following table 1-2.

Item 7. Description of the basis for pricing if an internal carbon price is used

Implementation Status

No internal carbon pricing plan has been adopted yet. However, the increase or decrease volume of carbon emission will be calculated according to the current carbon pricing system applicable in Taiwan upon investment evaluation.

Item 8. Description of the activities covered, scope of greenhouse gas emissions, timeframes planned, annual progress and so on if climate-related targets are set; description of the sources and quantity of carbon credits or the quantity of renewable energy certificates (RECs) for offset if carbon offset or RECs are employed to achieve relevant targets

Implementation Status

1. The Company anticipates accomplishing its carbon reduction goal of 35% by 2032, and net zero emission by 2050.
2. To reduce GHG emissions, the Company procured REC of 7,700,000 kWh and obtained T-RECs of 7,700.

Item 9. GHG inventory, assurance, reduction goal, strategy and action plan (state in detail per below)

Implementation Status

The Company's GHS inventory, assurance, reduction goal, strategy and action plan for 2022 and 2023 are stated below.

1-1 Greenhouse Gas Inventory and Assurance Status for the past two years

1-1-1 Greenhouse Gas Inventory and Assurance Status

Item	2023	2022	Info covered boundary
Scope 1	28,261 t-CO ₂ e	30,437 t-CO ₂ e	Individual company
Scope 2	317,270 t-CO ₂ e	316,225 t-CO ₂ e	Individual company
Scope 3	547,831 t-CO ₂ e	456,940 t-CO ₂ e	Individual company
Total emission (scope 1+2)	345,531 t-CO ₂ e	346,662 t-CO ₂ e	Individual company
Total emission(scope 1+2+3)	893,361 t-CO ₂ e	803,603 t-CO ₂ e	Individual company
Operating Revenue	10,347 NTD M	12,770 NTD M	Individual company
Intensity (scope 1+2)	33 t-CO ₂ e / NTD M	27 t-CO ₂ e / NTD M	Individual company
Intensity (scope 1+2+3)	86 t-CO ₂ e / NTD M	63 t-CO ₂ e / NTD M	Individual company



1-1-2 Greenhouse Gas Assurance information

The Linyuan plant data was verified by SGS Taiwan and EY Business Advisory Services Inc. and obtained ISO 14064-1:2006, ISO 14064-1:2018 certifications and limited assurance report respectively.

1-2 GHG Reduction Goal, Strategy and Action Plan

1.GHG Reduction Goal

Base Year	Base Year Carbon Emission	Carbon Emission Reduction Goal
2015	320,946 t-CO ₂ e	35% Carbon Emission Reduction by 2030

2.GHG Reduction Strategy, Action Plan and Achievement

According to the inventory data, 36% of the Company's GHG emission came from power. The Company set a "power-saving" goal by promoting a series of power-saving measures, seeking suitable fuel- and steam-saving solutions. With effective management, the actual power saved in 2023 was approx. 2.621 million kWh, of 0.59% power-saving rate. The power management goal and action plan are stated below:

Timetable	Goal	Action Plan & Achievement
Short-term (2024)	Annual power saving rate 1%	<ol style="list-style-type: none"> Projects of semiconductor grade CO₂, rooftop solar energy and program-controlled electricity distribution (2023-2024 inter-year) EOG plant recycle water pump (PP-201N) renewal project (2023-2024 inter-year) EOG plant recycle gas compressor energy conservation project (2023-2024 inter-year) ASU#2 main air compressor (MAC) efficiency improvement (2023-2024 inter-year) EOG plant methane compressor (PR-110) renewal project (2023-2024 inter-year) GAS plant II ice water system revamp project (2023-2024 inter-year) EOG plant RTO energy conservation project GAS plant II circulation compressor motor renewal project LED lamps project to replace the high-pressure sodium lamps at R&M building
Medium-term (~2028)	Annual power saving rate 1%	<ol style="list-style-type: none"> Continue the introduction of power-saving equipment, such as frequency converters, inverter motor, and fans, etc. Optimization of cooling water circulation to save electricity used by water pumps OUCG has combined the management structure of the energy management system with a cloud-based "Plant Power Monitoring System Platform," to continuously monitor energy usage and seek for energy saving opportunities Plans have been made to introduce a smart monitoring system to enable continuous process improvement and optimization to reduce product unit power consumption rate Plans have been made for the construction of a co-gen system to reduce the use of outsourced electricity Procurement of green energy and RECs, evaluation and construction of energy storage equipment. All employees participate in energy conservation and carbon reduction management activities, continuous planning and implementation of energy-saving and carbon-reduction programs to reduce energy consumption and greenhouse gas emissions
Long-term (~2032)	Annual power saving rate 1%	<ol style="list-style-type: none"> Continual improvement in energy efficiency and carbon reduction management Evaluation of the installation of waste heat recovery & power generation facility

GRI Standards Index

Statement of use	OUCG has reported in accordance with the GRI Standards for the period 2024/1/1 to 2024/12/31
GRI 1 used	GRI 1 : Foundation 2021

GRI Standard	Disclosure Items	Page / Comment	Omission		
			Requirement	Reason	Explanation
GRI 2: General Disclosure 2021					
The organization and its reporting practices					
2-1	Organizational details	2			
2-2	Entities included in the organization's sustainability reporting	2			
2-3	Reporting period, frequency and contact point	2-3			
2-4	Restatements of information	36			
2-5	External assurance	2			
Activities and workers					
2-6	Activities, value chain and other business relationships	14,85-89			
2-7	Employees	67			
2-8	Workers who are not employees	68			
Governance					
2-9	Governance structure and composition	37,132-133			
2-10	Nomination and selection of the highest governance body	38			
2-11	Chair of the highest governance body	38			
2-12	Role of the highest governance body in overseeing the management of impacts	38,40			
2-13	Delegation of responsibility for managing impacts	40			
2-14	Role of the highest governance body in sustainability reporting	40			
2-15	Conflicts of interest	39			
2-16	Communication of critical concerns	39			
2-17	Collective knowledge of the highest governance body	38			
2-18	Evaluation of the performance of the highest governance body	38			
2-19	Remuneration policies	40			
2-20	Process to determine remuneration	40			
2-21	Annual total compensation ratio	40			




GRI Standard	Disclosure Items	Page / Comment	Omission		
			Requirement	Reason	Explanation
Strategy, policies and practices					
2-22	Statement on sustainable development strategy	6			
2-23	Policy commitments	48,71			
2-24	Embedding policy commitments	48			
2-25	Processes to remediate negative impacts	48			
2-26	Mechanisms for seeking advice and raising concerns	48,110			
2-27	Compliance with laws and regulations	48,110,121			
2-28	Membership associations	63			
Stakeholder engagement					
2-29	Approach to stakeholder engagement	54			
2-30	Collective bargaining agreements	69			
GRI 3 : Material Topics 2021					
3-1	Process to determine material topics	56			
3-2	List of material topics	57			
3-3	Management of material topics	60			
GRI 201 : Economic Performance 2016					
202-1	Direct economic value generated and distributed	36			
202-2	Financial implications and other risks and opportunities due to climate change	42-47			
201-3	Defined benefit plan obligations and other retirement plans	79			
201-4	Financial assistance received from government	22			
GRI 204 : Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	89			
GRI 302 : Energy 2016					
302-1	Energy consumption within the organization	96			
302-2	Energy consumption outside of the organization	101			
302-3	Energy intensity	96			
302-4	Reduction of energy consumption	98-99			
302-5	Reductions in energy requirements of products and services	21-22			

GRI Standard	Disclosure Items	Page / Comment	Omission		
			Requirement	Reason	Explanation
GRI 305 : Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	94			
305-2	Energy indirect (Scope 2) GHG emissions	94			
305-3	Other indirect (Scope 3) GHG emissions	95			
305-4	GHG emissions intensity	94			
305-5	Reduction of GHG emissions	94			
305-6	Emissions of ozone-depleting substances (ODS)	N/A			No restated info
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	106			
GRI 401 : Employment 2016					
401-1	New employee hires and employee turnover	68			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	81			
401-3	Parental leave	80			
GRI 404 : Training and Education 2016					
404-1	Average hours of training per year per employee	75			
404-2	Programs for upgrading employee skills and transition assistance programs	74,76,79			
404-3	Percentage of employees receiving regular performance and career development reviews	79			



Assurance Statement



SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ORIENTAL UNION CHEMICAL CORPORATION'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE
 SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by ORIENTAL UNION CHEMICAL CORPORATION (hereinafter referred to as OUCG) to conduct an independent assurance of the Sustainability Report for 2024. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/03/25 to 2025/05/27. The boundary of this report includes OUCG Taiwan operational and production or service sites as disclosed in OUCG's Sustainability Report of 2024. The boundary is not the same as OUCG's consolidated financial statements. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
 This Assurance Statement is provided with the intention of informing all OUCG's Stakeholders.

RESPONSIBILITIES
 The sustainability information in the OUCG's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and management of OUCG. SGS has not been involved in the preparation of any of the material included in the Sustainability Report.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
 The assurance of the Sustainability Report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP, 2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA
 The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (In Accordance with)

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards, includes GRI 1, GRI 2, GRI 3, 200, 300 and 400 series claimed in the GRI content index as material and is conducted in accordance with the standards.

ASSURANCE METHODOLOGY
 The assurance comprised a combination of desktop research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS
 Financial data drawn directly from independently audited financial accounts, Task Force on Climate-related Financial Disclosures (TCFD) and SASB related disclosures has not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE
 The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social and sustainability report assurance. SGS affirm is independence from OUCG, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with professional qualifications such as ISO 26000, ISO 20121, ISO 50001, RBA, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS
ASSURANCE OPINION
 On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 AccountAbility Principles (2018).

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
 OUCG has demonstrated management of stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, suppliers, sustainability experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. It is recommended to incorporate the opinions of both internal and external stakeholders into relevant decision-making processes and to maintain official documentation.



Accountant's Limited Assurance

MATERIALITY

OUCG has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

RESPONSIVENESS

The report includes coverage given to stakeholder engagement and channels for stakeholder feedback.

IMPACT

OUCG has demonstrated a process to identify and fairly represent impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance.

ADHERENCE TO GRI

The report, OUCG's Sustainability Report of 2024, is reporting in accordance with the GRI Universal Standards 2021. The significant impacts were assessed and disclosed in accordance with the guidance defined in GRI 3: Material Topics 2021 and the relevant 200/300/400 series Topic Standards related to the material topics claimed in the GRI content index. The report has properly disclosed information related to OUCG's contributions to sustainability development.

For future reporting, it is recommended that the methodologies suggested by the GRI be fully adopted for relevant disclosures to ensure transparency and alignment with international reporting standards.

Signed:
For and on behalf of SGS Taiwan Ltd.

Stephen Pao
Business Assurance Director
Taipei, Taiwan
09 July, 2025
www.sgs.com



安永聯合會計師事務所

11022 台北市信義區一四三三號9樓
9F, No. 333, Sec. 1, Kexiang Road,
Taipei City, Taiwan, R.O.C.

Tel: 886-2-2757-8888
Fax: 886-2-2757-6050
ey.com.tw_tw

會計師有限確信報告

東聯化學股份有限公司 公鑒

本會計師接受東聯化學股份有限公司(以下簡稱「東聯化學」)之委任,對2024年度永續報告書中所選定之水績效資訊(以下稱「標的資訊」),執行財團法人中華民國會計研究發展基金會所發布之確信準則所定義之「有限確信案件」並出具報告。

標的資訊及其適用基準

有關東聯化學之標的資訊及其適用基準詳列於附件。

管理階層之責任

東聯化學管理階層之責任係依據臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」之規定,以及參考適當之基準編製標的資訊,包括參考全球永續性報告協會(Global Reporting Initiatives, GRI)所發布之2021年GRI準則(GRI Standards),東聯化學管理階層應選擇所適用之基準,並對標的資訊在所有重大方面是否依據該適用基準等負責,此責任包括建立及維持與標的資訊編製有關之內部控制,維持適當之記錄並作成相關之估計,以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

本會計師之責任

本會計師之責任係依據所取得之證據對標的資訊作成結論。

本會計師係依照財團法人中華民國會計研究發展基金會所發布之確信準則3000號「非歷史財務資訊查核或核閱之確信案件」之要求規劃並執行有限確信工作,以對標的資訊是否存在重大不實表達出具有限確信報告。本會計師依據專業判斷,包括對導因於舞弊或錯誤之重大不實表達風險之評估,以決定確信程序之性質、時間及範圍。

本會計師相信已取得足夠及適切之證據,以作為表示有限確信結論之基礎。

會計師之獨立性與品質管理

本會計師及所隸屬組織遵循會計師職業道德規範中有關獨立性及其他道德規範之規定,該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

本事務所遵循品質管理準則1號「會計師事務所之品質管理」,該品質管理準則規定組織設計、付諸實行及執行品質管理制度,包含與遵循職業道德規範、專業準則及適用之法令規範相關之政策及程序。



所執行程序之說明

有限確信案件中執行程序之性質及時間與適用於合理確信案件不同，其範圍亦較小，因此，有限確信案件中取得之確信程度明顯低於合理確信案件中取得者。本會計師所設計之程序係為取得有限確信並據此作成結論，並不提供合理確信必要之所有證據。

儘管本會計師於決定確信程序之性質及範圍時曾考量東聯化學內部控制之有效性，惟本確信案件並非對東聯化學內部控制之有效性表示意見。本會計師所執行之程序不包括測試控制或執行與檢查資訊科技(IT)系統內資料之彙總或計算相關之程序。

有限確信案件包括進行查詢，主要係對負責編製標的資訊及相關資訊之人員進行查詢，並應用分析及其他適當程序。

本會計師所執行之程序包括：

- 取得東聯化學 2024 年度報告書，並閱讀其內容；
- 與參與編製確信標的資訊之相關人員進行訪談，以瞭解編制前述確信標的資訊之流程，以及相關之內部控制；
- 基於對上述事項之瞭解，就確信標的資訊執行分析性程序，或於必要時檢視核對相關文件，已取得有限確信之證據。

先天限制

因永續報告中所包含之非財務資訊受到衡量不確定性之影響，選擇不同的衡量方式，可能導致績效衡量上之重大差異，且由於確信工作係採抽樣方式進行，任何內部控制均受有先天限制，故未必能查出所有業已存在之重大不實表達，無論是導因於舞弊或錯誤。

結論

依據所執行之程序及所取得之證據，本會計師未發現標的資訊有未依照適用基準編製而須作重大修正之情事。

安永聯合會計師事務所

會計師：劉榮進

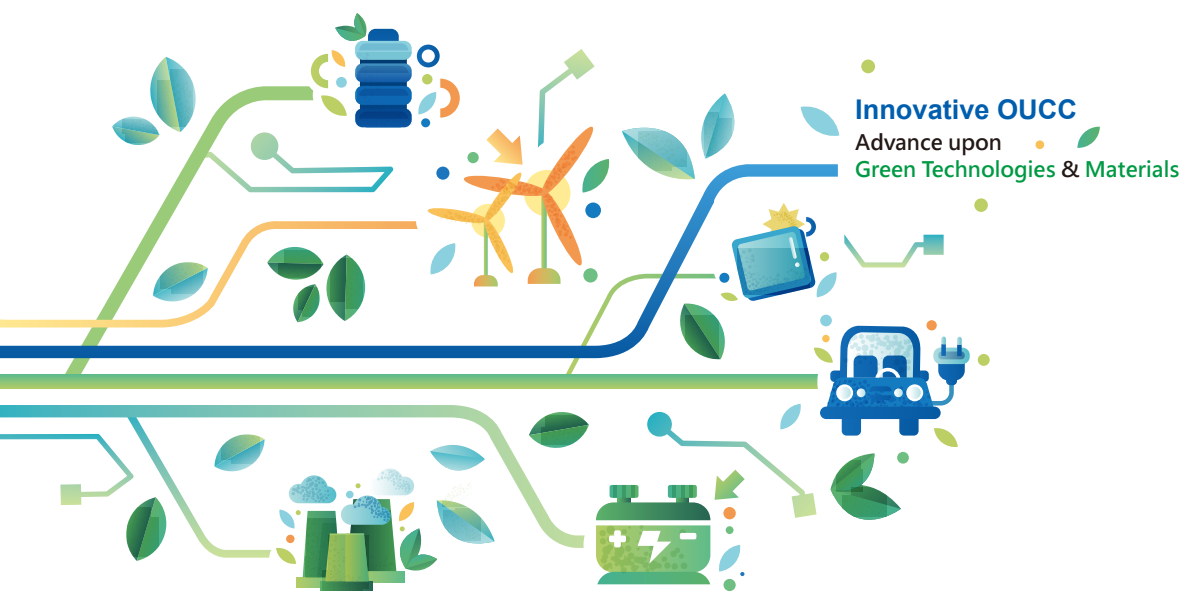


民國一十四年六月三日



附件：

編號	對應章節	標的資訊	適用基準
1	四之(一)：能源管理策略	(1)能源總消耗：3,132,611.68 GJ (2)外購電力百分比：100% (3)再生能源使用率：1.8% (4)自發自用能源總量：0 GJ	「上市公司編製與申報永續報告書作業辦法」第四條第二款第一目之消耗能源總量、外購電力百分比、再生能源使用率及自發自用能源總量。
2	四之(二)：資源循環再利用	(1)總取水量：1,628,582 千立方公尺 (2)總耗水量：1,202,420 千立方公尺 (3)總排水量：425,358 千立方公尺	「上市公司編製與申報永續報告書作業辦法」第四條第二款第二目之總取水量、總耗水量或依法規要求或自願揭露之廢(污)水排放量。
3	四之(三)：環境預防機制	(1)製程產生有害廢棄物之重量：8.96 公噸 (2)製程產生有害廢棄物之回收百分比：0%	「上市公司編製與申報永續報告書作業辦法」第四條第二款第三目之依法規要求或自願揭露之產品生產過程所製造之有害廢棄物總量，及回收百分比。
4	五之(二)：製程零傷害 五之(三)：運輸零事故	(1)職業災害人數：2 人 (2)職業災害比率：2.89%	「上市公司編製與申報永續報告書作業辦法」第四條第二款第四目之職業災害人數及比率。
5	五之(四)：緊急應變機制	東聯所處之化學產業，於製程中會產生空污，若管理不嚴謹，則可能會對當地社區帶來實際或潛在負面衝擊之影響。	「上市公司編製與申報永續報告書作業辦法」第四條第二款第五目之對當地社區具有顯著實際，或潛在負面衝擊之營運活動。
6	四之(三)：環境預防機制 四之(四)：促進社會共融 五之(三)：運輸零事故	詳四之(三)：環境預防機制 詳四之(四)：促進社會共融 詳五之(三)：運輸零事故	「上市公司編製與申報永續報告書作業辦法」第四條第二款第六目之企業本身及其供應商，為降低對環境或社會之負面衝擊，所採取之具體、有效機制及作為。
7	附錄：永續揭露指標	• 環氧乙烷及乙二醇產品：267,608 公噸 • GAS 產品：530,753 公噸 • 乙醇胺產品：27,342 公噸 • 乙二醇丁醚產品：67,570 公噸 • 碳酸乙烷胺產品：24,115 公噸 • EOD 產品：29,482 公噸 • EDA 產品：5,849 公噸 • PEA 產品：571 公噸	「上市公司編製與申報永續報告書作業辦法」第四條第二款第七目之依產品類別之產品產量。



13th Fl., 101, Fu-Hsing N. Rd., Taipei 105, Taiwan R.O.C.
Tel: 886-2-2719-3333 Fax: 886-2-2719-1858