

# 2024 ESG Report 永續報告書



統一實業股份有限公司  
TON YI INDUSTRIAL CORP.



# Table of Contents

<b>Report Profile</b>	<b>5</b>
<b>Messages from the Management</b>	<b>7</b>
<b>Chapter One Sustainable development management</b>	<b>9</b>
1.1 Material Issues	10
1.2 Sustainable Development Goals	18
1.3 Performances	19
<b>Chapter Two Corporate Governance</b>	<b>20</b>
2.1 About Ton Yi Industrial	20
2.2 Economic Performance	25
2.3 Corporate governance	29
2.4 Risk Management	34
2.5 Compliance	40
2.6 Participation in External Organizations and Initiatives	43
<b>Chapter Three Product and Services</b>	<b>44</b>
3.1 Customers' Health and Safety	44
3.2 Supply Chain Management	51
3.3 Customer Service Management	54
3.4 Technology research and development and improvement	56
<b>Chapter Four Sustainable Environment</b>	<b>60</b>
4.1 Environmental management organization	61
4.2 Climate Change and energy management	63
4.3 Water resource management	73
4.4 Waste and Air Pollution Prevention	78
4.5 Circular Economy	82
<b>Chapter Five Mutual Prosperity</b>	<b>85</b>
5.1 Employees information	86
5.2 Talent training	89
5.3 Employees' Rights	91
5.4 Health and Safety	100
5.5 Community	118

**Appendix I: Comparison Table of GRI Criteria Indicators  
119**

**Appendix II: Index Table of Information Related to Climate  
Change of Listed OTC Companies \_\_\_\_\_ 125**

**Appendix III: The Company's greenhouse gas inspection  
and assurance \_\_\_\_\_ 127**

**Appendix IV: Assurance Summary Table \_\_\_\_\_ 129**

**Appendix V: Report Assurance \_\_\_\_\_ 131**



## Report Profile

GRI:2-2、2-3、2-4、2-16

This report discloses the perspectives and actions of Ton Yi Industrial Corporation (referred to as Ton Yi Industrial below) with regards to material issues over the course of sustainability development. The report is also intended to respond to stakeholders' concerns on numerous sustainability issues.

**Report Period:** Information presented in this report is dated between January 1 and December 31, 2024 (consistent with the financial reporting period), and is issued annually. To demonstrate pertinent trends and changes, certain performance data will be traced back to 2023 and 2022 information. The Company publishes a Sustainability Report annually, available on the company website at <https://www.tonyi.com.tw/cusPage.php?id=256>. The most recent content is derived from the company's website announcements, and all policies or regulations that are disclosed in the sustainability report are routinely updated.

**Data gathering process and measurement:** Data in this report was gathered from daily management, training, discussion, and interviews with relevant departments. The above data was compiled using GRI guidelines and requirements to present Ton Yi Industrial's performance in governance, social and environmental aspects<sup>1</sup>. Data required by GRI indicators was gathered, measured and calculated in manners that comply with local regulations. Where local regulations do not specify, applicable international standards (such as ISO) were used; and where no international standard was applicable, the industry standard or industry custom was adopted instead. The information divulged in the report is in accordance with these internationally recognized standards, and a GRI Standards disclosure index is included at the conclusion of the report to assist readers in identifying and contrasting pertinent data.

**Preparation guidelines:** This report is based on GRI Standards published by Global Reporting Initiative, GRI, and is prepared according to its "core" disclosure level for sustainability performance disclosure. The information divulged in the report is in accordance with these internationally recognized standards, and a GRI Standards disclosure index is included at the conclusion of the report to assist readers in identifying and contrasting pertinent data.

**Publication:** ESG report is published on an annual basis, and have been made available on the Company website. Current issue: published Aug 8, 2025 (previous issue: published Aug 6, 2024)

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<sup>1</sup>In the event of major revisions of data, it will be supplemented by a note in the text of each chapter or table.

**Reporting boundary:** Performance information, material aspects and boundaries of this report were disclosed within the scope of Ton Yi Industrial. There had been no significant change in the size, structure or ownership of Ton Yi Industrial during the reporting period, and neither had there been any significant occurrence that would affect the content of this report. Currently, the reporting scope is based on Ton Yi Industrial Corporation as a standalone entity. If the data scope includes the consolidated parent and subsidiary companies, it will be specifically noted when presenting the relevant performance. The goal is to gradually incorporate the overseas operations of Uni-President Enterprises Corporation in future reports to provide a more comprehensive disclosure of sustainability management information..

**External assurance:** The Company has engaged PricewaterhouseCoopers Taiwan (PwC Taiwan) to provide limited assurance to the content of this report using Statement of Assurance Principles 3000 – “Audit and Review of Non-financial Information” published by the Accounting Research and Development Foundation. A copy of this limited assurance report has been included in p.131~p.132 of this report. The convener reviews the data provided by the convener, and the content is prepared in accordance with GRI standards. The board of directors approves the content after it has been issued.

## Messages from the Management

GRI : 2-22

The global economic turmoil in 2024 was both positive and negative. Inflation has slowed down and the demand for AI-related products continues to be strong; however, war has caused the geopolitical risks, and the trade war between China and the rest of the world still weakens the world's optimistic outlook on the economy. In the face of a fluctuating and uncertain environment, the Company has been able to steadily and systematically adjusted the responsive management strategies. Accordingly,



the Company's operating performance in 2024 was better than that in 2023, the consolidated operating revenue reached a new high for the year. In addition, and the profit was also higher than that in 2023. We sincerely thank the collective efforts of all employees, the mutual trust and support of all cooperating suppliers, and the guidance and support of the Board of Directors and all shareholders. The Company's management team will continue to uphold the business policy of "maintaining stability with improvement" and the work discipline of "steady operation without rushing", in order to promote the Company's steady and stable development.

### **Safety Protection, Quality Assurance, Trust Building, Sustainable Operations**

Adhering to the management philosophy of “Integrity, Diligence, Innovation, and Progress to the Future”, we are committed to becoming a professional supplier for packaging materials including SPCC, PET bottle, and new bottle can (NBC) and a leading manufacturer for beverages. Over the years, in addition to the continuous qualification and obtaining of various international certifications, including ISO14001 for environmental management, ISO9001 for

quality management, ISO45001/TOSHMS occupational health and safety management, and ISO22000/HACCP for food safety and hygiene management, we have also established TAF-accredited laboratories to impose strict quality and safety controls for customers, suppliers, ingredients and materials, manufacturing processes, and products. In addition, for three consecutive years, the Company has been the only manufacturer to successively obtain the HALAL certification for coated sheets and metal cans in Taiwan, such that the Company is able to provide customers with greater choices of products.

The Company closely monitors economic trends and industry competition, responding with agility to mitigate risks while actively seeking growth opportunities. We strive to strengthen the resilience of our sustainable operations and ensure steady performance amid a constantly changing environment.

### **Management Optimization, Structure Adjustment, Risk Reduction, Steady Growth**

The external competitive environment remains the same, including the balance issue between supply and demand, geopolitical risks, tougher environmental regulations, and global economic changes, etc. Nevertheless, we will adjust our business strategies based on the market status, in order to ensure that the Company is able to maintain its competitive advantages in such changing environment. We believe that with a stable business foundation and a forward-looking strategic planning, we are able to continuously create values for the Company's operations and to ensure sustainable development.

Chairman    Chih-Hsien Lo



## Chapter One Sustainable development management

GRI : 2-11 、 2-12 、 2-14

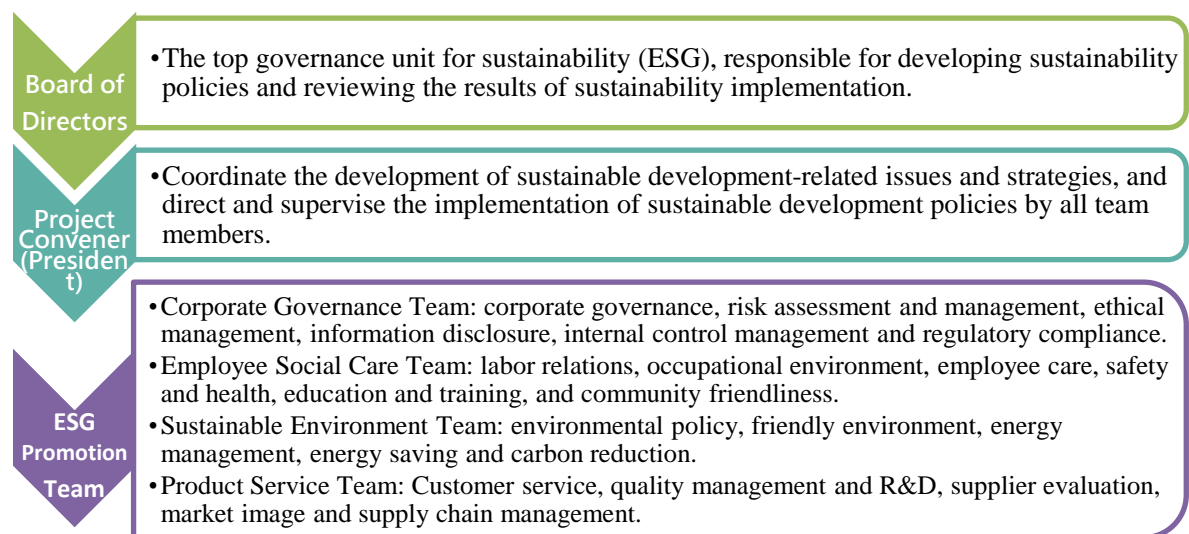
### ESG Task Force

In 2022, we revised the Corporate Social Responsibility (CSR) Best Practice Principles to become the Environmental, Social, and Governance (ESG) Best Practice Principles. At the same time, the CSR Promotion Team was renamed the ESG Promotion Team to better plan and strategize for sustainable development. The president serves as the project convener, establishing four cross-department project teams: the corporate governance team, the employee/social team, the sustainable environment team, and the product and service team. These teams jointly review the implementation of sustainability initiatives. They also communicate and disclose the company's sustainability performance externally, considering both the company's operations and stakeholder concerns. Planning and implementation results are reported to the president through supervisor coordination and project meetings, with periodic updates on the implementation status provided to the board of directors (Board). The teams reported the implementation plans and their effectiveness to the Board in May and August 2024.

### Policy

- (1) Enforce corporate governance and culture of integrity;
- (2) Enforce shareholders' interest and transparency of business information;
- (3) Provide safe products for customer needs;
- (4) Reduce energy and waste to facilitate green business;
- (5) Respect health, safety and friendliness of the environment;
- (6) Participate in charity and fulfill corporate responsibilities.

### Promotion group

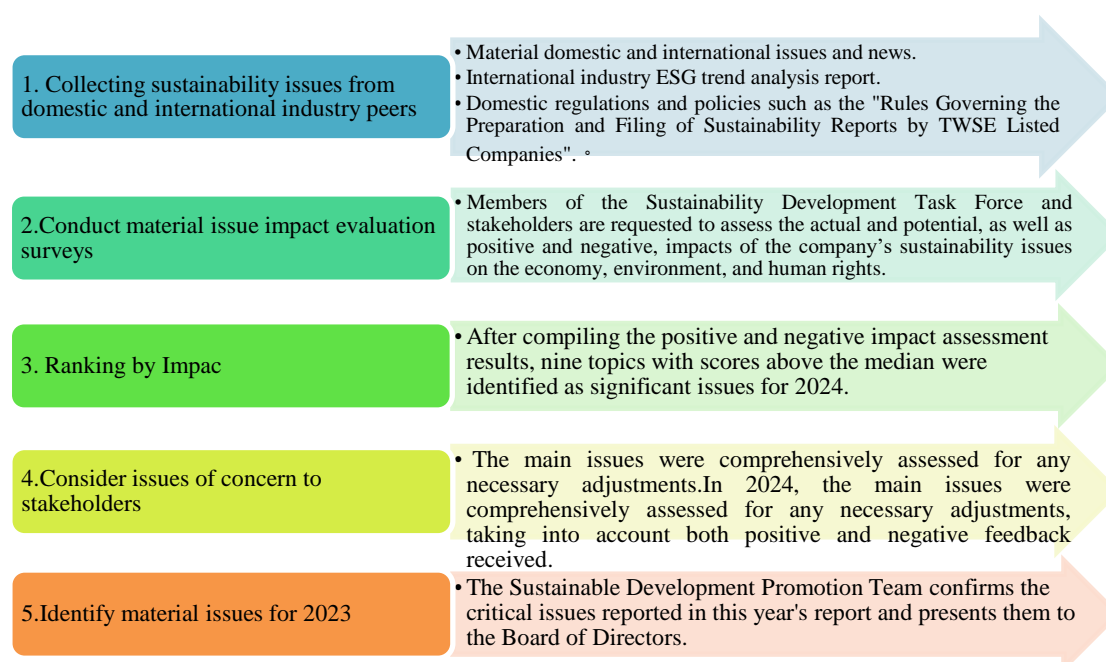


## 1.1 Material Issues

GRI : 2-13 、 2-26 、 2-29

The importance of screening critical issues is to understand the direction of the company's current focus and to understand the needs and expectations of the stakeholders through these issues, and we look forward to understanding the concerns of our stakeholders and responding to them by presenting concrete results and driving improvement plans in this annual report.

Procedure for Deciding Critical Topics:



### Identifying Stakeholders

With reference to the AA1000 Stakeholder Engagement Standards, we have identified six categories of stakeholders based on the characteristics of dependency, responsibility, concern, influence, and many other factors: fund providers, employees, customers, collaborators, government agencies, and society. In addition, we collect stakeholder feedback and relationship issues through various communication channels such as phone, email, written documents, and websites, based on each unit's business scope, so that we can understand the expectations of stakeholders from Ton yi.

## Stakeholders

### Fund provider(Banks, shareholders, Professional investors) :

- We create the best profits for the Company and shareholders through a complete and transparent corporate governance.

### Employees:

- Employees are the Company's most important asset and the foundation of the Company's sustainability. Focus on employee training and inheritance that shall grow and flourish together.

### Customers:

- We provide good quality, good credit, good service, fair prices that will become your trusted business partner.

### Collaborator(Suppliers, Contractors, Verification units):

- Treat business partners in a justified, open and fair manner. in order to achieve the goal of sharing profits and sustainable growth.

### Government:

- To comply with regulations is a basic requirement. Always pay close attention to international trends and follow regulations.

### Social(Inhabitant 、 School 、 Industry Association):

- Participate in charities and engage in neighboring activities are the basic corporate responsibilities.

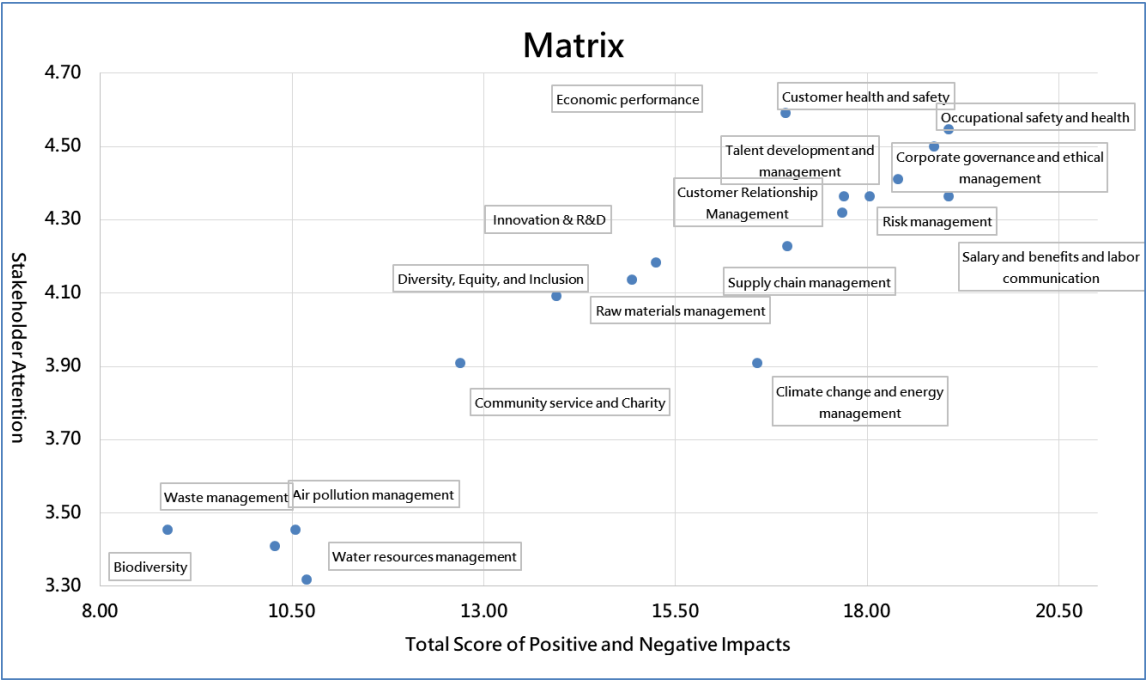
## Major issues

The 18 issues were internally filtered as follows to identify material issues:

<b>Environmental</b>	Water resources management, Waste management, Air pollution management, Climate change and energy management, Raw materials management, and Biodiversity
<b>Social</b>	Occupational safety and health, Salary and benefits and labor communication, Talent development and management, Customer health and safety, Community service and Charity, Diversity, Equity, and Inclusion
<b>Governance</b>	Economic performance, Corporate governance and ethical management, Risk management, and Supply chain management.
<b>Products/Services</b>	Customer Relationship Management, and Innovation & R&D.

Assessment Results of Major Issues Impacts

In order to respond to the dynamic nature of sustainability issues and enhance the timeliness and comprehensiveness of material topic identification, the Company conducted a new materiality survey in 2024. This survey collected assessments from internal and external stakeholders on the importance and impact of each issue, which were then used to develop the materiality matrix. This year’s materiality assessment covered four major dimensions: environmental, social, governance, and products/services. In addition to using the materiality matrix as the primary basis, the top one to three highest-scoring issues in each dimension were also incorporated to strengthen the comprehensiveness and balance of disclosure. These formed the basis for determining the final material topics for 2024. A total of nine material topics were identified and serve as the core structure of this report, reflecting the Company’s key areas of focus in response to sustainability development trends.



Major Issues

Environmental	Climate change and energy management 、 Raw materials management 、 Air pollution management
Social	Customer health and safety 、 Salary and benefits and labor communication 、 Occupational safety and health.
Governance	Corporate governance and ethical management 、 Economic performance
Products/Services	Customer Relationship Management

Table of differences between major Issues in two years:

Major Issues in 2024	Major Issues in 2023	Reasons for Differences
None	Water resources management	Considering that water resource management is conducted in accordance with regulations and internal policies, it has been removed from the list of material topics. However, the Company continues to monitor its importance.
Air pollution management	Air pollution management	Same as the previous year.
Raw materials management	Raw materials management	
Climate change and energy management	None	Given that climate change is a growing concern among the public and government agencies, it has been elevated to a material topic.
Occupational safety and health.	Occupational safety and health.	Same as the previous year.
Salary and benefits and labor communication	Salary and benefits and labor communication	
Customer health and safety	Customer health and safety	
None	Supply chain management	As the Company manages its supply chain and risk control in accordance with relevant regulations and internal policies, this issue has been removed from the list of material topics. Nevertheless, its importance continues to be monitored.
None	Risk management	
Corporate governance and ethical management	None	This issue was not identified as a material topic in the previous year; however, following reassessment and the survey, its importance has increased and it has been designated as a material topic.
Economic performance	None	
Customer Relationship Management	None	



## Material Issues Impact Boundary

Aspects	Material issue	Significance	Corresponding chapter	Impact boundary					
				organization					
				Fund provider	Customers	Employees	Suppliers	Government	Social
Environment	Climate change and energy management	Address climate risks and improve energy efficiency to ensure operational resilience and environmental sustainability.	Sustainable environment	●	●		●	●	●
				Help reduce operating costs and risks, increase attractiveness to sustainable investors, and align with regulatory and societal expectations.					
		●			●	●	●		
	Raw materials management	Promote efficient resource utilization to reduce environmental impact and supply risks, fostering a circular economy.		Stabilize the supply chain and strengthen the sustainable value chain, fostering responsibility and trust with customers and partners.					
					●		●	●	
	Air pollution management	Reduce emissions and improve air quality to safeguard employee health and uphold corporate social responsibility.		Reduce impacts on community and employee health, strengthen corporate image, and mitigate compliance risks.					
			●		●	●			
Social	Customer health and safety, Community	Ensure product safety and quality to protect customer rights and uphold brand trust.	Mutual prosperity	●	●	●	●	●	●
				Increase customer satisfaction and loyalty, reduce product liability risks, and positively impact revenue.					
	Occupational safety and health	Create a safe and healthy workplace to protect		●	●	●	●	●	●
				Boost employee motivation and productivity, reduce occupational injuries and litigation risks, and strengthen talent attraction and retention.					

Aspects	Material issue	Significance	Corresponding chapter	Impact boundary					
				organization					
				Fund provider	Customers	Employees	Suppliers	Government	Social
		employee well-being and maintain productivity							
	Salary and benefits and labor communication	Establish fair treatment and effective communication mechanisms to enhance employee satisfaction and stability.				●	●	●	●
				Support talent development and organizational stability, foster positive labor relations, and demonstrate a responsible employer image.					
Governance	Corporate governance and ethical management	Strengthen governance systems and ethical risk control to enhance transparency and trust.	Corporate governance	●	●	●	●	●	●
				Increase confidence among capital providers and regulators, reduce operational risks, and strengthen the company’s long-term value.					
	Economic performance	Support sustainable investment and long-term competitiveness through sound financial performance.		●	●	●	●		●
				Enhance corporate viability and shareholder returns, generating a positive economic cycle for employees and partners.					
Product service	Customer Relationship Management	Enhance customer satisfaction and loyalty to stabilize revenue sources and strengthen market position.	Product service		●	●	●		●
				Strengthen market competitiveness and customer retention, stabilize operational performance, and foster collaboration opportunities.					

## Stakeholders' Engagement

GRI-2-16

Stakeholders	Concerned issues	Communication	Frequency
Fund provider (Banks, shareholders, Professional investors)	Economic performance, corporate governance and ethical management, technology development, climate change and energy management.	Shareholders' meetings, annual reports, sustainability reports, quarterly announcements - financial reports, corporate presentations, company websites, in-person visits or phone calls, etc.	Quarterly financial reports were announced, 31 major announcements were released, 1 shareholders' meeting was held, 4 investor conferences were conducted, and the 2023 Sustainability Report was published.
Customers	Customer health and safety, supply chain management, raw material management.	Technical quality consulting services, annual customer satisfaction surveys, customer visits, company website, etc.	The 2024 customer satisfaction survey results indicated a score of 88.5 out of 100.
Employees	Economic performance, salary and benefits and labor communication, occupational safety and health, risk management.	Company announcements, corporate union platform, quarterly labor conferences, Pension Supervisory Committee, Employee Benefit Committee, intranet information, functional training courses, etc.	The 2023 Sustainability Report was released, and the number of hours spent on training courses was 29,429 hours 1, and 4 labor-management meetings were conducted.
Collaborator (Suppliers, Contractors, Verification units)	Occupational safety and health, supply chain management.	Supplier evaluation, on-site inspection, safety promotion, regulatory inspection, safety and health committee, management system verification etc.	41 new supplier social responsibility commitment letters were issued in 2024, with a response rate of 100%. The Safety and Health Committee conducted 4 meetings, and six suppliers were subjected to

Stakeholders	Concerned issues	Communication	Frequency
			on-site evaluations.
Government agencies	Risk management, climate change and energy management, corporate governance and ethical management, and occupational safety and health.	Participate in seminars, workshops, training courses, regulatory checks, company websites, in-person visits or phone calls, etc.	Annually publish timely financial information, annual reports and sustainability reports in accordance with the law.
Social (Inhabitant、School、Industry Association)	Water Resources/Waste / Air pollution management, community benefit and charity.	Visit itineraries, group events, community events, release of sustainability reports, company website, etc.	Three community and sports activities were sponsored with material support, the 2024 Sustainability Report was published, and 2 school visit was conducted.

## 1.2 Sustainable Development Goals

We are concerned about the United Nations sustainable development goals (sustainable development goals, SDGs), the mission of thinking and challenges to sustainable development of enterprises. We constantly take into consideration the sustainability of our future, and the following table summarizes Ton Yi Industrial's responses to UN SDGs.



SDG		Promote situation
<b>SDG 03</b>	GOOD HEALTH AND WELL-BEING	<ol style="list-style-type: none"> <li>1. Safety culture promotion, participation in Tainan City Labor Bureau safety and health family.</li> <li>2. Continuous operation of the occupational safety and health management system.</li> <li>3. General health checkups for employees are conducted every two years. The most recent checkup was carried out in 2024, with 906 participants and a participation rate of 96.5%</li> <li>4. Special health checkups for employees, number of checkups: 290: checkup rate: 96.9%.</li> <li>5. Food safety and health checkups for employees, number of checkups:278: checkup rate:99.6%.</li> </ol>
<b>SDG 06</b>	CLEAN WATER AND SANITATION	<ol style="list-style-type: none"> <li>1. The process water is recycled and reused with 95% efficiency.</li> <li>2. Automatic monitoring facilities are set up to ensure that the treated and discharged water quality meets the discharge standards and is regularly sent to testing institutions for inspection.</li> </ol>
<b>SDG 08</b>	DECENT WORK AND ECONOMIC GROWTH	<ol style="list-style-type: none"> <li>1. Local purchase proportion:98%; MIT equipment: 23 pieces.</li> </ol>
<b>SDG 12</b>	RESPONSIBLE CONSUMPTION AND PRODUCTION	<ol style="list-style-type: none"> <li>1. To promote industrial sustainability, the response rate of suppliers' "Social Responsibility Pledge" reached 100% and "Environmental Pledge" reached 100%.</li> <li>2. To promote safety and hygiene, there were 59 proposals for improvement.</li> <li>3. Promote new aluminum bottles and cans with dry molding technology, no need to clean and drain during the production process.</li> <li>4. To ensure the safety of the product, the cost of sending the product for inspection was NT\$2,158 Thousand Dollars.</li> </ol>
<b>SDG 13</b>	CLIMATE ACTION	<ol style="list-style-type: none"> <li>1. Achieved 1.16% average electricity savings in 2015-2024 and Carbon reduction 1,749 tons CO<sup>2</sup>e.</li> <li>2. Invest NT\$7,707 Thousand Dollars in energy-saving equipment.</li> <li>3. Establish an interdepartmental environmental management and energy management committee to be responsible for and manage the management of energy efficiency and greenhouse gas emissions of each plant.</li> <li>4. The Company implements standard operating procedures and conducts routine exercises and training sessions for a variety of disaster response measures in order to increase its resilience to climate change risks.</li> </ol>



### 1.3 Performances

Aspects	Topics	Item	Unit	2022Y	2023Y	2024Y	The same period
Economic	Economic Performance	Stand-alone (consolidated) revenue	NT\$ Million	23,401 (43,480)	12,061 (35,240)	16,235 (44,859)	↑
		Stand-alone (consolidated) gross margin	NT\$ Million	4,677 (6,444)	1,133 (3,340)	2,431 (5,474)	↑
		Stand-alone (consolidated) net profit	NT\$ thousands	2,246 (2,134)	681 (595)	1,533 (1,461)	↑
		Net profit per share	NT\$	1.42	0.43	0.97	↑
		Cash dividend per share	NT\$	1.48	0.30	0.97	↑
	Board operation	Attendance	%	99	100	98	↓
	Corporate governance evaluation indicators	Ranking	%	Top 35%	Top 50%	Top 50%	→
Environmental	Energy	Power intensity	GJ/ton	0.755	0.807	0.723	↓
	Water	Water intensity	Unit/million	48.35	60.26	67.52	↑
		Process water recovery rate	%	89	97	95	↓
	Emission of green house gases	Emission intensity	Unit/million	5.58	7.59	7.78 Consolidation	↑
	Sewage and waste	General waste recycling rate	%	80.8	90.6	91.2	↑
	Power saving	1%<power saving	%	0.86	2.32	1.42	↓
	Environmental expenditure	The amount of environmental expenses	NT\$ thousands	77,022	66,790	77,504	↑
	Environmental investment	Environmental protection investment	NT\$ thousands	6,929	6,415	7,707	↑
Social	Domestic purchase amount	Percentage of purchase	%	82	82	98	↑
	Supplier check	Numbers	Count	0	6	4	↓
	Disabling injury frequency rate	Numbers of disabling injury/million hours	Hour	1.81	3.17	2.70	↓
	Disabling injury severity rate	Loss days of work/million hours	Hour	17	17	16	↓
	Occupational safety violation ticket	case	case	1	2	2	→
	Labor relations	Employee count	Male	1,002	997	1,006	↑
	Labor relations Educational training	Employee count hour/employees	Female	113	113	116	↑
			Hour	26	29	26	↓

## Chapter Two Corporate Governance

### 2.1 About Ton Yi Industrial

GRI:2-1

#### 2.1.1 Company Profile

Ton Yi Industrial Corp. is a member of Taiwan's largest food enterprise group – Uni-President Corp. Ton Yi Industrial Corp., established in 1969, is one of the few successful enterprises that integrate tinplate manufacturing, plating, color printing, canning, middle and downstream metal packaging materials in the world. The Company demonstrates the vitality of sustainable development of the enterprise, makes strategic deployment with the Group, and enters into the field of beverage production and various beverage packaging manufacturing to provide more diversified services to customers. We also have a beverage filling plant that uses the most advanced aseptic filling technology and can provide a full range of services from packaging materials to finished cans, providing strong production and sales support for our brand customers and optimizing the efficiency of resources.

We had been utilizing coated aluminum packaging materials to create new aluminum bottles (NBC) since 2018. They are also convenient for consumer use, in addition to possessing the characteristics of metal cans, such as being less affected by external environments, having a long shelf life, excellent freshness, and resealable caps.

#### 【Create a timeline】



**Company Profile:**

Company name	Ton Yi Industrial Corp.
Date of establishment	April 14, 1969
Company address	No. 837, Zhongzheng N. Rd., Yongkang Dist., Tainan City
Industry category	Others (steel manufacturing, beverage packaging materials manufacturing)
Stock Code (Stock Exchange)	9907
Employee count	1,122
Net sales	NT\$16,235 million
Total assets	NT\$28,443 million
Total equity	NT\$20,762 million
Share capital	NT\$15,791 million
Overseas offices	Mainland China (16), Vietnam (1)
<b>The statistics are derived from the 2024 individual financial statements.</b>	

**Company's Operational Sites – Consolidated and Individual Operations:**

Area	Company		Production project	Customer category
Taiwan	Ton Yi Industrial Corp.		Tin plates 、 Tin mill black plates (TMBP) 、 Coated Steel Tin cans, etc. 、 Tin cans	Electronic parts, hardware supplies, canning factory, ultra-thin cold-rolled steel, electrical steel and other advanced manufacturers
Mainland China	Fujian Ton Yi Industrial Co., Ltd., Jiangsu Ton Yi Tinplate Co., Ltd.		Fujian: Production and sales of tinplate. Jiangsu: Sales of tinplate.	Electronic parts, hardware supplies, canning factory
	Chengdu Ton Yi Industrial Packing Co., Ltd., Changsha Ton Yi Industrial Co., Ltd.		Tin cans sales.	Beverage brands
	Ton Yi (China) Investment Co., Ltd.	Zhangzhou Ton Yi Industrial Co., Ltd., Taizhou Ton Yi Industrial Co., Ltd., Chengdu Ton Yi Industrial Co., Ltd., Huizhou Ton Yi Industrial Co., Ltd., Kunshan Ton Yi	Production and sales of plastic packaging materials and beverage filling OEMs, and sales of iron cans.	Beverage brands

Area	Company	Production project	Customer category
	Industrial Co., Ltd., Beijing Ton Yi Industrial Co., Ltd., Sichuan Ton Yi Industrial Co., Ltd., Zhanjiang Ton Yi Industrial Co., Ltd.,		
	Wuxi Ton Yi Industrial Packing Co., Ltd.,	Plastic packaging and beverage filling Production and sales of OEM and sales of tin cans.	Beverage brands
	Wuxi Tonyi Daiwa Industrial Co., Ltd., Tianjin Ton Yi Industrial Co., Ltd.	Production and sales of new bottles cans.	Beverage brands
Vietnam	Tovecan Corporation Ltd.	Production and sales of tin cans.	Beverage brands

### 2.1.2 Product description

- Tin Mill Black Plates (TMBP), Cold Rolled Steel (SPCC).
- Tin Plates, Tin Free Steel (TFS).
- Printed Tinplates, Tin cans (round or rectangular) for packing food, beverages, oil and chemical.
- New Bottle Can (Variety of beverage type including coffee, tea, juice, carbonated drinks, drinks including milk, sports drinks, functional drinks, alcoholic drinks).
- Various PET Bottle Lids, and Beverage Filling (PET Bottle, Tetra Pak and New Bottle Can). With advanced aseptic filling technique, we can provide products in integrated from packaging containers to catering of drinks.

### Main iron related products



Cold Rolled Steel

#### Cold Rolled Steel Products :

The hot rolled steel coils are rolled to 0.13~0.80mm without heating, then electrolytic cleaned, annealed and tempered by calendering. Cold rolled steel products are easy to be stamped into various products because of their thin thickness, precise dimensions, roughness grading, easy to paint and plating, and good mechanical and processing properties.

#### Application :

Electronic parts, household appliances, steel furniture, containers, building materials.



Tin

#### Tinplate (tin-plated steel)Products :

Tinplate has been used by humans as a packaging container for preserving food for more than 100 years.

Advantages: rust resistance, corrosion resistance, non-toxic, good processability, easy to process into a variety of aesthetic cans.

#### Application :

Beverage and food containers, chemical containers (motor oil, resin, paint), stationery (pencil cases, toys), battery cases, small hardware, electronic parts.



Tin can product

#### Tin can product :

The sealing and opaqueness characteristics can maintain the quality of the contents and enable consumers to enjoy safe and hygienic food. The tin cans can be easily recycled after use, and can be oxidized and decomposed in nature to return to the original state of iron oxide and return to nature without causing environmental pollution.

It can meet the three major demands of environmental protection, such as "low pollution", "recyclable", and "resource-saving", and tin cans can meet the increasingly stringent requirements of environmental conditions.

## NBC



**Soft (PET bottles) and hard (metal cans) capabilities**

**Innovative packaging containers**

The new packaging material using laminated aluminum, with a number of leading technology and patents, recyclable, more in line with the current strict environmental requirements, the most in line with food safety (laminated aluminum, explosion-proof points, the whole box to check ...) It is suitable for filling coffee, tea, carbonated drinks, fruit juices, sports drinks, functional drinks, alcoholic beverages, etc. It meets the needs of customers and future development.



### 1. Benefits of metal cans

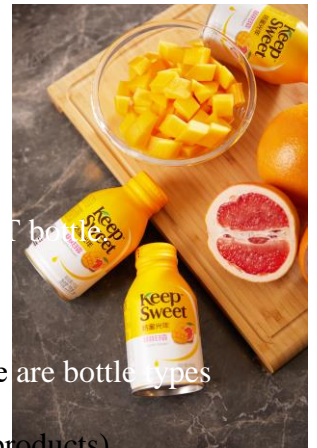
- The metallic luster creates a stylish image.
- Opaque, airtight, keeps freshness and preservation.
- recyclable and environmentally friendly.
- Good heat transfer, can be sold with heating



### 2. Convenience and safety compliance

It has the same advantages of easy opening and resealing as the PTF bottle.

- Can lid with anti-theft ring function, safe and secure.



### 3. Variety + added value

- The bottle mouth can be chosen from  $\phi 28\text{mm}$  or  $\phi 38\text{mm}$ , and there are bottle types with 290~500ml capacity for selection.
- High-pressure sterilization ensures hygiene and safety. (Eg: dairy products)
- We can meet the customer's printing requirements for high-detail designs, with the option of no printing, matching labels or labeling.

### 4. Made of laminated aluminum

- Compared to regular Bottle Can, it reduces the risk of coating leaks and meets higher food safety requirements. It is applicable to warm the product before drinking.

### 5. Eco-friendly

- We use dry molding technology, so there is no need to clean and drain during the production process, therefore more water is saved.

## 2.2 Economic Performance

Material Issues	Economic performance
Policy and Commitment	<ul style="list-style-type: none"> <li>● Policy: Integrity and diligence, innovation and progress.</li> <li>● Commitment: Consider stakeholder interests and enhance overall economic value.</li> </ul>
Target	<ul style="list-style-type: none"> <li>● Maintain stable and profitable growth annually.</li> </ul>
Operation Plan	<ul style="list-style-type: none"> <li>● Short-term: Leverage competitive advantages in existing regions and products, improve equipment utilization, and enhance production technology through innovation. Integrate and optimize group resources to maximize efficiency across production bases in Taiwan, Mainland China, and Vietnam.</li> <li>● Long-term: To navigate global and regional economic conditions, trade agreements, and frequent international trade barriers, we will continue to cultivate premium customers and foster collaboration from raw material supply to downstream products, building a stable and resilient supply chain.</li> </ul>
Effectiveness evaluation	<ul style="list-style-type: none"> <li>● Publish financial reports annually and quarterly in accordance with laws and regulations for internal and external review of operations.</li> <li>● Engage third-party auditors to ensure regulatory compliance and accuracy of financial statements</li> <li>● In 2024, consolidated revenue reached NT\$44,859 million, representing a 27% year-over-year growth; consolidated net income after tax reached NT\$1,461 million, up 146% from the previous year, maintaining profitable performance.</li> </ul>
Grievance system	<ul style="list-style-type: none"> <li>● A dedicated investor relations hotline and email contact are available for investor inquiries.</li> <li>● Quarterly investor conferences are held, with four sessions conducted in 2024 to proactively communicate the Company's operational performance.</li> </ul>

## 2.2.1 Business strategy

Externally, the Company strengthens relations with existing and newly developed business partners and deepens long-term cooperative relationships of mutual assistance, mutual trust, coexistence and common prosperity; internally, we improve management efficiency, fully implement work discipline, and adjust the production and sales structures. Efforts are made to reduce various operational risks, maintain stable business operations and growth, and specific production and sales strategies include:

### 1. Steel Business:

(1)Expand cooperation with major steel manufacturers in Taiwan and Japan, from raw material supply to downstream product sales, in order to establish a stable and resilient supply chain.

(2)Maintain the Company's regional and product competitive advantages by increasing the percentage of orders from customers with greater benefits, improving production and sales efficiency, and promoting the development of high value-added products.

(3)Rigorously control inventories, and reduce risks caused by market price fluctuation.

### 2.General Packaging Business :

(1)Build relationship with existing high-quality customers, and actively develop new high potential customers.

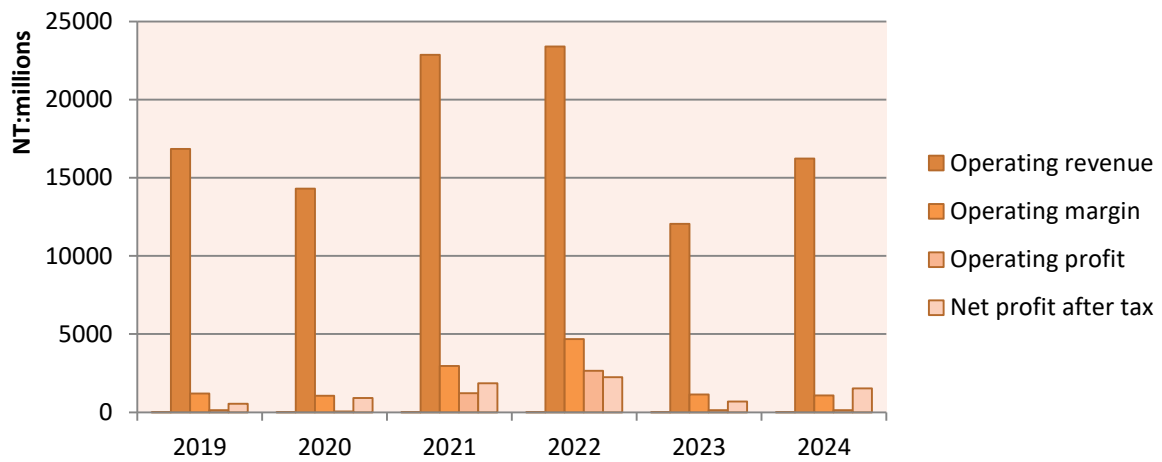
(2)Focus on the businesses of development of aseptic filling, new bottle can (NBC) filling and carbonated beverage filling, expand new emerging markets for beverages with strong technology leading advantages.

(3)Strengthen sales region and production site management, integrate group resources, and achieve benefit maximization.

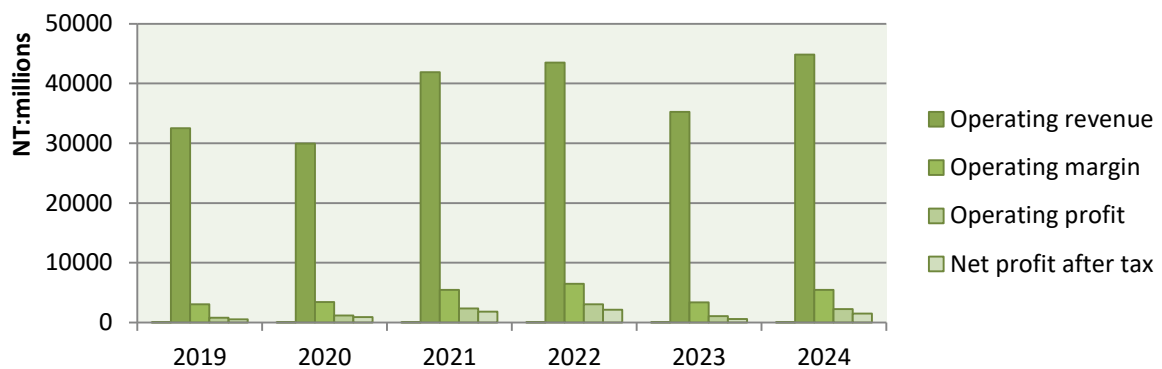


## 2.2.2 Financial Performance

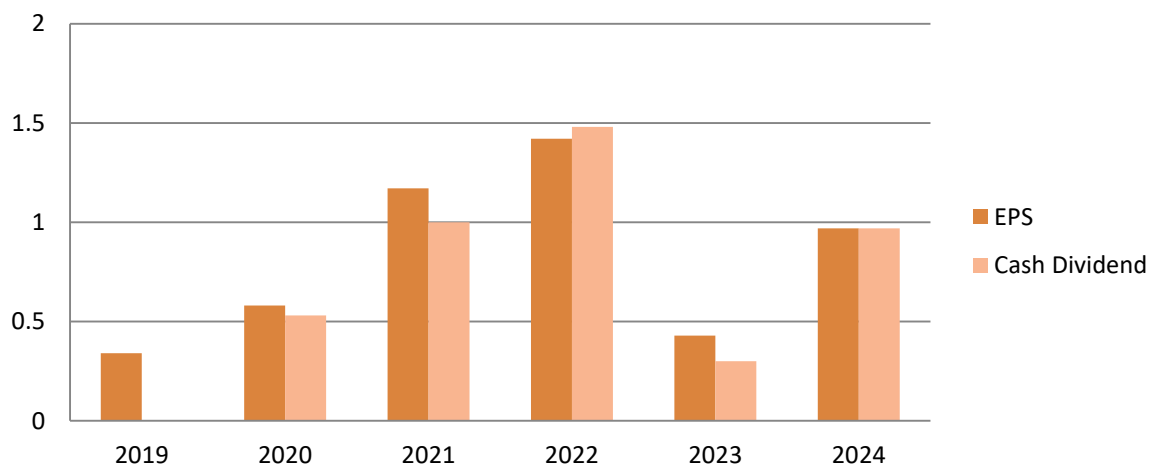
### Operating figures comparison (individual)



### Operating Figures Comparison (Consolidated)



### Dividend Comparison



Direct Economic Value Generated and Distributed by the Organization\*2 Unit: NT\$ thousands

Item \ Year		2022	2023	2024
<b>Direct economic value generated</b>		<b>23,737,925</b>	<b>12,891,243</b>	<b>17,483,549</b>
Operating revenues	Net sales	23,401,298	12,060,595	16,234,605
	Realized (unrealized) gain on sales to affiliated companies	(160)	46,898	(23,571)
	Interest income	739	1,729	1,943
	Dividend income	6,051	3,653	4,388
	Rental income	5,375	5,375	6,642
	Other income	3,871*1	13,194	18,838
	Other gains and losses	275,567	16,690	84,048
	Investment gains	45,868	743,109	1,156,656
<b>Direct economic value distributed</b>		<b>23,821,298</b>	<b>12,673,158</b>	<b>17,410,925</b>
Operating cost	Operating activities costs incurred	19,487,580	10,957,313	14,376,010
Employee salary and benefits	Employee welfare expenses	1,247,136	998,804	1,140,617
Payment to providers of capital	Cash dividend	2,337,135	473,744	1,531,771
	Interest expense	120,815	135,641	154,396
Transactions with government	Business income tax + duties (expenses)	628,622	107,646	208,121
Community investments	Donation	10	10	10
<b>Economic value retained</b>		<b>(83,373)</b>	<b>218,085</b>	<b>72,624</b>

\*1 : Other income – government subsidies: includes. The Youth Employment Program grant is NT\$6 NT\$ thousands.

\*2 : Detailed financial figures can be found in the website of Ton Yi Industrial Corp. (<http://mops.twse.com.tw>) or MOPS.



## 2.3 Corporate governance

GRI : 2-10、2-18、2-23、2-24、205-2、205-3

Material Issues	Corporate governance and Ethical management
Policy and Commitment	<ul style="list-style-type: none"> <li>● Policy: Corporate Governance: Establish a sound and effective corporate governance system Ethical Conduct: Foster a culture of integrity and establish robust risk control mechanisms Commitment: Consider stakeholder interests and enhance overall economic value.</li> <li>● Commitment: Corporate Governance: Beyond complying with laws and regulations, the Company is committed to protecting shareholder rights, strengthening board functions, activating functional committees, respecting stakeholder rights, and enhancing transparency. Ethical Conduct: Policies and public documents clearly define our integrity principles. The board and management actively enforce these principles through internal governance and business operations.</li> </ul>
Target	<ul style="list-style-type: none"> <li>● No major cases of fraud, corruption, or significant legal violations were reported.</li> </ul>
Operation Plan	<ul style="list-style-type: none"> <li>● An annual audit plan is established, with internal auditors conducting both regular and ad-hoc audits to ensure internal control compliance. The head of audit attends board meetings to report findings.</li> <li>● A dedicated Corporate Governance Officer is appointed to oversee governance-related matters and participate in annual evaluations conducted by regulatory authorities.</li> </ul>
Effectiveness evaluation	<ul style="list-style-type: none"> <li>● In 2024, 127 internal control audit cases were completed, with no significant operational impacts identified. Engage third-party auditors to ensure regulatory compliance and accuracy of financial statements</li> <li>● In the 2024 Corporate Governance Evaluation, the Company was placed in the 36%–50% range among listed companies</li> </ul>
Grievance system	<ul style="list-style-type: none"> <li>● A whistleblowing mechanism is in place for both internal and external parties to report violations of ethical conduct.</li> </ul>

In order to establish a good corporate governance system and respond to the government's corporate governance blueprint plan, the Company has established a code of corporate governance practices with reference to the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" jointly formulated by the Stock Exchange and the Over-the-Counter (OTC), and has set up an effective corporate governance structure, which is disclosed on the Market Observation Post System. In addition, the Company has established a functional committee and a head of corporate governance to publish a sustainability report

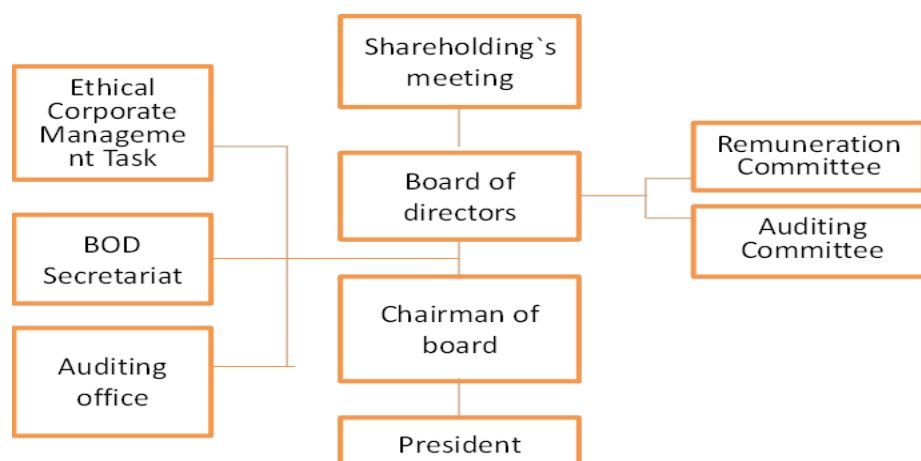
on a regular basis each year and to issue an English version of the sustainability report in order to improve the disclosure and timeliness of information in English. The Company has adopted a nomination system for director candidates, strengthened compliance with laws and regulations, and implemented the Board of Directors' performance evaluation method, among others. For more details, please refer to the Corporate Governance section of the Ton Yi Corporation website ([www.tonyi.com.tw](http://www.tonyi.com.tw)). The Company has established the following policies to establish and improve its corporate governance system and implementation:



Code of Conduct	Summary of content
Ethical Code of Conduct	We refer to the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies to establish these measures in order to foster a corporate culture of ethical management and sound risk management system and refine sustainable operations and development. (Amended on May 6, 2015).
Integrity Procedures and Behavioral Guidelines	The company engages in commercial activities following the principles of fairness, honesty, faithfulness, and transparency, and in order to fully implement a policy of ethical management and actively prevent unethical conduct, these procedures and guidelines for conduct are adopted pursuant to the provisions of the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, with a view to providing all personnel of the company with clear directions for the performance of their duties. ( March 7, 2022)
Corporate Governance Best Practice Principles	To establish a sound corporate governance system, we follow the provisions of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies co-established by Taiwan Stock Exchange Corporation (TWSE) and Taipei Exchange (TPEX) to develop our own Corporate Governance Best Practice Principles to establish an effective corporate governance framework and disclose the Principles on the Market Observation Post System (MOPS) (Amended on Jun 15, 2023)
Sustainable Development Best Practice Principles	These guidelines have been developed in accordance with the provisions of the Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies in order to put Sustainable Development into practice and promote progress in economic, environmental and social causes. (Amended on March 7, 2022)

### 2.3.1 Corporate Governance Framework

GRI:2-9



### 2.3.2 Board of directors

GRI:2-11、2-15、2-17、405-1

For overall Board Composition, we consider the diversity of members, 10 directors, with a service term of 3 years. The nomination system for directorial candidates (nomination and selection criteria: diversity, independence and professional knowledge and skills) was adopted, and the shareholders were requested to elect the members of the Board of Directors during the meeting, and the elections resulted in 7 directors and 3 independent directors, including 1 female director (please refer to the Company's annual report or the Company's website for the structure and composition of the Board of Directors), and the chairman of the Board of Directors did not also serve in the senior management of the Company to mitigate conflicts of interest. Please refer to the Company's 2024 annual report for the disclosure of each member's academic qualifications and experience,

In 2024, 6 board meetings were held, with an average attendance rate of 98%. In order to enhance governance capabilities, the directors have completed a total of 60 hours of credit study, with an average of 6 hours per person. All directors have completed the legally required continuing education hours. Topics included economic, environmental, and social aspects, such as global economic outlook (inflation, interest rate policies, green trade wars), common corporate internal control deficiencies with practical case analyses, and insights from the 2024 Cathay Sustainability Finance and Climate Change Summit, among others.

To enhance corporate governance, the company conducts annual performance evaluations for its Board of Directors and various functional committees. The 2024 evaluation results indicate that the overall performance of the Board, its members, and the functional committees exceeded standards, demonstrating normal and effective operations that meet the company's operational needs. The company will continue to refine the functions of the Board to further improve corporate governance effectiveness. (For comprehensive information regarding board meetings, refer to the relevant sections of the Company's annual report.)

The Board of Directors is the highest governance unit for sustainable development and is responsible for formulating strategies and policies (please refer to page 9 of the report). The senior management is responsible for implementing sustainable development objectives through the policies of the Board of Directors and instructing each sustainable development promotion team to report the implementation status to the Board of Directors, such as presenting material issues and stakeholder identification results to the Board of Directors for approval, and reporting the implementation status of sustainable development to the Board of Directors annually.

### 2.3.3 Remuneration Committee

GRI:2-19、2-20

The Company has empowered its “Remuneration Committee” to “set and review performance evaluation and compensation policies, systems, standards and structures applicable to directors and managers” and “regularly assess and determine directors’ and managers’ compensation.” Proposals made by the Remuneration Committee are submitted for discussion and resolution by the board of directors. Please refer to the Annual Report for the remuneration determination process. 2 meetings were held in FY2024 with 100% attendance of the remuneration committee. Directors, managers and the head of human resources were invited to participate in the meeting and provide information where necessary. Committee members have maintained good communication with management; any documented objections, qualified opinions or written statements made by committee members are announced publicly according to law, but no such situation had arisen in 2024.

#### Remuneration Committee(since 2011.09.30)

<b>Terms</b>	fifth committee: June 13, 2022~May 31, 2025 (The Remuneration Committee consists of all independent directors)
<b>Member</b>	Lih-Chyun Shu(Convener) 、Yi-Chang Lin 、Huey-Cherng Tsai

### 2.3.4 Auditing Committee

The Auditing Committee assists the board of directors in various duties by monitoring: the fairness of financial statement presentation, CPA’s independence (at least once a year), effectiveness of internal control system, compliance practice, and potential risks within the Company. The committee held 6 meetings in 2024 and with an attendance rate of 100%. Directors, managers, the chief auditor and external CPA were invited to participate in the meetings and provide information where necessary. Committee members have maintained good communication with the management; any documented objections, qualified opinions or written statements made by committee members are announced publicly according to the law, but no such situation had arisen in 2024.

#### Auditing Committee (since 2011.09.30)

<b>Terms</b>	fourth committee: June 01, 2022~May 31, 2025 (The Audit Committee consists of all independent directors)
<b>Member</b>	Yi-Chang Lin (Convener) 、Yi-Chang Lin 、Huey-Cherng Tsai

### 2.3.5 Auditing Office

By offering independent and objective confirmation and consultation, ensuring that the internal control policy is implemented effectively for the purpose of maximizing profitability while preventing fraud. In doing so, they help improve the Company’s performance, minimize risks, enhance crisis management, and assist the board of directors and the management in accomplishing the prescribed goals.

By adopting risk-based audit, the Auditing Office helps the Company’s departments and subsidiaries identify medium and high-risk elements that they may affect their ability to accomplish goals. These departments and subsidiaries were further guided to review the adequacy and effectiveness of their internal control systems with respect to the risk elements they had identified, and were aided towards redesigning policies and procedures in ways that enhance risk management and contribute values to the organization. In 2024, 127 audit cases were completed without any material internal control weaknesses.

### 2.3.6 Ethical Corporate Management Task Force

The Ethical Corporate Management Task Force is responsible for the execution of integrity-related practices. The task force regularly reports to the board of directors (one report was submitted in 2024) and has implemented defined rules such as “Ethical Code of Conduct”, “Integrity Procedures and Behavioral Guidelines” for employees to follow as well as organizing internal awareness promotion and training programs from time to time. In 2024, 15,550 internal and external educational trainings related to ethical management issues were held, for a total of 14,856 person-hours. The task force ensures that all deals with external parties are contracted with integrity clauses (Sunshine Clause) in place. Communication and misconduct reporting channels have been implemented, while all informants are protected against retaliation. No report of misconduct of any kind was received in 2024.



Please refer to the following website for the company's integrity management measures:  
Ethical Code of Conduct:

[https://www.tonyi.com.tw/include/kindeditor/attached/file/20190723/20190723111454\\_67418.pdf](https://www.tonyi.com.tw/include/kindeditor/attached/file/20190723/20190723111454_67418.pdf)

Integrity Procedures and Behavioral Guidelines:

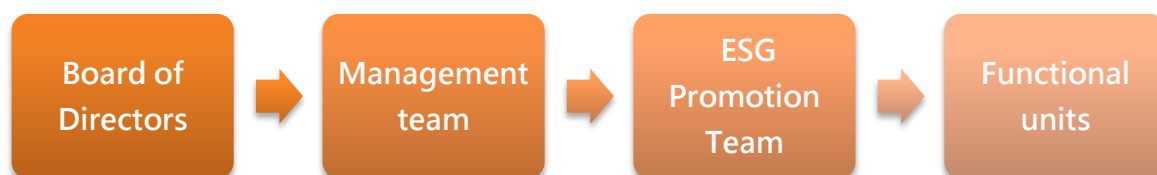
[https://www.tonyi.com.tw/include/kindeditor/attached/file/20190723/20190723111651\\_62936.pdf](https://www.tonyi.com.tw/include/kindeditor/attached/file/20190723/20190723111651_62936.pdf)

## 2.4 Risk Management

### 2.4.1 Risk management

The “Risk Management Policy” was established by the board of directors on March 23, 2021, in order to enhance corporate governance and enhance risk management operations, thereby accomplishing the company’s objective of sustainable operation and development. The communication platform is utilized by the management team to facilitate exchanges among its various functional divisions, which convenes at least twice a month or as necessary for emergencies. In 2024, 24 meetings were conducted to address various risks, with an emphasis on regulatory risk awareness covering topics such as insider trading, ethical corporate management, information security, personal information security, trade secrets, occupational safety and health, public safety, infectious disease prevention, internal control systems, gender equality at work, workplace bullying regulations, and other legal compliance issues.

#### Management organizational structure:



#### Management Procedures:

The Company conducts annual risk assessments and formulates risk management policies for various risk categories. The Risk Management Task Force identifies, analyzes, and evaluates risks within its scope of responsibility, develops and implements specific management plans, and delegates execution to respective functional units. The implementation results are compiled and reported to the management team.

#### Management:

The Company's risk management includes, but is not limited to, operational risk, market risk, financial risk, legal risk, climate risk, cyber security risk and other risks that could cause the Company to incur significant losses.

### 2.4.2 Risk Descriptions and Countermeasures

The Company's risk management covers governance, environment, and society, and identifies, analyzes, and evaluates potential risks in each relevant unit. Through appropriate management methods, we monitor and improve our risk management plans, and depending on the nature and impact of the risks, we manage them centrally or in a hierarchical manner so that we can reduce each risk.



Risk category/ Risk-oriented	Risk Description	Risk Control Procedures	Response Chapter
<b>Market Operational Risk/ G (Governance)</b>	Uncertainties such as global conflicts, trade barriers, and extreme weather events have significant economic and social impacts.	In addition to the strategies formulated and implemented by each business unit and functional unit in accordance with their business authority and responsibilities, the Company also takes various countermeasures based on the analysis and evaluation of laws, policies and market changes, and the president convenes a crisis management committee for each business group to control and deal with possible market risks and crises.	Chapter two Corporate Governance
<b>Environmental Risks/ E (Environmental 1)</b>	<ol style="list-style-type: none"> <li>1. Environmental regulations are becoming increasingly strict, and companies are facing the transformational risks, such as energy saving and carbon reduction leading to cost increase, as well as the customers' demand for green production, which may affect business operation and financial planning.</li> <li>2. The impact of climate change on business operations or resource loss.</li> </ol>	<p>Business Environment Management</p> <ol style="list-style-type: none"> <li>1. We adopt a coordinated management approach and use various ISO environment-related management systems as the basis for management.</li> <li>2. Periodic workflow audits are conducted by a third-party verification unit to ensure the effective operation of the environmental management system.</li> </ol> <p>Climate Change and Energy Management</p> <ol style="list-style-type: none"> <li>1. Establish an interdepartmental environmental management and energy management committee to be responsible for and manage the management of energy efficiency and greenhouse gas emissions of each plant.</li> <li>2. In conjunction with the ISO management system, we manage risk control, current situation inventory, and energy saving and carbon reduction projects to enhance our ability to adapt to the possible risks of climate change.</li> </ol> <p>Water Resources Management</p> <ol style="list-style-type: none"> <li>1. Focusing on the savings and emergency response direction, the Energy Management Committee will promote water resource-related issues, develop relevant control mechanisms, and implement water conservation measures.</li> <li>2. We internalize the concept of water conservation into our daily operation mode through promotion and education training.</li> </ol>	Chapter four Sustainable Environment
<b>Occupational Safety/ S(Society)</b>	Improper operation of machinery and equipment or work environment safety measures are not properly implemented, resulting in occupational hazards.	<ol style="list-style-type: none"> <li>1. There is a safety and health committee that meets quarterly to review safety and health management issues.</li> <li>2. We have introduced the occupational safety and health management system ISO 45001 and TOSHMS to actively implement employee safety and health management and care, and continue to promote various types of occupational safety education and training, and case studies to strengthen employees' occupational safety concepts.</li> <li>3. Regular construction safety inspections are conducted to prevent occupational hazards by means of counseling and auditing.</li> </ol>	Chapter five Mutual Prosperity-H ealth and Safety

<b>Food Safety/ G(Governance )</b>	<ol style="list-style-type: none"> <li>1. Failure to take good care of container sealing and harmful substance management, resulting in deterioration or abnormality of the contents.</li> <li>2. Failure to update the information on the regulations related to the packaging of food utensils and containers, resulting in labeling that does not comply with legal regulations.</li> </ol>	<ol style="list-style-type: none"> <li>1. There is a Food Safety Committee that meets regularly to review and resolve issues related to food safety and quality management.</li> <li>2. Implementation of source and classification management of direct-contact materials, supplier evaluation system.</li> <li>3. The impact of changes in relevant laws and regulations and the preparation of countermeasures to ensure that all of the company's products comply with the laws and regulations.</li> <li>4. To provide more communities to use our food packaging containers and the Company further obtain the one and only Halal certification for coated iron sheets and metal cans in Taiwan.in 2023.</li> </ol>	Chapter three Product and Service
<b>Financial Risk/ G(Governance )</b>	Market risk, credit risk and liquidity risk may adversely affect the Company's financial condition and financial performance.	<ol style="list-style-type: none"> <li>1. The Board has written principles for overall risk management and also provides written policies for specific areas and issues.</li> <li>2. The Finance Department follows the policies approved by the Board of Directors and works closely with the Company's internal operating units to assess and manage financial risks.</li> </ol>	Please read 4-2-1 Financial Risk Management below.
<b>Information Security/ G(Governance )</b>	<ol style="list-style-type: none"> <li>1. Improper computer operation causes leakage of confidential company information.</li> <li>2. Hacking to obtain personal information.</li> </ol>	<ol style="list-style-type: none"> <li>1. Establish an information security risk management framework, formulate information security policies, and establish an information security management team and division of authority and responsibility to enhance the safe and stable operation of information operations.</li> <li>2. Establish cyber security notification procedures perform cyber security audits to ensure effective implementation of cyber security incidents management procedures.</li> </ol>	Please read 4-2-2 Information Security below.
<b>Epidemic risk/ S(Society)</b>	Besides affecting stable operations, COVID-19 can also harm employee health.	We formed the COVID-19 Crisis Response Team, established the relevant points for notice, captured the latest government policies at all times, and implement various epidemic control measures.	Chapter five Mutual Prosperity-H ealth and Safety

### 2.4.3 Financial Risk Management

1. The Company's daily operations are subject to a number of financial risks, including market risk (including exchange rate price risk, price risk and interest rate risk), credit risk and liquidity risk. In order to reduce the adverse impact on the Company's financial performance due to uncertainty, the Company enters into forward exchange contracts to hedge the exchange rate risk.
2. Risk management operations are performed by the Company's Finance Department in accordance with the policies approved by the Board of Directors. The Company's Finance Department is responsible for identifying, evaluating and hedging financial risks by working closely with the Company's operating units. The Board of Directors has written principles for overall risk management and also provides written policies for specific areas and issues, such as: exchange rate risk, interest rate risk, credit risk, use of derivative and non-derivative financial instruments, and investment in residual liquid assets.

For more information on financial risk, please refer to the Unity Enterprises Annual Report.

### 2.4.4 Information Security Management

To enhance the Company's information operation security and ensure stable operations, as well as to safeguard the availability, integrity, and confidentiality of critical information assets—including data, equipment, systems, and personnel—and to support the smooth execution of the Company's various business activities.

Goal
1.Enhance information security management, strengthen protection capabilities, and establish a secure and reliable IT operating environment.
2.Ensure the confidentiality of information and prevent the leakage of sensitive data.
3.Ensure the availability and integrity of information to improve operational efficiency and quality.
4.Ensure the continuous and uninterrupted operation of information systems.

Scope
Applicable to all Company employees and software/hardware vendors who access or provide IT services.

Strategies
1.Establish an information security management team with defined responsibilities.
2.Assess the security needs of IT operations, establish information security guidelines, and comply with laws and regulations.
3.Establish procedures for reporting information security incidents to ensure proper handling and control.
4.Conduct regular information security audits to ensure the effectiveness of security

### Strategies

management procedures.

### Organizational Structure

General Manager	Promotes, coordinates, and supervises information security matters and serves as the Chief Information Security Officer.
IT Department	Develops IT-related policies, plans, management measures, and technical standards; handles the evaluation and implementation of security measures, includes one Information Security Manager and two Information Security Officers.
Audit Office	Information security audits are carried out at least semi-annually, with a minimum of two audits conducted each year.
All Departments	Participate in discussions, management, and protection of data and information system security.

### Information Security Protection Framework

<b>Anti-spam system</b>	Detects, filters, and defends against spam and threat emails, thereby reducing the risk of email-based attacks.
<b>Network segmentation</b>	Separates each plant and host network to isolate traffic between users and systems, enhancing network security.
<b>Firewall implementation</b>	Separates internal and external networks, enabling traffic control, intrusion prevention, virus protection, web content filtering, data leakage prevention, application control, and secure remote access via SSL VPN.
<b>Network monitoring system</b>	Uses Pontus software to monitor network resources in real-time, log activities, and send email alerts when anomalies are detected.
<b>Endpoint protection system</b>	Uses OfficeScan to protect endpoints through antivirus, malware detection, real-time monitoring, and scheduled scans.
<b>Regular vulnerability scans</b>	A vulnerability scan is conducted quarterly on all devices with detectable IP addresses within the company's network environment. This includes scans for unpatched operating system vulnerabilities, common application vulnerabilities, network service vulnerabilities, Trojan/backdoor programs, password cracking tests, insecure and misconfigured system settings, and network port scans. Remedial measures are implemented based on the scan results.
<b>Guest network access</b>	Visitors may request access through the host department, and IT provides a connection password that changes daily.

2024 Implementation Results	
<b>Information Security Committee Meeting</b>	One internal security meeting held in 2024.
<b>Information Security Training</b>	In-person training attended by 39 participants for a total of 78 hours; video-based social engineering awareness training reached 242 views, totaling 242 hours.
<b>Vulnerability Scans</b>	Performed quarterly (4 times in total), covering headquarters and overseas subsidiaries' networks and devices.
<b>Social Engineering Simulation</b>	Conducted annually, requiring affected personnel to complete training videos, which significantly improves their cybersecurity awareness.

Others	
1.The Audit Office established an audit system, conducted regular audits, and prepared detailed audit reports.	
2.Software licenses are procured by each department as needed. The IT Department is responsible for retaining and verifying license documents to ensure only legal software is installed.	
3.A professional vendor performs quarterly security tests and provides recommendations to address identified cybersecurity issues.	

## 2.5 Compliance

GRI : 2-27

### 2.5.1 Compliance situation

Ton Yi Industrial adopts the principle of complying strictly with all local and foreign regulations. It has specialized units in place to constantly monitor any changes in law, and takes steps toward ensuring compliance of its rights and obligations. The company remained compliant with regulations in 2024, and no significant legal violations (with sanctions exceeding NT\$1 million) transpired. The following are the 2024 violations and the subsequent corrective actions:

<b>Violation oriented</b>	OH&S
<b>Violation of regulations</b>	Occupational Safety and Health Act
<b>location</b>	Tainan Plant
<b>Reason</b>	An incident occurred in 2022 wherein an employee, while operating a forklift in reverse, failed to notice a person behind the vehicle and accidentally struck a logistics contractor, causing bodily injury. This was reported, leading to an occupational accident investigation conducted by the Occupational Safety and Health Administration (OSHA) in 2024.
<b>Disciplinary Status</b>	NT\$60,000 fine
<b>way of improvement</b>	1. An accident review report was presented at the Safety and Health Committee meeting during the corresponding quarter. 2. Warning lights were installed in the forklift operation zone to mark the reversing area. 3. Forklift operator training was conducted. (1) Forklift training for operators in the incident unit (2) Annual forklift operator training at the main canning plant (3) Forklift hazard prevention awareness promoted through the Safety and Health Family quarterly newsletter

<b>Violation oriented</b>	TAX
<b>Violation of regulations</b>	Income Tax Act
<b>location</b>	Tainan Plant
<b>Reason</b>	In December 2022, a migrant worker's contract termination and departure led to a tax issue. While tax regulations required wages for that month to be included in the 2022 income and declared by January 2023, the Company's fiscal accounting cycle (from December of the previous year to November of the current year) led to an unintentional omission during reporting. The error was discovered during the 2023 income tax filing, and the declaration was immediately supplemented. However, because it was past the deadline, the National Taxation Bureau imposed a penalty.
<b>Disciplinary</b>	NT\$750 fine



<b>Status</b>	
<b>way of improvement</b>	To prevent recurrence, a computer system was implemented to flag cases of contract termination and departure. This system compiles a list of migrant workers who received payment in December and have left, ensuring their income is declared in January of the following year and then forwarded to the Accounting Department.

<b>Violation oriented</b>	OH&S
<b>Violation of regulations</b>	Occupational Safety and Health Act
<b>location</b>	Tainan Plant
<b>Reason</b>	In 2024, an employee sustained injuries and required hospitalization. The incident, which resulted from a failure to wear a wrist guard as required by procedure, occurred while the employee was manually cutting the outer iron skin during ring iron installation. OSHA conducted an occupational accident investigation at the Company that year.
<b>Disciplinary Status</b>	NT\$100,000 fine
<b>way of improvement</b>	<ol style="list-style-type: none"> <li>1.An incident improvement review report was submitted by the responsible unit.</li> <li>2.An incident review report was presented at the Safety and Health Promotion Committee meeting.</li> <li>3.Safety gloves and wrist guards are now mandatory when installing ring iron;visual aids showing standard PPE requirements are prominently displayed in the work area.</li> <li>4.Regular inspections are conducted to ensure wrist guard usage (checklists and audit records are maintained).</li> <li>5.The case is included in annual safety training programs as a workplace injury case study on laceration incidents.</li> </ol>

Other Regulatory Compliance:

GRI : 416-2 、 417-2 、 417-3 、 418-1

Regulatory Violations	Violation situation
<b>Health and safety regulations for products and services</b>	No violation
<b>Regulatory events related to information and labeling of products and services</b>	No violation
<b>Events related to marketing and broadcasting regulations</b>	No violation
<b>Complaints about violation of customer privacy or loss of customer information</b>	No violation

Corporate Compliance Strategy:

Aspect	Prevention measure
Environmental protection	The Company has employees assigned specifically to gather legal information from the Environmental Protection Administration (EPA). Any new laws gathered are evaluated to determine their relevance, and are raised for discussion during quarterly review meetings with conclusions published onto the intranet.
Corporate governance	The Company participates in regulatory seminars organized by Taiwan Stock Exchange Corporation and government agencies. Proposals are raised in board of director meetings from time to time to discuss establishment or amendment of existing policies from compliance reasons.
Health and safety of products and services	The government has recently required certain food producers to develop traceability for food items, following the outbreak of major food safety incidents. Since the Company's tinplate cans are used as a form of food package, it is also required to participate in the food safety disclosure by uploading supplier information onto the common platform maintained by Food and Drug Administration.
Workers' human rights	The Company complies with the Labor Standards Act and has introduced human rights protection principles into its "Employee Manual," "Work Rules" and "Sexual Harassment Prevention Policy." No official complaint was raised against the Company for hiring of child labor, discrimination, violation against freedom of association, or forced labor.

## 2.6 Participation in External Organizations and Initiatives

GRI : 2-28

### 2.6.1 The situation of Participation in External Organizations and Initiatives

Through the integration and leadership of the platform, we will continue to promote the development of the industry and advance common interests through mutual assistance and cooperation.

Name of organization	Organization purpose	Location	Position held
Taiwan Steel and Iron Industries Association	For the unity and development of the steel industry, the goal of the company is to help the government build the economy and earn foreign reserves, coordinate relations between industry peers and explore mutual benefits. Review the website: <a href="https://www.tsiaa.org.tw/">https://www.tsiaa.org.tw/</a>	Taiwan	Member
Taiwan Metal Industry Association	1. Investigation, statistics, research, improvement and development of the metal industry at home and abroad. 2. Investigation of the source of raw materials from industry peers and assistance in the deployment of raw materials. 3. Manufacturing, investigation of shipping and marketing, statistics and promotion for members. Review the website: <a href="https://www.trmsa.org.tw/Default.aspx">https://www.trmsa.org.tw/Default.aspx</a>	Taiwan	Member
Tainan County Importers Exporters Chamber of Commerce	1. Investigation, statistics, research and development of commerce at home and abroad. 2. Coordination, introduction and promotion of international trade. 3. Assistance in promotion and research for the government's economic policies and business laws. Review the website: <a href="http://www.tiea.com.tw/index.html">http://www.tiea.com.tw/index.html</a>	Taiwan	Member
Tainan County Industrial Association	1. Coordinate relations between industry peers, explore mutual benefits. 2. Seek improvement and promote economic development. Review the website: <a href="https://www.tncia.org.tw/">https://www.tncia.org.tw/</a>	Taiwan	Member

## Chapter Three Product and Services

The most significant value we offer in beverage packaging is to provide food and beverage plants with safe, hygienic and visually appealing products made from tinplate and a broad variety of beverage packaging materials. Trust our products and have peace of mind. We lead by example and rigorously collaborate with our upstream and downstream partners to continue refining our manufacturing technology and equipment and reducing the environmental and cost impact. We create added value to products through our after-sales and technical services to achieve sustainable operations.

### 3.1 Customers' Health and Safety

GRI : 416-1 、 416-2 、 418-1

Material Issues	Customer Health and Safety
Policy and Commitment	<ul style="list-style-type: none"> <li>● Policy: Quality policy, food safety policy.</li> <li>● Commitment: To provide safe, hygienic, and elegant tinplate cans/food and beverage packaging materials to brand manufacturers, to build a food safety culture, and to implement food safety awareness and responsibility of all employees.</li> </ul>
Target	<ul style="list-style-type: none"> <li>● Continuously maintain zero food safety major events.</li> <li>● We will continue to obtain JIS and ISO quality and food safety management system-related certification renewals and continue to expand the possibilities of other certifications.</li> </ul>
Operation Plan	<ul style="list-style-type: none"> <li>● To strictly safeguard consumer food safety and quality, the Company established a dedicated task force and invested in upgrading both software and hardware facilities and optimizing the operating environment.</li> <li>● In order to prevent food safety risks that may have a serious impact on the brand, the General Manager of the Technology Division acts as the quality manager of the manufacturing department, coordinates the planning of quality management activities, and reports regularly to the Board of Directors on the implementation status of quality management activities.</li> </ul>
Effectiveness Evaluation	<ul style="list-style-type: none"> <li>● In 2024, continued to obtain Halal Certification for the Halal Quality Assurance System, to meet customer needs and test emerging market opportunities, enhancing the international quality assurance of products. assurance of our products internationally.</li> <li>● Maintained a zero-food safety violation performance in 2024.</li> </ul>
Grievance system	<ul style="list-style-type: none"> <li>● In accordance with the Customer Complaint Management Method, customers can complain to the business department through face-to-face meetings, phone calls, and emails.</li> </ul>

### Quality Policy: Impecline quality, satisfied customers

#### Quality Commitment:

1. Achieve the right quality in the first attempt.
2. Quality process makes quality products.
3. Respect the next production stage like customers.
4. Always aim to improve quality standards.
5. Small problems tend to deteriorate into crisis.
6. Prevention over treatment.
7. Quality definition must “conform to customers’ requirements”.
8. Process determines quality.
9. Quality is everyone’s responsibility.
10. Quality education is fundamental to every organization.

### Food safety: Food safety and quality as the top priority

#### Food Safety Commitment:

1. Bring food safety awareness and spirits into the work details of all employees.
2. Respect, learn and satisfy customers’ needs, and satisfy mutually agreed food safety requirements.
3. Enforce stringent control over food safety, and continually develop and innovate new technologies.
4. Develop systematic management, set goals, and regular review performance for the improvement of food safety.
5. Develop and implement food safety information; maintain all records of communication.
6. Out of commitment to sustainable business, the Company shall operate and ensure food safety in compliance with regulations.

Approved by: President 2017.08.07

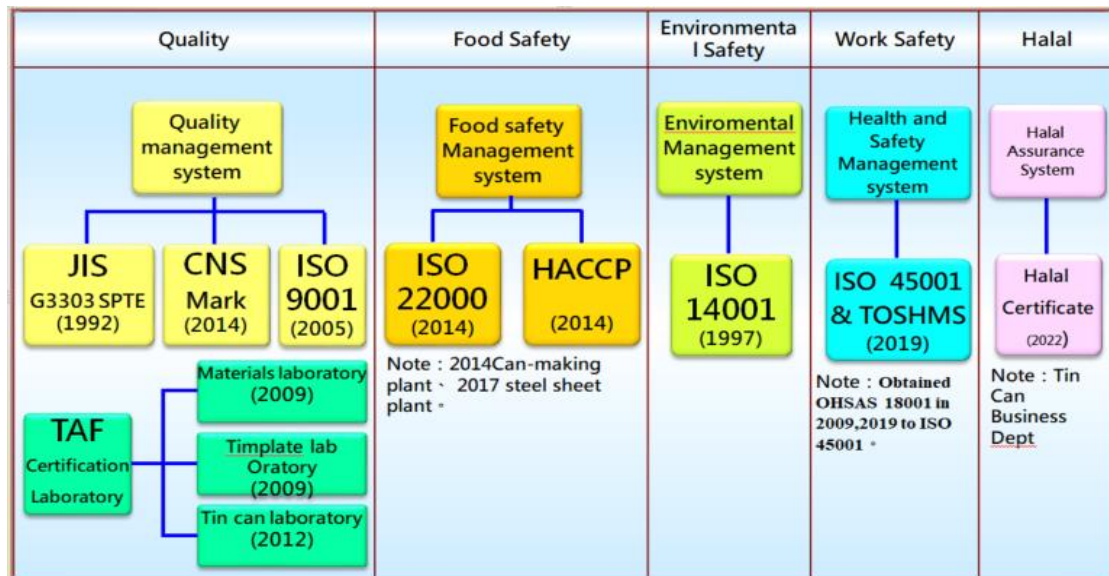
Approved by: President 2020.02.13

### 3.1.1 Production Management System and Lab

GRI : 416-1 、 417-1

#### Management system

Ton yi has always emphasized on quality, food safety, environmental safety, and industrial safety. The Company has consistently acquired international quality-related certifications. A summary of certifications/verifications obtained in previous years is provided below:



### Percentage of product having passed management system and product testing – by category

Item	Quality			Food Safety		Environmental Safety	Work Safety		Halal
	 ISO 9001	 JIS G3303 SPTe JQTW08007	 CNS	 SGS	 SGS	 ISO 14001	 ISO 45001	 TOSHMS	Hala Certificate
Tin Mill Black Plate	100%	—	99.4%	—	—	100%	100%	100%	—
Cold-Rolled Steel Sheet	100%	—	—	—	—	100%	100%	100%	—
Tinplate	100%	48.5%註	57.4%註	100%	100%	100%	100%	100%	—
Chromium coated tin free steel	100%	—	66.6%註	100%	100%	100%	100%	100%	—
Tin Can (ROUND)	100%	—	—	100%	100%	100%	100%	100%	100%
Tin Can (REC TANGULAR)	100%	—	—	100%	100%	100%	100%	100%	100%

Note: The labeling ratio less than 100% mainly due to customer's requirements and the US and Malaysia specifications are not displayed.

### Introduction to Management Systems (other management system introductions can be found on the Company's website)

#### JIS G 3303



Ton Yi Industrial first earned its JIS (Japanese Industrial Standards) certification in the tinplate category in December 1992, which made it the first company outside Japan to be certified for JIS in the tinplate category. This certification not only signifies excellence in the products made by Ton Yi Industrial, but also implies that the Company is capable of producing tinplates in quality comparable to the best in the world.

To apply for JIS, a company must undergo layers of stringent reviews. Obtaining the initial certification is already a challenging task, but what makes things more difficult is the requirement to be re-examined every 3 years thereafter. For this reason, the Company must constantly ensure compliance with JIS and develop effective quality management practices and standardized procedures, or the JIS certification can be voided at any time. The latest validity period of the certificate is: 2008/8/20-2027/2/12.

#### ISO 9001



ISO stands for International Organization for Standardization. 9001 is the standard number, and the 9000 series such as 9001m 9004 are the standard provisions relating to the quality management.

Having been certified for ISO 9001 Quality Management System indicates that the company is at least on par with international standards in terms of product, engineering or service quality. This certification is a testament to the Company's ability to deliver products or services to customers' expectations. At Ton Yi



Industrial, we place quality and customer satisfaction at the top of our focus. We manage performance in ways that improve the Company's adaptability and competitiveness to future challenges, thereby achieving sustainability.

In order to respond to customers' demand for quality, Ton Yi Industrial cares a great deal about the quality control of the Company's internal processes. All is based on the principle of meeting customers' demands, and expect to provide products that satisfy customers. The latest validity period of the certificate is: 2024/11/19-2026/12/6.

### Lab Certification



TAF (Taiwan Accreditation Foundation) evaluates laboratories using international standards (ISO 17025). TAF-certified laboratories are able to print the TAF label on the report they produce as a proof of credibility.

The Company Quality Assurance, Research and Development Department use advanced laboratory and precision equipment to perform quality tests. It constantly engages in new research projects to refine production process, and hence assure product quality. Each product item is tested and passed at the laboratory before shipment. In 2023, the iron can testing laboratory will add a paint film porosity test-conductivity method certification project.

Type	Tin <u>maill</u> black plate	Tin-coated steel/ Chromium coated tin-free steel plate	Tin can(container)										
Responsible for testing laboratories	<u>Materinals</u> laboratory	Tin plate laboratory	Tin can laboratory										
TAF Number	2091	2092	2625										
Item	Mechanical properties analysis(hardness and stretch test)	Tinplate coating layer analysis(tin content and chromium content test)	Tin can leak-proofing test(seam overlap ratio 、 Paint film porosity test- conductivity method)										
Expenses <u>incurred</u>	<div>(million)</div> <div>Expenses incurred</div> <table><thead><tr><th>Year</th><th>Expenses incurred (million)</th></tr></thead><tbody><tr><td>2022Y</td><td>56.4</td></tr><tr><td>2023Y</td><td>53.4</td></tr><tr><td>2024Y</td><td>55.5</td></tr><tr><td>2025Y(Budget)</td><td>58.7</td></tr></tbody></table>			Year	Expenses incurred (million)	2022Y	56.4	2023Y	53.4	2024Y	55.5	2025Y(Budget)	58.7
Year	Expenses incurred (million)												
2022Y	56.4												
2023Y	53.4												
2024Y	55.5												
2025Y(Budget)	58.7												

## ISO22000 & HACCP



ISO 22000 is applicable to any organization within the food production chain that has a need to develop its own food safety system, regardless of size, business category or the products they offer. This standard covers an entire supply chain from raw materials, food service, processing, transportation, storage, retail to packaging, and thereby ensures food safety from the beginning of the supply chain up to the point of consumers' purchase.



### HACCP(Hazard Analysis and Critical Control Points)

For the food industry, HACCP is used for identifying, assessing, controlling, and preventing food hazards. It has now been recognized worldwide as a food safety standard.

ISO 22000 and HACPP certifications provide customers with extra confidence in the food supply chain. Both of them are common elements in the world's food safety standard, and have been adhered strictly in exchange for the trust of world's consumers. Together, they represent the Company's ability to control food safety risks. Production of tinplate and cans for food and beverages from 2023/9/10-2026/9/10;  
Production of packaging materials that come into contact with food 2023/8/29-2026/8/29

## Halal Certificate



Halal certification is a recent emerging business concern because of the diversified development of food processing, preservation, and transportation technologies, as well as the lack of effective information on the ingredients of food products, the difficulty of identifying additives and processing aids, different names, and different regulations in different countries, in order to protect Muslims to use household food products in compliance with the requirements of their beliefs, and to compete for the international market of Muslim halal food products. To meet the needs of customers and test

the business opportunities of emerging markets, and to enhance the quality assurance of internationalization of products, our company can provide customers with more satisfactory products through halal certification, making our products more competitive, and In 2024, we continued to obtain Halal Certification for the Halal Quality Assurance System to meet customer needs and test emerging market opportunities, thereby enhancing the international quality assurance of our products. The latest validity period of the certificate is: 2023/07/11-2025/7/11.

The Company's Halal Quality Assurance Spirit:

1. Halal quality assurance is the responsibility of all company and factory personnel.
2. The Company's senior management attaches great importance to and authorizes the implementation of the quality assurance system.
3. All relevant departments must establish control mechanisms.

4. All matters specified in the original certification contract must be effectively implemented.
5. Any changes must go through a pre-approval process, which is also the responsibility of the convener.
6. Achieving the goal of autonomous management through internal education and auditing.

### 3.1.2 Hazardous substance management

#### Hazardous substance management

##### Hot rolled materials

- Hot rolled materials are mainly purchased from world-renowned steel refineries such as CSC, JFE (Japan), Nippon Steel & Sumitomo Metal Corporation (Japan), and POSCO (Korea). All of which have stringent controls over hazardous substances, and have complied with EU (RoHS) <sup>Note 1</sup> and REACH (SVHC) <sup>note 2</sup>. These suppliers are able to provide test reports as proof.

##### TMBP, tinplate, cold rolled tinplate

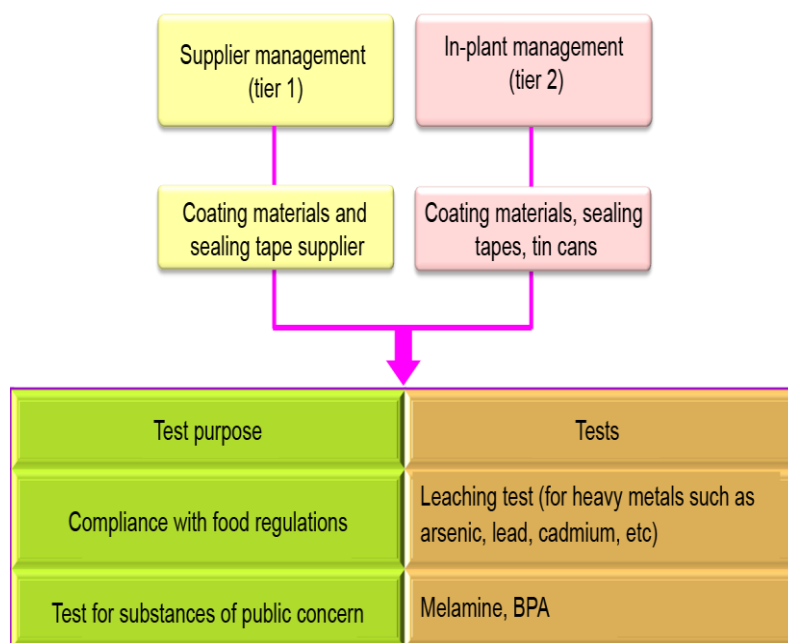
- TMBP, tinplate, cold rolled tinplate do not have any hazardous substances added to them during production. These products are submitted for SGS testing on a yearly basis, and the test results all conformed with EU RoHS, REACH (SVHC) and customers' requirements.

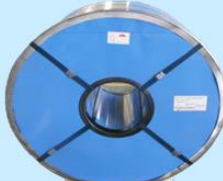


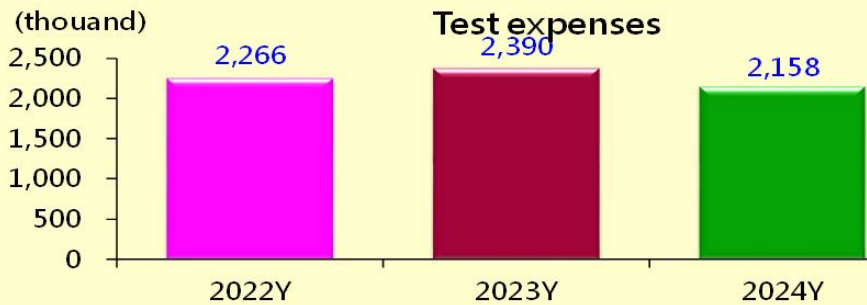
##### Tin can (container)

- Tin cans (containers) and any substances that come into direct contact with the content (e.g. coating material, sealant, etc) are graded and controlled at the source. In addition to grading its suppliers, the Company also requires raw materials suppliers to produce test reports that prove their compliance with food regulations on an annual basis. The Company's products are submitted for testing in accordance with "Sanitation Standard for Food Utensils, Containers and Packages" each year. All test results have complied with regulations.

Note 1: RoHS (Restriction of Hazardous Substances Directive) imposes maximum limits on the use of hazardous substance in electrical appliances and electronic equipment.

Note 2: REACH (Registration, Evaluation and Authorization of Chemical Substances) is an EU regulation concerning the registration, evaluation, authorization and restriction of chemicals. SVHC (Substances of Very High Concern) is a category of chemicals under REACH that are currently of high toxicity and high risk to the environment or human body.



Product type and raw materials	Tin mill black plate	Tin-coated steel/ Chromium coated tin-free steel plate	Tin cans(containers), Coating materials,sealing tapes								
Product Picture											
Hazardous Substance Control	<u>RoHS</u> · REACH	<u>RoHS</u> · REACH	Sanitation standards for food <u>Utensils,containers</u> and packages								
Test expenses	<p>(thouand)</p> <p><b>Test expenses</b></p>  <table><thead><tr><th>Year</th><th>Test expenses (thouand)</th></tr></thead><tbody><tr><td>2022Y</td><td>2,266</td></tr><tr><td>2023Y</td><td>2,390</td></tr><tr><td>2024Y</td><td>2,158</td></tr></tbody></table>			Year	Test expenses (thouand)	2022Y	2,266	2023Y	2,390	2024Y	2,158
Year	Test expenses (thouand)										
2022Y	2,266										
2023Y	2,390										
2024Y	2,158										

※The management of food safety risks of cans (barrels) is managed from the source, the inspection of suppliers is carried out annually and raw materials suppliers are required to provide various testing reports that comply with food laws. Gel permeation chromatography is used to monitor the quality of the coating to avoid quality variation to make sure the food is safe to consume.

## 3.2 Supply Chain Management

GRI : 2-6 、 2-25 、 2-26 、 204-1 、 308-1 、 308-2 、 414-1 、 414-2

### 3.2.1 Supply Chain Management

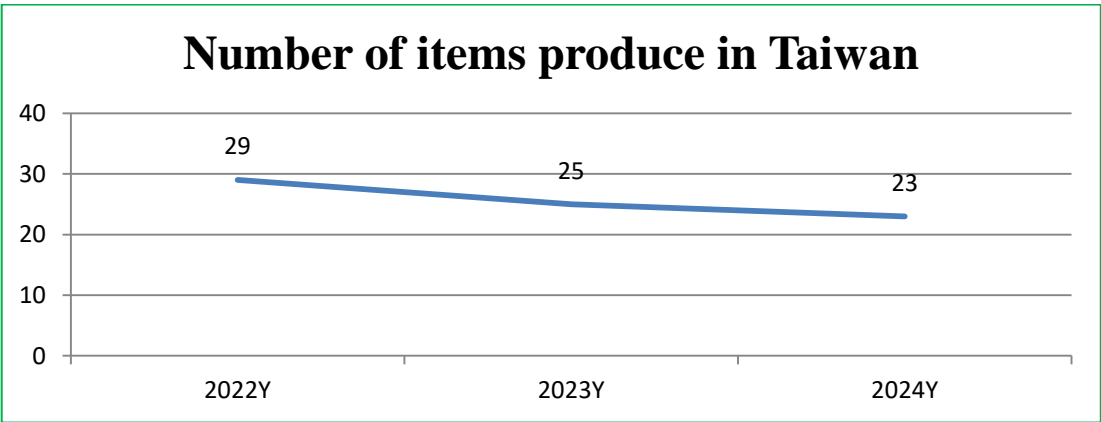
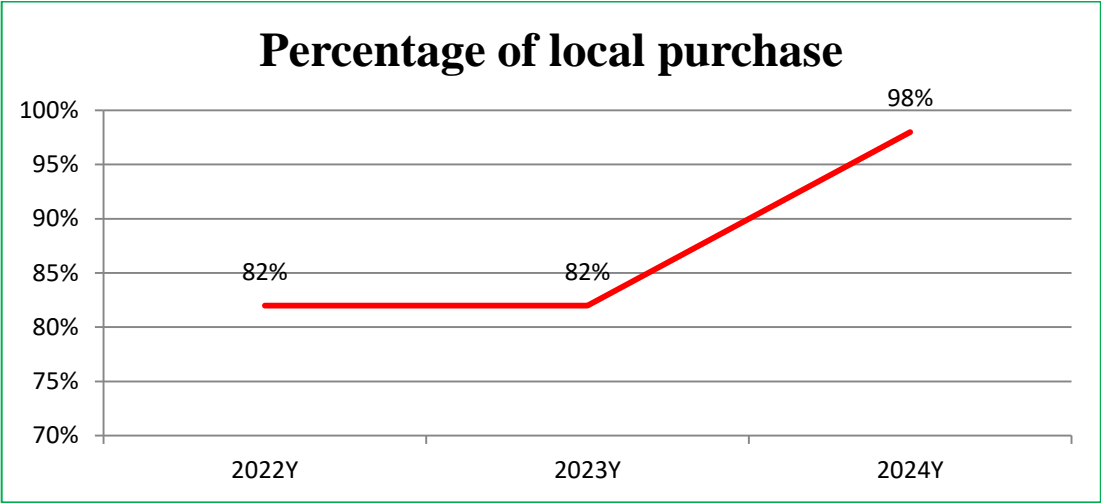
Ton Yi Industrial actively develops supply chain relations with major steels manufacturers in Asia to secure supply of raw materials. The Company tries to purchase as many raw materials in needs from local producers as possible, provided that they meet the required tests and qualities, and thereby create employment opportunities while helping local companies improve competitiveness. The Company has been enhancing management of its raw materials suppliers, enforcing tests for hazardous substances, and prohibiting purchase of conflict metals. While we commit ourselves to strict standards, we also expect our suppliers to value sustainable development and implement their own policies as well as promote waste reduction and localized production.

### Supply Category

Supply category	Communication method	Location	Industry characteristics
Metal plate supplier – China Steel	Regular quality consultation meeting, e-commerce system	Taiwan	Heavy industry
Original plate supplier – Japan	Unscheduled visits, regular technical meetings, direct contact or through agent/business partners	Overseas	Capital, technology, labor-intensive industry
Original plate supplier – Korea	Unscheduled visits, regular technical meetings, direct contact or through agent/business partners	Overseas	Capital, technology, labor-intensive industry
Chemical supplier	Regular E-mail or phone to enquiry about market supply, market overview and technical research and discussions	Taiwan	Able to provide products of multi-product and supply requirements
Chemical supplier	Regular E-mail or phone to enquiry about market supply	Overseas	Unique technology, market oligopoly
Motor supplier	Phone, E-mail, unscheduled meetings	Overseas/ Taiwan	Capital intensive
Machinery supplier	Discussions of drawings and specifications technology in person/phone/Email, FAX/Email order	Overseas/ Taiwan	Technology/labor intensive
Packaging supplier	Phone, E-mail, unscheduled meetings, discussions in person	Taiwan	labor intensive

Percentage of Localized Purchases

The Company increases purchase of raw materials from local suppliers where possible, which creates employment opportunities and helps improve the competitiveness of local business. Under the condition that the production operation and quality will not be affected, some equipment or parts will be supplied locally to create a win-win situation for both parties. Influenced by the pandemic, the steel and iron prices soared in 2021 to indirectly raise the domestic procurement price.



Supplier Inspections

In accordance with the Company’s supplier management procedures, on-site audits are conducted annually. New suppliers of tinplate, tin ingots, and key chemical raw materials are subject to on-site evaluations. However, suppliers in oligopolistic markets, major top 100 corporations, and overseas vendors are exempt from such assessments.

To enhance supplier oversight, any qualified supplier experiencing major irregularities must undergo an on-site evaluation within one week. For products related to food safety, risk management begins at the source. Each year, at least three suppliers are selected for evaluation using the “Supplier Evaluation Form.” Suppliers failing to meet the required score are immediately disqualified.

In 2024, four suppliers underwent on-site evaluations, all of which met the qualification criteria.



## Supplier Commitment

High-quality suppliers and stringent control over the procurement of safe raw materials are critical factors in maintaining product safety. To promote the company's commitment to sustainable development, we require suppliers to adhere to the "Supplier Social Responsibility Commitment." Suppliers who do not comply are removed from the supplier list. The response rate for the "Supplier Social Responsibility Commitment" reached 100%. Additionally, to enhance food safety control, we have promoted environmental policies to suppliers of chemicals that come into contact with empty cans and required them to adhere to the ISO 14001 standard.

### Responses from Suppliers Regarding Newly Issued CSR Commitment Letters in the Past Three Years and the 2024 ISO 14001 Environmental Policy

Year	Count	Supplier Social Responsibility Commitment Letter		Reply rate
		No. of copies issued	No. of copies issued	
2022	46	46	46	100%
2023	47	47	47	
2024	41	41	41	
Supplier category	Count	ISO 14001 Environmental Policy Promotion Status		Reply rate
		No. of copies issued	No. of copies issued	
Chemical Supplier	2	2	2	100%

Note1: The Supplier Social Responsibility Commitment Letter establish relevant specifications including employee rights, health and safety, environmental policies (emphasis on environmental protection, green management), and conflict metal procurement policies.

## Not sourced from conflict mines

None of the Company's tin ingot suppliers (serial number: BANKA 、THAISARCO 、YT 及 MSCSRT) had sourced their materials from conflict mines or sweat factories





### 3.3 Customer Service Management

Maio Issues	Customer Health and Safety
<b>Policy and Commitment</b>	<ul style="list-style-type: none"> <li>● Policy: Quality First, Customer Satisfaction</li> <li>● Commitments:               <ol style="list-style-type: none"> <li>1. Do it right the first time.</li> <li>2. Attentiveness throughout the process ensures reliable quality.</li> <li>3. Treat the next process as the customer.</li> <li>4. “Good quality must become better.”</li> <li>5. Small issues often lead to major problems.</li> <li>6. Prevention is better than cure.</li> <li>7. Quality is defined as “meeting customer needs.”</li> <li>8. Quality should be visible; the process is the key.</li> <li>9. Quality is everyone’s responsibility.</li> <li>10. Quality education is the lifeblood of an enterprise.</li> </ol> </li> </ul>
<b>Target</b>	<ul style="list-style-type: none"> <li>● Customer satisfaction survey scores must average 80 or above.</li> </ul>
<b>Operation Plan</b>	<ul style="list-style-type: none"> <li>● Each year, the Company conducts customer satisfaction surveys based on relevant indicators or internal analyses to understand customer needs, address concerns, and implement improvements. Survey results are reported during ISO management review meetings to track the effectiveness of improvement measures.</li> </ul>
<b>Effectiveness Evaluation</b>	<ul style="list-style-type: none"> <li>● The 2024 customer satisfaction survey showed that all business units achieved average scores above 80.</li> </ul>
<b>Grievance system</b>	<ul style="list-style-type: none"> <li>● Each business unit has a customer service contact. Customers may file complaints through these channels if they have concerns about products.</li> </ul>

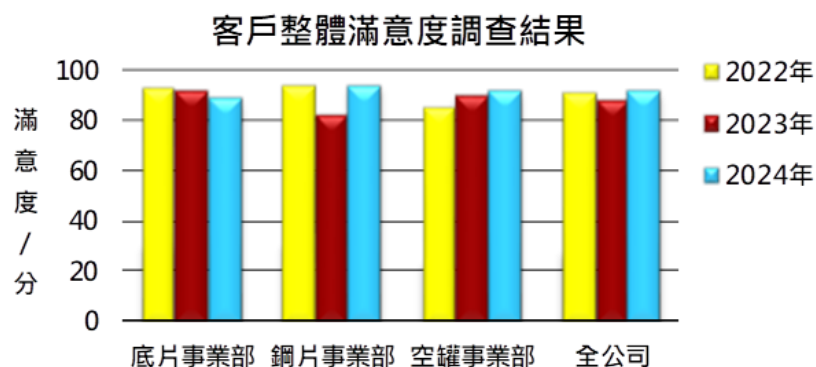
## Performance Management

Customer satisfaction surveys are conducted annually based on sales volume, long-term partnerships, and internal analysis indicators. These surveys aim to understand customer needs and address issues of concern through targeted actions and continuous improvements. The results of these surveys are reported during ISO management review meetings, and follow-up actions are tracked to assess the effectiveness of improvements.

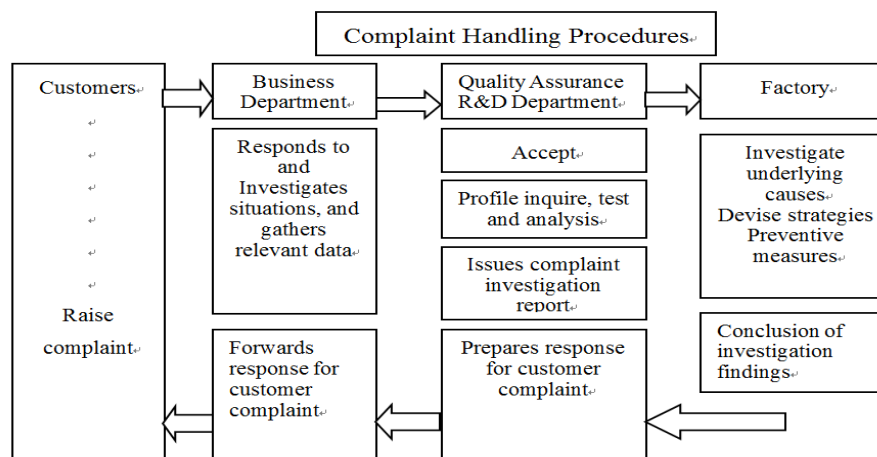


**Target:** Customer evaluation results must reach a rating of “Satisfied” or above, with an average score of 80 or higher.

**Performance:** In recent years, customer satisfaction surveys conducted across all business units and the Company as a whole have consistently achieved an average score exceeding 80, indicating a satisfactory level of customer satisfaction. The detailed survey results are as follows:



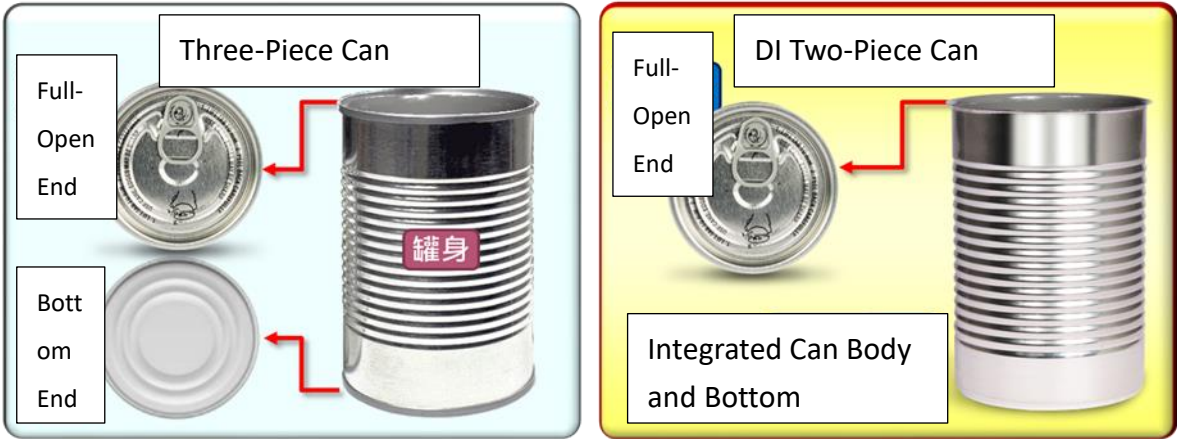
## Grievance Mechanism



3.4 Technology research and development and improvement




➤ Development of DI Two-Piece Food Cans Using Tinplate:

Description
<div>1. Tinplate cans offer high strength, excellent light-blocking properties, and superior sealing performance, making them one of the most reliable and safe containers for food packaging.</div> <div>2. Conventional food cans are typically made using a three-piece construction. DI (Draw &amp; Ironing) two-piece cans require more advanced can-making technology, with a body wall thinning rate of up to 50%, meeting the demands for lightweight and high-efficiency production. However, this also imposes stricter requirements on tinplate materials.</div> <div>3. In collaboration with steel mills and can-making customers, the Company successfully developed and rigorously tested tinplate suitable for DI two-piece food cans.</div>
Benefits
<div>1. This development project involved the specification of raw materials, selection of tin coating substrates and production conditions for tinplate, and comprehensive material property testing. All performance indicators met requirements, and customer tests across small, medium, and large production scales confirmed consistent product quality.</div> <div>2. The project is now fully commercialized, with mass shipments to customers contributing an additional NT\$30 million in economic benefits in 2024 alone. With significant orders secured, further gains are expected.</div>



➤ **EPL Plant Waste Pickling Acid Recycling and Reuse**

<p>Purpose of Improvement</p>	<ol style="list-style-type: none"> <li>1. Waste pickling acid from EPL was previously discharged into chromium-containing wastewater, resulting in acidic pH levels. When the pH drops below 2.5, it significantly interferes with chemical dosing in the wastewater treatment plant.</li> <li>2. The steel sheet plant uses a hexavalent chromium reduction process for wastewater treatment, which requires a stable pH of 3.0. The oxidation-reduction potential (ORP) must remain within 340–360 mV. Low pH levels increase ORP, causing dosing inefficiencies and chemical waste.</li> </ol> <div data-bbox="496 725 1359 1189"> <p>PH Meter</p> </div> <div data-bbox="496 1189 1359 1765"> <p>ORP Meter mv</p> <p>Chemical Dosing Blind</p> </div>
<p>Principle of Improvement</p>	<ol style="list-style-type: none"> <li>1. Wastewater treatment uses iron-based coagulants.</li> <li>2. Currently in use: Waste pickling acid from the substrate plant (ferrous chloride), with total iron content of 150 g/L, diluted to 18</li> </ol>

	<p>g/L and transported by tanker (approximately 180 tons/year, 24 trips).</p> <p>3. Waste pickling acid from the EPL production line (ferrous sulfate): total iron content of 6 g/L for Tinplate, 12 g/L for TFS, with a monthly output of 120 tons. Evaluation confirmed its suitability as a replacement coagulant for wastewater treatment.</p>
Implementation Approach	<p>1. Waste pickling acid is transported from the EPL storage tank to the wastewater treatment plant over a distance of 270 meters using 1.5” CPVC piping and a 5HP acid-resistant pump.</p> <p>2. Level-controlled replenishment and dosing are automated via a PLC program and level sensors, with alerts issued to on-duty personnel only in case of anomalies.</p> <p>3. Total implementation cost: NT\$760,000 (completed in June 2024).</p> <div></div> <p>Waste Acid Storage Tank Side</p> <p>Control Panel at Wastewater Treatment Plant Side</p>
Benefit Analysis	<p>1. From July 2024 to January of the following year, the initiative saved 269 tons of chemicals, reduced 57 tons of hazardous sludge, and saved NT\$3.22 million in costs.</p> <p>2. Estimated annual cost savings: NT\$5 million per year</p>

➤ **209D Can End Defect Detection via CCD System**

**Description**

1. The CCD (Charge-Coupled Device) defect detection system inspects every can end to ensure quality through automated optical analysis.
2. The system uses new-generation technology, combining AI-based learning and big data analytics to distinguish between qualified and defective products.
3. Fully computer-controlled and automated, the system significantly reduces the occurrence of defective products and lowers labor-related handling costs.



## Chapter Four Sustainable Environment

### **The importance of the issue**

The following environmental policy is established as the highest principle of our environmental protection work in order to systematize the environmental protection system so that the possible impact on the environment can be clearly considered in the decision making and operation process of research and design, product manufacturing, raw material use, maintenance, transportation and waste disposal, etc.

Environmental Policy: ECO – Friendly & Green Biz

Environmental Commitments:

In order to implement environmental policies effectively, we declare the following environmental commitments to all colleagues, customers, third parties, and the general public:

1. The organization shall aim to minimize environmental impacts of its business development, operations and commercial activities through “energy conservation and waste reduction”.
2. Improve production processes through scientific and technological advancements; thereby avoiding commercial activities that have adverse impacts on the environment.
3. Comply with regulations and commit to ongoing improvements.
4. Establish communication with company insiders as well as those out with the organization to monitor and review environmental goals on a regular basis.
5. Educate, train and inspire employees to work responsibly with respect to the environment.



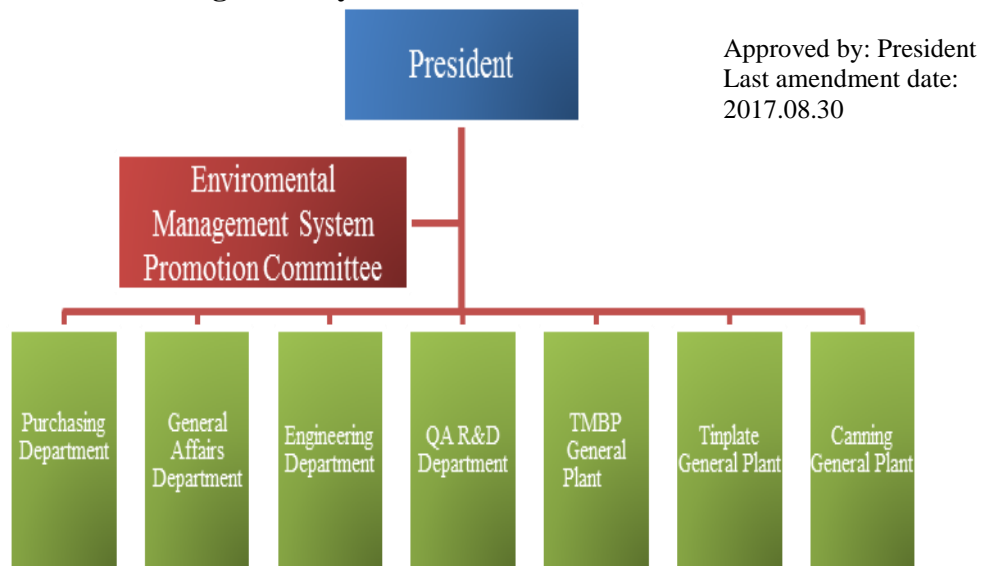
## 4.1 Environmental management organization

### 4.1.1 Environmental Management System

In 1997, Ton Yi Industrial assembled an “Environmental Management System Promotion Committee” spearheaded by the President, whose responsibilities are to make decisions relating to environmental management. The general plant manager has been appointed as management representative of the execution team, whose responsibilities are to monitor and manage existing systems.

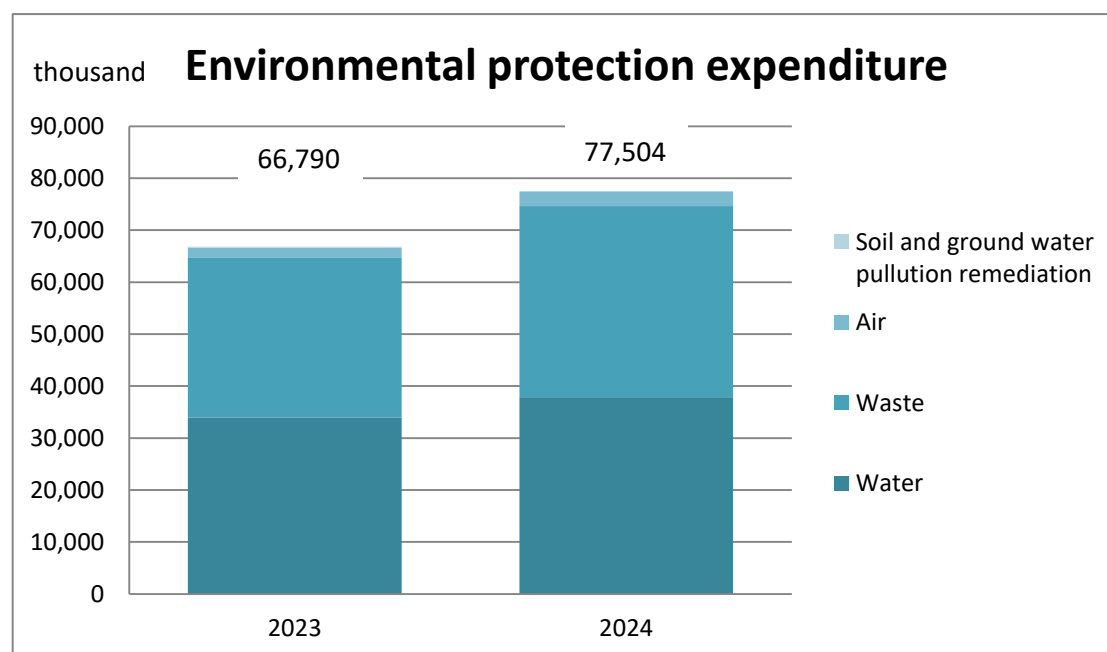
In October 1997, the Company was certified for ISO 14001 – Environmental Management System and has since been operating based on planned systems and standards. The Company conducts internal as well as external audits, and holds regular management review meetings to discuss ongoing improvements; as a result, the certification has remained valid until this day (Effective period: 2024.11.26~2027.10.30).

#### Environmental Management System Promotion Committee:



### 4.1.2 Environment expenses/ investment

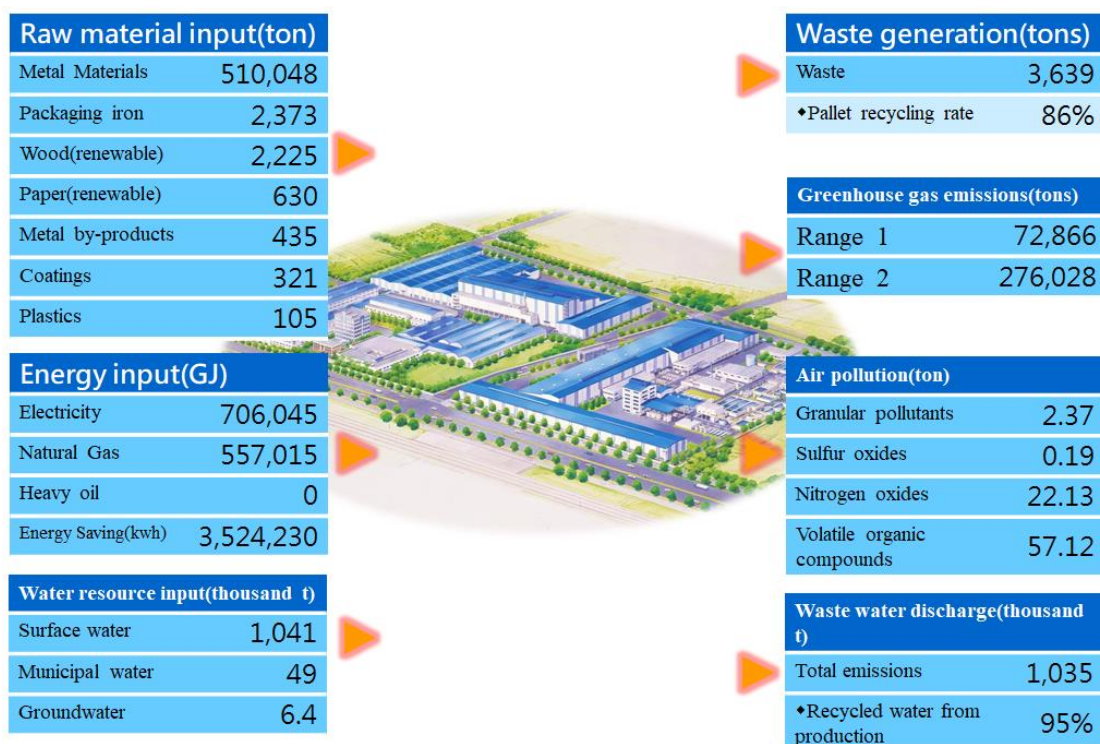
In 2023, in addition to the regular reporting of air, water, waste, toxic and soil operations as required by the government authorities, the Company paid the relevant environmental protection expenses on time and in accordance with the facts, and had no major investment in environmental protection equipment in the year. The investment in environmental protection is to optimize the process technology and adopt low energy consumption equipment, etc. The total environmental protection expenditure for the year was NT\$66,790(thousand), and the total investment in environmental protection for the year was NT\$6,415(thousand).



### 4.1.3 Environmental compliance

In 2024, we will monitor changes in environmental protection regulations, and count a total of 13 cases related to the company. In the future, we will conduct an identification and evaluation of environmental considerations in accordance with the requirements of the company's ISO 14001 environmental management system, and take relevant countermeasures and responses based on the evaluation results.

### 4.1.4 Environmental footprint



## 4.2 Climate Change and energy management

GRI : 201-2 、 302-1 、 302-3 、 302-4 、 302-5 、 305-1 、 305-2 、 305-4 、 305-5 、 305-7

Maior Issues	Climate change and energy management
<b>Policy and Commitment</b>	<ul style="list-style-type: none"> <li>● Policy: The company is committed to reducing the climate impact of its operations through effective energy management and carbon reduction actions, while improving energy use efficiency.</li> <li>● Commitments: Comply with all applicable environmental and energy-related regulations, regularly disclose climate-related information, integrate energy efficiency and carbon emissions management into decision-making and operational processes.</li> </ul>
<b>Target</b>	<ul style="list-style-type: none"> <li>● Target an average annual electricity savings rate of 1% from 2015 to 2024.</li> <li>● Disclose carbon emissions annually and set greenhouse gas (GHG) reduction targets (Consolidation), with the goal of reducing Scope 1 and Scope 2 carbon intensity by 1.5% each year.</li> </ul>
<b>Operation Plan</b>	<ul style="list-style-type: none"> <li>● Continue to promote factory energy-saving projects, introduce energy-efficient equipment (including magnetic bearing chillers, high-efficiency motors, and LED lighting), and expand renewable energy usage.</li> <li>● Plan and implement renewable energy projects such as biogas power generation and solar power facilities.</li> </ul>
<b>Effectiveness Evaluation</b>	<ul style="list-style-type: none"> <li>● Review energy and carbon data annually and have the data verified by a third party.</li> </ul>
<b>Grievance system</b>	<ul style="list-style-type: none"> <li>● Establish a dedicated contact window to address stakeholder feedback related to climate and energy issues.</li> </ul>

### 4.2.1 Climate Change and Energy Management Strategies

#### Governance:

The Company has assembled an Energy Management Committee with the President acting as the lead committee member. At the end of each year, plans and estimated outcomes for the following year are proposed. In January of the following year, energy management officers from each major plant provide data on the tracking of benefits and achievement rates, which are then compiled by the energy manager of the Technical Division. A report is presented quarterly during the Company's Energy Management Committee meetings to review energy usage, evaluate the effectiveness of various energy-saving initiatives, and assess climate change management performance. In 2024, a total of four committee meetings were held.

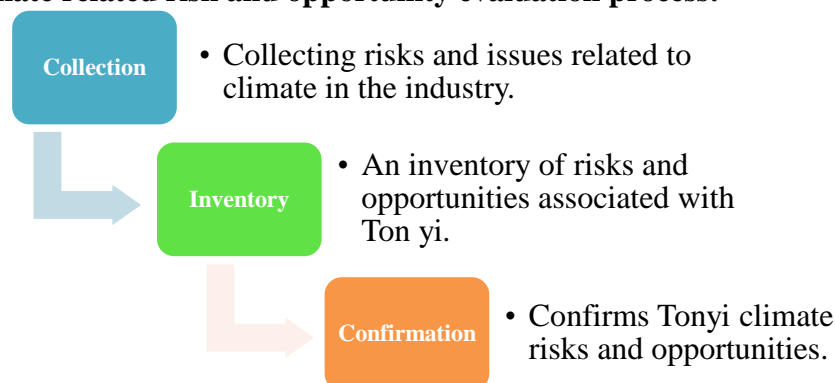
#### Climate related risks and opportunities:

As the frequency of extreme weather events continues to rise globally, natural disasters such as fires, floods, and earthquakes pose tangible threats to business operations. Climate change has become one of the core challenges to sustainable corporate development. As a responsible global citizen, Uni-President Enterprises recognizes its environmental obligations and has proactively launched a range of climate adaptation and risk management initiatives. The Company has initiated the following actions in response:

Response Strategies:
Promote energy-saving initiatives and pursue optimal solutions to reduce emissions and energy use in operations
Conduct GHG inventories to monitor emission levels
Strengthen pollution prevention and resource reuse to enhance environmental management efficiency
Adopt the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, which involves introducing risk disclosure and governance frameworks to systematically assess climate change impacts on financial performance

Through the above initiatives, we continue to strengthen the organization's resilience and adaptive capacity, while taking a long-term perspective in shaping our sustainability governance roadmap. We respond to climate challenges with concrete actions. In 2024, climate-related risks and opportunities were reported to the Board of Directors four times. Details can be found in the following section on Climate Risk and Opportunity Response and Management Strategies.

#### Climate related risk and opportunity evaluation process:



### Counteraction and management of Tong Yi Industrial climate-related risks and opportunities:

Climate Risks and Opportunities		Potential Impact	Impact Duration	Financial Impact	Management Practices	Future Goals
Physical risk	The frequency and severity of extreme weather events and natural disasters have increased	Typhoons, earthquakes, and sudden shortages of water resources can cause production interruptions or reductions, affecting delivery schedules and operational stability.	Short-term (0-3 years)	Impact on delivery schedule, revenue and increase in insurance expenses.	Strengthened the safety of the factory buildings and fully utilized the function of water resource recycling.	Mitigating the impact of natural disasters on business operations.
Transition risk	Environmental regulations and carbon pricing restrictions.	The "Climate Change Response Act" stipulates the mechanism of carbon fee collection.	Medium-term (3-5 years)	Long-term government policies increase operating costs and affect product competitiveness.	Update the equipment to energy-saving, promote energy-saving solutions, use solar renewable energy, and propose an independent reduction plan.	The carbon reduction target for all parent and subsidiary companies in the consolidated financial report is to reduce carbon emissions (scope 1-2) by 1.5% annually. In 2030, the greenhouse gas emissions of Taiwan's factory areas in scopes 1 and 2 will be reduced by 25% compared to those in the baseline year of 2014. Propose an autonomous carbon emission reduction plan and strive for preferential carbon

Climate Risks and Opportunities		Potential Impact	Impact Duration	Financial Impact	Management Practices	Future Goals
						fee rates.
	The cost of the energy consumption transition	As a major power user, Ton Yi Industrial has been required to install 10% renewable energy within five years in accordance with the Tainan City Government's Self-Governance Regulations.	Medium-term (3-5 years)	Failure to legally establish renewable energy requires payment of government fees, and failure to use green energy increases electricity expenses.	Constructed a solar power generation system that utilizes renewable energy and has completed the construction of a 3,350 KW solar facility to reduce electricity consumption by 4 million kWh and decrease greenhouse gas carbon emissions by approximately 1,980 tons.	Utilized green renewable energy to reduce product carbon emissions and lower electricity expenses.
Opportunities	Diversified supply	Diversify production bases, with the advantages of stable supply and flexible allocation, to reduce the impact of international steel price fluctuations and supply instability on customers.	Short-term (0-3 years)	Reduce the supply risk of raw materials. The advantage of stable supply enables the Company to win new customers and strengthen connections with global customers, thereby increasing revenue.	Utilize the two production bases in Taiwan and China to serve global customers.	Reduce the difficulty of delivery due to force majeure caused by extreme weather.
	Changes in market demand	The international trend of plastic reduction affects customers' choices of products.	Long-term (over 5 years)	Environmental groups are more likely to promote products with recycling value, thus increasing demand for them and enhancing their market advantages.	In addition to existing packaging materials such as tinplate iron, PET, and Tetra Pak, the promotion of new aluminum bottles and cans is another new choice for packaging materials.	Provide diversified packaging material selection according to customer needs.

### The extent of potential future financial impact:

Climate change has become one of the most pressing global issues. Its impact on natural ecosystems and social structures continues to intensify, bringing far-reaching and persistent challenges. According to the 2025 Global Risks Report from the World Economic Forum, extreme weather events are identified as one of the most severe global risks over the next decade, underscoring the need for corporations to adopt proactive strategies. Uni-President Enterprises has implemented a sustainable environmental management policy, aiming to mitigate its operational environmental impact while enhancing climate resilience. In response to the growing climate crisis and increasing international regulatory scrutiny, the Company has aligned its governance structure and sustainability strategy with global standards, including preparation for the upcoming IFRS S2 climate-related disclosure framework. Detailed measures are described as follows:

#### Step 1 : Climate related risk materiality and evaluation options:

According to the evaluation results of the "Climate Risk and Opportunity Issues Response and Management Table", the largest climate issue is related to the use of energy and the subject of carbon taxation. It is expected that the future policy direction will be stricter in the direction of emission control, carbon taxation, and low carbon production. Therefore, the Company uses the carbon emission scenario of its operations and carbon price assumptions to estimate the potential financial impact and to grasp the impact of the carbon tax.

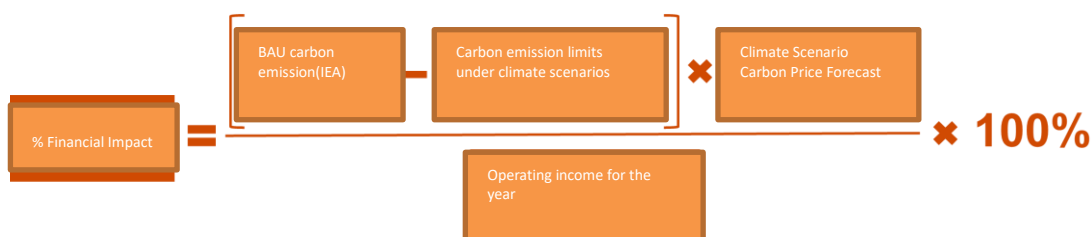
#### Step 2 : Scenario options and assumptions:

Scenario Description		
Carbon emissions growth rate		<ul style="list-style-type: none"> <li>Based on the carbon emissions in 2020, the growth rate of carbon emissions in the manufacturing industry is projected based on the IEA Energy Technology Perspectives (ETP).</li> </ul>
Scenario Assumption	<2°C	<ul style="list-style-type: none"> <li>Climate policies are becoming progressively stricter, but less so than in the 1.5°C scenario, and there is a 67% chance of achieving zero CO<sub>2</sub> emissions after 2070 and limiting global warming to below 2°C by the end of the century.</li> <li>Linear emission reduction of 2.5% per year for &lt; 2°C scenario with reference to SBTi target roadmap.</li> </ul>
Scenario Assumption	1.5°C	<ul style="list-style-type: none"> <li>Through strict climate policies and innovation, we will achieve zero CO<sub>2</sub> emissions by 2050, some developed countries achieve net zero greenhouse gas emissions, and have at least a 50% chance of limiting global warming to below 1.5°C by the end of the century.</li> <li>Linear emission reduction of 4.2% per year for &lt; 2°C scenario as reference to SBTi target roadmap.</li> </ul>
Carbon Price Assumptions		<ul style="list-style-type: none"> <li>The NGFS (Network for Greening the Financial System) report was used to estimate the projected carbon price for each year, taking into account future inflation rates.</li> </ul>



**Step 3 : Calculate the additional cost for different time scales and scenarios:**

By applying the hypothetical scenario to the formula below, we can estimate the additional cost of excess emissions and understand the financial impact of the carbon tax.



The results of scenario analysis of transition risks:

Scenario	Impact Assessment (proportion compared to the 2024 sales amount)	Impact Duration
<2°C	0.06%~3.52%	2025-2050
1.5°C	0.34%~15.54%	2025-2050

Conclusion: Through the above analysis, the Company understands that the carbon tax may have some financial impact on the Company. Although it is not significant at this stage, the Company shall continue to pay attention to the trend of international carbon tax and carbon reduction regulations and reduce the negative impact of the Company's products and operations on climate change through continuous product development and introduction of various energy-saving and carbon-reducing solutions.

**Indicators and Targets:**

Tonyi expects its operations and customers to successfully transform in the face of climate change and to implement sustainable development and corporate social responsibility. In order to regularly review the status of climate risks and opportunities, Tonyi aims to save 1% of annual average electricity from 2015 to 2024, responding to government policies and corporate low-carbon trends, gradually replacing high energy-consuming products, opting for energy-saving equipment and machines, and managing various energy-consuming systems in order to achieve energy-saving targets. For other climate change related indicators and targets, please refer to the following chapters: Energy usage, greenhouse gas emission management, and related reduction actions in chapters 4.2.2 and 4.2.3; Water resources management and water usage in chapter 4.3; Waste and air pollution management in chapter 4.4; The role and performance of circular economy in chapter 4.5.

## 4.2.2 Energy use and greenhouse gas emission management performance

### Use of Energy

In 2024, the Company's total energy consumption reached 1,263,060 GJ, an increase from 993,971 GJ in the previous year, primarily due to growth in product sales. A new solar power facility (3,350 kW) was completed and began operation in August 2024. This installation is expected to reduce electricity consumption by approximately 4 million kWh and GHG emissions by about 1,980 metric tons of CO<sub>2</sub>e annually. The renewable energy usage rate in 2024 was 0.89%. The electricity generated was approximately 1.4 million kWh, with benefits amounting to around NT\$5 million.

### Energy use in the past three years

Types of energy		2022	2023	2024
Electricity	Unit	176,950,400	124,851,200	154,726,400
	Gigajoule	637,021	449,464	557,015
	Intensity	0.76(GJ/Ton)	0.81(GJ/Ton)	0.72(GJ/Ton)
Natural gas	Cubic meter	19,402,775	13,232,539	17,152,945
	Gigajoule	795,059	544,507	706,045
	Intensity	0.94(GJ/Ton)	0.98(GJ/Ton)	0.92(GJ/Ton)
Total	Gigajoule	1,432,081	993,971	1,263,060
	Intensity	1.70(GJ/Ton)	1.78(GJ/Ton)	1.64(GJ/Ton)

- Source of data: Electricity – power bill; natural gas – gas bill; heavily oil – in plant collection slip Intensity level is calculated using metallic material input and the denominator.
- Conversion parameters:

Item	Conversion parameters	Source of conversion data
Electricity	1 KWH=0.0036GJ (Gigajoule)	Wikipedia; 1kW ·h = 3,600,000 Gigajoule =0.0036GJ
Natural gas	1 m³=0.0412GJ (Gigajoule)	Average calorific value for December 2024 published by Great Tainan Gas Company (9,833.19Kcal/m³)

## Greenhouse Gas Survey

In compliance with regulatory requirements, the Company conducted a consolidated GHG inventory for its parent and subsidiaries in 2024. A task force was formed to develop management procedures and internal verification protocols in accordance with ISO 14064-1. The parent company also commissioned TÜ V Rheinland Taiwan Ltd. to verify GHG emissions data and obtained a verification statement under ISO 14064-3:2019, followed by official reporting. Total consolidated Scope 1 and Scope 2 emissions in 2024 were 348,894 metric tons of CO<sub>2</sub>e.

### Direct and Indirect GHG emission

Unit : Tons CO<sub>2</sub>e

	2023Y		2024Y	
Scope	Emissions (ton CO2e)	Intensity (ton CO2e/million)	Emissions (ton CO2e)	Intensity (ton CO2e/million)
Individual				
Scope 1	27,921	7.59 (Individual Turnover)	36,144	
Scope 2	63,209		76,435	
Subtotal	91,530		112,579	
Consolidated				
Scope 1	-		36,722	
Scope 2			199,593	
Subtotal			236,315	
Total			348,894	
* Unless otherwise specified, the calculation of emission intensity has been incorporated into the calculation of turnover.				
* The greenhouse gas emissions from Scope 3 (Categories 3 and 4) of the unified industrial entity in 2024 were 1,916,438 (tons CO2e).				

## Greenhouse Gas Assurance Information

Year	2023	2024
Scope of assurance	Tainan	Tainan
Assurance institutions	TÜ V RHEINLAND TAIWAN LTD.	TÜ V RHEINLAND TAIWAN LTD.
Assurance standards	ISO 14064-3:2019 Reasonable assurance	ISO 14064-3:2019 Reasonable assurance
Assurance opinion	Unqualified opinion	Unqualified opinion

## Types of Greenhouse Gases Covered

Coverage scope			
CO <sub>2</sub>	Methane	Nitrous oxide	Hydrofluorocarbons

## Greenhouse gas reduction goals, strategies and concrete action plans

<b>Reduction Goal</b>	<ol style="list-style-type: none"> <li>1. Carbon emission intensity: Based on the 2024(Consolidation) carbon emission intensity, reduce the carbon emission (scopes 1 and 2) intensity by 1.5% annually.</li> <li>2. Total carbon emissions: In 2030, the emissions from Taiwan's factory area will decrease by 25% compared to that of the benchmark year 2014.</li> </ol>
<b>Strategy</b>	<ol style="list-style-type: none"> <li>1. Short term: Use high-efficiency equipment and processes, including continuously setting up solar panels and purchasing green electricity.</li> <li>2. Long term: All fuel equipment (boilers, annealing furnaces) must use natural gas or electricity, and carry out relevant carbon reduction operations in accordance with the latest technologies of world steel plants and beverage plants.</li> </ol>
<b>Action plan</b>	<ol style="list-style-type: none"> <li>1. Continuously promote energy-saving projects in factories, introduce energy-saving equipment (including introducing maglev ice water main units, replacing with high-efficiency motors, and replacing with high-efficiency LED lighting), and expand the use of green energy.</li> <li>2. Plan and utilize renewable energy, and continuously establish green energy facilities (including biogas power generation and solar farms).</li> </ol>

4.2.3 Reduction Action

Energy and Carbon Reduction

In line with national policy and the industry’s low-carbon trends, the Company continues to replace high-energy-consuming products, adopt energy-efficient machinery and equipment, and manage energy systems to improve efficiency. From 2015 to 2024, the Company achieved an average annual electricity savings rate of 1.16%, surpassing the target.

In 2024, energy-saving efforts led to a 1.42% annual electricity savings rate (target achieved). Further energy-saving initiatives include the abovementioned solar power facility, completed in August 2024. It is estimated that approximately 4 million kWh of electricity can be reduced annually, resulting in a reduction of about 1,980 metric tons of greenhouse gas emissions. Starting in 2025, the Company aims to raise its average annual electricity savings target to 1.50%.

Solution	Pieces	Investment amount (thousands)	Power-saving benefits (kWh)	Emission reduction benefits
Other high efficiency and frequency conversion	19	2,556	141,770	1,749 (ton CO <sub>2</sub> e)
Use of high efficiency motor	7	18	12,510	
Improved management or optimization of equipment	21	4,153	3,314,759	
Use of energy-saving lighting	1	0	701	
Air compressor upgrade or optimization of energy saving	1	980	54,490	
Total	49	7,707	3,524,230	



### 4.3 Water resource management

GRI 303-1, 303-2, 303-3, 303-4, 303-5

#### 4.3.1. Water resources management strategy

Water is primarily used in production operations and process cleaning. To ensure responsible water management, our strategies are built upon two key areas: conservation management and emergency preparedness.

- **Conservation Measures and Governance Mechanisms:**  
The Energy Management Committee holds regular meetings to address water resource issues, develop conservation policies, and review implementation performance. Internal communications and promotional activities help embed water-saving practices into daily operations at production and office sites.
- **Water Risk Identification and Response:**  
The Company's main water source is the Wushantou Reservoir. To reduce reliance on a single source, an authorized backup well system is in place to ensure uninterrupted water supply during shortages or outages.
- **Risk Assessment Tool Application:**  
According to the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI), Taiwan is classified as a low- to medium-risk area for water stress. Current water supplies remain stable and manageable.

Water Resources Risk Control Mechanism:

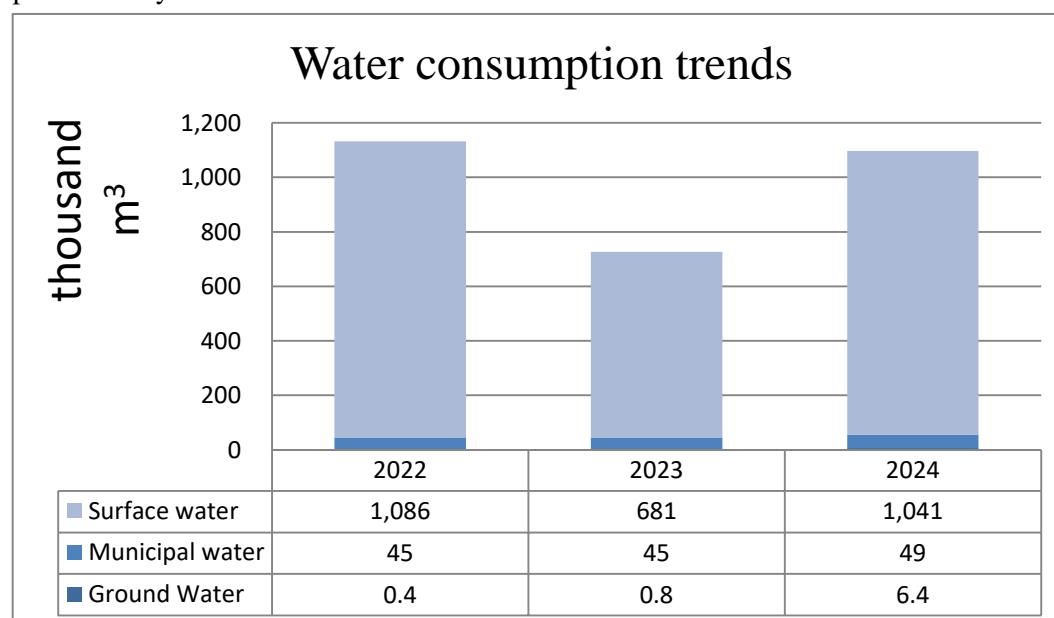
Risk Sources	Risk Issues	Adjustment Actions
<b>Regulations</b>	Response to Regulations Water Pollution Control	<ol style="list-style-type: none"> <li>1. Set up a disaster response team to monitor the use of water resources and information.</li> <li>2. Investment and improvement of environmental protection equipment.</li> <li>3. Discharge water quality monitoring.</li> </ol>
<b>Disasters</b>	Inadequate water supply (water outage) Flooding caused by heavy rain	<ol style="list-style-type: none"> <li>1. Develop standardized contingency measures for water resource contingency management at each main plant.</li> <li>2. Set up a disaster prevention and rainfall prevention team, and set up various prevention and control measures.</li> <li>3. Regularly conduct disaster prevention drills.</li> </ol>

Water shortage emergency treatment: pay attention to the Water Resources Department's water condition signal water restriction measures in various stages, briefly described as follows:

Condition	Equipment Matching	Notification System
1. Normal supply : Industrial water storage tank. Water intake $\geq 3000\text{T}$ per day	Normal supply	Not required
2.Green Light (Water Alert)	Normal supply	Remind colleagues about the water condition.
3. Yellow light (reduced pressure water supply)	Normal supply	Remind colleagues to conserve water.
4. Orange light (reduced water supply): According to the official notice of Water Resources Bureau, the water supply is adjusted.	Activated water storage facility to expand water storage capacity	The Energy Division will notify the plant supervisor. Suspend water that is not necessary for immediate needs.
5. Red light (district water supply). Water cannot be supplied in case of natural disaster or reduction of water supply channels.	Deep Well Water Replenishment Correspondence	The Ministry of Energy informs the plant supervisor and informs the general manager

#### 4.3.2. Production site water situation

Water consumption status: Our manufacturing process needs to use lots of water for production and washing. The surface water ratio accounts for 95% of total water consumption. The total water withdrawal in 2024 increased due to the overall rise in production volume, resulting in higher surface water usage compared to the same period last year.<sup>2</sup>



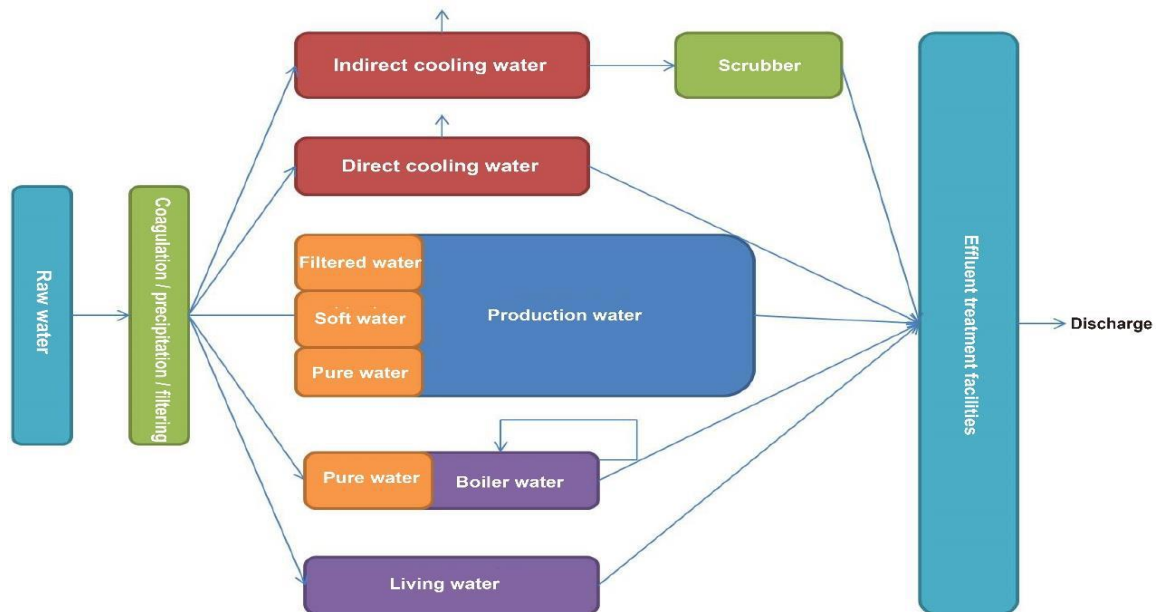
Note: 1. Raw water refers to untreated water drawn directly from reservoir. The Company sources water from Southern Region Water Resources Office and Chia-Nan Irrigation Association.

<sup>2</sup> Discrepancies between the 2023 surface water usage data and figures in the 2023 sustainability report were due to adjustments made following TUV's verification of the water reuse rate. Data for 2024 has not yet been verified.



### 4.3.3. Water Conservation Initiative

#### Recycling of water used during manufacturing process



#### Process recycling and recovery

The Company's products processes require a significant volume of water for purposes such as cooling, rust removal, lubrication, and dust cleaning. We have various measures in place to enforce water management, recycling and reuse.

Year	2022	2023	2024	Industry Benchmark
Total Reused Water (thousand ton) (A)	9,633	23,206	22,462	
Total Water Intake (thousand ton) (B)	1,132	727	1,096	
Total Reused Water (thousand ton) (C)	9,633	23,206	22,462	
Recycled Percentage (%) A/(B+C)	89	97	95	30-80

Note: Data was resourced from monthly records(TMBP General Plant 、Tinplates General Plant) maintained by responsible employees, and estimated based on pipeline flow and hours of motor operation.

Note: Based on the industry benchmark for metal surface treatment, per Water Resources Agency guidelines.

Water consumption statistics:

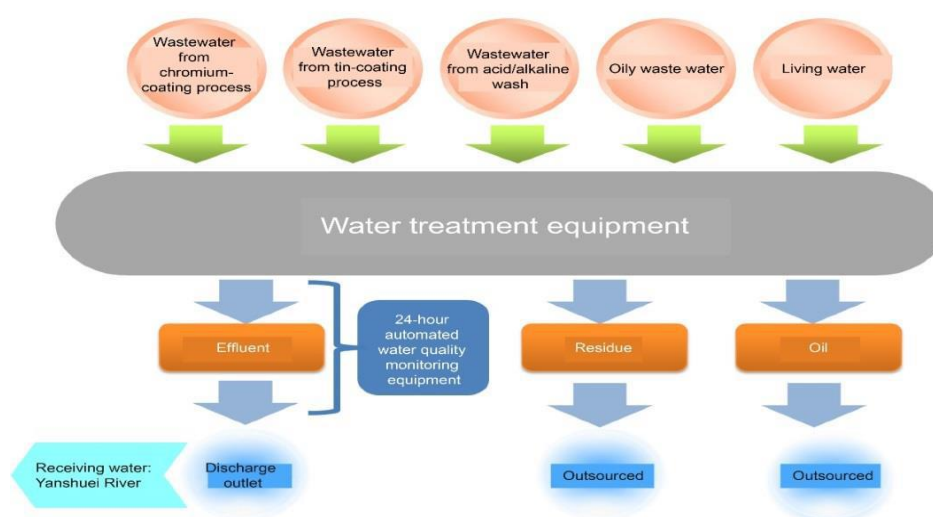
Year	Water withdrawal(A) ( thousand ton 3)	Water discharge (B) (thousand ton)	Water consumption (A-B) (thousand ton)
2022	1,131	1,048	83
2023	727	747	-20
2024	1,096	1,035	61

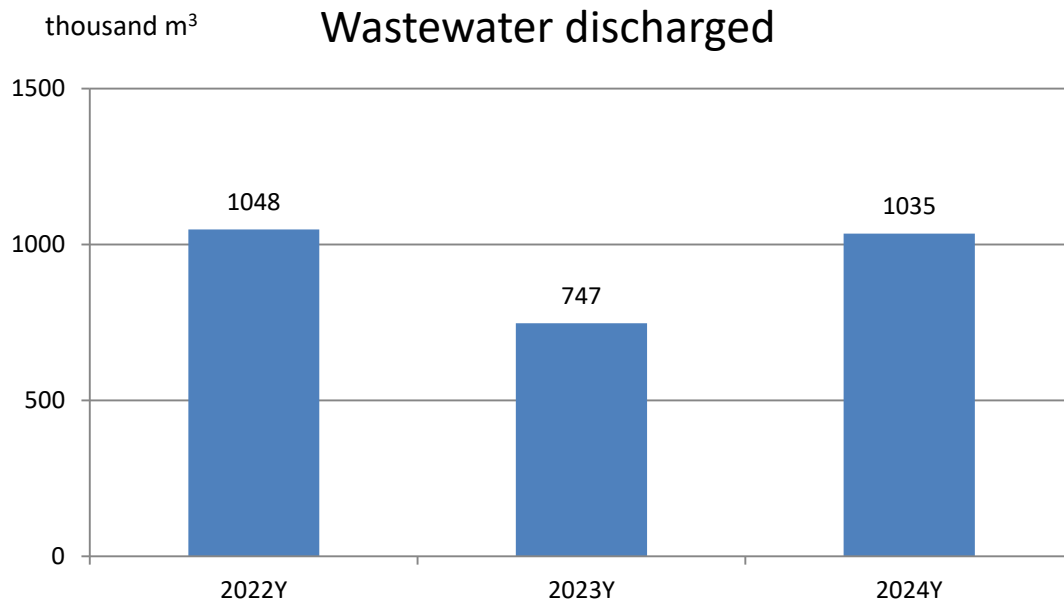
#### 4.3.4. Wastewater management Water Pollution Prevention

The Company's approved maximum daily wastewater discharge capacity is 6,430 cubic meters. To ensure stable operation, dedicated personnel manage the wastewater treatment facility under a 24-hour rotating shift system. In compliance with regulations, the facility is equipped with an automatic monitoring system (CODMS) for real-time tracking of parameters such as water temperature, pH, and conductivity (EC), which are reported to the Tainan Environmental Protection Bureau.

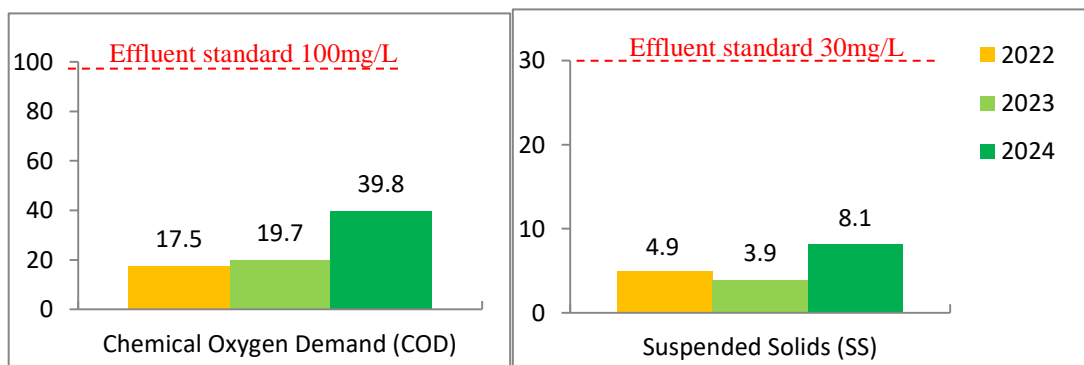
All treated wastewater undergoes regular third-party testing by licensed environmental inspection agencies to confirm compliance. The final discharge flows into a public drainage channel in Yongkang District and eventually into the Yanshui River. Monitoring results confirm no significant impact on local water bodies, with high overall treatment efficiency and consistent compliance with effluent standards.

Effluent treatment procedures





Note: The wastewater discharged from the plant is classified as other water (>1,000 mg/L total dissolved solids) according to the water meter measurement, and the wastewater is not used by other organizations. According to the water risk analysis tool developed by the World Resources Institute, Taiwan is not a global water stress area.



Note: The discharge limits and standards are set according to the EPA's effluent standard.

## 4.4 Waste and Air Pollution Prevention

GRI 305-7、306-1、306-2、306-3、306-5

### 4.4.1 Air pollution prevention

Major Issue	Raw materials management
<b>Policy and Commitment</b>	<ul style="list-style-type: none"> <li>● Policy: Management procedures related to various types of manufacturing processes.</li> <li>● Commitment: Comply with regulations and reduce pollution emissions.</li> </ul>
<b>Target</b>	<ul style="list-style-type: none"> <li>● No penalties were imposed by authorities for air pollution.</li> <li>● Continuing to reduce air pollution prevention costs.</li> </ul>
<b>Operation Plan</b>	<ul style="list-style-type: none"> <li>● "The Environmental Management System Implementation Committee" holds regular management review meetings to continuously improve air pollution issues.</li> <li>● A special personnel for the prevention and control of Class A air pollution is set up, and regular inspections and emission reporting are carried out in accordance with the regulations.</li> </ul>
<b>Effectiveness Evaluation</b>	<ul style="list-style-type: none"> <li>● No penalties were imposed by authorities for air pollution in 2024.</li> </ul>
<b>Grievance system</b>	<ul style="list-style-type: none"> <li>● After regularly checking the Environmental Protection Agency's regulatory inquiry system and identifying the relevance of each company department, a dedicated personnel will report the countermeasures in the environmental management system's regular review meetings and publish them on the company's internal website for promotion.</li> </ul>

### Air pollution prevention

Sources of stationary pollution include the following processes: boiler steam production, metal surface cleaning, metal electroplating, metal surface coating, and lithographic printing. The Company has obtained valid permit to operate all of the above process. A class A Air Pollution Control Specialist has been appointed to take regular measurements and report emissions in accordance with applicable laws.

Additionally, we will increase the operation and checks of the prevention equipment in response to the air pollution season or atmospheric air quality deterioration.

### Air pollution emission trend :

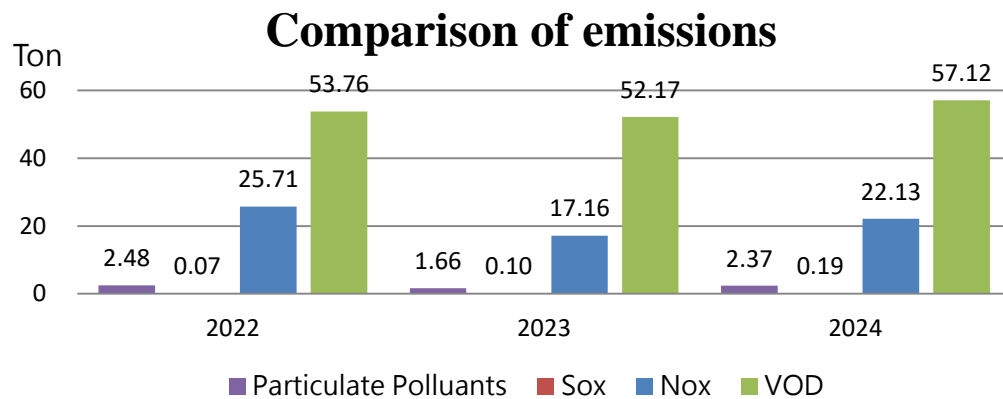
In response to climate change, three industrial boilers with dual fuel systems have been completely abolished since 2019, stopping the use of heavy oil as fuel. On August 19, 2019, the company officially obtained the approval by the Environmental Protection Bureau of Tainan City Government to switch to clean and low-carbon energy, natural gas, demonstrating its commitment as a global citizen.

In addition, in response to the amendments in "Air Pollution Prevention

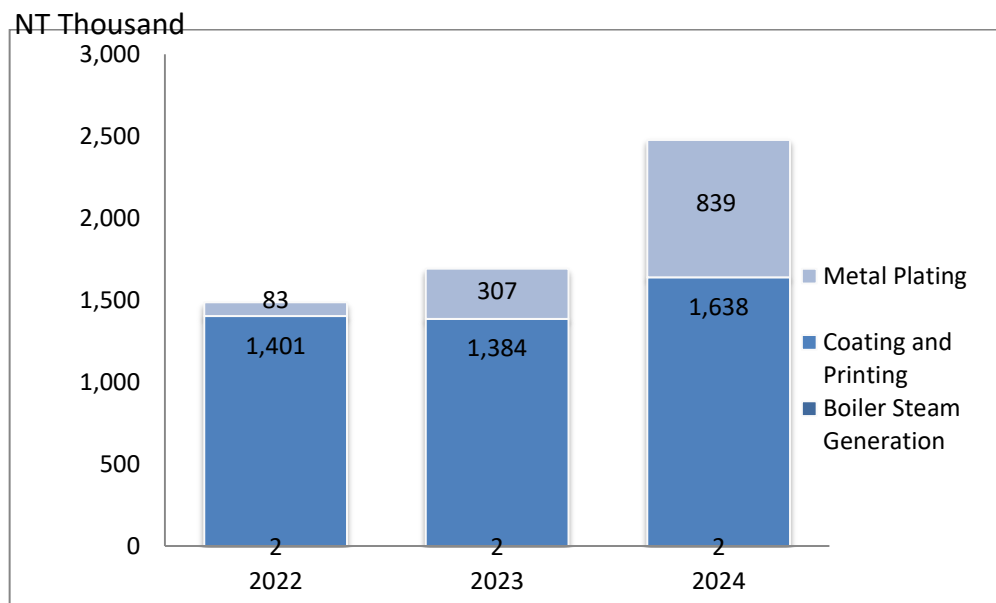
and Control Act”, Fees are required from the “Metal Plating Procedures (M03)” which is also included in the Air Pollution Prevention in July 2018, particulate pollutants and heavy metals were added. Therefore, the discharge of pollutants has increased by a large margin compared to recent years.

In the coating process equipment, we has a German-made direct-burning furnace of volatile organic gases, with reduction rate of over 98%, and the heat energy generated by burning VOC is returned to the process for use in the furnace. However, since Q4 2018, we have added a variety of raw materials with large emissions of volatile organic compounds, resulting in an increase in emissions compared with previous years

Since 2020, we have been adjusting the VOC fugitive calculation method of process cleaning agents to meet the requirements of the EPA, resulting in a significant increase in VOC emissions. Additionally, as we have completely changed the fuel of the boiler process and heating process into natural gas, therefore, the nitrogen oxide emissions from combustion are kept in a fixed range with slight variations.



### Statistics and Comparison of Air Pollution Control Expenses:



Note: The above statics were calculated according to EPA's Regulations Governing Report of Emission from Stationary Pollution Source in Public and Private Areas and Air Pollution Control Fee Collection Regulations.

#### 4.4.2 Waste treatment

Waste is sorted in accordance with the EPA's classification specifications. Each of our main factories has established and implemented waste control operating instructions according to the ISO 14001 environmental management system (EMS). Additionally, we also hired waste disposal and treatment contractors licensed by the competent authorities to handle, remove, and clean up waste properly. The EPA's Business Waste Reporting and Management Information System platform will be used to confirm compliance with the law.

In addition, in response to the issue of climate change, reduce the consumption of various earth resources, strengthen recycling, and continue to pay attention to and invest in the recycling of various wastes. No severe regulatory violations (fines exceeding NT\$1 million) occurred in 2024. The Company continues to adhere to regulations diligently.

Tong Yi Industrial Waste Management Flowchart:



Waste type treatment method in 2024:

Item	Treatment method%				
	Incineration	Solidify and landfill	Physical treatment	Heat treatment	Re-use
General waste	100	0	0	0	0
General industrial waste	2.1	6.5	0.2	0	91.2
Hazardous industrial waste	8.8	71.0	7.2	13.0	0

Note: Data was sourced from the "Industrial Waste Reuse Form" generated by the Industrial Waste Control Center, Environmental Protection Administration, Executive Yuan.

Statistical table of waste types in 2024(all waste in 2024 will be processed away from the factory):

Waste Type	Item	Weight in 2023 ( Tons )	Weight in 2024 ( Tons )
General Waste	Office waste	147.12	161.90
General Industrial Waste	Fire-resistant materials waste	1.06	10.66
	Paper waste	0	13.35
	Wood waste	0	0
	Ion-exchange resin waste	4.72	7.62
	Inorganic mud	2,199.28	2,721.25
	Insulating materials waste	0.72	1.76
	Activated carbon waste	19.02	24.62
	Organic Waste Liquid	5.93	1.73
	Waste lubricating oil	2.68	7.16
	Oil waste	248.50	210.81
	Waste dewatering machine filter cloth	0	0.49
	Waste laminated paper	42.16	71.50
	Waste pallet	58.72	42.30
Hazardous Industrial Waste	Electroplating mud	257.70	304.57
	Sodium dichromate paper bag	0.24	0.16
	Waste solvents	21.6	31.69
	Waste iron barrel	26.64	26.14
	Chromic Acid Wastes	10.79	0
<b>Total</b>		3,046.88	3,637.71



## 4.5 Circular Economy

GRI 301-3、306-4

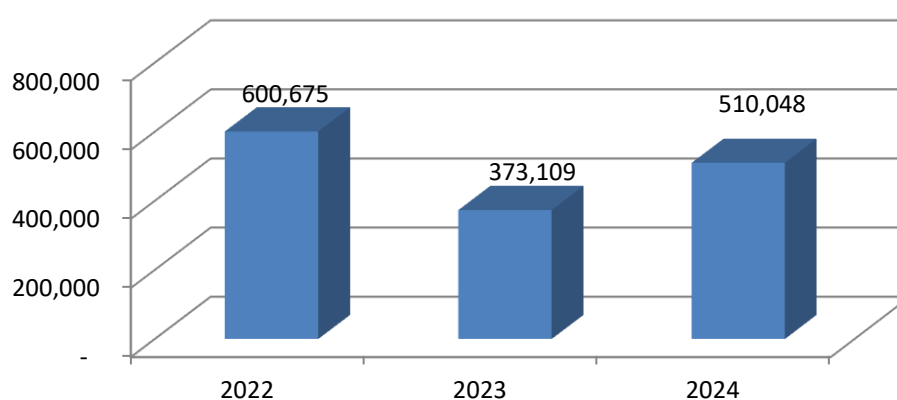
Major Issue	Air Pollution Management
<b>Policy and Commitment</b>	<ul style="list-style-type: none"> <li>● Policy: To promote efficient resource use and environmental sustainability, the Company is committed to responsible raw material procurement and management principles that enhance material utilization efficiency and the rate of recycling.</li> <li>● Commitment: Promote circular economy practices to reduce material waste and extend resource life cycles.</li> </ul>
<b>Target</b>	<ul style="list-style-type: none"> <li>● Reuse or repurpose raw material outputs whenever possible.</li> </ul>
<b>Operation Plan</b>	<ul style="list-style-type: none"> <li>● Implement effective measures for the reuse of wooden and plastic pallets.</li> <li>● Ensure proper treatment and utilization of materials that cannot be reused internally.</li> </ul>
<b>Effectiveness Evaluation</b>	<ul style="list-style-type: none"> <li>● Monitor pallet recycling performance through a dedicated system.</li> </ul>
<b>Grievance system</b>	<ul style="list-style-type: none"> <li>● Provide a designated contact point to handle complaints or service requests related to material usage or a circular economy.</li> </ul>

## Use of Raw Materials

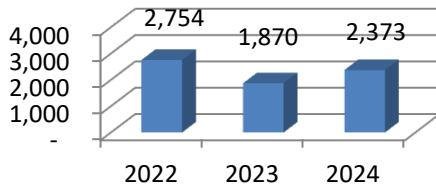
GRI 301-1、301-2

Tinplates and cold rolled steel are made using hot rolled coil steel as the raw materials, which can be produced into cold roll, TMBP, tinplate and tin can. The Company sources its supply mainly from Taiwan (CSC), Japan and Korea. It maintains good relationship with suppliers to prevent disruption in its supply chain.

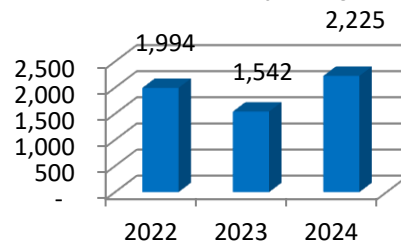
Metallic raw materials(ton)



### Metallic packaging materials(ton)



### Wooden packaging materials(ton)

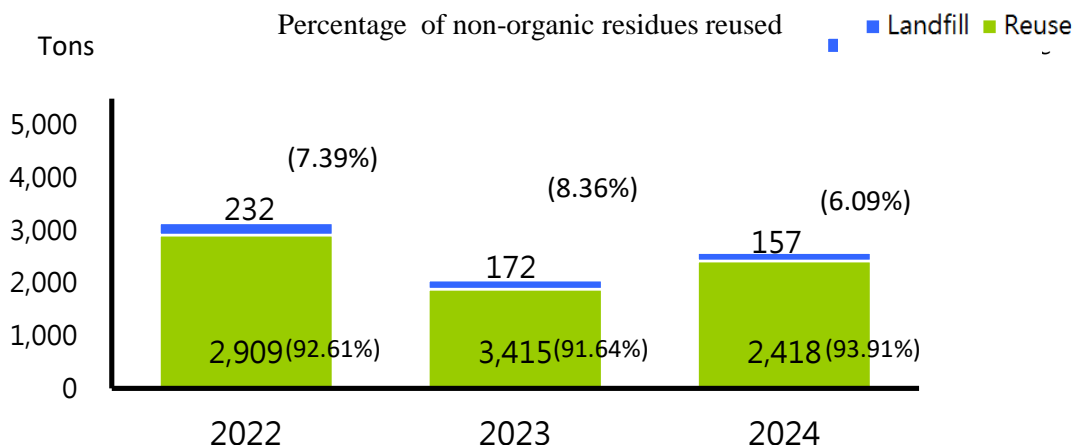


2024 Ton Yi Industrial General/Recycled Material Usage and Percentage Data (Steel Raw Materials Only)

Recycled/Non-Recycled	Procurement Volume (thousand tons)	Satisfaction in percentage
<b>General Materials (Non-Recycled Steel)</b>	484	93%
<b>Recycled Materials (Recycled Steel)</b>	36	7%

### Re-use of non-organic residues

Steel is the main material used in our production process, making iron the primary pollutant found in wastewater. In our water treatment process, these pollutants are oxidized, precipitated, condensed and de-hydrated into non-organic residues mainly consisting of ferric oxide-hydroxide. We have been engaging government-certified waste processing companies to reuse this residue in construction materials.

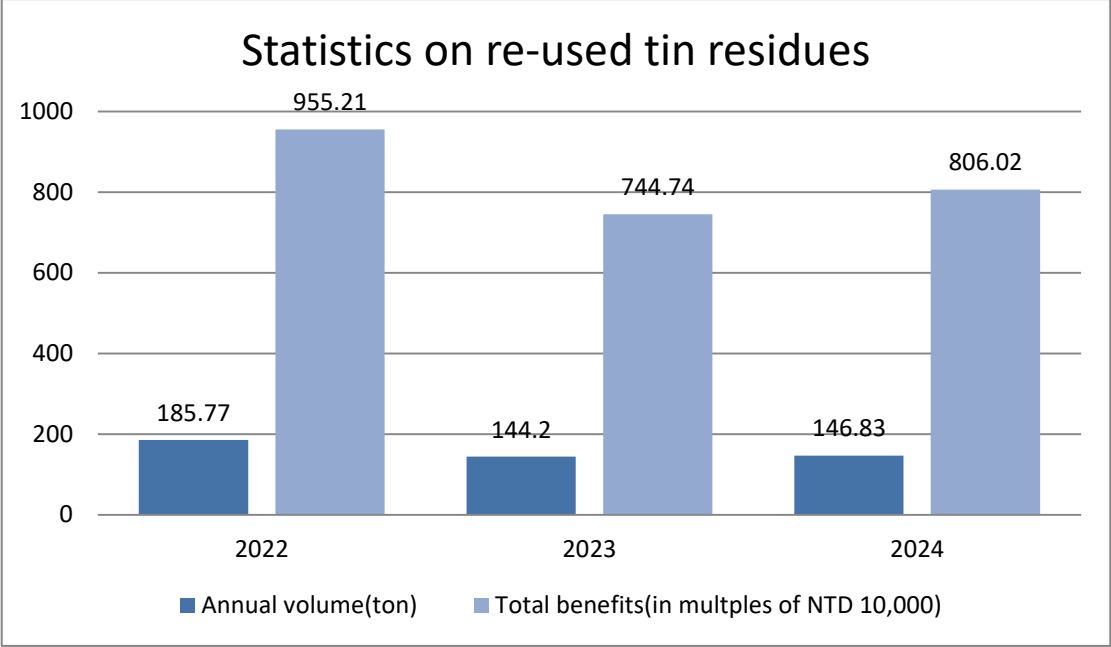


Note: The percentage of inorganic sludge reuse in 2018 was incorrectly planted last year and will be updated in this annual report.

### Reuse of tin residues

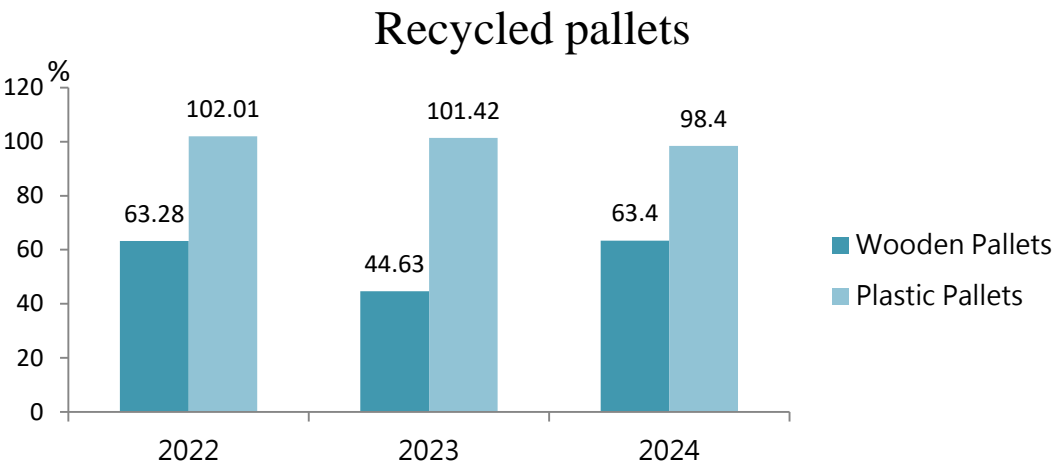
For tin residues created from tinplate production, the Company engages grade-2, non-iron local refineries and sought permits from the Industrial Development Bureau, Ministry of Economic Affairs, to re-use the residue in the

production of tin-lead ingots. This arrangement incurs no disposal charges from the Company’s perspective, and the refineries may even share some of their yields with the Company depending on the global price of tin. Currently, the Company receives about NT\$20,000~NT\$23,000 for every ton of residue disposed.



**Recycling and re-use of packaging materials**

The Company’s export/import pallet recycling operations are regulated by common standards that cover every step from inspection, documentation, sorting, cleaning, treatment to storage. Detailed records are being kept for future reference. Furthermore, a “Customer Recycled Packaging Material Quality Record Form” was created to keep track of the pallets recovered.



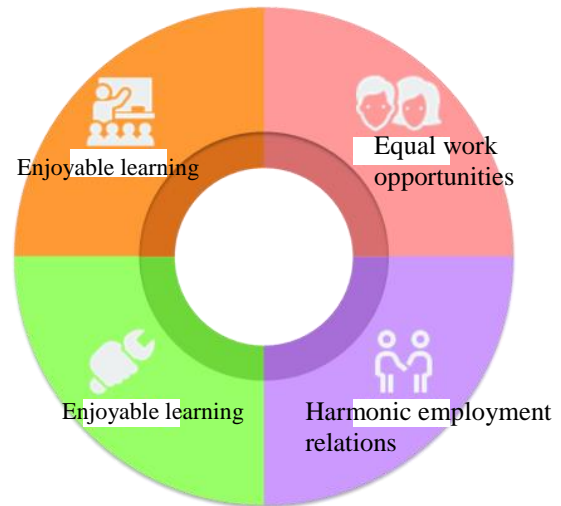
In 2024, a total of 6,462 wood pallets (63% recycling rate) and 18,934 plastic pallets (98% recycling rate) were recycled. The recycling rate for wooden pallets decreased in 2023 due to some clients not recycling, whereas the recycling rate for plastic pallets remained stable.

## Chapter Five Mutual Prosperity

GRI : 406-1 、 408-1 、 409-1

### The importance of the issue:

Facing the increasingly stringent labor laws and the rising awareness of labor rights and interests, we has established comprehensive employer-employee communication and grievance filing channels. Allow employees or union groups to respond to problems in a timely manner and address them immediately. We do comply with the provisions of the Labor Standards Law and do not employ child labor or forced labor in order to protect labor rights and interests. We do not discriminate against employees for their gender, nationality, race, religion, or political stance.



By stabilizing the salary system and improving welfare measures, providing education and training, implementing job evaluation and promotion development system, and building a healthy and safe working environment, each employee is able to give full play to his or her talents in the workplace and create a win-win situation together. For the year of 2024, there were no violations of human rights or discrimination incidents, and we did not receive any grievance filing cases.

### Management strategy:

We have established Ton yi's work rules and regulations, which are approved by the competent authorities and publicly disclosed for compliance by both employers and employees. We do not employ forced labor, do not employ child labor, explicitly prohibit gender discrimination, implement various measures to promote equality at work, and aim for zero disasters, and we have passed the ISO45001 & TOSHMS safety and health management system to continuously improve the process and working environment and provide a safe and healthy working environment for employees.

## 5.1 Employees information

GRI : 2-7、2-8、401-1

### 5.1.1. Human Structure

As of December 31, 2024, Ton Yi had 1,122 employees in Taiwan, all of whom are full-time<sup>3</sup> and full-time employees<sup>4</sup>. In 2024, the ratio of locally hired employees in Taiwan was approximately 58%, with senior executives being local residents. The proportion of non-local employees was 42%. Due to the nature of the industry, and direct production work, male employees constitute about 90% of the total workforce.

Statistics of people in the past three years(person)						
Age group	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
below30	87	7	70	8	74	10
30~50	615	55	579	45	529	43
Above50	300	51	348	60	404	63

Education Statistics in 2024(person)				
Education	Technicians	Specialists	Mid-level managers	Senior managers
Master's degree	1	2	6	7
Bachelor	215	47	25	9
College	229	20	167	5
Below high school	362	20	6	1

Note: There are a total of 10 non-employee workers, who are assigned by contractors for cleaning, dormitory management and security according to contracts.

<sup>3</sup> All employees are permanently employed as described in GRI 2-7, and there are no part-time employees or employees without guaranteed hours.

<sup>4</sup> All employees are full-time employees as described in GRI 2-7 and no employees have left the company.

Statistics of job in the past three years(person)			
Statistics of job	2022	2023	2024
Senior managers	22	22	22
Mid-level managers	174	203	204
Specialists	94	95	89
Technicians	825	790	807

### 5.1.2. Employee Transition

As of December 31, 2024, there were 0.9% of new female employees and 0.6% of female employees left the Company, while there were 9.4% of new male employees and 8.5% of male employees left the Company.

New headcount in 2024(person)								
Age group	Technicians		Specialists		Mid-level managers		Senior managers	
	Male	Female	Male	Female	Male	Female	Male	Female
below30	32	1	2	4	0	0	0	0
30~50	69	2	2	3	0	0	0	0
Above50	0	0	1	0	0	0	0	0
Total	104		12		0		0	

Resigned headcount in 2024(person)								
Age group	Technicians		Specialists		Mid-level managers		Senior managers	
	Male	Female	Male	Female	Male	Female	Male	Female
below30	13	0	1	1	1	0	0	0
30~50	61	1	0	2	1	0	0	0
Above50	13	0	0	3	4	0	1	0
Total	88		7		6		1	

5.1.3. Diversified employment

As of the end of December 2024, Ton Yi has employed 16 employees with physical and mental disabilities in various employee categories, with a total of 5 over-employed employees, accounting for 1.4% of Ton Yi's total workforce. In addition, the Company employed 6 native people (0.5% of the total),73 Vietnamese foreign workers (6.5% of the total), and 53 Thai foreign workers (4.7% of the total).

Diverse Employment in 2024						
Age group	Employees with disabilities		native people		Migrant workers	
	Male	Female	Male	Female	Male	Female
below30	0	0	0	0	30	0
30~50	5	0	5	1	93	0
Above50	9	2	0	0	3	0
Total	16		6		126	



## 5.2 Talent training

GRI : 404-1

### 5.2.1 Talent training

Ton Yi Industrial places great emphasis on employees' career development and capability enhancement. We encourage lifelong learning and, guided by our core values, mission, and vision, strive to pass down valuable experiences while fostering innovation and growth to strengthen the company's core competitiveness. Our training system is designed according to different job functions and career development stages, and is categorized into four main types:

1. **New Employee Training:** Helps new hires quickly integrate into the company culture and work environment.
2. **General Courses:** Covers fundamental topics such as ethical business practices, corporate governance, regulatory compliance, environmental protection, and occupational safety and health.
3. **Management Courses:** Enhances leadership and management skills for supervisors at all levels.
4. **Professional Courses:** Tailored to job responsibilities and departmental functions to strengthen professional expertise and practical abilities.

### New recruits mentoring, passing on experiences

New employees receive onboarding training on their first day of reporting for duty.

Training sessions are delivered by responsible departments and cover key topics such as corporate culture, ethical business practices, occupational safety and health, and environmental protection. Each new employee is also paired with a mentor who provides one-on-one guidance and conducts regular learning follow-ups to help them quickly adapt and acquire organizational knowledge.

2024 Onboarding Training Outcomes:

- Number of trainees: 117 employees
- Total training attendances: 221 sessions
- Total training hours: 1,151 hours

## Training planning, lifelong learning

The Company conducts an annual review of its organizational and individual training needs based on development strategies and workforce planning. A variety of learning programs are designed accordingly, including:

1. **Management training** for supervisors at all levels
2. **Core competency courses** for all employees
3. **Environmental, health, and safety (EHS) education and training**
4. **Wellness seminars** promoting physical and mental well-being
5. **Functional training** tailored to specific departmental and job competencies.

In addition to internal training programs, the Company also actively encourages employees to participate in external courses to enhance their expertise and facilitate interdisciplinary exchange.

### 2024 Overall Training Outcomes:

- Total training hours: **29,429 hours**. Average training hours per employee: **26 hours**. Training performance in 2024 is presented in the table below:

Item Level	Male			Female			Total		
	Training hours	Number of people	Average training hours	training hours	Number of people	Average training hours	training hours	Number of people	Average training hours
Senior managers	202	20	10	17	2	9	219	22	10
Mid-level managers	2,035	182	11	44	22	2	2,079	204	10
Specialists	708	48	15	270	40	7	978	88	11
Technicians	25,018	755	33	1,135	52	22	26,152	807	32
Total	27,963	1,005	28	1,466	116	13	29,429	1,121	26





### 5.3 Employees' Rights

GRI : 2-25 、 2-26 、 2-30 、 201-3 、 401-2 、 404-3 、 405-2 、 406-1

Material Issues	Salary & Benefits and Labor Communication
<b>Policy and Commitment</b>	<ul style="list-style-type: none"> <li>● Policy: Collective Bargaining Agreement.</li> <li>● Commitment: In addition to providing various benefit measures and leisure activities, we also implement smooth communication channels.</li> </ul>
<b>Target</b>	<ul style="list-style-type: none"> <li>● Continuously maintain no major labor rights violations for the year.</li> </ul>
<b>Operation Plan</b>	<ul style="list-style-type: none"> <li>● Positive Impact Management: Corporate unions regularly hold meetings of union managers and supervisors, general membership meetings or employee welfare committees, etc. to discuss and report on employee-related labor issues. 4 meetings have been convened in 2024.</li> <li>● Negative impact management: In order to effectively prevent sexual harassment in the workplace and workplace bullying, the Company continues to review and revise its annual training program and conduct human rights-related education and training.</li> </ul>
<b>Effectiveness Evaluation</b>	<ul style="list-style-type: none"> <li>● No significant violations of major regulations, labor disputes, Employment Service Act, or Act of Gender Equality in Employment occurred in 2024. A total of 12,495 individuals received human rights training, with a total training time of 14,410 hours.</li> </ul>
<b>Grievance system</b>	<ul style="list-style-type: none"> <li>● Employees and other stakeholders can report their complaints through the union's e-mail address and union managers and supervisors. If a complaint is received, the Union and the Human Resources Department will immediately initiate an investigation and protect the involved parties through a confidential mechanism.</li> </ul>

Ton Yi Industrial has maintained a record of no major regulatory violations or labor disputes for over five years. To establish good labor-management communication channels, a collective agreement was signed with the labor union in November 2022 (valid until December 2025). The company also contributes to the labor retirement fund through the Taiwan Bank retirement fund account and provides various welfare and recreational activities through the Welfare Committee to care for employees and create a happy workplace.

### 5.3.1 Human rights policy

The company follows the PDCA principles to review and revise the annual education and training program and organize class sessions on human rights-related topics to facilitate continuous improvement. The classes include sharing sessions on workplace equality labor laws -- how companies prevent and handle workplace sexual harassment; prevention of workplace bullying and establishment of gender diversity; friendly work environment. In 2024, 1,011 employees were trained in human rights-related courses, accounting for approximately 90% of total employees. 1,582 hours of human rights policy courses were conducted in 2024, with a total of 12,495 human rights courses attended by all employees and a total of 14,410

hours of courses attended by all employees.

Course type	Total people	Hours	Total training hours
Human Resources	25	27	55
Work Safety Certificate	454	339	3,066
Safety and Health	481	11,748	9,978
physical and mental health	8	160	160
New staff	615	221	1,151
Total	1,583	12,495	14,410

Note: Total hours are the sum of the training hours of all employees

### 5.3.2 Labor-management communication

#### Corporate union

To promote the smooth communication between employer and employee and protect employees' rights and interests, the Company assembled its union in August, 1989. As of the end of 2024, except for employees who are not allowed to join the enterprise union according to labor laws, the 978 enterprise union members accounted for 980 of the total number of employees who have joined the union, accounting for 99.8%.

In addition to holding an annual member representative conference every year, the enterprise trade union elects member representatives (9 union directors and 3 supervisors) by voting by members. It holds regular and irregular meetings of union directors and supervisors. In 2024, it will convene 5 meetings to discuss Various issues related to employees. The company's senior managers attend the company's trade union member congress or employee welfare committee to report the company's operating



status to employee representatives and communicate directly with employee representatives during the meeting.

We have not received any complaints from employees in 2023. Ton Yi Industrial Corp. will continue to implement smooth labor-management communication channels to fulfill its corporate responsibility to employees.

### 2024 Labor Union-Sponsored Recreational Events



## Labor Conference

The company holds labor-management meetings every quarter. A total of 4 labor-management meetings were held in 2024. There are 4 representatives from both labor and management, of which labor representatives account for one-half of the total number. Before the meeting begins, management reports to the labor side on the company's current operating status, and also discusses proposals on employee rights, wages and benefits, company systems and other related issues, allowing both labor and management to communicate and coordinate in real time through the labor-management meeting and establish a good labor-management communication channel.

2024 Key Labor-Management Meeting Highlights:

Both labor and management representatives proposed and agreed to implement improvements, including system optimization, revisions to workplace rules, and guidelines on attendance during natural disasters.

## Collective agreement

The company and the enterprise trade union signed a group agreement for the first time in 2013 (negotiated every three years, signed for the fourth time in December 2022, valid until December 2025) to protect the rights of both labor and management and strengthen cooperation between the two parties to enhance the enterprise trade union Member protection. By the end of 2024, the proportion of employees covered by the group agreement will account for 87% of all employees, including health and safety and other related issues. Safety and health measures, training, health inspections, safety and health committees and other related issues will be explained. In addition to protecting the rights and interests of employees, the enterprise union In addition, we also take good care of the health and safety of our employees. For employees not covered by the group agreement, we still abide by consistent labor conditions and labor contract regulations in accordance with company policies, and will not be affected by whether they are covered by the group agreement.

### 5.3.3 Salary and benefits

GRI : 2-21

#### Salary and benefits :

Employees are our most valuable asset. We conduct regular performance evaluations and offer fair compensation. Comprehensive benefits, including subsidies and a retirement plan exceeding legal requirements, are provided to recognize employees' contributions. Related policies are disclosed on our website and in the annual report.

Full-time employees who are not in managerial position <sup>5</sup>			
Year	2023	2024	Difference
No. of people	1,080	1,078	-2
Average salary(thousands)	743	846	+103
Median salary(thousands)	728	813	+85

<sup>5</sup> It refers to the total compensation of all full-time employees of the company, excluding managers, directors, and those who have been employed for less than six months. Part-time employees are not included.

## Compensation Management<sup>6</sup> :

The Company's yearly performance appraisal is implemented every December. The total score is based on the results of the Company which decides the bonus and salary scales.

Besides salary management, Ton Yi Industrial pays attention to the salary level of workers. As of the end of December 2024, the average monthly salary of Taiwanese female technicians of Ton Yi Industrial is 1.65 times more than the statutory basic salary in the current period in Taiwan, whereas the average monthly salary of male technicians is about 2.07 times more than the basic salary(The basic salary in 2024 is NT 27,470). The regular salary to basic salary ratio for male workers is higher than that of female workers(Female:Male about 0.8:1)) due to the fact that the industry is mainly in the direct production. Male employees account for about 94% of the direct labor.

Average monthly salary		
Employee gender	Male	Female
Senior managers	4.90	3.68
Mid-level manager	2.61	2.39
Specialists	1.99	1.78
Technicians	2.07	1.65

## Subsidies :

The performance of welfare measures in 2024 is as follows:

Benefit Types	Welfare Items	2024 Achievements
<b>Regulatory Benefits Measures</b>	Insurance	All employees are legally insured for labor, health insurance, group insurance, life insurance, and travel safety insurance for international business trips.
	Leave	Various types of leave are provided according to labor laws (e.g. national holidays, annual leave, maternity leave, marriage leave, bereavement leave, sick leave, personal leave, public leave, and parental leave).
	Retirement System	Retirement funds are allocated to respective accounts according to regulations under both the

<sup>6</sup> The total annual salary of the highest paid individual may fluctuate depending on the content of his or her duties, his or her annual performance, and the company's profitability, etc. In order to avoid misleading information disclosure, only information related to the statutory basic salary of the individual employee's rank is disclosed, except for the information related to the full-time salary of non-executive employees, which is disclosed in accordance with the "Regulations Governing the Preparation and Annual Reports of Public Companies".



Benefit Types	Welfare Items	2024 Achievements
<b>Benefits Beyond Legal Requirements</b>		new and old systems.
	Marriage and Bereavement Subsidies	Subsidies totaling NT\$752 thousand
	Children’s Education Subsidies	Subsidies totaling NT\$1,136 thousand
	Cultural and Recreational Activity Subsidies	Subsidies totaling NT\$4,164 thousand
	Welfare Goods Distribution	Physical items (e.g. daily necessities) distributed with a total value of NT\$11,371 thousand
	Others (uniforms, insurance, miscellaneous expenses)	Subsidies totaling NT\$3,416 thousand

**Situations of childcare leave without pay:**

Parental Leave Statistics				
Gender/Total	2023		2024	
	Male	female	Male	female
Actual Number of Parental Leave Applications (A)	2	0	1	1
Number of Employees Expected to Return from Parental Leave (B)	3	0	1	0
Actual Number of Employees Returning from Parental Leave (C)	2	0	0	0
Number of Employees Returning from Parental Leave Last Year (D)	0	0	2	0
Number of Employees Continuing for One Year after Returning from Parental Leave Last Year (E)	0	0	2	0
Return Rate (%) (C/B)	67	0	0	0
Retention Rate (%) (E/D)	0	0	0	0

**Facilities :**

Including dormitory, car park, self-served canteen, basketball court, nursery room, employee counseling office, Loaning of camping tents. etc.

**Pension system :**

The Company has implemented a “Pension Policy” in accordance with law to govern all matters concerning employees’ pension. It makes monthly contributions of 14% of total salary to the pension account held with Bank of Taiwan in the name of the Supervisory Committee of Workers’ Retirement Preparation Fund which employees may withdraw upon retirement. Overseas subsidiaries also comply with local regulations when developing pension systems. Employees are entitled to receive not only the above pension, but also a commendation and year-end bonus as a token of gratitude for their contributions.

### 5.3.4 Grievance (counseling) system

Except for labor conference, corporate union member representative meetings and employee welfare committees, the Company has assembled a “Sexual Harassment Complaint Committee”, the “Reward and Disciplinary Committee”, and the “Appraisal Appeal Committee” to offer different complaint channels. Each committee comprises a minimum percentage of workers’ representative to ensure that employees’ claims are handled in a fair and proper manner.

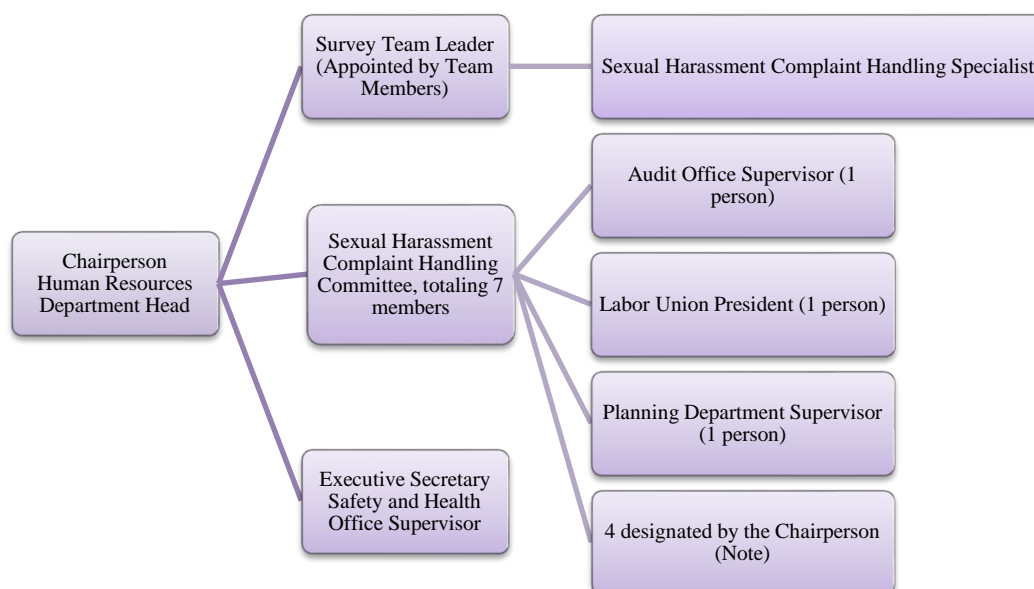
Regarding the shortest notice period of major operational changes, the Company follows Article 16 of Labor Standards Law and shall pre-announce the period of labor termination notice in accordance with the following:

- (1) Ten days for service of three months or more but less than one year.
- (2) Twenty days for service of one year or more but less than three years.
- (3) Thirty days for service of three years or more.

### Sexual Harassment Complaint Committee :

The Company supports the concept of gender equality and announcements of “Sexual Harassment Prevention” are promoted within all the plants. “Sexual Harassment Complaint Measures” have been established in order to actively promote various anti-sexist policies and behaviors. In Ton Yi Industrial, any forms of sexual harassment behavior in the workplace is strictly prohibited. In 2024, there were no records of any complaints.

Organization Chart of Sexual Harassment Complaint Committee:<sup>7</sup>



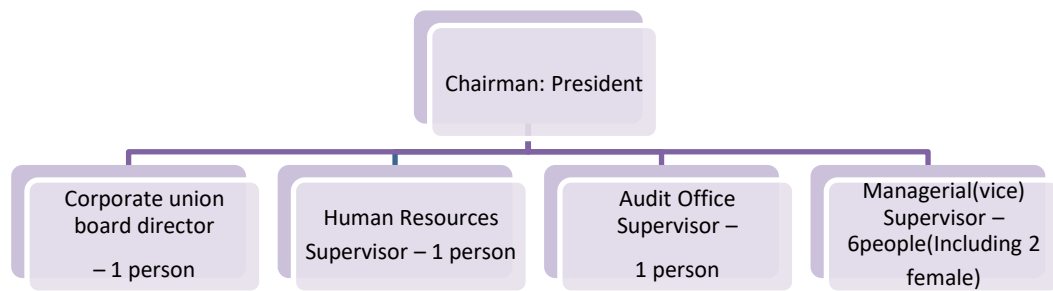
<sup>7</sup> If necessary, the Chairperson may appoint an external expert member

## Reward and Disciplinary Committee

In 2024, the Reward and Disciplinary Committee handled a total of 4 cases. The operational details are as follows:

- (1) Employees abide by the management regulations. For behaviors meeting the criteria for rewards or penalties, the supervisor of the department will submit reports to the board of the director for approval, and the cases are forwarded to the reward and disciplinary committee for review.
- (2) When the Reward and Disciplinary Committee is being convened, the concerned persons and the unit's direct supervisor are required to attend. To protect employees' rights, the corporate union board director of the Company is also required to participate and acts as one of the ex officio members of the Reward and Disciplinary Committee. In 2016, a new female supervisor was added to attend Reward and Disciplinary Committee and is one of the committee members.
- (3) The Reward and Disciplinary Committee adopts the system of deliberation, and the Human Resources Department compiles the votes of all committee members and informs the related employees of the rewards or disciplinary results on-site, before engaging in further actions or records based on the announcements and the rewards or disciplinary results.

Organization Chart of Reward and Disciplinary Committee:



## Appraisal Appeal Committee :

In 2024, the Evaluation Grievance Committee received no applications. The committee operates as follows:

- (1). Year-end performance appraisals at Ton Yi Industrial Corp. are based on monthly evaluations, work attitude, professionalism, and ethics. In 2024, 99% of employees, regardless of rank or gender, were evaluated.
- (2). Employees may file an appeal with the HR Department during the designated period. Appeals are reviewed by the direct supervisor and submitted to the appeal committee for further evaluation.
- (3). The HR Department organizes the appeal meeting, attended by the employee, their supervisor, and the committee. The committee decides whether to uphold or revise the appraisal.
- (4). The committee consists of a Chairman and two members. HR and relevant supervisors also attend as needed.

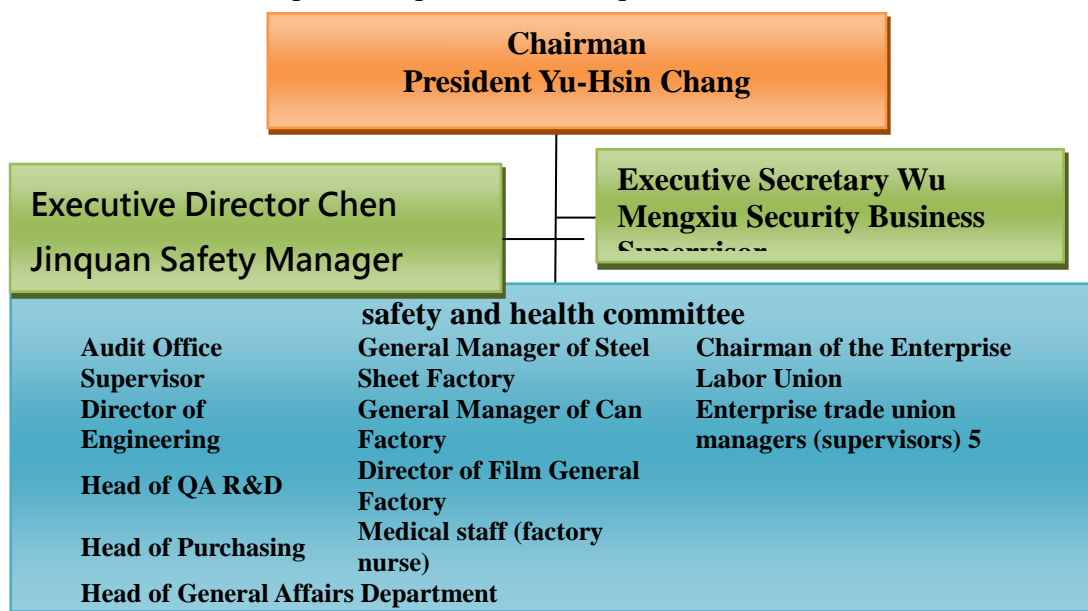
## 5.4 Health and Safety

GRI : 403-1 、 403-2 、 403-3 、 403-4 、 403-5 、 403-6 、 403-7 、 403-8 、 403-9 、 403-10

Material Issues	Occupational Safety and Health
<b>Policy and Commitment</b>	<p>Safety and health policy "Respect for Life, Attention to OH&amp;S, Total Participation, and Continual Improvement" is the highest guiding principle; we comply with the six major safety and health commitments to provide a safe and healthy working environment:</p> <ol style="list-style-type: none"> <li>1. We respect the value of life and fulfill our corporate social responsibility.</li> <li>2. We comply with government regulations and protect employees.</li> <li>3. Eliminate hidden hazards, concern for physical and mental health, and provide safe and healthy working conditions.</li> <li>4. Follow the education and training policy to integrate the concept of safety and hygiene into the workflow.</li> <li>5. Provide a mechanism for employees and their representatives to participate in the OSH management system.</li> <li>6. Continuously improve the occupational safety and health management system to enhance safety and health performance.</li> </ol>
<b>Target</b>	<ul style="list-style-type: none"> <li>● The focus is on continuously reducing hazard risks and enhancing safety and health awareness, with "Compliance and Disaster Prevention" set as the safety and health policy for 2024.</li> <li>● With the goal of zero disasters, all employees work together to reduce the occurrence of occupational disasters.</li> <li>● Continuously obtain ISO 45001 and TOSHMS related renewal certificates.</li> </ul>
<b>Operation Plan</b>	<ul style="list-style-type: none"> <li>● The Safety and Health Committee is established and meets regularly every three months to consider and review safety and health management issues(A total of 4 meetings have been held in 2024), and Ton yi is appointed to conduct safety counseling checks to prevent occupational disaster related accidents, and to strengthen the safety awareness of employees and workers through annual training and promotion planning related to occupational safety and health.</li> <li>● Based on the company's key safety and health directions, the "Compliance and Disaster Prevention" annual policy aims to accomplish these primary objectives: "Full compliance by all employees to reduce hazard risks" and "Daily vigilance to enhance safety and health awareness."</li> </ul>
<b>Effectiveness Evaluation</b>	<ul style="list-style-type: none"> <li>● The Company has implemented a zero-disaster campaign, expecting all units to work together to prevent accidents and provide bonuses to those who achieve the zero-disaster goal. a total of NT\$108,000 in bonuses was granted in 2024.</li> </ul>
<b>Grievance system</b>	<ul style="list-style-type: none"> <li>● Our company has a notification channel for occupational accidents. If we receive a notification, we will set up an accident investigation team to investigate and analyze the cause of the accident and prepare corrective measures.</li> </ul>

**Structure of the Safety and Health Committee:**

The Safety and Health Committee, chaired by the General Manager, includes relevant department heads, safety personnel, and employee representatives. Employee representatives (6 people) make up 1/3 of the committee members (18 people). The committee meets quarterly, chaired by the General Manager, to jointly review and discuss safety and health management issues such as safety and health goals, occupational accident investigations and statistics, education and training, hazard risk assessments, labor inspections, performance improvement, and health checks.



<b>Roles</b>	<b>Responsibilities</b>
<b>Chairperson</b>	1. Oversees safety and health management. 2. Chairs meetings and makes decisions. 3. Approves safety and health policies and manuals. 4. Actively solicits opinions from employee representatives.
<b>Executive Secretary</b>	Assists the Chairperson in managing committee affairs.
<b>Implementing Secretary</b>	1. Plans and schedules meetings. 2. Implements and tracks resolutions and assignments. 3. Handles administrative and clerical tasks.
<b>Safety and Health Committee Members</b>	1. Implements resolutions and assignments. 2. Provides suggestions and reports issues. 3. Coordinates and maintains the system, ensuring continuous improvement.

### 5.4.1 “No More Worries” OH&S Family

As the core enterprise of the OH&S family, we invited 20 company's contractor to form the “No More Worries” OH&S family to promote safety and hygiene to all family members.

#### ➤ OH&S Family Operations and Events

Item Number	Items	Description
1	Labor Bureau & Southern District Occupational Safety Center Business Liaison Report	The Labor Bureau and the Southern District Occupational Safety and Health Center jointly hold business liaison meetings to communicate with the core enterprises on operational matters in both directions.
2	OH&S Family Live Review	The Labor Bureau and the Southern District Occupational Safety Center conduct annual performance evaluations at core enterprises.
3	Executive Forum	The Labor Department held an OH&S Forum and invited OH&S Family members to participate.
4	Safety and Health Education Training	Family members and company employees are invited to attend safety and health education training.
5	Walking Event	Invited family members and company employees to join the second walking event planned by the Labour Bureau.
6	OH&S General Assembly	The Labor Bureau organizes an annual family assembly and implements a competition to publish and evaluate the performance of outstanding families.
7	Family Member Counseling Review	The core enterprises, in conjunction with the Labor Bureau, conduct on-site reviews of family members.
8	National Occupational Safety and Health Week	Submit Occupational Health and Safety Week Plan



“No More Worries” OH&S Family Education Training



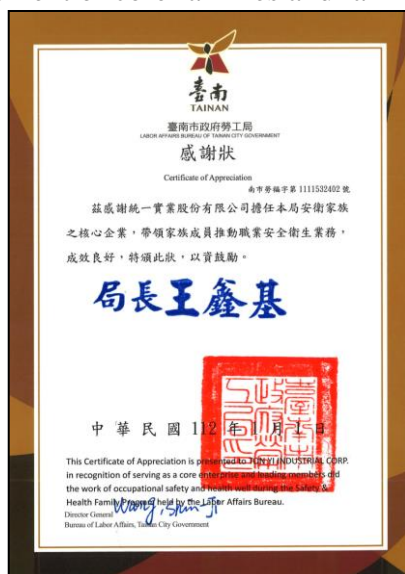


Anping walking activity



Guanziling walking activity

Ton yi participated in OH&S Family-related activities held by the Bureau of Labor Affairs, Tainan City Government, and with such an excellent attendance in 2022, the Company was listed as a target for safety culture promotion counseling in 2023, and the labor inspection will be replaced by counseling. The Company also participated in related family interaction activities to promote the sustainable development of core families and family members.



Excellent attendance - Safety culture promotion counseling target

## 5.4.2 Health and safety management system

In order to continuously reduce occupational hazards and improve safety and health performance, our company voluntarily follows ISO 45001:2018 and promotes occupational safety and health management system in accordance with CNS 45001:2018 standard, and obtains ISO 45001 and TOSHMS certification. The occupational safety and health management system covers the personnel, facilities, and equipment for operating activities within the Company's plant.



Certificate period 2024.11.19 ~ 2027.1.14

### Promote occupational safety and health management system to hold regular safety and health meetings:



### ➤ ISO 45001 Management System Personnel Training

Before implementing the ISO 45001 management system, training sessions and meetings are conducted to ensure that relevant personnel acquire the necessary professional knowledge, thereby facilitating effective and smooth system operation.

Training Program	Regulatory Audit	Risk Assessment	Internal Audit
Number of Trainees	47	47	32

### ➤ Safety Observations

To prevent unsafe behaviors by employees and reduce the risk of occupational accidents, supervisors at all levels implement regular, ad hoc, or planned site inspections. They observe unsafe actions or behaviors, and unsafe equipment or environments, and immediately correct them to prevent accidents.

Safety Observations Statistics for 2024						
Observation Type	Regular	Irregular				Total Times
	Daily Operations	New Employees	Disasters	Job Changes	Return to Work	
Number of Observations	98	25	22	3	3	151

### ➤ Management system operation architecture

The Occupational Safety and Health Management System ISO 45001 covers all employees and related workers' operational activities, and follows the systematic management and operation framework of P-D-C-A to continuously eliminate hazards and reduce the risk of occupational hazards. Adhering to the Spirit of Continuous Improvement in ISO 45001, in 2024, there were 572 safety and health improvement proposals, accounting for 15% of the total proposals. NT\$106,720 in rewards were given to proposers. Employee participation helps continuously improve the work environment and management.

➤ **ISO 45001 Management system operation architecture**

ISO 45001 Framework	Relevant procedures for Ton Yi Industrial Corp.
4 Sections before and after the organization	◆ Sections in treatment procedures before and after the organization
5 Leading and worker participation	◆ Occupational safety and health roles and responsibilities, safety and health committees, consultation and participation, etc.
6 Planning	◆ Risk and opportunity assessment, regulatory identification, objectives and programs
7 Support	◆ Education and training, internal and external communication, document/record control
8 Operation	◆ 24 procedures such as security and operational planning control
9 Performance evaluation	◆ Regulatory audits, performance measurement and monitoring, internal audits, management reviews, safety inspections
10 Improvement	◆ Incident investigation, non-compliance and corrective measures, safety observation activities, and management of recurring violations

➤ **Staff consultation and participation**

Through this mechanism, employees can actively participate in the operation of the system and communicate in both directions to implement safety and health management and solve safety and health problems. To employees making or participating in OH&S-related inquiries, we have stipulated in the Consultation and Participation Management Procedures that the Company shall not impose unfavorable treatment on employees. We have also set up a suggestion box at the labor union to provide employees with more comprehensive communication channels.

(Labor union email: [entpuni@tonyi.com.tw](mailto:entpuni@tonyi.com.tw))

➤ **Safety and Health Performance Indicators**

Item	Category		Performance Indicator	Performance Indicator Calculation Method	Target Value	Actual Value
	Active	Passive				
1	✓	-	Management Plan Achievement Rate	(Number of Plans Meeting Target / Total Number of Plans) × 100%	90%	100%
2	✓	-	Safety and Health Training Completion Rate	(Number of Training Sessions Completed / Total Number of Required Training Sessions) × 100%	90%	100%
3	✓	-	Safety Inspection Deficiency Improvement Rate	(Number of Deficiencies Improved / Total Number of Deficiencies) × 100%	90%	100%
4	✓	-	Dangerous Machinery Equipment Regular Inspection Rate	(Number of Passes / Total Inspections) × 100%	100%	100%
5	✓	-	Environmental Compliance Rate (excluding noise)	(Number of Compliant Points / Total Measurement Points) × 100%	100%	100%
6	✓	-	Non-Conformance Improvement Rate	(Number of Non-Conformities Improved / Total Number of Non-Conformities) × 100%	90%	100%
7	✓	-	Safety Observation Activity Achievement Rate	(Number of Achievements / Total Number of Targets) × 100%	100%	100%
8	-	✓	Special Health Check Abnormality Rate	(Number of Grade 4 New Cases / Total Number of Health Checks) × 100%	1%	0%

5.4.3 Hazard Identification Risk Assessment

The Company has established a hazard assessment promotion team and the personnel performing the hazard assessment are required to receive hazard assessment training. We identify the risk factors in the working environment, consider any existing control measures, evaluate the risks caused by hazards, decide on ways to reduce the risks, and set up safety and health management programs for continuous improvement. According to the results of the hazard risk assessment in 2024, the types of hazards with higher proportions in our company include cuts, being pinched or rolled, falls and rolling, and contact with harmful substances.

Risk Assessment Process:

【Risk assessment workflow】



➤ 2024 Risk Control Measures

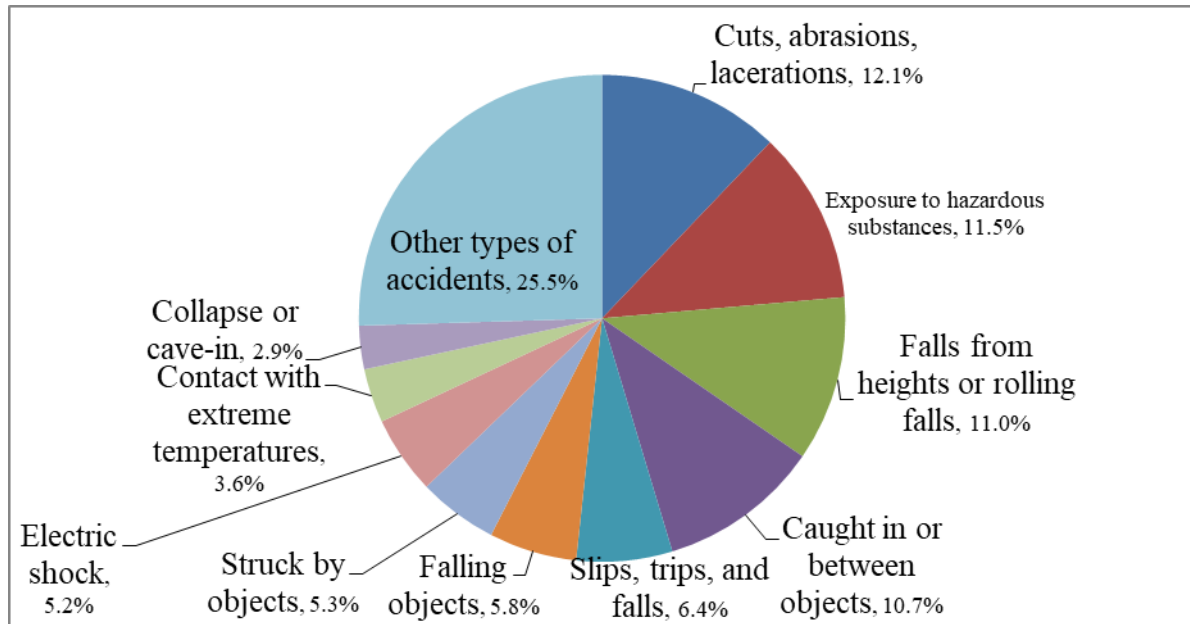
Name	Risk Type	Preventive and Improvement Measures	Implementation and Results
Hazard Zone Classification Plan	Fire and explosion	1.Management of hazardous demarcated area 2.Management of hazardous materials warehouses	Regular monthly inspections are conducted for hazardous areas and hazardous materials warehouses.
Mechanical Intrinsic Safety Improvement	Cutting, Pinching, Rolling	Identified areas with cutting, pinching, or rolling risks and prioritized for improvement.	1. Installation of handrails and guardrails in work areas. 2. Installation of photoelectric safety devices on work equipment 3. Patrol management and safety observations. 4. Safety and health training, and provision of personal protective equipment.
Elevated Work Improvement	Falling and rolling	Strengthened measures to reduce fall risks in rooftop and wastewater treatment areas.	Guardrails have been comprehensively added on roofs to meet regulatory requirements.
Fire System Improvement	Fire and explosion	Enhanced fire detection to reduce personnel and property loss.	Added fire smoke detectors.

➤ **Risk Control Measures**

Measures to mitigate these risks are established subsequent to the identification of hazards and the assessment of risks. Furthermore, safety and health management plans are devised by considering the needs and expectations of stakeholders, as well as the actions associated with organizational pre- and post-processes. The objective of these measures is to consistently enhance the work environment for employees.

Improvement Implementation Measures	OH&S Management Plan	Stakeholders' Needs and Expectations Action Measures	Organizational Pre-and Post-Process Identification Measures
Number of Cases	36	10	13

➤ **Statistics of risk assessment results in 2024**





#### 5.4.4 Investigation and Improvement of Occupational Accidents

Occupational disaster accident investigation invites unit supervisors, operators, safety and health managers, labor representatives and other relevant professionals to form an accident investigation team to investigate and analyze the cause of the accident and to prepare corrective measures.

With zero hazards being the target, all employees devote to lowering the occurrence of occupational accidents. When sporadic industrial safety accidents occur, we re-assess the risks of the corresponding operations, make continual improvement of the work environment, and enhance workplace safety and health.

1. Industrial safety guidance and audits were implemented by Uni-President to eliminate hidden hazards.
2. To eliminate unsafe behaviors and prevent occupational accidents from occurrence, we constantly promote safety observation activities.
3. Every six months, the president performs in-house safety checks together with the unit supervisors and industrial safety personnel, requests for defect improvement, and lists items with outstanding performance for the reference of other plants.
4. Establish safety and health assessment plans, increase the frequency of industrial safety audits, and propose management control measures for recurring violations.
5. Implement the zero accident movement, hoping that all units can prevent accidents from occurrence together. Those achieving the zero accident target will receive a bonus. In 2024 we granted bonuses amounting to NT\$108,000.

##### 【Occupational disaster type statistics】

Type	2022	2023	2024
1. Cut,slashed,abraded	0	3	3
2. Rolled and clamped	2	1	0
3. Rolling, falling	0	1	0
4. Crash	0	0	2
5. Fall over	0	1	1
6. Improper action	1	0	0
7. Contact with harmful substances	0	1	0
8. Others	1	0	0
9. Total	4	7	6

In response to the potential risk of employees sustaining cuts or abrasions during operations, a renewed operational risk assessment has been conducted, with the following preventive and improvement measures implemented based on the findings:

1. Engineering controls improvement: Installation or reinforcement of machine guards, protective fences, and safety footboards to effectively isolate hazardous sources
2. Optimization of work procedures: Review and revision of standard operating procedures (SOPs) to reduce high-risk human-machine interactions and optimize workflow and operational standards
3. Administrative measures:
  - (1) Strengthen hazard communication and educational training
  - (2) Prominently display warning signs to raise on-site risk awareness
  - (3) Use actual case videos for safety promotion and sharing in safety meetings to enhance employee awareness and vigilance
4. Personal protective equipment management: Enforce the use of appropriate personal protective equipment (such as gloves and safety goggles) for personnel working in high-risk areas

#### 【Occupational Disaster Statistics Index】

Item\Year	2022	2023	2024	Industries similar to the metal product manufacturing industry
<b>Disabling injury frequency rate (FR)</b> (Same as injury rate, recordable occupational injury rate)	1.81	3.17	2.70	2.49
<b>Disabling severity rate (SR)</b>	17	17	16	162
<b>Frequency severity index (FSI)</b>	0.17	0.23	0.20	0.63
<b>Average days charged per disabling injury</b> (days charged/injured no. of people)	6.50	5.57	6.00	-
<b>Lost Workday Rate (LWR)</b>	5.84	17.69	29.32	
<b>Disability Injuries</b>	4	7	6	-
<b>Number of serious occupational injuries</b>	1	1	3	-
<b>Serious occupational injury rate</b>	25%	14%	27%	-
<b>Occupational injury deaths</b>	0	0	0	-
<b>Occupational Accident Mortality</b>	0	0	0	-

Item\Year		2022	2023	2024	Industries similar to the metal product manufacturing industry
Number of occupational diseases		0	0	0	-
Incidence of occupational diseases		0	0	0	-
Absence rate%		0.44	0.56	0.25	-
Annual total working hours of employees		2,209,416	2,204,400	2,216,984	-
Note	<p>Definition of Serious Injuries (According to Article 37, Paragraph 2 of the Occupational Safety and Health Act):</p> <ol style="list-style-type: none"> <li>1. Death-causing incidents.</li> <li>2. Incidents with more than three victims.</li> <li>3. Incidents with one or more victim's requiring hospitalization.</li> <li>4. Other disasters designated by central authorities.</li> </ol> <p>For such occupational injuries, report to the labor inspection agency within eight hours.</p> <p>The data above pertains to company employees.</p>				

#### 2024 Work Injury Statistics for Non-Employee Contractors (Guards, Cleaning Staff, Dormitory Managers)

Contractor	Total Work Hours	Injury Occurrences	Injury Hours
Security	8,760	0	0
Cleaning Staff	7,968	0	0
Dormitory Managers	8,760	0	0

#### 5.4.5 Education, training and disaster prevention drills

In order to enrich the safety and health knowledge and professional ability of our employees, a safety and health education and training program has been established and various courses are planned. All course fees are paid by the company, and employees are encouraged to attend the training by providing compensatory time off if they attend professional certification training outside of work hours. We also give priority to sending employees to attend safety and health promotion meetings or lecture courses held by competent authorities to enhance employees' ability to identify hazards and understand the information of competent authorities and new information of laws and regulations. In 2024, due to the unstable pandemic, the number of participants in the training courses was controlled and a total of 423 participants attended the training courses. The trend is expected to increase in 2024. In addition, we also provide certification training and retraining courses(The total cost is NTD 606 thousand ) so that the work can meet the standards, the courses are as follows:

Course Name		Number of Trainees	Cost (thousand)
<b>On-the-Job Training</b>	On-the-job training for forklift operators handling loads over one ton	93	21
	On-the-job training for fixed crane operators and personnel performing lifting operations	100	23
	On-the-job training for supervisors handling hazardous operations (organic solvents, specialty chemicals, oxygen deficiency, dust)	27	28
	On-the-job training for first aid personnel	17	12
	On-the-job training for boiler and Class 1 pressure vessel operators	5	2
	Continuing education and training on ionizing radiation protection	9	17
	Refresher training for fire safety managers	2	3
	Refresher training for security inspectors	1	3
	On-the-job safety and health training for supervisors	84	0
	On-the-job safety and health training for safety and health management personnel	11	0
	On-the-job training for personnel providing labor health services (nursing)	4	0
<b>New Employee Training</b>	Training for operators of fixed cranes (ground type) lifting loads over three tons	9	58
	Training for forklift operators handling loads over one ton	7	35
	Safety and health education and training for first aid personnel	2	7
	Safety and health education and training for supervisors handling organic solvent operations	2	8
	Special safety and health education and training for aerial work platform operators	5	38

Course Name		Number of Trainees	Cost (thousand)
	Safety training for foreign workers operating fixed cranes (overhead type) lifting loads over three tons	17	202
	Special safety and health education and training for foreign workers using lifting equipment for hoisting operations	28	150

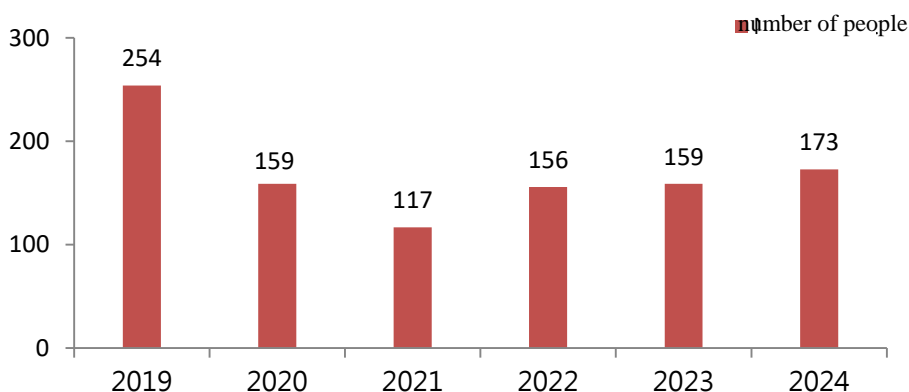
### 5.4.6 Occupational Health Services and Health Screening

#### ➤ Specialized physician clinical health services

Kuo General Hospital Occupational Medicine (Dr. Liao, Tsai-Wei) and Yuxin Clinic Family Medicine (Dr. Wang Youliang) are our contracted doctors for on-site health services three times a month. They provide health guidance and advice to employees and visit the site from time to time. The main clinical services include health examination result consultation, job selection and assignment return to work assessment, workplace environmental hazard assessment, work load assessment, health consultation and guidance, etc. The dates, locations, and services of the clinical health services are announced and available to all employees by appointment.

On-site Visits by Specialists		
		

Specialists consultation statistics



### ➤ Looking after our Employees

The Company organizes regular health checkups (including general checkups, special checkups, health examination items for food safety operators and workers who work at long-term night shifts.) for employees. In order to take care of our employees, we have increased the number of general health checkups from the statutory 20 to 52, so that employees can understand their health situation and achieve disease prevention and health promotion through health checkups in a more comprehensive manner. In order to enhance the willingness of the health check-ups, the check-ups are arranged in four steps in the company so that employees can be examined directly during work hours. For those who have questions or abnormalities, they can consult with a special doctor who will explain them to them. In addition, the factory nurse implements employee health management, tracking the status of employees' repeat examinations and health education and promotion.

#### 【Health checkups in 2020-2023】

Type	2022Y		2023Y		2024		Description
	Number of people examined	Check rate%	Number of people examined	Check rate%	Number of people examined	Check rate%	
1. General checkups	922	97.2	-	-	906	96.5	It is implemented every two years.
2. Special checkups	340	98.8	330	97.0	290	96.9	Includes noise, free radiation, dust, hexane, chromic acid, mercury, and other operations.
3. Health examination items for food safety	271	98.9	383	97.4	278	99.6	Food safety related workers are inspected.



operators				
Health check amount (NT\$)	921 thousand	207 thousand	986 thousand	-

**Note:** Health checks were not conducted for retirees and employees who left during the year.



Employees actively participate in health screening

#### 5.4.7 Health promotion

##### ➤ Health education and outreach of epidemic control

In 2024, the company adopted “Let’s All Exercise” as the main theme of its health promotion program, with the following related activities implemented:

Course Topic	Conducting Organization	Number of Participants
Basic Muscle Strength and Body Composition Analysis (Pre-test)	CTBC University of Technology	23
Aerobic Dance	PLAY Happy Sport	9
Yoga	PLAY Happy Sport	9
Sports Injury Prevention and Protection	CTBC University of Technology	13
Street Dance	CTBC University of Technology	7
Fitness and Basic Muscle Strength and Body Composition Analysis (Post-test)	CTBC University of Technology	10
Wellness Exercise and Acupoint Health	Kuo General Hospital	24





➤ Influenza vaccination

In the autumn and winter of 2024, to prevent the spread of COVID-19 and the potential risk for a major seasonal flu outbreak, the company collaborated with Tainan City's Yongkang District Health Center and Xingxin ENT Clinic. This initiative was in response to government advocacy and aimed at encouraging employees to prioritize their health by promoting vaccination. Arrangements were made to set up vaccination stations at the company, where a total of 131 employees received the public flu vaccine and 48 employees received the COVID-19 monovalent JN.1 vaccine administered by clinical staff.



Colleagues vaccinated against public flu vaccines

5.5 Community

GRI : 413-1

5.5.1 Community involvement

The Company engages its neighbors in constructive interaction, and devotes itself to charity with the intention of giving back what was gained from the society. We continually support the development of the society and aim on improving living standards for all.

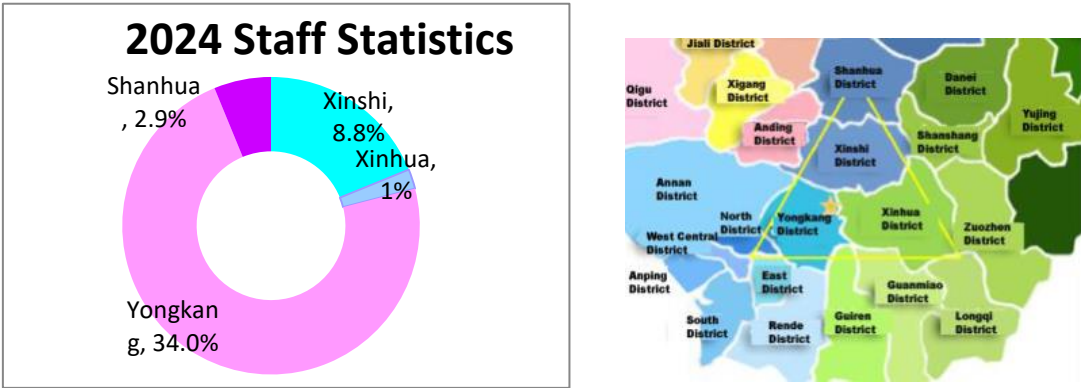
The Company is situated next to the Yanshuei River, which is prone to flood in the event of Typhoon or heavy rain. For this reason, employees are regularly assigned to clear drainage obstruction especially during rainy season.

In addition of giving back to the neighborhood and promoting sound interaction with the local community, the Company has also been active in monitoring air quality and health conditions in the surrounding environment. Meanwhile, pro-active control measures are being taken for the sustainability of the environment.

Sponsored Items	Sponsorship Content
Nearby Community Development Association Festivals	130 cases of beverages
Religious activities at nearby temples	Sponsored NT\$10 thousand
Uni-President Group Clothing Donation Activity	14 Boxes of Clothing

5.5.2 Promoting local employment

Employees from nearby districts (Yongkang, Xinshi, and Xinhua) accounted for 45% of total employees in Ton Yi Industrial.



Over the years, Ton Yi Industrial Corp. has actively participated in recruitment activities organized by schools, communities and service centers in the vicinity. In 2024, we participated in a total of 30 talent recruitment activities and arranged 2 student visit to the company; in addition to enriching the company's talent sources, it can also provide more job opportunities for local students and establish good interactive relationships with school teachers. , arrange relevant lectures and sharing so that students can familiarize themselves with workplace culture early and prepare for the future!

## Appendix I: Comparison Table of GRI Criteria Indicators

General Disclosures:2021

GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
2-1	Organizational details	2.1 About Ton Yi Industrial	20
2-2	Entities included in the organization's sustainability reporting	Report Profile	5
2-3	Reporting period, frequency and contact point	Report Profile	5
2-4	Restatements of information	Report Profile	5
2-5	External assurance	Report Profile 、 Assurance Summary Table 、 Report Assurance	5 、 129
2-6	Activities, value chain and other business relationships	3.2 Supply Chain Management	51
2-7	Employees	5.1 Employees information	86
2-8	Workers who are not employees	5.1 Employees information	86
2-9	Governance structure and composition	2.3 Corporate governance	29
2-10	Nomination and selection of the highest governance body	2.3 Corporate governance	29
2-11	Chair of the highest governance body	2.3 Corporate governance	29
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Material Issues 、 2.3 Corporate governance	8 、 27
2-13	Delegation of responsibility for managing impacts	1.1 Material Issues	10
2-14	Role of the highest governance body in sustainability reporting	2.3 Corporate governance	29
2-15	Conflicts of interest	2.3 Corporate governance	29
2-16	Communication of critical concerns	Report Profile 、 2.3 Corporate governance During the year, there were no events that had a material impact on the report and no significant deficiencies in internal control.	5 、 29
2-17	Collective knowledge of the highest governance body	2.3 Corporate governance	29
2-18	Evaluation of the performance of the highest governance body	2.3 Corporate governance	29
2-19	Remuneration policies	2.3 Corporate governance	29
2-20	Process to determine remuneration	2.3 Corporate governance	29

## Appendix I: Comparison Table of GRI Criteria Indicators

GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
2-21	Annual total compensation ratio	5.1 Employees' Rights	86
2-22	Statement on sustainable development strategy	Messages from the Management	7
2-23	Policy commitments	2.3 Corporate governance 、 5.1 Employees' Rights	29 、 86
2-24	Embedding policy commitments	2.3 Corporate governance 、 5.1 Employees' Rights	29 、 86
2-25	Processes to remediate negative impacts	Management guidelines for each chapter	9 、 20 、 44 、 60 、 85
2-26	Mechanisms for seeking advice and raising concerns	Management guidelines for each chapter	9 、 20 、 44 、 60 、 85
2-27	Compliance with laws and regulations	2.5 Compliance	40
2-28	Membership associations	2.6 Participation in External Organizations and Initiatives	43
2-29	Approach to stakeholder engagement	1.1 Material Issues	10
2-30	Collective bargaining agreements	5.1 Employees' Rights	86

## Material topics Disclosure

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
GRI 3 Material topics	3-1	Process to determine material topics	Materiality Evaluation and Stakeholder Engagement	10
	3-2	List of material topics	Materiality Evaluation and Stakeholder Engagement	10
	3-3	Management of material topics	Materiality Evaluation and Stakeholder Engagement	10
Risk Management	NA	Risk management plan, current risk evaluation and response measures	2.4 Risk Management	34
GRI 301 Materials	301-1	Process to determine material topics	4.1 Environmental management organization	61
	301-2	Recycled input materials used	4.1 Environmental management organization	61 、 82

## Appendix I: Comparison Table of GRI Criteria Indicators

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
			4.5 Circular Economy	
	301-3	Reclaimed products and their packaging materials	4.1 Environmental management organization 4.5 Circular Economy	61 、 82
GRI 303 Water and Effluents	303-1	Interactions with water as a shared resource	4.3 Water resource management	73
	303-2	Management of water discharge-related impacts	4.3 Water resource management	73
	303-3	Water withdrawal	4.3 Water resource management	73
	303-4	Water discharge	4.3 Water resource management	73
	303-5	Water consumption	4.3 Water resource management	73
GRI 305 Emissions	305-1	Direct (Scope 1) GHG emissions	4.2 Climate Change and energy management	63
	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Climate Change and energy management	63
	305-3	Other indirect (Scope 3) GHG emissions	4.2 Climate Change and energy management	63
	305-4	GHG emissions intensity	4.2 Climate Change and energy management	63
	305-5	Reduction of GHG emissions	4.2 Climate Change and energy management	63
GRI 308 Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	3.2 Supply Chain Management	51
	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Supply Chain Management	51
GRI 401 Employment	401-1	New employee hires and employee turnover	5.1 Employees information	86
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	5.3 Employees' Rights	91

## Appendix I: Comparison Table of GRI Criteria Indicators

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
	401-3	Parental leave	5.3 Employees' Rights	91
GRI 403 Occupational Health and Safety	403-1	Occupational health and safety management system	5.4 Health and Safety	100
	403-2	Hazard identification, risk assessment, and incident investigation	5.4 Health and Safety	100
	403-3	Occupational health services	5.4 Health and Safety	100
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.4 Health and Safety	100
	403-5	Worker training on occupational health and safety	5.4 Health and Safety	100
	403-6	Promotion of worker health	5.4 Health and Safety	100
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Health and Safety	100
	403-8	Workers covered by an occupational health and safety management system	5.4 Health and Safety	100
	403-9	Work-related injuries	5.4 Health and Safety	100
	403-10	Work-related ill health	5.4 Health and Safety	100
GRI414 Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	3.2 Supply Chain Management	51
	414-2	Negative social impacts in the supply chain and actions taken	3.2 Supply Chain Management	51
GRI 416 Customer Health and Safety	416-1	Assessment of the health and safety impacts of product and service categories	3.1 Customers' Health and Safety	44
	416-2	Incidents of non-compliance	2.5 Compliance	40

## Appendix I: Comparison Table of GRI Criteria Indicators

### General Topic Disclosure:

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
GRI 201 Economic Performance	201-1	Direct economic value generated and distributed	2.2 Economic Performance	25
	201-2	Financial implications and other risks and opportunities due to climate change	4.2 Climate Change and energy management	63
	201-3	Defined benefit plan obligations and other retirement plans	5.3 Employees' Rights	85
	201-4	Financial assistance received from government	2.2 Economic Performance	25
GRI 204 Procurement Practices	204-1	Proportion of spending on local suppliers	3.2 Supply Chain Management	51
GRI 205 Anti-corruption	205-2	Communication and training about anti-corruption policies and procedure	2.3 Corporate governance	29
	205-3	Confirmed incidents of corruption and actions taken	2.3 Corporate governance As a result of the internal control investigation conducted by the Audit Office, there were no significant internal control deficiencies in 2024.	29
GRI 302 Energy	302-1	Energy consumption within the organization	4.2 Climate Change and energy management	63
	302-2	Energy consumption outside of the organization	4.2 Climate Change and energy management	63
	302-3	Energy intensity	4.2 Climate Change and energy management	63
	302-4	Reduction of energy consumption	4.2 Climate Change and energy management	63
	302-5	Reductions in energy requirements of products and services	4.2 Climate Change and energy management	63
GRI 306 Effluents and Waste	306-1	Waste generation and significant waste-related impacts	4.4 Waste and Air Pollution Prevention	78
	306-2	Management of significant waste-related impacts	4.4 Waste and Air Pollution Prevention	78
	306-3	Waste generated	4.4 Waste and Air Pollution Prevention	78
	306-4	Waste diverted from disposal	4.4 Waste and Air Pollution Prevention	78
	306-5	Waste directed to disposal	4.4 Waste and Air Pollution Prevention	78
GRI 404 Training and	404-1	Average hours of training per year per employee	5.2 Talent training	89



## Appendix I: Comparison Table of GRI Criteria Indicators

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
Education	404-2	Programs for upgrading employee skills and transition assistance programs	5.3 Employees' Rights	91
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Employees' Rights	91
GRI 405 Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	2.3 Corporate governance	29
	405-2	Ratio of basic salary and remuneration of women to men	5.3 Employees' Rights	91
GRI 406 Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	5.3 Employees' Rights There were no related incidents and no related complaints received during the year 2024	91
GRI 408 Child Labor	408-1	Operations and suppliers at significant risk for incidents of child labor	5.3 Employees' Rights There were no related incidents and no related complaints received during the year 2024.	91
GRI 409 Forced or Compulsory Labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.3 Employees' Rights There were no related incidents and no related complaints received during the year 2024	91
GRI 413 Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	5.5 Community	118
GRI 417 Marketing and Labeling	417-1	Requirements for product and service information and labeling	3.1 Customers' Health and Safety	44
	417-2	Incidents of non-compliance concerning product and service information and labeling	2.5 Compliance	40
	417-3	Incidents of non-compliance concerning marketing communications	2.5 Compliance	40
GRI 418 顧客隱私	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Compliance	40

## Appendix II: Index Table of Information Related to Climate Change of Listed OTC Companies

Information related to climate for listed companies	Corresponding chapter (page)	Additional Description
1. Describe the Board's and management's supervision and governance of climate related risks and opportunities.	4.2.1Climate Change and Energy Management Strategies (64)	--
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances (short, medium, and long term).	4.2.1Climate Change and Energy Management Strategies (64)	--
3. Describe the financial impact of extreme weather events and transitional actions.	4.2.1Climate Change and Energy Management Strategies (64)	--
4. Describe how the climate risk identification, evaluation and management process is integrated into the overall risk management system.	4.2.1Climate Change and Energy Management Strategies (64)	--
5. If a scenario analysis is used to evaluate the resilience to climate change risks, the scenario, parameters, assumptions, analysis factors and key financial impacts used should be described.	4.2.1Climate Change and Energy Management Strategies (64)	--
6. If there is a transition plan to manage climate-related risks, describe the contents of the plan and the indicators and targets used to identify and manage physical and transition risks.	4.2.1Climate Change and Energy Management Strategies (64)	--
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	--	<ul style="list-style-type: none"> <li>● Internal carbon pricing has not been used as a planning tool in the current year and is under internal discussion and evaluation.</li> </ul>

**Appendix II: Index Table of Information Related to Climate Change of Listed OTC Companies**

Information related to climate for listed companies	Corresponding chapter (page)	Additional Description
8. If climate-related targets are set, information on the activities covered, the scope of greenhouse gas emissions, the planning duration, and the annual progress of achievement should be stated; if carbon credit or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be exchanged or the quantity of renewable energy certificates (RECs) should be stated.	4.2.1Climate Change and Energy Management Strategies (64) 、 4.2.2 Energy use and greenhouse gas emission management performance (69)	● No carbon credits or renewable energy certificates have been used in the current year, and the company is in the process of internal discussion and evaluation.
9. Greenhouse Gas Inventory and Confirmationand reduction goals, strategies and specific action plans (Also fill in Appendix 3)	4.2.2 Energy use and greenhouse gas emission management performance (69)  Appendix III: The Company's greenhouse gas inspection and assurance	--

## Appendix III: The Company's greenhouse gas inspection and assurance

### ■ The scope of greenhouse gas inventory information

Please specify the greenhouse gas emissions (in metric tons of CO<sub>2</sub>e), emission intensity (in metric tons of CO<sub>2</sub>e per million dollars), and the data coverage scope for the most recent two years.

	2023Y		2024Y	
Scope	Emissions (ton CO2e)	Intensity (ton CO2e/million)	Emissions (ton CO2e)	Intensity (ton CO2e/million)
Individual				
Scope 1	27,921	7.59 (Individual Turnover)	36,144	
Scope 2	63,209		76,435	
Subtotal	91,530		112,579	
Consolidated				
Scope 1	-		36,722	
Scope 2			199,593	
Subtotal			236,315	
Total			348,894	7.78
* Unless otherwise specified, the calculation of emission intensity has been incorporated into the calculation of turnover.				
* The greenhouse gas emissions from Scope 3 (Categories 3 and 4) of the unified industrial entity in 2024 were 1,916,438 (tons CO2e).				

### ■ Greenhouse Gas Assurance Information

Please describe the assurance situation for the most recent two years, including the scope of assurance, the assurance provider, the assurance standards, and the assurance opinion. °

Year	2023	2024
Scope of assurance	Tainan	Tainan
Assurance institutions	TÜ V RHEINLAND TAIWAN LTD.	TÜ V RHEINLAND TAIWAN LTD.
Assurance standards	ISO 14064-3:2019 Reasonable assurance	ISO 14064-3:2019 Reasonable assurance
Assurance opinion	Unqualified opinion	Unqualified opinion

■ Greenhouse gas reduction goals, strategies and concrete action plans

Greenhouse gas reduction goals, strategies and concrete action plans	
<b>Reduction Goal</b>	<ol style="list-style-type: none"> <li>1. Carbon emission intensity: Based on the 2024(Consolidation) carbon emission intensity, reduce the carbon emission (scopes 1 and 2) intensity by 1.5% annually.</li> <li>2. Total carbon emissions: In 2030, the emissions from Taiwan's factory area will decrease by 25% compared to that of the benchmark year 2014.</li> </ol>
<b>Strategy</b>	<ol style="list-style-type: none"> <li>1. Short term: Use high-efficiency equipment and processes, including continuously setting up solar panels and purchasing green electricity.</li> <li>2. Long term: All fuel equipment (boilers, annealing furnaces) must use natural gas or electricity, and carry out relevant carbon reduction operations in accordance with the latest technologies of world steel plants and beverage plants.</li> </ol>
<b>Action plan</b>	<ol style="list-style-type: none"> <li>1. 1. Continuously promote energy-saving projects in factories, introduce energy-saving equipment (including introducing maglev ice water main units, replacing with high-efficiency motors, and replacing with high-efficiency LED lighting), and expand the use of green energy.</li> <li>2. 2. Plan and utilize renewable energy, and continuously establish green energy facilities (including biogas power generation and solar farms).</li> </ol>

## Appendix IV: Assurance Summary Table

No.	Assurance Item	Applicable Basis	Page
1	The average annual salary of non-supervisory full-time employees was NT\$846 thousand, with a median of NT\$813 thousand..	Instructions and FAQs for the Salary Information Reporting System for Non-Supervisory Full-Time Employees on the Market Observation Post System (MOPS).	86
2	As of the end of 2024, 99.8% of employees eligible to join the labor union were union members, excluding those who are legally prohibited from joining.	Percentage of union members among total employees as of December 2024, excluding those legally prohibited from joining the labor union.	85
3	As of the end of December 2024, the average monthly salary for female frontline technical workers at Ton Yi Industrial was 1.65 times the statutory minimum wage in Taiwan; for male workers, it was approximately 2.07 times.	As of December 31, 2024, salaries and compensation expenses were calculated by gender for frontline employees as defined by the company. The average monthly compensation was divided by the statutory minimum wage announced by the Ministry of Labor.	87
4	Total employee training hours in 2024 amounted to 29,429 hours.	Total training hours completed in 2024 in accordance with Ton Yi Industrial's employee training policy.	83
5	In 2024, a total of 6,462 wooden pallets were recycled (recycling rate: 63%) and 18,934 plastic pallets were recycled (recycling rate: 98%).	The number of wooden and plastic pallets recycled in 2024 divided by the number of pallets shipped during the year, as recorded in the company system.	78

Appendix IV: Assurance Summary Table

No.	Assurance Item	Applicable Basis	Page																																																																																																																												
6	<table><tr><th colspan="9">New headcount in 2024(person)</th></tr><tr><th rowspan="2">Age group</th><th colspan="2">Technicians</th><th colspan="2">Specialists</th><th colspan="2">Mid-level managers</th><th colspan="2">Senior managers</th></tr><tr><th>Male</th><th>Female</th><th>Male</th><th>Female</th><th>Male</th><th>Female</th><th>Male</th><th>Female</th></tr><tr><td>below30</td><td>32</td><td>1</td><td>2</td><td>4</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>30~50</td><td>69</td><td>2</td><td>2</td><td>3</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Above50</td><td>0</td><td>0</td><td>1</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td colspan="2">104</td><td colspan="2">12</td><td colspan="2">0</td><td colspan="2">0</td></tr></table> <table><tr><th colspan="9">Resigned headcount in 2024(person)</th></tr><tr><th rowspan="2">Age group</th><th colspan="2">Technicians</th><th colspan="2">Specialists</th><th colspan="2">Mid-level managers</th><th colspan="2">Senior managers</th></tr><tr><th>Male</th><th>Female</th><th>Male</th><th>Female</th><th>Male</th><th>Female</th><th>Male</th><th>Female</th></tr><tr><td>below30</td><td>13</td><td>0</td><td>1</td><td>1</td><td>1</td><td>0</td><td>0</td><td>0</td></tr><tr><td>30~50</td><td>61</td><td>1</td><td>0</td><td>2</td><td>1</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Above50</td><td>13</td><td>0</td><td>0</td><td>3</td><td>4</td><td>0</td><td>1</td><td>0</td></tr><tr><td>Total</td><td colspan="2">88</td><td colspan="2">7</td><td colspan="2">6</td><td colspan="2">1</td></tr></table>	New headcount in 2024(person)									Age group	Technicians		Specialists		Mid-level managers		Senior managers		Male	Female	Male	Female	Male	Female	Male	Female	below30	32	1	2	4	0	0	0	0	30~50	69	2	2	3	0	0	0	0	Above50	0	0	1	0	0	0	0	0	Total	104		12		0		0		Resigned headcount in 2024(person)									Age group	Technicians		Specialists		Mid-level managers		Senior managers		Male	Female	Male	Female	Male	Female	Male	Female	below30	13	0	1	1	1	0	0	0	30~50	61	1	0	2	1	0	0	0	Above50	13	0	0	3	4	0	1	0	Total	88		7		6		1		As of the end of 2024, the number of new hires and resignations categorized by gender and age group, based on data from the HR system.	81
New headcount in 2024(person)																																																																																																																															
Age group	Technicians		Specialists		Mid-level managers		Senior managers																																																																																																																								
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Total	88		7		6		1																																																																																																																								
7	In 2024, the response rate for the “Supplier Social Responsibility Commitment Letter” among new suppliers reached 100%.	As of December 31, 2024, the number of signed commitment letters received from suppliers as a percentage of all qualified suppliers.	47																																																																																																																												
8	Total waste volume in 2024 was 3,637.71 metric tons.	Total industrial waste volume in 2024 as reported by the company to the Industrial Waste Reporting and Management Information System in accordance with the Waste Disposal Act and relevant regulatory requirements.	52																																																																																																																												



## Appendix V: Report Assurance



## 會計師有限確信報告

(114)資會綜字第 25002732 號

統一實業股份有限公司 公鑒：

本會計師受統一實業股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定 2024 永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

## 標的資訊與適用基準

本確信案件之標的資訊係 貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於 貴公司 2024 永續報告書之「確信項目彙整表」。前述所選定之關鍵績效指標之報導範圍業於永續報告書之「報告書範疇與邊界」段落述明。

上開適用基準係為全球永續性報告協會(Global Reporting Initiatives, GRI)發布之最新版 GRI 準則(GRI Standards)，以及 貴公司依行業特性與其所選定之關鍵績效指標參採或自行設計其他基準。

## 管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

## 先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

## 會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範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。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

## 會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan  
701024臺南市東區林森路一段395號12樓  
12F, No. 395, Sec. 1, Linsen Rd., East Dist., Tainan 701024, Taiwan  
T: +886 (6) 234 3111, F: +886 (6) 275 2598, www.pwc.tw



依確信準則 3000 號之規定，本有限確信案件工作包括評估 貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性、評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查與分析性程序是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及攸關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標進行分析性程序，並選取樣本進行包括查詢、觀察及檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對 2024 永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。

#### 有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

#### 其它事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何所選定之關鍵績效指標或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

資 誠 聯 合 會 計 師 事 務 所

會 計 師 葉 芳 婷



中 華 民 國 1 1 4 年 8 月 5 日

