2025 ESG Report
永續報告書

統一實業股份有限公司
TON YI INDUSTRIAL CORP.

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TON YI INDUSTRIAL CORP.

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Report Profile

GRI:2-2、2-3、2-4、2-5、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, 2025(consistent with the financial reporting period), and is issued annually. To demonstrate pertinent trends and changes, certain performance data will be traced back to 2024 and 2023 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[1].
Data required by GRI indicators was gathered, measured and calculated in manners that comply with local regulations. Where local regulations do not specify, appliline international standards (such as ISO) were used; and where no international standard was appliline, the industry stand 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 7, 2026 (precious issue: published Aug 8, 2025)

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[1]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, 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 Ton Yi Industrial 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.138~p.141of 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

Looking back on 2025, the global economy continued to operate amid heightened volatility and uncertainty, with external variables such as tariffs, exchange rates, and geopolitical factors continuously affecting supply chains and market confidence. In particular, external risks related to exchange rates and tariffs are difficult to anticipate in advance. In an operating environment full of uncertainties, the Company has maintained the resilience of its operations through prudent management, with a particular focus on healthy and sustainable long-term growth rather than short-term gains. Based on the above business policy, the Company's overall operating performance in 2025 was better than that of 2024. In addition to achieving a record-high annual revenue, profitability also reached the second-highest level in history. These operating results are attributable to the joint efforts of all employees, the mutual support and cooperation of business partners, as well as the trust and guidance of the Board of Directors and all shareholders. Looking ahead, the management team will continue to take "steady progress" as its core principle, upholding a "solid and prudent" working attitude. While taking into account risk control and sustainable development, the Company will steadily promote continuous growth.

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, Tetra Pak, and new bottle can (NBC) and a leading manufacturer for beverages. Over the years, the Company has continuously introduced and obtained certifications for various international management systems, including ISO 14001 for environmental management, ISO 9001 for quality management, ISO 45001/TOSHMS for occupational health and safety management, and ISO 22000/HACCP for food safety and hygiene management. In addition, And obtained TAF laboratory certification to conduct rigorous quality and safety control across all aspects, including customers, suppliers, raw materials, processes, and products. Furthermore, the Company has also continuously obtained the only HALAL certification in Taiwan for coated iron sheets and metal cans, further enhancing product competitiveness and providing customers with more diversified options applicable to international markets.

Management Optimization, Structure Adjustment, Risk Reduction, Steady Growth

Looking ahead, the external competitive environment remains challenging, including the imbalance between global steel supply and demand, geopolitical uncertainties, the decline of free trade, and increasingly stringent environmental regulations within a dynamic global economic landscape. In the face of this unpredictable norm, the Company will flexibly optimize its operational positioning based on market conditions, ensure the maintenance of competitive advantages amid changing circumstances, continue to create value for shareholders, and move toward sustainable development

Chairman　Chih-Hsien Lo

Chapter One Sustainable development management

GRI：2-11、2-12、2-13、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 2025.

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

Board of Directors

- The top governance unit for sustainability (ESG), responsible for developing sustainability policies and reviewing the results of sustainability implementation.

Project Convener (President)

- Coordinate the development of sustainable development-related issues and strategies, and direct and supervise the implementation of sustainable development policies by all team members.

ESG Promotion Team

- Corporate Governance Team: corporate governance, risk assessment and management, ethical management, information disclosure, internal control management and regulatory compliance.
- Employee Social Care Team: labor relations, occupational environment, employee care, safety and health, education and training, and community friendliness.
- Sustainable Environment Team: environmental policy, friendly environment, energy management, energy saving and carbon reduction.
- Product Service Team: Customer service, quality management and R&D, supplier evaluation, market image and supply chain management.

1.1 Material Issues

GRI：2-26、2-29、3-1、3-2、3-3

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:

1. Collecting sustainability issues from domestic and international industry peers

- Material domestic and international issues and news.
- International industry ESG trend analysis report.
- Domestic regulations and policies such as the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies".

2.Conduct material issue impact evaluation surveys

- Members of the Sustainability Development Task Force and stakeholders are requested to assess the actual and potential, as well as positive and negative, impacts of the company’s sustainability issues on the economy, environment, and human rights.

3. Ranking by Impac

- After compiling the positive and negative impact assessment results, 9 topics with scores above the median were identified as significant issues for 2025.

4.Consider issues of concern to stakeholders

- Based on the level of concern of stakeholders regarding sustainability issues, the results of the major theme questionnaire survey conducted in 2025 will be continued from those conducted in 2024.

5.Identify material issues for 2025

- The Sustainable Development Promotion Team confirms the critical issues reported in this year's report and presents them to the Board of Directors.

Identifying Stakeholders GRI：2-29

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. The Company has established a materiality identification process based on the 2021 edition of the GRI Standards to identify stakeholders and sustainability issues, and assessed their impact on the Company to serve as a basis for management and goal setting. In 2024, we updated our material topics through internal and external questionnaires and extended their use into 2025. By referencing the practices of benchmark companies and industry peers, we have strengthened our issue management strategy to continuously improve sustainability performance.

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 regualtions is a basic requirment. 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.

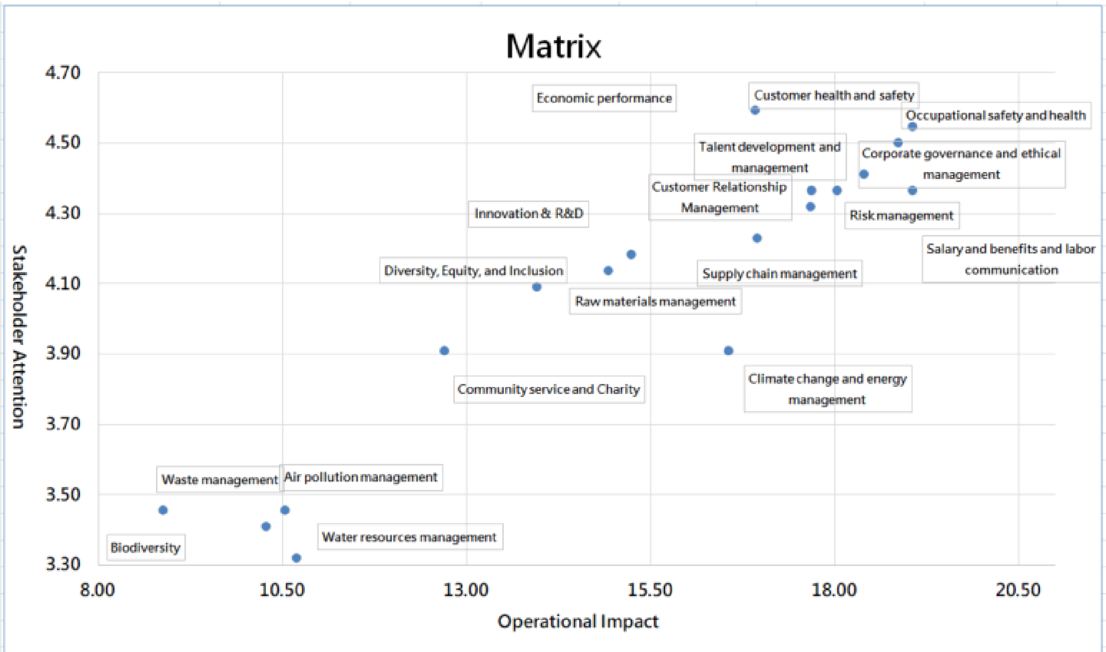
Major issues

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

Environmental	Water resources management, Waste management, Air pollution management, Climate change and energy management, Raw materials management,and Biodiversity
Social	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
Governance	Economic performance, Corporate governance and ethical management, Risk management, and Supply chain management.
Products/Services	Customer Relationship Management, and Innovation & R&D.

Assessment Results of Major Issues Impacts

To address the dynamic evolution of sustainability issues and enhance the timeliness and completeness of material topic identification, the Company utilized the results of the material topic questionnaire survey conducted in 2024 to collect internal and external stakeholders' assessments of the importance and impact of various issues, based on which a materiality matrix was developed. This year's materiality assessment covers four dimensions: environmental dimension, social dimension, governance dimension, and product/service dimension. Beyond the materiality matrix—which serves as the primary basis—the top 1 to 3 highest-scoring issues from each dimension have also been included to enhance the comprehensiveness and balance of the disclosures. These combined inputs serve as the basis for determining the final material topics for 2025. The report ultimately identifies nine major themes, which form the core framework for its content preparation and disclosure, and also reflect the company's key focus areas in response to the trend of sustainable development.



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 2025	Major Issues in 2024	Reasons for Differences
Air pollution management	Air pollution management	The material topics for 2025 remained the same as those for 2024. This is primarily due to the fact that the Company conducts a material topic questionnaire survey once every two years; therefore, the 2025 topics continue to follow the results of the 2024 survey.
Raw materials management	Raw materials management	
Climate change and energy management	Climate change and energy management	
Occupational safety and health.	Occupational safety and health.	
Salary and benefits and labor communication	Salary and benefits and labor communication	
Customer health and safety	Customer health and safety	
Corporate governance and ethical management	Corporate governance and ethical management	
Economic performance	Economic performance	
Customer Relationship Management	Customer Relationship Management	

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.					
Environment	Raw materials management	Promote efficient resource utilization to reduce environmental impact and supply risks, fostering a circular economy.	Sustainable environment		●		●	●	●
				Stabilize the supply chain and strengthen the sustainable value chain, fostering responsibility and trust with customers and partners.					
Environment	Air pollution management	Reduce emissions and improve air quality to safeguard employee health and uphold corporate social responsibility.	Sustainable environment		●		●	●	
				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.					
Social	Occupational safety and health	Create a safe and healthy workplace to protect employee	Mutual prosperity	●	●	●	●	●	●
				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**
		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-2-13、2-16、2-26

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, 37 major announcements were released, 1 shareholders' meeting was held, 4 investor conferences were conducted, and the 2024 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 customer satisfaction survey results for each business unit in 2025 showed an average score of 91 (the target is above 80).
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 2024 Sustainability Report was released, and the number of hours spent on training courses was 31,750.5 hours , and 4 abor-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.	96 new supplier social responsibility commitment letters were issued in 2025, with a response rate of 100%. The Safety and Health Committee conducted 4 meetings, and 4

Stakeholders	Concerned issues	Communication	Frequency
			suppliers were subjected to 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.	6 community and sports activities were sponsored with material support, the 2024 Sustainability Report was published, and 1 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
SDG 03	GOOD HEALTH AND WELL-BEING	1. Safety culture promotion, participation in Tainan City Labor Bureau safety and health family. 2. Continuous operation of the occupational safety and health management system. 3. Special health checkups for employees, number of checkups: 268: checkup rate: 98.9%. 4. Food safety and health checkups for employees, number of checkups:401: checkup rate:98.8%.
SDG 06	CLEAN WATER AND SANITATION	1. The process water is recycled and reused with 95% efficiency. 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.
SDG 08	DECENT WORK AND ECONOMIC GROWTH	1. Local purchase proportion:73%; MIT equipment: 13 pieces.
SDG 12	RESPONSIBLE CONSUMPTION AND PRODUCTION	1. To promote industrial sustainability, the response rate of suppliers' "Social Responsibility Pledge" reached 100% and "Environmental Pledge" reached 100%. 2. To promote safety and hygiene, there were 491 proposals for improvement. 3. Promote new aluminum bottles and cans with dry molding technology, no need to clean and drain during the production process. 4. To ensure the safety of the product, the cost of sending the product for inspection was NT$2,109 thousand Dollars.
SDG 13	CLIMATE ACTION	1. The average annual electricity saving target for 2025-2030 is 1.5%.Achieved 5.00% average electricity savings in 2025 and Carbon reduction 2,763 tons CO_2e. 2. Invest NT$3,397 thousands Dollars in energy-saving equipment. 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. 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.

1.3 Performances

Aspects	Topics	Item	Unit	2023Y	2024Y	2025Y	The same period
Economic	Economic Performance	Stand-alone (consolidated) revenue	NT$ Million	12,061 (35,240)	16,235 (44,859)	16,774 (45,638)	↑
		Stand-alone (consolidated) gross margin	NT$ Million	1,133 (3,340)	2,431 (5,474)	3,441 (6,452)	↑
		Stand-alone (consolidated) net profit	NT$ thousands	681 (595	1,533 (1,461)	2,152 (2,095)	↑
		Net profit per share	NT$	0.43	0.97	1.34	↑
		Cash dividend per share	NT$	0.30	0.97	1.18	↑
	Board operation	Attendance	%	100	98	99	↑
	Corporate governance evaluation indicators	Ranking	%	Top 50%	Top 50%	Top65%	↑
Environmental	Energy	Power intensity[2]	GJ/ton	1.78	1.65	1.66	↑
	Water	Water intake density	Unit/ million	60.26	67.52	69.32	↑
		Process water recovery rate	%	97	95	95	→
	Emission of green house gases	Emission intensity	Unit/ million	7.59	7.78 Consolidation	7.81 Consolidation	↑
	Sewage and waste	General waste recycling rate	%	90.6	91.2	90.3	↓
	Power saving	1%<power saving	%	2.32	1.42	5.00	↑
	Environmental expenditure	The amount of environmental expenses	NT$ thousands	66,790	77,504	81,347	↑
	Environmental investment	Environmental protection investment	NT$ thousands	6,415	7,707	3,397	↓
Social	Domestic purchase amount	Percentage of purchase	%	82	98	74	↓
	Supplier check	Numbers	Count	6	4	4	→
	Disabling injury frequency rate (Lower values are better)	Numbers of disabling injury/million hours	Hour	3.17	2.70	3.63	↑
	Disabling injury severity rate (Lower values are better)	Loss days of work/million hours	Hour	17	16	15	↓
	Occupational safety violation ticket	case	case	2	2	2	→
	Labor relations	Employee count	Male	997	1,006	1,019	↑
	Labor relations Educational training	Employee count hour/employees	Female	113	116	117	↑
			Hour	29	26	27	↑

[2] The energy intensity numerator has been changed from electricity to total energy, therefore the data from the previous two years have been recalculated.

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】

1969 Founding

1984Growing
Introduced technologies From Japan and established a tinplate factory

2004 Globalization
Stabilized Asia’s tinplate Leadership position

2018 Expand
sustainable packaging materials

1974 Transformation
Established can making and printing factory in the golden age of canning

1994 Expansion
Constructed tinplate upstream, midstream and downstream production and marketing system

2012
Diversified into integrated packaging and beverage filling business.

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	1,136
Net sales	NT$16,774 million
Total assets	NT$27,237 million
Total equity	NT$21,402 million
Share capital	NT$15,791 million
Overseas offices	Mainland China (16), Vietnam (1)
The statistics are derived from the 2025 individual financial statements.	

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

3. Variety + added value

- The bottle mouth can be chosen from φ28mm or φ38mm, 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

GRI:201-1、201-4

Material Issues	Economic performance
Policy and Commitment	● Policy: Integrity and diligence, innovation and progress. ● Commitment:Consider stakeholder interests and enhance overall economic value.
Target	● Maintain stable and profitable growth annually.
Operation Plan	● 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. ● 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.
Effectiveness evaluation	● Publish financial reports annually and quarterly in accordance with laws and regulations for internal and external review of operations. ● Engage third-party auditors to ensure regulatory compliance and accuracy of financial statements ● Consolidated revenue reached NT$45,638 million in 2025, setting a new record high; consolidated profit after tax reached NT$2,152 million, the second-highest in history, maintaining a profitable performance.
Grievance system	● A dedicated investor relations hotline and email contact are available for investor inquiries. ● Quarterly investor conferences are held, with 4 sessions conducted in 2025 to proactively communicate the Company’s operational performance. ● 8 institutional investor meetings were held to communicate the Company's operations to investors. ● Communication was conducted through the investor relations hotline, involving a total of 27 people.

2.2.1 Business strategy

Externally, the Company will continue to deepen cooperation with existing and newly developed business partners. Through the integration of external resources, it will expand diversified development opportunities, enhance overall operational momentum, and establish long-term and close partnership relationships. Internally, the Company will optimize management efficiency, maintain work discipline, continuously adjust the production and sales structure, reduce operational risks, and ensure stable growth:

1. Steel Business:

(1) Steadily deepen cooperation with major Japanese steel manufacturers, expand the overall layout from raw material supply to downstream product sales, build a stable and resilient supply chain, and reduce the risk of market price fluctuations through strict inventory control.

(2) Leverage regional sales and product competitive advantages, increase the proportion of orders from higher-efficiency customer segments, and improve production and sales efficiency.

(3) Develop precision steel (DR materials) to increase high value-added products and enhance operational competitiveness

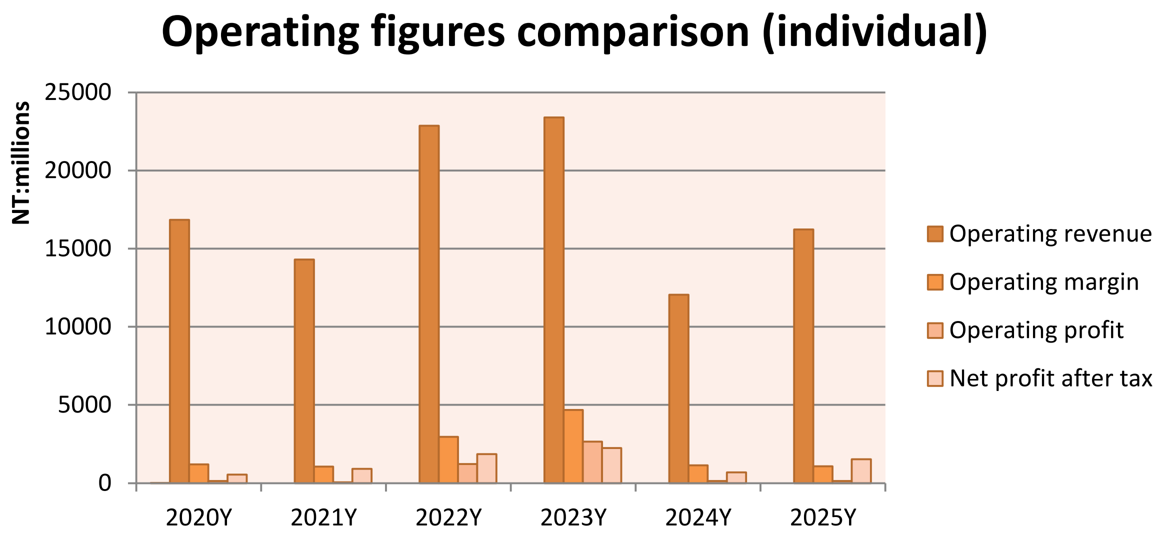
2.General Packaging Business：

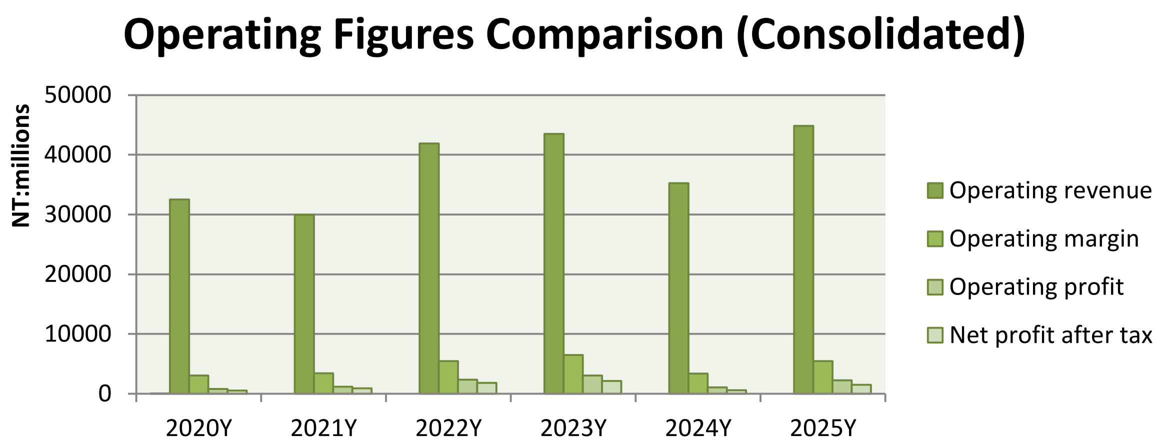
(1)Build relationship with existing high-quality customers, and actively develop new high potential customers.

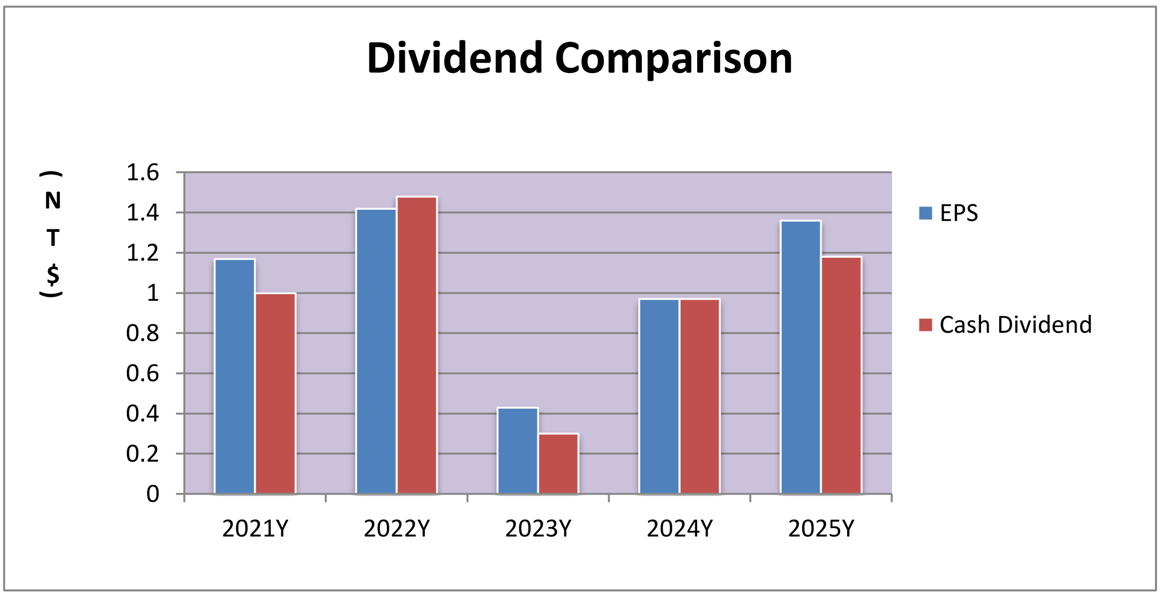
(2)Focus on the businesses of development of aseptic filling, new bottle can (NBC) filling and carbonated beverage filling, expand new emerging markets for beverages with strong technology leading advantages.

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

2.2.2 Financial Performance







Direct Economic Value Generated and Distributed by the Organization*1 Unit: NT$ thousands

Item \ Year		2023Y	2024Y	2025Y
Direct economic value generated		**12,891,243**	**17,483,549**	**17,803,678**
Operating revenues	Net sales	12,060,595	16,234,605	16,773667
	Realized (unrealized) gain on sales to affiliated companies	46,898	(23,571)	4,152
	Interest income	1,729	1,943	1,613
	Dividend income	3,653	4,388	3,832
	Rental income	5,375	6,642	12,430
	Other income	13,194	18,838	17,025(Note2)
	Other gains and losses	16,690	84,048	(36,343)
	Investment gains	743,109	1,156,656	1,027,302
Direct economic value distributed		**12,673,158**	**17,410,925**	**17,559,149**
Operating cost	Operating activities costs incurred	10,957,313	14,376,010	13,887,576
Employee salary and benefits	Employee welfare expenses	998,804	1,140,617	1,250,133
Payment to providers of capital	Cash dividend	473,744	1,531,771	1,863,392
	Interest expense	135,641	154,396	114,893
Transactions with government	Business income tax + duties (expenses)	107,646	208,121	443,145
Community investments	Donation	10	10	10
Economic value retained		218,085	72,624	244.529

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

*2：Other income – government subsidies: includes.The Youth Employment Program grant is NT$600 thousands.

2.3 Corporate governance and Ethical management

GRI：2-10、2-18、2-23、2-24、205-2、205-3

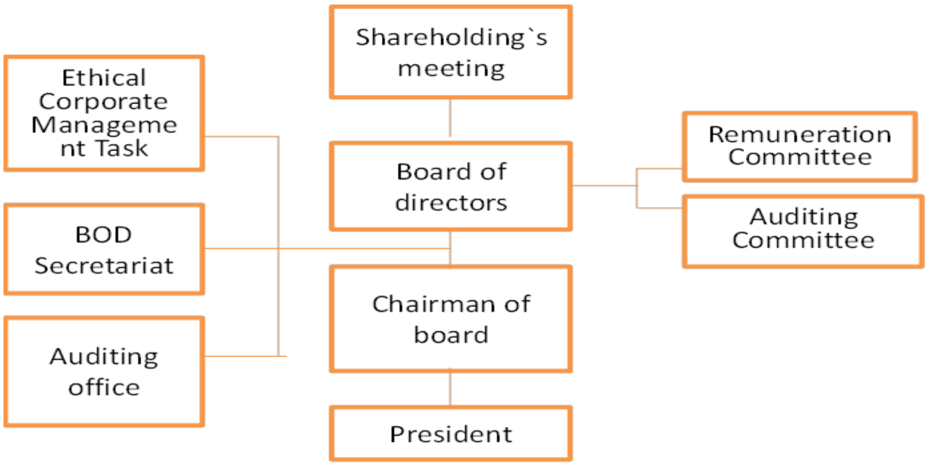
Material Issues	Corporate governance and Ethical management
Policy and Commitment	● Policy: Corporate Governance: Establish a sound and effective corporate governance system Ethical Conduct: Foster a culture of integrity and establish robust risk control mechanisms Commitment:Consider stakeholder interests and enhance overall economic value. ● 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.
Target	● No major cases of fraud, corruption, or significant legal violations were reported.
Operation Plan	● 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.Long-term: ● A dedicated Corporate Governance Officer is appointed to oversee governance-related matters and participate in annual evaluations conducted by regulatory authorities.
Effectiveness evaluation	● In 2025, 130 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 ● In the 2025 Corporate Governance Evaluation, the Company was placed in the top 65% range among listed companies
Grievance system	● A whistleblowing mechanism is in place for both internal and external parties to report violations of ethical conduct.

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 (https://www.tonyi.com.tw/list.php?id=235). 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:2-10、2-11、2-15、2-17、2-18、205-2、205-3、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 Upon the expiration of director's term in 2025, a re-election was held at the shareholders' meeting to appoint board members. The election results yielded six directors and three 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 2025 annual report for the disclosure of each member's academic qualifications and experience,

The Board of Directors held 8 meetings in 2025, with an average attendance rate of directors of 99%. To enhance governance capability, directors completed a total of 66 hours of director continuing education, with all directors fulfilling their statutory continuing education hours. The course topics covered economic, environmental, and social aspects, such as observation of cross-strait political and economic risks under the US-China great power competition, data-driven and digital and intelligent transformation, the 2025 Tai shin Shin Kong net-zero summit forum, and the 2025 Cathay sustainable finance and climate change summit forum, etc..

To enhance corporate governance, the Company conducts performance evaluation surveys for the Board of Directors and functional committees on an annual basis. The 2025 evaluation results indicated that the performance of the Board of Directors as a whole, its individual members, and the functional committees reached the level of "above standard" or higher, maintaining the same consistent level as in previous years, 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 2025 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 2025.

Remuneration Committee(since 2011.09.30)	
Terms	The 6th edition: June 26, 2025 ~ June 17, 2028 (The Remuneration Committee consists of all independent directors)
Member	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 2025 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 2025.

Auditing Committee (since 2013.06.30)	
Terms	The 5th edition: June 18, 2025 ~ June 17, 2028 (The Audit Committee consists of all independent directors)
Member	Yi-Chang Lin (Convener)、Lih-Chyun Shu、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 2025, 130 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 2025) 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 2025, 15,388 internal and external educational trainings related to ethical management issues were held, for a total of 14,878 person-hours. The take 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 2025.

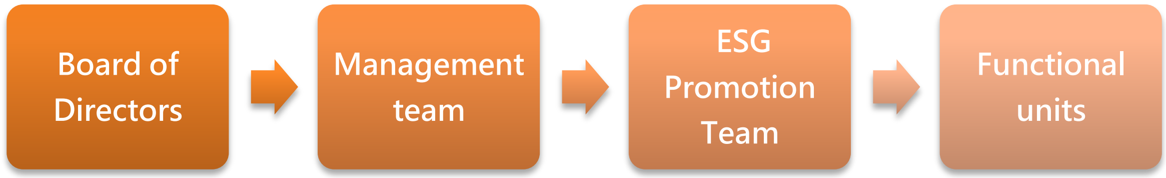
Please refer to the following website for the company's integrity management measures:
Ethical Code of Conduct:
https://www.tonyi.com.tw/include/kindeditor/attached/file/20190723/20190723111454_67418.pdf
Integrity Procedures and Behavioral Guidelines:
https://www.tonyi.com.tw/include/kindeditor/attached/file/20190723/20190723111651_62936.pdf

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 2025, a total of 23 meetings were held to discuss responses to various risks and prevention and control measures, aimed at managing the risks currently facing the Company. Key points of discussion included: Risk awareness training on laws and regulations (insider trading, ethical management, information security, personal data security, trade secrets, safety and health, public safety, infectious disease prevention and control, internal control system, gender equality in employment, and workplace unlawful harassment).

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
Market Operational Risk/ G (Governance)	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
Environmental Risks/ E (Environmental)	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. 2. The impact of climate change on business operations or resource loss.	Business Environment Management 1. We adopt a coordinated management approach and use various ISO environment-related management systems as the basis for management. 2. Periodic workflow audits are conducted by a third-party verification unit to ensure the effective operation of the environmental management system. Climate Change and Energy Management 1. Establish an interdepartmental environmental management and energy management committee to b responsible for and manage the management of energ efficiency and greenhouse gas emissions of each plan 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. Water Resources Management 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. 2. We internalize the concept of water conservation into our daily operation mode through promotion and education training.	Chapter four Sustainable Environment
Occupational Safety/ S(Society)	Improper operation of machinery and equipment or work environment safety measures are not properly implemented, resulting in occupational hazards.	1. There is a safety and health committee that meets quarterly to review safety and health management issues. 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. 3. Regular construction safety inspections are conducted to prevent occupational hazards by means of counseling and auditing.	Chapter five Mutual Prosperity-Health and Safety

Food Safety/ G(Governance)	1. Failure to take good care of container sealing and harmful substance management, resulting in deterioration or abnormality of the contents. 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.	1. There is a Food Safety Committee that meets regularly to review and resolve issues related to food safety and quality management. 2. Implementation of source and classification management of direct-contact materials, supplier evaluation system. 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. 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.	Chapter three Product and Service
Financial Risk/ G(Governance)	Market risk, credit risk and liquidity risk may adversely affect the Company's financial condition and financial performance.	1. The Board has written principles for overall risk management and also provides written policies for specific areas and issues. 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.	Please read 4-2-1 Financial Risk Management below.
Information Security/ G(Governance)	1. Improper computer operation causes leakage of confidential company information. 2. Hacking to obtain personal information.	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. 2. Establish cyber security notification procedures perform cyber security audits to ensure effec implementation of cyber security incidents management procedures.	Please read 4-2-2 Information Security below.
Epidemic risk/ S(Society)	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-Health 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	
Anti-spam system	Detects, filters, and defends against spam and threat emails, thereby reducing the risk of email-based attacks.
Network segmentation	Separates each plant and host network to isolate traffic between users and systems, enhancing network security.
Firewall implementation	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.
Network monitoring system	Uses Pontus software to monitor network resources in real-time, log activities, and send email alerts when anomalies are detected.
Endpoint protection system	Protect endpoint devices with antivirus software for malware detection, real-time monitoring, and scheduled scanning.
Regular vulnerability scans	Once a quarter, the Company conducts vulnerability detection on all IP-scannable equipment within its network environment. These activities include: unpatched operating system vulnerability scan, common application vulnerability scan, network service program scan, Trojan and backdoor program implantation risk vulnerability scan, account password cracking test, system insecure and misconfiguration detection, and network port scan. Remediation measures are then implemented based on the scan results.
Guest network access	Visitors may request access through the host department, and IT provides a connection password that changes daily.

2024 Implementation Results	
Information Security Committee Meeting	One internal security meeting held in 2025.
Information Security Training	In-person training attended by 37 participants for a total of 74 hours.
Vulnerability Scans	Performed quarterly (4 times in total), covering headquarters and overseas subsidiaries' networks and devices.
Social Engineering Simulation	The exercise is conducted once a year, with a total of 1,744 exercises.

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 2025, and no significant legal violations (with sanctions exceeding NT$1 million) transpired. The following are the 2025 violations and the subsequent corrective actions:

Violation oriented	OH&S
Violation of regulations	Occupational Safety and Health Act
location	Tainan Plant
Reason	At the end of 2024, an employee encountered a blockage during material discharge operations and failed to shut down the machine in accordance with regulations. The employee bypassed the safety sensor shutdown device, rendering the safety protections ineffective, and entered the material collection area to clear the blockage without wearing personal protective equipment. Consequently, the back of the employee's right hand was struck by the iron discharge mechanism, resulting in a pinch and laceration injury. Following assistance from colleagues and an emergency room examination, the employee required hospitalization and treatment under general anesthesia. The Occupational Safety and Health Administration subsequently conducted an occupational accident investigation at the company.
Disciplinary Status	NT$200,000 fine
way of improvement	1. Following the occurrence of the incident, the responsible unit convened an incident improvement and review meeting. 2. Incident review reports were submitted to the Occupational Safety and Health Promotion Committee. 3. Engineering improvements and labeling were implemented in the material discharge area. 4. An awareness session on occupational accident cases was conducted.

Violation oriented	OH&S
Violation of regulations	Occupational Safety and Health Act
location	Tainan Plant
Reason	The employee notified their supervisor of physical discomfort and requested leave without disclosing the finger injury. The Company first became aware of the employee's injury only after receiving a phone call from the employee’s family member, who reported that the individual had been hospitalized for surgery. The Company immediately filed an online report regarding the hospitalized occupational accident with the Occupational Safety Center in the Southern Region. A subsequent investigation revealed

	that while photographing defects, the employee instinctively reached out to catch a magnetic patch to prevent it from falling off a metal sheet. This action caused his finger to come into contact with the sharp edge of the metal, resulting in a laceration. Furthermore, the employee sought medical treatment on his own without notifying his supervisor.
Disciplinary Status	NT$100,000 fine
way of improvement	1. The photo-taking operation was adjusted to take photos only after defect sampling. 2. Promoted and conducted training on the importance of personal protective equipment (PPE) and require supervisors to ensure strict compliance.

Other Regulatory Compliance:

GRI：416-2、417-2、417-3、418-1

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

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: https://www.tsiia.org.tw/	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: https://www.trmsa.org.tw/front/index	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: https://www.tiea.com.tw/index.html	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: https://www.tncia.org.tw/	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

Material Issues	Customer Health and Safety
Policy and Commitment	● Policy:Quality policy, food safety policy. ● 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.
Target	● Continuously maintain zero food safety major events. ● 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.
Operation Plan	● 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. ● 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.
Effectiveness Evaluation	● In 2025, 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. ● Maintained a zero-food safety violation performance in 2025.
Grievance system	● In accordance with the Customer Complaint Management Method, customers can complain to the business department through face-to-face meetings, phone calls, and emails.

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.

Approved by: President 2017.08.07

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.

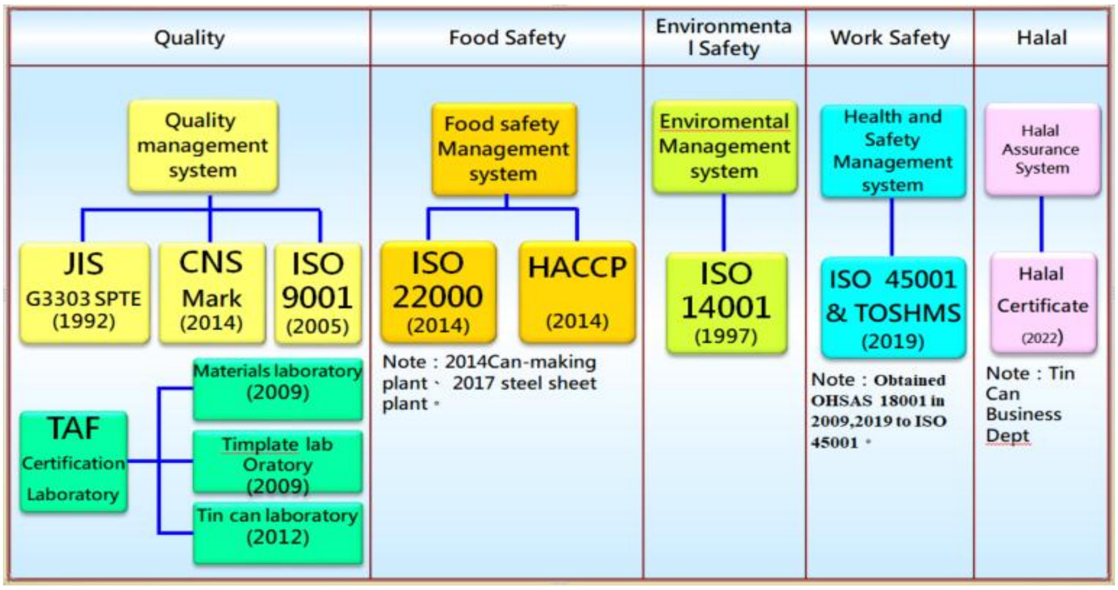
Approved by: President 2020.02.13

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 / Product	Quality			Food Safety		Environmental Safety	Work Safety		Halal
	ISO 9001	JIS JQA G3303 SPTE JQTW08007	CNS	ISO 22000 SGS	HACCP 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%	47.3%注	61.5%注	100%	100%	100%	100%	100%	—
Chromium coated tin free steel	100%	—	78.0%注	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 complains 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.

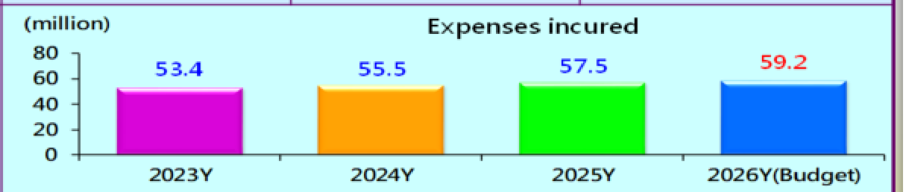
In order to respond to customers' demand for quality, Ton Yi Industrial cares a great deal about the quality control of the Company's internal processes. All is based on the principle of meeting customers' demands, and expect to provide products that satisfy customers. The latest validity period of the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

Lab Certification

Testing Laboratory
2091/2092/2625

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 maill black plate	Tin-coated steel/ Chromium coated tin-free steel plate	Tin can(container)
Responsible for testing laboratories	Materinals 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 incured			

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 Certifucate


社團法人台灣清真產業品質保證推廣協會
TAIWAN HALAL INTEGRITY DEVELOPMENT ASSOCIATION
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 2025, 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: 2025/07/12-2027/7/11.

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) [Note1] and REACH (SVHC) [note 2.] These suppliers are able to provide test reports as proof.

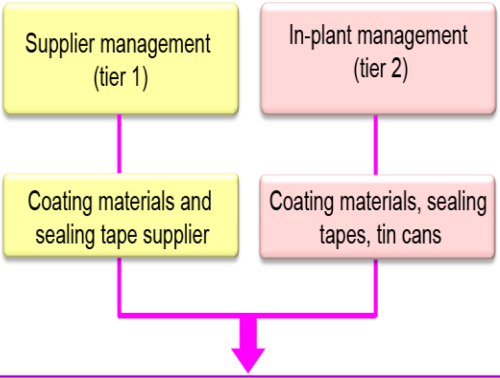
TMBP, tinplate, cold rolled tinplate

- 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 coustomers' requirements.

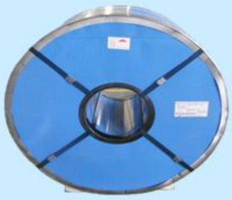
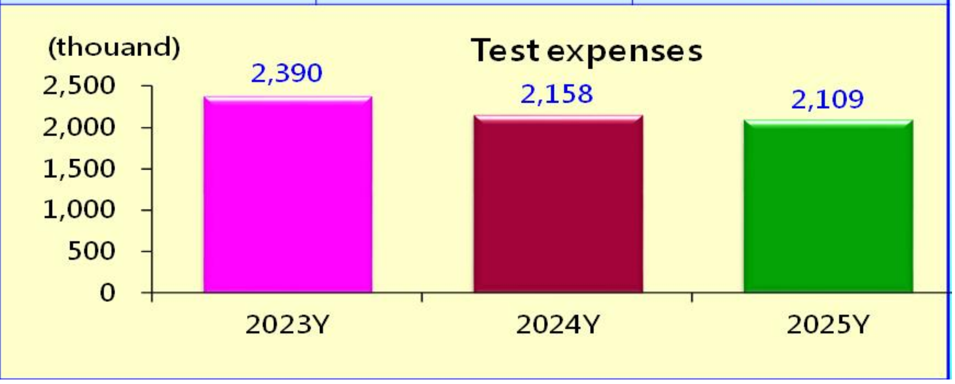
Tin can (container)

- Tin cans (containers) and any substances that come into direct contract with the content (e.g. coating material, sealnt, etc) are graded and controlled at the source. In addition to grading its suppliers, the Company aslo requires raw materials suppliers to produce test reports taht prove their cimpliance 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.



Test purpose	Tests
Compliance with food regulations	Leaching test (for heavy metals such as arsenic, lead, cadmium, etc)
Test for substances of public concern	Melamine, BPA

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	RoHS、REACH	RoHS、REACH	Sanitation standards for food Utensils,containers and packages
Test expenses			

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、204-1、308-1、308-2、414-1、414-2

3.2.1 Supply Chain Management

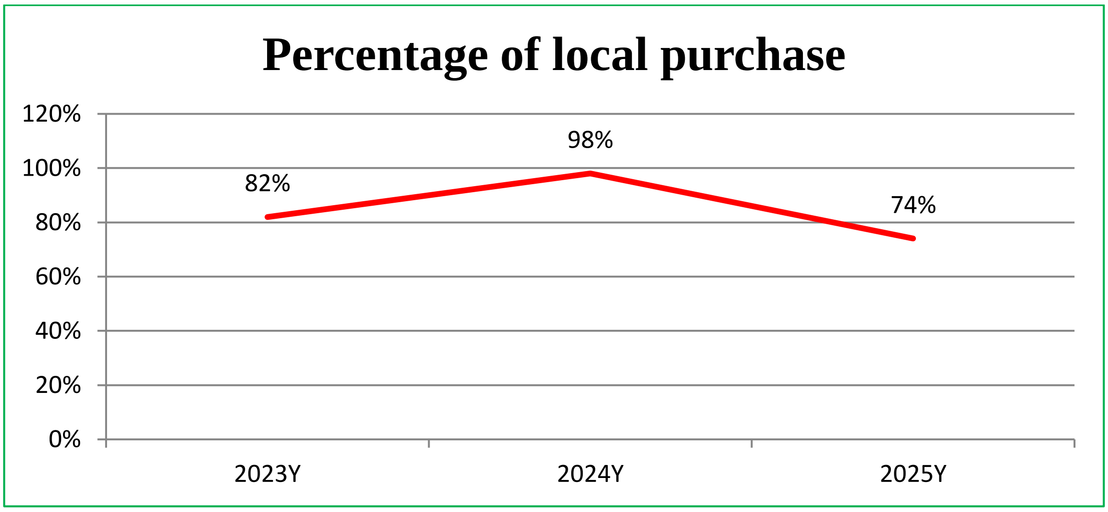
Ton Yi Industrial actively develops supply chain relation s with major steels manufacturers in Asia to secure supply of raw materials. The Company tries to purchase as many raw materials in needs from local producers as possible, provided that they meet the required tests and qualities, and thereby create 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. In 2025, the value chain activities and supplier composition of Ton Yi Industrial showed no significant differences from previous years.

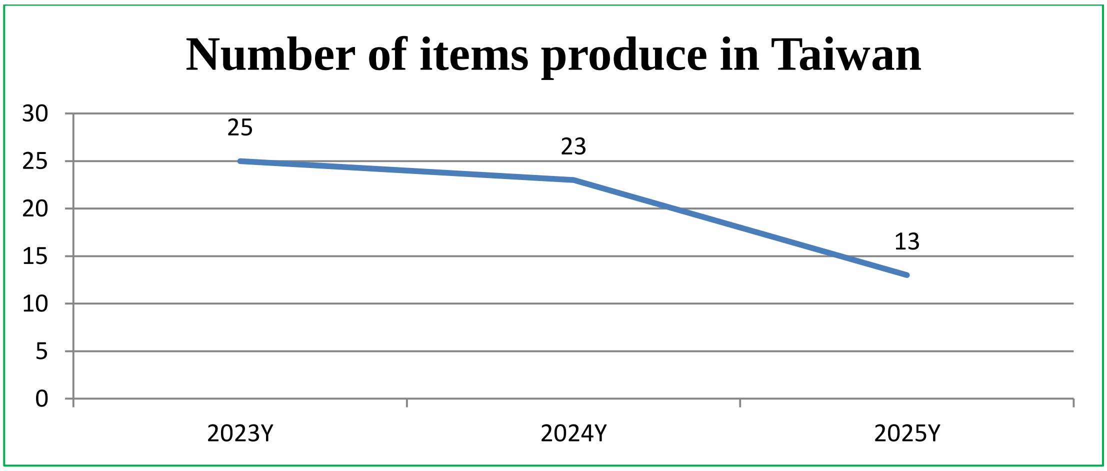
Supply Category

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. The decrease in the proportion of domestic procurement in 2025 was mainly due to the cessation of operations by certain domestic suppliers, which necessitated a shift toward foreign suppliers. However, domestic suppliers will remain the prioritized procurement targets in the future





Supplier Inspections

In accordance with the Company's supplier management procedures, on-site audits are conducted annually. New suppliers of raw plates, tin ingots, and key chemical raw materials are subject to evaluation; however, those in oligopoly markets, top 100 companies, and foreign suppliers may be exempt from this evaluation. If a qualified supplier experiences a major anomaly, an on-site evaluation must be completed within one week. For food safety-related products, source risk control is conducted in accordance with the "Supplier Evaluation Form", and those failing to meet the standards are disqualified. The inspection covers equipment and environmental cleanliness, production capacity, production process and efficiency, production line flow, environmental management, and quality stability. In 2025, a total of four on-site supplier evaluations were completed, with all results meeting the required standards.

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. In 2025, a total of four on-site supplier evaluations were completed, with all results meeting the required standards.

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	
2023	47	47	47	100%
2024	41	41	41	
2025	96	96	96	
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 includes provisions on employee rights (prohibition of child labor, prohibition of forced labor, etc.), health and safety, emphasis on environmental protection, green operation, procurement of conflict metals, and privacy protection policies.

Not sourced from conflict mines

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


CERTIFICATE OF ORIGIN

PHUKET CHAMBER OF COMMERCE THAILAND


ORIGINAL

CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF CHINA

3.3 Customer Service Management

GRI：2-25、2-26

Maior Issues	Customer Health and Safety
Policy and Commitment	● Policy: Quality First, Customer Satisfaction ● Commitments: 1.Do it right the first time. 2.Attentiveness throughout the process ensures reliable quality. 3.Treat the next process as the customer. 4. "Good quality must become better." 5.Small issues often lead to major problems. 6.Prevention is better than cure. 7.Quality is defined as "meeting customer needs." 8.Quality should be visible; the process is the key. 9.Quality is everyone's responsibility. 10.Quality education is the lifeblood of an enterprise.
Target	● Customer satisfaction survey scores must average 80 or above.
Operation Plan	● 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.
Effectiveness Evaluation	● The 2025 customer satisfaction survey results show that the average satisfaction score of the company's various business units is 91, which is higher than the target value of 80.
Grievance system	● Each business unit has a customer service contact. Customers may file complaints through these channels if they have concerns about products.

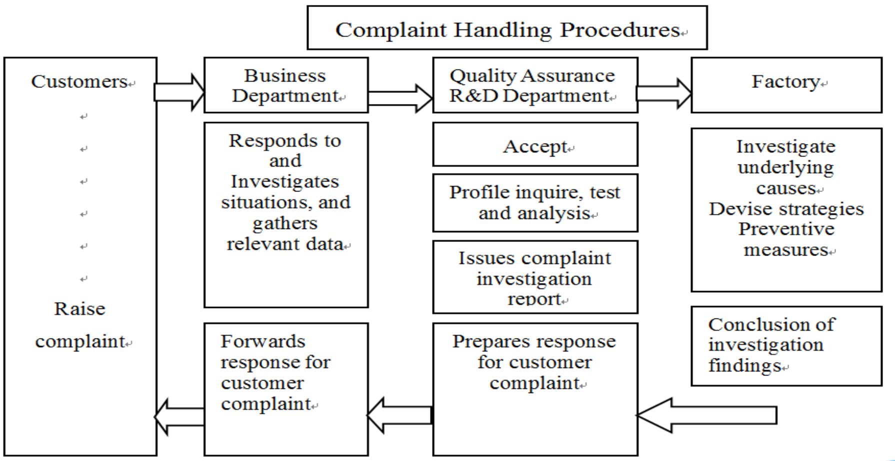
Performance Management

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

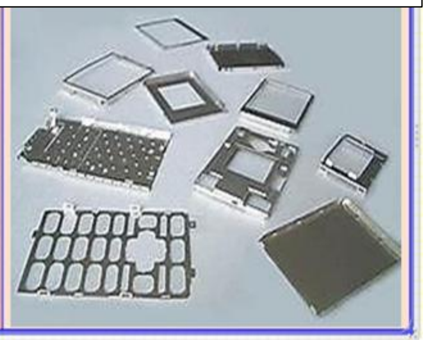


3.4 Technology research and development and improvement

➢ **Development of RC 30 Recycled Materials:**

Description
1. In recent years, major international technology companies have increasingly required suppliers to raise the proportion of recycled materials used. In response to customer demand for electronic components, Ton Yi Industrial and China Steel Corporation developed UL2809 RC12 recycled material for tinplate in 2023, and further increased the recycling ratio to RC30 in 2025. 2. RC30：Contain a minimum of 30% pre-consumer Recycled Content) Contains a minimum of 30% pre-consumer recycled content
Testing, Traceability, and Supply Labeling
1. Testing and Traceability: Test results show that the chemical composition, mechanical properties, and physicochemical characteristics all meet the stringent standards for tinplate, and are indistinguishable from tinplate produced without a significantly increased proportion of scrap steel added during steelmaking. The production management system has been modified to assign identification codes, enabling complete traceability from raw materials to the final tinplate product. 2. Supply Identification: Supply of RC30 recycled material to customers using electronic components began in September 2025.

Tinplate products	RC30 tinplate product markings	Applications: Electronic

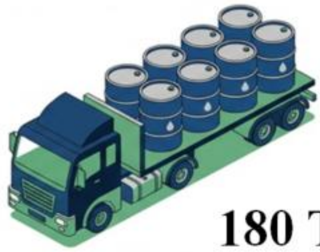


➢ <u>Waste acid washing recycling and reuse at EPL plant</u>

System blind spots lead to waste of chemicals

Blind spots in drug administration

Technical pain point: The continuous discharge of EPL waste acid washing results in the pH value of chromium-based wastewater being lower than 2.5, causing an abnormal increase in ORP (reduction potential) and creating a "dosing blind zone".



180 Tons

Financial Costs: The blind spot leads to serious waste of pharmaceuticals. Currently, 180 tons of waste pickling agent (ferrous chloride) from film processing plants need to be purchased annually as a coagulant and transported to the factory by tanker truck over long distances.

Building an intra-factory circular economy: turning waste acid into resources

Innovation Breakthrough: Stop purchasing ferrous chloride from external suppliers and directly replace it with waste pickling (ferrous sulfate) from the plant's EPL production line.

Wastewater treatment plant storage tank

EPLWaste acid storage tank end

Pipeline Construction: A 270-meter dedicated recycling pipeline was successfully constructed, achieving a self-sufficient "closed-loop" system within the plant. ◦

Win-win benefits for both finance and sustainability

Total savings of 4.49 million per year

Medicines saved 2.42 million(469 tons less)	Sludge savings of 2.02 million(reduction of 64 tons of hazardous sludge)	Electricity costs saved 50,000(a reduction of 12,400 kilowatt-hours)
[E] Environmental Protection Significantly reduce waste and implement resource recycling and reuse. ◦	[S] Social Reduce the risks associated with the transportation and handling of hazardous chemicals.	[G] Corporate Governance Optimize production costs and practice sustainable business operations.

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

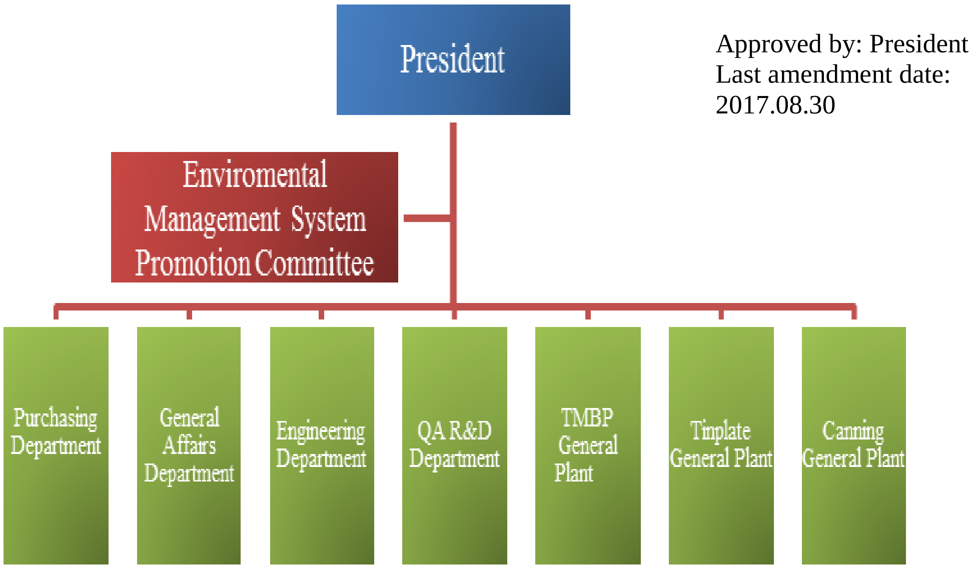
GRI：301-1、301-2、301-3

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.

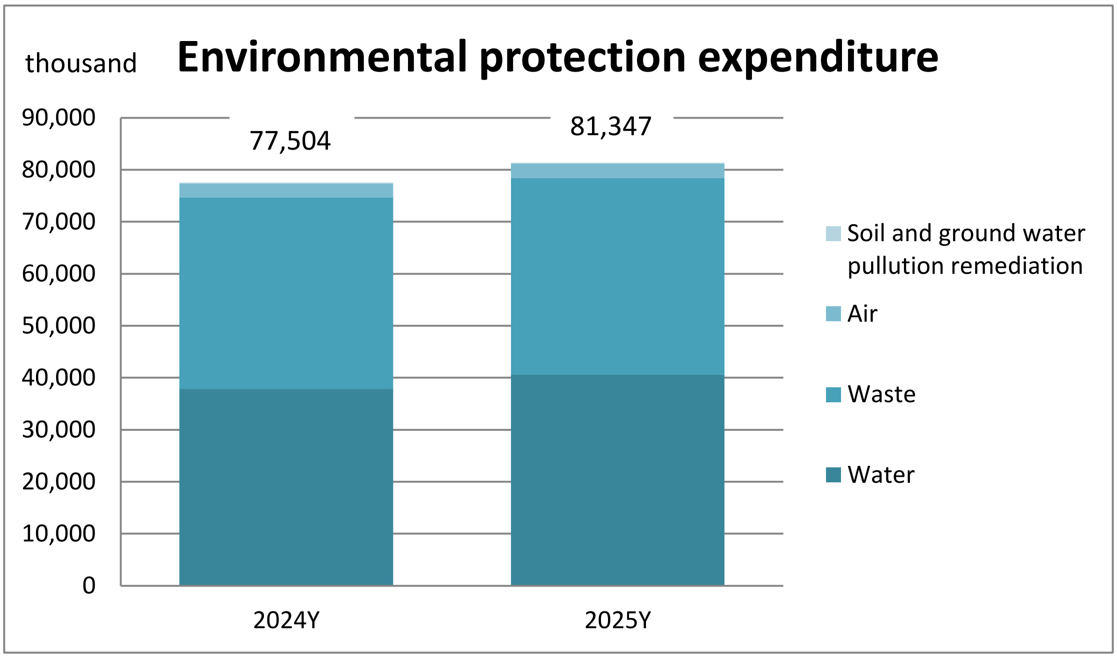
In October 1997, the Company was certified for ISO 14001 – Environmental Management System and has since been operating based on planned systems and standards. The Company conducts internal as wells external audits, and holds regular management review meetings to discuss ongoing improvements; as a result, 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 2025, 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$81,347(thousand), and the total investment in environmental protection for the year was NT$3,397(thousand).



4.1.3 Environmental compliance

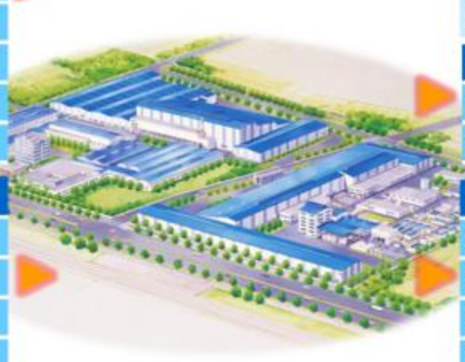
In 2025, we will monitor changes in environmental protection regulations, and count a total of 10 cases related to the company. In the future, we will conduct an identification and evaluation of environmental considerations in accordance with the requirements of the company's ISO 14001 environmental management system, and take relevant countermeasures and responses based on the evaluation results.

4.1.4 Environmental footprint

Raw material input(ton)	
Metal Materials	502,230
Packaging iron	2,464
Wood(renewable)	2,391
Paper(renewable)	719
Metal by-products	420
Coatings	310
Plastics	109

Energy input(GJ)	
Electricity	565,975
Natural Gas	725,509
Heavy oil	0
Energy Saving(kwh)	5,829,734

Water resource input(thousand t)	
Surface water	1,103
Municipal water	52
Groundwater	8.4



Waste generation(tons)	
Waste	3,686
Wooden Pallet recycling rate	63%
Wooden Pallet recycling rate	102%

Greenhouse gas emissions(tons)	
Scope 1	81,681
Scope 2	274,710

Air pollution(ton)	
Granular pollutants	2.48
Sulfur oxides	0.16
Nitrogen oxides	22.59
Volatile organic compounds	55.54

Waste water discharge(thousand t)	
Total emissions	1,080
•Recycled water from production	95%

4.2 Climate Change and energy management

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

Maior Issues	Climate change and energy management
Policy and Commitment	● 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. ● 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.
Target	● Target an average annual electricity savings rate of 1.5% from 2025 to 2030. 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. ● Greenhouse gas emissions from the Taiwan plant in 2030 will be reduced by 25% compared to the baseline year of 2014 (164,950 tons)
Operation Plan	● 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. ● Increase renewable energy consumption and evaluate the installation of green energy facilities (including biogas power generation and solar farms)
Effectiveness Evaluation	● Review energy and carbon data annually and have the data verified by a third party.
Grievance system	● Establish a dedicated contact window to address stakeholder feedback related to climate and energy issues.

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 2025, a total of 4 committee meetings were held.

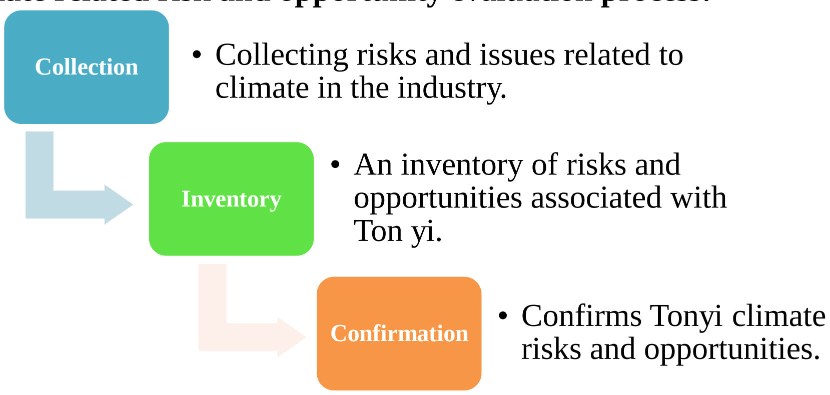
Climate related risks and opportunities:

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, Ton yi 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
Referencing the International Financial Reporting Standard S2 (IFRS S2) and adopting the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, we have introduced a risk disclosure and governance framework to systematically assess the financial impact of climate change on operations.

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 2025, climate-related risks and opportunities were reported to the Board of Directors two 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	Production may be disrupted or reduced by typhoons, floods, or sudden water shortages, which in turn affect 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	In compliance with regulations on climate change response and carbon fee collection, the Company is obligated to pay a carbon fee.	Ton Yi Industrial Corp., identified as a high-carbon-emission enterprise, falls within the scope of the Ministry of Environmental Protection's carbon fee collection regulations.	Continued	Operating costs will rise due to the imposition of a carbon fee of NT$300 per metric ton of emissions.	The Company has established a self-mandated reduction plan and is actively pursuing energy conservation and carbon reduction initiatives to meet annual targets, lower carbon fee obligations, and mitigate the impact of such fees on operating costs.	The Company is actively optimizing energy-consuming equipment and replacing outdated motors and air conditioners to reduce carbon emissions. The objective is to lower carbon costs from NT$300 per metric ton to NT$100 per metric ton.
	The cost of the energy consumption transition	As a significant electricity user, the Company is obligated to complete the installation of renewable energy capacity equivalent to 10% of its contract demand within five years, pursuant to the "Management Measures for Electricity	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.	The Company has completed the construction of a solar power facility with a generating capacity of 3,350 kW. This installation is expected to reduce electricity consumption by 4 million	The Company is committed to continuously increasing the share of green and renewable energy, reducing carbon emissions associated with

Climate Risks and Opportunities		Potential Impact	Impact Duration	Financial Impact	Management Practices	Future Goals
		Users with Contract Capacity Above a Certain Level to Install Renewable Energy Power Generation Equipment" promulgated by the Energy Administration of the Ministry of Economic Affairs.			kilowatt-hours annually and lower greenhouse gas emissions by approximately 1,980 tons.	products, and lowering electricity costs.
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:

Based on the evaluation results of the "Climate Risk and Opportunity Response and Management Table", the Company has identified energy consumption and the potential impact of government-imposed carbon fees on operating costs as the primary sources of climate change risks. Given that future policy directions may trend toward emissions control, carbon fee (tax) imposition, and low-carbon production, the Company introduced a carbon pricing mechanism in 2025 based on the GHG emissions from the individual operating locations of Ton Yi Industrial. In reference to the carbon fee collection standards of the Ministry of Environment, this mechanism adopts a preferential rate of NT$100 per ton of emissions as the internal carbon price assumption. This is used to assess the potential impact of carbon emissions on operating costs and incorporate them into production costs to strengthen the internalization management of carbon costs. The Company also conducted carbon fee scenario analysis and financial impact assessment using rates of NT$300 per ton (general rate) of emissions and NT$100 per ton (discounted rate) of emissions to compare the impact of different rate levels on operating costs.

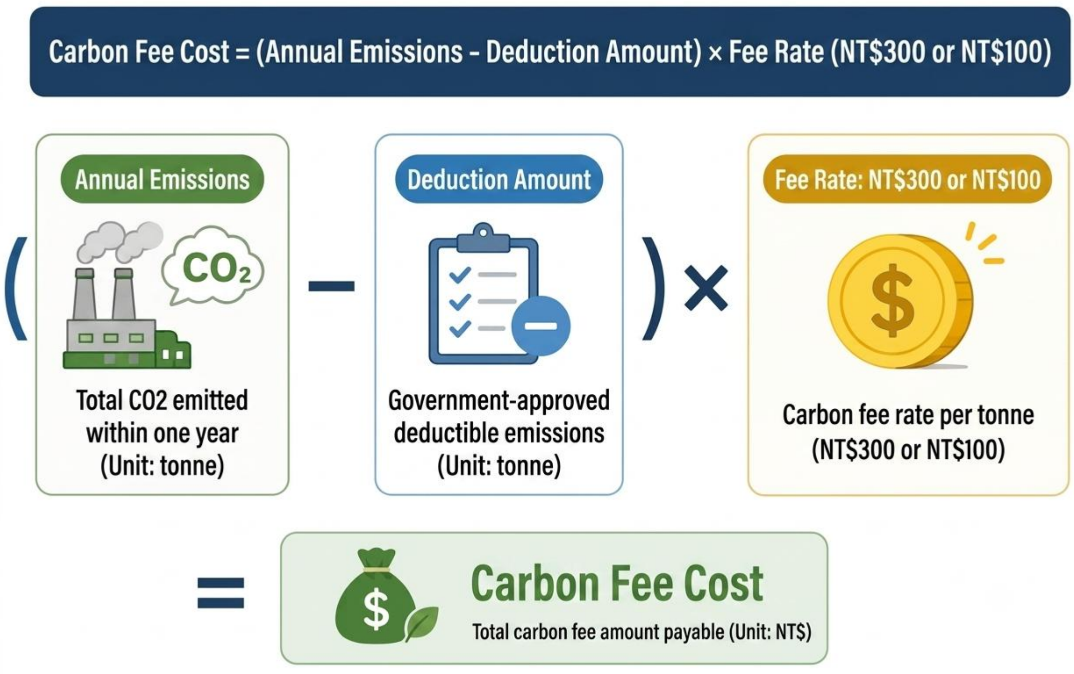
In addition, the Company promotes various carbon reduction plans (such as replacing high-energy-consumption products and selecting energy-saving equipment and machinery) to encourage carbon emission units to actively establish and implement carbon reduction management mechanisms, thereby reducing carbon emissions and carbon fee impacts.

Step 2 : Scenario options and assumptions:

Scenario Analysis		
Carbon Fee Collection Scenario		● Based on the rates announced under the Climate Change Response Act and the carbon fee collection regulations.
Scenario Assumptions	NT$300 per ton	● In the absence of a voluntary reduction plan, a carbon fee of NT$300 per ton is imposed.
Scenario Assumptions	NT$100 per ton	● Propose a voluntary reduction plan that sets the technology benchmark designated reduction rate as the reduction target; those who achieve the target will be subject to a carbon fee of NT$100 per ton of emissions.

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
NT$300 per ton	0.13%	2025
NT$100 per ton	0.04%	2025

Conclusion: Through the above analysis, the Company understands that the imposition of carbon fees will affect its financial performance. Although this impact is not significant at this stage, the Company continues to implement various energy saving and carbon reduction programs and other measures to mitigate the negative impact of the Company's products and operations on climate change. However, as future operations are unpredictable, the long-term financial impact cannot be estimated at this time. Nevertheless, based on the continuity of regulations, the Company will track the impact of carbon fees on a yearly basis.

Indicators and Targets:

Ton Yi Industrial strives to achieve sustainable development across its operations in the face of climate change. To regularly review the response to Climate Risks and Opportunities, Ton Yi Industrial has set a target of 1.5% annual average electricity savings for 2025-2030. In response to government policies and the corporate low-carbon trend, the Company is gradually replacing high-energy-consuming products, selecting energy-saving equipment and machinery, and managing various energy-consuming systems to achieve energy saving and carbon reduction benefits. For other climate-related indicators and targets, please refer to the following chapters for details: See 4.2.2 and 4.2.3 for energy consumption, GHG emissions management, and related reduction actions; see 4.3 for water resource management and water consumption; see 4.4 for waste and air pollution management; and see 4.5 for circular economy actions and performance.

4.2.2 Energy use and greenhouse gas emission management performance

Use of Energy

Total energy consumption in 2025 was 1,291,484 GJ, an increase from 1,268,089 GJ in the previous year. This rise was driven by higher product sales in 2025, which resulted in an increase in total energy consumption across all categories compared to the same period.

Energy use in the past three years

Types of energy		2023Y	2024Y	2025Y
Electricity	Unit	124,851,200	154,726,400	152,883,200
	Gigajoule	449,464	557,015	550,380
	Intensity	0.81(GJ/Ton)	0.72(GJ/Ton)	0.71(GJ/Ton)
Natural gas	Cubic meter	13,232,539	17,152,945	17,590,184
	Gigajoule	544,507	706,045	725,509
	Intensity	0.98(GJ/Ton)	0.92(GJ/Ton)	0.93(GJ/Ton)
Renewable Energy (Solar Energy)	Unit	-	1,396,832	4,332,054
	Gigajoule	-	5,029	15,595
Total	Gigajoule	993,971	1,268,089	1,291,484
	Intensity	1.78(GJ/Ton)	1.65(GJ/Ton)	1.66(GJ/Ton)
Renewable Energy Share	%	-	0.40	1.21

- 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.
- Data scope: Individuals in Taiwan.
- 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 m^3=0.0412GJ (Gigajoule)	Average calorific value for December 2025 published by Great Tainan Gas Company (9,853.11Kcal/m^3)

Greenhouse Gas Survey

In 2025, the Company conducted a GHG inventory and calculated the GHG emissions of the consolidated parent company and its subsidiaries in accordance with ISO 14064-1. In addition, in 2025, the parent company commissioned TÜ V Rheinland Taiwan to conduct a verification in accordance with the Regulations for GHG Emission Inventory, Registration and Verification Managements of the Ministry of Environment. The company obtained a verification statement (ISO 14064-3:2019) and completed the mandatory reporting according to the law. GHG emissions (Scope 1 + 2) of the consolidated parent and subsidiaries totaled 356,391 tCO2e/year.

Direct and Indirect GHG emission

Unit：Tons CO_{2e}

		2024Y		2025Y	
		Emissions (ton CO2e)	Intensity (ton CO2e/million)	Emissions (ton CO2e)	Intensity (ton CO2e/million)
Individual	Scope 1	36,144		36,987	
	Scope 2	76,435		72,467	
	Subtotal	112,579		109,454	
Consolidated	Scope 1	36,722		44,694	
	Scope 2	199,593		202,243	
	Subtotal	236,315		246,937	
Total		348,894	7.78	356,391	7.81

Greenhouse gas emissions (metric tons of CO2e) over the past two years: Scope 3

Scope of Investigation (Individual)	2024Y	2025Y
Category1	11,013	10,952
Category2	1,905,425	1,220,761
Total	1,916,438	1,231,713

Greenhouse Gas Assurance Information

Year	2024	2025
Scope of assurance	Tainan (Individual)	Tainan (Individual)
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_2	Methane	Nitrous oxide	Hydrofluorocarbons

Greenhouse gas reduction goals, strategies and concrete action plans

GHG Reduction Targets	1. Building on the 2024 consolidated carbon intensity of 7.78 metric tons of CO_2e per million yuan, the Company aims to reduce Scope 1 and Scope 2 emission intensity by 1.5% annually, in line with its sustainability commitments. 2. By 2030, the Taiwan plant is expected to achieve a 25% reduction in greenhouse gas emissions compared with the baseline year of 2014 (164,950 metric tons), reflecting the Company’s commitment to long-term sustainability goals.

<table>
<tr><td>Target Achievement Status</td><td>
(1) 2025 Greenhouse Gas Emission Intensity Target: (Target Not Met)

<table>
<tr><th>2024Y</th><th colspan="2">2025Y</th></tr>
<tr><td>Benchmark Value</td><td>Target Value</td><td>Actual Value</td></tr>
<tr><td>7.78</td><td>7.66</td><td>7.81</td></tr>
</table>

Note:
The consolidated carbon emission intensity target for 2025 was not met, primarily due to the commissioning of new production lines, which led to an increase in emissions exceeding the growth in revenue. Nevertheless, as a result of the ongoing replacement of high-energy-consuming equipment, the intensity rose only marginally rather than significantly. Looking ahead, the Company remains committed to strengthening carbon reduction measures and enhancing energy efficiency.

(2) Greenhouse Gas Emission Target: (Target Achieved)

<table>
<tr><th>2014Y</th><th>2030Y</th><th>2025Y</th></tr>
<tr><td>Benchmark Value</td><td>Target Value</td><td>Actual Value</td></tr>
<tr><td>164,950(ton)</td><td>123,713(ton)</td><td>109,454(ton)</td></tr>
</table>
</td></tr>
<tr><td>Strategies</td><td>In the short term, the Company will adopt high-efficiency equipment and processes, including the ongoing installation of solar panels and the procurement of green electricity.
In the long term, all fuel-based equipment, including boilers and annealing furnaces, will transition to natural gas or electricity. Relevant carbon reduction measures will be implemented in alignment with the latest technologies adopted by leading global steel and beverage manufacturers.</td></tr>
<tr><td>Action Plans</td><td>(1) The Company will continuously advance energy-saving initiatives across its factories by introducing high-efficiency equipment, including maglev ice-water chillers, high-efficiency motors, and LED lighting systems, while expanding the adoption of green energy.
(2) The Company will strategically plan and utilize renewable energy, continuously establishing green energy facilities such as biogas power generation units and solar farms.</td></tr>
</table>

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 2025 to 2030, the Company achieved an average annual electricity savings rate of 1.5%, surpassing the target.

In 2025, the energy saving performance reached an annual electricity saving rate of 5.00% (target achieved), primarily due to the continuous strengthening of various energy saving measures. By utilizing solar renewable power generation facilities in 2025, the Company reduced its purchased electricity by approximately 4.33 million kWh, accounting for approximately 3% of total electricity consumption and reducing GHG emissions by approximately 2,053 tons. The energy saving and carbon reduction performance for 2025 is as follows:

<table>
<tr><th>Solution</th><th>Pieces</th><th>Investment amount (thousands)</th><th>Power-saving benefits (kWh)</th><th>Emission reduction benefits</th></tr>
<tr><td>Other high efficiency and frequency conversion</td><td>17</td><td>486</td><td>258,811</td><td rowspan="6">2,763 (ton CO_2e)</td></tr>
<tr><td>Use of high efficiency motor</td><td>6</td><td>320</td><td>25,778</td></tr>
<tr><td>Improved management or optimization of equipment</td><td>28</td><td>1,731</td><td>1,119,334</td></tr>
<tr><td>Air compressor upgrade or optimization of energy saving</td><td>1</td><td>860</td><td>93,757</td></tr>
<tr><td>Solar power generation</td><td>1</td><td>-</td><td>4,332,054</td></tr>
<tr><td>Total</td><td>49</td><td>3,917</td><td>5,829,734</td></tr>
<tr><td colspan="5">If calculated based on the Ministry of Environment's preferential carbon fee collection standard (NT$100 per metric ton), the carbon reduction benefits in 2025 would be equivalent to a reduction of approximately NT$276,000 in carbon fee expenditure.</td></tr>
</table>

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:

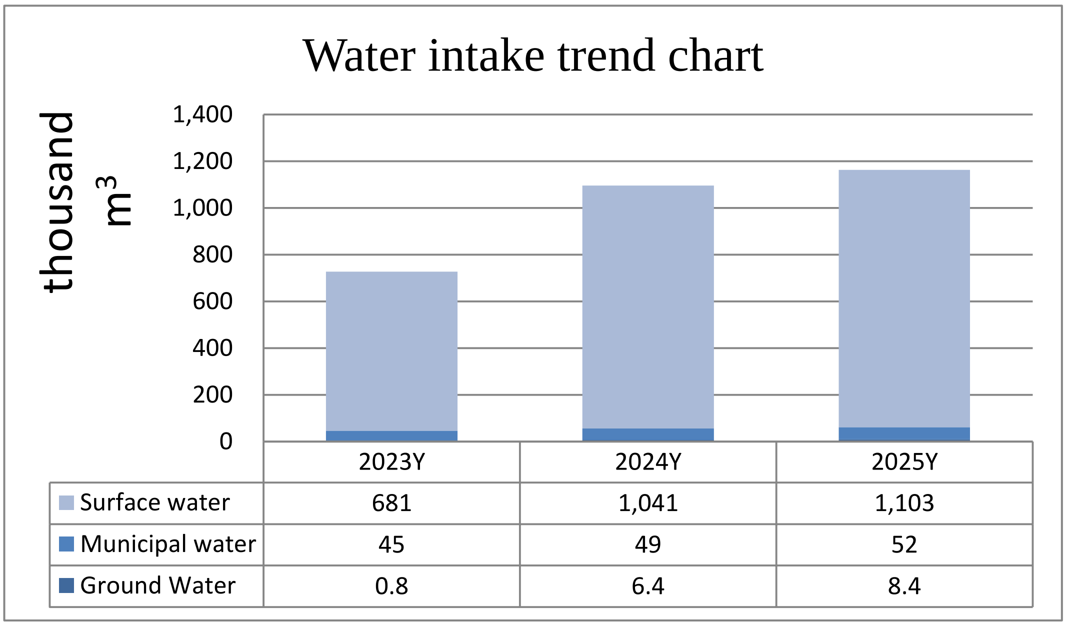
Risk Sources	Risk Issues	Adjustment Actions
Regulations	Response to Regulations Water Pollution Control	1. Set up a disaster response team to monitor the use of water resources and information. 2. Investment and improvement of environmental protection equipment. 3. Discharge water quality monitoring.
Disasters	Inadequate water supply (water outage) Flooding caused by heavy rain	1. Develop standardized contingency measures for water resource contingency management at each main plant. 2. Set up a disaster prevention and rainfall prevention team, and set up various prevention and control measures. 3. Regularly conduct disaster prevention drills.

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 ≧3000T 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

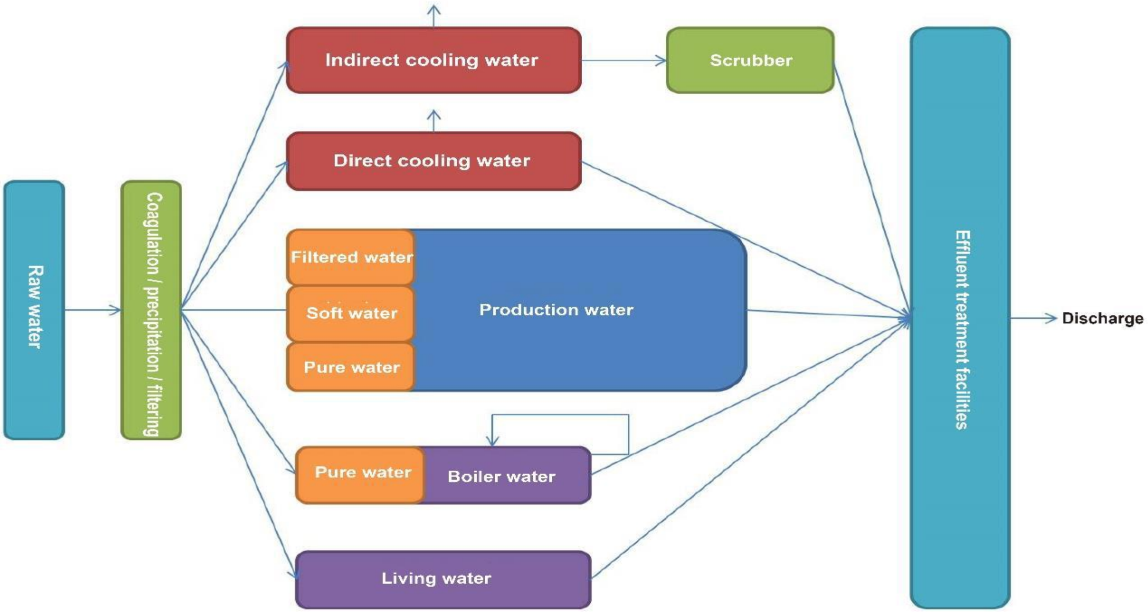
Water consumption status: Our manufacturing process needs to use lots of water for production and washing. The surface water ratio accounts for 95% of total water consumption. The total water withdrawal in 2025 increased as the Company's overall production volume rose, leading to a higher total surface water consumption compared to the same period.



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.

4.3.3. Water Reduction Targets, Promotion Measures, and Achievement Status

Recycling of water used during manufacturing process



The Company's management policy for reducing water consumption focuses on the effective utilization and recycling of water resources. We continuously enhance overall water use efficiency and minimize the impact of our operations on water resources through process optimization, equipment improvement, and water management measures. To strengthen water management performance, the Company has set management targets such as intensity of intensity and water recycling rate, and regularly tracks implementation results. In 2025, the intensity of water intensity was 0.69 thousand tons per ten million NTD of operating revenue, outperforming the target value of 0.72. The water recycling rate reached 95%, meeting the management target of 95% or above, demonstrating that various water-saving and water recycling measures have achieved concrete results. We will continue to drive water-saving initiatives and equipment optimization to enhance water use efficiency and recycling benefits.

Water Management Goals and Performance			
Item	Management Objectives	2025 Performance	Achievement Status
Water Intensity (thousand tons per NT$10 million of operating income)	≤0.72	0.69	Target achieved
Water Recycling Rate (%)	≥95.0	95.0	Target achieved

Water Management Improvement Measures		
Areas for Improvement	**Actions Taken**	**Expected Benefits**
Professional Water-saving Consultation	Evaluate applications for industrial water conservation guidance and leverage professional teams to provide recommendations for improvement, while continuously monitoring the efficiency of each water consumption unit.	Improve water use efficiency and reduce water consumption per unit of output.
Process Water Saving Optimization	Water supply to the scrubbing tanks and cleaning nozzles is suspended during downtime.	Reduce non-essential water consumption.
Equipment and Pipeline Improvements	Optimize the layout of pipelines and insulation materials across all sections and implemented boiler shutdown preservation measures during periods of steam inactivity.	Reduce Purified Water Consumption and System Losses

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	2023Y	2024Y	2025Y	Industry Benchmark
Recycled water volume + Reclaimed water volume (thousand tons) (A)	23,206	22,462	23,501	
Water intake (thousand tons) (B)	727	1,096	1,163	
Total water consumption (thousand tons) (A+B)=(C)	23,206	23,559	24,664	
Recycled Percentage (%) A/(B+C)	97	95	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)	Water discharge (B) (thousand ton)	Water consumption (A-B) (thousand ton)
2023Y	727	747	-20
2024Y	1,096	1,035	61
2025Y	1,163	1,080	83

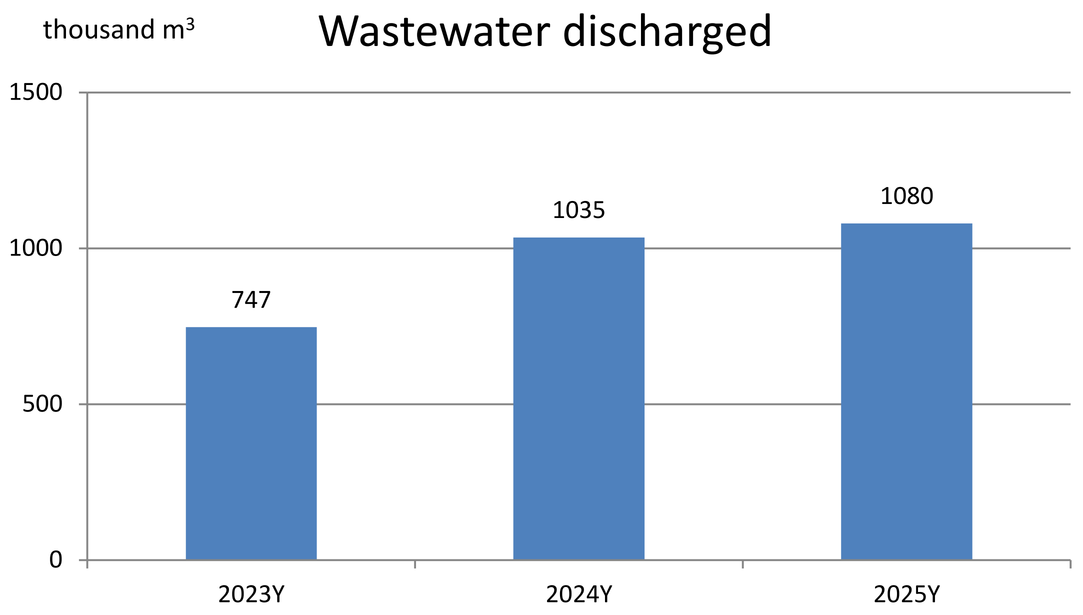
4.3.4. Wastewater management

Water Pollution Prevention

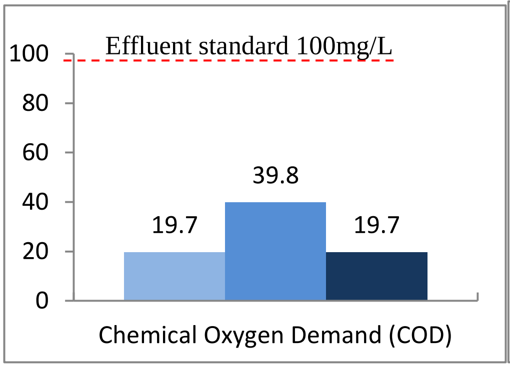
The Company's approved maximum daily wastewater discharge capacity is 6,419 cubic meters. To ensure stable operation, dedicated personnel manage the wastewater treatment facility under a 24-hour rotating shift system. In compliance with regulations, the facility is equipped with an automatic monitoring 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.

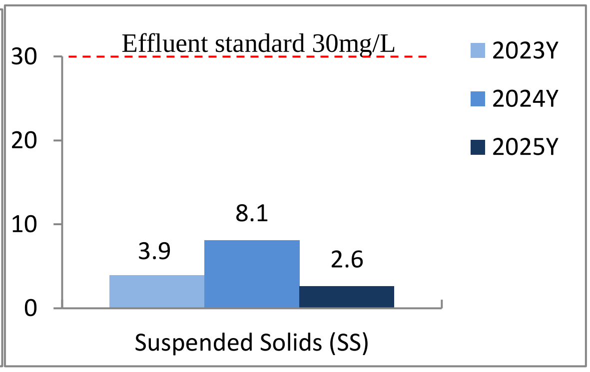
All treated wastewater undergoes regular third-party testing by licensed environmental inspection agencies to confirm compliance. The final discharge flows into a public drainage channel in Yongkang District and eventually into the Yanshui River. Monitoring results confirm no significant impact on local 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、306-4、306-5

4.4.1 Air pollution prevention

Major Issue	Raw materials management
Policy and Commitment	● Policy: Management procedures related to various types of manufacturing processes. ● Commitment: Comply with regulations and reduce pollution emissions.
Target	● No penalties were imposed by authorities for air pollution. ● Continuing to reduce air pollution prevention costs.
Operation Plan	● "The Environmental Management System Implementation Committee“ holds regular management review meetings to continuously improve air pollution issues. ● 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.
Effectiveness Evaluation	● No penalties were imposed by authorities for air pollution in 2025.
Grievance system	● After regularly checking the Environmental Protection Agency's regulatory inquiry system and identifying the relevance of each company department, adedicated 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.

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.

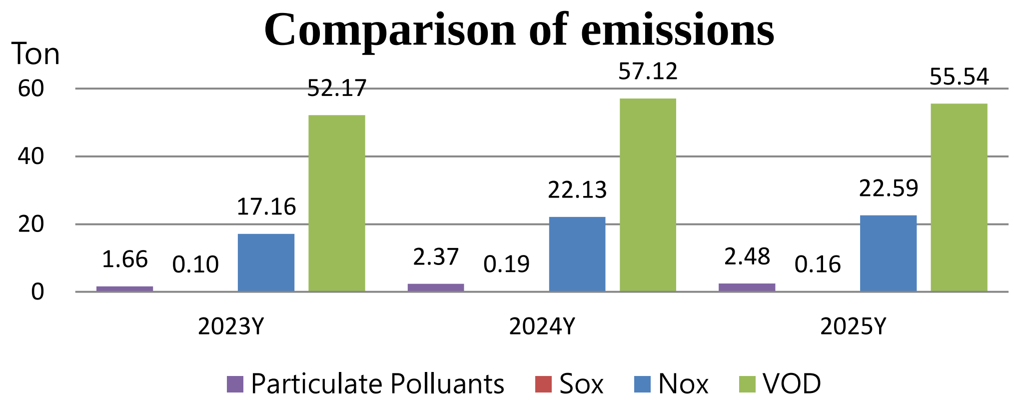
Air pollution emission trend：

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.

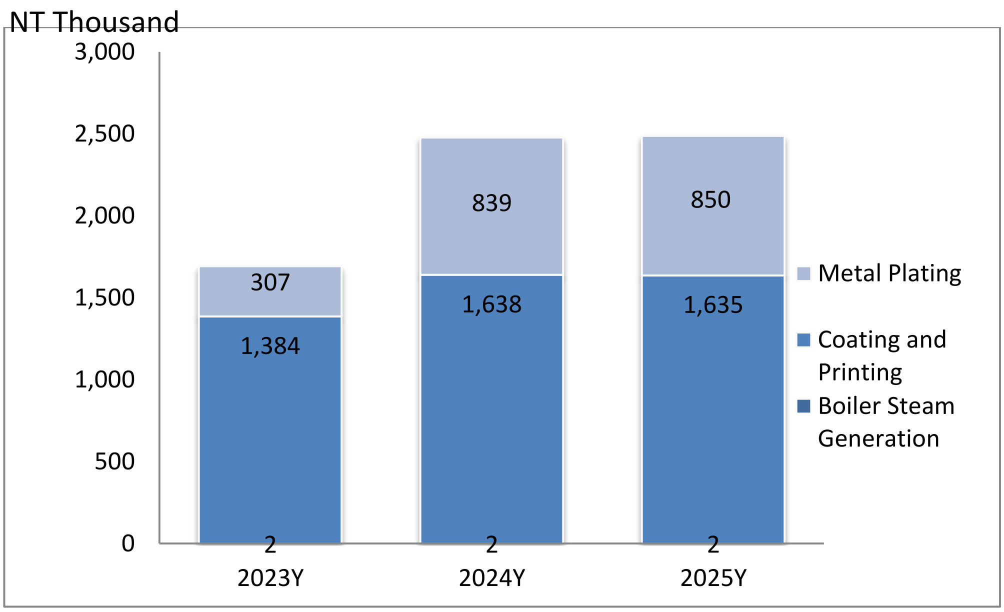
In addition, in response to the amendments in “Air Pollution Prevention and Control Act”, Fees are required from the “Metal Plating Procedures (M03)” which is also included in the Air Pollution Prevention in July 2018, particulate pollutants and heavy metals were added. Therefore, the discharge of pollutants 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 2025. The Company continues to adhere to regulations diligently.

Tong Yi Industrial Waste Management Flowchart:

Waste type treatment method in 2025:

Item	Treatment method%				
	Incineration	Solidify and landfill	Physical treatment	Heat treatment	Re-use
General waste	100	0	0	0	0
General industrial waste	1.8	6.9	1.0	0	90.3
Hazardous industrial waste	6.2	72.6	8.2	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.

Waste types in 2025(all waste in 2025 will be processed away from the factory):

Waste Type	Item	Weight in 2024(Tons)	Weight in 2025 (Tons)
General Waste	Office waste	161.90	168.67
General Industrial Waste	Fire-resistant materials waste	10.66	1.94
	Paper waste	13.35	8.92
	Wood waste	0	0
	Ion-exchange resin waste	7.62	1.76
	Inorganic mud	2,721.25	2,722.23
	Insulating materials waste	1.76	2.44
	Activated carbon waste	24.62	13.7
	Consumable cutting equipment	0	7.8
	Organic Waste Liquid	1.73	3.52
	Waste lubricating oil	7.16	30.71
	Oil waste	210.81	223.69
	Waste dewatering machine filter cloth	0.49	0
	Waste laminated paper	71.50	73.99
	Waste pallet	42.30	55.12
Hazardous Industrial Waste	Electroplating mud	304.57	318.31
	Sodium dichromate paper bag	0.16	0.27
	Waste solvents	31.69	22.65
	Waste iron barrel	26.14	30.62
	Chromic Acid Wastes	0	0
Total		3,637.71	3,686.34

4.5 Circular Economy

GRI 301-3、306-4

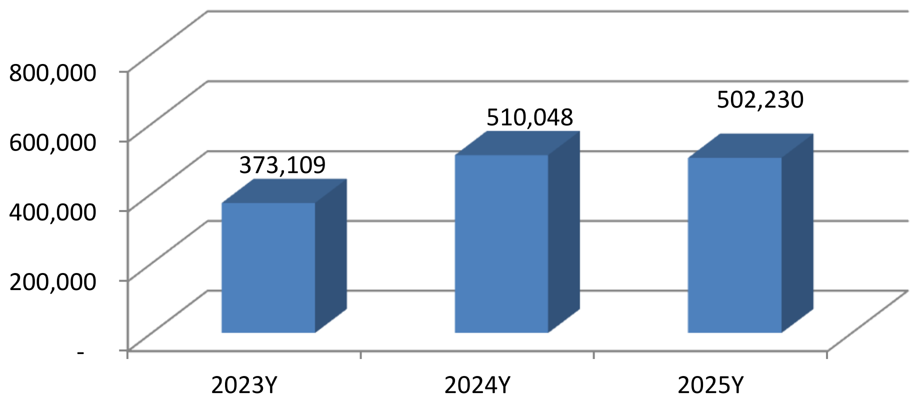
Major Issue	Air Pollution Management
Policy and Commitment	● Policy: To promote efficient resource use and environmental sustainability, the Company is committed to responsible raw material procurement and management principles that enhance material utilization efficiency and the rate of recycling. ● Commitment: Promote circular economy practices to reduce material waste and extend resource life cycles.
Target	● Reuse or repurpose raw material outputs whenever possible.
Operation Plan	● Implement effective measures for the reuse of wooden and plastic pallets. ● Ensure proper treatment and utilization of materials that cannot be reused internally. ● Implement waste battery recycling to mitigate the hazards of improper disposal
Effectiveness Evaluation	● Monitor pallet recycling performance through a dedicated system. ● In 2025, nine kilograms of waste batteries were collected, and a portion of the proceeds was allocated to the employee welfare fund.
Grievance system	● Provide a designated contact point to handle complaints or service requests related to material usage or a circular economy.

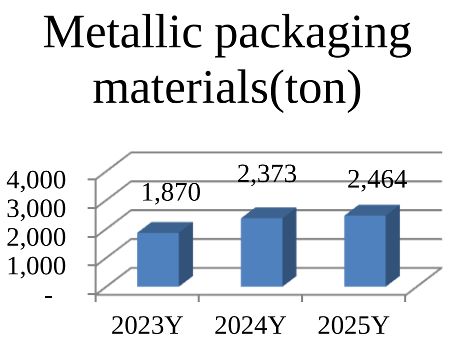
Use of Raw Materials

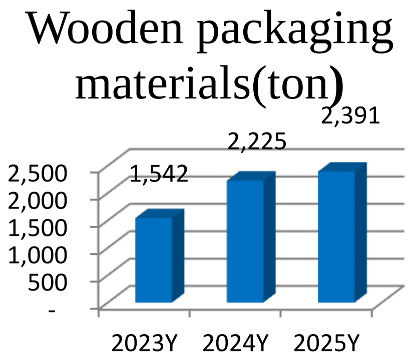
GRI 301-1、301-2

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)





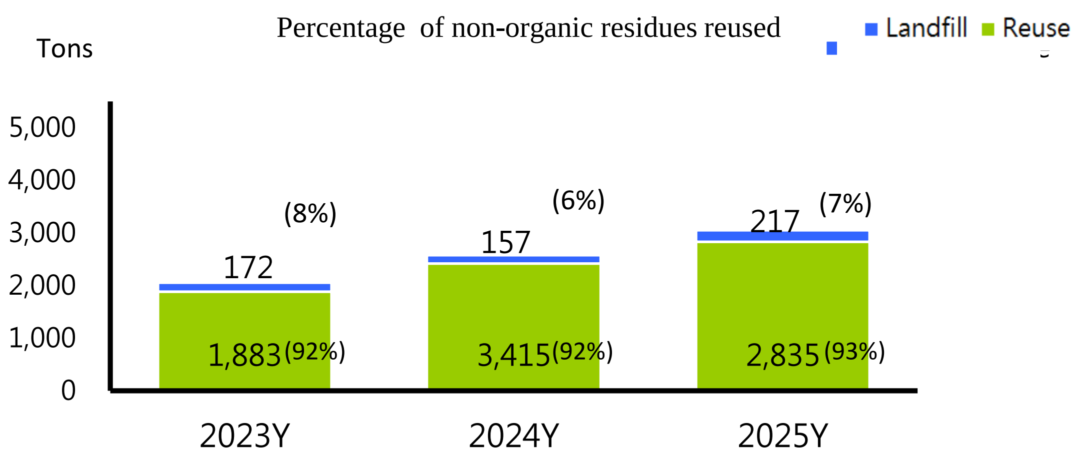


2025 Ton Yi Industrial General/Recycled Material Usage and Percentage Data (Steel Raw Materials Only)

Recycled/Non-Recycled	Procurement Volume (thousand tons)	Satisfaction in percentage
General Materials (Non-Recycled Steel)	437	92%
Recycled Materials (Recycled Steel)	36	8%

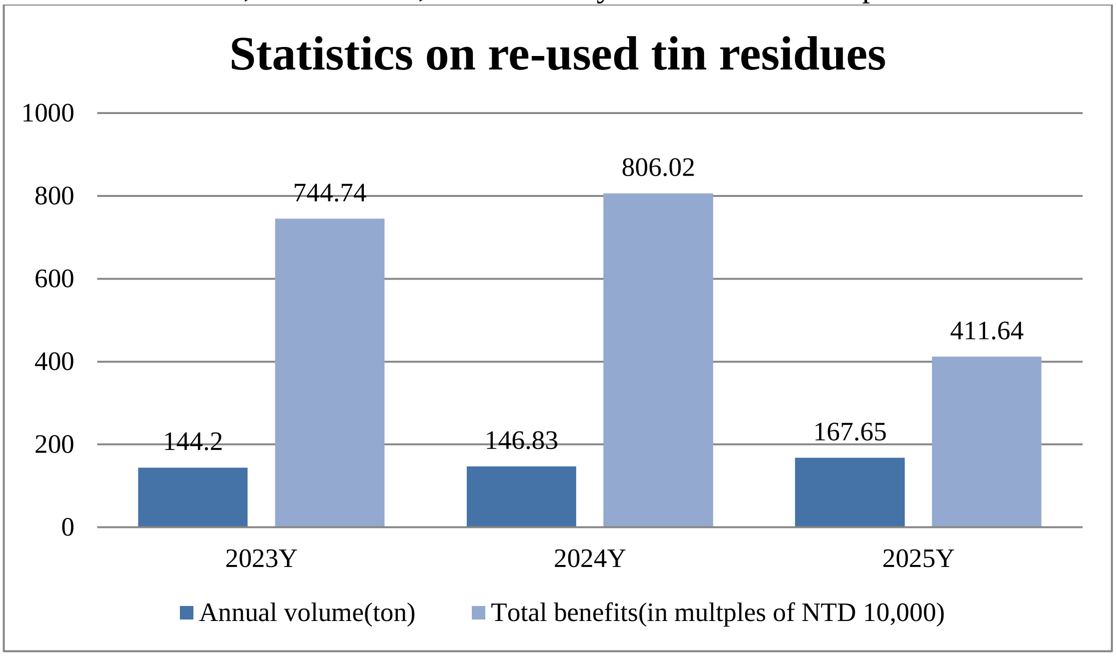
Re-use of non-organic residues

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.



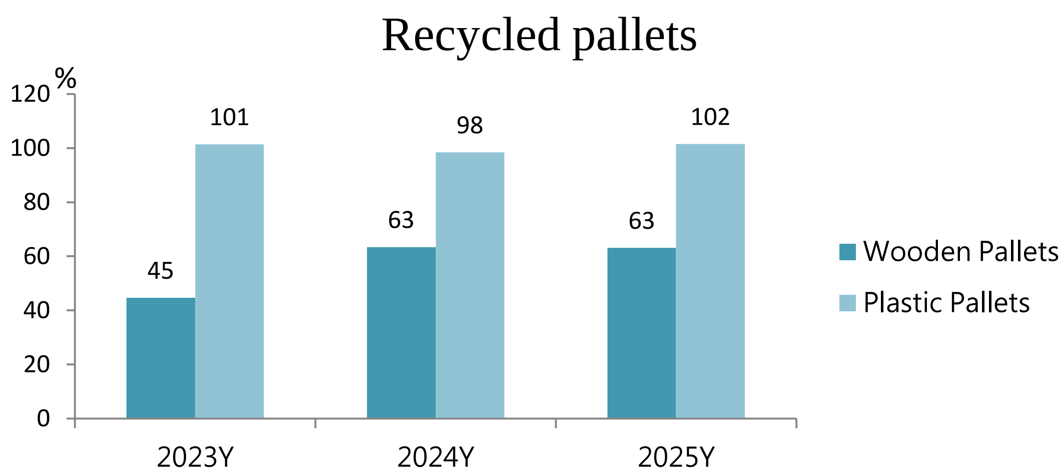
Reuse of tin residues

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 2025, a total of 6,560 wood pallets (63% recycling rate) and 18,734 plastic pallets (102% recycling rate) were recycled. Wooden pallet recycling has returned to previous levels, while plastic pallets remain unchanged..



4.6 Biodiversity

GRI 101

Biodiversity Policy

The Company prioritizes biodiversity issues, focuses on the balance between its operations and the natural environment, and remains attentive to domestic and international trends and regulatory developments. Throughout the operation and management process, the impact on the ecological environment and natural resources is appropriately considered, and the promotion of related operations is encouraged in a manner that balances environmental friendliness and sustainable development.

The Company will gradually implement the following initiatives based on operational requirements and actual conditions:

1. Monitor biodiversity and nature-related issues as well as the development of relevant laws and regulations.
2. Appropriately assess the potential impact of operational activities on the surrounding environment.
3. Encourage energy conservation, carbon reduction, efficient resource utilization, and environmentally friendly practices.

The Company will continue to conduct rolling reviews of relevant management measures based on its operational development, industry characteristics, and actual needs, aiming to achieve a balance between corporate operations and environmental sustainability.

The Company also recognizes that natural ecological resources are not inexhaustible and that all enterprises—whether directly or indirectly—have a responsibility to contribute to the preservation of nature and the environment. Therefore, the copy paper used in the Company's daily operations is sourced from qualified suppliers and is certified by the Programme for the Endorsement of Forest Certification (PEFC) and Indonesian LEGAL Wood certification. This ensures that the paper used by the Company originates from sustainably managed plantations and forests, supporting legal and responsible forestry management while balancing environmental protection, biodiversity, and social rights.

In 2025, the Company purchased a total of 1,440 packs of certified paper. By prioritizing the use of paper from sustainable sources, the Company has indirectly reduced the burden on natural forest resources and supported the sustainable utilization of forest resources, the balanced development of the ecological environment, and the maintenance of biodiversity through concrete actions. Furthermore, the Company has planned to switch to purchasing palm oil with sustainable palm oil certification (RSPO) for its tinplate manufacturing process in 2026. The Company has introduced the following sustainably certified raw materials in support of biodiversity:

Category	Scope of Certification	Notes
Office paper	Programme for the Endorsement of Forest Certification (PEFC)	-
	Indonesian LEGAL Wood	-
Palm oil for process lubrication	Roundtable on Sustainable Palm Oil (RSPO)	Full-scale procurement is expected to commence in the second half of 2026.

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 2025, 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, 2025, Ton Yi had 1,136 employees in Taiwan, all of whom are full-time[3] and full-time employees[4]. In 2025, the ratio of locally hired employees in Taiwan was approximately 59%, with senior executives being local residents. The proportion of non-local employees was 41%. Due to the nature of the industry, and direct production work, male employees constitute about 90% of the total workforce. There are 23 female managers in the management team, accounting for 11.5% of the total number of managers.

Statistics of people in the past three years(person)						
Age group	2023Y		2024Y		2025Y	
	Male	Female	Male	Female	Male	Female
below30	70	8	74	10	76	14
30~50	579	45	529	43	510	35
Above50	348	60	404	63	433	68

Education Statistics in 2025(person)				
Education	Technicians	Specialists	Mid-level managers	Senior managers
Master's degree	2	4	14	6
Bachelor	227	46	72	10
College	244	18	76	5
Below high school	375	20	16	1

Statistics of job in the past three years(person)			
Statistics of job	2023Y	2024Y	2025Y
Senior managers	22	22	22
Mid-level managers	203	204	178
Specialists	95	89	88
Technicians	790	807	848

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

[3] All employees are permanently employed as described in GRI 2-7, and there are no part-time employees or employees without guaranteed hours.
[4] All employees are full-time employees as described in GRI 2-7 and no employees have left the company.

5.1.2. Employee Transition

As of December 31, 2025, there were 0.8% of new female employees and 0.8% of female employees left the Company, while there were 8.4% of new male employees and 7.7% of male employees left the Company.

New headcount in 2025(person)[5]

Age group	Technicians		Specialists		Mid-level managers		Senior managers	
	Male	Female	Male	Female	Male	Female	Male	Female
below30	33 (32%)	2 (2%)	1 (1%)	3 (3%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
30~50	57 (55%)	0 (0%)	1 (1%)	3 (3%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
Above50	2 (2%)	0 (0%)	1 (1%)	1 (1%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
Total	94 (90%)		10 (10%)		0 (0%)		0 (0%)	

Resigned headcount in 2025(person)[6]

Age group	Technicians		Specialists		Mid-level managers		Senior managers	
	Male	Female	Male	Female	Male	Female	Male	Female
below30	13 (14%)	0 (0%)	1 (1%)	1 (1%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
30~50	54 (56%)	1 (1%)	1 (1%)	3 (3%)	1 (1%)	0 (0%)	0 (0%)	0 (0%)
Above50	13 (14%)	2 (2%)	1 (1%)	1 (1%)	2 (2%)	1 (1%)	1 (1%)	0 (0%)
Total	83 (87%)		8 (8%)		4 (4%)		1 (1%)	

[5] The new hire turnover rate is calculated by dividing the number of new hires for each position, gender, and age group by the total number of new hires in the current year.
[6] The employee turnover rate is calculated as the number of employee departures by position, gender, and age group divided by the total number of departures for the current year.

Statistics on Reasons for Resignation in Recent Years						
Reasons for Resignation	**2023Y**		**2024Y**		**2025Y**	
	Headcount	**Percentage**	**Headcount**	**Percentage**	**Headcount**	**Percentage**
Work-related discomfort	33	42.3%	18	24.7%	16	22.5%
Career planning	8	10.3%	18	24.7%	26	36.6%
Health reasons	3	3.8%	3	4.1%	0	0.0%
Deceased	2	2.6%	2	2.7%	0	0.0%
Family reasons	1	1.3%	2	2.7%	6	8.5%
Retirement	28	35.9%	24	32.9%	21	29.6%
Salary considerations	3	3.8%	6	8.2%	2	2.8%
Total	78		73		71	

5.1.3. Diversified employment

As of the end of December 2025, 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 7 native people (0.6% of the total),95 Vietnamese foreign workers (6.5% of the total), and 50 Thai foreign workers (4.7% of the total).

Diverse Employment in 2025						
Age group	Employees with disabilities		native people		Migrant workers	
	Male	Female	Male	Female	Male	Female
below30	0	0	0	0	32	0
30~50	4	0	5	1	110	0
Above50	11	1	1	0	3	0
Total	16		6		145	

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.

2025 Onboarding Training Outcomes:

Number of trainees	Number of trainees	Total training hours
106	184	835

Training planning, lifelong learning

Each year, based on its development strategy and human resource needs, the company reviews organizational and individual training requirements and plans a variety of learning courses. These include management skills courses for managers at all levels, core competency courses for employees, environmental safety and hygiene education and training, mind-body-spirit health lectures, and professional function training for each unit. In addition to internal training courses, the company also actively arranges for employees to participate in external courses to promote skills enhancement and cross-disciplinary exchanges.2025 Overall Training Outcomes:

Total training hours (hours) for employees	Average training hours per employee (in hours)
31,750.5	26.9

2025 Overall Training Outcomes:

Item / Level	Male			Female			Total[7]		
	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	289	13.7	25.6	8.5	314.6	13.1	289	13.7	25.6
Mid-level managers	2,115.3	21.8	96.7	12.0	2,212	21.0	2,115.3	21.8	96.7
Specialists	663.6	16.1	440.2	10.0	1,103.8	12.9	663.6	16.1	440.2
Technicians	26,716.2	29.7	1,403.9	21.5	28,120.1	29.1	26,716.2	29.7	1,403.9
Total	29,784.1	28.1	1,966.4	16.0	31,750.5	26.9	29,784.1	28.1	1,966.4

Education and training achievements

[7] The total number of trainees was the same as the total number of employees, which was 1,136.

5.3 Employees' Rights

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

Material Issues	Salary & Benefits and Labor Communication
Policy and Commitment	● Policy: Establish comprehensive compensation and benefits and labor-management communication mechanisms to create a harmonious and stable working environment. ● Commitment: In addition to providing various benefit measures and leisure activities, we also implement smooth communication channels.
Target	● Maintain the target of zero significant violations of labor rights (with "significant" defined as a single penalty of NT$1 million or more) in 2025.
Operation Plan	● 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 2025. ● 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.
Effectiveness Evaluation	● No significant violations of major regulations, labor disputes, Employment Service Act, or Act of Gender Equality in Employment occurred. ● in 2025.A total of 12,627 individuals received human rights training, with a total training time of 13,278 hours.
Grievance system	● Employees and other stakeholders can file complaints through the Human Resources Department, the union's email address, and the union's directors and supervisors. If a complaint is received, the union and the Human Resources Department will immediately initiate an investigation, and a confidentiality mechanism will be in place to protect the parties involved.

Ton Yi Industrial has not violated any major laws, labor disputes, employment service laws, or gender equality laws for more than five consecutive years. In addition, it has established good channels for labor-management communication and negotiation, signed collective bargaining agreements with enterprise labor unions, and legally allocated labor retirement reserve funds to the retirement fund account of Bank of Taiwan. Its welfare committee handles various welfare matters and leisure activities to take care of employees and strives to create a happy workplace. All of these can prove Uni-President Enterprises Corporation's care and concern for its employees.

5.3.1 Human rights policy,measure and Implementation

The Company supports and adheres to internationally recognized human rights norms and principles, including the Universal Declaration of Human Rights, the United Nations Global Compact, the Declaration on Fundamental Principles and Rights at Work, and the conventions of the International Labour Organization. Furthermore, the Company strictly abides by labor laws and regulations to eliminate any violations of human rights. The Company's human rights policy applies to all employees across all levels, regardless of nationality. Recruitment at all global locations strictly complies with local labor laws and regulations; no child labor is employed, and no forced or compulsory labor incidents occurred. We also require our suppliers to follow suit by treating employees and customers with dignity and continuously enhancing the management of human rights-related issues, with a particular focus on the following:

1. Prohibition of child labor.
2. Prohibition of forced labor
3. Freedom of association and collective bargaining.
4. Zero tolerance for discrimination, bullying, and harassment.
5. Provide a safe, hygienic, and healthy work environment.

Our Human Resources Department is the responsible unit for human rights projects, and 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 2025, 1,101 employees were trained in human rights-related courses, accounting for approximately 97% of total employees. 1,118 hours of human rights policy courses were conducted in 2025, with a total of 12,627 human rights courses attended by all employees and a total of 13,278

Course type	Total people	Hours	Total training hours
Human Resources	45	43	71
Work Safety Certificate	251	517	2,090
Safety and Health	187	11,599	9,880
physical and mental health	17	284	603
New staff	319	184	635
Total	1,118	12,627	13,278

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 2025, except for employees who are not allowed to join the enterprise union according to labor laws, the 967 enterprise union members accounted for 970 of the total number of employees who have joined the union, accounting for 99.7%.

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 2025, it will convene 8 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 2025. Ton Yi Industrial Corp. will continue to implement smooth labor-management communication channels to fulfill its corporate responsibility to employees.

2025 Labor Union-Sponsored Recreational Events

Self-reliance activities

Labor-management competition activities

Bowling competition

Labor Conference

The company holds labor-management meetings every quarter. A total of 4 labor-management meetings were held in 2025. There are 7 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.

2025 Key Labor-Management Meeting Highlights:

Proposed by labor and employer representatives: Adjustments to marriage bonuses and festival bonuses, the optimization of performance appraisal system for retiring personnel, and new regulations for parental leave and family care leave were all implemented with the consent of both labor and management..

Collective agreement

The company and its labor union first signed a collective bargaining agreement in 2013, and have held regular negotiations every three years. The fourth collective bargaining agreement was signed in December 2022, valid until November 2025, and the latest collective bargaining agreement was subsequently signed in March 2026. In accordance with the relevant provisions of the Collective Bargaining Agreement Act, the original labor conditions under the agreement will continue to apply before the signing of the new agreement, the rights and interests of employees will not be affected, and the rights and interests of both labor and management will continue to be protected, strengthening labor-management cooperation.. By the end of 2025, the proportion of employees covered by the group agreement will account for 90% 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.

Employee Engagement Survey

The Company's human resources unit conducts employee opinion surveys by collecting post-training feedback from participants, which allows for an assessment of each course's impact on career development aspects.

Survey period: January 1 to December 31, 2025

Survey frequency: Three times a year.

Investigating unit: HR Department

Survey subjects: Training participants from all units

Survey coverage rate: 15% of all employees (99% when based on training participants).

Main survey dimension: The effectiveness of the Company's training and development programs for employee career growth.

Survey results:

The overall employee satisfaction rate reached 98.5%, reflecting a high level of employee appreciation for the Company's learning resources and course quality.

Improvement plan based on survey results:

In response to the results of this year’s employee opinion survey, the Company has continued to optimize its education and training programs. Based on course satisfaction and feedback, we have adjusted course content and teaching methods to further enhance learning effectiveness (maintaining the high satisfaction rate of 98.5%).

5.3.3 Salary and benefits

GRI：2-21、202-1

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[8]

Year	2024	2025	Difference
No. of people	1,078	1,086	+8
Average salary(thousands)	846	916	+70
Median salary(thousands)	813	871	+58

Compensation Management[9]：

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 2025, the average monthly salary of Taiwanese female technicians of Ton Yi Industrial is 1.3 times more than the statutory basic salary in the current period in Taiwan, whereas the average monthly salary of male technicians is about 1.5 times more than the basic salary(The basic salary in 2025 is NT 28,590). The regular salary to basic salary ratio for male workers is higher than that of female workers 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	4.3	3.1
Mid-level manager	2.4	2.0
Specialists	1.9	1.5
Technicians	1.5	1.3

[8] 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.

[9] 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".

Subsidies：

The performance of welfare measures in 2025 is as follows:

Benefit Types	Welfare Items	2025 Achievements
Regulatory Benefits Measures	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 new and old systems.
Benefits Beyond Legal Requirements	Marriage and Bereavement Subsidies	Subsidies totaling NT$538 thousand,benefiting 70 employees.
	Children's Education Subsidies	Subsidies totaling NT$962 thousand,benefiting 284 employees.
	Cultural and Recreational Activity Subsidies	Subsidies totaling NT$4,521 thousand
	Welfare Goods Distribution	Physical items (e.g. daily necessities) distributed with a total value of NT$10,568 thousand
	Others (uniforms, insurance, miscellaneous expenses)	Subsidies totaling NT$4,267 thousand

Other welfare measures	
Living support	We offer employee dormitories, parking, on-site cafeterias, and discounted childcare services to help employees achieve a better work-life balance.
Health Care	We have established lactation rooms and employee counseling rooms, and provided discounted psychological consultation services to support employee well-being and stress management.
Recreation and Employee Activities	Basketball courts, table tennis tables, and camping equipment are provided to encourage employees to engage in leisure activities and promote work-life balance.

Situations of childcare leave without pay:

Parental Leave Statistics				
Gender/Total	2024Y		2025Y	
	Male	female	Male	female
Actual Number of Parental Leave Applications (A)	1	1	1	0
Number of Employees Expected to Return from Parental Leave (B)	1	0	0	0
Actual Number of Employees Returning from Parental Leave (C)	0	0	0	0
Number of Employees Returning from Parental Leave Last Year (D)	2	0	0	1
Number of Employees Continuing for One Year after Returning from Parental Leave Last Year (E)	2	0	0	1
Return Rate (%) (C/B)	0	0	0	0
Retention Rate (%) (E/D)	0	0	0	100

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.

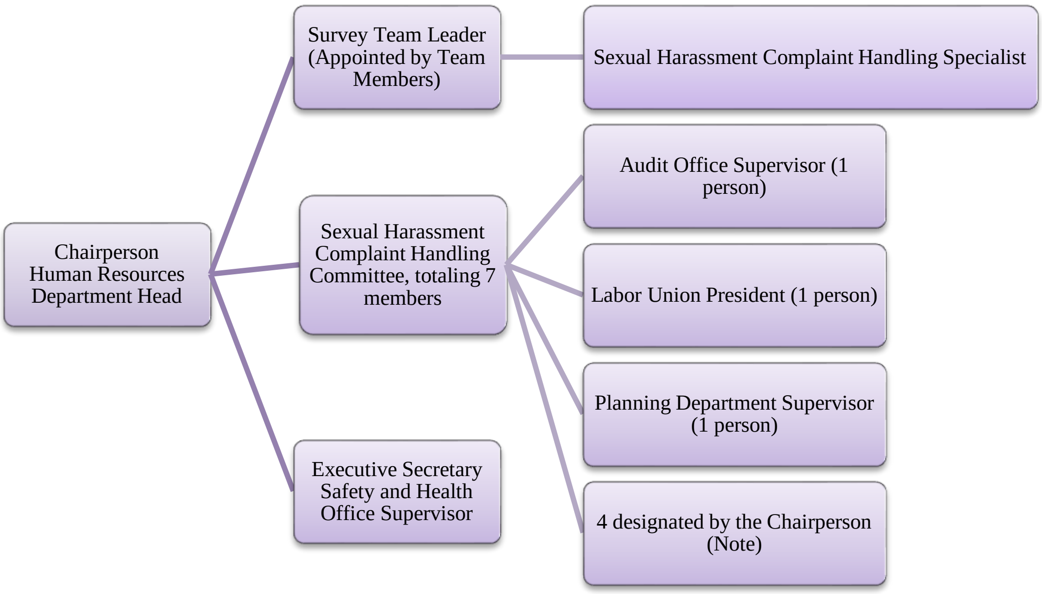
Regarding the shortest notice period of major operational changes, the Company follows Article 16 of Labor Standards Law and shall pre-announce the period of labor termination notice in accordance with the following:

(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 2025, there were no records of any complaints.

Organization Chart of Sexual Harassment Complaint Committee:[10]



Reward and Disciplinary Committee

In 2025, the Reward and Disciplinary Committee handled a total of 4 cases. The operational details are as follows:

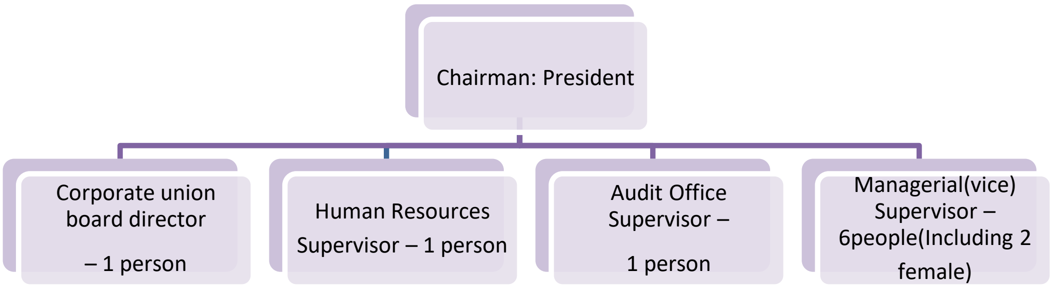
(1)Employees abide by the management regulations. For behaviors meeting the criteria for rewards or penalties, the supervisor of the department will submit reports to the board of the director for approval, and the cases are forwarded to the reward and disciplinary committee for review.

(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.

[10] If necessary, the Chairperson may appoint an external expert member

Organization Chart of Reward and Disciplinary Committee:



Appraisal Appeal Committee :

In 2025, 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 2025, 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.

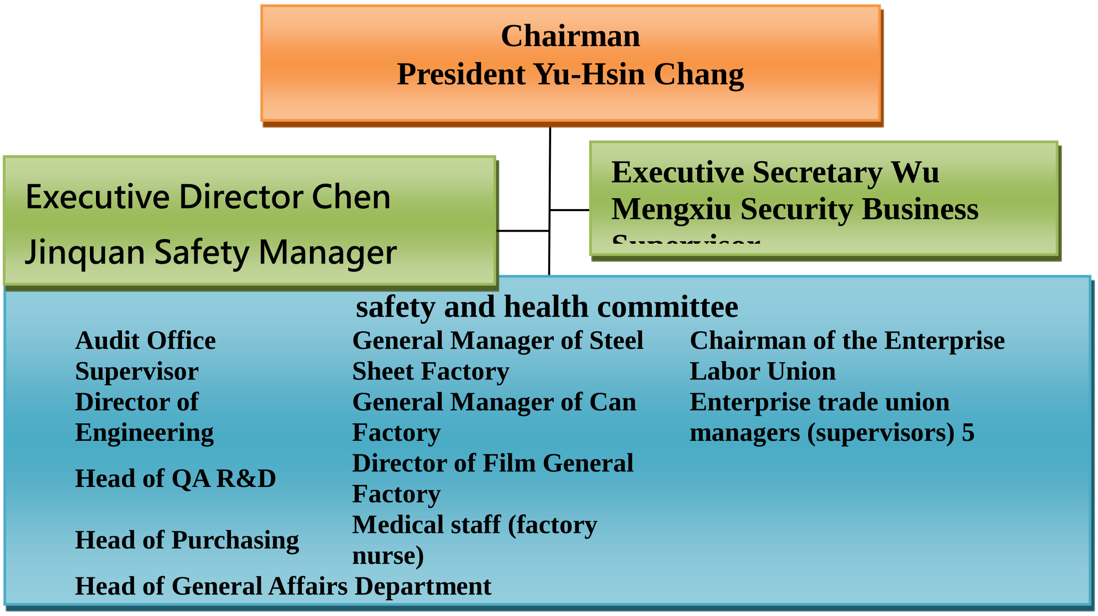
5.4 Health and Safety

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
Policy and Commitment	Safety and health policy "Respect for Life, Attention to OH&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: 1. We respect the value of life and fulfill our corporate social responsibility. 2. We comply with government regulations and protect employees. 3. Eliminate hidden hazards, concern for physical and mental health, and provide safe and healthy working conditions. 4. Follow the education and training policy to integrate the concept of safety and hygiene into the workflow. 5. Provide a mechanism for employees and their representatives to participate in the OSH management system. 6. Continuously improve the occupational safety and health management system to enhance safety and health performance.
Target	● 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 2025. ● With the goal of zero disasters, all employees work together to reduce the occurrence of occupational disasters. ● Continuously obtain ISO 45001 and TOSHMS related renewal certificates.
Operation Plan	● 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. ● 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.”
Effectiveness Evaluation	● 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$106 thousand in bonuses was granted in 2025.
Grievance system	● 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.

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.



Roles	Responsibilities
Chairperson	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.
Executive Secretary	Assists the Chairperson in managing committee affairs.
Implementing Secretary	1. Plans and schedules meetings. 2. Implements and tracks resolutions and assignments. 3. Handles administrative and clerical tasks.
Safety and Health Committee Members	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

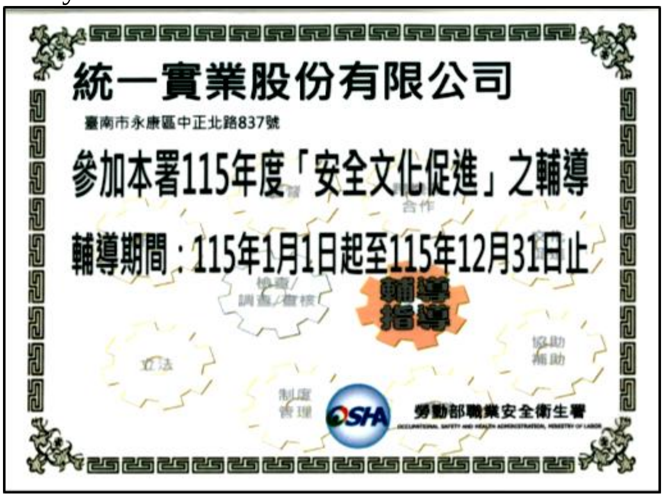
Anping walking activity

Guanziling walking activity

Ton Yi Industrial participated in occupational safety and health family-related activities organized by the Tainan Labor Affairs Bureau. Serving as the core enterprise in 2025, the Company led family members in promoting occupational safety and health activities with outstanding performance. Consequently, Ton Yi Industrial was honored with the 2025 Core Enterprise - Excellent Performance Award. Furthermore, the Company has been listed as a safety culture promotion and guidance target, whereby labor inspections will be replaced with guidance to promote the sustainable development of the core family and its members.

Certificate of Appreciation for the Excellent Implementation of Security Measures by the Family Core.

Core enterprise – Ton yi Industrial Co., Ltd. was awarded the Excellent Performance Award.



Excellent attendance record - Safety culture promotion and guidance 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

➢ 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	27	27	25

➢ 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 impost 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)

➢ 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 2025

Observation Type	Regular	Irregular				Total Times
	Daily Operations	New Employees	Disasters	Job Changes	Return to Work	
Number of Observations	98	32	19	1	0	150

➢ 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 2025, there were 491 safety and health improvement proposals, accounting for 14% of the total proposals. Employee participation helps continuously improve the work environment and management.

➢ ISO 45001 Management system operation architecture

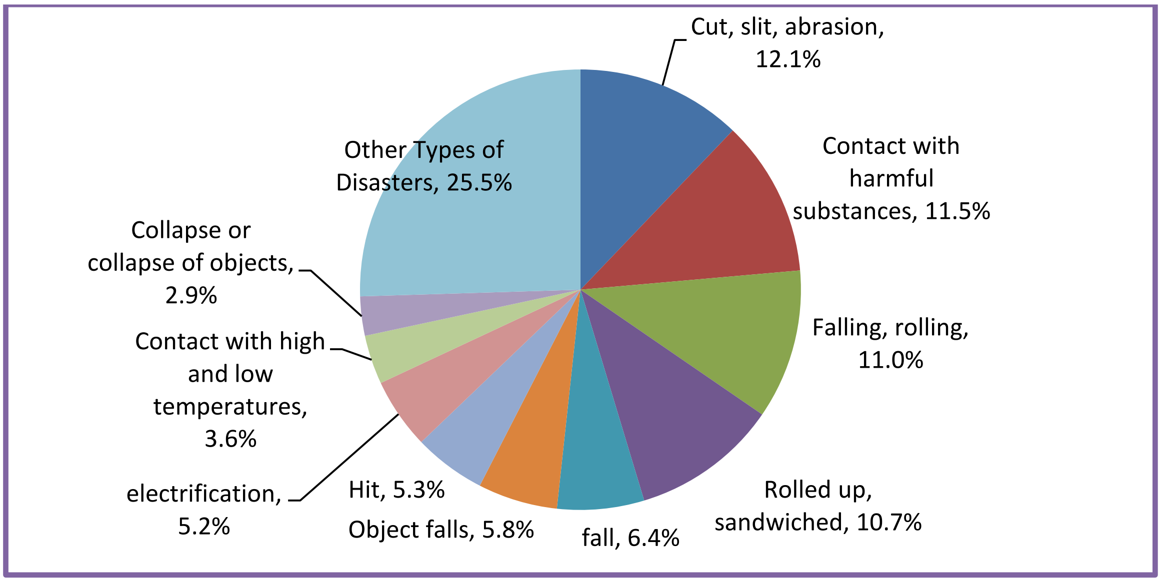
ISO 45001 Framework	Relevant procedures for Ton Yi Industrial Corp.
4 Sections before and after the organization	◆ Sections in treatment procedures before and after the organization
5 Leading and worker participation	◆ Occupational safety and health roles and responsibilities, safety and health committees, 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

➢ 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%	87%
2	✓	-	Safety and Health Training Completion Rate	(Number of Training Sessions Completed / Total Number of Required Training Sessions) × 100%	90%	95.6%
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 (Chemical)	(Number of Compliant Points / Total Measurement Points) × 100%	100%	100%
6	✓	-	Improvement rate of recommended items	(Number of improvements completed / Total number of suggestions) × 100%	90%	104%
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%	0.7%

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. The 2025 hazard risk assessment results indicate that the Company's higher-percentage hazard types include cut injuries, caught-in/caught-between injuries, falls or roll-overs, and contact with hazardous substances. Out of a total of 3,090 risk assessments, fires accounted for 2.74%.



➢ 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 Execution Measures	Number of Cases
Occupational Safety and Health Management Plan	30
Near Misses	43
Stakeholder Needs, Expectations, and Action Measures	15
Identification of Actions for Upstream and Downstream Organizational Links	22

➢ **Plan for Implementing Risk Control Measures in 2025**

Name	Risk Category	Prevention and Improvement Measures	Implementation and Results
Identifying Material Fire Safety Issues	Fire and Explosion	Hazardous Area Classification and Management	Hazardous substance warehouses are equipped with fire and explosion-proof equipment and ventilation systems
		Fire detection system optimization	Install infrared and photoelectric separated reflective detectors
		Emergency response measures and training	Fire safety competition, fire alarm notification procedure and equipment drill
		Strengthen disaster relief information and professional talent reserves	Uni-President Group fire safety information sharing, fire safety visits, and cultivation of certified fire safety personnel
Identification of natural disaster topics	Natural disasters	Earthquake early warning system	Establish a P-wave earthquake early warning system
		Heavy rain water level early warning system	Establish a heavy rain nearby river water level early warning system
Identify occupational health and safety issues	Cutting, crushing, and pinching	Inherent machine safety improvement and personnel operation observation	Conduct a comprehensive audit of high-risk operational processes and unsafe behaviors within the plant, designating these as priority areas for improvement.
	Fall or roll-over	Strengthen fall risk mitigation.	1. Guardrails have been installed across the entire roof area to ensure compliance with regulatory requirements. 2. Railing heights on plant production lines exceed regulatory standards.
	Other	Encourage employees to report near misses (including all hazard types)	Promote the reporting of near misses by employees to proactively prevent and eliminate hazards.

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 2025 we granted bonuses amounting to NT$116 thousand.

【Occupational disaster type statistics】

Type	2023Y	2024Y	2025Y
1. Cut,slashed,abraded	3	3	3
2. Rolled and clamped	1	0	1
3. Rolling, falling	1	0	1
4. Crash	0	2	1
5. Fall over	1	1	1
6. Improper action	0	0	0
7. Contact with harmful substances	1	0	0
8. Others	0	0	0
Total	7	6	7

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	2023Y	2024Y	2025Y	Industries similar to the metal product manufacturing industry
Disabling injury frequency rate (FR) (Same as injury rate, recordable occupational injury rate)	3.17	2.70	3.63	2.06
Disabling severity rate (SR)	17	16	15	138
Frequency severity index (FSI)	0.23	0.20	0.23	0.53
Average days charged per disabling injury (days charged/injured no. of people)	5.57	6.00	4.38	-
Lost Workday Rate (LWR)	`17.69	29.32	15.89	
Disability Injuries	7	6	8	-
Number of serious occupational injuries	1	3	2	-
Serious occupational injury rate	14%	27%	25%	-
Occupational injury deaths	0	0	0	-
Occupational Accident Mortality	0	0	0	-

Item\Year	2023Y	2024Y	2025Y	Industries similar to the metal product manufacturing industry
Number of occupational diseases	0	0	0	-
Incidence of occupational diseases	0	0	0	-
Absence rate%	0.56	0.25	0.23	-
Annual total working hours of employees	2,204,400	2,216,984	2,203,200	-
Note	Definition of Serious Injuries (According to Article 37, Paragraph 2 of the Occupational Safety and Health Act): 1. Death-causing incidents. 2. Incidents with more than three victims. 3. Incidents with one or more victim's requiring hospitalization. 4. Other disasters designated by central authorities. For such occupational injuries, report to the labor inspection agency within eight hours. Lost Days Rate (LDR): (Total Lost Days / Total Working Hours) * 200,000. The data above pertains to company employees.			

2025 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 2025, due to the unstable pandemic, the number of participants in the training courses was controlled and a total of 1,083 participants attended the training courses. The trend is expected to increase in 2025. In addition, we also provide certification training and retraining courses(The total cost is NTD 474 thousand) so that the work can meet the standards, the courses are as follows:

<table>
<tr><th>Certification Item</th><th>Certification Category</th><th>Number of Participants</th><th>Cost (NT$ thousands)</th></tr>
<tr><td>On-the-job Training</td><td rowspan="2">◆ Operation of hazardous machinery and equipment.
◆ Special and high-risk operations supervisor category.
◆ Occupational safety management and leadership competencies.
◆ Medical first aid and health promotion.
◆ Fire safety, security, and specialized regulations.</td><td>460</td><td>81</td></tr>
<tr><td>New Employee Orientation and Training</td><td>72</td><td>382</td></tr>
</table>

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		
Contracted Doctors Staff Consultation		

➢ 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 2023-2025】

Type	2023Y		2024Y		2025Y		Description
	Number of people examined	Check rate%	Number of people examined	Check rate%	Number of people examined	Check rate%	
1 .General checkups	-	-	906	96.5	-	-	It is implemented every two years.
2. Special checkups	330	97.0	290	96.9	268	98.9	Includes noise, free radiation, dust, hexane, chromic acid, mercury, and other operations.
3. Health examination items for food safety operators	383	97.4	278	99.6	401	98.8	Food safety related workers are inspected.

Health check amount (NT$)	207 thousand	986 thousand	240 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**

Based on the theme of “diabetes prevention and control” the contents of the activities implemented in 2025 are as follows:

Category	Key Items	Detailed Disclosure and Data
Overview of Training and Development	Professional Guidance	Dr. Liao Tsai-Wei from Kuo General Hospital was invited to provide professional education covering the causes, prevention, and treatment of complications, while reinforcing the importance of regular follow-ups and medication adherence.
Health Tracking and Management	Monitoring Targets	A total of 63 employees with glycated hemoglobin (HbA1c) ≥6.5% were included in the follow-up.
Key Implementation Results	Improvement Results	A total of 34 employees participated in the health promotion program, with 26 successfully achieving a decrease in glycated hemoglobin. Regular follow-up: 42 employees (most of whom have transitioned to a stable medical management model)


- Influenza vaccination

  During the peak flu season in the fall and winter of 2025, the workplace faced a high risk of concurrent "respiratory double epidemics". This challenge stemmed from the ongoing mutation of global COVID-19 virus strains (such as emerging variants like LP.8.1) and the expected peak of the influenza virus during the fall and winter seasons.

  The Company actively responded to government pandemic prevention policies and established a workplace health protection network to reduce the risk of severe illness or complications from cluster infections among employees, specifically implementing a workplace vaccination program. In-depth collaboration with the Yongkang District Health Center, Tainan City and Sing-Sin ENT Clinic brought a professional medical team directly to the Company to provide convenient vaccination services. A total of 167 people were vaccinated, including 45 individuals who received the COVID-19 Moderna LP.8.1 vaccine, with the clinic's medical staff completing the vaccinations on-site.

Colleagues vaccinated against public flu vaccines

5.4.8 Workplace Fire Safety SDGs Disclosure Awards

Participated in the "Workplace Fire Safety SDGs Disclosure Best Practice Recommendation Guide Promotion Project" and passed the final review, having been selected as an "Excellent" and "Potential" enterprise in 2025.

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.

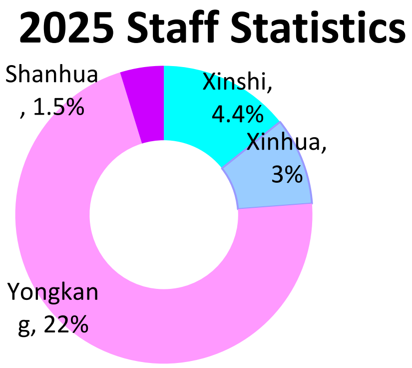
The Company is situated next to the Yanshuei River, which is prone to flood in the event of Typhoon or heavy rain. For this reason, employees are regularly assigned to clear drainage obstruction especially during rainy season.

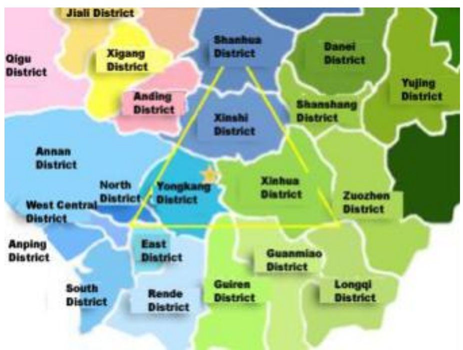
In addition of giving back to the neighborhood and promoting sound interaction with the local community, the Company has also been active in monitoring air quality and health conditions in the surrounding environment. Meanwhile, pro-active control measures are being taken for the sustainability of the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

Sponsored Items	Sponsorship Content
Nearby Community Development Association Festivals	30 cases of beverages
Religious activities at nearby temples	100 boxes of instant noodles and NT$10,000,and Sponsored NT$10 thousand
The 47th National Primary School Judo Invitational Tournament, 2025.	NT$6,000 in convenience store gift cards.

5.5.2 Promoting local employment

Employees from nearby districts (Yongkang, Xinshi, and Xinhua) accounted for 31% 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 2025, we participated in a total of 23 talent recruitment activities and arranged 1 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、140-141
2-6	Activities, value chain and other business relationships	3.2 Supply Chain Management	50
2-7	Employees	5.1 Employees information	89
2-8	Workers who are not employees	5.1 Employees information	89
2-9	Governance structure and composition	2.3 Corporate governance and Ethical management	29
2-10	Nomination and selection of the highest governance body	2.3 Corporate governance and Ethical management	29
2-11	Chair of the highest governance body	2.3 Corporate governance and Ethical management The Chairman of the Board does not hold any senior management position in the company, maintaining the separation of governance and operational functions to ensure that the Board can effectively supervise and manage senior management.	29
2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Material Issues	10
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 and Ethical management	29
2-15	Conflicts of interest	2.3 Corporate governance and Ethical management	29

GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
2-16	Communication of critical concerns	Report Profile During the year, there were no events that had a material impact on the report and no significant deficiencies in internal control.	5
2-17	Collective knowledge of the highest governance body	2.3 Corporate governance and Ethical management	29
2-18	Evaluation of the performance of the highest governance body	2.3 Corporate governance and Ethical management	29
2-19	Remuneration policies	2.3 Corporate governance and Ethical management	29
2-20	Process to determine remuneration	2.3 Corporate governance and Ethical management	29
2-21	Annual total compensation ratio	5.3.3 Salary and benefits Due to confidentiality regulations, the total compensation information company will not disclose this information at this time.	101
2-22	Statement on sustainable development strategy	Messages from the Management	7
2-23	Policy commitments	2.3 Corporate governance and Ethical management	29
2-24	Embedding policy commitments	2.3 Corporate governance and Ethical management	29
2-25	Processes to remediate negative impacts	Management guidelines for each chapter	9、20、43、58、83
2-26	Mechanisms for seeking advice and raising concerns	Management guidelines for each chapter	9、20、43、58、83
2-27	Compliance with laws and regulations	2.5 Compliance	40
2-28	Membership associations	2.6 Participation in External Organizations and Initiatives	42
2-29	Approach to stakeholder engagement	1.1 Material Issues	10
2-30	Collective bargaining agreements	5.1 Employees’ Rights	89

Appendix I: Comparison Table of GRI Criteria Indicators

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	1.1 Material Issues	10
	3-2	List of material topics	1.1 Material Issues	10
	3-3	Management of material topics	1.1 Material Issues	10
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	61
	201-3	Defined benefit plan obligations and other retirement plans	5.3 Employees' Rights	95
	201-4	Financial assistance received from government	2.2 Economic Performance	25
GRI 202 Market Presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.3.3 Salary and benefits	101
GRI 205 Anti-corruption	205-2	Communication and training about anti-corruption policies and procedure	2.3 Corporate governance and Ethical management	29
	205-3	Confirmed incidents of corruption and actions taken	2.3 Corporate governance and Ethical management	29
GRI 301 Materials	301-1	Process to determine material topics	4.1 Environmental management organization	59
	301-2	Recycled input materials used	4.1 Environmental management organization 4.5 Circular Economy	59、83
	301-3	Reclaimed products and their packaging materials	4.1 Environmental management organization 4.5 Circular Economy	59、83
GRI 302 Energy	302-1	Energy consumption within the organization	4.2 Climate Change and energy management	61
	302-3	Energy intensity	4.2 Climate Change and energy management	61
	302-4	Reduction of energy consumption	4.2 Climate Change and energy management	61
GRI 305 Emissions	305-1	Direct (Scope 1) GHG emissions	4.2 Climate Change and energy management	61

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Climate Change and energy management	61
	305-3	Other indirect (Scope 3) GHG emissions	4.2 Climate Change and energy management	61
	305-4	GHG emissions intensity	4.2 Climate Change and energy management	61
	305-5	Reduction of GHG emissions	4.2 Climate Change and energy management	61
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	4.4 Waste and Air Pollution Prevention	79
GRI 401 Employment	401-1	New employee hires and employee turnover	5.1 Employees information	89
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employee	5.3 Employees' Rights	95
	401-3	Parental leave	5.3 Employees' Rights	95
GRI 403 Occupational Health and Safety	403-1	Occupational health and safety management system	5.4 Health and Safety	107
	403-2	Hazard identification, risk assessment, and incident investigation	5.4 Health and Safety	107
	403-3	Occupational health services	5.4 Health and Safety	107
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.4 Health and Safety	107
	403-5	Worker training on occupational health and safety	5.4 Health and Safety	107
	403-6	Promotion of worker health	5.4 Health and Safety	107
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Health and Safety	107
	403-8	Workers covered by an occupational health and safety management system	5.4 Health and Safety	107

Appendix I: Comparison Table of GRI Criteria Indicators

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
	403-9	Work-related injuries	5.4 Health and Safety	107
	403-10	Work-related ill health	5.4 Health and Safety	107
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	43
	416-2	Incidents of non-compliance	2.5 Compliance	40
GRI 417 Marketing and Labeling	417-1	Requirements for product and service information and labeling	3.1 Customers' Health and Safety	43
	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 Customer Privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Compliance	40

General Topic Disclosure:

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Number
GRI 204 Procurement Practices	204-1	Proportion of spending on local suppliers	3.2 Supply Chain Management	50
GRI 205 Anti-corruption	205-2	Communication and training about anti-corruption policies and procedure	2.3 Corporate governance and Ethical management	29
	205-3	Confirmed incidents of corruption and actions taken	2.3 Corporate governance and Ethical management The Audit Office conducted an internal control investigation and found no major internal control deficiencies in 2025.	29
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 306 Effluents and Waste	306-1	Waste generation and significant waste-related impacts	4.4 Waste and Air Pollution Prevention	79
	306-2	Management of significant waste-related impacts	4.4 Waste and Air Pollution Prevention	79
	306-3	Waste generated	4.4 Waste and Air Pollution Prevention	79
	306-4	Waste diverted from disposal	4.4 Waste and Air Pollution Prevention	79
	306-5	Waste directed to disposal	4.4 Waste and Air Pollution Prevention	79
GRI 308 Supplier Environmental Assessment	308-1	New suppliers that were screened using environmental criteria	3.2 Supply Chain Management	50
	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Supply Chain Management	50
GRI 404 Training and Education	404-1	Average hours of training per year per employee	5.2 Talent training	93
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Employees' Rights	95
GRI 405 Diversity and	405-1	Diversity of governance bodies and employees	2.3 Corporate governance and Ethical management	29

Appendix I: Comparison Table of GRI Criteria Indicators

Topic	GRI	Disclosure Items	Corresponding Chapters and Special Descriptions	Page Num ber
Equal Opportunity	405-2	Ratio of basic salary and remuneration of women to men	5.3 Employees' Rights	95
GRI 406 Non-discriminatio n	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 2025	95
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 2025	95
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 2025	95
GRI 413 Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	5.5 Community	125
GRI414 Supplier Social Assessment	414-1	New suppliers that were screened using social criteria	3.2 Supply Chain Management	50
	414-2	Negative social impacts in the supply chain and actions taken	3.2 Supply Chain Management	50
Risk Management	NA	Risk management plan, current risk evaluation and response measures	2.4 Risk Management	34

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	Annual report corresponding page number
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 (62)	--	33
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 (62)	--	34
3. Describe the financial impact of extreme weather events and transitional actions.	4.2.1Climate Change and Energy Management Strategies (62)	--	34
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 (62)	--	33
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 (62)	--	-
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 (62)	--	-

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	Annual report corresponding page number
7. If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	4.2.1Climate Change and Energy Management Strategies (62)	-.	-
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 (62) 、 4.2.2 Energy use and greenhouse gas emission management performance (68)	● 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 (68) Appendix III: The Company's greenhouse gas inspection and assurance	--	35

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 CO2e), emission intensity (in metric tons of CO2e per million dollars), and the data coverage scope for the most recent two years.

		2024Y		2025Y	
		Emissions (ton CO2e)	Intensity (ton CO2e/million)	Emissions (ton CO2e)	Intensity (ton CO2e/million)
Individual	Scope 1	36,144		36,987	
	Scope 2	76,435		72,467	
	Subtotal	112,579		109,454	
Consolidated	Scope 1	36,722		44,694	
	Scope 2	199,593		202,243	
	Subtotal	236,315		246,937	
Total		348,894	7.78	356,391	7.81

Greenhouse gas emissions (metric tons of CO2e) over the past two years: Scope 3

Scope of Investigation (Individual)	**2024Y**	**2025Y**
Category1	11,013	10,952
Category2	1,905,425	1,220,761
Total	1,916,438	1,231,713

■ 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	2024	2025
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

GHG Reduction Targets

1. Building on the 2024 consolidated carbon intensity of 7.78 metric tons of CO_2e per million yuan, the Company aims to reduce Scope 1 and Scope 2 emission intensity by 1.5% annually, in line with its sustainability commitments.
2. By 2030, the Taiwan plant is expected to achieve a 25% reduction in greenhouse gas emissions compared with the baseline year of 2014 (164,950 metric tons), reflecting the Company's commitment to long-term sustainability goals.

Target Achievement Status

(1) 2025 Greenhouse Gas Emission Intensity Target: (Target Not Met)

2024Y	2025Y	
Benchmark Value	Target Value	Actual Value
7.78	7.66	7.81

Note:
The consolidated carbon emission intensity target for 2025 was not met, primarily due to the commissioning of new production lines, which led to an increase in emissions exceeding the growth in revenue. Nevertheless, as a result of the ongoing replacement of high-energy-consuming equipment, the intensity rose only marginally rather than significantly. Looking ahead, the Company remains committed to strengthening carbon reduction measures and enhancing energy efficiency.

<table>
<tr><td></td><td>(2) Greenhouse Gas Emission Target: (Target Achieved)
<table><tr><th>2014Y</th><th>2030Y</th><th>2025Y</th></tr><tr><td>Benchmark Value</td><td>Target Value</td><td>Actual Value</td></tr><tr><td>164,950(ton)</td><td>123,713(ton)</td><td>109,454(ton)</td></tr></table></td></tr>
<tr><td>Strategy</td><td>1. In the short term, the Company will adopt high-efficiency equipment and processes, including the ongoing installation of solar panels and the procurement of green electricity.
2. In the long term, all fuel-based equipment, including boilers and annealing furnaces, will transition to natural gas or electricity. Relevant carbon reduction measures will be implemented in alignment with the latest technologies adopted by leading global steel and beverage manufacturers.</td></tr>
<tr><td>Action plan</td><td>1. The Company will continuously advance energy-saving initiatives across its factories by introducing high-efficiency equipment, including maglev ice-water chillers, high-efficiency motors, and LED lighting systems, while expanding the adoption of green energy.
2. The Company will strategically plan and utilize renewable energy, continuously establishing green energy facilities such as biogas power generation units and solar farms.</td></tr>
</table>

Appendix IV:Assurance Summary Table

No.	Assurance Item	Applicable Basis	Page
1	The average annual salary of non-supervisory full-time employees was NT$916 thousand, with a median of NT$871 thousand..	Instructions and FAQs for the Salary Information Reporting System for Non-Supervisory Full-Time Employees on the Market Observation Post System (MOPS).	101
2	As of the end of 2025, 99.7% 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 2025, excluding those legally prohibited from joining the labor union.	97
3	As of the end of December 2025, the average monthly salary for female frontline technical workers at Ton Yi Industrial was 1.3 times the statutory minimum wage in Taiwan; for male frontline workers, it was approximately 1.5 times.	As of December 31, 2025, 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.	101
4	Total employee training hours in 2025 amounted to 31,750.5 hours.	Total training hours completed in 2025 in accordance with Ton Yi Industrial’s employee training policy.	93
5	In 2025, a total of 6,560 wooden pallets were recycled (recycling rate: 63%) and 18,734 plastic pallets were recycled (recycling rate: 102%).	The number of wooden and plastic pallets recycled in 2025 divided by the number of pallets shipped during the year, as recorded in the company system.	85

<table>
<tr><th>No.</th><th>Assurance Item</th><th>Applicable Basis</th><th>Page</th></tr>
<tr><td>6</td><td>
<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>
</td><td>As of the end of 2025, the number of new hires and resignations categorized by gender and age group, based on data from the HR system.</td><td>90</td></tr>
<tr><td>7</td><td>In 2025, the response rate for the “Supplier Social Responsibility Commitment Letter” among new suppliers reached 100%.</td><td>As of December 31, 2025, the number of signed commitment letters received from suppliers as a percentage of all qualified suppliers.</td><td>52</td></tr>
<tr><td>8</td><td>Total waste volume in 2025 was 3,686.34 metric tons.</td><td>Total industrial waste volume in 2025 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.</td><td>82</td></tr>
</table>

Appendix V:Report Assurance

pwc 資誠

會計師有限確信報告

(115)資會綜字第 26003769 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 2025 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 2025 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。

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。

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

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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資誠

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、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 2025 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 115 年 8 月 4 日