Universal Cement Corporation
2025 Sustainability Report

Introduction

This is the sustainability report of Universal Cement Corporation (hereinafter referred to as "UCCTW"), pursuant to Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards) issued by the Global Sustainability Standards Board (GSSB) and complied with the guidelines and framework of GRI and the economic, environmental, and social developments and strategies of Sustainability Accounting Standard Board (SASB), which provides UCCTW's accurate and detailed progress and achievements in sustainable development to shareholders. Information regarding this report is as follows:

Reporting Period

This is the Company's tenth Sustainability Report, which is published on an annual basis. The previous report was issued in June 2025, this report was issued in August 2026, and the next report is scheduled to be issued in August 2027.

Restatements of Information

This Report covers the period from January 1 to December 31, 2025. The disclosed information encompasses the Company and its subsidiaries and has been prepared based on the scope of the consolidated financial statements.

Due to differences in data collection and reporting boundaries, certain disclosed data may cover only the Company or selected subsidiaries. The applicable reporting scope for such disclosures is specifically indicated in the relevant sections of this Report. To enhance the comparability of information, this Report generally presents data for the most recent two years.

Restatements of Information

Due to changes in the reporting scope, with certain disclosures being expanded from the parent company only to include subsidiaries within the scope of the consolidated financial statements, the reporting boundaries for certain disclosures in this Report differ from those of the previous reporting period. In addition, certain figures and units disclosed in the previous report were found to contain errors. Accordingly, the relevant information has been restated in this Report. The reasons for and details of the restatements are provided in the relevant sections, where applicable.

Information Disclosure and Inspection

Internal Inspection: The financial information provided in this report, denominated in NTD, has been audited by the CPA and is published in the annual report for the general shareholder's meeting. Each number is represented in the most common decimal numeral system, rounded. Other non- financial data is provided by relevant internal departments, reviewed and approved by the Board and published on UCCTW's official website and Market Observation Post System website.

External Certification: UCCTW tasked the Legendary & Steadfast Accountancy (LSA)to conduct independent limited assurance on the information of this report in accordance with Statement of

Assurance Engagements Standard No.3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China, which is based on ISAE 3000. Please refer to the Appendix for relevant assurance methodology and results.

Contact Information

If you have any opinion or question about the content of this report, please feel free to submit your valuable recommendations via the following methods:

Contact: Peter Chang, Office of the President Tel: +886 2-2507-7801 ext. 145

Email: peter.chang@ucctw.com

Address: 10F, No. 125, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei, Taiwan (R.O.C.)

Website: www.ucctw.com

Chairman’s Statement

Since its establishment in 1960, Universal Cement Corporation has remained steadfast in its position, we have always adhered to four core principles: good quality, good service, good creditability, and fair pricing. Fulfilling the needs of employees, suppliers, partners, and customers is our responsibility. We work to enhance our production process, create a circular economy, and strive for the sustainable growth of enterprises, society, and the environment.

Committed to promote the use of green building materials, we set up the first domestic gypsum board plant, assembled a research team that constantly innovates on the functional performances of gypsum boards, such as implementing moisture resistance, fire-resistance, sound insulation, and convenience in construction. Further inventing the first gypsum board recycling system, and in that process, establishing a circular economy. In recent years, the use of green building materials has become prevalent, and our gypsum board has earned recognition. Our Taoyuan Haihu Gypsum Board Plant’s production capacity has exceeded 95%, and our Kaohsiung Luzhu Gypsum Board Plant has commenced production in 2023 to expand production capacity and create job opportunities for local populations.

We also adhere to our goal of corporate sustainability, strictly managing the quality of our products, regularly tracking customer opinions to develop better functions and product ratios, actively collaborating with both public and private construction projects in order to strengthen the competitiveness of our products.

Other than the field of building materials, to satisfy customers’ needs, we established our microelectronics division to create a better future filled with convenience and high living standards. Our subsidiary company, Uneo Inc., with the technology of micro-deformable piezoresistive sensor, has received international recognition and has made remarkable progress in consumer electronics, stylus, industrial and semiconductor equipment, smart health, and smart warehouses. Uneo Inc. collaborated with world-renowned corporates. As a pioneer in film type pressure sensor industry, Uneo Inc., aims to provide defining innovations that enhance user experience.

We are sincerely grateful for all the hard work from our colleagues and the support and trust from the public. In the future, continuing the principles from our founder Mr. Hou Yu-Li, we strive to maintain ethical corporate management and social responsibility for the next hundred years.

Bo-Chih Investment Co., Ltd

Key Achievements in 2025

Sustainable Operation and Management

- The only domestic gypsum board provider - from R&D to product design, we incorporated the element of “green” and obtained various environmental safety certifications. The production reached 14,99 thousand m^2 in 2025.
- Executing Business Continuity Planning: Continuously adopt optimized inventory and flexible transportation scheduling, maintain stable operations to support the public construction demand.
- Suppliers sign Corporate Social Responsibility Commitment: A total of 88 suppliers have signed the commitment, partnering with The Company to fulfill our responsibility for sustainable development of the business and the society.

Environmental Management

- Prioritize the adoption of high-efficiency energy-saving products.
- Promote and implement energy-saving, carbon reduction, and environmental protection measures.
- Regularly inspect and eliminate outdated equipment to reduce energy burden.
- All suppliers meet the requirements of the ISO quality management system for qualified suppliers.
- Local sourcing of raw materials: The Company’s local procurement accounts for 96.41% of the total procurement amount.
- Customer satisfaction survey: Average customer satisfaction scores for each business divisions exceed 90 points.

Social Contribution

- In 2025, total investment in social welfare amounted to NT$5.79 million..
- In 2025, saw continued investment in R&D expenditure rose to NT$122.22 million.

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1 Sustainable Operation and Management

1.1 Company Overview

Universal Cement Corporation (hereinafter referred to as "UCCTW") was incorporated in 1960 under the Company Act of Taiwan. UCCTW is jointly owned by all shareholders, with its headquarters located at 10 F., No. 125, Sec. 2, Nanjing E. Rd., Zhongshan Dist., Taipei City, Taiwan. UCCTW was listed on the Taiwan Stock Exchange in February 1971 (Stock Code: 1104) and is principally engaged in the manufacturing, sales, and distribution of building materials, including cement, ready-mixed concrete, and gypsum boards.

In 2025, UCCTW had paid-in capital of NT$6.867 billion, consolidated operating revenue of NT$7.92 billion, and a total workforce of 504 employees. UCCTW's operations are organized into four business divisions:

Business Divisions	Description
Cement Division	In 1960, the Cement Divison was established, selecting Kaohsiung’s Dagang Mt. as the mining area, also establishing the Dahu Cement Plant and Alian Cement Plant. Currently, the existing plant, Alian Cement Plant, primarily focuses on grinding and processing purchased clinker to produce cement products.
Ready-mixed Concrete Division	In 1998, the ready-mixed concrete division was established which constructed the Dahu Ready-Mixed Concrete Plant. Currently, there are 9 operating ready-mixed concrete plants and 1 subsidiary managing 2 ready-mixed concrete plants.
Building Materials Division	In 1991, the first domestic gypsum board plant was constructed under this division. It has the highest market share for fire-resistant gypsum board and has been utilizing reuse and recycling to create a circular economy for green building materials. In 2020, this division became a retailer for architectural wall panels of the Japanese company Nichiha, providing customers multiple options. Currently, there are 2 operating gypsum board plants.
Microelectronics Division	In 2010, the Microelectronics division was awarded patent of the Micro-Deformable Piezoresistive Sensor from Industrial Technology Research Institute and established microelectronics division. In 2013, the division established the subsidiary company Uneo Inc. To expand its electronics business and strengthen its strategic presence in sensing technologies, Uneo Inc. acquired TEKSCAN in the United States in 2025, further enhancing its global market presence and technology integration capabilities.

Note: UCCTW's principal operating locations are in Taiwan, while TEKSCAN operates in the United States. For the addresses of the operating plants and facilities under each business division, please refer to the "Contact Us" section on the Company's website.

Investment Company

To integrate our products and provide better customer service, UCCTW established relations with various affiliated companies in the building materials sector to reduce the risk of concentrated revenue. We also diversify our investment in different business sectors and industries.

Investee Company	Main Business and Products
UCC Investment Co., Ltd.	Investment activities
Uneo Inc	Marketing of electronics products
Lioho Machine Works Ltd.	Manufacturing and marketing of metal parts and automotive components
Huan-Chung International Co., Ltd.	Import, export, and sale of cement, cement material
Universal RMC Industry Co., Ltd.	Manufacturing and marketing of ready-mixed concrete
Chiayi RMC Industry Co., Ltd	Manufacturing and marketing of ready-mixed concrete
Tainan RMC Industry Co., Ltd.	Manufacturing and marketing of ready-mixed concrete
Kaohsiung Pier Transportation Co., Ltd.	Trucking operation
Li-Yong Development Co., Ltd.	Investment activities, trading for real estate and leasing business
TEKSCAN HOLDCO INC.	General investment
TEKSCAN INC.	Research and development, production, and sales of electronic sensing components

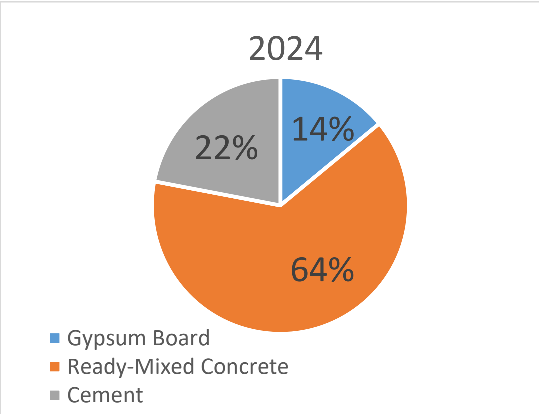
Note: For ease of reference, the following abbreviations are used throughout this report: HCIC (Huan-Chung International Co., Ltd.), URIC (Universal RMC Industry Co., Ltd.), Uneo (Uneo Inc.), KMTC (Kaohsiung Pier Transportation Co., Ltd.), and TEKSCAN (TEKSCAN INC.).

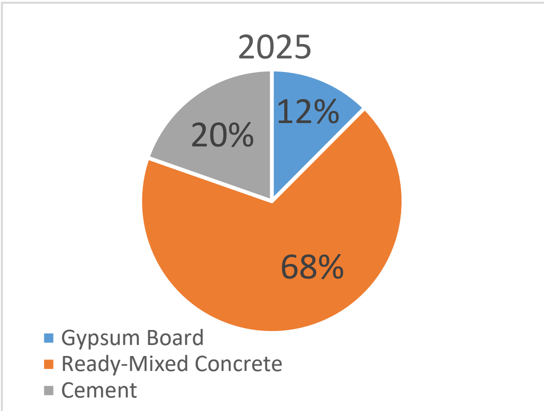
1.2 Product Overview

Product Profile

Product Type	Description
Cement	Mainly supplying areas south of Taichung.
Ready-Mixed Concrete	Mainly supply for Hsinchu, Taichung, Tainan, Kaohsiung, and Pingtung.
Gypsum Board	Mainly for domestic market, some for exports.

Percentage of Main Product Sales Revenue





Market Share

Product	2024			2025		
Market Share of Ready-Mixed Concrete (%)	Tainan	Kaohsiung	Pingtung	Tainan	Kaohsiung	Pingtung
	20%	19%	24%	19%	21%	26%
Market Share of Gypsum Board (%)	94%			93%		
Market Share of Cement (%)	4%			4%		

Note: UCCTW is the only domestic producer of gypsum board. From 2022 to 2024, other sources were all imports; since we haven't received the full sales data for ready-mixed concrete, only sales from southern regions (Tainan, Kaohsiung, Pingtung) are included; Data for cement sales is from TCMA (Taiwan Cement Manufacturers' Association).

Production of Main Products

Product	2024	2025
Cement (ton)	372,746	431,630
Ready-Mixed Concrete (m^3)	1,801,522	1,762,660
Gypsum Board (m^2)	16,074,007	14,991,987

Note 1: The product output presented in this table is based on the scope of the consolidated financial statements and includes UCCTW and its subsidiary, URIC. Accordingly, the ready-mixed concrete output disclosed on page 7 of the 2024 Sustainability Report has been restated from 1,501,765 metric tons to the amount presented in this table. As revenue from other products accounted for only approximately 1% of consolidated operating revenue, this table primarily presents the output of UCCTW's three principal products: cement, ready-mixed concrete, and gypsum boards.

Note 2: The unit of measure for product output in the 2024 Sustainability Report was incorrectly presented due to the erroneous inclusion of the prefix "thousand." The unit has been corrected in this year's Sustainability Report, as shown in this table.

Product Manufacturing Processes

UCCTW's principal products include cement, ready-mixed concrete, and gypsum boards. For information on the manufacturing processes, major applications, and market analysis of these products, please refer to Section 4.2 "Market and Sales Overview" under Chapter IV "Operational Highlights" of the 2025 Annual Report.

Value Chain and Business Relationships

UCCTW's value chain encompasses raw material procurement, manufacturing, product transportation, sales, and customer services. Its upstream supply chain primarily consists of suppliers of clinker, aggregates, desulfurized gypsum, and liner paper. The midstream segment comprises UCCTW's cement plants, gypsum board plants, and ready-mixed concrete plants, while the downstream segment includes customers in the construction and interior finishing industries.

For detailed information on UCCTW's upstream, midstream, and downstream operations, please refer to Section 4.1 "Business Overview" under Chapter IV "Operational Highlights" of the 2025 Annual Report. Information on major suppliers and procurement is available in Section 4.2 "Market and Sales Overview" under the same chapter.

1.3 Stakeholder Engagement

<u>Stakeholder Analysis</u>

Stakeholder and Material Topic Analysis and Assessment:

- Identify stakeholders: Each division manager fills out stakeholder assessment questionnaire to identify significant stakeholders.
- Analyze the degree of concern around sustainability topics: According to the result of stakeholder's assessment, understand their degree of concern around sustainability topics through questionnaires, interviews, or self-evaluations.
- Analyze the degree of impact of sustainability topics: Company managers analyze each sustainability topic and assess their degree of impact.
- Confirmation of material topics: According to stakeholder's degree of concern and impact on company's sustainability development, create a graph that displays the assessment of each material topic as reference.

Stakeholder Communication

Consulting the 5 major principles of the AA1000 Stakeholder Engagement Standard (SES) (Dependence, Accountability, Influence, Multiple Perspectives, and Degree of Concern), UCCTW has identified the 7 main stakeholder groups, established a variety of smooth communication channels with the stakeholders according to the nature of each department to learn more about their issues of concern and obtain their feedback. This will be reported during the board meeting each year and used as reference for the company's sustainable management and operation, assisting each department in understanding market trends, evaluate business performances, achieve environmental protection and social exchanges so that the company can continue to grow and maintain good relationships with stakeholders. Other than the published information from board meetings, company website, and sustainability reports, we also welcome stakeholders to provide us feedback via the following methods:

TEL: (02)2507-7801 EMAIL: CSR@ucctw.com

Stakeholder	Importance to UCCTW	Concerned Sustainability Topics	Responsible Department	Communication Channel, Response Method, and Frequency	2025Communication Frequency and Method	Corresponding Chapter
Government Agencies	UCCTW complies with the laws of government agencies, adjusts its business strategy in response to policies, and cooperates with the government to establish good communication to yield sustainable social, economic, and industrial development.	1. Regulatory compliance 2. Company operations and ethical management 3. Risk management 4. Competent authority communication	1. Management division 2. Each plant/location of operations	1. Attend policy meetings and seminars held by competent authorities: occasional 2. Conduct supervision and inspection of competent authorities accordingly: occasional 3. Meet up with competent authorities, maintain communication: occasional 4. Disclose important information on Market Observation Post System: occasional 5. Communicate via meetings, telephone, email, official documents and letters: at all times	• Disclose important information according to requirements • ¯Complete information reports according to requirements	1.2 Product Overview 2.1 Corporate Governance 4.1 Environmental Management 5.2 Talent Management
Employees	Employees are UCCTW's human capital. We strive to maintain a safe and secure working environment and improve their skills through educational and training courses, turning them into key stakeholders who are competitive and grow together with the company.	1. Employee compensation and benefits 2. Workplace safety and health 3. Operational and financial performance 4. Labor-Management relations and grievance mechanism 5. Talent recruitment and cultivation	Human resource division	1. Establish compensation committee, employee welfare committee 2. Performance evaluation: once per year 3. Trade union meeting: once per season 4. Employee training: occasional 5. Post information on company's electronic bulletin board: occasional 6. Employee suggestions and communication: at all times, via telephone, email, meetings 7. Newcomer interview and website announcements: occasional	• ¯Hold compensation meeting: 2 times • ¯Hold employee welfare meeting: 2 times • Attend labor-management meeting: 22 times • Attend trade union meeting: 7 times • Average time of employee training:11.9hours • Campus recruitment: 8 events, including National Cheng Kung University, National Taiwan University of Science and Technology, Cheng Shiu University, National Yunlin University of Science and Technology, National United University, China University of Technology, National Pingtung University of Science and Technology, and Southern Taiwan University of Science and Technology	1.1 Company Overview 2.1 Corporate Governance 2.2 Economic Performance 5.2 Talent Management 5.3 Talent Development 5.4 Health and Safety
Shareholders and Investors	The trust and supervision from each shareholder and investor for our management team is a main driving force for us to continue to make profits. UCCTW adheres to the governance principles of transparency and integrity, pursues sustainable development, and returns our operational success to public investors.	1. Company operations and ethical management 2. Operational and financial performance 3. Sustainable strategy and practice 4. Investment companies and diversification	Spokesperson	1. Hold shareholders meetings: once per year 2. Update investor section on company website and disclosed information on Market Observation Post System: occasional 3. Hold earnings call: at least once per year 4. Reply shareholders via telephone and email: at all times	• Hold shareholders meeting: 1 time • Hold Board of Directors meeting: 6 times • Disclose important information: 20 items • Invited to attend earnings call: 2 times (Hosted by President Securities 2025/5/23、2025/11/19)	1.1 Company Overview 2.1 Corporate Governance 2.2 Economic Performance 5.4 Health and Safety
Customers	Customer's support allows UCCTW to earn more profit. To maintain good relationships, we continue to offer high- quality products and services to satisfy customers.	1. Product quality and customer satisfaction 2. Product sales and transportation 3. Regulatory compliance 4. Company operations and ethical management 5. Human rights and equality	Each division	1. Attend Taiwan Trade Shows: at least once per year 2. Hold product/construction presentations: occasional 3. Survey customer satisfaction: once per year 4. Telephone/visits, reply customers: at all times	• Attend the Taipei Building Show: 2025/12/11~12/14 • ¯Customer satisfaction: average above 90	2.1 Corporate Governance 3.1 Innovative Research and Development 3.2 Customer Service 5.2 Talent Management

Suppliers	Suppliers are UCCTW's partners. We collaborate and supervise each process of production to create a win-win situation.	1. Regulatory compliance 2. Product quality and customer satisfaction 3. Company operations and ethical management 4. Sustainable strategy and practice 5. Supply chain management	Procurement division	- Require suppliers to sign a letter of commitment to "expect to abide by the company's integrity clause, confidentiality clause, human rights policy and integrity management policy" - Require suppliers to comply to governmental regulations - Offer suppliers communication channels (telephone/email) - Establish a raw material management system, regularly collect information, and evaluate their sources	• Suppliers are in compliance with ISO quality management system standards • Number of Critical Tier 1 Suppliers: 12 • New Supplier Evaluation: total of 22 suppliers, passing rate 100%. • Existing Supplier Risk Assessment System: total of 54 suppliers, passing rate 100%. • Supplier Self-Evaluation Survey: total of 88 suppliers, response rate 100%. • Local Procurement of Raw Materials: Our expense on local procurement covers 96.41% of total expense on procurement. • Signing of the "Commitment Letter of Supplier Corporate Social Responsibility": total of 88 suppliers signed the letter.	1.1 Company Overview 2.1 Corporate Governance 3.1 Innovative Research and Development 3.2 Customer Service
Industry Associations, Scholars, Academic units	Communicate with industry associations, scholars, and various academic units and establish channels for industry-academia cooperation.	1. Company operations and ethical management 2. Regulatory compliance 3. Employee compensation and benefits 4. Product quality and customer satisfaction	Each division	Communicate via telephone, official documents, email: occasional	• Attend industry associations: 17 • Donation and sponsor: NTD 5.79 million, benefiting educational institutions at all levels, healthcare institutions, and social welfare organizations. • Industry Cooperation: Internship Program (3 people), collaboration with the Department of Architecture at National Taiwan University of Science and Technology to offer specialized lectures and design cement art pieces, participation in the Harvard Undergraduate Taiwan Leadership Conference and partnered with National Taiwan University on the NTU International Mentorship Program.	2.1 Corporate Governance 3.1 Innovative Research and Development 3.2 Customer Service 5.2 Talent Management
Residents in the Operation Area	Residents near location of operations are closely related to our operational productions. We will continue to strengthen our relationships and increase interactions to create a prosperous future.	1. Waste management 2. Material recycling management 3. Community welfare and participation 4. Risk management 5. Regulatory compliance	Each plant/location of operations	Visit local groups/communities/schools: occasional Communication via telephone and email: at all times Disclose information on company website: occasional	• Actively supported the development of neighboring communities by contributing to local educational institutions, healthcare institutions, and social welfare organizations, while fostering strong relationships and mutual trust with local communities.	2.1 Corporate Governance 4.1 Environmental Management

Foundations and Associations

UCCTW actively participates in relevant cement, ready-mixed concrete, fire-resistant building materials, architecture, and tourism industrial associations. We hold events and attend meetings to exchange ideas, promote professional knowledge, such as the functions of different gypsum boards, and educational training. As a pioneer in fire-resistant building materials, we hope to promulgate the concept of residential safety and drive the development of domestic architectural design. UCCTW also joins membership activities of stock and business associations to realize the corporate social responsibility of sustainable development.

<table>
<tr><th colspan="2">Name of Association</th></tr>
<tr><td colspan="2">Taiwan Cement Manufacturers’ Association</td></tr>
<tr><td colspan="2">Taiwan Stock Affairs Association</td></tr>
<tr><td colspan="2">Taiwan Institute of Directors</td></tr>
<tr><td rowspan="3">Ready- mixed Concrete Division</td><td>Taiwan Ready-Mixed Concrete Industry Association</td></tr>
<tr><td>Kaohsiung Judicious Creative Architecture Association</td></tr>
<tr><td>Tainan Judicious Creative Architecture Association</td></tr>
<tr><td rowspan="11">Building Materials Division</td><td>Taiwan Fire Safety & Material Association</td></tr>
<tr><td>Taipei City Interior Design and Decoration Business Association</td></tr>
<tr><td>New Taipei City Interior Design Decoration Association of Commerce</td></tr>
<tr><td>Architecture Association of the R.O.C.</td></tr>
<tr><td>Taichung Architecture Development Association</td></tr>
<tr><td>Taichung Real Estate Development Association</td></tr>
<tr><td>Taiwan Society of Dry Wall System Construction</td></tr>
<tr><td>The Taichung Association of Interior Design and Decoration</td></tr>
<tr><td>Taiwan Green Intelligent Technology Association</td></tr>
<tr><td>Tainan Association of Interior Design and Decoration</td></tr>
<tr><td>Tainan Judicious Creative Architecture Association</td></tr>
</table>

1.4 Social Welfare Investment

In 2025, UCCTW invested a total of NT$5.793 million in social welfare initiatives, covering local and community support, support for domestic cultural development, and other public welfare initiatives. Through charitable donations, cultural sponsorships, and partnerships with nonprofit organizations, UCCTW actively responded to social needs and fulfilled its corporate social responsibility.

Local and Community Support

Guided by the principles of being a good neighbor and fostering shared prosperity with local communities, UCCTW continues to cultivate long-term relationships with the communities surrounding its operating sites. Focusing primarily on neighboring communities, townships, and cities where its operations are located, UCCTW continuously identifies local risks, needs, and development opportunities, and allocates resources according to the characteristics of each region. Through charitable donations and collaboration with local organizations, UCCTW helps address community issues, promotes community development, enhances residents' well-being, strengthens partnerships with local communities, and contributes to sustainable regional development.

In 2025, UCCTW invested a total of NT$531 thousand in local and community support, supporting initiatives related to healthcare, elderly care, community welfare, community events, and sustainable development.

Operating Site	Beneficiary	Social/Environmental Issues Addressed and Actions Taken	Contribution Amount (NT$)
Taipei City	Taipei Sustainable Inclusion Development Association	To support sustainable community development and environmental education, UCCTW provided funding for initiatives related to sustainable development, community care, and environmental education, helping raise public awareness of sustainability and promote community development.	500,000
Tainan City	Longqi Wenheng Temple	To strengthen community engagement and social cohesion, UCCTW sponsored local festivals and community activities organized by Longqi Wenheng Temple, supporting the preservation of local religious and cultural traditions, enhancing community interaction and local identity, and promoting community development.	6,000
Kaohsiung City	Yanchao District Senior Citizens Welfare Association	In response to population aging and the growing need for elderly care, UCCTW sponsored community care programs organized by the Yanchao Senior Citizens Association to support	5,000

Operating Site	Beneficiary	Social/Environmental Issues Addressed and Actions Taken	Contribution Amount (NT$)
		local elderly care services and strengthen community care capacity.	
Pingtung County	Pingtung Christian Hospital	To address local healthcare needs, UCCTW donated to the construction of a new medical building at Pingtung Christian Hospital, helping enhance local healthcare resources and community care services while supporting the development of the regional healthcare system.	20,000

Support for Domestic Cultural Development

UCCTW is committed to supporting the development of domestic culture by continuously investing in performing arts, cultural and artistic activities, reading promotion, and the preservation of cultural heritage. Through partnerships with educational institutions, UCCTW encourages public participation in cultural and artistic activities, promotes reading through scholarship programs, and provides long-term support for the preservation of Taiwan's historical and cultural assets, thereby actively fulfilling its corporate social responsibility.

In 2025, UCCTW invested a total of NT$3.072 million in initiatives supporting domestic cultural development, covering performing arts, cultural and artistic activities, reading promotion, and the preservation and maintenance of cultural heritage and historic architecture.

Category	Beneficiary	Contribution Amount (NT$)
Arts and Cultural Sponsorships	National Taiwan University of Science and Technology Department of Architecture's Graduation Exhibition	150,000
Arts, Culture, and Reading Promotion	Juntou International School	400,000
	Juntou Junior High School	400,000
	Kaohsiung Judicious Creative Architecture Association	50,000
	Southern Taiwan University of Science and Technology	200,000
	NTU Civil Engineering Culture and Education Foundation	200,000
	Scholarship Foundation of the Harvard Club of the R.O.C.	100,000
	National Taiwan Sport University	200,000
	Taipei Municipal Yang Ming Senior High School	50,000
	National Taiwan University of Science and Technology	100,000
	National Cheng Kung University	20,000
	National United University	2,000
	Kaohsiung Reading Association	1,000,000
Cultural Heritage and Historic Preservation	Wu San-Lien Foundation For Taiwan Historical Materials	200,000

Other Social Welfare Initiatives

In addition to local and community support and support for domestic cultural development, UCCTW continued to invest in sports promotion and other public welfare initiatives. In 2025, related donations totaled NT$2.19 million, as detailed below:

- Promoted Industry–Academia Collaboration through an internship program (3 interns) and participation in the NTU International Mentorship Program in collaboration with National Taiwan University.
- Collaborated with the Department of Architecture, National Taiwan University of Science and Technology to organize a special lecture and jointly design and produce gypsum artworks.
- Encouraged vocational high school and university students to visit UCCTW's production facilities for educational tours, enhancing their understanding of and interest in the building materials industry.
- Participated in the Harvard Taiwan English Leadership Program.
- Sponsorships for the Uni-Lions Baseball Club, the National Elementary School Athletic Federation of the Republic of China, and youth basketball tournaments organized by the Youth Development Foundation, supporting sports programs at different levels.

1.5 Analysis of Material Topic

Analysis of Sustainability Issues

Steps to Evaluate Major Issues：

1. Conducted a survey among key stakeholders, with 165 questionnaires collected, to assess the level of concern regarding 21 sustainability topics:

No.	Topic	No.	Topic	No.	Topic
1	Regulatory Compliance	8	Company Operations and Ethical Management	15	Product Quality and Customer Satisfaction
2	Operational and Financial Performance	9	Sustainability Strategy and Implementation	16	Energy Management
3	Greenhouse Gas Emissions	10	Human Rights and Equal Opportunity	17	Product Sales and Logistics
4	Risk Management	11	Supply chain management	18	Climate Change Response
5	Occupational Health and Safety	12	Compensation, Benefits and Employee Care	19	Wastewater, Air Emissions, Waste and Pollution Prevention
6	Materials Circularity Management	13	Waste Management	20	Talent Attraction and Development
7	Labor Relations and Grievance Mechanisms	14	Community Engagement and Social Contributions	21	Investment companies and diversification

2. Evaluate the impact of various sustainability issues on the economy, environment, and society by the Sustainable Development Committee.

3. Select the top 9 sustainability issues with significant impact for disclosure in this report as major focal points of concern.

No.	Topic	No.	Topic	No.	Topic
1	Regulatory Compliance	4	Company operations and ethical management	7	Product Quality and Customer Satisfaction
2	Operational and Financial Performance	5	Sustainability Strategy and Implementation	8	Energy Management
3	Greenhouse Gas Emissions	6	Occupational Health and Safety	9	Compensation, Benefits and Employee Care

Analysis of Major Focal Points of Concern in Order of Importance

(Significant)	• Human Rights and Equal • Climate Change Response • Labor Relations and Grievance Mechanisms	• Sustainability Strategy and Implementation • Energy Management • Greenhouse gas emissions	• Regulatory Compliance • Operational and Financial Performance
	• Materials Circularity Management • Community Engagement and Social Contributions	• Occupational Health and Safety • Compensation, Benefits and Employee Care	• Company Operations and Ethical Management • Product Quality and Customer Satisfaction
Possibility of Occurrence (Customer and societal concern)	• Supply chain management • Wastewater, Air Emissions, Waste and Pollution Prevention	• Risk Management • Waste management • Talent Attraction and Development • Investment companies and diversification	• Product Sales and Logistics
	Impact Level(Executive Concern)		(Significant)

Material Topics Management

Issues	Material Topic	Management Approach	Evaluation Mechanism	Corresponding Chapter	GRI	SASB
Company Operations and Ethical Management	General Disclosures	● Comply to the rules governing listed companies, Board of Directors meeting is held regularly to discuss and resolve proposals, strictly abide by relevant laws and regulations, striving towards the goal of zeroviolations.	● The number of cases punished for violating laws and regulations.	2.1 Corporate Governance	2-27	EM-CM-520a.1
Product Quality and Customer Satisfaction	Customer Health and Safety	● Product quality meets national standards. ● Use of raw materials free from toxic substances. ● Conduct annual customer satisfaction surveys.	● Implementation, review, and improvement based on quality control evaluation systems and regulations such as CNS 12681, CNS 03090, CNS 4458, ISO 9001, ISO 9002, and Green Building Material certification.	3.1 Innovative Research and Development 3.2 Customer Service	416-1 416-2	EM-CM-410a.1 EM-CM-410a.2
	Marketing and Labeling	● All product certifications and labels are disclosed on the company website and product packaging.	● Update product-related information promptly on the company website and product packaging.	3.1 Innovative Research and Development	416-1 416-2 417-1	EM-CM-410a.1 EM-CM-410a.2
Regulatory Compliance	Socioeconomic Compliance	● Each division responds to changes in regulations.	● Each division must comply to laws and regulations.	2.1 Corporate Governance	2-27	EM-CM-520a.1
	Environmental Compliance	● -Each division responds to changes in regulations.	● Each division must comply to laws and regulations.	2.1 Corporate Governance	2-27	EM-CM-520a.1
Operational and Financial Performance	Economic Performance	● Regularly hold financial performance meetings to review non-compliance items and discuss ● Ways of improvement.	● Important annual financial indicators.	2.2 Economic Performance	201-1	-

Issues	Material Topic	Management Approach	Evaluation Mechanism	Corresponding Chapter	GRI	SASB
Sustainability Strategy and Implementation	Environmental Management	● Develop and implement strategies with the goal of sustainable management.	● Carbon Footprint Label for Products ISO 14067 ● Environmental Protection Label ● Recycled Green Building Material ● Green Concrete	4.2 Climate Change	201-2	EM-CM-110a.1 EM-CM-110a.2
Energy Management	Energy Management	● Continue to increase energy use efficiency.	● Calculate carbon density and set reduction targets each year.	4.3 Energy Management	302-1 302-3	EM-CM-130a.1
Greenhouse Gas Emissions	Environmental Management	● Set greenhouse gas emissions targets.	● Conduct annual greenhouse gas inventory and external department verification work.	4.2 Climate Change	305-1 305-2	EM-CM-110a.1 EM-CM-110a.2
Occupational Health and Safety	Occupational Health and Safety	● Implement the management principles of "three cares and five techniques": self-care, mutual care, supervision, pay attention with eyes, mouths, ears, hands, hearts.	● Regular safety and health evaluations, strict control of deficiencies and active tracking of improvement status.	5.4 Health and Safety	403-3 403-6	EM-CM-320a.1 EM-CM-320a.2
Compensation, Benefits and Employee Care	Market Presence	● Collect information from salary comparisons and adjust accordingly. ● Compensation Report for Purchasing Consultant Company.	● Adjust salary according to market conditions.	5.2 Talent Management	401-1 401-2 401-3	-
	Diversity and Equal Opportunity	● Implement corresponding management measures according to laws and regulations.	● Employees, regardless of religion, gender, or sexual orientation, have the same position and promotion opportunities.	5.1Human Rights 5.2Talent Management	405-1	-
	Employment	● Hold labor and employment meetings, offer occupational training.	● Formulate employee professional training plan and hold labor-management meeting each year.	5.1Human Rights 5.2Talent Management	404-3	-
	Training and Education			5.2Talent Management 5.3Talent Development	404-1	-

Topic Boundaries

Material Topic	Explanation of Impact	Internal		External					
		Parent Company UCCTW	Subsidiary HCIC URIC KMTC Uneo TEKSCAN	Government Agencies	Customers	Suppliers	Shareholders and Investors	Residents in the Operation Area	Industry Associations, Scholars, Academic units
Company Operations and Ethical Management	Violation of the principle of good faith management will lead to litigation or government penalties, affecting the company's reputation.	●	●		●	●	●		
Product Quality and Customer Satisfaction	Customer support enables a company to grow steadily. The company must continue to provide high-quality product portfolios and services to achieve high customer satisfaction.	●	●		●	●	●		
Regulatory Compliance	Failure to comply with legal regulations and corporate integrity principles will result in litigation or government penalties, affecting the company's reputation.	●	●	●			●	●	
Operational and Financial Performance	The economic value generated by organizational operations affects shareholder interests and economic development, creating value for all stakeholders.	●	●				●		
Sustainability Strategy and Implementation	Develop business strategies from the perspectives of environment, society and corporate governance to ensure sustainable business operations.	●	●	●	●	●	●	●	●
Energy Management	Take energy conservation and carbon reduction as the core of business operations to reduce the impact on the environment.	●	●	●		●		●	●
Greenhouse Gas Emissions	Set greenhouse gas reduction targets to reduce impact on the environment.	●	●	●	●	●	●	●	●
Occupational Health and Safety	Workplace injury hazards will undermine the trust of employees and the general public in the company.	●	●	●				●	●
Compensation, Benefits and Employee Care	Employees are the human capital of the company. Through education and training courses, we enhance the skills of our colleagues and make them key stakeholders who can grow with the company and become competitive.	●	●	●				●	●

2 Corporate Governance and Investment

2.1 Corporate Governance

In order to effectively protect the rights and interests of investors, the Board of Directors provides efficient supervision and management, values internal audit and transparency of information, truthfully presents financial data, and, at the same time, strives to strengthen systemized corporate governance to practice corporate responsibility of sustainable management.

The principles of corporate governance are in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TWSE Listed Companies and other relevant laws and regulations. UCCTW established the Remuneration Committee under the Board of Directors in order to assist supervisory duties. Articles of association are approved by the Board of Directors, and the chairman of the committee regularly reports activities and resolutions. A functioning Board of Directors is the foundation of a company's corporate governance, the core of operational development, enhancing long-term corporate value.

Members' Term for the Board of Directors Information

The directors of the company are re-elected every three years according to the regulation. The 24^{th} Board of Directors consists of 3 directors and 4 independent directors. The term period for this cycle will last from June 16, 2023 to June 15, 2026.

Board of Directors' Performance Evaluation

In accordance with the "Universal Cement Corporation Board of Directors Performance Evaluation Guidelines", referred to as the "Evaluation Guidelines", the company conducts an annual performance assessment of the Board of Directors and functional committees for the preceding year through a questionnaire evaluation. The assessment is conducted through self-assessment by the members, and individual member assessment data are kept confidential. For this year, the evaluation for the performance of the Board of Directors and its members for 2024 was completed using a self-assessment method on January 31, 2025. The evaluation results were reported to the Board of Directors on March 10, 2025. For detailed evaluation results, please refer to Section 2.3 "Implementation of Corporate Governance" under Chapter II "Report on Corporate Governance" of the 2025 Annual Report.

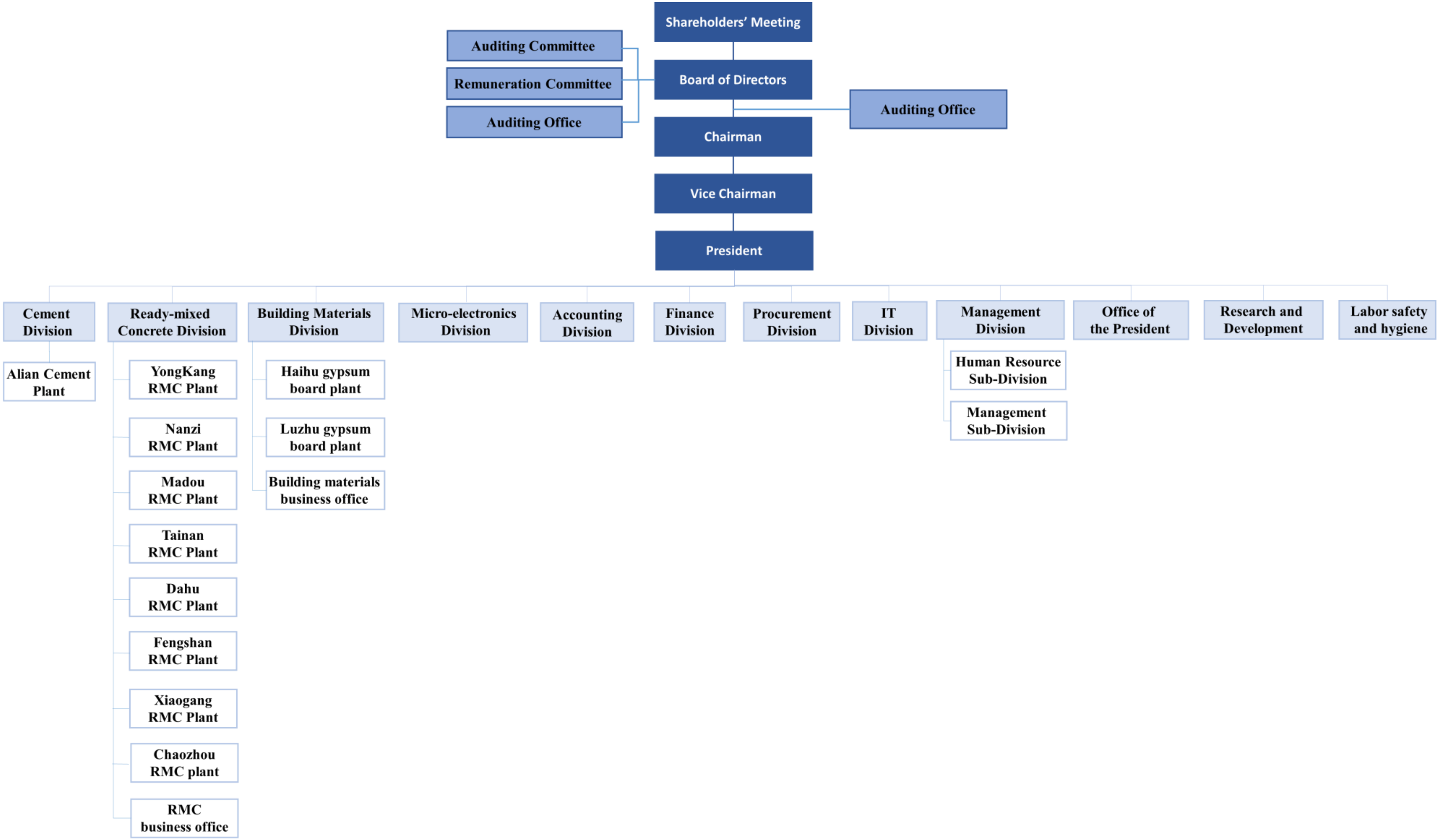
Board of Directors and Senior Management Remuneration Policy

1. The remuneration committee of the company meets at least twice a year (meeting in 2025:2 times). Its responsibilities for managers’ attention and fulfilling the following duties, and sumitting recommendations for discussion at the Board of Directors meetings. The committee establishes and periodically reviews the performance assessment criteria for directors and executives, annual and long-term performance objectives, as well as policies, systems, standards, and structures related to remuneration. The content of performance assessment criteria is disclosed in the annual report.
2. The committee conducts regular assessments of the achievement of performance objectives for directors and executives and based on the assessment results from the performance evaluation criteria, it determines the content and amounts of individual remuneration. The annual report discloses individual performance assessment results for directors and executives, as well as the relevance and reasonableness of the content, amounts of individual remuneration, and performance assessment results. These details are also included in the shareholder meetings' reports.
3. Other matters as designated by the Board of Directors' resolutions.

When fulfilling its duties, the principles that Remuneration Committee adheres

1. Performance assessment and remuneration for directors and executives should be benchmarked against industry norms, taking into consideration the reasonable correlation with individual performance, company operational performance, and future risks.
2. Directors and executives should not engage in risk-taking behaviors for remuneration.
3. Regarding the proportion of short-term performance dividends and change the part of remuneration payment time for directors and senior executives, should be considered in industry characteristics and the company's business to determine.
4. A reasonable increase in senior management's remuneration can be achieved through linkage with company goals and performance, motivating senior executives to focus more on the company's long- term strategic development and social responsibility. This approach further enhances the company's economic benefits, social impact, and environmental performance.

Organization



Division	Description
Auditing Office	Internal control auditing affairs
Office of President	Planning and execution of projects assigned by the president
Management Division	Handling of general affairs, stock affairs, the Board meeting, Annual General Shareholders' Meeting. Handling of staff recruitment, education and training, attendance, salary and labor insurance
IT Division	Matters related to the planning, execution, and management of computerized operations
Procurement Division	Bulk raw material procurement and project planning execution
Finance Division	Handling of funds dispatch
Accounting Division	Accounting and account processing
Microelectronics Division	R&D, manufacturing and sales of microelectronic solutions
Building Materials Division	R&D, manufacturing, sales, scheduling, statistics and other related affairs of gypsum board
Ready-mixed Concrete Division	R&D, manufacturing, sales, scheduling, statistics and other related affairs of ready-mixed Concrete
Cement Division	R&D, manufacturing, sales, scheduling, statistics and other related affairs of cement
Research and Development Center	Research on building materials as gypsum board, ready-mixed concrete, and cement.
Labor safety and hygiene	Develop, plan, and implement occupational safety and health management initiatives; provide guidance on and oversee the implementation of occupational safety and health measures and other related matters.

Organization of Corporate Governance

In accordance with procedural rules, UCCTW holds shareholders meeting every year. The resolutions of shareholders' meetings are decided by electronic, case-by-case voting and will be published on Taiwan Stock Exchange's website right after the meeting. Relevant information regarding the board of shareholders will be recorded in the handbook for the Annual Meeting of Shareholders and published on the company's website.

In order to assist the Board of Directors in evaluating and supervising the remuneration of the company's directors, supervisors, and managers, the Remuneration Committee was established under the Board of Directors in 2011 to advice on remuneration policies. In 2017, in order to strengthen corporate governance and in addition to the members of the Remuneration Committee, which is served by independent directors, the Auditing Committee is newly established, which is also served by independent directors. In 2025, UCCTW established a Board-level Sustainability Development Committee, chaired by a director, to oversee the Company's long-term sustainability strategy and provide strategic guidance to senior management. The Office of the President serves as the dedicated sustainability unit, responsible for overseeing sustainability and related risk management policies, reviewing their implementation, and organizing regular sustainability education and training programs.

Diversity and Independence of the Board

For information on the professional qualifications of directors and the independence of independent directors, please refer to Chapter II "Report on Corporate Governance" of the 2025 Annual Report.

Directors' Professional Qualifications and Independent Directors' Independence

For information on the professional qualifications of directors and the independence of independent directors, please refer to Chapter II "Report on Corporate Governance" of the 2025 Annual Report.

Operation of the Board of Directors

The Board of Directors of UCCTW operates in accordance with applicable laws, regulations, and corporate governance requirements. The Board convenes regular meetings to exercise its duties and responsibilities. A total of six Board meetings were held in 2025. For detailed information on the operation of the Board of Directors, please refer to Section 2.3 "Implementation of Corporate Governance" under Chapter II "Report on Corporate Governance" of the 2025 Annual Report.

Directors' Continuing Education and Sustainability Capacity Building

To facilitate the continuous professional development of directors and supervisors, UCCTW has established mechanisms and channels to provide timely access to relevant information and learning resources. The Company regularly forwards corporate governance information and training programs organized by competent authorities and professional institutions, encouraging directors and supervisors to participate as appropriate. These programs strengthen their knowledge and capabilities in sustainability development, climate change, risk management, corporate governance, and other related topics. For detailed information on directors' continuing education, please refer to the "Board of Directors" section under "Corporate Governance" on the Company's website.

In addition to participating in continuing education programs organized by competent authorities and professional institutions as required by regulations, the Board of Directors receives regular reports on the Company's sustainability initiatives, including sustainability performance, climate-related risks and opportunities, greenhouse gas management, the implementation progress of the IFRS Sustainability Disclosure Standards, and other significant sustainability topics. These reports help directors stay informed of sustainability trends and regulatory developments, thereby enhancing their oversight and decision-making capabilities.

Mechanisms to Avoid Conflicts of Interest

The Board of Directors convenes at least once every quarter in accordance with applicable regulations. In 2025, the Board held a total of six meetings, meeting the required frequency. The Company's Rules of Procedure for Board of Directors Meetings clearly set forth provisions on the avoidance of conflicts of interest. Directors who have a personal interest, or whose represented legal entity has an interest, in any matter under consideration at a Board meeting are required to disclose the material aspects of such interest at the meeting. Where a conflict of interest is likely to prejudice the interests of the Company, the director concerned shall neither participate in the discussion or voting on the relevant agenda item nor exercise voting rights on behalf of another director by proxy.

Material Incident Reporting and Communication Mechanism

UCCTW has established a comprehensive material incident reporting mechanism. Within their respective areas of responsibility, functional units regularly or promptly report material matters relating to operations, finance, legal compliance, environmental protection, occupational health and safety, information security, and sustainability development to management. Depending on the nature and significance of the incident, such matters are further reported to the Sustainability Development Committee, the Audit Committee, and the Board of Directors for review or oversight.

As the Company's highest governance body, the Board of Directors oversees matters that may have a material impact on the Company's operations and stakeholders through Board meetings, reports from functional committees, internal audit reports, risk management reports, reports from the Sustainability Development Committee, and the material incident reporting mechanism. The Board also oversees management's implementation of appropriate response measures.

In 2025, UCCTW did not experience any material environmental pollution incidents, major occupational health and safety incidents, significant regulatory penalties, material information security incidents, or other events that had a material adverse impact on the Company's operations or stakeholders. Accordingly, no material incidents required special review or action by the Board of Directors during the reporting year.

The Remuneration Committee

UCCTW established the Remuneration Committee in 2011. In 2025, the Committee convened a total of two meetings. For information on the Committee members and their attendance records during the reporting year, please refer to Section 2.3 "Implementation of Corporate Governance" under Chapter II "Report on Corporate Governance" of the 2025 Annual Report.

The Auditing Committee

UCCTW established the Audit Committee in 2017. In 2025, the Committee convened a total of five meetings. For detailed information on the attendance records of each Committee member during the reporting year, please refer to Section 2.3 "Implementation of Corporate Governance" under Chapter II "Report on Corporate Governance" of the 2025 Annual Report.

Sustainability Development Committee

UCCTW established the Sustainability Development Committee in 2025. The Committee members and their attendance records during the reporting year are presented in the table below. For more information about the Sustainability Development Committee, please refer to the "Dedicated Sustainability Unit" section under "Sustainability" on the Company's website.

Position	Name	Gender	Attendance		Attendance Rate
			In Person	By Proxy	
Convener	HOU, Chih-Sheng	Male	1	0	100%
Member	HOU, Chih-Yuan	Male	1	0	100%
Member	CHANG, Pei-Te	Male	1	0	100%

Regulatory Compliance

UCCTW has established the "Code of Ethical Conduct" and the “Ethical Corporate Management Best Practice Principles”, requiring all colleagues to handle de facto or apparent conflicts of interest between individuals and their positions fairly with an honest and non-deceptive attitude and abide by professional standards; Stakeholders shall not knowingly violate any laws for personal gain. In addition, the company strengthens the promotion of ethical principles and encourages employees to report to competent authorities when they suspect or discover behaviors that violate laws and regulations or the code of ethics; If there are violators or other major proceedings, conditions should be reported to the Board of Directors and be rewarded or punished according to the relevant rules. If the disciplined person believes that the company's improper handling has caused their legitimate rights and interests to be infringed, they may file a complaint through channels of complaints for relief.

As a listed company, UCCTW complies with applicable laws and regulations. In 2025, however, the Company incurred eight violations of environmental regulations, resulting in total fines of NT$0.45 million. These violations did not constitute material non-compliance and had no material impact on the Company's operations, financial position, reputation, or the environment. Corrective actions, including equipment improvements and enhanced employee training, have been implemented to prevent similar incidents from recurring. For detailed information on the penalties, please refer to Section 4.4 "Environmental Expenditure" under Chapter IV "Operational Highlights" of the 2025 Annual Report.

2.2 Economic Performance

UCCTW is committed to enhancing operational performance through the regular review and adjustment of its business strategies, with the aim of achieving sound operations and sustainable development. In addition to creating long-term economic value, the Company actively supports sustainable finance by investing in sustainability bonds that comply with the sustainability bond standards of the Taipei Exchange (TPEx).

Financial Performance

In 2025, UCCTW reported consolidated operating revenue of NT$7.92 billion, consolidated operating income of NT$1.218 billion, and earnings per share (EPS) of NT$2.56. For more information on the Company's financial performance, please refer to the 2025 Financial Statements.

Consolidated Company Financial Performance	Item	Amount (NT$ thousands)	
		2024	2025
Operational Economic Value	Operating revenue	7,953,734	7,920,216
	Profit /loss from operations	1,057,461	1,218,421
	Non-operating income and expenses	749,635	827,019
Distributed Economic Value	Operating Cost	6,355,678	6,080,881
	Earnings Per Share	2.16	2.56
	Cash Dividend Per Share	1.7	1.85
	Cash Dividends	1,167,359	1,270,361
	Stock Dividends	0	0
	Number of Shares Issued for Stock Dividends	0	0
	Income Tax Expense	276,758	243,346
	Employee Compensation and Benefits	792,240	897,787
	Social Expenditure	4,403	5,793
Retained Economic Value	Net Profit for the Year	1,530,338	1,802,094

Note 1: The data presented in the consolidated financial statements cover all operating entities of UCCTW.
Note 2: Economic value retained = Direct economic value generated - Economic value distributed.

Sustainability Bond Investments

In 2025, UCCTW invested NT$50 million in the green bond issued by Taiwan Semiconductor Manufacturing Company. The bond is identified as "TSMC 1st Unsecured Corporate Bond in 2023-Tranche A" (Bond Code: B618DD).

2.3 Risk Management

In accordance with the principle of materiality, UCCTW conducts risk assessments on ESG issues relevant to its operations and formulates corresponding risk management policies and response strategies. The implementation of these policies and strategies is reported to the Board of Directors on a regular basis, at least once annually.

2.4 Responsible Business Operation

Committed to the core value of business integrity, UCCTW promises to actively implement ethical management strategies and incorporate integrity into our corporate culture.

To establish ethical corporate culture and setting it as our basis for sustainable operations, the Board of Directors approved the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" to specifically regulate employees when managing business operations; we also formulated the "Code of Ethical Conduct" to guide the behaviors of directors and managers in order to comply to ethical standards.

Relevant Codes and Regulations	Summary
UCCTW Ethical Corporate Management Best Practice Principles	• Article 10 - Prohibition of Active and Passive Bribery When carrying out business operations, company's directors, managers, employees, appointees, and substantial controllers shouldn't directly or indirectly request or accept any form of bribery from customers, retailers, suppliers, public officials, or other shareholders
UCCTW Code of Ethical Conduct	• Article 4 - Conflict of interest arises when personal interests intervene or may intervene with the overall interests of the company: When company directors or managers are unable to conduct business in an objective and efficient manner, or due to their position in the company, they themselves, their spouses, parents, children, or relatives within second degree of kinship receive improper benefits. The company should pay special attention to the loan or guarantee of funds, major asset transactions, and purchase (sales) transactions with the related enterprises to which the above-mentioned persons belong. The company should formulate policies to prevent conflicts of interest and provide appropriate channels for directors and managers to voluntarily declare whether they have a potential conflict of interest with the company.

Relevant Codes and Regulations	Summary
UCCTW Procedures for Ethical Management and Guidelines for Conduct	The company's “Procedures for Ethical Management and Guidelines for Conduct” contains a clear code of behavioral conduct, which emphasizes employee self-discipline in management. Usually, the department supervisors are responsible for education, persuasion, and leadership, so that employees can fully understand behavioral and ethical standards. The summary is as follows: • Article 4 Types of Interest The interests mentioned in this operating procedure and behavior guideline refer to cash, offers, gifts, commissions, positions, services, preferential treatment, rebates, facilitation payments, entertainment, and other things of value in any form or name. However, when it is regarded as normal social etiquette and incidental without any risk of affecting specific rights and obligations, then it won’t be counted. • Article 23 Internal Promotion, Establishment of Reward and Punishment, Grievance System, and Disciplinary Action. • The company should incorporate ethical management into employee performance assessment and human resources policies and establish clear and effective reward and punishment and grievance systems. In accordance with relevant laws or regulations, the company should punish or dismiss any person who violates ethical guidelines.
Whistleblowing Procedures of Unethical Behaviors	In order to implement ethical management of business affairs, the company has established multiple reporting channels. The audit office allows internal and external personnel to report unethical behavior. There are “Guidelines to Employee Grievances” and "Sexual Harassment Complaints and Punishment Measures", and colleagues can also utilize complaint hotline, fax, or mailbox. The management department will evaluate the complaints and protect the legitimate rights and interests of employees.

Ethical Operations Units and Their Performance

The Office of the President is responsible for formulating ethical corporate management policies and prevention plans, reporting the operation of ethical corporate management and its status of implementation to the Board of Directors regularly (at least once per year). The performance of the integrity management in 2025 has been disclosed on the website.

Anti-Competitive Behavior and Handling Situation

UCCTW has adopted the Ethical Corporate Management Best Practice Principles, which prohibit unfair competition and require all business activities to be conducted in compliance with applicable competition laws and regulations.

On April 29, 2019, the Fair Trade Commission determined that five ready-mixed concrete companies, including UCCTW, violated the Fair Trade Act and imposed penalties. After the company filed an administrative lawsuit on June 26, 2019, it’s revoked by the Taipei High Administrative Court on June 30, 2020. On August 18, 2020, the Fair Trade Commission filed an appeal. On August 11, 2022, the Supreme Administrative Court remanded the case to the Taipei High Administrative Court for further proceedings. On September 25, 2025, the Taipei High Administrative Court again revoked the original administrative decision. The opposing party subsequently appealed the judgment, and the case is currently pending before the Supreme Administrative Court.

2.5 Personal Data Protection Policy

To ensure that the collection, processing, and use of personal data comply with applicable laws and regulations and to safeguard the rights and interests of customers, employees, and other stakeholders, UCCTW has adopted the "Personal Data Protection and Management Policy." The Policy sets out the procedures governing the collection, processing, and use of personal data.

In addition, the Company enhances employees' awareness of personal data protection through internal communications and training programs, thereby strengthening the overall effectiveness of personal data management. During the reporting year, a total of 709 employees participated in personal data protection training, achieving a 100% completion rate.

3 Excellent Customer Service

3.1 Innovative Research and Development

The R&D Expenses of the Company in recent years are as follows:

Unit (NT$)	2024	2025
R&D Expenses	71,824	122,216

Note 1: The R&D expenses presented in this table are based on the scope of the consolidated financial statements and include the Company and all of its subsidiaries.

Note 2: UCCTW completed the acquisition of TEKSCAN on November 3, 2025. TEKSCAN has been included in the scope of the consolidated financial statements since the acquisition date.

Gypsum Board

Our Gypsum Boards comes from raw materials, product, manufacturing, application process, to recycling to reduce the waste of natural materials. Our Gypsum Boards uses desulfurized and natural gypsum, which has the smallest impact on the environment, and is also harmless to human health. During its production process, no harmful substances (e.g., asbestos, formaldehyde, and volatile organic compounds) are added. It is a fireproof building material that complies with green material standards. Our Gypsum Boards complies with the national CNS standards of the Republic of China, the American ASTM, and the Japanese JIS standards, and has obtained the approval from the Commodity Inspection Bureau of the Ministry of Economic Affairs. It has ISO9002 international standard quality assurance system certification, passed the U.S. UL Accreditation Certification; and obtained various green product certifications. Relevant certifications in this field include the Ministry of Environment’s environmentally friendly products, the Ministry of the Interior’s Green Materials Label, LEED ® U.S. Green Building Council Certification and Ministry of Environment (MOENV) product carbon footprint label.

1. In 2025, the Gypsum Boards sold by the company did not violate health and safety regulations, nor did it violate product information or labels.
2. In 2025, our company sold products that complied with LEED ® (U.S. Green Building Council) sustainable building or construction certification. Gypsum Boards account for about 6%
3. The company is the only Gypsum Board Manufacture in the country. All series of products are circular economy innovations that can reduce environmental impact. New products and innovative products hold 100% market share in 2025.

Ready-Mixed Concrete

The Ready-Mixed Concrete by our company adopts a special proportion design, which has the best cementation and chloride reaction, and can achieve the high strength levels. Concrete reduces the amount of cement and appropriately uses recycled materials to effectively utilize resources and significantly reduces carbon dioxide emissions. This product thereby improves the life cycle of the building and achieves sustainable development. Our company's Nanzi ready-mixed concrete plant has been established and green concrete certification is expected to be obtained in April 2023, along with other certifications for other plants in 2024. The plan seeks to obtain product carbon footprint labels from the MOENV in 2025.

4. In 2025, the ready-mixed concrete sold by the company did not violate product health and safety regulations, nor did it violate product information or have discrepancies.
5. In 2025, the company's sales of green concrete that met sustainable building or construction certification sits at 26%.

3.2 Customer Service

Customer Satisfaction Survey

UCCTW is committed to a customer-oriented quality management system and business philosophy, striving to provide high-quality products and services while maintaining strong customer relationships and enhancing customer loyalty. The Company also seeks to expand its customer base and market presence through its reputation for quality and service.

The customer satisfaction survey covers the Cement Business Division, Ready-mixed Concrete Business Division, and Building Materials Business Division of the parent company. During the reporting year, a total of 408 questionnaires were distributed, of which 400 were returned, representing a response rate of 98%. The average customer satisfaction score was 90.4 points in both 2024 and 2025.

Complaints and Responses

Customers can file complaints through sales representative, coordinator, and quality control personnel. When relevant personnel receive customer complaints, they will notify relevant divisions to clarify responsibilities and provide proper solutions.

There are no significant customer complaints in 2025.

4 Environmental Management

4.1 Environmental Management

Environmental Management Policy

The Company is committed to complying with domestic environmental regulations, ESG standards, and the UN Sustainable Development Goals (SDGs). Guided by sustainability, we prioritize energy conservation and carbon reduction, balancing environmental protection with economic development. Through active resource management, waste reduction, and continuous improvement, we aim to minimize environmental impact and fulfill our social responsibility.

We adopt the best available control technologies to enhance environmental performance and regulatory compliance, striving to create a low-pollution workplace and develop green products.

1. Promote waste reduction, energy saving, and process/environmental equipment improvements to meet legal standards for air, water, and waste management.
2. Continuously improve environmental performance and reduce pollution.
3. Comply with applicable environmental laws and regulations.
4. Establish an environmental management system to set and review environmental objectives.
5. Develop operational standards and provide environmental training to enhance employees' awareness and self-management capabilities.

Environmental Management System Certification

Uneo Inc., a subsidiary of UCCTW, implemented the ISO 14001 Environmental Management System in 2022 and obtained certification from ARES International Certification Co., Ltd. in 2024. The certification is valid from April 23, 2024, to April 22, 2027.

4.2 Climate Change

Climate-related Risks, Opportunities, and Scenario Analysis

UCCTW adopts the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and references the disclosure framework of IFRS S2 Climate-related Disclosures to disclose information on the governance, strategy, risk management, and metrics and targets related to climate-related risks and opportunities. UCCTW also assesses the impacts of climate change on its operations, financial position, and risk management to enhance climate resilience and support sustainable business development. The scope of disclosure is based on the boundary of the consolidated financial statements and covers the operations of UCCTW and its subsidiaries. The implementation of climate-related disclosures under the four core pillars of the TCFD recommendations and IFRS S2 is summarized below.

1. Governance: The roles and responsibilities of UCCTW's governance bodies in overseeing climate-related risks and opportunities are illustrated in the figure on the right. At the management level, under the authorization of the Board of Directors, UCCTW has established a Sustainability Development Committee, with the Office of the President serving as the dedicated sustainability function responsible for coordinating climate-related initiatives, environmental management, regulatory compliance, and climate risk management. The Office also coordinates cross-functional implementation and regularly monitors progress toward climate-related objectives and management measures.
2. Strategy: Information on the climate-related risks and opportunities that could reasonably be expected to affect UCCTW, their impacts on the Company's business model and value chain, strategy and decision-making, financial position and financial performance, as well as climate scenario analysis and resilience assessment, is disclosed in Section 2.3 "Implementation of Corporate Governance –Implementation of Climate-Related Information " under Chapter II "Report on Corporate Governance" of the 2025 Annual Report.
3. Risk Management: UCCTW has established a process for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities. By collecting information on government regulations, international trends, climate research, industry developments, and stakeholder feedback, together with the results of climate scenario analysis, UCCTW identifies climate-related risks and opportunities that may affect its operations. These risks and opportunities are evaluated and prioritized based on their likelihood of occurrence and their potential impacts on operations and financial performance. The implementation of management measures is regularly monitored and reviewed to continuously strengthen UCCTW's climate resilience.
4. Metrics and Targets: Information on industry-based metrics, climate-related metrics, and climate-related targets for managing risks and opportunities is disclosed in Section 2.3 " Implementation of Corporate Governance –Implementation of Climate-Related Information " under Chapter II

"Report on Corporate Governance" of the 2025 Annual Report, as well as in Sections 1.2 "Product Overview," 4.3 "Energy Management," 4.4 "Water Management," and 4.6 "Waste Management" of this Sustainability Report.

Climate-related Information

UCCTW recognizes the potential impacts of climate change on its business development and continues to monitor climate-related risks and opportunities. These considerations have been integrated into the Company's corporate governance, risk management, and business decision-making processes. UCCTW also continues to advance decarbonization initiatives and climate management measures to strengthen its climate resilience. The implementation of climate-related initiatives is summarized below.

Item	Execution Status
1. The supervision and governance of climate risks and opportunities by the board of directors and management teams.	1. Board of Directors: Oversees climate-related management strategies, makes major climate-related governance decisions, and regularly reviews the implementation of climate strategies. 2. Audit Committee: Oversees the Company's financial and operational performance, monitors compliance with domestic and international climate-related standards and regulations, and oversees the implementation of climate-related risk management. 3. Compensation Committee: Establishes performance indicators for senior management linked to climate-related management objectives and reviews their achievement. 4. Sustainability Development Committee: Coordinates climate-related management activities, including developing short-, medium-, and long-term climate-related management objectives and action plans, and monitoring their implementation.
2. How identified climate risks and opportunities impacts the company's business, strategy, and finances (short-term, medium-term, long-term).	Transition Risk: The implementation of the government's carbon fee policy in 2026 is expected to increase UCCTW's regulatory charges. This transition risk is expected to have short-, medium-, and long-term impacts.
3. The financial impact of extreme climate and transition actions.	Transition Risk: The imposition of the carbon fee is expected to increase UCCTW's regulatory charges by approximately NT$1.1 million annually.
4. How to integrate the climate risk of recognition, assessment, and management process into the overall risk management framework.	In accordance with its Risk Management Policy and Procedures, UCCTW integrates climate-related risks and opportunities into its overall risk management framework. The Office of the President serves as the coordinating unit for cross-functional risk identification, assessment, management, and monitoring. Relevant climate-related risks and opportunities are regularly reported to the Sustainability Development Committee, Audit Committee, and Board of Directors for review and oversight.

Item	Execution Status
5. When conducting a scenario analysis to assess resilience against climate change risks, should describe the usages of scenarios, parameters, assumptions, analysis factors, and key financial impacts.	Transition Risk: The implementation of the carbon fee is expected to increase UCCTW's regulatory charges, which are estimated based on the Company's greenhouse gas emissions multiplied by an assumed carbon fee rate of NT$300 per metric ton of CO_2e.
6. If there is a transition plan for adapting to related risks of climate management, describe the plan, and along with the indicators and goals used for identifying and managing physical risks and transition risks.	1. Enhance energy usage efficiency: Annually invest 1% of revenue for process equipment improvement. 2. Seeking alternative energy for replacing traditional energy: Achieve 100% green electricity usage before 2050. 3. Seeking alternative fuel for replacing fire coal: Achieve 100% to replace fire coal before 2050.
7. If using internal carbon pricing method as a planning tool, should describe the basis for price formulation.	The Company adopts the shadow pricing method by incorporating a carbon price of NT$300 per ton into internal operational decision-making, thereby increasing the incentive for internal units to invest in low-carbon processes.
8. If climate-related goals have been established, should describe the information regarding covered activities, greenhouse gas emission scopes, planning timeline, the progress of annual achievement； if use carbon offsets or Renewable Energy Certificates (RECs) to achieve these goals, should describe the carbon offsets sources and amount, or the amount of RECs.	1. Carbon Intensity (CO2 Emissions ton / Revenue of NT$ million): The company will strive to maintain its current intensity and continuously reduce emissions. 2. Water Intensity (Water Usage ton / Revenue of NT$ million): The company will strive to maintain its current intensity and aims to reduce it to 30 tons / revenue of NT$ million by 2030. 3. Total Business Waste Weight: The company is committed to maintaining its current waste weight and aims to achieve a zero-waste goal.

9. Greenhouse gas investigation and assurance status

(1) Individual entities of the parent company shall complete the inventory by 2023 and shall complete the assurance by 2024.

(2) Subsidiaries included in the consolidated financial statements shall complete the inventory by 2025 and shall complete the assurance by 2027.

(3) Describe the emission volume (tons CO2e), intensity (tons CO2e/NT$ million), and data coverage of greenhouse gases in recent 2 fiscal years:

Scope of Data Coverage	Scope	2024		2025	
		the emission volume (tons CO_2e)	intensity (tons CO_2e/NT$ million)	the emission volume (tons CO2e)	intensity (tons CO_2e/NT$ million)
The parent company	Scope 1 Direct Greenhouse Gas Emissions	37,948.4369		33,500.9890	
	Scope 2 Energy Indirect Greenhouse Gas Emissions	19,540.7472		19,063.9318	
	Total	57,489.1841	-	52,564.9208	-
Subsidiaries under the consolidated financial report	Scope 1 Direct Greenhouse Gas Emissions	2,178.0365		1,919.5002	
	Scope 2 Energy Indirect Greenhouse Gas Emissions	1,652.2752		1,579.1007	
	Total	3830.3117	-	3,498.6009	-
Total		61,319.4958	7.71	56,063.5217	7.08
The parent company	Products used by organization	13,078.4135	-	12,806.1463	-

Note1: In accordance with IFRS S2 “Climate-Related Disclosures,” the ISO 14064-1:2018 standard is adopted for greenhouse gas inventory.
Note2: The emission intensity for 2025 is calculated as the total emissions of the parent and subsidiaries, based on the consolidated financial statements, divided by the consolidated revenue (NT$ million).
Note3: The Scope 3 emission for 2025 includes indirect GHG emissions from products used by organization (Category 4).

(4) Greenhouse gas assurance information in recent 2 fiscal years:

The scope of assurance		Emission volume (tons CO_2e)	
		2024	2025
The parent company	Scope 1 Direct Greenhouse Gas Emissions	37,948.4369	33,500.9890
	Scope 2 Energy Indirect Greenhouse Gas Emissions	19,540.7472	19,063.9318
	Total	57,489.1841	52,564.9208
	The percentage of disclosed inventory data as mentioned in the preceding paragraph.	100%	100%
Assurance institution		DNV	DNV
Assurance standards		ISO14066:2011 ISO14065:2020 ISO14064-3:2019 reasonable level of assurance	ISO14066:2023 ISO14065:2020 ISO14064-3:2019 reasonable level of assurance
Assurance opinion		unmodified opinion	unmodified opinion

(5) The greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets:

A. Since 2022, the Company has been conducting third-party greenhouse gas assurance for the parent company.

B. In accordance with the Financial Supervisory Commission's schedule for sustainable development of listed companies, the Company will complete the inventory operations for the group (including subsidiaries) in Apr., 2025. Therefore, we have set 2024 as the baseline year for carbon reduction and aim to gradually reduce carbon emissions annually.

C. Reduction Targets: A reduction of 5% compared to 2024 by 2030, a reduction of 60% compared to 2024 by 2040, and 100% reduction compared to 2024 by 2050.

D. Concrete action plan: Through improving processes, replacing traditional energy sources with green energy, implementing green transportation, and regularly maintaining and replacing old high-energy-consuming equipment.

Potential Climate-related Risks and Opportunities and Corresponding Response Measures

UCCTW has identified and assessed climate-related risks and opportunities with reference to IFRS S2 Climate-related Disclosures and the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). The Company evaluates their potential impacts on its operations and develops corresponding management strategies and response measures to strengthen its climate resilience and support sustainable business development.

Risk Type /Opportunity	Risk / Opportunity Description	Impact on Business Model		Impact on Value Chain		Business Model's
		Current	Expected	Current	Expected	
Transition Risk	Carbon fee imposed on greenhouse gas emissions	UCCTW is required to conduct an annual greenhouse gas inventory and obtain third-party assurance. Carbon fees are payable for emissions exceeding the regulatory threshold, resulting in increased operating costs.	UCCTW will continue to conduct an annual greenhouse gas inventory and obtain third-party assurance. Carbon fees will be payable for emissions exceeding the regulatory threshold, and the carbon fee rate is expected to be reviewed and increased periodically, resulting in a continued rise in operating costs.	Upstream suppliers and downstream customers are required to conduct greenhouse gas inventories, obtain assurance, pay carbon fees, or implement carbon reduction measures, which may lead to cost pass-through.	Upstream suppliers and downstream customers are required to conduct greenhouse gas inventories, obtain assurance, pay carbon fees, or implement carbon reduction measures, which may lead to cost pass-through.	● Conduct annual greenhouse gas inventories and obtain third-party assurance. ● Pay carbon fees in accordance with applicable regulations. ● Establish an internal carbon pricing mechanism to evaluate solutions for improving energy efficiency.

4.3 Energy Management

Energy Management Policies and Plans

The Company actively promotes various energy reduction measures, selects equipment with high energy efficiency and energy-saving designs to reduce energy consumption in operations and products, and expands the use of renewable energy to optimize energy efficiency.

1. Use energy-saving LED lamps, expected to save electricity by 30%.
2. Turn lights off when not in use, during lunch breaks, and after work
3. Regularly check and replace old high-power consuming equipment, and use higher-efficiency equipment to reduce power consumption.
4. Cooperate with the MOENV to promote the implementation of large-scale diesel vehicle replacement plan.
5. Support local procurement, reduce long-distance shipping.

Quantitative Targets

In accordance with the Regulations Governing the Establishment of Energy Conservation Targets and Implementation Plans for Energy Users, UCCTW has established an annual electricity-saving target of 1% for the period from 2024 to 2028 to continuously reduce electricity consumption. The projected electricity-saving rate for 2026 is 1.02%.

Implementation Results of 2025

1. The energy intensity is 79 GJ/ Revenue of NT$ million in 2025.
2. Replaced a conventional screw air compressor with a variable-speed screw air compressor at an investment cost of NT$680,000. The project is expected to reduce carbon emissions by approximately 21.5 tCO_2e per year through improved electricity efficiency.

GJ=1 billion J		The Parent Company and Subsidiaries Included in the Consolidated Financial Statements	
		2024	2025
Total Energy Consumption	GJ	671,659	623,638
Outsourced electricity	GWh	42.7	43.0
	GJ	153,676	155,114
	Consumption Ratio **Outsourced electricity/ Total Energy Consumption**	22.9%	24.9%
Green Energy Power	GWh	0.06	0.06
	GJ	2,020	2,063
	Consumption Ratio **Outsourced electricity/ Total Energy Consumption**	0.3%	0.3%
Diesel	L	2,738,965	2,767,434
	GJ	96,309	100,044
Gasoline	L	136,698	189,857
	GJ	4,463	6,029
Fuel	kL	5,074	5,219
	GJ	203,902	203,612
Coal	T	6,408	3,799
	GJ	163,097	93,756
LPG	kL	5,348	5,736
	GJ	148	144
Natural Gas	Meters Cubed/Degree	1,434,658	1,720,975
	GJ	48,044	62,877
Lubricating Oil	kL	-	21
	GJ	-	1

Note 1: The energy management data disclosed for 2024 and 2025 cover the Parent Company and Subsidiaries Included in the Consolidated Financial Statements.

Note 2: The energy consumption intensity for 2025 is calculated by dividing the total energy consumption of the Parent Company and Subsidiaries Included in the Consolidated Financial Statements by UCCTW's consolidated operating revenue.

Note 3: Statistics on lubricating oil consumption have been included since 2025.

Note 4: The calorific values used for 2025 were based on the Ministry of Economic Affairs' Table of Unit Calorific Values of Energy Products (Effective from 2024), the 2025 calorific values announced by MOENV (for diesel, gasoline, liquefied natural gas, and liquefied petroleum gas), and the U.S. Energy Information Administration (EIA) publication Units and Calculators Explained.

Note5: The calorific values used for 2024 were as follows: Electricity: 860 kcal/kWh; Diesel: 8,400 kcal/L; Gasoline: 7,800 kcal/L; Fuel Oil: 9,600 kcal/L; Coal (Bituminous Coal): 6,080 kcal/kg; Liquefied Natural Gas (LNG): 9,000 kcal/m³; Self-produced Natural Gas: 8,000 kcal/m³; and Liquefied Petroleum Gas (LPG): 6,635 kcal/L.

Electricity: 1 degree = 860 kcal; Diesel: 1 liter = 8,400 kcal; Automobile gasoline: 1 liter = 7,800 kcal; Fuel oil: 1 liter = 9,600 kcal; Coal (Bituminous Coal as Fuel Medium): 1kg = 6,080 kcal; Liquid Natural Gas: 1 Cubic Meter = 9,000 kcal; (Self-Produced) Natural Gas: 1 Cubic Meter = 8,000 kcal; liquid petroleum gas (LPG) 1 liter = 6,635 kcal.

Note 6: The calorific values used for 2025 were as follows: Diesel: 8,636 kcal/L; Gasoline: 7,586 kcal/L; Liquefied Natural Gas (LNG): 8,728 kcal/m³; Natural Gas (NG2): 8,728 kcal/m³; Liquefied Petroleum Gas (LPG): 5,993 kcal/L; Lubricating Oil: 8,822 kcal/L. The calorific values for all other fuel types remained unchanged from those used in 2024.

Note 7: Electricity consumption at TEKSCAN in the United States is converted using U.S. energy units, where 1 kWh = 3.6 MJ and 1 GJ = 1,000 MJ.

Note 8: On page 37 of the 2024 Sustainability Report, the 2024 coal consumption was incorrectly reported as 6,408,319 metric tons and has been corrected to the value presented in this table.

4.4 Water Management

According to the Water Risk Atlas by the World Resources Institute (WRI), the water sources of the company are located in the not water resource stress area. The company's water intake of various categories is mainly tap water and groundwater, all of which are fresh water (TDS ≤ 1,000 mg/L).

Water Use Management Policies

1. Promote the value of water resources and make maximizing water efficiency in plants as our main principle.
2. Processed wastewater is recycled and reused in the factory and used for road watering, dust suppression, etc. to reduce air pollution.
3. Prioritize the use of water-saving equipment, reduce inefficient water use.

Quantitative Goals

Water Intensity (Water Usage ton / Revenue of NT$ million): The company will strive to maintain its current intensity and aims to reduce it to 30 tons / Revenue of NT$ million by 2030.

Implementation Results of 2025

The water intensity is 49 tons / Revenue of NT$ million.

1,000 m^3=1 million liter=1,000 tons	Parent Company	The Parent Company and Subsidiaries Included in the Consolidated Financial Statements
	2024	2025
Total Water Intake (Water Usage)	297.0	391.3
Total Water Consumption	297.0	391.3
Tap Water	90.9	83.4
Underground Water	154.7	201.2
Reused Water	51.4	81.1
Percentage of Reused Water	17%	21%

Note 1: Total water use is equal to total water withdrawal. Total water consumption is calculated as total water withdrawal minus total water discharge.
Note 2: The scope of the data for 2024 covers the Parent Company's plants and facilities. Beginning in 2025, the scope was expanded to include the plants and facilities of the Parent Company and Subsidiaries Included in the Consolidated Financial Statements, excluding TEKSCAN.

4.5 Pollution Prevention

Air Pollution

Air Pollution Management Policies and Goals: Emissions of air pollutants are all below regulatory standards.

Tons	Parent Company	The Parent Company and Subsidiaries Included in the Consolidated Financial Statements
	2024	2025
CO	None	
NOx (N_2O not included)	19.8	18.5
SOx	1.9	1.7
Airborne Particles/Particulate Matter	27.6	22.5
MnO	None	
Pb	0.0027	0.0019
VOCs	0.1330	0.1307
PAHs	None	
Cd	0.0003	0.0003
Hg	0.0002	0.0001
As	0.0010	0.0009
PCDD/Fs(t I-TEQ)	2.5E-09	1.8E-09

Note1: NOx calculation method: emission pipeline (material consumption * average discharge coefficient of 3 times of testing)
Note2: SOx calculation method: emission pipeline (material consumption * average discharge coefficient of 3 times of testing * sulfur content 0.04%)
Note3:
【Cement Plant】Particulate matter emission coefficient, source, and calculation method are as follows:
Airborne particles (chimneys、storage yard):Consumption X (1 - (control efficiency) X emission coefficient = emission amount
【Gypsum board plant】Particulate matter pollution calculation method:Discharge pipeline (activity intensity * average discharge coefficient of 3 times of testing) + (those from in vehicle, loading, unloading, wind-erosion of loading and unloading in inventory)
Note4: Pb calculation method: Emission pipeline (announced emission coefficient * activity intensity * (1 - control efficiency)
Note5: VOCs calculation method: production, storage tank (raw material consumption * VOC content 0.5%)
Note 6: The scope of the data for 2024 covers the Parent Company's plants and facilities. Beginning in 2025, the scope was expanded to include the Parent Company's plants and facilities and those of URIC. Other subsidiaries that are not subject to MOENV reporting requirements are excluded from the scope of the data.

4.6 Waste Management

In accordance with the certified standards of hazardous industrial waste promulgated by the MOEV, our operations mainly produce general industrial waste and factory domestic waste, no hazardous industrial waste is produced.

Waste Management Policy

1. Practice reduction at source:
   (1) Promote paperless operations, recycle and reuse paper.
   (2) Encourage colleagues to bring their own tableware and reduce the amount of garbage.
2. Recycle and reuse:
   (1) Comply with the recycling standards of the MOENV, implement domestic waste recycling in plants
   (2) Comply with the "Criteria Governing Methods of and Facilities for Storage, Clearance and Disposal of Industrial Wastes", prioritize recycle and reuse. Wastewater and used oil are recycled and reused in plants; waste wood, waste plastic, wastepaper containing gypsum, waste iron, waste tires, etc. are entrusted to qualified manufacturers certified by the MOENV for removal and recycling.

Quantitative Goals

The company will be committed to maintain the total weight of current output and hopes to achieve the zero waste goal.

Implementation Results of 2025

Recycling ratio has reached 98.7%.

	Parent Company	**The Parent Company and Subsidiaries Included in the Consolidated Financial Statements**
	2024	**2025**
General industrial waste (tons)	6,359	6,616
Percentage of recycled waste	97.4%	98.7%
Hazardous industrial waste	None	

Note: The scope of the data for 2024 covers the Parent Company's plants and facilities. Beginning in 2025, the scope was expanded to include the plants and facilities of the Parent Company and Subsidiaries Included in the Consolidated Financial Statements, excluding TEKSCAN.

5 Employee and Benefits

5.1 Human Rights

Human Rights Policy

We support and abide by human rights standards and principles, such as United Nations' Universal Declaration of Human Rights, International Covenant on Economic, Social and Cultural Rights, International Covenant on Civil and Political Rights, United Nations Global Compact, and International Labor Organization's Declaration of Fundamental Principles and Rights at Work, and refrain from any violations on human rights.

We have formulated human rights policy to protect employees (including contract and temporary employees) and expect our suppliers, distributors, partners, and other business organizations with substantial control capabilities to strictly abide by the following principles to safeguard human rights:

1. Follow each location of operations' labor and environmental policies.
2. Provide reasonable working conditions and healthy and safe working environment.
3. Provide a working environment free from discrimination and harassment and treat everyone equally regardless of race, nationality, age, gender, marital status, political affiliation, and religious beliefs.
4. Prohibit forced labor.
5. Prohibit child labor.
6. Respect employees' privacy and freedom of assembly.
7. Keep channels of labor-management communication open and provide a grievance channel.

Human Rights Topic	Management Plans
Follow each location of operations' labor and environmental policies	• Follow laws and regulations, establish relevant rules and mechanisms. • Adopt any changes in laws and regulations.
Provide reasonable working conditions and healthy and safe working environment	• Set workplace safety and hygiene codes, protect employees from industrial harm, and offer healthy and comfortable working environments. • Provide protection facilities, equipment, and tools needed in industrial operations to protect employees' safety. • Workplace safety monitoring inspections: • On-site supervisor (division head) and environmental safety officers will patrol the plants every day. • Equipment safety management: We list and inspect dangerous mechanical equipment in accordance with the law to ensure safe operations. • Implemented system of occupational health and safety at company's location of operations: A. Practice "three cares and five techniques": self-care, mutual care, and supervision, pay attention with eyes, mouths, ears, hands, and hearts. B. Regular safety and hygiene evaluations, strictly control deficiencies and track improvement status. C. Build safe and healthy working environment through supervisor patrols, safe protective gears, and self-inspections. • Fire safety inspections: At least once per year, commission external professional manufacturer to conduct inspections, then re-inspected by the Fire Department. • Security: The main entrance of our office is set up with access control system to prevent outsiders from invading and destroying private property. We also maintain the effectiveness of our fire alarm system. • In the unfortunate event of an employee's death due to work, compensations will be provided before the law. • Goal: A. Aim for "zero disasters". B. Continue to hold safe and healthy environmental management educational training and effectively communicate relevant principles to each plant's employees. C. The President will host monthly meetings to review deficiencies and suggest improvements based on inspections.

Human Rights Topic	Management Plans
Equal treatment, prohibit all workplace discrimination and harassment	• According to the Labor Standards Act, international regulations, and UCCTW Human Rights Policy, our recruitment process is open, equal, and fair. • Salary is determined based on the academic background required for the position, and there will be no discrimination based on race, nationality, age, gender, marital status, political stance and religious belief.
Prohibit forced labor	• According to the Labor Standards Act, international regulations, and UCCTW Human Rights Policy, won't force anyone to perform involuntary labor.
Prohibit child labor	• According to the Labor Standards Act and UCCTW Human Rights Policy, won't employ any children.
Respect employees' privacy and freedom of assembly	• According to the Labor Standards Act, allow the formation of unions.
Keep channels of labor-management communication open and provide a grievance channel	• When the company has major operational changes, they will be notified in accordance with the Labor Standards Act and other laws. • Employees can submit suggestions and questions through the welfare committee, labor-management conference, labor union, other units, or through the internal electronic communication system. • If there is any violation of human rights, it will be immediately investigated and conditions will be improved.

Human Rights Due Diligence

Relevant human rights issue	Results of the 2025 annual survey
Human rights policy training	• Implemented during training every quarter.
Follow the policies	• The company complies with the Labor Standards and adheres to relevant laws and regulations.
Safe working environment	• At least once a year, the company invites external professional vendors to conduct inspections, and then the fire department to check safety. There were 3 occupational disasters in 2025.
Equal treatment	• Starting from December 2023, the company has scheduled to conduct human rights training at least once a year. Salary standards are established based on the qualifications and experience required for each position, and will never discriminate based on race, nationality, age, gender, marital status, political stance, or religious beliefs.
Forced labor	• According to the Labor Standards Act, international regulations, and UCCTW Human Rights Policy, won't force anyone to perform involuntary labor.
Child labor	• No relevant incidents.
Employees' privacy and freedom of assembly	• No incidents of employee privacy infringement or interference preventing the freedom of association have occurred.
Channels of labor-management communication	• When the company has major operational changes, they will be notified in accordance with the Labor Standards Act and other laws. • Employees can submit suggestions and questions through the welfare committee, labor-management conference, labor union, other units, or through the internal electronic communication system. There is also an anonymous whistleblower mailbox available for protection and complaints. The mailbox can be reached at ucc@ucctw.com. • If there is any violation of human rights, it will be immediately investigated and conditions will be improved.

5.2 Talent Management

Employee Profile

In order to retain outstanding talents and give employees the opportunity to develop their potential and show their best achievements, we continue to guide employees through various communication channels, such as meetings, internal emails, announcements, and occasional meetings with supervisors, etc., to deepen company culture and operations, strengthening the two-way commitment between the company and its employees. The number and composition of employees did not change significantly compared with the previous year, and the Company's overall workforce allocation remained stable. The employee composition for the current year is presented below:

Item		Supervisor		Non-supervisor		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
Age	Under 29	2	1%	51	10%	53	11%
	30-50	70	14%	257	51%	327	65%
	Above 51	58	11%	66	13%	124	24%
	Total	130	26%	374	74%	504	100%
Gender	Female	11	2%	88	17%	99	19%
	Male	119	24%	286	57%	405	81%
	Total	130	26%	374	74%	504	100%

Note1: Gender identification is self-determined by employees.

Note2: The scope of the data covers only the Parent Company's operations in Taiwan and excludes subsidiaries and overseas operations.

Item	Female	Male	Total
Full-time Employees	99	405	504
Part-time Employees	0	0	0
Total	99	405	504

Note: The scope of the data covers only the Parent Company's operations in Taiwan and excludes subsidiaries and overseas operations.

Item	Female	Male	Total
Permanent Employees	99	403	502
Temporary Employees	0	2	2
Employees without Guaranteed Hours	0	0	0
Total	99	405	504

Note1: Temporary employees refer to retired employees who have been re-employed under fixed-term contracts.
Note2: The scope of the data covers only the Parent Company's operations in Taiwan and excludes subsidiaries and overseas operations.

UCCTW only consists of 3 summer interns and by the end of 2025, there will be no non-employed workers.

New employee hires						
Age	**Female**		**Male**		**Total**	**New entry rate**
	Number	**New entry rate**	**Number**	**New entry rate**		
Under 29	4	4%	19	18%	23	22%
30~50	20	19%	60	57%	80	75%
Above 51	0	0%	3	3%	3	3%
Total	24	23%	82	77%	106	21%

Note: The scope of the data covers only the Parent Company's operations in Taiwan and excludes subsidiaries and overseas operations.

Employee turnover						
Age	**Female**		**Male**		**Total**	**Turnover rate**
	Number	**Turnover rate**	**Number**	**Turnover rate**		
Under 29	2	2%	14	13%	16	17%
30~50	13	14%	50	38%	63	66%
Above 51	1	1%	15	13%	16	17%
Total	16	17%	79	63%	95	19%

Note1: New Entry Rate= Number of New Entrants in Category in the Current Year/ Total Number of Employees in this Category at the End of the Year.
Note2: Turnover Rate = The number of people who resigned in this category in the current year/ Total Number of Employees in this Category at the end of the Year.
Note 3: The scope of the data covers only the Parent Company's operations in Taiwan and excludes subsidiaries and overseas operations.

Salary System

UCCTW provides competitive salaries and give out bonuses to reward employees with outstanding performances. New colleagues decide their salaries based on their educational background, experience, ranking, and responsibilities, regardless of gender or age. We employ talents based on skills, value the efforts and contributions of employees, and regard performance and attitude as the basis for salary and promotion. All full-time colleagues are required to accept performance evaluations, and together, pursue better improvements.

In 2025, our employee remuneration package mainly includes three parts: fixed salary, bonus, and welfare. The previous employee remuneration policy is based on individual performance and contribution to the company, the market value of their positions, and future operational risks; If the company earns profit in the current year, according to company regulations, at least 1% of it shall be allocated as the remuneration of colleagues (At least 25% of the employee compensation allocated under this compensation scheme is distributed to frontline employees). The remuneration of senior executives is determined by the Remuneration Committee, and all members of the committee are external experts. The standard of remuneration for managers is determined according to their personal performance, contribution to the overall operation of the company, and the market rate salary.

- The annual total remuneration of the company’s highest-paid individual is the same as the annual total remuneration of other employees of the same organization (excluding the highest-paid individual). The median salary is approximately 16.7 times.
- The annual total salary of the company’s highest paid individual is 1.12 times that of last year.
- The median annual total compensation of other employees of the organization (excluding the highest paid individual), this year is 1.04 compared to last year’s compensation.

Salary of full-time employees who are not in supervisory positions

In 2025, the company has 458 full-time employees who are not in supervisory positions, with an average salary of NT$882,000 and a median salary of NT$818,000 The above data is in accordance with the regulations of Taiwan Stock Exchange, deducting supervisors’ (managers) and those who meet exclusion and exemption requirements. Salary for those who have worked less than one year is calculated based on their number of working days, and employee remuneration is calculated on an accrual basis.

Year	Number of full-time employees	Average salary	Median salary
		NT$ thousands	
2024	453	850	792
2025	458	882	818

Note: The scope of the data covers only the Parent Company’s operations in Taiwan and excludes subsidiaries and overseas operations.

Welfare System

In order to build collaborative relationships between employees, cultivate and lead outstanding talents who uphold company's core values, and strive towards the goal of success, all full-time employees are entitled to the following benefits:

Type	Benefits
Festivals	1. Establish an Employee Welfare Committee to allocate welfare funds according to the law. Provide bonuses for Moon Festival, Dragon Boat Festival, Chinese New Year, and Labor Day. 2. Provide travel money and birthday bonus. 3. Plants hold model worker commendation every year. 4. Year-end dinner party lottery. 5. Meal allowances.
Family Care	1. Marriage allowance, death condolences for immediate family members. 2. Scholarship for employees’ children education; children can apply for childcare leave without pay before they reach the age of three, maximum two years. 3. Provide employees study leave without pay to encourage academic pursuits, maximum one year.
Health Insurance	1. Provide annual health check. 2. Provide labor insurance, health insurance, and other insurances. 3. In the event of a natural disaster, when the local government announced work cancellations, then employees who work on that same day will be paid as usual for the day's salary, and overtime will be paid according to the extra hours of work.
Work Bonus	1. Production competition bonus. 2. Attendance bonus.
Seniority Benefits	1. Employees who have worked for a certain period of time will be given special leave in accordance with the Labor Standards Act. In addition, special leave is added for new employees in the same year to encourage employees to stay. 2. Present commemorative gold medal to retired employees and thank them for their hard work and years at UCCTW.

Pension System

For employees who choose the new system, we will allocate 6% of the employees' salary to the individual account of the Bureau of Labor Insurance in accordance with the pension system of the "Labor Pension Act".

Parental leave

In accordance with the “Act of Gender Equality in Employment”, employees who meet the qualifications for childcare leave without pay can apply in accordance with the regulations. In 2025 out of a total of 10 employees who applied for parental leave without pay, 4 employees who returned to work, leaving a retention rate of 40%.

Description	2024			2025		
	Female	Male	Total	Female	Male	Total
Number of people eligible for parental leave.	4	3	7	3	7	10
Number of people who applied for parental leave.	4	3	7	3	7	10
Number of people who returned to work during the reporting period after taking parental leave.	2	2	4	0	4	4
Return to Work Rate (%)	50%	67%	57%	0%	57%	40%
Number of people still employed 12 months after reinstatement from parental leave.	2	2	4	0	4	4
Retention Rate (%)	50%	67%	57%	0%	57%	40%

Note: The scope of the data covers only the Parent Company’s operations in Taiwan and excludes subsidiaries and overseas operations.

Communication Channels

We adhere to the principles of harmonious communication, form labor unions, and hold regular labor-management meetings to jointly create a friendly working environment and safeguard the rights and interests of union members. The labor union of Alian Cement Plant was established in 1978, and the labor union of Haihu Gypsum Board Plant was established in 1996. In the past three years, there have been 0 complaints from colleagues.

A total of 119 employees were members of the enterprise labor union during the reporting year, representing 23.6% of the Company's workforce. The composition of labor union includes: management representatives (plant manager, vice plant manager, general affairs section manager) and members (employees). Management representatives interact with members by participating in union membership meetings. On weekdays, operational plants and unions will maintain a smooth communication channel; When employees report labor-related matters, the management representatives will respond and coordinate as soon as possible, record the content of the meeting in detail, and submit it to senior managers. The communication channel between employers and employees must remain clear and well-organized, and we strive to achieve information transparency at all times. Therefore, the internal electronic bulletin board is used to post important messages to proactively inform employees operating policies and changes, creating a real-time, synchronous, and peer-to-peer space for communication and coordination.

Members of labor unions are granted leave with pay to attend meetings, allowing trade unions to attend external education, training, and events with other labor unions. We also provide independent offices for labor unions to handle union matters. The company has the Universal Cement Corporation Alian Plant Labor Union and the Universal Cement Corporation Haihu Gypsum Board Plant Labor Union. Currently, no collective agreements have been established, and all related activities are conducted in accordance with regulations.

Items to be discussed in 2025 trade union meetings are proposal for salary adjustments, company bonuses, and retirement benefits for former employees, uniform distribution, and membership fee adjustments. Other major topics of labor-management meetings include:

Plant operations report: report on the current employees, salary, management, and company-related publicity matters in plants.

Proposal and discussion: The content of the proposal, such as working hours, benefits, training, company, shift system, company trip, etc., as well as related affairs or feedback, can be proposed by the union.

5.3 Talent Development

In order to ensure the sustainable development of employees' careers, we regard employees as important assets and stakeholders of the company, strive to maintain a good workplace environment and system, and provide competitive employee compensation and benefits. If the company earns profit, no less than 1% will be allocated as employee remuneration as we share the success of the company. We have invested in relevant resources to create a safe working environment and provide education and training courses. We hope that colleagues and working partners can enjoy a safe and happy working environment, progress and grow with the company.

Year		2024	2025
Number of Employees		493	504
Average Age		43.30	42.80
Average Seniority		10.09	9.79
Education	PhD	0.62%	0.60%
	MA	10.14%	9.92%
	BA	60.24%	59.92%
	High School	26.37%	26.39%
	Below High School	2.63%	3.17%

Recruitment

One fundamental factor of The company’s stable growth in recent years is the recruiting and training of talents in the right conditions, so that employees can perform their duties efficiently. The main business sector of UCCTW is the building materials industry. We have not only extended our profession into the microelectronics business, but also committed to corporate sustainability and technological upgrades and transformation. Therefore, our recruitment focuses on talents with international mindsets, excellent language abilities, and electronic professional backgrounds.

We have always recruited in an open and transparent manner and sent out relevant contents through recruitment websites, online communities, and entity briefings, so that job seekers can better understand our corporate culture and principles, company operating policies, and each division’s job content and skill requirements. We believe human effort is the most important factor. Our selection of talents is never solely based on academic background, nor is there any difference due to factors such as religion, political party, gender, sexual orientation, etc. We integrate the opinions of division managers to find the most suitable talents. We hope that every colleague agrees with the business principles of UCCTW: diligence, integrity, stability and practicality, and work hard to improve together.

External recruitment	Recruitment through various external channels
2025 School recruitment	National Cheng Kung University, National Taiwan University of Science and Technology, Cheng Shiu University, National Yunlin University of Science and Technology, National United University, China University of Technology, National Pingtung University of Science and Technology, and Southern Taiwan University of Science and Technology.
Employee referral	To encourage our colleagues to refer outstanding talents to join UCCTW, we have established the "Talent Referral Bonus Program." Aims to expedite the recruitment process, enhance employee engagement in talent acquisition, reduce recruitment costs, and grow together.

Training

To provide employees required knowledge and skills and increase production efficiency, we conduct internal and external educational training in accordance with the “Training Management Procedures of Educational Training Program”. According to relevant needs, it can be divided into two types: annual training needs and temporary training needs. The annual training needs should be submitted before the end of the current year, and the training plan for next year can only be processed after approval; the temporary training needs can be submitted according to the needs of each division.

In 2025, NT$ 0.84 million was invested in education and training. After the supervisors receive external training, they will arrange internal training courses. The total number of training hours for colleagues is 4,765hours. The average education and training hours for female employees is about 12.6 hours, and the average education and training hours for male employees is about 6 hours; the average education and training hours for supervisors is about 11.9 hours, and the average education and training hours for non-supervisors is about 7.9 hours. In 2025, a total of 55 participants attended occupational safety courses, accumulating a total of 194.5 person-hours.

New Employee Training	Strengthen new employee’s understanding of job content and workplace environment, implement necessary training.
Current Employee Training	Arrange current employees to participate in the company's internal education and training and external units’ courses occasionally to enhance professional abilities. In order to encourage colleagues to pursue further studies, there are options for colleagues' tuition, loans, and measures to take leaves without pay.
Workplace Health and Safety Training	Arrange operation supervisors to check on first aid training, lifting equipment, stackers, dangerous machinery and equipment, and employee safety and health.
Fire Safety Training	In order to strengthen the ability to respond to disasters, fire drills and other drills are held regularly to reduce the risk of damage in the event of a disaster.

5.4 Health and Safety

Security

Establishing a safe and equal workplace environment is our commitment to our colleagues. The company is committed to creating a safe and friendly working environment, and requires strict standards for fire safety and sanitation of labor and buildings, and implements maintenance in order to comply with laws and regulations. In order to eliminate potential dangers in the workplace, the company formulates relevant regulations, provides complete protective equipment and equipment, and conducts education and publicity on accident prevention measures. The following are the relevant work environment safety measures promoted.

Safety measures	Abstract Explanation
Supervisor Inspection	Supervisors at all levels supervise and inspect the site to eliminate all potential workplace hazards and ensure the personal safety of employees.
Safety Gear	According to the needs of different work areas, provide all employees with personal protective equipment such as safety shoes, safety helmets, respiratory protection equipment, eye protection equipment, earplugs, earmuffs and gloves to ensure the occupational safety and occupational hygiene of employees.
Self-inspection	Workplace safety needs to be jointly maintained by both the employer and the employee. The company invests in resources to establish a safe working environment. Colleagues also actively and independently inspect machinery and equipment, perform work environment measurements, and other industrial safety affairs; regularly inspect and upgrade software and hardware equipment, and formulate strict supervision system to create a good workplace.

In accordance with the "Labor Health Protection Rules" every year, the company entrusts medical institutions approved by labor physical and health examinations to conduct regular health examinations for employees; in addition to referring to the prescribed items, the company also provides additional items (such as electrocardiogram, ultrasound, etc.), to ensure that the employees in the factory can detect and prevent early, and protect their personal health. The company arranges special health checks for employees who work in workplaces that are particularly harmful to health such as noise and dust. If there is a major abnormality in the results of the health examination, the medical institution that cooperates with the implementation of the inspection will give priority to notifying the undertaker by phone or email as soon as possible, and those with major abnormalities must carry out re-examination operations and continue to track and manage. Talent is an important asset of an enterprise. The company will assist employees to strengthen health education knowledge and improve health.

In 2025, there were 3 occupational accidents involving employees, accounting for 0.6% of the total workforce at year-end.

In 2025, the total working hours amounted to 1,042,424 hours. The total recordable incident rate was calculated as 0.58 (3 * 200,000 / 1,042,424).

Recordable silicosis among full-time and contract employees in 2025: 0.

The company's management of occupational accidents requires reporting for both severe cases and minor injuries or illnesses. Currently, there is no mechanism for reporting false alarms related to accidents.

GRI Standards Content Index

Statement of Use		UCCTW has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2025.				
Usage of GRI 1		GRI 1： Foundation 2021				
Applicable GRI industry guidelines.		Not applicable.				
GRI Standards	**Disclosure**	**Page**	**Skip**			**Reference numbers for disclosure items in GRI industry Standards.**
			Request for Skip	**Reason**	**Explanation**	
General Disclosures						
GRI 2：General Disclosures 2021	2-1 Information of the organization	1	Not applicable.			Not applicable.
	2-2 Entities included in the organization's sustainability reporting	1				
	2-3 Reporting period, frequency, and contact person	1				
	2-4 Restatements of information	No reorganization of information this year.				
	2-5 External assurance	2				
	2-6 Activities, value chain, and other business relationships	7、10	-	-	-	
	2-7 Employees	56	-	-	-	
	2-8 Non-employee workers	57	-	-	-	
	2-9 The management approach and its components	25	-	-	-	
	2-10 Nomination and selection of the highest governance body	27	-	-	-	
	2-11 Chair of the highest governance body	27	-	-	-	
	2-12 Role of the highest governance body in overseeing impact management	27	-	-	-	
	2-13 Person responsible for impact management	27	-	-	-	

	2-14 Role of the highest governance body in sustainability reporting	27	-	-	-	
	2-15 Conflict of benefits	29	-	-	-	
	2-16 Communication of key significant events	Note: Refer to chapter 3 of UCCTW annual report for the report on corporate governance	-	-	-	
	2-17 Collective intelligence of the highest governance body	27	-	-	-	
	2-18 Performance assessment of the highest governance body	23	-	-	-	
	2-19 Compensation policy	57	-	-	-	
	2-20 Compensation determination process	57	-	-	-	
	2-21 Annual total compensation ratio	58	-	-	-	
	2-22 Statement of sustainable development strategy	32	-	-	-	
	2-23 Policy commitments	32	-	-	-	
	2-24 Incorporation of policy commitments	32	-	-	-	
	2-25 Procedures for addressing negative impacts	32	-	-	-	
	2-26 Mechanisms for seeking advice and raising concerns	32	-	-	-	
	2-27 Regulatory compliance	29	-	-	-	
	2-28 Membership of associations	14	-	-	-	
	2-29 Stakeholder engagement policy	11	-	-	-	
	2-30 Collective bargaining agreements	52	-	-	-	

Material Topics						
GRI 3：Material Topics 2021	3-1 Process for determining material topics	18	Not applicable.			
	3-2 List of material topics	18				
GRI 201：Economic Performance 2016						
GRI 3：Material Topics 2021	3-3 Management of material topics	19	-	-	-	-
GRI 201：Economic Performance 2016	201-1 Direct economic value generated and distributed	31	-	-	-	-
	201-2 Financial implications and other risk and opportunities plans	41	-	-	-	-
	201-3 Defined benefit plan obligations and other retirement plans	59	-	-	-	-
GRI 302：Energy 2016						
GRI 3：Material Topics 2021	3-3 Management of material topics	21	-	-	-	-
GRI 302：Energy 2016	302-1 Energy consumption within the organization	54	-	-	-	-
	302-3 Energy intensity	54	-	-	-	-
GRI 303：Water 2018						
GRI 3：Material Topics 2021	3-3 Management of material topics	19	-	-	-	-
GRI 303：Water 2018	303-3 Water withdrawal	49	-	-	-	-
GRI 305：Emission 2016						
GRI 3：Material Topics 2021	3-3 Management of material topics	19	-	-	-	-
GRI 305：Emission 2016	305-1 Direct (Scope 1) greenhouse gas emissions	43	-	-	-	-
	305-2 Indirect energy-related (Scope 2) greenhouse gas emissions	43	-	-	-	-
GRI 401：Employment 2016						

GRI 401：Employment 2016	401-1 New employee hires and employee turnover	64	-	-	-	-
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	64	-	-	-	-
	401-3 Parental leave	60	-	-	-	-
GRI 403：Occupational Health and Safety 2016						
GRI 403：Occupational Health and Safety 2016	403-3 Occupational health services	64	-	-	-	-
	403-6 Worker health promotion	65	-	-	-	-
GRI 404：Training and Education 2016						
GRI 404：Training and Education 2016	404-1 Average hours of training per year per employee	63	-	-	-	-
	404-3 Percentage of employees receiving regular performance and career development reviews	66	-	-	-	-
GRI 405：Diversity and Equal Opportunity 2016						
GRI 405：Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	27	-	-	-	-
GRI 408：Child Labor 2016						
GRI 408：Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	52	-	-	-	-
GRI 409：Forced or Compulsory Labor 2016						
GRI 409：Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	52	-	-	-	-
GRI 416：Customer Health and Safety 2016						
GRI 416：Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of products and service categories	35	-	-	-	-

	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	35	-	-	-	-
GRI 417：Marketing and Labeling 2016						
GRI 417：Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	35	-	-	-	-
	417-2 Incidents of non-compliance concerning product and service information and labeling	35	-	-	-	-
GRI 418：Customer Privacy 2016						
GRI 418：Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	37	-	-	-	-

SASB Standards for Construction Materials

Disclosure topic	Code	Accounting Metric	Page	Note
Activity Metrics	EM-CM-000.A	Production volume of major product lines.	10	Capacity of cement, RMC, gypsum boards of the year of 2025.
Greenhouse Gas Emissions	EM-CM-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	43	
	EM-CM-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	44	
Air Quality	EM-CM-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) dioxins/furans, (5) volatile organic compounds (VOCs), (6) polycyclic aromatic hydrocarbons (PAHs), and (7) heavy metals	50	
Energy Management	EM-CM-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage alternative, (4) percentage renewable	47	The company is not currently utilizing alternative energy or renewable energy sources.
Water Management	EM-CM-140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	49	
Waste Management	EM-CM-150a.1	Amount of waste generated, percentage hazardous, percentage recycled	51	
Biodiversity Impacts	EM-CM-160a.1	Description of environmental management policies and practices for active sites	-	The company has no cement mining process, so this indicator is not applicable.
	EM-CM-160a.2	Terrestrial acreage disturbed, percentage of impacted area restored	-	
Workforce Health & Safety	EM-CM-320a.1	(1) Total recordable incident rate (TRIR) and (2) near miss frequency rate (NMFR) for (a) fulltime employees and (b) contract employees	64	

Disclosure topic	Code	Accounting Metric	Page	Note
	EM-CM-320a.2	Number of reported cases of silicosis	65	
Product Innovation	EM-CM-410a.1	Percentage of products that qualify for credits in sustainable building design and onstruction certifications	35	RMC, gypsum board
	EM-CM-410a.2	Total addressable market and share of market for products that reduce energy, water, and/or material impacts during sage and/or production	35	RMC, gypsum board
Pricing Integrity & Transparency	EM-CM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with cartel activities, price fixing, and anti-trust activities	33	Anti-competitive behavior and its handling

Operational Guidelines for the Preparation and Submission of Sustainability Reports by Listed Companies: Sustainability Disclosure Indicators - Cement Industry

Item	Indicator	Indicator Type	Annual Disclosure Status	Unit	Note (Chapter)
1	Total energy consumption, percentage of purchased electricity, and utilization rate of renewable energy.	Quantify	623,638GJ、24.9%、0.3%	Gigajoules(GJ) , percentage (%)	4.3
2	Total water withdrawal and total water consumption.	Quantify	391.3 kilostere、391.3 kilostere	kilostere(m^3)	4.4
3	Total weight of generated waste, percentage of hazardous waste, and proportion of recycled waste.	Quantify	6,616 metric tons、0%、98.7%	metric tons (t), percentage (%)	4.6
4	Explanation of occupational accident count and rate.	Quantify	3 people、0.6%	person, percentage(%)	5.4
5	Primary product output by product category.	Quantify	Cement 431,630 tons ；RMC 1,762,660 m^3； Perforated Gypsum 14,991,987 m^2	differentiated by product type	1.2

ISAE 3000 Limited Assurance Report

會計師有限確信報告

環球水泥股份有限公司　公鑒：

環球水泥股份有限公司民國 114 年永續報告書，業經本會計師針對環球水泥股份有限公司所揭露之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

環球水泥股份有限公司所揭露之績效指標（以下簡稱「標的資訊」）與適用基準，請詳附件一「確信項目彙總表」。

管理階層之責任

管理階層之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」及全球永續性報告協會（Global Reporting Initiatives，GRI）發布之通用準則及主題準則編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

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工作，基於所執行之程序與所獲取之證據，對標的資訊（詳附件一）是否未存有重大不實表達取得有限確信，並出具有限確信報告。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。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

1. 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；

台南所/ 70848 台南市安平區永華路二段248號16樓之3　高雄所/ 80284 高雄市苓雅區建國一路109號9樓之3

2. 對標的資訊選取樣本進行檢查、驗算、重新執行、觀察及分析性程序等程序，以取得有限確信之證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

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

本會計師所隸屬會計師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。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，環球水泥股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

秉承聯合會計師事務所

會計師　羅　偉　哲

事務所地址：台南市安平區永華路二段 248 號 16 樓之 3

中　華　民　國　115　年　8　月　13　日

附件一

確信項目彙總表

永續指標聲明之報告書邊界
1. 環球水泥股份有限公司包含 (1) 總公司:台北總公司及台南辦公室 (2) 營業所:中部營業所及南部營業所 (3) 阿蓮水泥廠 (4) 預拌混凝土場:台南、永康、楠梓、小港、鳳山、大湖及潮州預拌混凝土廠 (5) 海湖石膏板廠及路竹石膏板廠 以上 (1)~(5) 合稱「環泥公司」、(3)~(5) 合稱「環泥公司廠區」 2. 子公司包含 (1) 利永環球科技股份有限公司 (2) 環中國際股份有限公司 (3) 環球混凝土工業股份有限公司(以下簡稱「環混公司」) (4) 高雄碼頭通運股份有限公司

<table>
<tr><th>編號</th><th>標的資訊</th><th>對應章節</th><th>適用基準</th></tr>
<tr><td>1.</td><td><table><tr><td>環泥公司及子公司</td><td>2025 年</td></tr><tr><td>總能源耗用量</td><td>623,638GJ</td></tr><tr><td>外購電力百分比</td><td>24.9%</td></tr><tr><td>再生能源使用率</td><td>0.3%</td></tr></table></td><td>4.3 能源管理</td><td>臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第4條第三項附表一之四編號一</td></tr>
<tr><td>2.</td><td><table><tr><td>環泥公司廠區及子公司</td><td>2025 年</td></tr><tr><td>總用水量</td><td>391.3 千立方公尺</td></tr><tr><td>總耗水量</td><td>391.3 千立方公尺</td></tr></table></td><td>4.4 水資源管理</td><td>臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第4條第三項附表一之四編號二</td></tr>
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<tr><th>編號</th><th>標的資訊</th><th>對應章節</th><th>適用基準</th></tr>
<tr><td>3.</td><td><table><tr><td>環泥公司及子公司</td><td>2025 年</td></tr><tr><td>製造所產生的廢棄物總量</td><td>6,616 公噸</td></tr><tr><td>回收廢棄物占比</td><td>98.7%</td></tr><tr><td>有害事業廢棄物</td><td>0%</td></tr></table></td><td>4.6 廢棄物管理</td><td>臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第4條第三項附表一之四編號三</td></tr>
<tr><td>4.</td><td><table><tr><td>環泥公司</td><td>2025 年</td></tr><tr><td>職業災害人數</td><td>3</td></tr><tr><td>比率</td><td>0.60%</td></tr></table></td><td>5.4 安全健康</td><td>臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第4條第三項附表一之四編號四</td></tr>
<tr><td>5.</td><td><table><tr><td colspan="2">環泥公司及環混公司</td><td>2025 年</td></tr><tr><td rowspan="3">產品產量</td><td>水泥（公噸）</td><td>431,630</td></tr><tr><td>預拌混凝土（立方公尺）</td><td>1,762,660</td></tr><tr><td>石膏板（平方公尺）</td><td>14,991,987</td></tr></table></td><td>1.2 產品簡介</td><td>臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」第4條第三項附表一之四編號五</td></tr>
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環球水泥股份有限公司

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