

# 7 Appendix

## 7.1 GRI Standards Index

Use Statement	China General Plastics Corporation. (hereinafter referred to as "CGPC") has prepared this report in accordance with the GRI Guidelines. The reporting period of this report is for the year 2024 (from January 1, 2024, to December 31, 2024). Some data may include information and performance from before January 1, 2024, as well as content relating to the year 2025.			
GRI 1 used	GRI 1: 2021 General			
Relevant GRI Industry Guidelines	Not Applicable			
GRI Standard	GRI 2: General disclosures for 2021			
Disclosure items	Section	Page number	Descriptions omitted	Remarks
<b>1. Organization and Reporting Practices</b>				
2-1 Detailed Information about the Organization	<a href="#">About this Report, 1. About CGPC</a>	04, 12		
2-2 Entities Included in the Sustainability Report	<a href="#">About this Report, 1.1 Company Introduction</a>	04, 13		
2-3 Report period, Frequency and Contact Person	<a href="#">About this Report, 2.1.3 Grievance mechanism</a>	04, 19		
2-4 Information re-editing	<a href="#">About this Report 3.2.4 Description of direct economic value generated and distributed by the organization</a>	04 45		CH3.2.4: The retained economic value in 2023 was revised in the 2024 Sustainability Report due to rounding adjustments.
	<a href="#">5.3 Water Resources Management</a> <a href="#">5.4 Air Pollution Control</a>	95 103		CH5.2: Vinyl chain carbon reduction pathway planning, energy consumption over the past three years, unit product energy consumption over the past three years, greenhouse gas emission intensity by product, and greenhouse gas emissions of each plant over the past three years CH5.3: Water withdrawal of each plant in the last three years, R2 water reuse rate statistics over the past three years, wastewater discharge volumes over the past three years, and wastewater discharge intensity over the past three years CH5.4: Since chemical production volume is measured in dry tons, the 2023 - 2030 material topic targets have been updated accordingly. CH5.5: Waste generation statistics over the past three years have been updated due to omissions in previous data.
2-5 External guarantee / assurance	<a href="#">About the Report , 7.5 Third party assurance</a>	04, 179		
<b>2. Event and Workers</b>				
2-6 Activities, Value Chain and Other Business Relationships	<a href="#">1.2 Business Philosophy and Product Introduction</a>	14		
2-7 Employees	<a href="#">1.1 Company Introduction, 6.1 Workforce Structure</a>	13, 110~111		
2-8 Non-Employee Workers	<a href="#">6.4 Safe and Healthy Workplace</a>	127~141		

GRI Standard	GRI 2: General disclosures for 2021			
Disclosure items	Section	Page number	Descriptions omitted	Remarks
<b>3. Governance</b>				
2-9 Governance structure and composition	<a href="#">2.1.2 ESG strategy</a>	19		
	<a href="#">2.2.2 Organizational Structure of the ESG Committee</a>	22		
	<a href="#">3.1.1 Transparent information disclosure</a>	36		
	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	36		
	<a href="#">3.1.3 Status of implementation of Board diversity</a>	37		
	<a href="#">3.1.5 Corporate governance officer</a>	38		
	<a href="#">3.1.7 Functional committees</a>	40		
2-10 Nomination and Selection of the Highest Governance Unit	<a href="#">2.2.1 ESG Committee</a>	22		
	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	36		
	<a href="#">3.1.3 Status of implementation of Board diversity</a>	37		
	<a href="#">3.1.8 Functions and operations of each functional committee</a>	41~42		
2-11 Chairman of the Highest Governance Unit	<a href="#">2.2.1 ESG Committee</a>	22		
	<a href="#">3.1.3 Status of implementation of Board diversity</a>	37		
2-12 The Role of the Highest Governance Unit in Supervising Impact Management	<a href="#">2.2.1 ESG Committee</a> <a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	22 36		
2-13 Person in Charge of Impact Management	<a href="#">2.1.2 ESG strategy</a>	19		
	<a href="#">2.2.2 Organizational Structure of the ESG Committee</a>	22		
	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	36		
	<a href="#">3.1.9 Implement ethical management</a>	42		
2-14 The Role of the Highest Governance Unit in Sustainability Report	<a href="#">2.2.2 Organizational Structure of the ESG Committee</a>	22		
	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	36		
	<a href="#">3.1.9 Implement ethical management</a>	42		
2-15 Benefit Conflicts	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	36		
	<a href="#">3.1.3 Status of implementation of Board diversity</a>	37		
	<a href="#">3.1.9 Implement ethical management</a>	42		
2-16 Key Major Issues Communication	<a href="#">2.1.1 Corporate sustainability vision and goals</a>	19		
	<a href="#">2.1.2 ESG strategy</a>	19		
	<a href="#">2.2.2 Organizational Structure of the ESG Committee</a>	22		
	<a href="#">3.1 Corporate governance</a>	36~42		
	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a>	36		

GRI Standard	GRI 2: General disclosures for 2021			
Disclosure items	Section	Page number	Descriptions omitted	Remarks
<b>3. Governance</b>				
2-17 Collective Intelligence of the Highest Governance Unit	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a> <a href="#">3.1.5 Corporate governance officer</a>	36 38		
2-18 Performance assessment of the Highest Governance Unit	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a> <a href="#">3.1.4 Status of performance evaluation of committees</a>	36 38		
2-19 Remuneration Policy	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a> <a href="#">3.1.8 Functions and operations of each functional committee</a>	36 41~42		
2-20 Remuneration Determination Process	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a> <a href="#">3.1.8 Functions and operations of each functional committee</a>	36 41~42		
2-21 Annual Total Remuneration Ratio	<a href="#">3.1.2 Information on appointment of the Board and the status of operation</a> <a href="#">3.1.8 Functions and operations of each functional committee</a>	36 41~42		
<b>4. Strategy, Policies, and Practices</b>				
2-22 Statement of Sustainable Development Strategy	<a href="#">Message from Management, 2.2 Sustainable Development Policy</a>	06~07, 22		
2-23 Policy Commitment	<a href="#">2.1 Sustainable Development, 2.1.1 Corporate sustainability vision and goals</a> <a href="#">2.1.2 Sustainable strategy, 2.2 Sustainable Development Policy</a> <a href="#">2.4 Identification of Material Issues , 2.4.2 Materiality analysis</a>	19~21, 19 19, 22 26~31, 27		
2-24 Inclusion of Policy Commitment	<a href="#">2.1.2 Sustainable strategy, 2.2 Sustainable Development Policy</a>	19, 22		
2-25 Procedure for remedying negative impacts	<a href="#">2.4.2 Materiality analysis</a>	27		
2-26 Mechanism for Seeking Advice and Raising Concerns	<a href="#">3.3.3 Internal control</a>	48		
2-27 Regulatory Compliance	<a href="#">3.4 Regulatory Compliance</a>	49		
2-28 Membership qualification of cooperatives and associations	<a href="#">4.4 Participation in External Organizations</a>	71		
<b>5. Stakeholder Engagement</b>				
2-29 Stakeholder Engagement Policy	<a href="#">2.3 Identification of Major Stakeholders</a> <a href="#">2.3.1 Stakeholder communication management and issues of concern</a>	23 24~25		
2-30 Group agreement	<a href="#">6.2.3 Human rights and protection</a>	119~122	Not Applicable	Due to ongoing communication between CGPC and its employees through the labor union and labor-management meetings, no specific collective bargaining agreement has been established between the two parties.

## GRI 3 Index of Material Issues - Disclosure of A-List, Specific Standard Disclosures and SDGs:

GRI Standard		Disclosure items			Section	Page number	Remarks
3-1		Process for determining material topics			<a href="#">2.4.1 Process for determining material issues</a>	26	
3-2		List of material topics			<a href="#">2.4.3 Changes in material issues</a>	31	
Material issue	SDGs Sub-target	Disclosure of subject-specific guidelines			Section	Page number	Remarks
Category: Environment							
		GRI 3:2021	3-3	Management of material topics	<a href="#">5.2 Climate Change and Energy Management</a>	77~94	
Climate Change and Energy Management	7.3, 13.3	GRI 302: 2016 Energy	302-1	Energy consumption within the organization	<a href="#">5.2.6 Energy management</a>	89~90	
			302-2	External energy consumption of the organization	Information not available/incomplete	--	Difficulties in obtaining external data
			302-3	Energy intensity	<a href="#">5.2.6 Energy management</a>	89~90	
			302-4	Reduction of energy consumption	<a href="#">5.2.8 Energy conservation and carbon education solutions and performance</a>	93	
			302-5	Reducing the energy demand of products and services	Not Applicable	--	Downstream products are non-energy-consuming products.
		GRI 3:2021	3-3	Management of material topics	<a href="#">5.3 Water Resources Management</a>	95~102	
Water Resources Management	6.3, 6.4, 6.5, 6b, 12.2	GRI 303: 2018 Water and effluents	303-1	Interactions with water as a shared resource	<a href="#">5.3.1 Water management</a>	97~100	
			303-2	Management of water discharge-related impacts	<a href="#">5.3.3 Waste water quality testing</a>	101	
			303-3	Water withdrawal	<a href="#">5.3.1 Water management</a>	97~100	
			303-4	Water discharge	<a href="#">5.3.2 Wastewater discharge management</a>	101	
			303-5	Water consumption	<a href="#">5.3.1 Water management</a>	97~100	
		GRI 3:2021					Follow-up issues
Air pollution control	3.9, 11.6	GRI 305: 2016 Emissions	305-1	Direct (Scope 1) greenhouse gas emissions	<a href="#">5.2.7 Greenhouse gas management</a>	90	
			305-2	Indirect (Scope 2) greenhouse gas emissions from energy	<a href="#">5.2.7 Greenhouse gas management</a>	90	
			305-3	Other Indirect (Scope 3) greenhouse gas emissions from	<a href="#">5.2.7 Greenhouse gas management</a>	90	
			305-4	Greenhouse Gas Emission Intensity	<a href="#">5.2.7 Greenhouse gas management</a>	90	
			305-5	Reduction of GHG emissions	<a href="#">5.2.8 Energy conservation and carbon education solutions and performance</a> <a href="#">5.2.9 Energy conservation and carbon reduction equipment improvement solutions</a>	93 94	
			305-6	Emissions of ozone-depleting substances (ODS)	Not Applicable	--	Non-production, imports and exports of ODS
			305-7	Emissions of nitrogen oxides (NOx), sulfur oxides (SOx), and other significant gas emissions.	<a href="#">5.4 Air Pollution Control</a>	103~104	

GRI Standard		Disclosure items			Section	Page number	Remarks
3-1		Process for determining material topics			<a href="#">2.4.1 Process for determining material issues</a>	26	
3-2		List of material topics			<a href="#">2.4.3 Changes in material issues</a>	31	
Material issue	SDGs Sub-target	Disclosure of subject-specific guidelines			Section	Page number	Remarks
Category: Environment							
Waste Management	6.3, 12.4, 12.5	GRI 3:2021					Follow-up issues
		GRI 306: 2020 Waste	306-1	Waste generation and significant waste-related impact	<a href="#">5.5 Waste Management</a>	105~107	
			306-2	Management of significant waste-related impact	<a href="#">5.5 Waste Management</a>	105~107	
			306-3	Waste generated	<a href="#">5.5 Waste Management</a>	105~107	
			306-4	Disposal and Transfer of Waste	<a href="#">5.5 Waste Management</a>	105~107	
			306-5	Direct Disposal of Waste	<a href="#">5.5 Waste Management</a>	105~107	
Category: Society							
Talent Attraction and Retention	4.4, 8.2, 8.3, 8.5, 8.7, 8.8	GRI 3:2021	3-3	Management of material topics	<a href="#">6.2 Talent Attraction and Retention</a>	112~122	
		GRI 401:2016 Labor Relations	401-1	New hires and outgoing employees	<a href="#">6.2.1 Appointment and resignation</a>	113	
			401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	<a href="#">6.2.2 Salary and benefits</a>	114~118	
			401-3	Parental leave	<a href="#">6.2.2 Salary and benefits</a>	114~118	
		GRI 405:2016 Diversity and Equal Opportunity	405-1	Percentage of corporate governance organization members and various types of employees by gender, age group, minority group, and other indicators of diversity	<a href="#">6.1 Manpower Structure</a>	110~111	
			405-2	Ratio of basic salaries and remuneration to women and men by employee category and key operating locations	<a href="#">6.1 Manpower Structure</a> <a href="#">6.2.2 Salary and benefits</a>	110~111 114~118	
Talent development and cultivation	4.4, 4.5 8.5,	GRI 3:2021					Follow-up issues
		GRI 404:2016 Training and Education	404-1	Average hours of training per year per employee	<a href="#">6.3 Talent Development and Cultivation</a>	123~126	
			404-2	Programs improving employees' capabilities and transition assistance	<a href="#">6.2.3 Human rights and protection</a> <a href="#">6.3 Talent Development and Cultivation</a>	119~122 123~126	
			404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">6.3 Talent Development and Cultivation</a>	123~126	
Occupational safety and health	3.9, 8.8	GRI 3:2021	3-3	Management of material topics	<a href="#">6.4 Safe and Healthy Workplace</a>	127~141	
		GRI 403:2018 Occupational Safety and Health	403-1	Occupational safety and health management system	<a href="#">6.4.1 Occupational safety management</a>	128~131	
			403-2	Hazard identification, risk assessment and incident investigation	<a href="#">6.4.1 Occupational safety management</a>	128~131	
			403-3	Occupational healthcare services	<a href="#">6.4.2 Occupational health management</a>	132~133	
			403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">6.4.1 Occupational safety management</a> <a href="#">6.4.3 Occupational safety and health organizations</a> <a href="#">6.4.4. Contractor safety management</a>	128~131 134 134~135	

GRI Standard		Disclosure items			Section	Page number	Remarks
3-1		Process for determining material topics			<a href="#">2.4.1 Process for determining material issues</a>	26	
3-2		List of material topics			<a href="#">2.4.3 Changes in material issues</a>	31	
Material issue	SDGs Sub-target	Disclosure of subject-specific guidelines			Section	Page number	Remarks
Category: Society							
Occupational safety and health	3.9, 8.8	GRI 3:2021	3-3	Management of material topics	<a href="#">6.4 Safe and Healthy Workplace</a>	127~141	
		GRI 403:2018 Occupational safety and health	403-5	Worker training on occupational health and safety	<a href="#">6.4.4. Contractor safety management</a> <a href="#">6.4.5 Emergency response</a>	134~135 135~136	
			403-6	Promotion of worker health	<a href="#">6.4.2 Occupational health management</a>	132~133	
			403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">6.4.6 Process safety management</a>	137~141	
			403-8	Workers covered by an occupational health and safety management system	<a href="#">6.4.1 Occupational safety management</a>	128~131	
			403-9	Work-related injuries	<a href="#">6.4.1 Occupational safety management</a>	128~131	
			403-10	Work-related illness	<a href="#">6.4.1 Occupational safety management</a>	128~131	
Transportation safety	3.6, 11.2, 11.6	GRI 3:2021					Follow-up issues
		Customize theme		Customize theme	<a href="#">6.5 Transportation Safety Management</a>	142~149	
Category: Economy							
Financial performance	8.2, 9.2	GRI 3:2021	3-3	Management of material topics	<a href="#">3.2 Operational Performance</a>	43~45	
		GRI 201:2016 Financial performance	201-1	Direct economic value generated and distributed by the organization	<a href="#">3.2.4 Description of direct economic value generated and distributed by the organization</a>	45	
			201-2	Financial impacts and their risks and opportunities caused by climate change	<a href="#">5.2.4 Potential financial impact of risks and opportunities</a>	84~87	
			201-3	Defined benefit plans, obligations, and other retirement plans	<a href="#">6.2.2 Salary and benefits</a>	114~118	
			201-4	Financial assistance received from the government	<a href="#">3.2.5 2023 Government subsidies</a>	45	
Technology Research and Development	9.5, 12.4, 12.5	GRI 3:2021	3-3	Management of material topics	<a href="#">3.5 Technology Research and Development</a>	50~53	
		Customize theme		Customize theme	<a href="#">3.5 Technology Research and Development</a>	50~53	
Intelligent Management	9.4, 7.3	GRI 3:2021	3-3	Management of material topics	<a href="#">3.6 Intelligent Management</a>	54~57	
		Customize theme		Customize theme	<a href="#">3.6 Intelligent Management</a>	54~57	
Product quality	9.4, 12.4, 12.5	GRI 3:2021					Follow-up issues
		Customize theme		Customize theme	<a href="#">4.2 Product Quality</a>	63~64	

GRI Standard		Disclosure items			Section	Page Number	Remarks
3-1		Process for determining material topics			<a href="#">2.4.1 Process for determining material issues</a>	26	
3-2		List of material topics			<a href="#">2.4.3 Changes in Material Issues</a>	31	
Material issue	SDGs Sub-target	Disclosure of subject-specific guidelines			Section	Page Number	Remarks
Category: Economy							
Supply chain management	8.7, 12.6	GRI 3:2021	3-3	Management of material topics	<a href="#">4.3 Supply chain management</a>	65~70	New material issue
		GRI 308 : 2016	308-1	Use environmental standards to screen new suppliers	<a href="#">4.3.1 Supply chain sustainable development strategy and planning</a>	65	
			308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">2.4.2 Positive and Negative Impact Factors of Major Issues</a> <a href="#">4.3.1 Supply chain ESG risk management and implementation status</a>	27~31 65	Supplier social responsibility commitment, risk management
		GRI 403 : 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">4.3.1 Supply chain ESG risk management and implementation status</a>	65	Supplier evaluation
		GRI 414 : 2016	414-1	Use social standards to screen new suppliers	<a href="#">4.3.1 Supply chain ESG risk management and implementation status</a>	65	Supplier Social Responsibility Commitment
			414-2	Negative social impacts in the supply chain and actions taken	<a href="#">4.3.1 Supply chain ESG risk management and implementation status</a>	65	Supplier Social Responsibility Commitment

## 7.2 SASB Chemical Industry Index

Refer to the Sustainability Accounting Standards – Chemicals issued by the Sustainability Accounting Standards Board (SASB)

Item	Code	Content of indicators	Unit	2022	2023	2024	Corresponding chapter	Page number
Greenhouse gas	RT-CH-110a.1	Scope 1 GHG emissions (tonne CO <sub>2</sub> e) Scope 1 GHG emissions are regulated by emissions restriction regulations at a percentage (%).	(1) Million tonnes CO <sub>2</sub> e (2) %	(1) 0.1603 (2) 99.86%	(1) 0.1513 (2) 99.79%	(1) 0.1613 (2) 98.94%	<a href="#">5.2.7 Greenhouse gas management</a>	90~92
	RT-CH-110a.2	Management strategies or plans for Scope 1 GHG emissions, including emission reduction targets, performance analysis, etc.	n/a	In response to the government's net zero emission policy, CGPC conducts inventory and monitoring of greenhouse gas emissions and holds technical exchange meetings with other affiliates of the Group, so that plants can communicate technologies used and issues faced to achieve sharing and improve the performance of energy conservation and carbon reduction (as shown in the table below).			<a href="#">5.2 Climate Change and Energy Management</a>	77~94
Air quality	RT-CH-120a.1	Emissions of the following air pollutants:					<a href="#">5.4 Air Pollution Control</a>	103~104
		(1) Nitrogen oxides	tonne	81.773	79.423	77.199		
		(2) Sulfur oxides	tonne	1.560	1.000	0.106		
		(3) Volatile organic compounds	tonne	443.007	347.395	261.100		
		(4) Hazardous air pollutants (HAPs)	tonne	25.031	31.981	16.358		
Energy management	RT-CH-130a.1	(1) Total energy consumed (GJ)	GJ	4,055,542	3,988,900	3,583,018	<a href="#">5.2.6 Energy management</a>	89~90
		(2) Percentage of energy consumption from grid (%)	%	27%	26%	27%		
		(3) Percentage of renewable energy use (%)	%	-	-	0.01%		
		(4) Energy generated in-house (GJ)	GJ	4,415	6,238	9,137		
Water management	RT-CH-140a.1	(1) Total water withdrawal	Million liters	2,918.9	2,734.5	2,594.9	<a href="#">5.3 Water Resources Management</a>	95~102
		(2) Total water consumption	Million liters	2,022.5	1,905.8	1,792.7		
		(3) Operating locations located in areas with "High" or "Very high" deficiency in water and the percentage compared with (1) and (2).	%	CPGC, TVCM and CGPCP are not located in areas with "High" or "Very high" deficiency in water.				
	RT-CH-140a.2	Number of cases of violations of water quality-related discharge permits, standards and regulations.	Number	No violations of relevant regulations.				
	RT-CH-140a.3	Describe water management risks and strategies, as well as risk mitigation practices.	--	Continuous monitoring and compilation of daily, monthly and annual water consumption records. In terms of management, we will continue to study feasible solutions and use manufacturing processes to improve water conservation and enhance water recycling and reuse rates. Improve pipelines, conduct regular leak-prevention inspections, follow up and review the progress, and propose improvement plans.				



Item	Code	Content of indicators	Unit	2022	2023	2024	Corresponding chapter	Page number
Hazardous waste management	RT-CH-150a.1	The total amount of hazardous waste generated by the Company and the percentage of amount recycled.	(1) tonnes (2) recycling %	(1) 46.55 (2) 3.5%	(1) 197.95 (2) 69.8%	(1) 170.60 (2) 89.4%	<a href="#">5.5 Waste Management</a>	105~107
Community relations	RT-CH-210a.1	The processes involved in discussion of managing risks and opportunities related to community interests.	n/a	CGPC continues to establish communication mechanisms with local communities through local talent recruitment, scholarship programs, community cleaning and maintenance, and health care initiatives, in order to identify potential risks and create win-win opportunities.			<a href="#">6.6 Social Participation</a>	149~163
Occupational health and safety	RT-CH-320a.1	(1) Total Recordable Incident Rate (TRIR) formula: (Number of Recordable Incidents × 200,000) / Total Work Hours	%	0.33	0.57	0	<a href="#">5.1 Environmental Management Policy</a> <a href="#">6.4 Safe and Healthy Workplace</a>	73~76 127~141
		(2) Mortality rate, a. Regular employees, b. Contract employees	%	0	0	0		
	RT-CH-320a.2	For employees and non-employees (to reduce long-term/chronic exposure), health risk assessment, and description of monitoring.	n/a	CGPC has implemented the ISO 45001 Occupational Safety and Health Management System, conducting hazard identification and health examinations based on operational environmental risks. The Company has also established control operation guidelines and health promotion measures, with regular monitoring and tracking of chronic exposure risks for both employees and non-employees.				
Product design contributing to the efficiency improvement in the use phase	RT-CH-410a.1	Product revenue that can improve resource efficiency during the use phase.	NT\$ thousand	There were 12 new products developed in the past 2 years, and the total sales of new products in 2022 was NT\$99,420 thousand.	There were 15 new products developed in the past 2 years, and the total sales of new products in 2023was NT\$39,302 thousand.	There were 15 new products developed in the past 2 years, and the total sales of new products in 2024 was NT\$39,291 thousand.	<a href="#">3.5 Technology Research and Development</a>	50~53

Item	Code	Content of indicators	Unit	2022	2023	2024	Corresponding chapter	Page number
Chemical safety and environmental management	RT-CH-410b.1	The percentage of product revenue (%) of products containing chemical substances classified as Type 1 and 2 health and environmental hazards by the GHS hazard categories.	%	60.05%	58.28%	61.69%	<a href="#">5.1 Environmental Management Policy</a>	73~76
		The percentage (%) of relevant products that have under gone hazard analysis.	%	100%				
	RT-CH-410b.2	Strategies for the development of chemicals of high concern and alternative products that reduce human and environmental impact.	n/a	Hydrochloric acid, liquid caustic soda and bleaching products produced by CGPC are not chemicals of high concern.				
Genetically modified organism	RT-CH-410c.1	Percentage of overall revenue coming from GMO products.	%	No GMO products are produced.			--	
Legal and monitoring management	RT-CH-530a.1	The Company’s position on government regulation and policy planning on environmental and social issues.	n/a	Check environmental protection/social laws and regulations every month, comply with important government and international environmental protection regulations and promote the ISO 14001 and other management systems to ensure that the Company’s daily operations have minimal impact on the community. Conduct active communication to understand employees and local residents and other key stakeholders and then propose solutions for improvement.			<a href="#">5.1 Environmental Management Policy</a> <a href="#">6.4 Safe and Healthy Workplace</a>	73~76 127~141
Process safety and emergency response	RT-CH-540a.1	Process safety incident counts (PSIC)	Number	0	1	0	<a href="#">6.4 Safe and Healthy Workplace</a>	127~141
		Process safety total incident rate (PSTIR) (= Process safety incident cases x 200,000 million man-hour / Total employee work hours)	%	0	8	0		
		Process safety incident severity rate (PSISR) (= Total severity score for all process safety incidents x 200,000 million man-hour / Total employee work hours)	%	0	0	0		
	RT-CH-540a.2	Number of transportation incidents	Number	0	0	0		

## 7.3 Sustainability Disclosure Indicators—Plastic Industry










Number	Content of indicators	Type of indicators	2024 disclosure status				Unit	Corresponding chapter and page number
1	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Quantify	(1) Total energy consumption(GJ)	(2) Percentage of purchased electricity(%)	(3) Utilization rate (renewable energy/total energy)(%)	(4) Total self-generated and self-use energy (GJ)	(1) GJ (2) % (3) % (4) GJ	<a href="#">5.2.6 Energy management</a> P. 89~90
			3,583,018	27%	0.01%	-		
2	Total water withdrawn and total water consumption.	Quantify	Total water withdrawn		Total water consumption		Thousand M³	<a href="#">5.3 Water Resources Management</a> P. 95~102
			2,594,900		1,792,746			
3	Total general and hazardous waste generated, and percentage recycled.	Quantify	Total hazardous waste generated (tonnes)		Percentage recycled (%)		(1) tonnes (2) %	<a href="#">5.5 Waste Management</a> P. 105~107
			170.60		89.4%			
4	Number of employees in and rate of occupational accidents.	Quantify	Ratio calculation method: Number of occupational accidents/total number of employees				Person (%)	<a href="#">6.4 Safe and Healthy Workplace</a> P. 127~141
			Item		Descriptions			
			Number of employees in occupational accidents		0			
5	Production by product category.	Quantify	Occupational Accident Rate		0.00%		tonnes	None
			Company		Production (tonnes)			
			CGPC		230,046			
			TVCM		319,081			
			CGPCP		172,322			

## 7.4 Implementation Status of Climate-related Information

Number	Item	Implementation Status
1	Clarification of the supervision and governance of climate-related risks and opportunities by the board of directors and management.	<p>CGPC places climate change management under the supervision of the Board of Directors. The Sustainable Development Committee, chaired by an independent director, serves as the highest organizational unit for climate-related matters. Each year, the committee reviews the Company's climate change strategies and targets, manages actions related to climate risks and opportunities, evaluates the progress of implementation, and reports to the Board of Directors.</p> <p>The relevant work meetings and their respective functions are summarized as follows:</p> <ol style="list-style-type: none"> <li>1. Management Meeting: Chaired by the Chairman, discusses and plans major energy-saving and carbon reduction policies on an irregular basis.</li> <li>2. Group's Environmental Division Quarterly Review Meeting: Serves as the highest level of energy management in the USI Corporation. It takes place every quarter and involves reporting on the planning, progress and making resolutions to the Chairman.</li> <li>3. Green Energy Task Force: Serves as the responsible unit for promoting green energy initiatives within the USI Corporation. Reports to the Chairman on the progress and future plans of green energy development on a monthly basis.</li> <li>4. Other functional committees under the Board of Directors, such as the Audit Committee, review the results identified by the Risk Management Task Force. The Risk Management Task Force conducts annual assessments of risks arising from global climate change, energy issues, and related fiscal and taxation matters, and submits its findings to the Board of Directors.</li> </ol> <p><a href="#">In light of the global emphasis on issues related to E (Environmental aspect), S (Social aspect), and G (Governance aspect)</a>, the Company follows the "Sustainability Roadmap for TWSE- and TPEx-Listed Companies" issued by the Financial Supervisory Commission, which promotes the phased disclosure of greenhouse gas (GHG) inventory and assurance information, as well as the development of corporate GHG inventory capabilities. The Company has completed the GHG inventory and assurance process for the parent and subsidiaries under the consolidated financial statements. Each year, the Company reports on the concrete measures implemented, with the Board of Directors providing guidance and recommendations.</p> <p>In addition to continuously enhancing corporate governance effectiveness, the Company has placed particular emphasis on implementing carbon reduction goals and developing green energy strategies. We are carefully planning and executing these initiatives through the application of intelligent technologies to manage more efficiently, reduce risks and issues, meet international standards, and achieve our ambitious goals for sustainable development.</p>
2	Explanation of how identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, intermediate-term, long-term).	<p>In 2023, a questionnaire survey was conducted with the ESG Committee and senior management to assess the relevance of each risk to the Company's operations and the expected time frame of its potential impact, as well as the development potential and feasibility of each opportunity. A total of 21 responses were collected. Based on the statistical analysis conducted by the task force, 12 material climate-related topics were identified (2 physical risk items, 4 transition risk items, and 6 opportunity items).</p> <p>CGPC assessed the potential financial impacts of these 12 material risks and opportunities, and formulated corresponding response strategies and management mechanisms. These efforts aim to address the potential impacts of climate change across various aspects of the business, mitigate the operational risks brought by extreme climate events, and build a resilient culture toward climate change.</p> <p>Climate-related risk items are categorized into three timeframes based on the expected period of impact: short-term (&lt; 3 years), medium-term (3–7 years), and long-term (&gt; 7 years). For detailed information, please refer to <a href="#">Section 5.2.2 Climate Change Management Framework</a></p>

Number	Item	Implementation Status
3	Explanation of the financial impact of extreme weather events and transition actions.	<p>◆ <b>Financial impact of extreme weather events</b> In accordance with the TCFD recommendations, CGPC has developed future scenarios based on physical and transition risks to analyze potential future impacts and opportunities the Company may face. The results have been incorporated into the assessment of strategic resilience. Physical risks were evaluated with reference to the Taiwan Climate Change Projection and Information Platform (TCCIP)'s publication in June 2023, titled "Atlas of Taiwan Climate Change Key Indices: AR6 Statistical Downscaling Edition", and the National Science and Technology Center for Disaster Reduction's "Climate Change Disaster Risk Mapping Platform" of Taiwan, which provide projections of long-term climate changes and potential climate risks.</p> <p>The IPCC AR6 scenarios combine the Shared Socioeconomic Pathways (SSPs) with the Representative Concentration Pathways (RCPs). CGPC adopted the SSP5 8.5 scenario, which represents very high greenhouse gas emissions with CO<sub>2</sub> emissions projected to double by around 2050, to conduct future scenario analyses for climate hazards such as "heat," "flooding," and "drought."</p> <p>Under the RCP 8.5 scenario, the number of typhoons affecting Taiwan is projected to decrease by approximately 15% by mid-century (2040–2065) and by about 55% by the end of the century (2075–2099); however, the proportion of severe typhoons is expected to increase by roughly 100% and 50%, respectively. Maximum wind speeds are projected to rise by about 4% and 8%, and typhoon rainfall by approximately 20% and 35%. Although the total number of typhoons affecting Taiwan may decrease in the future, the threat of more intense typhoons is expected to rise. The Company must strengthen disaster preparedness and enhance its disaster resilience to minimize losses caused by typhoons.</p> <p>◆ <b>Financial Impact of Transition Actions</b> The financial impact of transition actions on businesses is primarily reflected in cost and investment adjustments resulting from changes in policies and regulations, technological shifts, and market demand. New government regulations such as water consumption fees and carbon fees will directly lead to increased operating costs. For example, the water consumption fee is expected to rise by approximately NTD 450 thousand per year, while carbon fees may increase by around NTD 19.86 million annually. In addition, under the Heavy User Regulation, companies are required to increase their proportion of renewable energy usage and improve energy efficiency, which will lead to higher capital expenditures for green electricity procurement and equipment upgrades. However, by actively investing in low-carbon technology transitions such as improving energy efficiency, replacing outdated equipment, and upgrading wastewater recycling systems, companies may incur higher upfront capital expenditures, but these measures will help reduce long-term operating costs and risks. Overall, companies undergoing low-carbon transition should anticipate a short-term increase in costs, but proactive responses can enhance their medium- and long-term competitiveness and sustainability capabilities.</p> <p>Please refer to <a href="#">Section 5.2.3 Identification of Climate Risks and Opportunities</a> and <a href="#">Section 5.2.4 Potential Financial Impacts and Response Measures for Risks and Opportunities</a></p>
4	Explanation of how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	<p>To strengthen its business philosophy of integrity and ensure stable operations and sustainable development, CGPC approved the "Risk Management Policies and Procedures" through a resolution of the Board of Directors in 2020. This framework aims to reduce operational risks the Company may face and enable directors to effectively assess and oversee existing or potential risks. Each responsible functional department conducts timely evaluations and rolling adjustments based on changes in the global economic environment, the latest ESG regulations, and the risk and opportunity assessment framework. The project secretary of the Audit Committee reports at least once a year to both the Audit Committee and the Board of Directors on the Company's annual risk management operations, enabling them to understand the Company's risk landscape and offer more concrete and timely recommendations for corporate governance strategies.</p> <p>Please refer to <a href="#">Section 5.2.2 Climate Change Management Framework</a> and <a href="#">Section 5.2.3 Identification of Climate Risks and Opportunities</a></p>

Number	Item	Implementation Status
5	If resilience to climate change risks is assessed through scenario analysis, the scenario, parameters, assumptions, analysis factors, and key financial impacts used should be explained.	<p>In response to the intensifying global climate change, CGPC continues to adopt the TCFD structure to deepen its analysis of potential risks under extreme climate conditions and to identify emerging business opportunities. Based on projections under the RCP 8.5 scenario from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform (TCCIP) and the National Science and Technology Center for Disaster Reduction, CGPC assessed temperature rise, rainfall, flooding, and drought conditions for the period of 2016–2035. Three physical risk topics were identified. In addition, risk and opportunity factors were identified with reference to Group strategies, industry characteristics, Taiwan’s Intended Nationally Determined Contributions (INDC), and TCFD indicators.</p> <p>Based on the nature of risk and opportunity factors, risks are categorized into physical risks and transition risks. Physical risks include flooding, drought, and high temperatures, while transition risks include policy and regulatory changes, reputation, technology, and market shifts. Opportunities are identified across four dimensions: resource efficiency, energy sources, products and services, and markets.</p> <p>Physical risks were evaluated with reference to the Taiwan Climate Change Projection and Information Platform (TCCIP)’s publication in June 2023, titled “Atlas of Taiwan Climate Change Key Indices: AR6 Statistical Downscaling Edition”, and the National Science and Technology Center for Disaster Reduction’s “Climate Change Disaster Risk Mapping Platform” of Taiwan, which provide projections of long-term climate changes and potential climate risks. The IPCC AR6 scenarios combine the Shared Socioeconomic Pathways (SSPs) with the Representative Concentration Pathways (RCPs). CGPC adopted the SSP5 8.5 scenario, which represents very high greenhouse gas emissions with CO<sub>2</sub> emissions projected to double by around 2050, to conduct future scenario analyses for climate hazards such as “heat,” “flooding,” and “drought.”</p> <p>Transition risks were assessed with reference to the World Energy Outlook (WEO) published by the International Energy Agency (IEA) in 2021. The report outlines three scenarios based on different energy trends and climate policies: the Stated Policies Scenario (STEPS), the Announced Pledges Scenario (APS), and the Net Zero Emissions Scenario (NZE). Among them, the NZE scenario assumes that all countries will achieve net-zero emissions by 2050 and represents the most ambitious pathway for emission reduction. In addition, CGPC referred to the Taiwan 2050 Net-Zero Emissions Roadmap and Strategy Overview released by the National Development Council in 2022, aligning with the national carbon reduction pathway and ensuring the Company’s resilience to sustain operations under the impacts of extreme climate change. CGPC promotes energy-saving and carbon-reduction projects to minimize energy and water consumption as well as waste generation throughout its operations and supply chain, thereby reducing its climate impact. The Company also improves energy efficiency, invests in green energy facilities, and advances the R&amp;D of green products to effectively manage both transition and physical risks, create new business opportunities, and meet market demands. However, the implementation of these projects will also lead to increased capital investment and operating costs, which may affect the Company’s financial performance. Please refer to: <a href="#">the Vinyl Chain TCFD Publication</a>.</p>
6	If there are transformation plans to manage climate-related risks, the content of the plan and the indicators and targets used to identify and manage physical risks and transition risks should be explained.	<p>CGPC has adopted 2017 as the base year for identifying greenhouse gas emission indicators and targets. For detailed information, please refer to Point 9. The indicators and targets for identifying and managing physical and transition risks are as follows:</p> <ul style="list-style-type: none"> <li>◆ Energy management targets are set under the <b>Group’s carbon reduction goals</b>, with 2017 as the base year, aiming for a 27% reduction by 2030 and carbon neutrality by 2050.</li> <li>◆ <b>Climate response strategies:</b> Short term (&lt; 3 years): Replace outdated equipment, improve energy efficiency, install solar power systems, implement green procurement, develop response measures for flooding and drought, and mitigate the impact of carbon fee collection. Medium term (3–5 years): Promote low-carbon energy transition, adopt intelligent monitoring systems, and expand the deployment and use of renewable energy. Long term (&gt; 5 years): Continue focusing on low-carbon fuels, carbon capture and utilization technologies, and negative emission technologies.</li> <li>◆ <b>Greenhouse gas emission disclosure:</b> Scope 1, Scope 2, and Scope 3 emission data are disclosed annually in the Sustainability Report, with regular reviews of the underlying causes for increases or decreases.</li> </ul> <p>Please refer to: <a href="#">Section 5.2.2 Climate Change Management Framework</a>, <a href="#">Section 5.2.3 Identification of Climate Risks and Opportunities</a> and <a href="#">Section 5.2.4 Potential Financial Impacts and Response Measures for Risks and Opportunities</a></p>

Number	Item	Implementation Status																								
7	If internal carbon pricing is used as a planning tool, the basis for price determination should be explained.	<p>In Taiwan, three subsidiary regulations on carbon fees were officially announced on August 29, 2024, followed by the announcement of the carbon fee rate on October 21. Starting in 2025, emission volumes will be formally included in carbon fee calculations, marking the beginning of a carbon-pricing era.</p> <p>To proactively respond to government policies, effectively address climate change, and reduce carbon risks, the Company introduced an internal carbon pricing system in 2024. The price is based on the domestic carbon fee reference and was initially set at NTD 300 per metric ton, with plans for phased increases through periodic review. This system integrates carbon costs into the Company’s decision-making and investment evaluation processes to assess the impact of carbon emissions on business operations, accelerate the implementation of carbon reduction measures, and drive low-carbon investments. In July 2024, the Company held two training sessions to help relevant departments understand the concept and application of internal carbon pricing and support implementation across all plants. Additionally, a general education course on carbon-related topics was conducted in September, open to all employees to raise awareness and professional capacity in carbon reduction, working together toward achieving carbon reduction goals.</p>																								
8	If climate-related goals are set, the following information should be provided: the activities covered by the goals, scope of greenhouse gas emissions, planning timeframe, and annual progress towards achieving the goals. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the goals, the source and quantity of carbon offsets or the quantity of RECs should be explained	<p>To strengthen the Company’s resilience to climate risks, CGPC set its 2030 carbon reduction target in 2022 as “a 27% reduction in carbon emissions by 2030 compared to 2017,” and further established “carbon neutrality by 2050” as a long-term corporate goal in 2023. In addition, to assess its ability to respond to climate risks, CGPC referred to the TCFD structure released by the Financial Stability Board (FSB) in 2015 to analyze the climate-related risks and opportunities the Company may face under a scenario of very high greenhouse gas emissions. Based on the findings, CGPC formulated mitigation and adaptation strategies, initiated various carbon reduction actions, and established short-, medium-, and long-term greenhouse gas reduction targets to reduce potential financial impacts and achieve its goal of sustainable business operations.</p> <p>CGPC is following the Group’s carbon reduction pathway, and as of 2024, its greenhouse gas emissions (including consolidated subsidiaries) have decreased by 31.1% compared to the base year(2017). Moving forward, the Company will more actively implement energy-saving and carbon reduction programs. The medium-term carbon reduction strategy focuses on transitioning to low-carbon energy, improving energy efficiency, implementing intelligent monitoring, and installing and utilizing renewable energy. The long-term strategy continues to focus on low-carbon fuels, carbon capture and reuse technologies, and negative emission technologies, with the aim of achieving carbon neutrality and advancing the transition to a low-carbon economy. The planning timeline and annual progress for greenhouse gas emission reductions are also being closely monitored.</p> <p>Please refer to: <a href="#">Vinyl Chain Carbon Reduction Pathway Planning</a>, <a href="#">Section 5.2.6 Energy Management</a>, <a href="#">Section 5.2.8 Energy Conservation and Carbon Reduction Programs and Performance</a>, <a href="#">Promotion of Renewable Energy</a>, and <a href="#">Acquisition of Greenhouse Gas Offset Credits</a></p>																								
9	Greenhouse gas inventory and verification status.	<p>For greenhouse gas inventory data, please refer to <a href="#">Chapter 5.2</a> of this report.</p> <table><tr><th colspan="2">Company</th><th>CGPC</th><th>TVCM</th><th>CGPCP</th></tr><tr><td rowspan="2">Inventory</td><td>Scope of inventory</td><td>CGPC Main plant</td><td>TVCM Linyuan plant</td><td>CGPCP Linyuan plant</td></tr><tr><td>Data period</td><td>2024</td><td>2024</td><td>2024</td></tr><tr><td>Assurance</td><td>Assurance Unit</td><td>SGS</td><td>DNV</td><td>AFNOR ASIA</td></tr><tr><td colspan="2">Certificates</td><td> <a href="#">CGPC</a></td><td> <a href="#">TVCM</a></td><td> <a href="#">CGPCP</a></td></tr></table> <p>Note: Please refer to the note in <a href="#">Vinyl Chain Carbon Reduction Pathway Planning</a>.</p>	Company		CGPC	TVCM	CGPCP	Inventory	Scope of inventory	CGPC Main plant	TVCM Linyuan plant	CGPCP Linyuan plant	Data period	2024	2024	2024	Assurance	Assurance Unit	SGS	DNV	AFNOR ASIA	Certificates		 <a href="#">CGPC</a>	 <a href="#">TVCM</a>	 <a href="#">CGPCP</a>
Company		CGPC	TVCM	CGPCP																						
Inventory	Scope of inventory	CGPC Main plant	TVCM Linyuan plant	CGPCP Linyuan plant																						
	Data period	2024	2024	2024																						
Assurance	Assurance Unit	SGS	DNV	AFNOR ASIA																						
Certificates		 <a href="#">CGPC</a>	 <a href="#">TVCM</a>	 <a href="#">CGPCP</a>																						

## 7.5 Third party assurance report (GRI 2-5)

**Deloitte.**

**勤業眾信**

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### INDEPENDENT AUDITORS' LIMITED ASSURANCE REPORT

China General Plastics Corporation

We have undertaken a limited assurance engagement on the selected performance indicators in the Sustainability Report ("the Report") of China General Plastics Corporation, ("the Company") for the year ended December 31, 2024.

#### Subject Matter Information and Applicable Criteria

See Appendix for the Company's selected performance indicators ("the Subject Matter Information") and applicable criteria.

#### Responsibilities of Management

The management of the Company is responsible for the preparation of the Subject Matter Information in accordance with Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, Universal Standards, Sector Standards and Topic Standards published by the Global Reporting Initiative (GRI) and SASB Standards published by the Sustainability Accounting Standards Board (SASB), and for such internal control as management determines is necessary to enable the preparation of the Subject Matter Information that are free from material misstatement resulted from fraud or error.

#### Auditors' Responsibilities

Our responsibility is to plan and conduct our limited assurance engagement in accordance with Standard on Assurance Engagement 3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation of the Republic of China to issue a limited assurance report on whether the Subject Matter Information (see Appendix) is free from material misstatement. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, therefore, a lower assurance level is obtained than a reasonable assurance.

We based on our professional judgment in the planning and conducting of our work to obtain evidence supporting the limited assurance. Because of the inherent limitations of any internal control, there is an unavoidable risk that even some material misstatements may remain undetected. The procedures we performed include, but not limited to:

- Inquiring of management and the personnel responsible for the Subject Matter Information to obtain an understanding of the policies, procedures, internal control, and information system relevant to the Subject Matter Information to identify areas where a material misstatement of the subject matter information is likely to arise.
- Selecting sample items from the Subject Matter Information and performing procedures such as inspection, re-calculation, and observation to obtain evidence supporting limited assurance.

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#### Inherent Limitations

The Subject Matter Information involved non-financial information, which was subject to more inherent limitations than financial information. The information may involve significant judgment, assumptions and interpretations by the management, and the different stakeholders may have different interpretations of such information.

#### Independence and Quality Control

We have complied with the independence and other ethical requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies Standard on Quality Management 1 "Quality Management for Public Accounting Firms" issued by the Accounting Research and Development Foundation of the Republic of China, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

#### Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information is not prepared, in all material respects, in accordance with the applicable criteria.

#### Other Matters

We shall not be responsible for conducting any further assurance work for any change of the Subject Matter Information or the applicable criteria after the issuance date of this report.

The engagement partner on the limited assurance report is Hsiu-Chun Huang.

*Hsiu-Chun Huang*

Deloitte & Touche  
Taipei, Taiwan  
Republic of China

August 5, 2025

#### Notice to Readers

For the convenience of readers, the independent auditors' limited assurance report and the accompanying summary of subject matter information have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' limited assurance report and summary of subject matter information shall prevail.

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## APPENDIX

### SUMMARY OF SUBJECT MATTER INFORMATION

#	Subject Matter Information	Corresponding Section	Applicable Criteria	Disclosures
1.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, the total energy consumption was 3,583,018 GJ, percentage of purchased electricity was 27%, the utilization rate (renewable energy/total energy) was 0.01%, and total self-generated and self-use energy was 0 GJ.	7.3 Sustainability Disclosure Indicators - Plastics Industry	Total energy consumption, percentage of purchased electricity, utilization rate (renewable energy/total energy), and total self-generated and self-use energy	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 1
2.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, total water withdrawn was 2,594.9 thousand M <sup>3</sup> , and total water consumption was 1,792.8 thousand M <sup>3</sup> .	7.3 Sustainability Disclosure Indicators - Plastics Industry	Total water withdrawn and total water consumption	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 2
3.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, total general waste generated was 4,966.13 tonnes, and percentage recycled was 84.8%. Total hazardous waste generated was 170.60 tonnes, and percentage recycled was 89.4%.	5.5 Waste Management 7.3 Sustainability Disclosure Indicators - Plastics Industry	Total general and hazardous waste generated, and percentage recycled	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 3
4.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, number of employees in occupational accidents was 0 person, and rate of occupational accidents was 0%.	7.3 Sustainability Disclosure Indicators - Plastics Industry	Number of employees in and rate of occupational accidents	Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies Article 4, Paragraph 3, Appendix 1-5, No. 4
5.	CGPC (Main plant), TVCM (Linyuan plant) and CGPCP (Linyuan plant): In 2024, emissions of the air pollutants were as follows, sulfur oxides (SOx) 0.106 tonnes, nitrogen oxides (NOx) 77.199 tonnes, volatile organic compounds (VOCs) 261.100 tonnes and hazardous air pollutants (HAPs) 16.358 tonnes.	5.4 Air Pollution Control 7.2 SASB Chemical Industry Index	Emissions of sulfur oxides (SOx), nitrogen oxides (NOx), volatile organic compounds (VOCs) and hazardous air pollutants (HAPs).	SASB RT-CH-120a.1 Air quality