

# 20 25

## YIEH PHUI SUSTAINABILITY REPORT



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# 1

## Foreword

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Rooted in our connection with the land and driven by our commitment to quality.  
Through every refinement of steel, we cultivate our sincere commitment to protecting the environment.

## 1.01 Message from the Management

Dear stakeholders, business partners, and colleagues:

Looking back on 2025, the global political, economic, and geopolitical landscape experienced significant upheaval. Persistent inflationary pressures, geopolitical conflicts, and reciprocal tariff barriers established by the European and U.S. markets all posed significant challenges to the global business environment. In particular, the formal implementation of the European Union's Carbon Border Adjustment Mechanism (CBAM) marks the beginning of a new era of low-carbon competition across global supply chains.

Approximately 70% of Yieh Phui's products are exported, with Europe and the United States serving as its primary markets. As a result, the Company is at the forefront of this new wave of transformation. In the face of the dual challenges posed by diversified tariffs and international carbon taxes, traditional business practices are no longer sufficient. However, challenges often serve as the greatest catalyst for building resilience. We firmly believe that only by transforming external challenges into internal drivers of transformation can we convert business risks into market opportunities and secure a first-mover advantage amid adversity.

In response to the increasingly stringent global green trade requirements, we have taken proactive action to prepare well in advance. On the environmental front, we accelerated the adoption of green manufacturing processes and environmentally friendly materials. In 2024, we successfully connected solar photovoltaic systems at our major production sites to the power grid, achieving 100% compliance with renewable energy obligations for major electricity consumers, while implementing GHG inventories across all production processes and obtaining third-party verification. In addition, we are honored to be Taiwan's first steel company to have its entire product portfolio verified under Sweden's International EPD® System Environmental Product Declaration program, securing a "green passport" for exports to Europe and the United States. At the same time, we actively developed and adopted green environmentally friendly materials. "Low-VOC surface

treatment chemicals" were fully introduced for galvanized products to comply with environmental regulatory limits, while renewable "bio-based coatings" were adopted to substantially reduce the carbon emissions of galvanized and prepainted steel products. In 2025, we officially launched the new "MAXITRA™" brand of Hot-Dip Zn-Al-Mg Coated Steel Coils. Featuring "self-healing" and "excellent corrosion resistance," these products can significantly extend the service life of steel in harsh atmospheric environments. Yieh Phui's development of these low-carbon, circular, and environmentally friendly material applications also marks our progress toward becoming a core strategic partner in global green energy infrastructure.

On the social front, we continued to strengthen diversity, inclusion, and a people-friendly workplace. In addition to fostering an inclusive and equitable work environment, such as providing Indigenous employees with leave for traditional ceremonies, we promoted multilingual professional terminology resources and the "Long-term Retention Program for Migrant Workers." We also addressed workforce aging by advancing age-friendly workplace improvements and job redesign. In recognition of these efforts, we received the 2025 Diversity and Inclusion Vision Award Special Award and the Friendly Employment Excellence Award. These honors reflect our unwavering commitment to sustainable talent development.

On July 6, 2025, Typhoon Danas caused severe damage to coastal townships in Chiayi and Tainan. Following the mobilization by Tzu Chi and its subsequent "Safe Homes, Better Communities" relief initiative, professional contractors and volunteers helped repair roofs and rebuild severely damaged homes. Upholding the spirit of sharing the suffering of others, Yieh Phui promptly activated its disaster relief mechanism after the typhoon, donating 30 metric tons of high-weather-resistance, highly corrosion-resistant Pre-painted Hot-Dip Zn-Al-Mg Coated Steel Coils for roof repairs in the affected areas. Downstream customers also responded immediately by mobilizing their production lines to process the steel coils into roofing sheets, which were then installed by Tzu Chi volunteers during the reconstruction of damaged homes. This was a cross-industry, cross-sector cycle of compassion. In the face of the growing threat of extreme weather, what is often regarded as rigid, cold steel became a source of strength, providing protection from the elements, safeguarding lives, and helping rebuild homes.

Adversity tempers the resilience of steel. Looking ahead, we will continue to build on the green credentials of the International EPD® System, with MAXITRA™ and environmentally friendly steel products serving as our core driving force. Together with all our stakeholders, we will move forward with confidence and navigate the waves of the green economy.



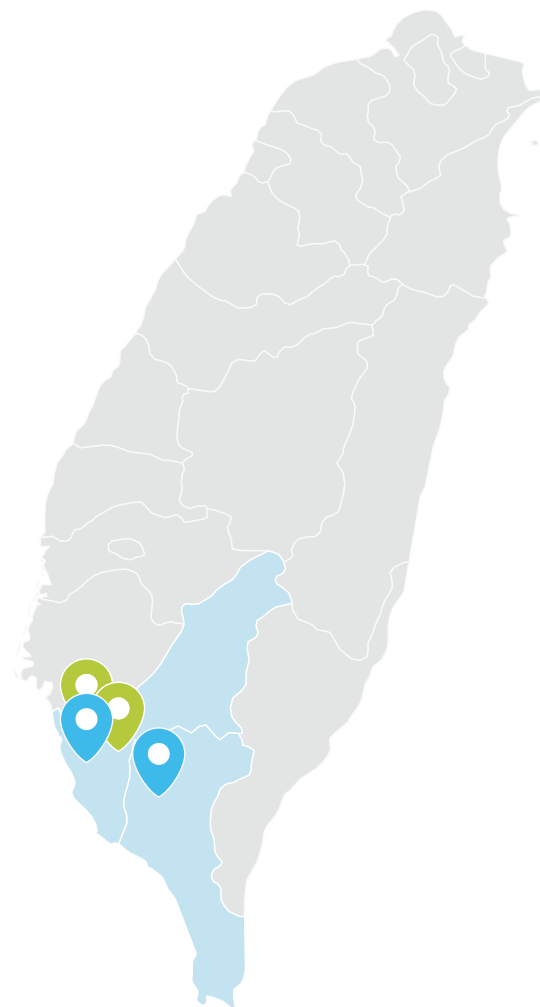
Yieh Phui Enterprise Co., Ltd. President

張振武

## 1.02 About the Company

Yieh Phui Enterprise Co., Ltd. was established in 1978 (originally known as National Enterprise Co., Ltd., and renamed to Yieh Phui Enterprise Co., Ltd. in 1986). Since the early stage of the establishment, the Company has focused on the production and development of green, environmentally friendly steel products that are durable, energy-efficient, long-lasting and recyclable. With "coated business" as our core business, we primarily engage in the manufacturing and sale of a variety of hot-dip galvanized and coated steel coils. Our products are widely used in steel for automobiles and home appliances, as well as the high-end construction materials market, and are closely related to people's daily lives. Yieh Phui Enterprise Co., Ltd., including its investment in its subsidiary Yieh Phui (China), is the largest and most competitive professional manufacturer of pre-painted steel coils in Taiwan, Mainland China, and Southeast Asia, with products sold worldwide in 138 countries. In 2005, the Group consolidated its businesses and established the "Engineering Business Department" specializing in the manufacture and installation of steel structures and the design, manufacture, and installation of transportation machineries and cranes, thereby diversifying Yieh Phui's product portfolio.

|                                   |                                                                                         |
|-----------------------------------|-----------------------------------------------------------------------------------------|
| <b>Company Name</b>               | Yieh Phui Enterprise Co., Ltd.                                                          |
| <b>Company Type</b>               | TWSE-listed company                                                                     |
| <b>Stock Code</b>                 | 2023                                                                                    |
| <b>Date of Establishment</b>      | Year 1978                                                                               |
| <b>Industry Category</b>          | Steel Industry                                                                          |
| <b>Main Products and Services</b> | Galvanized steel coils, coated steel coils                                              |
| <b>Paid-in Capital</b>            | TWD19,032,402 thousand (2025/12/31)                                                     |
| <b>Net sales</b>                  | 2025 Parent Company: TWD20,789,358 thousand / 2025 Consolidated: TWD67,557,599 thousand |
| <b>Number of employee</b>         | 1,567 (2025/12/31)                                                                      |
| <b>Country of Operation</b>       | R.O.C.                                                                                  |
| <b>Location of Headquarters</b>   | No.369, Yuliao Road, Yuliao Village, Qiaotou District, Kaohsiung City                   |



### Coated Business

#### 📍 Qiaotou Plant

No.369, Yuliao Road, Yuliao Village, Qiaotou District, Kaohsiung City  
 (Note: Qiaotou Plant is divided into the Kaohsiung Plant No. 1, the Machinery Plant, and the Cold-rolled Steel Plate Plant according to its factory registration certificate)

#### 📍 Pingtung Plant

No. 6, Gongye 6th Road, Qiaonan Village, Pingtung City

#### Products

Pickled steel coils, cold-rolled full-hard steel coils, Hot-Dip Galvanized Steel Coils / Hot-Dip 5% Al-Zn Coated Steel Coils / Hot-Dip 55% Al-Zn Coated Steel Coils / Hot-Dip Zn-Al-Mg Coated Steel Coils, high-corrosion-resistance steel material for solar power system brackets - PSK, high-efficiency antibacterial steel coils, high-efficiency antiviral steel coils, and coated steel coils

#### Major brands

MAXITRATM, PhuizerZinc®, PhuizerFan®, PhuizerLume®, ColorZink®, ColorFan®, ColorKool®, PSK®, PhuizerMax®, ColorMax®

### Engineering business

📍 **Luzhu Plant** No. 909, Fuxing Road, Sanye Village, Luzhu District, Kaohsiung City

**Products** Manufacturing and installation of steel structures

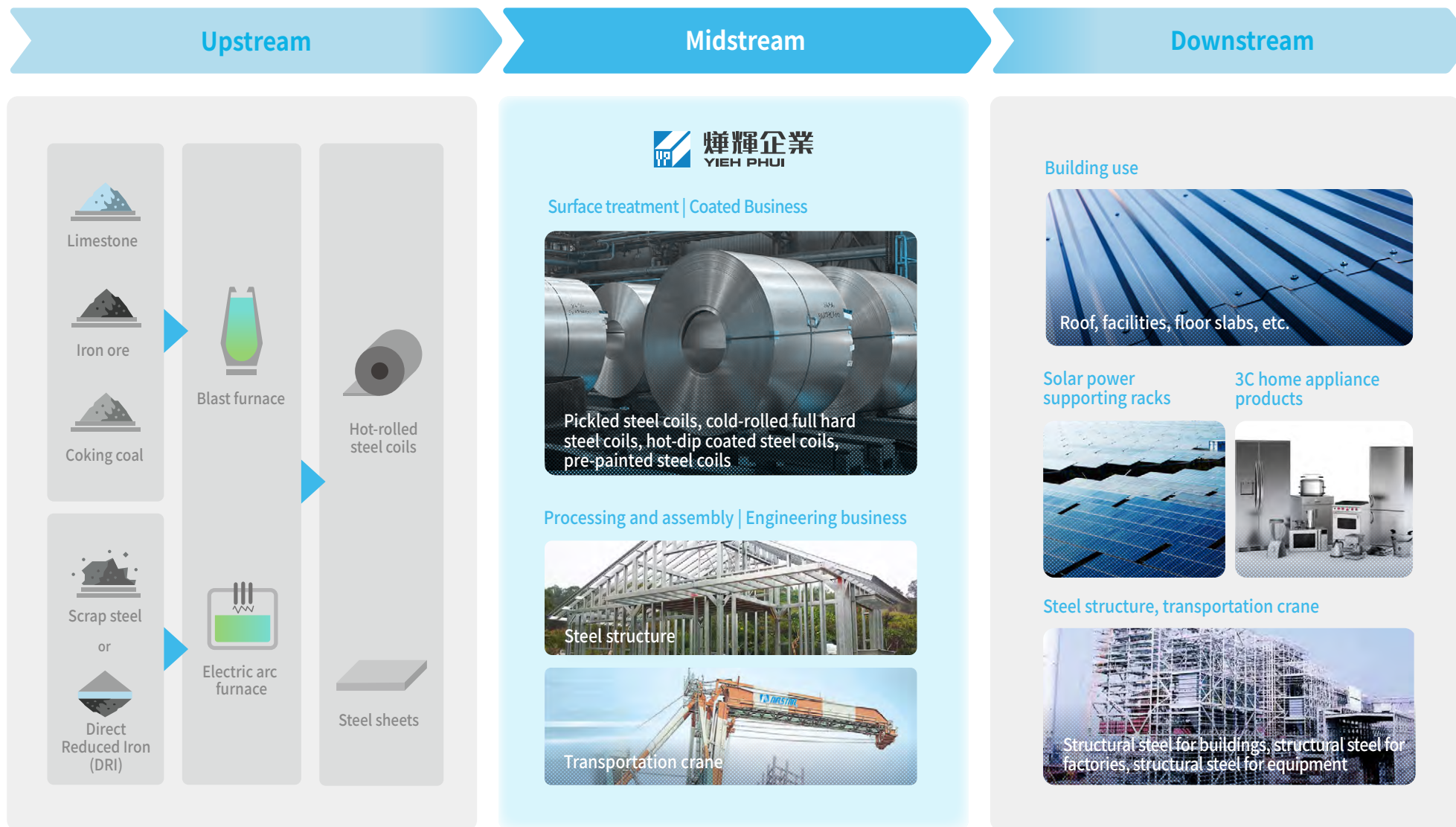
📍 **Yanchao Plant** No. 600, Zhongan Road, Jiaosu Village, Yanchao District, Kaohsiung City

**Products** Design, manufacture and installation of transportation machinery - crane equipment

**Brand** Air Star™, Ai-ReStar™

## Value Chain Positioning

With Yieh Phui as the production and manufacturing center, we connect customers (product demand end), raw material suppliers (supply end), and contractors and suppliers (labor services) to form a complete supply chain.



## 1.03 Report Information

### 1.03.1 Preparation Basis

The 2025 Sustainability Report of Yieh Phui Enterprise is prepared in accordance with the Global Reporting Initiative (GRI) Standards, the Sustainability Accounting Standards Board (SASB) - Iron & Steel Producers Metrics, the Taiwan Stock Exchange's specific industry disclosure indicators for steel industry, and the Task Force on Climate-related Financial Disclosures (TCFD) framework. Please refer to the appendices for relevant reference tables.

### 1.03.2 Reporting Period and Frequency

The reporting period of this report aligns with the consolidated financial statements, and the period is from January 1, 2025 to December 31, 2025. To maintain the report's completeness and comparability, certain chapters include information extending beyond such period, and explanations are also provided in the chapter notes.

The Company will publish the Sustainability Report annually and will also disclose it on the Company's website.

Publication date of this report: August 2026

### 1.03.3 Report Boundary and Scope

The scope of information disclosure in this report is based on the operational scope of Yieh Phui Enterprise's products and services, which can be divided into the following categories: Hot-Dip Galvanized and Pre-painted Steel Coil Products (Qiaotou Plant, Pingtung Plant, cold-rolled steel plate plant and machinery plant); steel structures (Luzhu Plant), and transportation machinery - crane equipment (Yanchao Plant), excluding subsidiaries. The financial information in this report is based on International Financial Reporting Standards (IFRS), and includes the financial performance reports of each investee. Please refer to the 2025 financial statements for the entities included in the consolidated financial statements. The currency values disclosed are all denominated in New Taiwan Dollars (TWD).

#### Report Statistical Data Calculation Basis

|                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Financial data</b>     | The data in the consolidated financial statements certified by CPAs is used in the economic income distribution table.<br>Unless otherwise specified, all financial data is expressed in the unit of "New Taiwan Dollars (TWD)".                                                                                                                                                                                                                                                                                                                                    |
| <b>Environmental data</b> | The greenhouse gas (GHG) emissions are calculated based on the GHG Protocol Corporate Accounting and Reporting Standard – enterprise accounting and reporting standards published jointly by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). The organizational boundary adopts the operational control approach, and inventory is performed on data for Scope 1 and Scope 2. Water resources and waste statistical data refers to the data reported to local competent authorities by each operating site. |
| <b>Other data</b>         | Statistical data from each operating location is summarized.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |

### 1.03.4 Information Preparation and Restatement

The contents disclosed in this report are compiled and provided by implementation teams established under the Sustainable Development Committee. They are initially reviewed by Level 1 supervisors, following which the content is consolidated, reviewed and finalized by the Sustainable Development Promotion and Information Disclosure Team. Finally, the report is submitted to the Sustainable Development Committee and the Board of Directors for discussion and resolution.

| Restated Information                                                                                                                                                                                                                                                              | Reason for Restatement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Impact of Restatement | Report Chapter                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------------|
| <b>The plant sites designated by the Ministry of Environment shall achieve the target annual emissions by 2030.</b><br><b>Base year: Average of five years of 2018~2022 for Kaohsiung Plant 1; and 2022 for Pingtung Plant</b><br><b>Emission reduction goal: 3.2% &amp; 2.7%</b> | Following revisions made in accordance with the review comments of the Climate Administration, Ministry of Environment, the carbon reduction target for Kaohsiung Plant 1 was adjusted from 4.2% to 3.2% (approved version).                                                                                                                                                                                                                                                                                                                     | No significant impact | 5.02.2 Greenhouse Gas Emissions |
| <b>Air Pollutant Management - Particulate Matter Emissions</b>                                                                                                                                                                                                                    | The particulate matter emissions data for the Pingtung Plant in 2023 and 2024 were originally compiled based on the estimated emissions reported under the "Kaohsiung-Pingtung Air Pollution Total Quantity Control Program." This statistical basis was inconsistent with that used for the other plants, which reported actual emissions based on air pollution fee declarations. To enhance data consistency, the data have been restated using the actual emissions reported in the air pollution fee declarations for each respective year. | No significant impact | 5.04 Air Pollutant Management   |

### 1.03.5 External Assurance/Guarantee Status

The specific industry disclosure metrics in this report -steel industry have been entrusted to an independent and credible accounting firm, Crowe (TW) CPAs, for reasonable assurance verification according to the Assurance Standards No. 3000 announced by the Accounting Research and Development Foundation. For Scope 1 and Scope 2 greenhouse gas (GHG) emissions, reasonable assurance level verification have been performed by an independent and credible institute, DNV International Certification (DNV) according to ISO 14064-3. After the completion of the assurance/verification work, relevant results have been fully communicated with the governance body. Please refer to the CPA's Independent Assurance Report and third-party verification statement in the appendices of this report for the assurance/verification scope and conclusion. Please refer to the appendices for relevant reports or statements.

### 1.03.6 Responsible Unit for Sustainability Report

Shall you have any suggestions or questions on the content of this report, please feel free to contact us.

#### Contact information

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 Stakeholder  
response

# 2

## Sustainable Operation

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Use a green vision as the foundation to chart a blueprint for sustainable coexistence.

While pursuing sound operations, we are committed to building a future where the industry and nature advance in harmony.

## 2.01 Sustainable Development Strategy

### 2.01.1 Sustainability Vision

Guided by our vision of "World's leading innovation", the Company integrates sustainable development into its core business strategy and is committed to creating long-term value across the three pillars of Environmental, Social, and Governance (ESG). In response to global climate change and the trend toward low-carbon industrial transformation, the Company promotes green manufacturing processes, low-carbon products, and supply chain carbon reduction management, while continuously strengthening its resilience and competitiveness.

The Company is committed to creating a safe and friendly workplace while working with customers and supply chain partners to advance the low-carbon economy. Through concrete actions, we support the development of the green energy and electric vehicle industries, fulfilling our commitment to environmental protection and social responsibility.

### 2.01.2 Sustainable Development Strategy Pillars

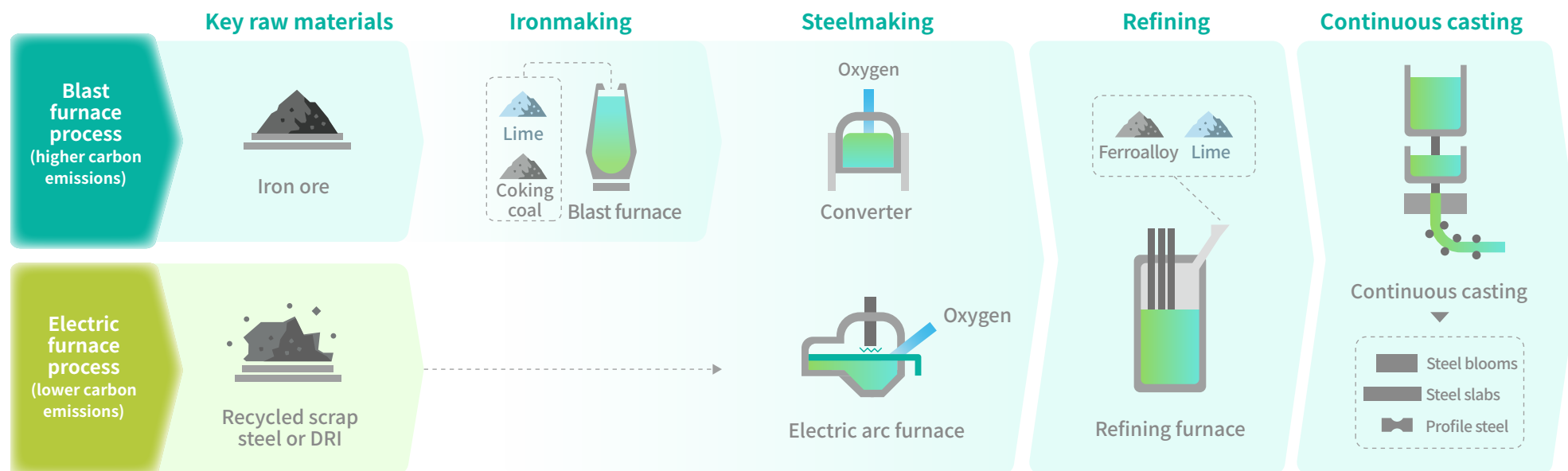
Based on its operating characteristics and GHG inventory results, the Company has identified supply chain carbon emissions and product life cycles as key sustainability management issues. Accordingly, the following strategic pillars have been established:

#### I. Low-carbon Supply Chain Management

Based on the Company's GHG inventory analysis, hot-rolled raw materials are the primary source of product carbon emissions, accounting for more than 90% of total emissions. Accordingly, supply chain carbon reduction has been identified as a top priority.

To achieve this, the Company continues to implement its raw material transition strategy, including the procurement of electric arc furnace recycled scrap steel and Direct Reduced Iron (DRI). Compared with the conventional blast furnace process, electric arc furnace steelmaking can significantly reduce carbon emissions, while Direct Reduced Iron (DRI) technology also effectively lowers the carbon intensity of the production process. Through these initiatives, the Company is progressively reducing the carbon footprint of its products while strengthening the competitiveness of its low-carbon product portfolio.

At the same time, the Company works with its affiliates and upstream suppliers to establish a low-carbon raw material supply system, thereby enhancing carbon reduction performance across the entire supply chain.



## II. Green Products and Environmentally Friendly Design

- The Company continues to invest in product R&D and technological upgrades to provide high-performance, environmentally friendly steel products. We also promote product life cycle management to reduce overall environmental impacts.
- In terms of product verification, the Company's entire product portfolio has obtained third-party verified Environmental Product Declarations (EPDs). We have also further disclosed environmental information for our low-carbon steel products, enhancing product transparency and strengthening our competitiveness in international markets.
- In terms of product innovation, the Company enhances material performance and durability, such as through high-magnesium-content steel products, to extend product service life while reducing maintenance frequency and resource consumption.

In addition, the Company has also introduced environmentally friendly materials, including low-volatile-organic-compound (VOCs) surface treatment agents and bio-based coatings, to reduce the environmental burden during the manufacturing process and product use, and is gradually moving towards the development goal of a circular economy.



### International EPD® System Verification



In May 2024, Yieh Phui's full range of products passed third-party verification by IVL Swedish Environmental Research Institute and obtained verification under the International EPD® System, becoming the first steel enterprise in Taiwan to obtain such international Environmental Product Declaration verification. In 2025, Yieh Phui further obtained third-party verification of EPD for low-carbon steel products manufactured from electric arc furnace steelmaking raw materials.



### Green Environmentally Friendly Materials

- **Low-VOC Surface Treatment Chemicals:** Surface treatment chemicals for galvanized steel products have been comprehensively improved to reduce VOCs content in compliance with the limits specified by environmental regulations.
- **Bio-based Coatings:** Bio-based coatings are renewable materials and effectively reduce the carbon emissions of galvanized and pre-painted steel products.



### Evolution of Steel Materials

1998: Launched 5% aluminum-zinc coated steel coils (PhuizerFan®)  
 2019: Upgraded to Hot-Dip Zn-Al-Mg Coated Steel Coils with 0.2% to 1% magnesium content (PhuizerMax®, ColorMax®, PhuizerSolarKing®)  
 2025: Increased the magnesium content to over 1.5% and launched the Hot-Dip Zn-Al-Mg Coated Steel Coils "MAXITRA™".



MAXITRA™ significantly extends product service life while reducing the time and costs required for ongoing maintenance. Enhanced magnesium content delivers superior performance and enables greater resistance to diverse climatic and environmental conditions.

## III. Smart Manufacturing and Environmental Management

- The Company continues to optimize production processes and resource utilization efficiency through the implementation of smart manufacturing technologies, thereby reducing the environmental impact of its operations.
- In environmental management, the Company has established a real-time air quality monitoring system to ensure that plant operations comply with applicable regulatory requirements while strengthening its environmental risk management capabilities.
- To enhance operational efficiency, the Company has implemented a smart spare parts management system and an integrated information platform, effectively improving resource allocation efficiency and operational responsiveness while reducing energy and material waste.

At the same time, the Company continues to develop digital service platforms to strengthen information connectivity and service efficiency with customers, thereby enhancing the overall performance of the value chain.

## IV. Friendly Workplace and Occupational Safety

- The Company places great importance on employee safety, health, and workplace well-being. We are committed to creating a safe working environment while continuously strengthening our occupational safety and health management system.
- By implementing smart monitoring technologies, such as restricted-area intrusion warning systems and real-time notification mechanisms, the Company effectively reduces operational risks and enhances accident prevention capabilities. At the same time, the Company enhances employee productivity and information transparency through the application of digital tools and the optimization of operational processes.

Going forward, the Company will continue to strengthen its safety culture and promote a company-wide occupational safety management system to ensure that employees work in a safe and healthy environment.

## Integrate group resources to provide smart manufacturing services (jointly developed with subsidiary EMMT Systems Corporation).



### Smart Spare Parts Management App and Workflow Improvement

Improve the efficiency of real-time spare parts management and reduce the time required to locate and retrieve spare parts.



### Real-time Air Quality Monitoring System

Air sensors are installed around the plant to monitor ambient air quality in real time and ensure compliance with environmental requirements.



### Restricted Area Intrusion Warning System

Use cameras to identify and monitor, 24 hours a day, whether personnel enter the yellow warning zone or the red danger zone. If personnel intrusion is detected, a LINE notification will be sent to the backend monitoring system and relevant personnel for follow-up and response.

## Create customer service value

Developing the "Yieh Phui Instant Messenger" APP information sharing software service, which includes the following functions: shipping and delivery, market information, product application, inventory management, after-sales service, and product consultation, totaling 6 major items. This development has reduced the daily working time of the Company's employees and enabled Yieh Phui to provide customers with more timely services, including sharing market information, order inquiry, and faster after-sales service.



### 2.01.3 Future Development Directions

Looking ahead, the Company will continue to place sustainable development at the core of its business strategy by focusing on the following key initiatives:



Continue to advance the low-carbon transition, increase the proportion of low-carbon raw materials used, and progressively move toward the net-zero emissions target



Deepen sustainable supply chain management by working with suppliers to advance decarbonization and ESG governance



Develop high value-added green products and strengthen market competitiveness



Accelerate digital transformation by integrating smart manufacturing and sustainable data management mechanisms



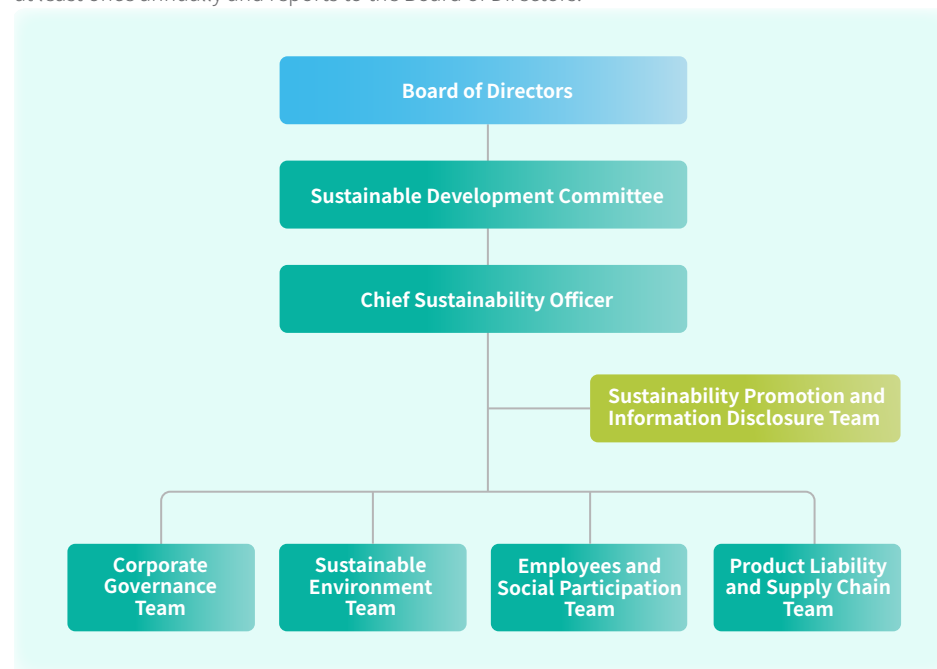
Enhance the transparency of information disclosure and continue to strengthen sustainability governance in accordance with international standards

Through strategic planning and continuous improvement, the Company will pursue balanced economic growth, environmental protection, and social responsibility, advancing toward its long-term goal of sustainable business operations.

## 2.02 Promotion of Sustainable Development Mechanism

### 2.02.1 Governance Framework for Promoting Sustainable Development

The Company has established the "Social Responsibility and Sustainable Development Committee" on January 20, 2020, and officially has also formed the "Sustainable Development Committee" under the Board of Directors on December 25, 2024, to oversee the Company's sustainable development management work. The President serves as the Chief Sustainability Officer, and four cross-departmental task forces and a Sustainability Promotion and Information Disclosure Team have been established. The Sustainability Promotion and Information Disclosure Team is responsible for information management and promotion of sustainability policies, tracking of the sustainability responsibility goals, development aspects and policy implementation status of each team. In addition, the team also regularly reports the implementation status to the Chief Sustainability Officer and relevant internal stakeholders. Furthermore, the Chief Sustainability Officer then submits report to the Sustainable Development Committee. The committee convenes at least once annually and reports to the Board of Directors.



### 2.02.2 Operations

The Committee operates in accordance with the Company's "Sustainable Development Committee Organizational Charter." The Committee convenes at least once each year and may hold additional meetings whenever necessary to review annual sustainability plans and implementation results, as well as oversee implementation performance.

## 2.03 Board of Directors and Functional Committees

### 2.03.1 Roles and Results of the Board of Directors for Sustainable Governance

#### 1. Roles and Supervision Status of Sustainable Governance

##### Supervision of Sustainability Project Implementation

The Board of Directors is the highest governance body of the Company, responsible for directing the long-term business strategy related to the sustainable development and for supervising the management and risk control of the Company's ESG topics. In the past, the "Social Responsibility and Sustainable Development Committee" was responsible for assessing material topics. Through distributing questionnaires, opinions from internal senior management and stakeholders regarding the impact of various ESG topics on the economy, environment and human rights were collected. After analysis, the material topics for the year were determined and submitted to the Board of Directors for review.

To strengthen the direct supervision of the Board of Directors on sustainable development matters, on December 25, 2024, the Company formally reorganized the original "Social Responsibility and Sustainable Development Committee" into a functional committee of "Sustainable Development Committee" established under the Board of Directors, with the President serving as Chief Sustainability Officer. The committee is responsible for formulating sustainability strategies and implementation guidelines based on the Company's business vision and identification of material topics, regularly reviewing risk changes and management status, and reporting the results to the Board of Directors, in order to strengthen sustainable governance effectiveness.

##### Review of Sustainability Report Management

The Sustainability Report is prepared by the task force under the Sustainable Development Committee. The cross-functional task forces are responsible for collecting and verifying ESG data and implementation progress. The task force consolidates the information and reports it to the Chief Sustainability Officer, who then reports it to the Sustainable Development Committee.

The committee is expected to convene at least once annually to review the sustainability report's content, and officially release it after review and approval by the Board of Directors, thereby ensuring the completeness and accuracy of the information disclosure.

#### 2. Performance Evaluation of Sustainable Management Supervision

To enhance the overall effectiveness of Board governance and strengthen its oversight of sustainable development, the Company conducts an internal Board performance evaluation at least once each year in accordance with the "Regulations Governing the Board Performance Evaluation" approved by the Board of Directors. The scope of evaluation covers the entire Board of Directors, individual directors' self-evaluations, and functional committees, in order to review the performance of the Board of Directors and the quality of internal control. The 2025 Board performance evaluation has been completed. For details, please refer to the Company's website:

| Item                                                                                                      | Board of Directors                                                                                                                                                                                                                                                                   | Individual Board Members                                                                                                                                                                                                                                                                                                                                               | Functional Committees                                                                                                                                                                                                                                                                                                                                                                                                                            |
|-----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <br>Measurement Aspect | <ul style="list-style-type: none"> <li>Level of participation in the Company's operation</li> <li>Improvement of Board decision making quality</li> <li>Board composition and structure</li> <li>Election of directors and continuing education</li> <li>Internal control</li> </ul> | <ul style="list-style-type: none"> <li>Alignment of the goals and missions of the Company</li> <li>Awareness of the duties of a director</li> <li>Level of participation in the Company's operation</li> <li>Management of internal relationship and communication</li> <li>Professionalism and continuing professional education</li> <li>Internal control</li> </ul> | <ul style="list-style-type: none"> <li>Level of participation in the Company's operation</li> <li>Awareness of the duties of committee</li> <li>Improvement of quality of decisions made by committee</li> <li>Committee composition and member selection</li> <li>Internal control</li> </ul>                                                                                                                                                   |
| <br>Evaluation Result  |  <b>Superior than standards</b>                                                                                                                                                                   |  <b>Superior than standards</b>                                                                                                                                                                                                                                                     | Audit Committee:  <b>Superior than standards</b><br>Remuneration Committee:  <b>Superior than standards</b><br>Sustainable Development Committee:  <b>Superior than standards</b> |

### 3. Continuing Education on Sustainable Development

In order to enhance the professional knowledge and decision-making ability of the Board members in sustainable development topics of corporate governance, economy, environment and society, the Company plans continuing education courses for directors annually, in order to enhance their risk identification and response capabilities, and to strengthen their supervision and judgment on sustainable business strategies.

In 2025, the Company's directors completed a total of 42 hours of continuing education, with an average of 6 hours per director. Newly appointed directors in 2025 completed the required 12 hours of training during their first year of service, in compliance with the relevant requirements of the "Directions for the Implementation of Continuing Education for Directors" prescribed by the competent authority. The courses cover multiple topics of climate change, sustainable finance, ESG strategies, and employee remuneration management, thereby effectively strengthening directors' understanding and attention to sustainable development topics.

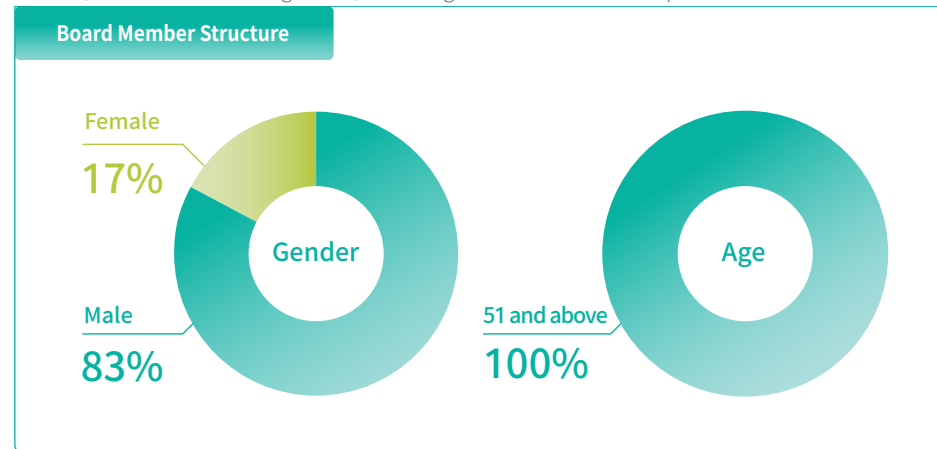
**The sustainability-related continuing education courses completed by the Board of Directors in 2025 are summarized in the table below:**

| Type             | Date  | Name of course/seminar                                                     | Number of hours |
|------------------|-------|----------------------------------------------------------------------------|-----------------|
| Physical courses | 03/27 | Sustainability Disclosure Promotion Seminar for TWSE/TPEX Listed Companies | 3 hours         |
|                  | 05/23 | 2025 Insider Trading Prevention Seminar                                    | 3 hours         |
|                  | 07/09 | 2025 Cathay Sustainable Finance and Climate Change Summit Forum            | 3 hours         |
|                  | 08/29 | Sustainable development seminar - Kaohsiung session                        | 3 hours         |
|                  | 10/22 | Challenges and opportunities following Trump 2.0 and reciprocal tariffs    | 3 hours         |
|                  | 10/22 | Digital transformation and AI applications                                 | 3 hours         |

### 2.03.2 Structure and Operation of the Board of Directors

#### Members and Diversity

The Company's current Board of Directors consists of 6 directors with extensive experience and expertise in industry knowledge, international markets, finance and accounting, sustainable finance, business and management, including 3 directors and 3 Independent Directors.



The term of office of the current Board of Directors is from June 18, 2025, to June 17, 2028. The age structure of the Board members mainly includes individuals of the age above 51 years old, indicating the directors' solid experience and expertise in the industry. For detailed information on the gender, age, and concurrent positions of the directors in the Company or other companies, please refer to pages 17-18 of the 2025 Annual Report.

#### Operations

To implement corporate governance and enhance the functions of the Board of Directors, the Company continues to establish performance goals, in order to strengthen the operational efficiency of the Board of Directors. Enhance the overall effectiveness of the Board of Directors through Board performance evaluations, a diverse organizational structure, and the appointment of a Corporate Governance Officer. In order to ensure that the directors fulfill their duties and to enhance shareholders' rights and interests, the Company has also applied liability insurance for all directors.

The Board of Directors is primarily responsible for overseeing the management team's operations to ensure the Company's sound management and sustainable growth. The Company continues to update its practices annually in accordance with the latest regulatory requirements. In 2025, it amended the "Articles of Incorporation" to expressly stipulate that a specified percentage of annual earnings shall be allocated for salary adjustments or remuneration for entry-level employees, thereby further enhancing the effectiveness of the Board of Directors.

The Board of Directors convenes at least once every quarter. In 2025, the Board held a total of 16 meetings, with an average director attendance rate of 92.71%. Please refer to page 33 of the 2025 Annual Report for details.

## Nomination and Election

The Company adopts the candidate nomination system for the Board members. The Board of Directors reviews candidates' education and experience based on the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, the Corporate Governance Best Practice Principles, and other relevant laws, in order to form the list of candidates for election of 6 directors at the shareholders' meeting, with a term of office of 3 years. The nomination and election criteria include the candidate's independence, professional background, relevance to the Company's operational development, and diversity of the Board of Directors. In addition, according to the "Company Act", shareholders with shareholding of 1% or higher of the total number of issued shares may submit a list of director candidates to the Company in writing.

## Avoidance of Conflicts of Interest

The Company's directors exercise their powers in accordance with the "Rules of Procedure for Board of Directors' Meetings" and relevant laws and regulations. In accordance with the conflict-of-interest provisions set forth in the "Rules of Procedure for Board of Directors Meetings," directors must disclose the material aspects of any interest they or the legal entity they represent may have in matters under consideration at the relevant Board meeting. If such an interest may prejudice the interests of the Company, the director shall not participate in the discussion or voting on the relevant matter, shall recuse himself or herself, and shall not exercise voting rights on behalf of another director by proxy. The names of the relevant directors, the material aspects of the interests involved, and the details of their recusal shall all be recorded in the meeting minutes. For information on all 2025 Board of Directors agenda items involving conflicts of interest of directors, please refer to pages 34-35 of the 2025 Annual Report. Information on cross-shareholdings with other stakeholders, as well as information on controlling shareholders and their related parties, has also been disclosed on MOPS and on pages 80-81 of the 2025 Annual Report.

## Remuneration policies

The remuneration of the Company's directors comprises fixed cash remuneration, variable directors' remuneration (excluding independent directors), and an annual gratuity of the same amount. The Remuneration Committee determines adjustments to individual remuneration with reference to prevailing industry practices. In addition to fixed remuneration, an annual gratuity is calculated at the same proportion based on the achievement of the applicable performance indicators. For information on directors' remuneration in 2025, the remuneration range table, and the payment standards, please refer to pages 27-28 and 32 of the Company's 2025 Annual Report.

The Company's executive remuneration system is reviewed by the Remuneration Committee, which submits its recommendations to the Board of Directors for approval. In addition to fixed remuneration and retirement benefits, performance bonuses are awarded based on the achievement of applicable performance indicators. The retirement system for senior management is the same as that for other employees. For information on the remuneration of senior management in 2025 and the remuneration range table, please refer to pages 29-30 of the Company's 2025 Annual Report.

### ● Clawback Mechanism

To ensure the Company's sustainable development and ethical corporate management, the Company's Ethical Corporate Management Best Practice Principles stipulate that if any director or employee is disciplined for misconduct, any previously approved remuneration or incentives shall be revoked, and any bonuses already paid shall be subject to recovery in accordance with the relevant regulations.

### ● Link between remuneration and sustainability performance

To recognize and encourage senior management's efforts and achievements in sustainable development, the Company incorporates ESG compliance and implementation performance into the calculation of performance bonuses. The principal evaluation criteria are as follows:

- Whether the Company has committed any material violations of ESG-related laws and regulations during the year.
- Whether the required documents have been submitted in accordance with the requirements of the competent authority.
- Level of participation in ESG initiatives.

Based on the above criteria, the Company's ESG performance of senior management is comprehensively evaluated and linked to remuneration.

### ● Senior management resignation and retirement policies

The notice period for the departure of the Company's senior management is determined in accordance with applicable local laws and regulations. The required notice period and the calculation of severance pay are the same as those for other employees. Other than severance pay, no additional payments or benefits in kind are provided to departing directors or senior management.

### ● Remuneration ratio

In 2025, the ratio of the annual total remuneration of the Company's highest-paid individual (the Chairman) to the median annual total remuneration of all other employees was 5.94. The annual total remuneration of the highest-paid individual increased by 7.16%, while the median total remuneration of the Company's employees (excluding the highest-paid individual) increased by 0.95%, resulting in a 6.07% increase in the pay ratio.

|                                            | 2024      | 2025      | Percentage Change |
|--------------------------------------------|-----------|-----------|-------------------|
| <b>Highest Individual Annual Salary</b>    | 4,892,811 | 5,242,933 | 7.16%             |
| <b>Median Annual Salary of the Company</b> | 873,584   | 881,913   | 0.95%             |
| <b>Annual Salary Ratio</b>                 | 5.60      | 5.94      | 6.07%             |

Annual total remuneration includes base remuneration and all bonuses (production and sales bonuses, and year-end bonuses).

The calculation is based on all employees of the Company (including fixed-term contract employees) who were employed throughout 2025, excluding the highest-paid individual.

### 2.03.3 Functional Committee Structure and Operations

The current terms of office for all functional committees are from June 18, 2025, to June 17, 2028. For detailed information on the individual committee members and the operation of each committee, please refer to pages 36, 46, and 48 of the 2025 Annual Report.

#### Remuneration Committee

To establish a sound remuneration system for the Company's directors and managers, the Remuneration Committee has been established in accordance with the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange." All committee members are independent directors appointed by the Board of Directors.

Its main responsibilities include:

- 1 Establish and regularly review the policies, systems, standards, and structures for the performance evaluation and remuneration policies of directors and managers.
- 2 Regularly review and establish the remuneration of directors and managers: In 2025, the Remuneration Committee convened a total of 2 meetings, with a 100% in-person attendance rate by all committee members.

#### Audit Committee

The Company has established an Audit Committee in accordance with the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies", with all independent directors serving as Audit Committee members. Its principal responsibilities are as follows:

- 1 Supervise the true and fair presentation of financial statements.
- 2 Assess the independence and suitability of the CPAs (with reference to the Audit Quality Indicators (AQIs)) for appointment or dismissal of CPAs.
- 3 Supervise the effectiveness of the internal control system.
- 4 Review major asset transactions, loans, endorsements, and guarantees.
- 5 Supervise the Company's compliance with relevant laws and regulations.
- 6 Supervision and control of the risk management system: In 2025, the Audit Committee convened a total of 9 meetings, with a 100% in-person attendance rate by all committee members.

#### Sustainable Development Committee

On December 25, 2024, the Company has formally established the Sustainable Development Committee, with the President serving as the Chief Sustainability Officer, responsible for promoting and supervising the Company's sustainable development strategies and relevant topics, and regularly reporting the implementation status to the Board of Directors.

In 2025, the Sustainable Development Committee held a total of 5 meetings, with a 100% in-person attendance rate by all committee members.

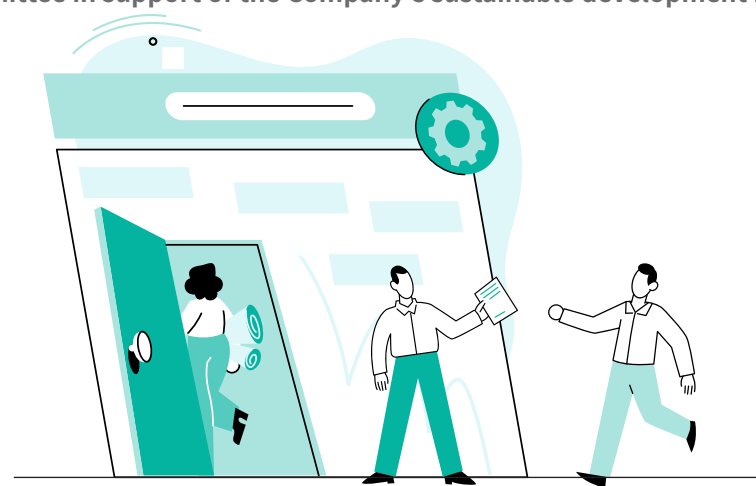
**The professional qualifications, experience, and operations of the Sustainable Development Committee members are summarized below:**

| Members          | Name                             | Title                | Possesses sustainability-related expertise and competencies                                                                                                                                                                                                     | Number of actual attendances | Number of proxy attendances | Actual attendance rate |
|------------------|----------------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------|
| Convener         | Chang, Cheng-Wu                  | General Manager      | <ul style="list-style-type: none"> <li>Planning and implementation of smart information infrastructure.</li> <li>Workflow design, management, and improvement analysis.</li> <li>Automation-driven design of job functions for a friendly workplace.</li> </ul> | 5                            | 0                           | 100%                   |
| Committee member | Yang, Der-Yuan <sup>Note</sup>   | Independent director | <ul style="list-style-type: none"> <li>Finance</li> <li>Green Energy and Net-zero Research</li> </ul>                                                                                                                                                           | 4                            |                             |                        |
| Committee member | Lee, Chung-Wei                   | Independent director | Industry Technology                                                                                                                                                                                                                                             | 5                            |                             |                        |
| Committee member | Huang, Shun-Jung <sup>Note</sup> | Independent director | Sustainable Finance                                                                                                                                                                                                                                             | 4                            |                             |                        |

Note: Committee members Yang, Der-Yuan and Huang, Shun-Jung were appointed as new members of the second Sustainable Development Committee effective June 18, 2025.

## Sustainability-related training courses completed by the Sustainable Development Committee in support of the Company's sustainable development initiatives in 2025:

| Date  | Participant                            | Number of hours | Course name                                                                          |
|-------|----------------------------------------|-----------------|--------------------------------------------------------------------------------------|
| 07.09 | Independent director, Huang, Shun-Jung | 3               | ● Cathay Sustainable Finance and Climate Change Summit Forum                         |
| 08.29 | Independent director, Huang, Shun-Jung | 3               | ● Sustainable Development Practice Seminar                                           |
| 10.22 | Independent director, Huang, Shun-Jung | 3               | ● Strategies for Taiwanese Enterprises in Response to Trump's 2.0 Reciprocal Tariffs |
|       | Convener, Chang, Cheng-Wu              | 3               | ● AI-Enabled Digital Transformation                                                  |
|       | Independent director, Yang, Der-Yuan   | 3               | ● AI Shaping the Future of Steel: Digital Transformation in the Steel Industry       |
| 03.28 | Independent director, Lee, Chung-Wei   | 3               | ● Sustainability Disclosure Promotion Seminar for TWSE/TPEX Listed Companies         |
| 05.23 | Independent director, Lee, Chung-Wei   | 3               | ● 2025 Insider Trading Prevention Seminar                                            |



## 2025 Sustainable Development Committee meeting information are as follows:

| Meeting date                               | Motion                                                                                                                                                                                                 | Resolution results                                 | The Company's handling of the opinions of the Sustainable Development Committee      |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------|--------------------------------------------------------------------------------------|
| 1st meeting of the 1st Term<br>May 6       | 1. Discussing the risk assessment of and response to environmental, social and governance issues related to the Company's operations, as well as information related to climate change response.       | <b>Approved unanimously by all members present</b> | <b>Submitted to the Board of Directors and approved unanimously by all directors</b> |
| 1st meeting of the 2nd Term<br>July 2      | 1. Discussing the Phase 1 analysis and planning for the implementation plan of sustainability disclosure standards.                                                                                    |                                                    |                                                                                      |
| 2nd meeting of the 2nd Term<br>August 7    | 1. The Company's "2024 Sustainability Report" was submitted for discussion.<br>2. Discussing the implementation status of Phase 2 of the IFRS sustainability disclosure standards implementation plan. |                                                    |                                                                                      |
| 3rd meeting of the 2nd Term<br>November 5  | 1. Discussion of the implementation status for Q3 of the 2nd stage of the IFRS Sustainability Disclosure Standards implementation plan.                                                                |                                                    |                                                                                      |
| 4th meeting of the 2nd Term<br>December 24 | 1. The Company amended the "Sustainable Development Best Practice Principles" and the "Greenhouse Gas Information Operation Management Procedures"                                                     |                                                    |                                                                                      |

# 3

## Stakeholders and Material Topics

|      |                                         |    |
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Bring together diverse voices and connect with partners through ethical corporate management.  
Build consensus through listening and work together with all stakeholders to create a new landscape for the industry.



## 3.01 Stakeholder Engagement

Based on the nature of the industry and the business model, the Sustainable Development Committee has determined the groups or organizations having influence on the Company and being affected by the Company, in accordance with the five principles of the Stakeholder Engagement Standard, AA1000 SES 2015 - Dependency, Responsibility, Tension, Influence, and Diverse Perspectives. The Company has identified six categories of stakeholders directly related to the Company, including investors, contractors and suppliers, product users, government agencies, employees and relatives, and community residents and groups.

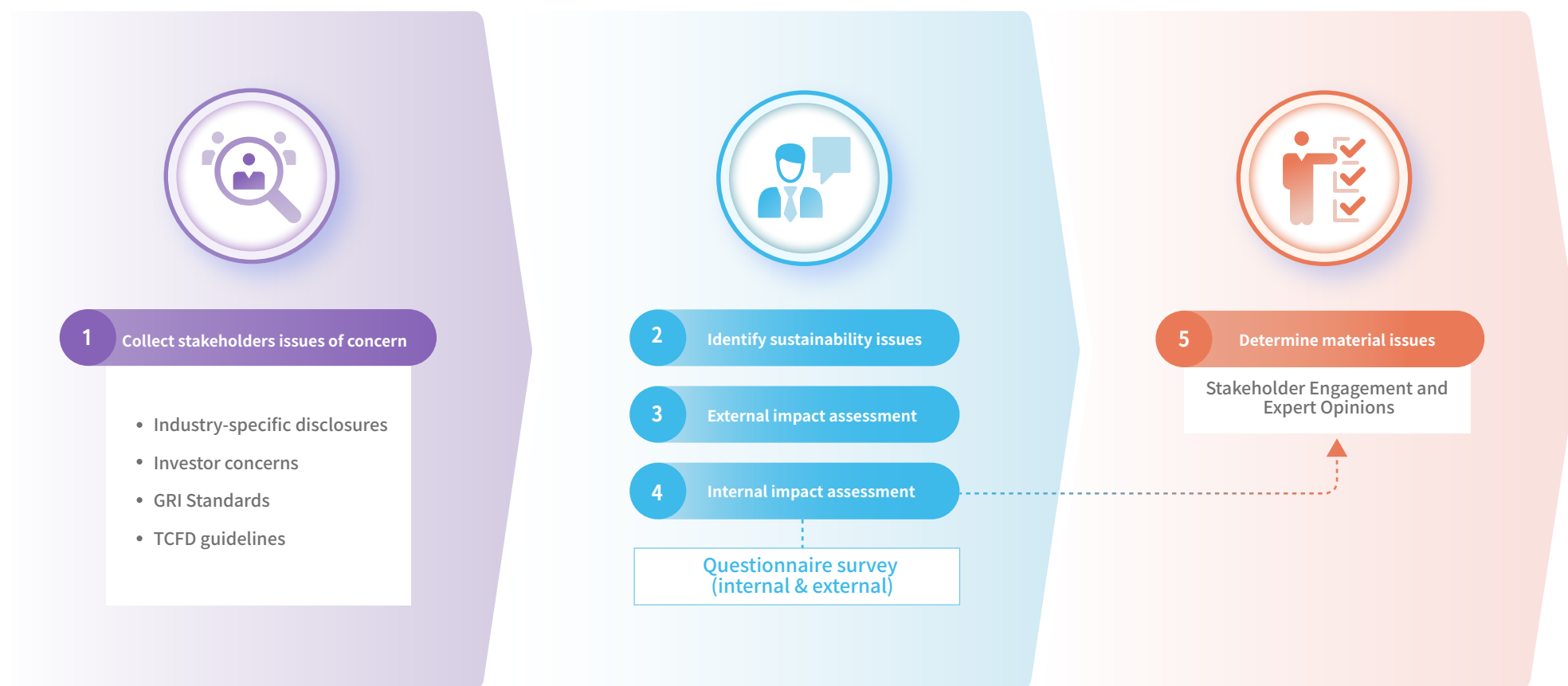
### Stakeholder communication mechanism and concerned topics:

| Stakeholders                                                                                                                                  | Relationship description                                                            | Communication method                                                                                                   | Frequency                                   | Communication Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  Investors (shareholders, financial institutions)            | Provide funds and pay attention to corporate governance and growth strategies       | Shareholders' meeting, investor conference, telephone/email, bank activities                                           | 1~2 times annually or irregularly           | Investor conferences were held in September and December. Two syndicated loan signing briefings were held in March and December.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|  Business partners (suppliers/contractors)                   | Collaboration to ensure safety, quality, and sustainability                         | Evaluation, education and training, audit, technical exchange meeting, briefing/seminar, telephone/email               | 1~4 times annually or irregularly           | Qiaotou Plant held 1 contractor occupational safety and health briefing and seminar; Yanchao Plant convened coordination organization meetings on a quarterly basis; Luzhu Plant held safety meetings on a monthly basis. Completed the ISO 50001 external audit, participated in Yieh United Steel's GHG reduction benchmarking workshop, and attended the Energy Performance Contracting (EPC) project briefing organized by the Taiwan Green Productivity Foundation.                                                                                                                                                                                                                                                                                                                                                                                   |
|  Product users (customers, end users)                        | Enhance satisfaction and value with a customer-oriented approach.                   | Satisfaction survey, customer visits, exhibition, social gatherings, social media broadcast, telephone/email           | Once annually or irregularly                | Coated Business Unit communicates with customers at least once a week and holds two customer networking events each year. The Engineering Business Unit's Yanchao Plant visits each customer at least once a year, while the Luzhu Plant's sales team conducts customer visits and business development activities on an occasional basis.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|  Government institutions (government, public sector, etc.) | Comply with laws and policies, and pursue zero accidents                            | Official correspondence, inspection, briefings/seminars/forums, questionnaire surveys, government cooperation projects | Irregularly                                 | The Company underwent 15 inspections by environmental authorities, 11 inspections by the Labor Inspection Office, 1 inspection by the Department of Economic Development, 3 inspections by the Fire Department, 5 inspections by the Southern Occupational Safety and Health Center, and 3 on-site certification audits by the Bureau of Standards, Metrology and Inspection. All inspections were in compliance with applicable requirements, and no fines were imposed. Attended 2 tax seminars organized by the National Taxation Bureau (including 1 on-site seminar at the Company), 2 IFRS 18 briefing sessions organized by the TWSE, and 2 sustainability disclosure standards briefing sessions. Participated in the 2025 Low-carbon Transformation Guidance Program and the 2026 Major Electricity Consumers Energy Conservation Audit Briefing. |
|  Employees and relatives                                   | Most valuable assets of the Company, and emphasis on workplace health and inclusion | Labor-management meetings, committees, health activities, publications, complaint filing channels and proposal system  | Weekly to 1~4 times annually or irregularly | Held 1 Labor-Management Meeting, 1 Labor Retirement Reserve Supervisory Committee meeting, and 1 Occupational Safety and Health Committee meeting each quarter; organized President meetings with new employees and birthday celebrations for employees.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|  Community residents and organizations (Residents, NGOs)   | Caring for local communities and fulfilling social responsibilities                 | Seminars, care activities, public welfare sponsorships, public reports, community activities, and customer care visits | 1~4 times annually or irregularly           | Conducted 6 community-themed outreach events in 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## 3.02 Process to Determine Material Topics

In accordance with GRI 3: Material Topics 2021, Yieh Phui further assessed the significance of its material topics in terms of their economic, environmental, and human rights impacts. With reference to the four principles of AA1000 AccountAbility Principles: 2018, namely materiality, inclusivity, responsiveness, and impact, the Company established a consistent and continuous material topic identification process. Given that the Company's operating model and sustainability management system have become well established, and after evaluating the 2025 operating environment and stakeholder concerns, no significant changes were identified. Accordingly, the Company continued to adopt the material topic identification results from 2024 and, through its established stakeholder engagement mechanisms and internal professional assessments, confirmed the continued relevance and appropriateness of the material topics.

The Company's material topic identification process is described below:





### Review the operating context

- 1 Review the overall operating context, including the Company's core business, products and services, and value chain relationships with upstream suppliers, internal operations, and downstream customers.
- 2 Identify key stakeholders that are highly relevant to the Company's operations.
- 3 Based on the GRI Universal Standards and Sector Standards, compile sustainability issues related to the economic, environmental, and social dimensions to establish a comprehensive list of sustainability issues.



### Impact identification

The Company identifies the actual and potential impacts of each sustainability topic on the Company's operations and stakeholders based on the results of its existing stakeholder engagement. The identification process covers:

- 1 Impact on the Company's operations, strategic planning, and risk management
- 2 Positive and negative impacts on the economic, environmental, and human rights/social dimensions.

No separate stakeholder survey was conducted in 2025. Instead, relevant information was collected through existing communication channels, including management meetings, customer feedback, regulatory interactions, internal audits, and operational reviews, to ensure that the impact identification was based on sufficient factual evidence.



### Assess materiality

For each sustainability issue, the Company's Sustainable Development Committee and senior management conduct a materiality assessment of its impacts. The assessment covers the severity of the impacts, the scope and affected parties, the likelihood and frequency of occurrence, and the impacts on the Company's long-term operations and reputation.

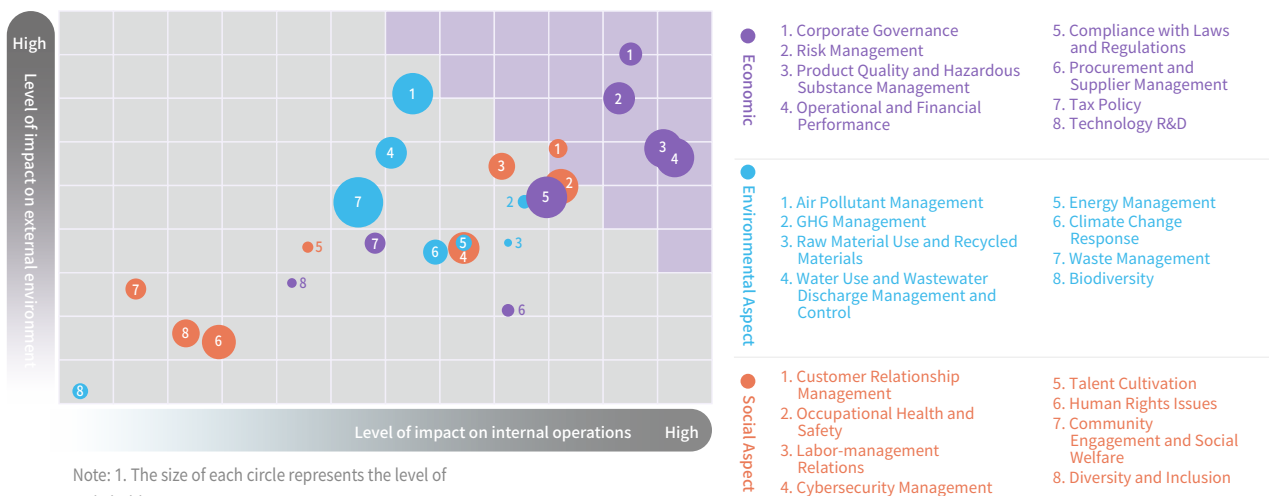


### Prioritize and confirm topics

Based on the results of the impact materiality assessment, rank the sustainability issues and comprehensively consider the level of stakeholder concern, their relevance to corporate governance and operations, and the mandatory disclosure requirements of the GRI Standards. Following review by the Sustainable Development Committee, it was confirmed that the 2025 material topics would continue to follow the identification results from 2024 to ensure the continuity and consistency of sustainability information disclosure.

## 3.03 List of Material Topics

Based on the GRI Universal Standards and Sector Standards, compile sustainability issues related to the economic, environmental, and social dimensions to establish a comprehensive list of sustainability issues.



Given that the Company's operating model and sustainability management system have become well established, and that a systematic stakeholder survey and material topic identification process were completed in 2024 in accordance with the GRI Standards and with reference to the AA1000 AccountAbility Principles, no additional stakeholder survey was conducted in 2025.

Instead, the Company continued to build on the material topic identification results from the previous year. Through its established stakeholder engagement mechanisms, including management meetings, customer feedback, interactions with regulatory authorities, employee communication channels, and internal audit results, the Company continuously collected and analyzed sustainability-related information. Based on this process, it confirmed that the material topics remained highly relevant and significant in terms of their impacts in 2025. In addition, considering the characteristics of the steel industry, as well as the implementation of the EU Carbon Border Adjustment Mechanism (CBAM) and Taiwan's carbon fee policy, the Company identified "GHG management" as a material topic. Should there be any significant changes in the operating environment, regulatory requirements, or stakeholder concerns in the future, the Company will conduct a new material topic identification process in a timely manner.

## 3.04 Management of Material Topics

The Company has formulated corresponding policies and management actions according to the nature of the impact of each material topic. The effectiveness of policy and strategy implementation is tracked by the responsible unit, indicator goals are set, and the goal achievement rate is also regularly reviewed.

| Material Topic                                                                                                                              | Significance to Yieh Phui Enterprise                                                                                                                                              | Value Chain - Impact Boundary |           |            | GRI Standards Specific Topic | Corresponding Chapter                                                                                                |
|---------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|-----------|------------|------------------------------|----------------------------------------------------------------------------------------------------------------------|
|                                                                                                                                             |                                                                                                                                                                                   | Upstream                      | Yieh Phui | Downstream |                              |                                                                                                                      |
|  <b>Operational and Financial Performance</b>              | Stable operations and financial performance are the foundation of sustainable business operations, facilitating the establishment of investor confidence and resource allocation. |                               | ●         |            | 201 : 2016                   | 4.01 Economic Performance                                                                                            |
|  <b>Product Quality and Hazardous Substance Management</b> | Maintain product safety and quality, comply with laws, regulations and various international standards, and strengthen customer trust and brand competitiveness.                  | ○                             | ●         | ●          | 416 : 2016<br>417 : 2016     | 4.07.1 Customer Health and Safety<br>4.07.2 Marketing and Labeling<br>4.07.3 Green Environmentally Friendly Products |
|  <b>Customer Relationship Management</b>                   | Strengthen interaction with customers, respond to demands, improve satisfaction and loyalty, and enhance long-term cooperation.                                                   |                               | ●         | ●          | 418 : 2016                   | 4.07.5 Customer Relationship Management                                                                              |
|  <b>Greenhouse Gas Management</b>                        | Inventory and calculation of GHG emissions and carbon reduction practices.                                                                                                        | ○                             | ●         | ○          | 305 : 2016                   | 5.02 GHG Management                                                                                                  |
|  <b>Waste Management</b>                                 | Effectively manage waste generated from manufacturing and operational processes, comply with regulations, and reduce environmental impact.                                        | ○                             | ●         | ○          | 306 : 2020                   | 5.06 Waste Management                                                                                                |
|  <b>Occupational Health and Safety</b>                   | Provide a safe and healthy workplace, protect employee rights and interests, reduce the risk of occupational accidents, and increase productivity.                                | ○                             | ●         |            | 403 : 2018                   | 6.02 Occupational Safety and Health                                                                                  |

Impact relations: ( ● Direct ○ Indirect)

# 4

## Corporate Governance

|      |                                                            |    |
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| 4.01 | Economic Performance                                       | 25 |
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Uphold integrity and honesty to strengthen the foundation of corporate management.

Implement corporate responsibility through sound governance and safeguard the interests of all stakeholders.

## Steel Market Operation Strategy



## 4.01 Economic Performance

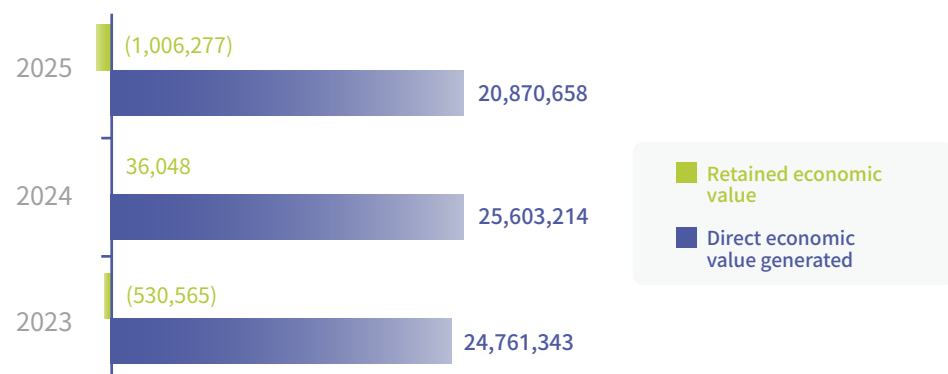
### 4.01.1 Revenue Performance

The steel market performed below expectations in 2025, with overall economic growth slowing. Amid an unfavorable external environment and intense industry competition, the Company's consolidated revenue for 2025 totaled TWD67,557,599 thousand, representing a decrease of approximately 8.68% from TWD73,981,747 thousand in 2024.

#### Direct economic value generated and distributed

Unit: TWD thousand

| Item                                   | Basic element                                                          | 2023       | 2024       | 2025        |
|----------------------------------------|------------------------------------------------------------------------|------------|------------|-------------|
| <b>Direct economic value generated</b> | Revenue (including net sales, income from financial investments, etc.) | 24,761,343 | 25,603,214 | 20,870,658  |
| <b>Economic value distributed</b>      | Operating costs                                                        | 22,583,517 | 23,078,104 | 19,806,567  |
|                                        | Employee salary and benefit                                            | 1,523,107  | 1,677,239  | 1,554,868   |
|                                        | Payment to investors                                                   | 1,023,252  | 798,808    | 462,821     |
|                                        | Payments to governments                                                | 154,662    | 11,224     | 37,975      |
|                                        | Community investment                                                   | 7,370      | 1,791      | 14,704      |
| <b>Retained economic value</b>         |                                                                        | (530,565)  | 36,048     | (1,006,277) |



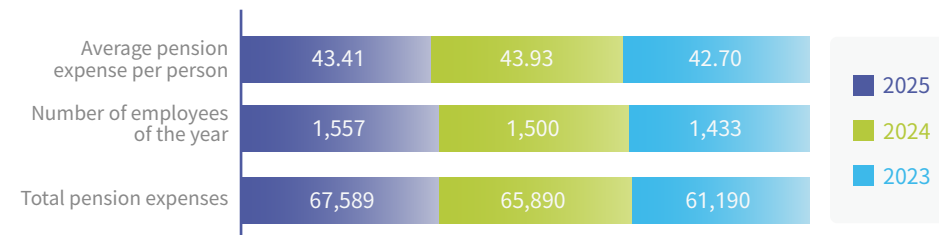
### Description of Economic Performance

In 2025, both the Company's direct economic value generated and operating costs decreased compared with 2024, primarily due to reduced sales volume resulting from the weak steel market. The decrease in employee remuneration and benefits was primarily attributable to lower performance bonuses resulting from the annual loss. Payments to providers of capital increased due to higher interest expenses incurred as a result of the annual loss. Payments to government increased primarily due to the recognition of estimated carbon fee expenses in 2025. Community investment increased significantly compared with 2024, primarily due to TWD11,854 thousand in charitable sponsorship expenses incurred in 2025.

### 4.01.2 Defined Benefit Plan Obligations and Other Retirement Plans

In November 1997, Yieh Phui established the "Yieh Phui Enterprise Co., Ltd. Employee Stock Ownership Association" to safeguard the retirement living security of employees and to enhance their participation and loyalty to the Company. The plan helps employees to accumulate wealth, the Company's business outcome can also be shared with employees.

Unit: TWD thousand



Note: For the Company's net defined benefit (assets) liabilities and other related financial information, please refer to: Company's website [Investor Relations] > [Financial Information] > Page 36 of "2025 Q4 Parent Company Only Financial Statements".

### 4.01.3 Financial Assistance Received From Government

In 2025, the Company received a total of TWD 1,277 thousand in financial subsidies from the government, and the actual subsidies are as follows:

| Source of Subsidy                               | Name of subsidy program                   | Amount of subsidy |
|-------------------------------------------------|-------------------------------------------|-------------------|
| Workforce Development Agency, Ministry of Labor | Charging and Flight Plan                  | 386               |
|                                                 | Youth Employment Program                  | 138               |
|                                                 | College Student Pre-employment Program    | 69                |
|                                                 | Job Redesign Subsidy                      | 608               |
|                                                 | Middle-aged and Senior Employment Program | 76                |
| <b>Total</b>                                    |                                           | <b>1,277</b>      |

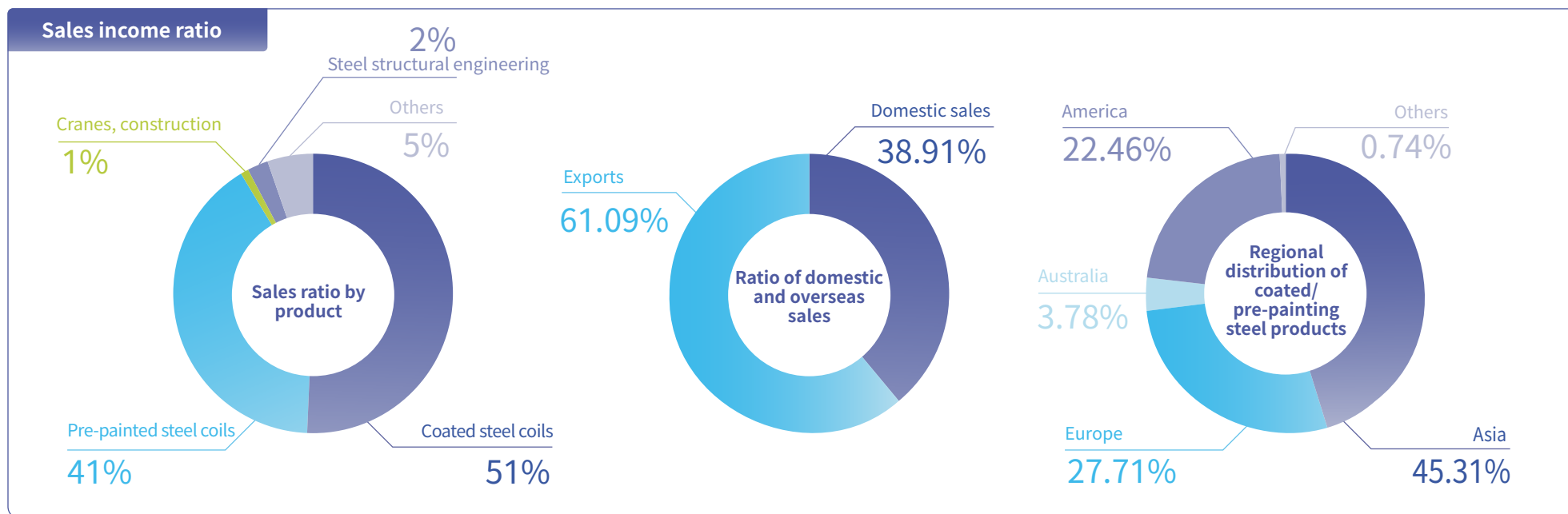
Explanation: The top ten shareholders of the Company's equity are not governmental (public) institutions.

## 4.01.4 Products and Sales

### Main product production volume according to product type

Unit: TWD thousand

| Item                         | 2023 years      |                     |                            |                | 2024 years      |                     |                            |                | 2025 years      |                     |                            |                |
|------------------------------|-----------------|---------------------|----------------------------|----------------|-----------------|---------------------|----------------------------|----------------|-----------------|---------------------|----------------------------|----------------|
|                              | Quantity (tons) | Sales volume (tons) | Sales value (TWD thousand) | %              | Quantity (tons) | Sales volume (tons) | Sales value (TWD thousand) | %              | Quantity (tons) | Sales volume (tons) | Sales value (TWD thousand) | %              |
| Coated steel coils           | 565,472         | 540,848             | 15,069,520                 | 61.11%         | 505,755         | 507,108             | 14,104,856                 | 55.26%         | 465,657         | 443,159             | 10,510,900                 | 50.56%         |
| Pre-painted steel coils      | 178,114         | 187,517             | 7,299,910                  | 29.60%         | 236,337         | 229,538             | 9,491,575                  | 37.18%         | 219,990         | 220,847             | 8,532,390                  | 41.04%         |
| Cranes, construction         | 6.14            | 6.14                | 239,445                    | 0.97%          | 8.86            | 8.86                | 266,716                    | 1.05%          | 10.93           | 10.93               | 197,128                    | 0.95%          |
| Steel structural engineering | 17,813          | 17,813              | 565,592                    | 2.29%          | 15,893          | 15,893              | 599,505                    | 2.35%          | 16,413          | 16,413              | 494,590                    | 2.38%          |
| Others                       | 72,288          | 111,225             | 1,486,194                  | 6.03%          | 69,963          | 87,367              | 1,062,822                  | 4.16%          | 66,586          | 95,725              | 1,054,349                  | 5.07%          |
| <b>Total</b>                 | <b>833,687</b>  | <b>857,403</b>      | <b>24,660,661</b>          | <b>100.00%</b> | <b>827,948</b>  | <b>839,906</b>      | <b>25,525,473</b>          | <b>100.00%</b> | <b>768,646</b>  | <b>776,144</b>      | <b>20,789,358</b>          | <b>100.00%</b> |



## 4.02 Ethical Corporate Management

The Company engages in business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement the Company's ethical management policy and prevent unethical behavior, the Board of Directors has approved the "Procedures for Ethical Management and Guidelines for Conduct" on December 25, 2024, and the President has signed and announced the ethical management compliance policy on February 12, 2025, to inform all employees.

The Company has established an Ethical Corporate Management Task Force, comprising representatives from the President's Office, the Finance Department, and the Human Resources and Administration Department, as the dedicated unit responsible for revising, implementing, interpreting, and providing consultation on the Company's Procedures for Ethical Corporate Management, as well as maintaining records of reported matters and overseeing implementation. On December 25, 2025, the Task Force reported to the Board of Directors on the implementation of the Company's ethical corporate management policy in 2025.

### ■ Implementation Status

Education and training: Conducted the online course "Ethical Corporate Management Training," with a total of 1,261 participants completing the course.  
 New employees signed a written statement for compliance with ethical management during orientation.

### ■ Reporting of Unethical Conduct Incidents

The Company has established Procedures for Reporting Unethical Conduct and has set up and published reporting email addresses on both its external website and internal portal for use by whistleblowers. The Internal Audit Office serves as the dedicated unit responsible for handling reported cases. The Company also protects whistleblowers from any inappropriate treatment resulting from their reports. No reports of unethical conduct were received in 2025.



## 4.03 Communication Channel and Complaint Filing Mechanism

### 1. Independent communication channels and complaint filing mechanism

To timely reduce negative impacts on stakeholders or the Company's operations, the Company has established a stakeholder section on the Company's website along with a complaint filing mechanism for reporting of various issues, such that when stakeholders identify potential or actual negative impact events, they may report to relevant unit. Upon receiving a complaint, relevant unit will promptly address the issue and formulate corresponding responsive measures.

To establish a corporate culture of integrity and transparency and to promote sound management, the Company's "Procedures for Ethical Management and Guidelines for Conduct" have specified the handling procedures for reporting unethical conduct. Employees are encouraged to report any illegal or improper conduct through the Company's whistleblowing mechanism, regardless of whether the conduct involves internal or external personnel. In order to ensure the fairness and transparency of the investigation process, the Company has established an independent investigation unit and has published relevant information on the Company's website, allowing external parties to report relevant incidents. The Company has not receive any major whistleblowing cases in 2025.

### 2. Employee Satisfaction Survey

To assess employees' overall sense of belonging to the Company, a sampled employee satisfaction survey was conducted in the second half of 2025. The survey targeted management personnel and covered five key dimensions: work environment, employee benefits, business philosophy, team atmosphere, and promotion system.

| Overall Satisfaction <b>75%</b>              |                                                                                                                          |
|----------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>Counterpart</b>                           | Section Chiefs, Assistant Managers, Managers, Associate Vice Presidents, and other management personnel                  |
| <b>Issue</b>                                 | Five key dimensions: working environment, employee benefits, business philosophy, team atmosphere, and promotion system. |
| <b>Survey Frequency</b>                      | Annually                                                                                                                 |
| <b>Survey Period</b>                         | July to August 2025                                                                                                      |
| <b>Survey Coverage</b>                       | Qiaotou Plant, Pingtung Plant, Luzhu Plant, and Yanchao Plant                                                            |
| <b>Coverage Rate</b>                         | 51%                                                                                                                      |
| <b>Responsible Department for the Survey</b> | Human Resources and Administration Department                                                                            |

### Action Plans and Implementation Status for Key Issues Identified

| Aspect              | Motion Content                                            | Description                                                                                    | Action Plan                                                                                                                                                                             |
|---------------------|-----------------------------------------------------------|------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Working Environment | Problem-solving capabilities and professional bottlenecks | Resolve professional issues encountered in the course of job responsibilities                  | Incorporate internal and external training for each department into the annual education and training plan                                                                              |
|                     | Friendly workplace                                        | Create a friendly workplace environment                                                        | Implement proactive service and continuous improvement initiatives, along with related incentive programs                                                                               |
| Employee benefit    | Motivation and Incentives                                 | 1. Employee motivation<br>2. Team motivation strategies and techniques                         | Benefit programs for supervisory and staff positions, and organization of Company events                                                                                                |
| Team Atmosphere     | Communication, Coordination, and Teamwork                 | 1. Cross-departmental, top-down, and bottom-up communication skills<br>2. Conflict management  | Conduct communication and coordination training courses                                                                                                                                 |
| Promotion System    | Education, Training, and Knowledge Transfer               | 1. Enhancement of professional skills<br>2. Knowledge transfer teaching techniques and methods | 1. Internal or external training for each department<br>2. Succession planning and training programs for second-tier and third-tier leadership<br>3. Conduct corporate training courses |

## 4.04 Risk Management

### 4.04.1 Risk Management Mechanism

#### ■ Risk management operation

The Company's risk management operations are implemented daily in accordance with the management system (ISO 9001, ISO 14001, ISO 45001, ISO 50001, etc.). All departments and business units are responsible for the initial identification, evaluation, and control of risks during their operations. The President and the President's Office establish the overall risk management system and oversee the implementation and coordination of risk control measures. The Audit Committee supervises the control of the Company's existing or potential risks. The Board of Directors ensures the effectiveness of risk management and bears ultimate responsibility for the risk management.

#### ■ Effective supervision via internal controls

To strengthen operational risk control, each department conducts an annual self-assessment of its internal control system to identify and evaluate risks. A consolidated report was submitted to the Company's Audit Committee and Board of Directors on March 12, 2025, serving as the basis for issuing the Internal Control System Statement. The Company has established an internal audit unit under the Board of Directors to assist the Board and management in inspecting and reviewing deficiencies of the internal control system.

#### ■ Risk management education and training

On June 18, 2025, the Company conducted the ISO 9001:2015 Quality Risk Assessment and Quality Incident Emergency Response training, with 52 participants.

On June 19, 2025, the Company held an Advanced Seminar on Letters of Credit Transactions and Import/Export Foreign Exchange Risk Management, with 3 participants.

On June 24, 2025, the Company held a Safety and Health Risk and Environmental Aspects Briefing, with 82 participants.

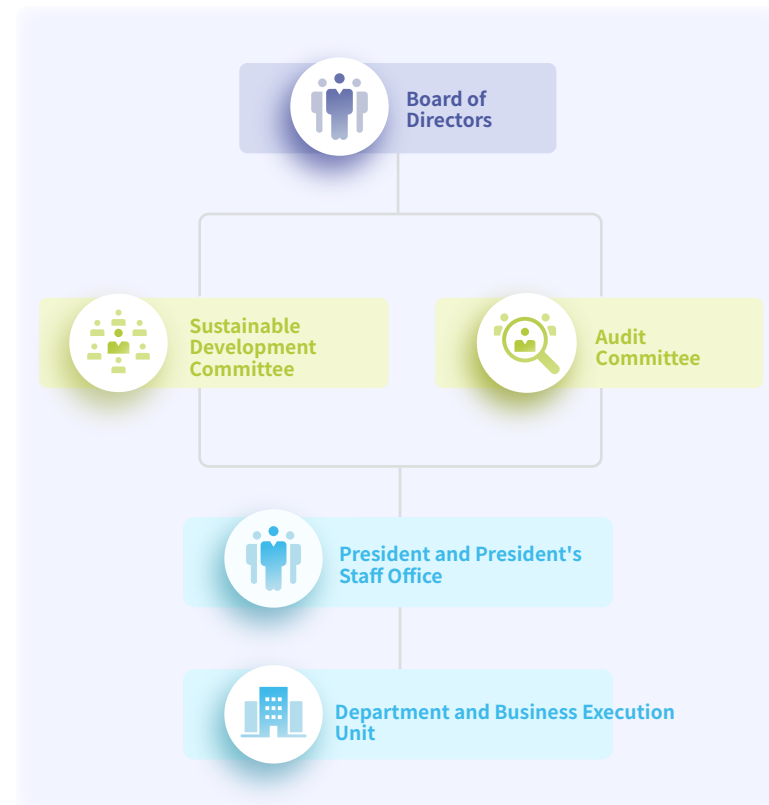
Conducted quarterly training on operational hazards and risk control, covering traffic safety (including defensive driving materials and on-site traffic safety management guidelines), noise protection, and occupational safety and health risks, with 210 participants.

Conducted operational hazard and risk control training covering major safety regulations, occupational safety and health risks, and risk control measures, with 794 participants.

#### ■ Reporting status of Board of Directors

On May 6, 2025, the Audit Committee and the Board of Directors submitted the risk assessment and response to environmental, social and governance topics related to the Company's operations and information related to response to climate change for discussion.

On December 24, 2025, the implementation status of the IFRS S2 climate-related risk assessment was reported to the Sustainable Development Committee, the Audit Committee, and the Board of Directors.



#### 4.04.2 Compliance with laws and regulations

The Company conducts monthly or quarterly checks on the regulations that it is required to comply with. Any amendments that are relevant to the Company will be evaluated using a Regulations Checklist and disseminated to all internal units. The Company also conducts a total compliance check and confirmation on a yearly basis.

The Company has implemented ISO 14001 Environmental Management System, ISO 45001 Occupational Health and Safety System, and ISO 50001 Energy Management System along with PDCA management practices. It constantly monitors regulatory amendments and hosts monthly internal meetings to discuss the latest amendments, and the conclusions are conveyed to department heads and employees through various committee meetings. Below is a compliance overview of the Company in 2025:

The Labor Inspection Office conducted **11** on-site inspections, the Department of Economic Development conducted **1** inspection, and the Fire Department conducted **3** inspections. All inspection results **were in compliance with applicable regulations.**

The environmental protection authorities conducted **15** on-site inspections, with no fines imposed.

Total number of employees dismissed or subject to disciplinary action due to corruption-related incidents: **0.**

Total number of contracts with business partners terminated or not renewed due to corruption-related violations: **0.**

Total number of legal cases and actions related to anti-competitive behavior and antitrust or monopoly regulations involving the Company: **0.**

#### 4.05 Information Security Management

The Company has appointed a Chief Information Security Officer (CISO), established a cybersecurity policy, formed a Information Security Promotion Task Force, and implemented cybersecurity management planning. Dedicated information security management personnel have been assigned to oversee the development, implementation, risk management, and compliance review of information security and data protection policies. The Company's cybersecurity policy is reviewed annually, and the results are reported to the Board of Directors. No material information security incidents occurred in 2025.

##### Information security management system

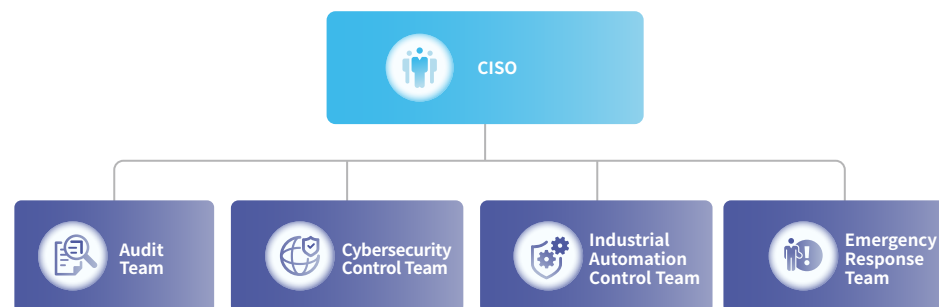
In order to strengthen the cyber security management capabilities, we have established an information security promotion team to fully implement various cyber security management measures. We have also adopted the ISO/IEC 27001:2022 information security management system and have passed the BSI external audit verification on November 2, 2023. According to the certificate's validity requirements, annual review is required, and the Company has successfully completed the annual review on September 25, 2025.

##### AEO Security Certified Quality Enterprise

The Company was certified as an "Authorized Economic Operator (AEO)" by the Customs Administration, Ministry of Finance, in December 2012. Self-inspection is also performed annually as required, and a corrective review is required to be submitted to the Customs Administration every three years. The Company has passed the calibration review on December 23, 2025, including a review of 13 major items and 136 sub-items, which is also a uniform standard adhered to by 170 countries worldwide.

##### Information security education and training

The Company organized Corporate Cybersecurity Training (an online course with online exam) in September 2025 to promote cybersecurity risk awareness among employees. The course received a total of 1,332 enrollments from managers and staff and has been effective at strengthening employees' cybersecurity awareness, communicating the scope and limitations of information service, and improving knowledge on cybersecurity risks and threats.



## 4.06 Participation in Various Organizations

The Company continues to participate in business-related public associations and organizations, exchanging industry knowledge, information, and practical experience with peers and professionals. We aim to collectively respond to international situation changes and to enhance industry standards.

### Business-related association and organization participation status:

| Union, Association, Organization                                                         | Member Identity                                        |
|------------------------------------------------------------------------------------------|--------------------------------------------------------|
| Chinese Institute of Mining and Metallurgical Engineers                                  | Member                                                 |
| Corrosion Engineering Association of the R.O.C.                                          | Member                                                 |
| Chinese National Association of Industry and Commerce                                    | Kaohsiung and Pingtung Region Committee Member, Member |
| Taiwan Institute of Steel Construction                                                   | Member                                                 |
| Taiwan Steel & Iron Industries Association                                               | Director, Member                                       |
| Taiwan Society of Light Gauge Steel Building                                             | Member                                                 |
| Kaohsiung International Steel Association                                                | Director, Member                                       |
| Chinese Total Productivity Management Association                                        | Managing Director, Member                              |
| PVGSA                                                                                    | Member                                                 |
| TWCSA                                                                                    | Member                                                 |
| ZAC (Zinc-Aluminum Coaters Association, 5% Aluminum-Zinc Alloy Coated Steel Association) | Member                                                 |
| Taiwan Regional Steel Hoisting and Engineering Contractors Association                   | Member                                                 |
| Cross-Strait CEO Summit                                                                  | Member                                                 |

### Interactions



Participated in the Taiwan Corrugated Sheet and Steel Association Annual Members' Meeting in September 2025, where participants engaged in discussions and exchanges on the global economic outlook and industry prospects.



Participated in the annual meeting of the Taiwan Institute of Steel Construction (TISC) on December 24, 2025, and continued to promote steel structure buildings in collaboration with the Association.

## 4.07 Product and Service Management

### 4.07.1 Customer Health and Safety

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Short-term goals                                                                                         | Implement standardized operating procedures.<br>Report and review the quality status of each production line weekly.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Mid-term goals                                                                                           | Improve product and service quality, reduce the use of hazardous substances, and strengthen customer satisfaction.<br>Nonconforming product warehouse inbound ratio $\leq 25\%$ monthly, and increase environmental protection orders by 15,000 tons annually.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Long-term goals                                                                                          | Develop low-carbon processes.<br>Customer complaint rate $\leq 0.146\%$ ; environmentally friendly product ratio $\geq 30\%$ .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|  Actual Actions in 2025 | Promote company-wide participation in TQM (Total Quality Management) to empower employees to enhance quality awareness and logical thinking skills, proactively identify and improve potential issues, prevent the recurrence of defects at their source, and reduce quality risks.<br>Promote cross-departmental collaboration to accurately understand customer needs and provide comprehensive pre-sales and after-sales services. At the same time, the Company continues to develop new products, expand application areas, and guide customers in their effective use, thereby creating greater customer value.<br>Expand the adoption of low-carbon raw materials and enhance production efficiency to strengthen the market competitiveness of low-carbon steel products. |



## 1. Product hazardous substance control

Yieh Phui continues to pursue green manufacturing as its core objective. Committed to environmental protection and customer health, the Company strictly complies with the latest regulations, customer and market requirements, and internal control requirements.

Yieh Phui has incorporated hazardous substances regulated under RoHS and REACH Substances of Very High Concern (SVHC) into its IECQ QC080000 HSPM (Hazardous Substance Process Management System) to ensure that its products comply with international environmental standards. In 2025, the Company expanded the number of HSF (Hazardous Substances Free) controlled substances to 266 and implemented rigorous process management. During production process transitions, Yieh Phui uses specific rapid screening reagents to verify, through titration testing, that no hexavalent chromium residue remains on the steel surface. After environmentally friendly products are manufactured, they undergo further laboratory testing to ensure compliance with international standards. This process ensures that shipped products are free of heavy metals harmful to human health, thereby reducing usage risks and safeguarding customer health.

To ensure the effectiveness of the management system, the Company evaluates the implementation of its customer health and safety policy each year through internal and external audits. If stakeholders have any concerns regarding product safety or quality, they may submit complaints through the toll-free hotline at 0800-666-723 for handling.

### Coated product sales volume statistics table

| Year of data    | 2023         |     |                   |     | 2024         |     |                   |     | 2025         |     |                   |     |
|-----------------|--------------|-----|-------------------|-----|--------------|-----|-------------------|-----|--------------|-----|-------------------|-----|
| Product type    | Coated Steel |     | Pre-painted Steel |     | Coated Steel |     | Pre-painted Steel |     | Coated Steel |     | Pre-painted Steel |     |
| HS/HSF products | HS           | HSF | HS                | HSF | HS           | HSF | HS                | HSF | HS           | HSF | HS                | HSF |
| Product ratio   | 59%          | 41% | 96%               | 4%  | 50%          | 50% | 96%               | 4%  | 61%          | 39% | 99%               | 1%  |

## 2. Environmental Product Declaration (EPD)

An Environmental Product Declaration (EPD) provides customers with comprehensive information on the environmental impacts of a product throughout its life cycle, enabling them to select products with the greatest environmental benefits. Yieh Phui participates in internationally recognized environmental certification programs to demonstrate its green competitiveness through transparent data:

In May 2024, Yieh Phui's full range of products passed third-party verification by IVL Swedish Environmental Research Institute and obtained verification under the International EPD® System, becoming the first steel enterprise in Taiwan to obtain such international Environmental Product Declaration verification. In 2025, Yieh Phui further obtained third-party EPD verification for its low-carbon steel products manufactured using electric arc furnace (EAF) steelmaking materials, continuing to strengthen the development of low-carbon products and demonstrating the Company's commitment to manufacturing low-carbon and environmentally friendly products. Yieh Phui will continue to advance environmentally friendly manufacturing processes and the development of low-carbon products, providing the global market with environmentally friendly steel products that better support the SDGs.

## 3. Regulatory Compliance

In 2025, Yieh Phui had no incidents resulting in penalty fines, warnings, recalls, or other adverse consequences due to products or services violating any health and safety laws, regulations or voluntary standards.

## 4.07.2 Marketing and Labeling



To ensure the accuracy and consistency of the labeling information, Yieh Phui adheres to all applicable product labeling and marketing standard and regulations. We clearly disclose product specifications, dimensions, coatings, weights and other relevant information on product labels, and have also established internal audit and quality assurance procedures to strengthen the review and control of label contents. In 2025, the Company was not subject to any violations of product and service labeling or marketing laws, regulations or voluntary



Yieh Phui steel coil product labels not only clearly disclose product information, but also contain a QR code. By scanning the QR code on the label, customers can link to Yieh Phui's official system to verify whether the product was produced by Yieh Phui, thereby reducing the risk of counterfeit Yieh Phui high-quality products by unscrupulous steel mills.

**MAXITRA<sup>®</sup>** **MAXITRA<sup>™</sup> COLOR**

Yieh Phui's Hot-Dip Zn-Al-Mg Coated Steel Coils feature self-healing and excellent corrosion resistance. Their cut edges maintain long-term corrosion resistance without the need for additional touch-up, effectively extending the service life of the steel. Through the MAXITRA<sup>™</sup> and MAXITRA<sup>™</sup> COLOR product branding, Yieh Phui demonstrates its commitment to providing highly durable green building materials while continuing to promote sustainable circularity and the application of environmentally friendly materials.

## 4.07.3 Green Environmentally Friendly Products

### 1. Use of green environmentally friendly materials



**Adopt environmentally  
friendly chemical agents  
and coatings**



Traditional chemical agents and coatings contain relatively high levels of heavy metals and volatile organic compounds (VOCs), which can adversely impact the environment. In fulfillment of its environmental responsibilities, the Company has successfully developed environmentally friendly chemical agents and coatings. Following successful testing, these products will be progressively applied to galvanizing/pre-painting steel products to reduce environmentally harmful substances.

1

#### Low-VOC Surface Treatment Chemicals

Surface treatment chemicals for galvanized steel products have been comprehensively improved to reduce VOC content in compliance with the limits specified by environmental regulations.

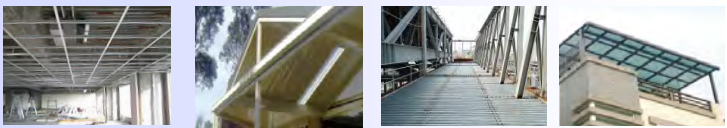
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#### Bio-based coatings

Bio-based coatings are made from renewable materials and effectively reduce the carbon emissions of galvanized and pre-painted steel products

## 2. Applications of green environmentally friendly products

### Overview of the Core Advantages and Applications of Green Coated Steel Products

| Core Technical Features                  | Key Technical Indicators                                                                                                               | Corresponding Application Scenarios                                     | Main Products Applications                                                                                                                                                                                 |
|------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| High Conductivity and Low Impedance      | Meets the requirements of information technology, networking, and telecommunications applications.<br>Impedance $\leq 1\text{m}\Omega$ | Information technology, networking, and telecommunications applications |  <ul style="list-style-type: none"> <li>PC chassis</li> <li>Server racks</li> <li>Cable trays</li> </ul>                |
| Nano-scale Antibacterial Technology      | 99.99% efficient against bacteria<br>Effectively inhibits common bacterial strains                                                     | Antibacterial duct system partition applications                        |  <ul style="list-style-type: none"> <li>Air conditioner ducts</li> <li>Interpretation booth partition panels</li> </ul> |
| Compliant with Environmental Regulations | Certified under a Substance Process Management System, with products compliant with the RoHS and REACH Directives                      | Home appliance applications                                             |  <ul style="list-style-type: none"> <li>Oven interior / bottom panels</li> <li>Air conditioner base panels</li> </ul>   |
| Excellent Corrosion Resistance           | Enhance the corrosion resistance of surface conversion treatment to extend product service life                                        | Building material use                                                   |  <p>Decking    Ceiling suspension frame    Purlin    Scaffolding/ supporting structures</p>                            |

### Green Pre-painted Steel Products - Leading the Way to an Environmentally Friendly Future

|                                  |                          |
|----------------------------------|--------------------------|
| Exceptional corrosion resistance | Environmentally friendly |
| Diverse applications             | Excellent formability    |



## 4.07.4 Circular Economy

The concept of the circular economy promotes a "Cradle to Cradle (C2C)" product life cycle, in which products are continuously reused and recycled. At the end of their service life, products become raw materials for new products, ensuring that the Earth's finite resources are used in a regenerative and sustainable manner while advancing toward the goal of a zero-waste circular economy.



Yieh Phui is committed to using electric arc furnace (EAF) steel produced primarily from recycled scrap steel. By replacing iron ore with scrap steel, the EAF process avoids the high-carbon-emission processes associated with coal coking and ore reduction, offering the dual advantages of highly efficient resource recycling and significantly reduced carbon emissions. Yieh Phui has established a scrap steel recycling network and promotes the recovery and reuse of energy and resources. Supported by innovative technologies and management practices, these efforts reduce the consumption of virgin raw materials.

## 4.07.5 Customer Relationship Management

### Policies/commitments

- Service creates value
- Prompt quotation
- Diverse feedback channels

### Evaluation method

- Develop mobile phone App
- Integrate entire company's resources
- Prepare marketing catalogs



### Specific actions

- Strengthen customer relations
- Expanding product application breadth
- Enhance product development

### Impact influence

- Decrease of customer satisfaction
- Decrease of number of customers
- Decrease of brand trust

### Goals and subject matters

- Short-term goals
- Mid-term goals
- Long-term

### Short-term goals

- Provide customer service through project-based solutions to satisfy customer needs and enhance customer loyalty. (Coated business)
- Maintain the tender award rate of 20% or higher for steel structure projects with existing customers. (Engineering business - steel structure)
- Shorten the quotation time to within 5 weeks/case. (Engineering business - fixed cranes)

### Mid-term goals

- Customer order quarterly repurchase rate above 65%. (Coated business)
- Increase customer satisfaction to 90% or higher. (Engineering business - fixed cranes)

### Long-term goals

- Customer satisfaction score of 94 points or above. (Coated business)
- Increase after-sales service revenue to 15% of total annual revenue (Engineering Business Unit - Fixed Cranes).



### 2025 years Specific actions

- Organized customer networking events
- Established the Yieh Phui Instant Messenger App to provide customers with real-time information on "Shipping and delivery", "Market information", "Product application", "After-sales consultation", and "Product consultation".
- Customer satisfaction was 94.45% for the coated business, and 90.65% for Yanchao plant.
- Establish a technical service team to assist customers with occupational safety improvement services.
- Integrate Group resources to deepen and enhance value-added services for customers.

## 1. Customer service

# New Service Value • Creating New Opportunities Together

Prosper and Grow Together with All Partners, Advancing Hand in Hand Toward the Next Milestone



### Customer visits

- Implement technology exchange, product promotion, or routine interviews and visits via the methods of irregular meetings or video conferences.
- Provide and exchange information on products and construction precautions.
- Complete product information, production processes, and the latest news, as well as other important information, are available on the Company's website.



### After-sale service

- Established customer complaint channel hotline: 0800-666-723.
- Complaint handling timeframes are established as follows: customer complaints must be resolved and a response provided to customers within 10 working days for domestic sales and within 30 working days for export sales.
- Establish a consumer litigation handling system or compensation application procedures.
- No major customer complaint cases in 2025.
- We conduct satisfaction surveys to understand customer needs annually. In 2025, the satisfaction level for the Coated business reached 94.45%, while the satisfaction for the engineering business in Yanchao Plant achieved 90.65%.



### Customer interaction

- Create a Facebook fan page to provide real-time interaction or the latest information.
- Launch a mobile app with instant messaging to provide real-time access to information.
- Occasionally release new product information.
- Information on promotions and industry exchange.
- There is an online instant feedback mailbox for interaction and exchange.
- Conduct two-way interaction and exchange through product promotion activities or activities organized by the union or associations.

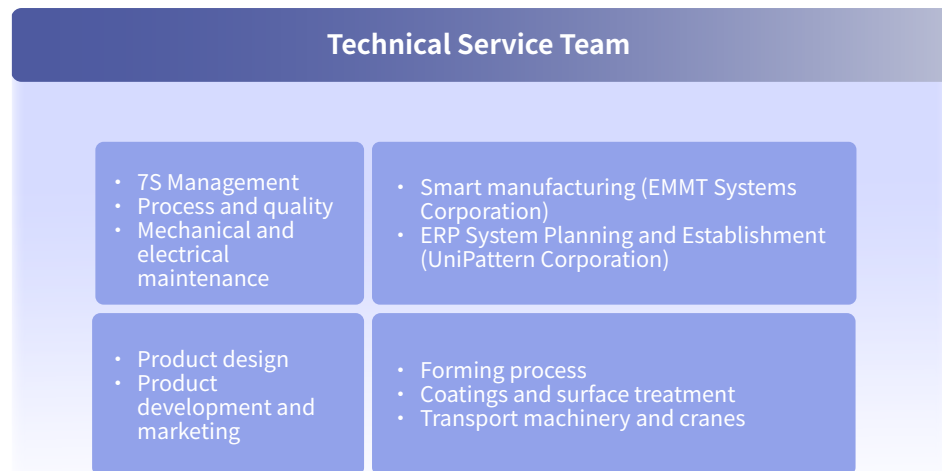


### Customer rights and interests

- The product label clearly discloses product specifications, sizes, coatings, weights and other information, and provides a product anti-counterfeiting hotline and website for consumer inquiries to protect consumer rights.
- Comply with marketing ethics, value customer privacy, and take responsibility for protecting customer privacy and data.
- The Company maintains a robust information system and complies with the principles of the GDPR and personal data protection regulations. External firewalls are deployed to prevent unauthorized access by hackers, while internal access is managed through user-specific authorization levels to safeguard customer rights and interests. To date, no customer complaints have been received regarding privacy violations or personal data breaches.

## 2. Strengthen customer relationship

- Establish a technical service team to create value and to provide services to customers



► Create customer service value ◀

### Occupational safety improvement services

A customer's overhead crane equipment posed occupational safety risks. Following guidance from the technical service team, the potential occupational safety hazards associated with the overhead crane equipment were mitigated.

### Marketing services

- Design services for large-scale exhibition posters and booth, in order to optimize the exhibition experience.
- We continue to strengthen our technical service team to solve problems and to create value for customers.

- Yieh Phui Instant Messenger App shortens the distance between customers and Yieh Phui



■ Deepen customer service by providing value-added services to customers.

## Yieh Phui Smart Manufacturing IoT Command Center



Production



Quality



Order



Sales



Provide customers with real-time monitoring of all critical information

## Group-wide service resources



Smart/automated monitoring and production



ERP system planning and establishment



Shin Jan Engineering & Management

Elite and senior management training



Comprehensive customer services



義大醫院  
E-DA HOSPITAL / I-SHOU UNIVERSITY

Provide medical services

## Leisure Business

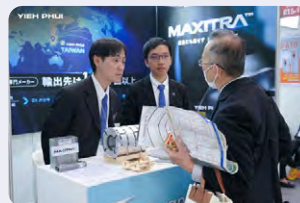
Entertainment and Accommodation Services

## Organize customer networking events

In June and November 2025, northern, central and southern Taiwan promotion and sales banquets were organized.



## Event and exhibition participation



World Smart Energy Week



The Smarter E Europe

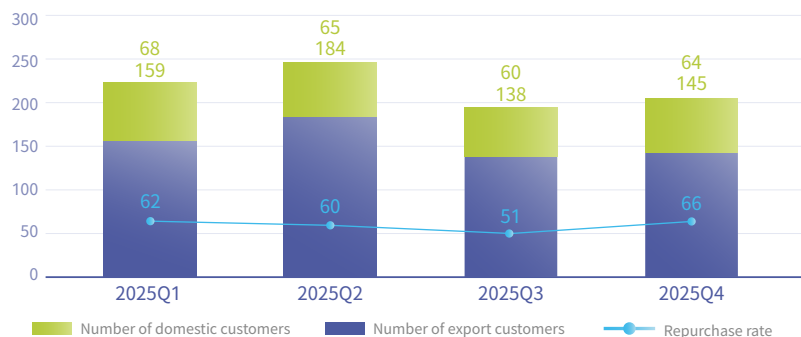


Energy Taiwan

## 3. Customer repurchase rate

The quarterly customer target order repurchase rate for the coated business is over 65%.

Number of customers and repurchase rate by Operations Department



### Customer repurchase rate declined in 2025

- U.S. tariff barriers  
The increased tariffs make it difficult for U.S. customers to absorb the additional costs
- Carbon cost pressure  
CBAM increases the implicit cost of imported steel
- EU trade protection  
EU customers shift to regional suppliers

### Response Strategies and Improvement Measures | Strengthening Operational Resilience

In response to the rapidly changing global trade environment, the Company reduces its reliance on any single market by enhancing product value and diversifying its sales channels

1. Expand the market in Canada and Central and South America (Brazil)
2. Develop the Japanese market
3. Developing the AI server market

## 4.08 Supplier Management

### 4.08.1 Supply Chain

With Yieh Phui serving as the manufacturing center, the supply chain comprises raw material suppliers, supporting suppliers (material supply), and contractors (labor services), forming an integrated supply chain. In 2025, the number of domestic material suppliers increased by 22 from the previous year to 140, representing a growth of 18.6%.



### Local Procurement

For the key raw materials, such as steel coils, the source of procurement is mainly from domestic steel mills. In addition, 100% of paint, profile steel, and steel plates are all purchased domestically. Only the zinc and aluminum ingots are imported from overseas suppliers. The overall high proportion of domestic procurement strategy helps to strengthen the supply chain resilience and to promote regional economic development.

| Key raw materials                     | 2023     |          | 2024     |          | 2025     |          |
|---------------------------------------|----------|----------|----------|----------|----------|----------|
|                                       | Domestic | Overseas | Domestic | Overseas | Domestic | Overseas |
| Steel coils (including steel billets) | 90.48%   | 9.52%    | 88.25%   | 11.75%   | 97.27%   | 2.73%    |
| Paint                                 | 100.00%  | 0.00%    | 100.00%  | 0.00%    | 100.00%  | 0.00%    |
| zinc-aluminum ingots                  | 2.24%    | 97.76%   | 4.77%    | 95.23%   | 0.28%    | 99.72%   |
| Profile steel                         | 100.00%  | 0.00%    | 100.00%  | 0.00%    | 100.00%  | 0.00%    |
| Steel plates                          | 100.00%  | 0.00%    | 100.00%  | 0.00%    | 100.00%  | 0.00%    |

### 4.08.2 Suppliers

#### Supplier Code of Conduct

Yieh Phui places great importance on supply chain sustainability and is committed to promoting responsible supply chain management while addressing ESG impacts across the environmental, social, and governance dimensions. Major raw material suppliers, including China Steel, Chung Hung Steel, and Dragon Steel, all adhere to principles relating to labor rights, environmental protection, and corporate ethics.

In addition, Yieh Phui has introduced low-carbon electric arc furnace (EAF) steelmaking materials supplied by Yieh United Steel to reduce carbon emissions and promote green manufacturing. At the same time, the Company requires its supporting suppliers to jointly fulfill their environmental and social responsibilities, ensuring that the supply chain is aligned with the Company's sustainable development objectives.



## ■ Supplier Risk Assessment

Yieh Phui places great importance on the quality management of major raw material suppliers and evaluates their performance primarily based on product quality and defect rates. The Company conducts regular supplier quality evaluations to ensure supply chain stability and product quality, while working with supply chain partners to advance ESG and sustainable development. A total of 13 supplier risk assessments were conducted in 2025.

### Major Raw Material Supplier Evaluation Results, 2023-2025

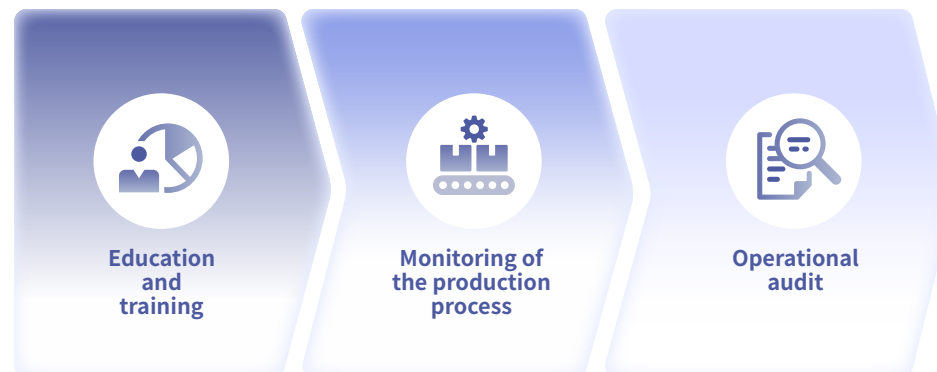
|                               | 2023 | 2024 | 2025 |
|-------------------------------|------|------|------|
| Number of suppliers evaluated | 10   | 16   | 13   |

### \*HSF supplier raw material inspection mechanism (Coated business)

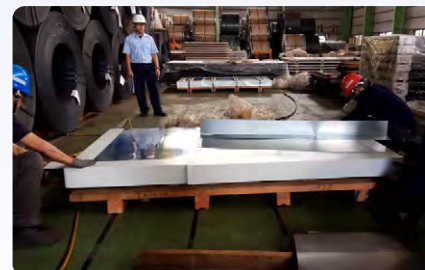
For suppliers of Hazardous Substances Free (HSF) raw materials, in addition to undergoing the standard supplier selection and evaluation process, they are also required to demonstrate compliance with the relevant HSF management requirements. In 2025, a total of 54 HSF compliance reports were reviewed and updated.



## ■ Supervision and guidance for suppliers and contractors



| Item                         | 2023 years | 2024 years | 2025 years |
|------------------------------|------------|------------|------------|
| Number of training sessions  | 2          | 2          | 3          |
| Numbers of monitor reports   | 98         | 64         | 79         |
| Number of operational audits | 4          | 4          | 4          |



## 4.08.3 Contractors

### Contractor safety management

The Company regards contractors as important partners, and the main types of contractors include machinery, civil engineering, steel structure, utility and fire-resistant materials, providing assistance to repair works at plant sites.

### Contractor safety management measures

1

#### Contractualization of safety regulations

Specify safety requirements in contracts

2

#### Pre-work briefing

Conduct hazard communication and safety awareness training before contractors begin work

#### Inspection and improvement

- Conduct On-site Safety Inspections
- Nonconformities will be reported to the contracting unit and responsible personnel for follow-up and corrective action.

3

#### Regular safety and health meetings

Conduct safety and health awareness sessions and seminars



2025 Contractor Safety and Health Promotion Seminar



2025 Long-Term Contractor Meeting



# 5

## Environmental Protection

|      |                           |    |
|------|---------------------------|----|
| 5.01 | Climate Change            | 45 |
| 5.02 | Greenhouse Gas Management | 50 |
| 5.03 | Energy Management         | 53 |
| 5.04 | Air pollutant Management  | 56 |
| 5.05 | Water Resource Management | 56 |
| 5.06 | Waste Management          | 59 |



Transforming Steel Resilience and Building Green Opportunities  
Leverage natural energy and circular processes to enable harmonious coexistence between industrial production and the natural environment.

We adhere to the business philosophy of "innovation, growth, responsibility, and sustainability" and the global environmental protection view of "There is only one Earth". We exert efforts in pollution prevention, industrial waste reduction, environmental protection, and safety and health, and we have also obtained environmental-related certifications (ISO 14001 environmental management system certification, GHG inventory verification statement, ISO 50001 energy management system verification) and sustainable-related awards. Yieh Phui is the first steel company in Taiwan to obtain the ISO 14001 environmental management system certification.

**ISO 14001  
Environmental  
Management System  
Certification**



**ISO 50001  
Energy Management  
System Certification**



**GHG Inventory  
Verification Statement**



Certification Unit  
Metal Industries Research &  
Development Centre

Valid Period:  
2023.10.24~2026.10.23

Certification Unit  
Metal Industries Research &  
Development Centre

Validity Period  
2023.12.4 - 2026.12.3

Certification Unit  
DNV Business Assurance Co.,  
Ltd. (DNV)

2025 GHG Reasonable  
Assurance Level Verification

## 5.01 Climate Change

### 5.01.1 Climate Monitoring and Governance Framework

The Company has established a risk framework based on the four core elements of the Task Force on Climate-Related Financial Disclosures (TCFD) announced by the Financial Stability Board (FSB): "Governance", "Strategy", "Risk Management", "Indicators and Goals", in order to identify the material risks and opportunities that may affect operations and to propose relevant response strategies.

On December 25, 2024, the Company formally established the "Sustainable Development Committee" under the Board of Directors, with the President serving as the Chief Sustainability Officer. The Chief Sustainability Officer announces climate change risks, opportunities, response strategies and implementation goals to all employees, and also regularly reports implementation status to the Sustainable Development Committee and the Board of Directors.

Board of Directors: Direct the climate change risks, opportunities and response strategies, and also supervises management in implementing related plans and outcomes.

Sustainable Development Committee: Coordinate the Company's sustainability strategy and management framework, assist the identification of relevant risks and opportunities, and ensure the effectiveness of sustainability plan execution and the accuracy and transparency of information disclosure. The President serves as the Chief Sustainability Officer to coordinate four cross-departmental teams in the implementation of related initiatives and to regularly summarize the implementation status for reporting to the committee and the Board of Directors, in order to ensure sustainability goals are aligned with the Company's operational strategy.

Each department: During convention of the annual goal management meeting, each department is required to incorporate overall risk considerations into the formulation of its overall strategies and goals.



## 5.01.2 Climate Strategy

The Company recognizes the impact of climate change on the operational resilience of the steel industry. Accordingly, it has incorporated climate action into its core strategy and is driving a comprehensive transformation, from internal GHG inventory management to external value creation, through digital tools and product innovation.

### Carbon Management Digitization

- **Data Tracking:** The system integrates energy consumption data for Scope 1 and Scope 2 across all plants. Through a digital dashboard, monthly monitoring and real-time analysis of emissions trends are conducted to ensure that the decarbonization progress remains on track to achieve the annual targets.
- **Hotspot Identification and Precise Carbon Reduction:** Visualized dashboards are used to accurately identify the carbon emission intensity of individual production processes and equipment. Production processes are optimized and equipment is upgraded at high-emission hotspots. Through data-driven decision-making, resources are allocated to initiatives that maximize carbon reduction benefits.

### High- performance materials for extreme climate and highly corrosive environments

- **Patented Green Steel R&D:** Developed patented steel products for mounting structures used in photovoltaic systems, including "ColorMax" and "PhuizerSolarKing". This product series offers outstanding corrosion resistance and weatherability, making it particularly suitable for harsh coastal, high-salinity, and high-humidity environments. It significantly extends the service life of solar power facilities and reduces the carbon footprint associated with infrastructure replacement.
- **Support Renewable Energy Development:** Through advances in material technology, the Company reduces maintenance costs and material wear for renewable energy facilities, directly supporting the green energy industry and helping customers maintain stable energy output under extreme environmental conditions.

### Promote eco- friendly, low- carbon and green energy products

- **Green Building Materials:** Promote coated steel products with high solar reflectance and energy-saving properties for use in building façades and industrial facilities, improving thermal efficiency and reducing indoor energy consumption.
- **Household Appliances and Network Communication Equipment:** Provide lighter-weight, more recyclable environmentally friendly steel products for the household appliance and information and communications technology industries. Applications include air conditioning systems, kitchen appliances, and data center server enclosures, supporting the electronics industry in advancing the circular economy and improving energy efficiency.

The Company identified climate risks and opportunities with reference to the scenario analysis framework of the Network for Greening the Financial System (NGFS), and established climate-related indicators including greenhouse gases, energy and resource usage, and occupational safety and health to track management effectiveness. For details, please refer to the relevant sections of the Sustainability Report.

## 5.01.3 Climate-related Risk Identification, Assessment and Management

The Company's sustainability promotion and information disclosure task force, based on the climate change risk and opportunity assessment framework recommended by the TCFD and with reference to the scenario analysis framework of the Network for Greening the Financial System (NGFS), compiled the derived risks and opportunities. After identifying climate-related risks and opportunities, these were categorized by occurrence period into short term: 1-3 years, medium term: 3-5 years, and long term: 5-10 years. Through questionnaires, the likelihood of occurrence and degree of financial impact were scored to collect the assessment results of various risks and opportunities.

### Climate Risk Management Process

#### 1 Risk assessment

- Physical risks
- Transformation risks
- Opportunities

#### 2 Chief Sustainability Officer

- Risk strategy review
- Risk control approval

#### 3 Financial impact

- Financial impact analysis
- Applicability assessment

#### 4 Climate risk identification meeting

- Cross-functional organization communication
- Risk and opportunity identification

## Risks associated with climate change

| No. | Type                                           | Item                                                                               | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----|------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | Physical risks                                 | Production Disruptions and Capacity Losses Caused by Extreme Rainfall and Typhoons | Located along the typhoon path in the northwestern Pacific, the Company faces increasing frequency and intensity of extreme weather events, which may result in plant flooding, equipment damage, and power outages. These impacts could lead to production interruptions, increased risk of delivery delays, and additional recovery and restoration costs.                                                                                                                                                                                  |
| 2   | Physical risks                                 | Supply Chain / Port Disruptions                                                    | Extreme weather events may cause port closures or shipping congestion, resulting in delays or disruptions to raw material supplies and product deliveries, increasing logistics costs and affecting production schedules.                                                                                                                                                                                                                                                                                                                     |
| 3   | Physical risks                                 | Increased Energy and Cooling Demand Due to High Temperatures and Heatwaves         | Rising summer temperatures increase the demand on air conditioning and cooling systems, driving up electricity costs while reducing equipment efficiency, increasing maintenance frequency, and raising peak electricity expenses.                                                                                                                                                                                                                                                                                                            |
| 4   | Physical risks                                 | Water Resource Stress                                                              | Water shortages for production processes and cooling systems may require reduced operating loads, lower production, or temporary shutdowns, while increasing the costs of purchasing and recycling water. Fluctuations in water quality may also increase the risk of equipment corrosion and damage.                                                                                                                                                                                                                                         |
| 5   | Transformation risk - policies and regulations | Domestic Carbon Fees                                                               | As national decarbonization policies become more stringent, the Company faces increasing costs associated with direct emissions and indirect emissions from electricity consumption (Scope 2).                                                                                                                                                                                                                                                                                                                                                |
| 6   | Transformation risk - policies and regulations | 6. Carbon Compliance in Export Markets (Including the EU and the UK)               | In response to international carbon border regulations such as the CBAM, the Company is required to disclose product-level emissions and purchase the corresponding carbon certificates. If a product has a high carbon intensity or its emissions data cannot be fully verified, the Company may incur additional costs and could lose competitiveness in securing orders if those costs cannot be reflected in pricing or if low-carbon requirements cannot be met.                                                                         |
| 7   | Transformation risk - market                   | Energy Prices and Green Electricity Costs                                          | During the energy transition, if the increased costs of Taipower peak electricity, renewable electricity procurement, and renewable energy certificates cannot be fully passed on to end products, the Company may face the risk of reduced profitability.                                                                                                                                                                                                                                                                                    |
| 8   | Transformation risk - technology               | Low-carbon Technology Investment Pressure                                          | The adoption of low-carbon technologies, including electrification, H <sub>2</sub> -DRI, and CCUS, requires substantial capital investment and involves long payback periods. These technologies also depend on the availability of renewable energy infrastructure. If investments are delayed or implementation falls short of expectations, rising CBAM-related costs, higher carbon prices, and increasingly stringent customer and financing requirements may increase operating costs and result in the loss of business opportunities. |
| 9   | Transformation risk - market                   | Customer Compliance / Procurement Threshold Risks                                  | International brand customers in the automotive, construction, and home appliance industries are imposing increasingly stringent low-carbon requirements on their supply chains. If the Company is unable to provide reports related to SBTi, CBAM, or ESG, or fails to meet the required standards, it may face reduced orders, order transfers to competitors, or removal from customers' approved supplier lists.                                                                                                                          |
| 10  | Transformation risk - capital                  | Financial and Disclosure Pressure / Risk of Deteriorating Financing Conditions     | Investors and financial institutions increasingly require disclosures in accordance with IFRS S2, TCFD, and ISSB standards. Weak performance against these disclosure requirements may result in higher financing costs, increased interest rates, or restricted access to funding due to non-compliance with sustainable finance requirements.                                                                                                                                                                                               |

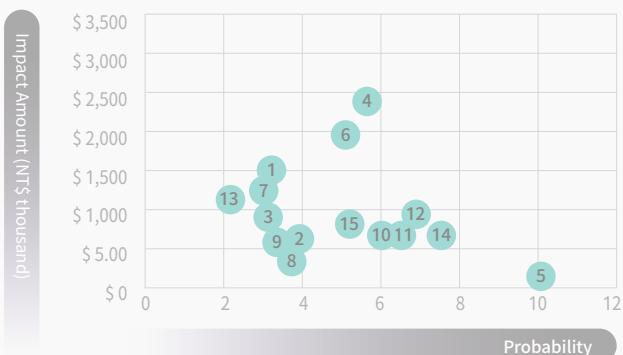
## Opportunities associated with climate change

| No. | Item                                                                            | Description                                                                                                                                                                                                                                            |
|-----|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | High Value-added Low-carbon Products (Low-carbon Galvanized / Prepainted Steel) | Develop low-carbon galvanized and prepainted steel products for the green building and energy-efficient home appliance markets, and leverage EPD and PCF verification to secure green premiums and attract new customer orders.                        |
| 2   | Energy Efficiency and Energy Conservation Through Process Improvements          | Improve combustion efficiency, recover waste heat, implement smart energy management, and optimize production processes to effectively reduce energy consumption per unit of product, achieve low-carbon operations, and directly lower energy costs.  |
| 3   | Green Electricity / Renewable Energy Certificates and Electricity Price Hedging | Utilize long-term PPAs for renewable electricity and renewable energy certificate strategies to stabilize electricity costs, enhance the Company's low-carbon brand reputation, and effectively mitigate the impact of electricity price fluctuations. |
| 4   | Circular Materials and Scrap Recycling                                          | Increase the recycling and reuse rates of solvents, coating scrap, and steel materials to reduce raw material procurement costs and waste disposal expenses.                                                                                           |
| 5   | Supply Chain Collaboration                                                      | Collaborate with upstream partners to jointly develop low-carbon raw materials and low-VOC, low-temperature curing coatings, enhancing the supply chain's decarbonization resilience and strengthening the Company's competitive advantage.            |

### The key assumptions underlying the NGFS long-term scenarios selected by the Group are as follows:

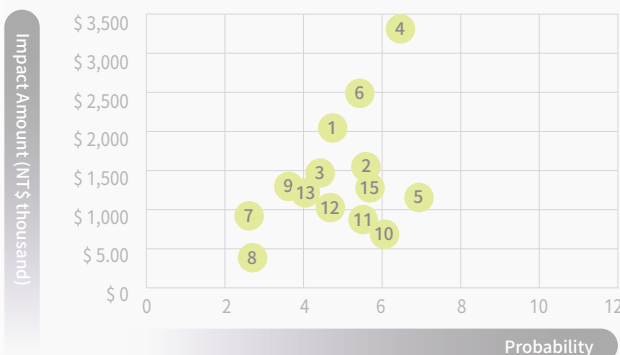
| Scenario Quadrant           | Scenario           | Temperature Increase by the End of the Century Compared with Pre-industrial Levels | Policy Response                  | Technological Transformation                  | Carbon Removal               | Regional Differences | Carbon Pricing USD/tCO <sub>2</sub> eq               |
|-----------------------------|--------------------|------------------------------------------------------------------------------------|----------------------------------|-----------------------------------------------|------------------------------|----------------------|------------------------------------------------------|
| Orderly Transition          | Net Zero by 2050   | 1.4° C                                                                             | Immediate and Orderly Transition | Rapid Transition                              | Medium-to-high Intensity Use | Moderate Divergence  | 2030: 200<br>2045: Above 600<br>2050: Above 700      |
| Disorderly Transition       | Delayed Transition | 1.7° C - 2° C                                                                      | Delayed Implementation           | Potential for Either Rapid or Slow Transition | Low-to-medium Intensity Use  | High Divergence      | 2030: Very Low<br>2045: Above 250<br>2050: Above 300 |
| Uncontrolled Global Warming | Existing Policies  | Above 3° C                                                                         | No Policy Response               | Slow Transition                               | Low Intensity Use            | Low Divergence       | 2030: Very Low<br>2045: Very Low<br>2050: Very Low   |

#### Orderly Transition



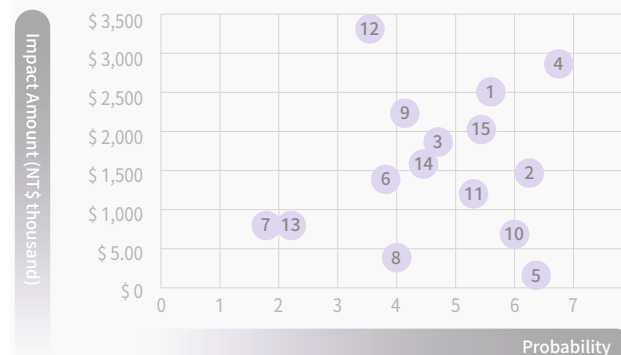
1. Production Disruptions and Capacity Losses Caused by Extreme Rainfall and Typhoons
2. Supply Chain / Port Disruptions
3. Increased Energy and Cooling Demand Due to High Temperatures and Heatwaves
4. Water Resource Stress
5. Domestic Carbon Fees

#### Disorderly Transition



6. Carbon Compliance in Export Markets (Including the EU and the UK)
7. Energy Prices and Green Electricity Costs
8. Low-carbon Technology Investment Pressure
9. Customer Compliance / Procurement Threshold Risks
10. Financial and Disclosure Pressure / Risk of Deteriorating Financing Conditions

#### Uncontrolled Global Warming



11. High Value-added Low-carbon Products (Low-carbon Galvanized / Prepainted Steel)
12. Energy Efficiency and Energy Conservation Through Process Improvements
13. Green Electricity / Renewable Energy Certificates and Electricity Price Hedging
14. Circular Materials and Scrap Recycling
15. Supply Chain Collaboration

## Climate Risk

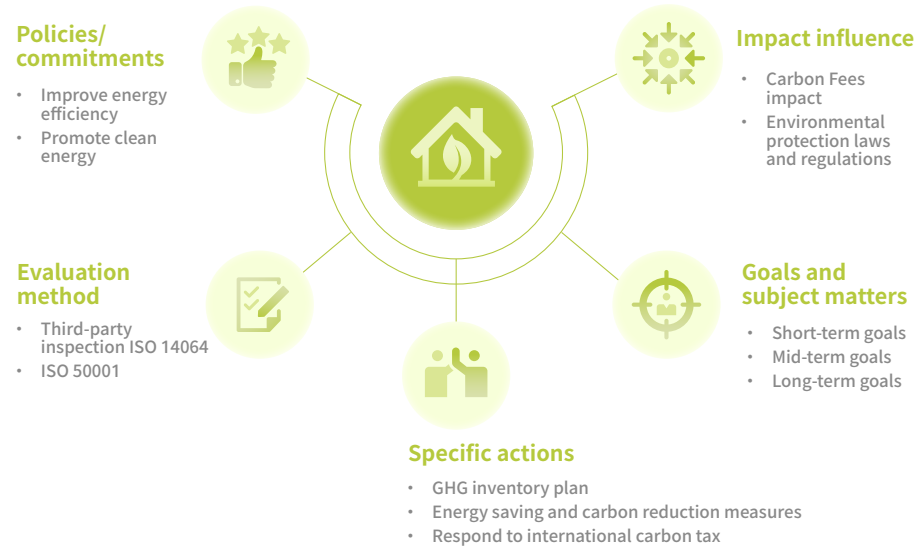
| Scenario Quadrant           | Scenario           | Risk Type            | Climate Risk                                                                       | Description                                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------|--------------------|----------------------|------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Orderly Transition          | Net Zero by 2050   | Physical risks       | Production Disruptions and Capacity Losses Caused by Extreme Rainfall and Typhoons | Extreme weather events, such as typhoons and floods, may result in severe rainfall, leading to flooding, production interruptions, and damage to production capacity.                                                                                                                                                                                                                                                |
|                             |                    |                      | Water Resource Stress                                                              | Insufficient water for cooling and production processes may require reduced operating loads or production shutdowns, increase the costs of purchasing and recycling water, and heighten the risks associated with water quality fluctuations and equipment corrosion.                                                                                                                                                |
|                             |                    | Transformation risks | Energy Prices and Green Electricity Costs                                          | Risks associated with renewable electricity, Taipower peak electricity, reserve capacity, and electricity pricing reforms; inability to fully pass through the costs of renewable electricity and renewable energy certificates may erode profitability.                                                                                                                                                             |
| Disorderly Transition       | Delayed Transition | Physical risks       | Production Disruptions and Capacity Losses Caused by Extreme Rainfall and Typhoons | Extreme weather events, such as typhoons and floods, may result in severe rainfall, leading to flooding, production interruptions, and damage to production capacity.                                                                                                                                                                                                                                                |
|                             |                    |                      | Water Resource Stress                                                              | Insufficient water for cooling and production processes may require reduced operating loads or production shutdowns, increase the costs of purchasing and recycling water, and heighten the risks associated with water quality fluctuations and equipment corrosion.                                                                                                                                                |
| Uncontrolled Global Warming | Existing Policies  | Physical risks       | Production Disruptions and Capacity Losses Caused by Extreme Rainfall and Typhoons | Extreme weather events, such as typhoons and floods, may result in severe rainfall, leading to flooding, production interruptions, and damage to production capacity.                                                                                                                                                                                                                                                |
|                             |                    |                      | Water Resource Stress                                                              | Insufficient water for cooling and production processes may require reduced operating loads or production shutdowns, increase the costs of purchasing and recycling water, and heighten the risks associated with water quality fluctuations and equipment corrosion.                                                                                                                                                |
|                             |                    |                      | High temperature                                                                   | High temperatures and heat waves increase energy and cooling demand. Rising temperatures drive up electricity consumption for air conditioning and cooling systems, reduce equipment efficiency, increase maintenance frequency, and intensify pressure from peak electricity pricing.                                                                                                                               |
|                             |                    | Transformation risks | Customer, Brand, and Supply Chain Requirements                                     | As the impacts of climate change become increasingly evident, end customers and system integrators are expected to accelerate their requirements for supply chain carbon emissions disclosure and decarbonization efforts. If products have high energy consumption or a high material carbon footprint and fail to meet these requirements, the Company may lose customer orders and regional market opportunities. |

## Climate Opportunity

| Scenario Quadrant           | Scenario           | Climate Opportunity                         | Description                                                                                                                                                                                               |
|-----------------------------|--------------------|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Orderly Transition          | Net Zero by 2050   | Energy Efficiency and Equipment Upgrades    | Improve combustion system efficiency, recover waste heat, optimize smart variable-frequency drives and compressed air systems, and reduce electricity and thermal energy consumption per unit of product. |
| Disorderly Transition       | Delayed Transition | Energy Efficiency and Equipment Upgrades    | Improve combustion system efficiency, recover waste heat, optimize smart variable-frequency drives and compressed air systems, and reduce electricity and thermal energy consumption per unit of product. |
|                             |                    | Low-carbon Products and Green Markets       | Provide solutions featuring low-energy-consumption equipment and circular materials to meet the requirements of international customers.                                                                  |
| Uncontrolled Global Warming | Existing Policies  | Energy Efficiency and Equipment Upgrades    | Improve combustion system efficiency, recover waste heat, optimize smart variable-frequency drives and compressed air systems, and reduce electricity and thermal energy consumption per unit of product. |
|                             |                    | Low-carbon Products and Green Markets       | Provide solutions featuring low-energy-consumption equipment and circular materials to meet the requirements of international customers.                                                                  |
|                             |                    | Supply Chain Resilience and Regionalization | Leverage regionalization trends to reduce long supply chain risks and attract customers in Europe and North America.                                                                                      |

## 5.02 GHG Management

### 5.02.1 Strategies, Methods, and Goals for GHG Management



#### Short-term goals

The plant sites designated by the Ministry of Environment shall achieve the target annual emissions by 2030.  
 Kaohsiung Plant 1: 128,265.304 metric tons CO<sub>2</sub>e  
 Pingtung Plant: 26,536.269 metric tons CO<sub>2</sub>e

#### Mid-term goals

Comply with environmental regulations and the Sustainable Development Roadmap for TWSE/TPEX Listed Companies.

#### Long-term goals

Comply with national carbon reduction goals to achieve net-zero emissions by 2050.

#### 2025 Specific actions

1. Establish the GHG inventory and verification plan, and report the implementation progress of the subsidiaries to the Board of Directors quarterly.
2. Continue to promote energy conservation and carbon reduction measures, and conduct ISO 50001 energy management system certification.
3. In response to collection of carbon fees in Taiwan and the EU's carbon border adjustment mechanism (CBAM) and other international carbon taxes, the Group has established the ESG Sustainable Development Task Force to integrate product carbon footprint inventory activities of the Group.
4. Self-Determined Reduction Plan.

### 5.02.2 Greenhouse Gas Emissions

The Company calculates GHG emissions according to the GHG Protocol Corporate Accounting and Reporting Standard jointly announced by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). The organizational boundary adopts the operational control approach, and inventory is conducted on Scope 1 and Scope 2 emissions. The 2025 inventory results were 66,497.11 metric tons of CO<sub>2</sub>e for Scope 1, 80,814.61 metric tons of CO<sub>2</sub>e for Scope 2, total GHG emissions of 147,311.72 metric tons of CO<sub>2</sub>e, emission intensity of 7.09 metric tons of CO<sub>2</sub>e/ NT\$ millions and 0.19 metric tons of CO<sub>2</sub>e/ metric tons.

#### Yieh Phui Enterprise 2025 GHG Emissions of Each Business

Unit: metric tons CO<sub>2</sub>e

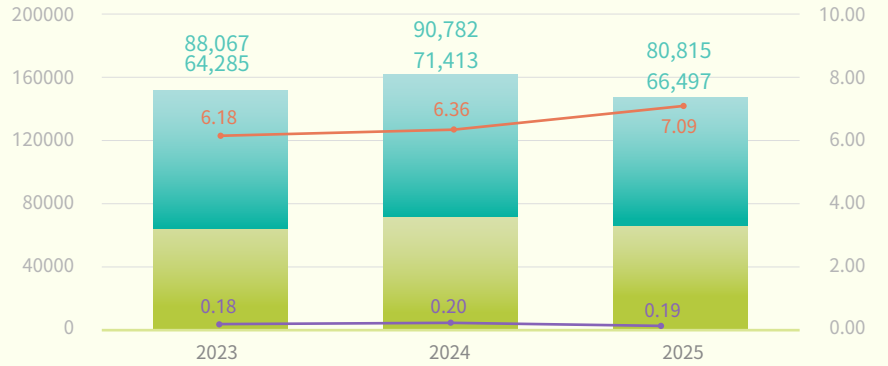
| Business Group         |            | Coated Business  | Engineering business         |               | Other Locations | Whole Company     |
|------------------------|------------|------------------|------------------------------|---------------|-----------------|-------------------|
|                        |            |                  | Steel Structural Engineering | Fixed Crane   |                 |                   |
| Scope 1                | Equivalent | 64,327.45        | 2,079.94                     | 24.10         | 65.63           | 66,497.11         |
|                        | Ratio      | 45.1%            | 54.1%                        | 10.1%         | 13.9%           | 45.14%            |
| Scope 2                | Equivalent | 78,431.67        | 1,763.28                     | 213.44        | 406.22          | 80,814.61         |
|                        | Ratio      | 54.9%            | 45.9%                        | 89.9%         | 86.1%           | 54.86%            |
| <b>Total emissions</b> |            | <b>142759.12</b> | <b>3,843.22</b>              | <b>237.54</b> | <b>471.85</b>   | <b>147,311.72</b> |

Note: 1. The GHG emissions of each business in 2025 are calculated based on the GWP of AR6.

2. The electricity coefficient refers to the 2025 electricity carbon emission coefficient announced by the Energy Administration, Ministry of Economic Affairs.

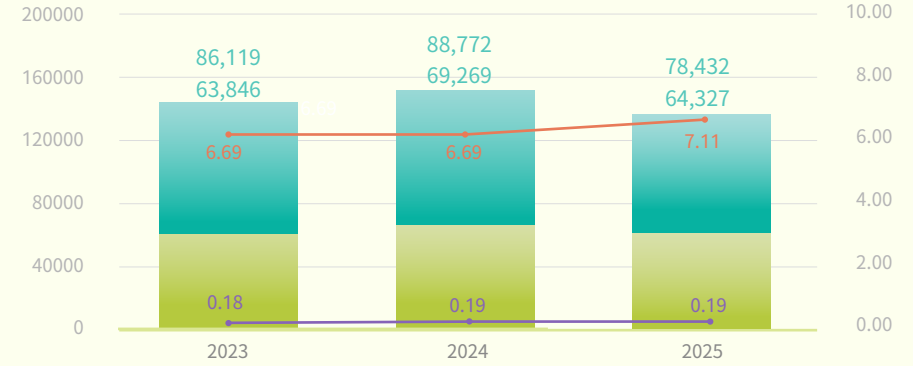
3. New operating sites added in 2025 (Taipei Management Center, leased office space in the SHIN YANG STEEL Building, and the Group Headquarters).

### Whole Company



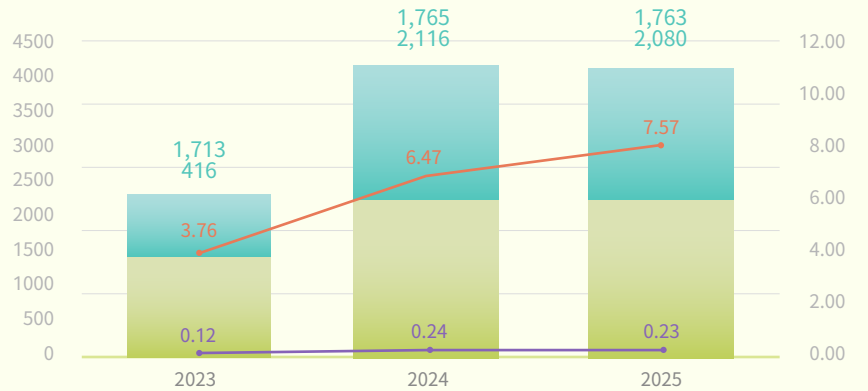
Scope 1 (tCO2e) Scope 2 (tCO2e) Intensity (tCO2e/metric ton) Density (tCO2e/TWD million)

### Coated Business



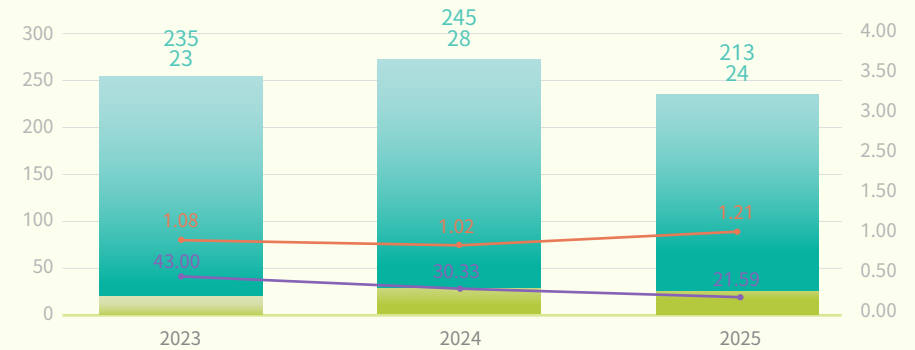
Scope 1 (tCO2e) Scope 2 (tCO2e) Intensity (tCO2e/metric ton) Density (tCO2e/TWD million)

### Engineering Business - Steel Structure



Scope 1 (tCO2e) Scope 2 (tCO2e) Intensity (tCO2e/metric ton) Density (tCO2e/TWD million)

### Engineering Business - Fixed Cranes



Scope 1 (tCO2e) Scope 2 (tCO2e) Intensity (tCO2e/metric ton) Density (tCO2e/TWD million)

The plant sites designated by the Ministry of Environment shall achieve the target annual emissions by 2030.

Base year: Average of five years of 2018~2022 for Kaohsiung Plant 1; and 2022 for Pingtung Plant

**Emission reduction goal: 3.2% & 2.7%**

**Preferential Carbon Fee Rate: TWD100/tCO<sub>2</sub>e**

Carbon emission target: Kaohsiung Plant 1: 128,265.304 metric tons CO<sub>2</sub>e, Pingtung Plant: 26,536.269 metric tons CO<sub>2</sub>e. Greenhouse gas emissions were calculated using the AR5 GWP values in accordance with the Ministry of Environment's regulations. In 2025, emissions of Kaohsiung Plant 1 were 112,994.033 metric tons CO<sub>2</sub>e and emissions of Pingtung Plant were 1936,303.219 metric tons CO<sub>2</sub>e, both of which achieved the short-term targets. In the future, the Company will continue to promote related energy-saving and carbon-reduction measures, such as improving energy efficiency, using renewable energy, and process optimization, to ensure that emissions continue to remain below the 2030 target annual emissions and contribute to environmental protection and sustainable development.

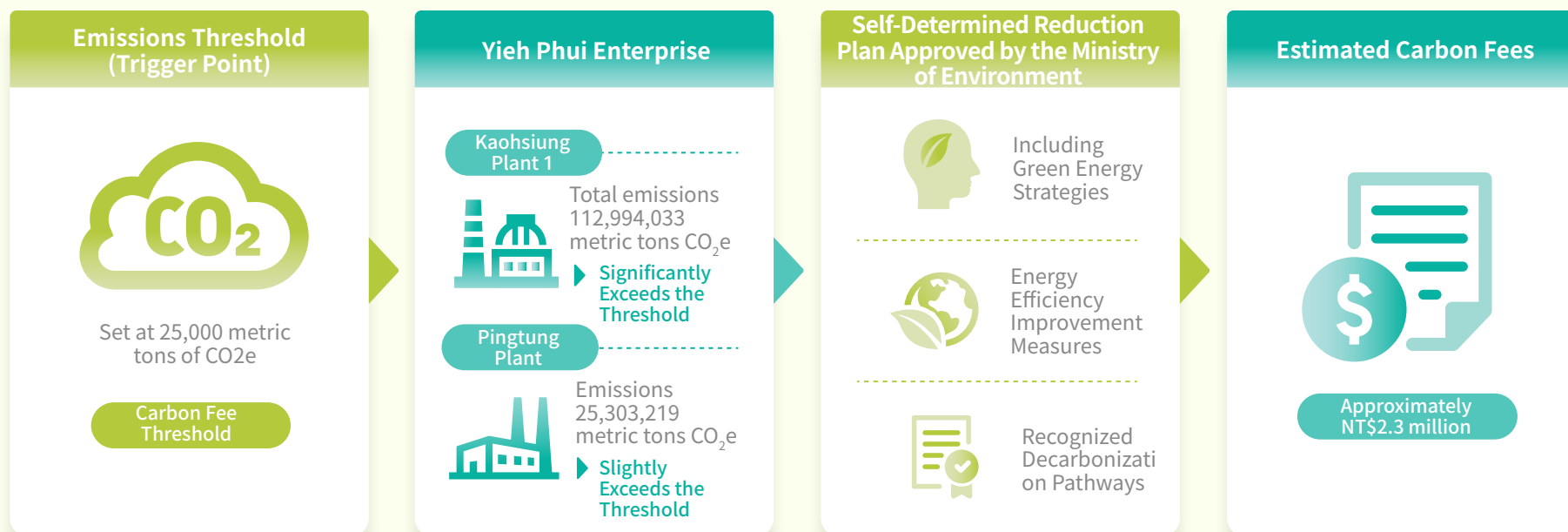
## 2025 Estimated Carbon Fee Table

Unit: TWD10,000

|                   | Standard Rate:<br>TWD300/tCO <sub>2</sub> e | Preferential Rate:<br>TWD100/tCO <sub>2</sub> e | High Carbon Leakage Entity<br>Rate: TWD20/tCO <sub>2</sub> e |
|-------------------|---------------------------------------------|-------------------------------------------------|--------------------------------------------------------------|
| Kaohsiung Plant 1 | 2,640                                       | 880                                             | 226                                                          |
| Pingtung Plant    | 9                                           | 3                                               | -                                                            |

Note: As the Company's Kaohsiung Plant 1 has been approved as a high carbon leakage risk entity, it qualifies for an adjustment to chargeable emissions and is eligible for the initial adjustment factor of 0.2.

## 2025 Taiwan Carbon Fee Policy ESG Framework Diagram



## 5.03 Energy Management

The Company adheres to the business philosophy of "innovation, growth, responsibility, and sustainability". In addition to its commitment to quality management, pollution prevention, environmental protection, and safety and health, the Company further pays close attention to the impact of global warming caused by climate change and also exerts effort in promoting energy saving and carbon reduction along with the fulfillment of the Company's corporate social responsibility at the same time.

### 5.03.1 Energy Consumption Policy

In order to improve energy efficiency and reduce overall energy consumption, the Company has introduced the ISO 50001 energy management system. The unit responsible for the energy management integrates the energy consumption status of each business location to understand the major energy types for each plant site, in order to establish energy-saving improvement plans and short, medium and long-term goals.



### 5.03.2 Energy Consumption Status

The total energy consumption of the Company in 2025 was 1,832,168.63 (GJ). The Company has installed solar panels at Kaohsiung Plant 1 and the Pingtung Plant to generate renewable energy for replacing non-renewable electricity. In 2025, the Kaohsiung Plant generated 5,181.19 GJ of electricity, while the Pingtung Plant generated 7,343.46 GJ.

#### Statistics of Consumption of Various Energies in 2025 for Yieh Phui Enterprise

Unit: 1GJ = 10<sup>9</sup> joules

| Type of energy               | Coated Business     | Engineering business | Total               | Ratio       |
|------------------------------|---------------------|----------------------|---------------------|-------------|
| Natural gas (GJ)             | 1,212,419.59        | 0                    | 1,212,419.59        | 66.17%      |
| Electricity (GJ)             | 578,898.69          | 18,180.52            | 597,079.21          | 32.59%      |
| Renewable energy (GJ)        | 12,524.65           | 0                    | 12,524.65           | 0.68%       |
| Diesel (GJ)                  | 5,824.63            | 996.48               | 6,821.11            | 0.37%       |
| Gasoline (GJ)                | 929.64              | 1,077.44             | 2,007.08            | 0.11%       |
| Liquefied petroleum gas (GJ) | 0                   | 1,316.99             | 1,316.99            | 0.07%       |
| <b>Total (GJ)</b>            | <b>1,810,597.21</b> | <b>21,571.43</b>     | <b>1,832,168.63</b> | <b>100%</b> |

### Historical energy consumption analysis table

| Energy consumption item                          | 2023      | 2024      | 2025      |
|--------------------------------------------------|-----------|-----------|-----------|
| Gasoline (GJ)                                    | 1,454     | 2,119     | 2,007     |
| Diesel (GJ)                                      | 6,574     | 6,617     | 6,821     |
| Liquefied petroleum gas (GJ)                     | 814       | 855       | 1,317     |
| Electricity - non-renewable energy (GJ)          | 628,846   | 649,251   | 597,079   |
| Electricity - renewable energy (GJ)              | -         | 8,756     | 12,525    |
| Natural gas (GJ)                                 | 1,218,745 | 1,297,701 | 1,212,420 |
| Total energy consumption (GJ)                    | 1,856,433 | 1,965,299 | 1,832,169 |
| Energy intensity (GJ) / Revenue (TWD millions)   | 75.28     | 77.00     | 88.13     |
| Energy intensity (GJ) / Production volume (tons) | 2.24      | 2.37      | 2.38      |

Note 1: The heat value is based on the latest energy product unit heat value table published on the website of the Energy Administration, Ministry of Economic Affairs, and is calculated by multiplying the energy consumption by the unit heat value and converting to gigajoules (GJ).

Note 2: The heat value of natural gas is based on the annual average heat value of 9,850.9 kcal/N3 per month, as provided by the natural gas supplier.

Note 3: The calculation of energy intensity is based on the Company's operating revenue of TWD20,789 million in 2025, and energy intensity is based on the Company's production volume of 768,646 tons in 2025.

Note 4: 1 GJ = 10<sup>9</sup> J; 1 kcal = 4,184 J.

Note 5: The information source of the solar power generation statistics is from "Yieh Phui Enterprise Solar Monitoring System" website.

### 5.03.3 Reduced Energy Consumption and Carbon Emission Reduction

Adhering to the principle of continuous improvement of energy management P-D-C-A, Yieh Phui Enterprise has completed 20 energy-saving management projects in 2025, with a total improvement investment of TWD10,200.6 thousand, to achieve a total energy saving of 10,690.39 GJ and reduction of carbon emissions by 755.4 metric tons-CO<sub>2</sub>. The main items include cases such as "reducing the combustion temperature of incinerator exhaust gas", "replacing plant lighting with LED lighting fixtures" and "replacing general motors with high-efficiency motors".

| Energy type  | Improvement item classification     | Power saved in 2025 (GJ/year) | Carbon reduction by 2025 Tons/year | Investment amount (TWD 10,000) |
|--------------|-------------------------------------|-------------------------------|------------------------------------|--------------------------------|
| Electricity  | Equipment improvement/upgrade       | 2,878.11                      | 379.14                             | 827                            |
|              | Process improvement                 | 1,652.72                      | 217.71                             | 0                              |
|              | Lighting equipment improvement      | 342.67                        | 45.14                              | 103.06                         |
|              | TPC energy response load management | 3,329.15                      | -                                  | 0                              |
|              | <b>Electricity subtotal</b>         | <b>8,202.65</b>               | <b>641.99</b>                      | <b>930.06</b>                  |
| Natural gas  | Equipment improvement/upgrade       | 0                             | 0                                  | 0                              |
|              | Process improvement                 | 2,487.74                      | 113.41                             | 90                             |
|              | <b>Natural gas subtotal</b>         | <b>2,487.74</b>               | <b>113.41</b>                      | <b>90</b>                      |
| <b>Total</b> |                                     | <b>10,690.39</b>              | <b>755.4</b>                       | <b>1,020.06</b>                |

## Introduction to Larger Energy-Saving Improvement Projects

Reducing the combustion temperature of incinerator exhaust gas in the coating line



Investment amount:  
TWD 90 thousand

Natural Gas Savings:  
60,358 NM<sup>3</sup>/year

Replace plant lighting with LED fixtures.



Investment amount:  
TWD 103.06 thousand

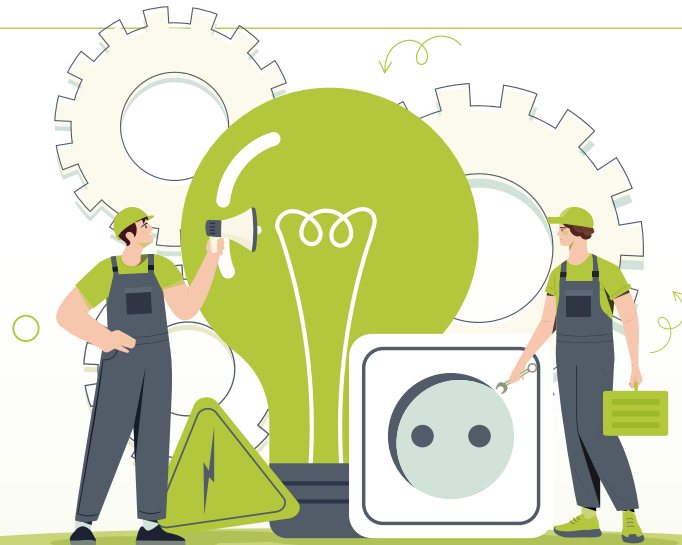
Electricity saving:  
95,234 kWh/year

Replacement of general motors with high-efficiency motors



Investment amount:  
TWD 51.25 thousand

Electricity saving:  
34,366 kWh/year



## 5.03.4 Energy Conservation Objectives and Performance Achievement

Regulatory requirements: "Energy Conservation Objectives by Energy Users and Implementation Plan Regulations" specify that "energy users are required to achieve an annual electricity savings rate of at least 1.5% for each year from 2025 through 2028, with an average annual electricity savings rate of no less than 1.5% over the same period".

Yieh Phui Enterprise (including Kaohsiung Plant 1, Cold Rolling Steel Plant, Pingtung Plant and Luzhu Plant) all comply with the regulatory requirement since 2025 that "the annual electricity saving rate target for each year from 2025 to 2028 shall reach at least 1.5%, and the average annual electricity saving rate shall reach at least 1.5%".

### Yieh Phui Enterprise 2025 Electricity Saving Rate

|                      | Actual electricity consumption and electricity saving in 2025 |                                            |                            | 2025<br>Average power<br>consumption<br>per year |
|----------------------|---------------------------------------------------------------|--------------------------------------------|----------------------------|--------------------------------------------------|
|                      | Electricity<br>consumption<br>(10 <sup>3</sup> kWh)           | Electricity saved<br>(10 <sup>3</sup> kWh) | Electricity<br>saving rate |                                                  |
| Yieh Phui Enterprise | 169,654.75                                                    | 4,462.74                                   | 2.56%                      | 6.49%                                            |

Note 1: Subjects for annual electricity saving rate calculation: refer to users with a contracted capacity exceeding 800 kW, and four of Yieh Phui's contracted meters meet such criteria: Kaohsiung Plant 1, Cold-rolled steel plant, Pingtung Plant, and Luzhu Plant (Yanchao Plant has 300 kW only such that it does not meet the criteria).

Note 2: Annual electricity saving rate: refers to the value calculated as (Annual electricity savings) / (Annual electricity savings + Annual electricity consumption) of energy users, including the "Electricity savings under the electricity saving management plan", "Electricity savings under the TPC energy response load management", "Electricity savings converted from 10% of heat savings" and "Electricity savings from self-generated renewable energy for own use".

Note 3: Average annual electricity savings rate refers to the average annual electricity savings rate for 2025-2028, calculated as (cumulative annual electricity savings + excess savings carried forward from the previous period) / (cumulative annual electricity savings + cumulative annual electricity consumption).

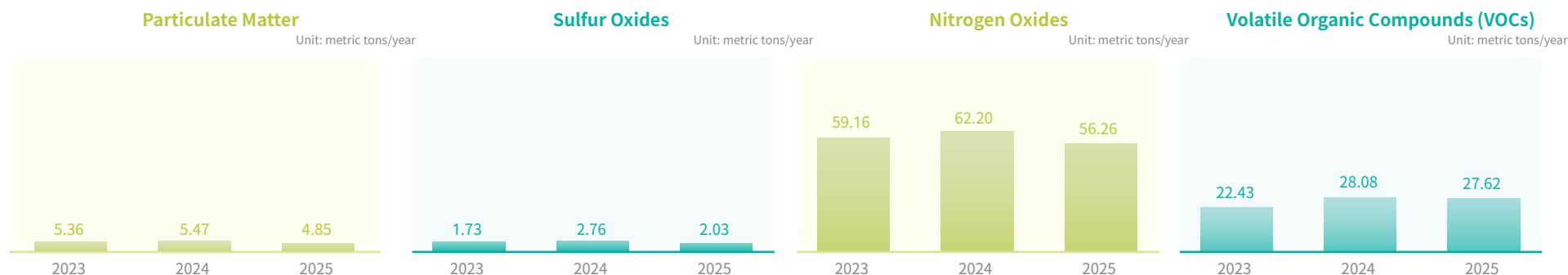
Note 4: Data source: Energy Audit Online Reporting System for Manufacturing Industries.

## 5.04 Air Pollutant Management

The air pollutants generated by the Company mainly refer to Particulate Matter, SO<sub>x</sub>, NO<sub>x</sub>, and VOCs. The Company performs testing and reporting according to the regulations annually, and also conducts self-inspection on exhaust channels with higher pollution levels or greater environmental impact. If any abnormal detection is found, the Company will immediately review the manufacturing process and equipment, and make adjustments, improvements, and re-testing, in order to ensure that the Company's emissions comply with legal standards. In 2025, a total of 21 exhaust channels were tested, and the results met legal standards.

### 5.04.1 Air Pollutant Emissions Trend

The Company's manufacturing processes and equipment operate in accordance with operating standards to ensure stable operation. Natural gas is used as fuel throughout the plants completely, in order to effectively reduce emissions of particulate matter and sulfur oxides. Exhaust gas from the paint and coating lines undergoes thermal oxidation treatment (RTO and TO furnaces) to effectively process volatile organic compounds. Accordingly, the Company's air pollutant emission concentrations are lower than the emission standards required by the law. The emission trends of various pollutants in 2025 are as follows:



Note 1: Emission coefficients are based on the emissions coefficients for sulfur oxides and nitrogen oxides announced by the Ministry of Environment.

## 5.05 Water Resource Management

The Company's Qiaotou Plant draws tap water from the Pingding Water Purification Station. Pingtung Plant draws tap water from the Pingtung Water Purification Station, Luzhu Plant draws tap water from the Beiling Booster Station, and Yanchao Plant draws tap water from the Lingkou Booster Station. The water drawn is mainly used for production process cooling, cleaning, and environmental protection equipment.

### 5.05.1 Water Resource Management

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Impact influence</b>          | If industrial wastewater is discharged into water bodies without proper treatment and exceeds the assimilative capacity of the receiving water body, it may adversely affect water quality, impair the normal use of the water body, and disrupt the ecological balance of aquatic ecosystems.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Policy</b>                    | Implement process controls for pollution prevention and industrial waste reduction to ensure compliance with environmental regulations and international environmental standards, and strive to become a benchmark enterprise for environmental protection.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Goals and subject matters</b> | <ul style="list-style-type: none"> <li>Short-term goal: Implement wastewater treatment process and equipment inspection and maintenance mechanisms, and strictly enforce operation standards, in order to ensure stable equipment operation and treatment efficiency.</li> <li>Mid-term goal: Improve the performance of wastewater treatment equipment, establish environmental monitoring and measurement mechanisms, enhance environmental performance, and reduce the impact on the natural environment. Establish condensate water recovery and reuse mechanisms for each production line, increase boiler condensate water recovery volume, and strengthen water resource circulation and reuse.</li> <li>Long-term goal: Introduce advanced automatic wastewater treatment equipment to improve wastewater treatment performance, and promote wastewater recycling and reuse programs to reduce effluent discharge and to minimize the impact on natural water bodies.</li> </ul> |
| <b>Evaluation method</b>         | Conduct regular wastewater discharge testing to ensure compliance with environmental regulations and standards, while strengthening the operational management of on-site wastewater treatment facilities and pollution prevention measures to maintain environmental sustainability.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Specific actions</b>          | <ul style="list-style-type: none"> <li>Conduct sampling and testing of the original wastewater and effluent quality weekly, and establish abnormality notification mechanism, in order to ensure stable compliance with water quality standards.</li> <li>Establish a loop pipeline to perform re-treatment of water nonconforming with the standards, in order to improve wastewater treatment efficiency.</li> <li>Reduce tap water consumption, promote reclaimed water for reuse, and apply reclaimed water to process cooling, toilet flushing, and landscape irrigation, in order to enhance water resource efficiency.</li> </ul>                                                                                                                                                                                                                                                                                                                                                 |

### 5.05.2 Total Water Withdrawal and Total Water Consumption

#### Yieh Phui Enterprise 2023~2025 Water Resource Statistics

| Item                                                    | Coated |        |        | Luzhu |       |       | Yanchao |      |      | Whole Company |        |        |
|---------------------------------------------------------|--------|--------|--------|-------|-------|-------|---------|------|------|---------------|--------|--------|
|                                                         | 2023   | 2024   | 2025   | 2023  | 2024  | 2025  | 2023    | 2024 | 2025 | 2023          | 2024   | 2025   |
| Total tap water withdrawal (thousand cubic meters/year) | 321.10 | 346.57 | 346.58 | 13.58 | 9.12  | 10.08 | 1.40    | 1.55 | 1.36 | 336.08        | 371.35 | 358.02 |
| Total water consumption (thousand cubic meters/year)    | 251.09 | 253.09 | 253.31 | 13.58 | 9.12  | 10.08 | 1.40    | 1.55 | 1.36 | 266.07        | 279.10 | 264.75 |
| Water intensity (metric tons/TWD million)               | 14.33  | 15.27  | 17.26  | 24.00 | 15.21 | 19.83 | 5.83    | 5.80 | 6.92 | 13.63         | 14.55  | 17.22  |
| Water intensity (metric tons/unit)                      | 0.39   | 0.44   | 0.46   | 0.76  | 0.57  | 0.61  | -       | -    | -    | 0.40          | 0.45   | 0.47   |

Note: 2025 annual operating revenue of whole company: TWD20,789 million; annual production volume of whole company in 2025: 768,646 metric tons.

### 5.05.3 Sewage Discharge

The Company is committed to water pollution prevention and control, in order to ensure that river water bodies are not affected by water pollution and the ecological environment is protected. We have established two wastewater treatment plants operating and monitored continuously round-the-clock, in order to ensure stable effluent reaching regulatory standards.

### 5.05.4 Effluent Recovery and Reuse

The Company is deeply aware of the impact of climate change, and the increasing frequency of global water shortages and droughts has become a major issue. Accordingly, we have adjusted our water resource management strategy and promoted water saving and recycling measures to effectively reduce the impact of water resource shortages. In recent years, we have been implementing the ISO 14001 environmental management system and continuously promoting project improvements, such as: "Production Line Odor Control Equipment Recycled Water Project", etc., in order to enhance water resource utilization efficiency and to fulfill our corporate environmental responsibility.

Unit: thousand cubic meters/year

| Item                      | Kaohsiung Plant 1 |       |       | Pingtung Plant |       |       |
|---------------------------|-------------------|-------|-------|----------------|-------|-------|
|                           | 2023              | 2024  | 2025  | 2023           | 2024  | 2025  |
| Effluent discharge volume | 46.10             | 65.61 | 70.69 | 23.91          | 26.64 | 22.58 |
| Reclaimed water volume    | 26.91             | 7.66  | 10.93 | 3.97           | 11.16 | 12.20 |
| Percentage of reuse (%)   | 36.86             | 10.46 | 13.39 | 14.25          | 29.53 | 35.07 |

Note: Reclaimed water reuse ratio = (Reclaimed water volume) / (Wastewater discharge volume + Reclaimed water volume) x 100%.

The total annual effluent discharge volume of the Kaohsiung Plant 1 in 2025 was 70.69 thousand cubic meters, which was discharged into the Dianbao River area. The quality of effluent is superior than the regulatory standard. The average COD is 14.5 mg/L (regulatory standard: 100 mg/L), and the average SS is 4.3 mg/L (regulatory standard: 30 mg/L). Heavy metal content in the effluent is extremely low, making no impact on the aquatic ecosystem. In terms of water resource management, the wastewater treatment facility at the Pingtung Plant is able to recycle and reuse the treated water, achieving a final reclamation and reuse rate of 35.07%. The remaining wastewater (sewage) is delivered to the Pingtung Industrial Park wastewater treatment plant for treatment.

### Awards and Honors

Protect Rivers Through Action, Working Together to Safeguard Dianbao Creek

#### Received the "2025 Kaohsiung City Water Environment Patrol Team Corporate Group - Dedication Award"

Volunteer Team's Passionate Mission

- Committed to Patrols: Voluntarily inspect the water quality of the Dianbao Creek watershed behind the plant.
- Prompt Reporting: Immediately report any abnormal water quality conditions to the Environmental Protection Bureau for appropriate action.
- Dedicated Service: Continue to devote time and effort to protecting our shared water resources.

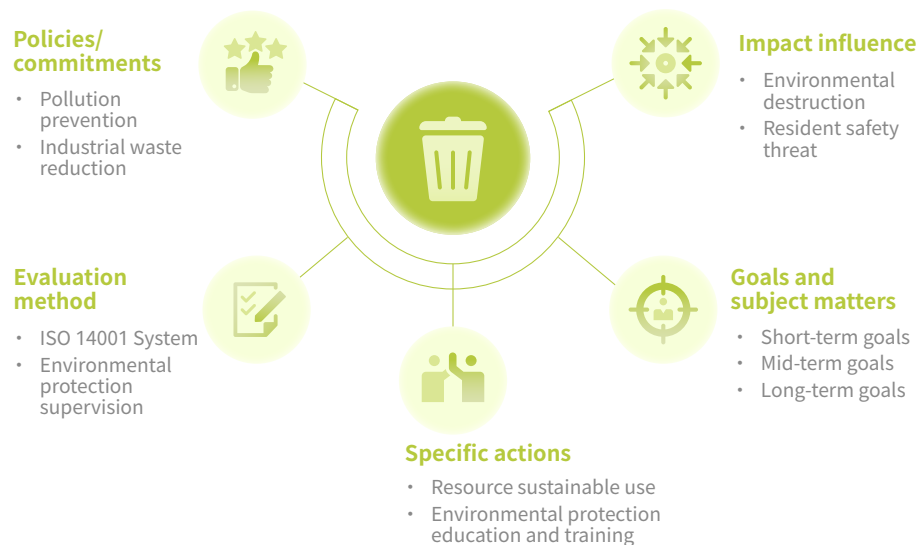
The Joint Water Environment Patrol Team was formed by Yieh Phui, Yieh Hsing, SHIN YANG STEEL, and Chung Hung

Taking specific actions to protect the water quality and ecological sustainability of Dianbao Creek



## 5.06 Waste Management

### 5.06.1 Waste Management or Reduction Goal



|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Short-term goals</b>      | Enforce proper categorization of industrial waste, inspect the storage area, uphold and promote standard practices, and ensure correct storage, clearance, and treatment of industrial waste.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Mid-term goals</b>        | Improve production equipment efficiency, reduce waste output, enhance environmental performance, identify waste solvent recycling equipment vendors, and assess reduction efficiency, in order to lower disposal costs.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Long-term goals</b>       | Promote circular economy measures and various business waste reduction plans to reduce the impact on natural resources.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>2025 Specific actions</b> | <ol style="list-style-type: none"> <li>Maintain the effective operation of the environmental management system, and implement environmental management goals, subject matters and management plans.</li> <li>Implement pollution prevention and industrial waste reduction process controls, and cooperate with regular environmental monitoring and measurement to ensure full compliance with regulations, and also cooperate with relevant international green environmental requirements to become an outstanding enterprise in environmental protection.</li> <li>Strive to save energy, recycle and reuse resources for sustainable use; improve manufacturing processes and equipment, such as installation of waste oil sludge magnetic separators to significantly reduce waste oil sludge output by 50%, additional installation of sludge drying equipment to significantly reduce sludge production.</li> <li>Establish a visualized monitoring board for wastes to monitor the waste storage status.</li> <li>Enhance environmental protection education and training, in order to raise environmental awareness of all employees.</li> </ol> |

### 5.06.2 Waste Generation Status

#### 1. Total waste

The industrial wastes of each plant of the Company are managed in accordance with environmental protection regulations and the ISO 14001 environmental management system. The largest waste generated by the Company - scrap iron is recycled and transported to relevant enterprise - Yieh United Steel as steelmaking material. In addition, Kaohsiung Plant 1 is equipped with two waste acid recycling units to treat large volumes of waste acid from the acid pickling process, in order to produce regenerated acid for use in production, and no waste acid is discharged. Furthermore, a sludge drying unit is installed to reduce sludge water content, lowering output volume and disposal costs. The chromium sludge outputted is reused by Yieh United Steel to produce steel ingots, thereby reducing disposal costs and increasing the hazardous waste recycling rate.

#### Total Volume and Density of Industrial Wastes of Yieh Phui Enterprise

| Year                                                        | 2023      | 2024      | 2025      |
|-------------------------------------------------------------|-----------|-----------|-----------|
| <b>Total amount of industrial wastes (metric tons/year)</b> | 39,653.14 | 44,352.85 | 39,606.74 |
| <b>Density (tons/TWD million)</b>                           | 1.61      | 1.74      | 1.91      |
| <b>Intensity (tons/metric tons)</b>                         | 0.05      | 0.05      | 0.05      |

Note: Total industrial waste: General industrial waste + Hazardous industrial waste.

#### 2. Export and import volume of industrial waste, treatment volume and recycling rate

For the Company's industrial wastes, professional environmental protection clearance and disposal contractor licensed by the Ministry of Environment are commissioned to handle the disposal and treatment of wastes according to the Waste Disposal Act, and the Company also conducts periodic waste disposal plant visits irregularly, in order to ensure proper handling of the Company's wastes.

#### Yieh Phui Enterprise 2025 Industrial Waste Disposal Volume

Unit: tons/year

| Treatment Method                  | Recycling (Reuse) | Incineration | Landfill | Others  | Total (ratio %)     |
|-----------------------------------|-------------------|--------------|----------|---------|---------------------|
| <b>General industrial waste</b>   | 37,798.65         | 64.76        | 19.51    | 1566.15 | 39,449.07 (99.60 %) |
| <b>Hazardous industrial waste</b> | 20.27             | 137.40       | 0.00     | 0.00    | 157.67 (0.40 %)     |

Note: Kaohsiung 1st Plant and Pingtung Works were the only sites that generated hazardous industrial waste

The recycling rate of general industrial waste was 95.82%, the recycling rate of hazardous industrial

waste was 12.86%, and no industrial waste was exported from or imported to other countries.

### Yieh Phui Enterprise General Industrial Waste Recycling Rate

Unit: %

| Year           | 2023  | 2024  | 2025  |
|----------------|-------|-------|-------|
| Recycling Rate | 95.94 | 95.22 | 95.82 |

Note: 1. Waste recycling rate = (Scrap iron + Waste woods + Waste activated carbon + Mixed construction waste output) / (General industrial waste output) x 100%  
2. In 2024, historical data was revised to reflect the redefinition of scrap iron as general industrial waste and waste acid is classified as non-waste output.

### Yieh Phui Enterprise Hazardous Industrial Waste Recycling Rate

Unit: %

| Year           | 2023 | 2024  | 2025  |
|----------------|------|-------|-------|
| Recycling Rate | 0    | 20.01 | 12.86 |

Note: Waste recycling rate = (Chromium sludge output volume) / (Hazardous industrial waste output volume) x 100%

## 5.06.3 Waste Management

The Company has established the "Waste Management Procedures" based on waste classification, storage, disposal, treatment, and reuse, and has implemented on-site visual waste management to monitor waste generation status and utilization rates.



## 5.06.4 Waste Reduction, Recycling and Reuse

## 1. Sludge drying equipment

The Qiaotou Plant has installed an inorganic sludge drying facility officially put into operation in 2024. Compared to previous methods relying solely on the dewatering machine to remove sludge water, the use of the sludge drying machine is able to significantly reduce sludge water content. In 2025, inorganic sludge volume was reduced by 13%, effectively decreasing the storage space in the plant and lowering the disposal costs.

### Low-temperature box sludge dryer system

| Dehydration and drying sludge processing scale |                                                                                                                     |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
| Water content requirement for dry sludge       | Drying temperature                                                                                                  |
| Drying method                                  | Batch low-temperature heat pump dehumidification drying                                                             |
| Drying mode                                    | Closed dehumidification drying                                                                                      |
| Drying speed requirement                       | <ul style="list-style-type: none"> <li>Sludge processing volume</li> <li>Dry sludge production</li> </ul>           |
| Mechanical filter press                        | <ul style="list-style-type: none"> <li>Plate-and-frame filter press</li> <li>Belt filter press</li> </ul>           |
| Sludge type                                    | Inorganic sludge                                                                                                    |
| Sludge conveying method                        | <ul style="list-style-type: none"> <li>Sludge bucket</li> <li>Forklift truck</li> <li>Unloading platform</li> </ul> |

## Yieh Phui Enterprise Inorganic Sludge Disposal Volume

Unit: tons/year

| Year                             | 2023   | 2024   | 2025                    |
|----------------------------------|--------|--------|-------------------------|
| Inorganic sludge disposal volume | 390.64 | 265.76 | 232.48 (reduced by 13%) |



Note: Reduction % = (2024 disposal volume - 2025 disposal volume) / (2024 disposal volume) × 100%

## 2. Waste acid recovery

The Qiaotou Plant is equipped with two waste acid recovery units that operate in rotation to collect

Company provided 20.27 metric tons of chromium sludge to Yieh United Steel in 2025, in order to reduce disposal costs and increase the recycling rate of hazardous industrial waste, while also creating a sustainable resource cycle and reducing GHG emissions at the same time.

### Reuse process and quality balance

Chromium sludge storage area ► Dryer rotary kiln ► Grinder ► Dupe rotary belt ► Iron oxide ► Conveyor belt and mixer ► Conveyor belt ► Granulator ► Reduction furnace ► Submerged arc furnace



large volumes of waste acid liquid generated from the acid rinsing process. The waste acid liquid is treated through concentrated calcination to produce reusable regenerated acid, in order to reduce the consumption of raw materials and outsourced treatment costs while preventing environmental impact on the water and soil resources due to improperly handled process waste acid. In addition, high-quality iron oxide powder can also be produced as a byproduct at the same time.

### Yieh Phui Enterprise Waste Acid Recovery Rate

| Year                             | 2023 | 2024 | 2025 |
|----------------------------------|------|------|------|
| Qiaotou waste acid recovery rate | 90   | 93   | 99   |

Note: Waste acid recovery rate = (Waste acid output) / (Volume of regenerated acid + Volume of externally purchased hydrochloric acid) × 100%

## 3. Scrap iron recycling and reuse

The Company sells the scrap iron generated to the Group's affiliated enterprise Yieh United Steel, for recycling and reuse of the scrap iron as raw material for the production of carbon and stainless steel, thereby achieving the effect of waste recycling and reuse. In 2025, the Company recycled a total of 37,648.828 tons of scrap iron, contributing efforts to environmental sustainability.

## 4. Reuse of chromium sludge

The Company's output of chromium sludge is used by Yieh United Steel for the sintering and refining of steel ingots. As approved by the Ministry of Economic Affairs for reuse of chromium sludge, the

# 6

## Social Responsibility

- |      |                                |    |
|------|--------------------------------|----|
| 6.01 | Talent Development             | 63 |
| 6.02 | Occupational Safety and Health | 74 |
| 6.03 | Community Participation        | 80 |



Putting People First and Sowing Seeds of Hope  
With the strength of steel and the warmth of compassion,  
safeguard the smiles and future of the next generation.

## 6.01 Talent Development

### 6.01.1 Human Rights Policy

#### 1. Human Rights Policy

The Company has implemented human rights management systematically and responded to principles disclosed in international human rights conventions such as the "Universal Declaration of Human Rights", "United Nations (UN) Guiding Principles on Business and Human Rights", "United Nations (UN) Global Compact", and "United Nations (UN) International Labor Organization", etc. The Company recognizes everyone's right to choose/accept work, and has formulated the "Regulations for Job Employment and Promotion" to disclose transparent and fair employee employment standards, and to treat employees, contract personnel and interns with dignity and respect. The Company provides guidance and training on job-related skills, and offers legal, fair, and quality labor conditions to ensure that employees and their families can maintain a stable livelihood; the Company regularly convenes labor-management meetings and works with employees in an open and honest manner to create a harmonious labor-management operating environment.

The Company is also committed to providing employees with a dignified and safe working environment, and fairness in remuneration and promotion opportunities is also enforced, in order to ensure that employees are not subject to any discrimination, harassment or unfair treatment due to race, gender, religion, age, political orientation, and other circumstances according to applicable laws and regulations. In addition, the Company prohibits any child labor under the age of 16.

#### 2. Education and training

The Company maintains a friendly workplace and strictly prohibits any form of discrimination, harassment, or workplace misconduct.

Training courses related to workplace misconduct and sexual harassment prevention, as well as DEI-related courses, were conducted in 2025, with a total of 260 participants and 607 training hours. In addition, Yieh Phui Enterprise Co., Ltd. has incorporated the human rights policy into the documents signed by new employees to ensure policy implementation.

#### 3. Communication platform, mitigation and compensation measures

| Human Rights Policy                       | Sustainable Development Policy                                                                                                    | Regulations for Sexual Harassment Prevention and Control Measures                                                                                                                                 | Plan for preventing workplace misconduct during execution of job duties                                                                                                                                                                                                                                  |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Highest decision-making body for policies | Sustainable Development Committee                                                                                                 | Sexual Harassment Prevention Committee                                                                                                                                                            | General Manager                                                                                                                                                                                                                                                                                          |
| Review frequency                          | Annually                                                                                                                          | Review government regulations monthly to ensure the consistency of the Company's practices with the regulations                                                                                   | Review government regulations monthly to ensure the consistency of the Company's practices with the regulations                                                                                                                                                                                          |
| Applicable subject                        | Investors, government agencies, product users, employees and families, suppliers/contractors, and community residents and groups  | All employees, customers, suppliers, contractors                                                                                                                                                  | All employees, customers, suppliers, contractors                                                                                                                                                                                                                                                         |
| Investigation or communication mechanism  | Stakeholder section on the Company's website                                                                                      | Establishment of Sexual Harassment Prevention Committee and sexual harassment complaint channels, and convey/emphasize the statement prohibiting sexual harassment at workplace to all employees. | The Company has set up the "Section for workplace misconduct During Job Performance" and the "workplace misconduct Reporting System" on the internal EIP website, in order to provide complaint filing channels to employees and to protect employees from physical, psychological, and verbal violence. |
| Policy Link                               | <a href="https://www.yiehphui.com.tw/content.php?id=AR201303120007">https://www.yiehphui.com.tw/content.php?id=AR201303120007</a> | Announced on the Company's intranet EIP                                                                                                                                                           | Announced on the Company's intranet EIP                                                                                                                                                                                                                                                                  |
| 2025 Promotion Status                     | Continue to promote various ESG policies in accordance with applicable laws and regulations.                                      | The Company continued to promote sexual harassment prevention awareness. No sexual harassment complaints were filed in 2025.                                                                      | In 2025, 5 sessions of workplace unlawful infringement prevention training courses were arranged.                                                                                                                                                                                                        |

## 6.01.2 Workforce Composition

### 6.01.2.1 Employees Structure

#### 1. Employee Composition

As of the end of December 2025, the Company has a total of 1,567<sup>1</sup> employees, with men and women accounting for 88.07% and 11.93% of the workforce respectively, and the number of female managers accounts for 3.72% of all management staff. There has been no significant change in the Company's workforce composition in the last two years.

#### Employee structure at the end of 2025

Unit: persons

| 2025                                  | Full-time employees (%) | Temporary employees (%) | All employees (%)     |
|---------------------------------------|-------------------------|-------------------------|-----------------------|
| Male                                  | 1,265 (80.73%)          | 115 (7.34%)             | 1,380 (88.07%)        |
| Female                                | 183 (11.68%)            | 4 (0.26%)               | 187 (11.93%)          |
| Others (self-determined by employees) | 0 (0.00%)               | 0 (0.00%)               | 0 (0.00%)             |
| <b>Total number of people</b>         | <b>1,448 (92.41%)</b>   | <b>119 (7.59%)</b>      | <b>1,567 (100.0%)</b> |

Note 1: The total number of employees does not include 5 types of staff of remuneration personnel, independent directors, and coaches.

Note 2: Temporary employees include retired and re-employed personnel, foreign employees, interns, fixed-term contract employees, and part-time workers.

Note 3: The Company does not employ any non-guaranteed hours employees.

#### Information on new employees

| Year                               | 2024       |                                      |           |                                      | 2025       |                                      |           |                                      |
|------------------------------------|------------|--------------------------------------|-----------|--------------------------------------|------------|--------------------------------------|-----------|--------------------------------------|
| Gender                             | Male       |                                      | Female    |                                      | Male       |                                      | Female    |                                      |
|                                    | Headcount  | As a percentage of all employees (%) | Headcount | As a percentage of all employees (%) | Headcount  | As a percentage of all employees (%) | Headcount | As a percentage of all employees (%) |
| 30 years old (inclusive) and below | 76         | 5.03%                                | 18        | 1.19%                                | 80         | 5.11%                                | 21        | 1.34%                                |
| 31-49 years old                    | 69         | 4.56%                                | 12        | 0.79%                                | 77         | 4.91%                                | 11        | 0.70%                                |
| 50 years old (inclusive) and above | 4          | 0.26%                                | 2         | 0.13%                                | 14         | 0.89%                                | 1         | 0.06%                                |
| <b>Total</b>                       | <b>149</b> | <b>9.85%</b>                         | <b>32</b> | <b>2.12%</b>                         | <b>171</b> | <b>10.91%</b>                        | <b>33</b> | <b>2.11%</b>                         |
| Total number of new employees      | 181        |                                      |           |                                      | 204        |                                      |           |                                      |
| Percentage of total new employees  | 11.97%     |                                      |           |                                      | 13.02%     |                                      |           |                                      |

The Company adheres to the philosophy of localized and in-depth operations, and creates job opportunities for local workers at the neighborhood communities of the Company's plant sites. In 2025, the Company employed a total of 908 local talents from various business units at the neighborhood communities of each business unit's plant sites, demonstrating the Company's commitment to corporate community care and dedication to growth with the local communities jointly

#### Number of workers in each region

| Business type        | Plant site                   | Residence                                                                                                                      | Full-time employees | Temporary employees | All employees |
|----------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------|---------------------|---------------|
| Coated Business      | Pingtung Plant               | Pingtung Area                                                                                                                  | 120                 | 9                   | 129           |
|                      | Qiaotou Plant                | Qiaotou District, Zihguan District, Luzhu District, Yanchao District, Gangshan District, Nanzih District, and Zuoying District | 616                 | 41                  | 657           |
| Engineering business | Luzhu Plant<br>Yanchao Plant | Qiaotou District, Zihguan District, Luzhu District, Yanchao District, Gangshan District, Nanzih District, and Zuoying District | 64                  | 58                  | 122           |

## Information on voluntary resignees

| Year                               | 2024         |                                      |           |                                      | 2025         |                                      |           |                                      |
|------------------------------------|--------------|--------------------------------------|-----------|--------------------------------------|--------------|--------------------------------------|-----------|--------------------------------------|
| Gender                             | Male         |                                      | Female    |                                      | Male         |                                      | Female    |                                      |
|                                    | Headcount    | As a percentage of all employees (%) | Headcount | As a percentage of all employees (%) | Headcount    | As a percentage of all employees (%) | Headcount | As a percentage of all employees (%) |
| 30 years old (inclusive) and below | 16           | 1.06%                                | 8         | 0.53%                                | 39           | 2.49%                                | 3         | 0.19%                                |
| 31-49 years old                    | 33           | 2.18%                                | 3         | 0.20%                                | 41           | 2.62%                                | 8         | 0.51%                                |
| 50 years old (inclusive) and above | 4            | 0.26%                                | 0         | 0.00%                                | 3            | 0.19%                                | 0         | 0.00%                                |
| <b>Total</b>                       | <b>53</b>    | <b>3.50%</b>                         | <b>11</b> | <b>0.73%</b>                         | <b>83</b>    | <b>5.30%</b>                         | <b>11</b> | <b>0.70%</b>                         |
| Total number of resignees          | <b>64</b>    |                                      |           |                                      | <b>94</b>    |                                      |           |                                      |
| Total voluntary turnover rate      | <b>4.23%</b> |                                      |           |                                      | <b>6.00%</b> |                                      |           |                                      |

## Information on retired employees

| Year         | 2024      |                                      | 2025      |                                      |
|--------------|-----------|--------------------------------------|-----------|--------------------------------------|
| Gender       | Headcount | As a percentage of all employees (%) | Headcount | As a percentage of all employees (%) |
| Male         | 19        | 1.26%                                | 34        | 2.17%                                |
| Female       | 1         | 0.07%                                | 1         | 0.06%                                |
| <b>Total</b> | <b>20</b> | <b>1.33%</b>                         | <b>35</b> | <b>2.23%</b>                         |

The turnover status of the Company's employees in 2025 continued the stable trend of the past three years. The new employee hiring rate is 13.02%. Due to the nature of the industry, there is a greater difference in the ratio of new male employees to new female employees. For employees who voluntarily resigned from Yieh Phui in 2025 (excluding reasons such as retirement, unpaid leave, and other reasons), the voluntary turnover rate was 6.00%, representing an increase of 1.77% compared with 2024. In 2025, affected by the overall economic environment and industry changes, the turnover rate increased slightly compared with the previous period. The Company will continue to optimize working conditions and talent development systems to enhance talent attraction and retention.

Note: The hiring rate and turnover rate are calculated with the number of new hires and resignations in 2025 used as the numerator, and the number of employees as of December 31, 2025, is used as the denominator.

### 6.01.2.2 Non-employee Structure

1. The Company's non-employee workers primarily refer to non-regular contractors undertaking projects, such as contractors for equipment overhauls, maintenance, and equipment replacement, and a smaller portion of the contractors are under long-term contracts for steel structure fabrication, product packaging, and cleaning services. In 2025, approximately 1,357 workers were non-regular contractors, and approximately 114 workers were under long-term contracts.

2. The workers who are not employees are mainly planned and executed according to the work requirements of different projects. There was no significant change in the number of non-employee workers in 2024 and 2025.

Note: The number of long-term contractors is calculated based on the number of workers of long-term contracts; the number of non-regular engineering contractors, excluding long-term contractors, is calculated based on the number of workers entering the factory to perform works.

### 6.01.3 Employee Diversity, Inclusion and Equality

The Company respects minority groups and differentiated needs. As of the end of December 2025, there were a total of 23 employees with disabilities, accounting for 1.47% of all employees; in addition, 12 Indigenous employees applied for ceremonial leave, encouraging employees to embody multiculturalism. In terms of recruitment of business personnel, the Company values diversity and responds to the aging trend by encouraging retired colleagues to return to their positions, providing colleagues approaching retirement age with an additional post-retirement career option, and newly renewed the employment of 7 colleagues approaching retirement in 2025.

To achieve the vision of gender equality, the Company's female employee ratio in 2025 was 11.93%, an increase of 0.93% from the previous year. The ratio of female managers over all management positions was 3.72%, an increase of 0.22% from the previous year.

#### Employee diversity



|                                       | Employees (number of people) | As a percentage of all employees |
|---------------------------------------|------------------------------|----------------------------------|
| Male                                  | 1,380                        | 88.07%                           |
| Female                                | 187                          | 11.93%                           |
| Others (self-determined by employees) | 0                            | 0.00%                            |

|                                    | Employees (number of people) | As a percentage of all employees |
|------------------------------------|------------------------------|----------------------------------|
| 30 years old (inclusive) and below | 231                          | 14.74%                           |
| 31-49 years old                    | 714                          | 45.56%                           |
| 50 years old (inclusive) and above | 622                          | 39.69%                           |

|                    | Employees (number of people) | As a percentage of all employees |
|--------------------|------------------------------|----------------------------------|
| Indigenous peoples | 16                           | 1.02%                            |
| Disabled           | 23                           | 1.47%                            |

## Continue to enhance support services for foreign employees in all aspects of daily life.

**Accommodation |** The Company fully subsidizes the house rent and utilities for foreign employees, and handles additional equipment and residence repairs.

**Work |** Utilize the Ministry of Labor's Occupational Safety and Health Digital Learning Platform to help employees gain a better understanding of workplace safety knowledge. We have provided various operation hazardous notifications and publications in Chinese, English, and Thai, and organized 3-hour education and training for operators according to the laws, along with the preparation of 18 copies of teaching materials and promotional documents,. In addition, the Company will continue to prepare various operation-related promotional materials for different nationalities.

**Daily |** For daily labor law compliance and everyday life guidance, promotional materials and videos are periodically shared through the Foreign Workers' Rights Website to LINE groups for employees of different nationalities. Foreign employees are also encouraged to join the LINE@ "Move to Taiwan" service according to their nationality to access additional information.

**Festivals |** To celebrate major holidays of our foreign colleagues from different nationalities, we organize events according to Taiwanese festivals, including Lunar Chinese New Year, Dragon Boat Festival, Mid-Autumn Festival, Christmas, and Songkran (Water Festival). These events include banquets and the provision of extra meal allowances.



## 6.01.4 Employee Rights and Benefits

### Group Insurance

In addition to continuously improvement of workplace safety, we provide comprehensive and adequate protection to ensure that our employees are able to work with security.

| Coverage                                                        | Sum insured                                                                   |
|-----------------------------------------------------------------|-------------------------------------------------------------------------------|
| Fixed-term life insurance                                       | TWD3.5 million                                                                |
| Accident insurance (including disability benefits)              | TWD4.7 million                                                                |
| Accidents (outpatient or hospitalization)                       | Payment based on actual cost with receipt copy for amount less than TWD10,000 |
| Hospitalization daily insurance allowance                       | TWD2,600/day                                                                  |
| Major disease insurance                                         | TWD500,000                                                                    |
| Hospitalization insurance benefit for cancer                    | TWD3,000/day                                                                  |
| Cancer surgery fee                                              | TWD80,000/time                                                                |
| Hospitalization convalescence allowance for cancer              | TWD1,700/day                                                                  |
| Daily outpatient benefit/radiation treatment benefit for cancer | TWD2,000/time                                                                 |
| Insurance benefit for first diagnosis of cancer                 | TWD80,000/time                                                                |
| Cancer life insurance death benefit                             | TWD800,000                                                                    |

### Family-friendly workplace environment and measures for marriage, childbirth, and family care

The Company continues to promote various family-friendly marriage, childbirth, and family care measures to help employees balance career development and family care responsibilities, creating a secure and supportive workplace environment. To support employees entering new stages of life, the Company provides marriage subsidies and childbirth subsidies of TWD2,000 each through the Employee Welfare Committee. In addition, the group insurance program provides a childbirth allowance of TWD5,000. In response to childcare needs, the Company also provides a working hour adjustment mechanism for employees raising children under 3 years of age, allowing them to apply based on their individual caregiving needs. The Company provides the parental leave without pay system in accordance with the Labor Standards Act, in order to encourage employees to raise their children securely during the family member growth stage. Please refer to the table below for details on the application, reinstatement, and retention of parental leave without pay.

| 2025                                                                                                                | Male | Female | Total |
|---------------------------------------------------------------------------------------------------------------------|------|--------|-------|
| Number of employees eligible for applying parental leave without pay in the current year                            | 60   | 10     | 70    |
| Number of employees applying for leave without pay in the current year                                              | 3    | 5      | 8     |
| Number of employees required to be reinstated after parental leave without pay (A)                                  | 3    | 5      | 8     |
| Number of employees required to be reinstated after parental leave without pay and actually reinstated (B)          | 1    | 2      | 3     |
| Reinstatement rate (B/A)                                                                                            | 33%  | 40%    | 38%   |
| Number of employees required to be reinstated after parental leave without pay in the previous year (C)             | 1    | 2      | 3     |
| Number of employees who have worked for more than 12 months after reinstatement from parental leave without pay (D) | 1    | 2      | 3     |
| Retention rate (D/C)                                                                                                | 100% | 100%   | 100%  |

### Employee Shareholding

In order to motivate employees, retain talents and promote team cohesion, the Company has established an "Employee Shareholding Association" consisting of employees as members of the association. Employees may join the association voluntarily and contribute a fixed amount from their monthly salary individually. The Company also allocates incentives to participating members. These incentives are delivered to a trust account via the committee and then invested in the Company's shares on a regular basis, which are also managed and utilized according to the agreed purpose of use.

### Professional legal consultation services provided to employees (number of people)

Since engaging professional legal counsel in June 2023, the Company provided professional legal consultation services to employees on 32 occasions in 2025.

## 6.01.5 Remuneration Policies

| Non-managers                  | 2024          | 2025          | Difference |
|-------------------------------|---------------|---------------|------------|
| Number of full-time employees | 1,381 persons | 1,419 persons | 38 persons |
| Average salary                | TWD 873,250   | TWD 874,840   | TWD 1,590  |
| Median salary                 | TWD 852,393   | TWD 851,041   | TWD -1,352 |

This table is reported in accordance with relevant regulations of the "Operation Instructions for Declaration of Full-Time Employee Salary Information of Non-Supervisor Positions" announced by the Taiwan Stock Exchange Corporation (TWSE).

| Gender             | Male          | Female      |
|--------------------|---------------|-------------|
| Number of employee | 1,258 persons | 161 persons |
| Average salary     | TWD 888,405   | TWD 768,848 |
| Median salary      | TWD 870,078   | TWD 736,411 |

This table is reported in accordance with relevant regulations of the "Operation Instructions for Declaration of Full-Time Employee Salary Information of Non-Supervisor Positions" announced by the Taiwan Stock Exchange Corporation (TWSE).

In 2025, the Company has a total of 70 managers, including one female manager, accounting for 1.43% of the total number of managers.

### Statistics of Average Annual Salary Difference of Male and Female Employees of Each Job Rank According to Gender

| 2025                           | Annual remuneration<br>(female : male) | Basic salary (female : male) |
|--------------------------------|----------------------------------------|------------------------------|
| Supervisors (Managers)         | 0.87 : 1                               | 0.82 : 1                     |
| Non-supervisors (Non-managers) | 0.87 : 1                               | 0.98 : 1                     |

## 6.01.6 Talent Cultivation and Development

### 1. Performance evaluation

Performance evaluation is not only an important basis for management to adjust employees' salaries, but also a key tool for the Company to establish an outstanding career development environment and to support employees in achieving their personal goals. The Company provides promotion opportunities to employees with outstanding performance, encouraging them to not only demonstrate their abilities but also to take on the responsibility of leading the team to improve performance, thereby exerting greater influence to others.

According to the Company's internal "Regulations for Evaluation," the Company conducts the performance evaluation once annually. During each evaluation, the Company engages in in-depth discussions with employees on the goal implementation status, and also review and improves employee behaviors with specific action examples, in order to ensure alignment with the Company's expectation and vision. The coverage rate of the 2025 performance evaluation reached 100%.

### 2. Education and training

#### ■ Training system and annual training plan

Yieh Phui expects that talents joining the Company are able to learn, grow, and exploit their expertise in the organization while contributing to the improvement and development of the Company's soft power at the same time. Accordingly, the Company develops a functional education and training system.

According to the implementation of the Company's 2025 education and training plan, we aim to strengthen leadership, to improve professional capabilities and to focus on self-learning.

|                                          |                                                          |
|------------------------------------------|----------------------------------------------------------|
| New employee training/orientation        | Successful job assumption and cultural inclusion.        |
| Management competence training           | Skills based on level and performance gaps.              |
| Professional competence training         | Professional education to achieve the company's goals.   |
| Environmental safety and health training | Regular training for compliance with safety regulations. |
| General education and talent training    | Core value and career planning education.                |
| Net zero sustainability training         | Education on carbon emissions and sustainability.        |

## Management competence



1. Average training hours for supervisors: 14.6 hours
2. Average training hours for non-supervisory employees: 36.8 hours
3. Emphasize problem-solving and logical thinking skills.

## Professional competence



1. Quality inspection certification rate: 78%
2. Project management seed trainees will be assigned for training to obtain PMP project management certificates.

## Core competence



ESG-related courses are offered on an ongoing basis and made available on the Company's EIP as part of its general education program.

## General functions / online courses



Through the digital learning platform, employees have accumulated 1,870 hours of self-training.

## Environmental safety and health training



Traditional environment, safety, and health (ESH) training is often perceived as dry and unengaging. By incorporating VR, the Company has transformed conventional classroom training into an immersive, hands-on learning experience.

## General competencies



General education courses on "logical thinking" and "problem solving" enable teams to use a common framework to reach consensus during meetings, rather than talking past one another.

The Company provides trainings necessary for career growth to employees. In 2025, the average training hours for supervisor level was 14.6 hours per person, and the average training hours for non-supervisors was 36.8 hours per person. The Company expects supervisors to establish a work environment encouraging learning and improvement, and also encourage their teams to participate in training and education, in order to enhance the overall learning atmosphere and improvement jointly.

## Average employee training hours per employee

| 2025 (Unit: hours) | Managers | Non-managers | Total    |
|--------------------|----------|--------------|----------|
| Male               | 990.1    | 40,587.2     | 41,577.3 |
| Female             | 35       | 5,686.6      | 5,721.6  |
| Total              | 1,025.1  | 46,273.8     | 47,298.9 |

## Training and innovative investments

In 2025, the Company's training expenses exceeded TWD4.72 million (including internal and external education and training expenses only). To improve the quality and effectiveness of training, Yieh Phui Enterprise not only develops its own online video-based teaching platform and courses, but also introduces external online learning resources - Leader Campus, Readmoo reading e-books, and the Acer Walking Library electronic magazine, in order to encourage employees to utilize online resources for self-learning.

## Online Carbon Inventory Training

### Target Participants

Supervisors and designated representatives from all administrative, operational, and production units.

### Course Theme



#### Understanding Carbon Tariffs

Impact assessment of CBAM and domestic carbon fees.



#### Inventory practices

Identification of the six GHGs and methodologies for activity data collection.



#### Carbon reduction proposals

- Identify energy-saving opportunities across the plant through inventory data.
- Number of cross-functional carbon ambassadors: **52**.

## 6.01.7 Diverse Communication Channels for Employees

The Company values harmonious labor-management relations significantly and provides diverse channels for employees to express their opinions, and we also respect the rights of employee organizations and clubs. Currently, employee union is not yet established.

Since 2020, the Company has fully implemented an electronic voting system for all employee representative elections, including labor-management meetings, employee welfare committee meetings, and labor retirement reserve fund supervisory committee meetings, in order to significantly increase employee participation and to facilitate the sound development of labor relations.

### Company's communication channels

Company's internal diverse communication channels provided to promote employee participation and interaction.



#### Labor-management Meeting

- Convene labor-management meetings at least once quarterly.
- The ratio of employee participation in the labor-management agreement organization includes 7 employee representatives and 7 employer representatives.
- In 2025, 6 reports and 5 proposals were presented at labor-management meetings. The topics covered 100% of employees, and all proposals received responses, achieving a 100% response rate.



#### Labor Pension Reserve Supervisory Committee

- At least one meeting is held quarterly, with 6 labor representatives and 3 management representatives. The Labor Retirement Reserve Fund Supervisory Committee held 4 meetings in 2025.
- The Company's labor pension reserve has been assessed by an actuary as having been fully contributed. Starting from February 2025, the Company applied to the Labor Affairs Bureau for suspension of contributions, and the application has been approved.



#### Complaint Filing Mechanism

- Stipulate the "Plan for Preventing Illegal Infringement During Execution of Job Duties" and "Regulations for Prevention and Handling of Sexual Harassment", and establish the "Sexual Harassment Prevention Committee".
- In 2024, the Company amended the "Guidelines for Prevention and Handling of Sexual Harassment" in accordance with the revised "Gender Equality in Employment Act".



#### Online communication platform

- The "Employees Speak Out" section on the internal website of "Cohesion Network" is a platform for communication and feedback between employees and the Company.

## Awards and Honors

# "Workplace Health Promotion Self-assessment Certification" Certificate

Yieh Phui and SHIN YANG STEEL both received national recognition as healthy workplaces.

Yieh Phui has long been committed to promoting workplace health and implementing a wide range of health-friendly initiatives to create a safe, high-quality, and vibrant working environment for all employees.



Following evaluation by the Health Promotion Administration of the Ministry of Health and Welfare, both Yieh Phui and SHIN YANG STEEL were awarded the "Workplace Health Promotion Self-assessment Certification."

Going forward, we will continue to make every effort to place our employees' health as our highest priority, ensuring that Yieh Phui and SHIN YANG STEEL remain the strongest and healthiest partners in every employee's career.





### Awards and Honors

## 2025 Diversity and Inclusion Vision Award Special Award

### 2025 Best Starting Point

This recognition affirms Yieh Phui's commitment to Diversity, Equity, and Inclusion (DEI) and its dedication to fostering an inclusive workplace where employees can realize their full potential.

### Highlights of Yieh Phui's DEI Initiatives

- **Diverse Talent:** Recruit employees of diverse ages, cultural backgrounds, genders, and physical abilities.
- **Work Optimization:** Implement job redesign to reduce medium- and high-intensity work demands.
- **Inclusive Facilities:** Provide facilities such as a nursing room, library, and fitness center.
- **Two-way Communication:** "Employee Voice" section to promote communication and participation.
- **Health First:** Prioritize and support employees' physical and mental well-being in the workplace.

### Awards and Honors | Friendly Employment Excellence Award, Job Redesign Category

## Technology empowers, experience endures, creating new career momentum through an age-inclusive workplace.

Yieh Phui Pingtung Plant has more than 100 middle-aged and older employees. As employees age, they may inevitably face limitations in physical capabilities. How to assist employees in completing their work more safely and with less physical effort has always been our direction of efforts.

### Three key factors behind the award

- The Plant Manager personally leads the implementation of job redesign, fostering a top-down culture of continuous improvement.
- Conduct annual workshops and training on intergenerational collaboration to foster an inclusive workplace that embraces employees of all ages.
- Through the use of equipment such as a sleeve conveyor and fully electric drum handler, the Company effectively assists employees.





## 1. Hazard identification, risk assessment, and incident investigation

The Company has established the hazardous risk identification procedure in accordance with the ISO 45001 management system, and 102 units conduct routine risk assessments annually. Through the PDCA cycle, the on-site operating environment is continuously improved. The "Occupational Safety and Health Committee" convenes meetings quarterly to review the safety and health management performance of each unit, following which control measures are planned according to the hazard risk identification procedure, and goals are also set along with the establishment of safety and health management plans, in order to reduce hazardous risks. We also continue to track assessments to improve safety and health management performance, thereby achieving the goal of sustainable management.

During the training for new employees, the Company emphasizes the employees' safety and health obligations and the importance of self-protection. The Company complies with relevant laws and regulations on occupational health and safety, and informs all employees that in case of discovery of any immediate danger during the working period, they shall report such issue immediately and may also retreat to a safe location individually. In 2025, the Company had no record of disciplinary actions imposed on employees due to report of safety concerns or voluntary retreat to a safe place for safety concerns.

### Hazardous Risk Identification Process

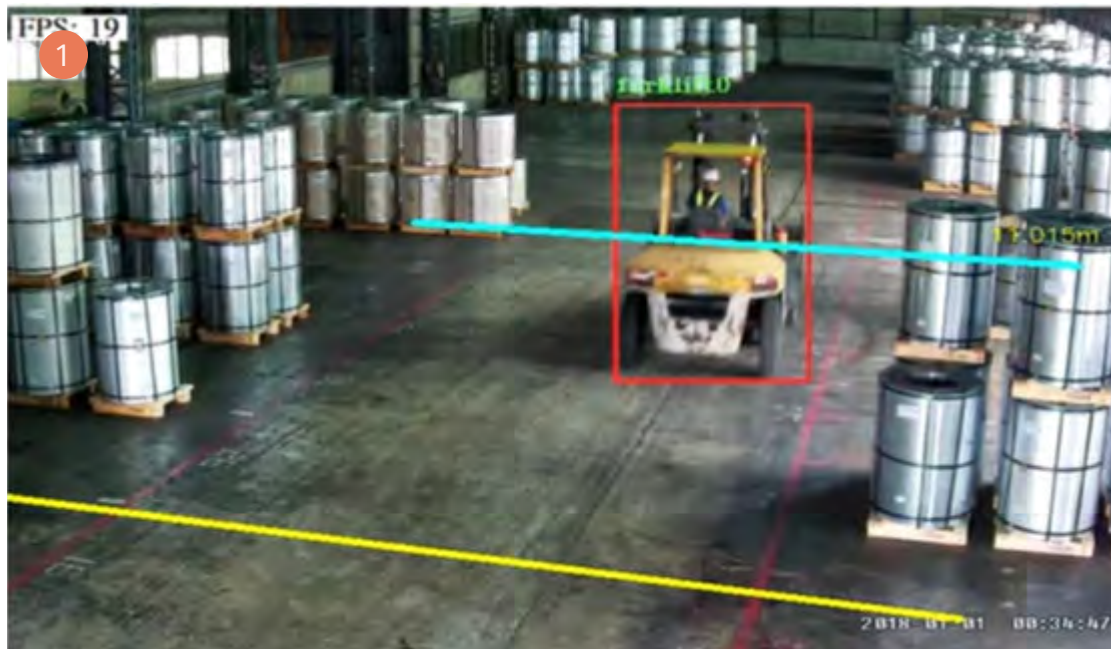


## 2. Worker participation, consultation and communication on occupational health and safety

The Company has established an Occupational Safety and Health Management Committee in accordance with the Occupational Safety and Health Management Regulations. The committee consists of 23 members, including occupational safety and health personnel, relevant department heads and labor representatives, among which the number of labor representatives is 8 people.

The Company convenes 4 meetings of the Occupational Safety and Health Committee annually. In addition to reviewing matters such as occupational health and safety education and training, health management and occupational disease prevention, the committee also proposes improvement measures and discusses occupational health and safety issues raised by all business units and workers, including the establishment of goals and purposes, and resolution of issues related to the strategy, operation, and specific technical groups. The results of the meetings are also reported to the entire company.

### 3. Promote the smart manufacturing safety improvement system



#### 1 Forklift section speed measurement system

- A total of 6 section speed enforcement systems are planned for installation within the plant.
- Install cameras at locations with high forklift traffic and along longer travel routes to monitor forklift speeds 24 hours a day.
- When the forklift is started, an alarm is triggered if the operator is not wearing a seat belt.
- An alarm is triggered when the forklift exceeds the preset speed threshold.

#### 2 Automatic tilt stop system for overhead crane clamps

- Install a tilt monitoring device on the overhead crane lifting system and integrate it with the control system.
- Establish a real-time safety protection mechanism to enhance lifting operation safety and reduce material handling risks.

#### 3 Overhead Crane and Forklift Technical Competency Assessment

For newly certified personnel who are not yet fully familiar with actual operating procedures, technical competency assessments are conducted. Only those who meet all requirements in the Operational Safety Technical Assessment Checklist are qualified to perform overhead crane lifting or forklift operations, thereby enhancing operational safety standards.

## 4. Occupational health and safety education and training

According to the regulatory requirements, to ensure that each worker is familiar with occupational safety and health-related laws and regulations and the Company's safety and health management mechanism, the Company regularly provides occupational health and safety-related education and training to introduce the Company's safety and health culture and concepts. In 2025, a total of 2,040 people participated in the training, the number training hours was least 3 hours per person, and the total number of training hours of all workers was 6,297 hours. To enhance the professional knowledge and capabilities of supervisors and employees through guidance from professional personnel of labor inspection authorities, and to strengthen interaction with labor inspection authorities, the Company specially invited Section Chief Pan Yu-Feng from the Kaohsiung City Labor Inspection Office to visit the plant and provide training this year. This enabled participating supervisors and employees to gain a deeper understanding of occupational safety and health knowledge.

| Course name                                                                                                           | Number of sessions | Number of trainees | Training hours |
|-----------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|----------------|
| General safety and health education and training (3hr)                                                                | 40                 | 180                | 540            |
| On-the-job training for first-aid personnel (3hr)                                                                     | 2                  | 49                 | 147            |
| On-the-job training for fixed crane/hoisting operators (3hr)                                                          | 10                 | 713                | 2,139          |
| On-the-job training for forklift operators (3hr)                                                                      | 10                 | 614                | 1,842          |
| On-the-job education and training for aerial work platform operators (3hr)                                            | 1                  | 50                 | 150            |
| On-the-job training for crane rigging and personnel riding equipment operations (3hr)                                 | 1                  | 72                 | 216            |
| On-the-job training for managers at all levels/occupational safety and health committee member (3hr)                  | 2                  | 185                | 555            |
| Radiated substance or ionizing radiation equipment operators (safety certificate) / radiation operator training (4hr) | 4                  | 177                | 708            |



Safety and health education and training

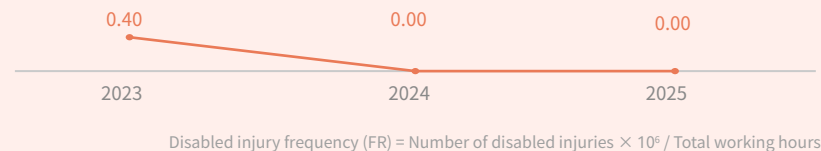


Section Chief Pan Yu-Feng of the Kaohsiung Labor Inspection Office visited the plant to provide training

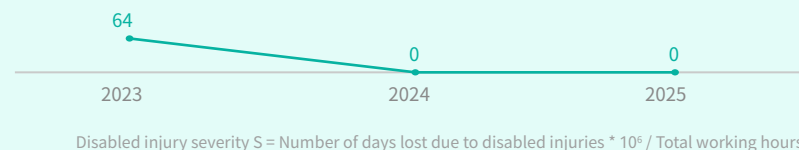
## 5. Employee safety and health management performance

### Yieh Phui Enterprise Occupational Accidents Statistics

2023-2025 Disabled Injury Frequency Statistics Table



2023-2025 Disabled Injury Severity Statistics Table



Note: The frequency of disabled injuries and severity rate shown in above figure excludes traffic accidents during commuting.

| Year                                       | 2023 |        | 2024 |        | 2025 |        |
|--------------------------------------------|------|--------|------|--------|------|--------|
| Gender                                     | Male | Female | Male | Female | Male | Female |
| Number of disabled injury cases (internal) | 1    | 0      | 0    | 0      | 0    | 0      |
| Number of medical cases (internal)         | 2    | 0      | 1    | 0      | 0    | 0      |
| Death rate due to occupational injuries    | 0    | 0      | 0    | 0      | 0    | 0      |
| Ratio of severe occupational injuries      | 0.35 | 0      | 0    | 0      | 0    | 0      |
| Ratio of recordable occupational injuries  | 0.70 | 0      | 0.36 | 0      | 0    | 0      |
| Number of disabled injury cases            | 8    | 0      | 9    | 1      | 6    | 0      |

- Note: 1. Death rate due to occupational injury = (Number of death due to occupational injury / Total number of working hours) × 1,000,000  
2. Rate of severe occupational injuries = (Number of severe occupational injuries / Total number of working hours) × 1,000,000, excluding traffic outside the plant.  
3. Ratio of recordable occupational injuries = (Number of recordable occupational injuries / Total working hours) × 1,000,000, excluding commuting to and from work.  
4. Total work hours elapsed were 2,854,773 for 2023, 2,773,096 for 2024, and 2,914,625 for 2025.  
5. Severe occupational injury: Refers to personnel injury and unable to return to work the next working day (excluding death events).  
6. Recordable occupational injury: Refers to personnel injury and requiring medical treatment, and personnel being able to return to work the next workday (excluding incidents involving first aid only or false alarms).

In 2025, there were 6 off-site traffic accidents resulting in injury. To promote defensive driving awareness, the Company has organizing traffic safety promotion activities, in order to reduce the incidence of traffic accidents occurring outside the plant, and details are as follows:



#### Traffic Safety Reminders on the Electronic Display Board

The Occupational Safety and Health Office regularly updates quarterly traffic accident statistics and traffic safety reminders.



#### Zero-accident incentive bonus

By providing zero-accident incentive awards, the Company encourages employees to remind one another about safety, strengthens the culture of self-protection and mutual protection, and works together toward the goal of zero accidents.



#### Traffic safety reminders

The Occupational Safety and Health Office regularly updates safety awareness materials for employees to conduct workplace safety reminders before the end of each workday.

### Non-employee (contractor) safety and health management performance

| Year                                          | 2023 |        | 2024 |        | 2025 |        |
|-----------------------------------------------|------|--------|------|--------|------|--------|
| Gender                                        | Male | Female | Male | Female | Male | Female |
| Number of disabled injury cases               | 1    | 0      | 0    | 0      | 0    | 0      |
| Number of deaths due to occupational injuries | 0    | 0      | 0    | 0      | 0    | 0      |
| Fatality rate due to occupational injuries    | 0    | 0      | 0    | 0      | 0    | 0      |

### Awards and Honors



#### 2024 Occupational Safety and Health Management Performance Evaluation

Occupational Safety and Health Management Performance Evaluation  
Safety First, Protecting Our People Every Day

Based on occupational accident statistics and safety and health management performance, the Company was recognized as an Outstanding Member Plant in the "2024 Occupational Safety and Health Management Performance Evaluation" conducted by the Taiwan Steel & Iron Industries Association (TSIIA).

**Kaohsiung Plant No. 1 Received the Progress Award  
Pingtung Plant Received the Excellence Award**

### 6.02.2 Employee Health

#### Annual health examination

Yieh Phui Enterprise and the health examination center of and E-Da Medical Center, both under E United Group, provide health care to employees. In addition, superior than the regulatory requirements, we provide health examination for employees under 40 years old once every two years, and for colleagues over 40 years old annually. Annual general labor and occupational health checks are arranged, and occupational physicians also conduct on-site visits of special operation areas and occupational injury cases. We request employees to wear protective equipment and to implement safety protection, and recommend improvements to reduce the occurrence of occupational diseases and injuries. For those whose results of special operation inspection reports fall into the second, third or fourth levels, individual arrangements are made: second-level managers receive personal health guidance from occupational medicine and occupational health personnel; for third or fourth-level managers, they are re-assigned to the occupational medicine department for re-examination. Subsequent assessments will be conducted to adjust their job duties and to change their job responsibilities. In 2025, a total of 1,239 people received health examinations, and a total of 271 received special health examination. Among them, 1 person at the fourth level received special examination for noise exposure, and occupational physicians conducted on-site visits and interviews to provide health guidance to employees, including the correct use of earplugs and earmuffs.

## Occupational health services and health promotion

Employee health risk assessment: Analyze employees' health risk items from the past three years. For high-risk cases, the human resource department schedules quarterly interviews with physicians, and unit supervisors also perform job assignment and work suitability adjustments.

Mental health assessment questionnaire: A mental health assessment questionnaire is used annually to identify employee mental stress and plan mental health promotion activities based on the questionnaire results. External experts are also invited to provide professional advices on employee stress management related topics.

The health information access platform is able to increase employees' awareness on health hazards, and seminars are also organized to strengthen the prevention and health management of chronic diseases for employees.

Guide employees in muscle strength and endurance training



Influenza and COVID-19 Vaccinations



2025 Health Examination Results Briefing Session



Tips for year-end banquets and spring gatherings: Pair them with easy exercise without the worry



Health seminar: Workplace mental health and self-care



Health seminar: Am I experiencing insomnia, discouragement, or loss of motivation?



Tabata workout



Career exploration seminar for employees approaching retirement



AED Operation and CPR Training

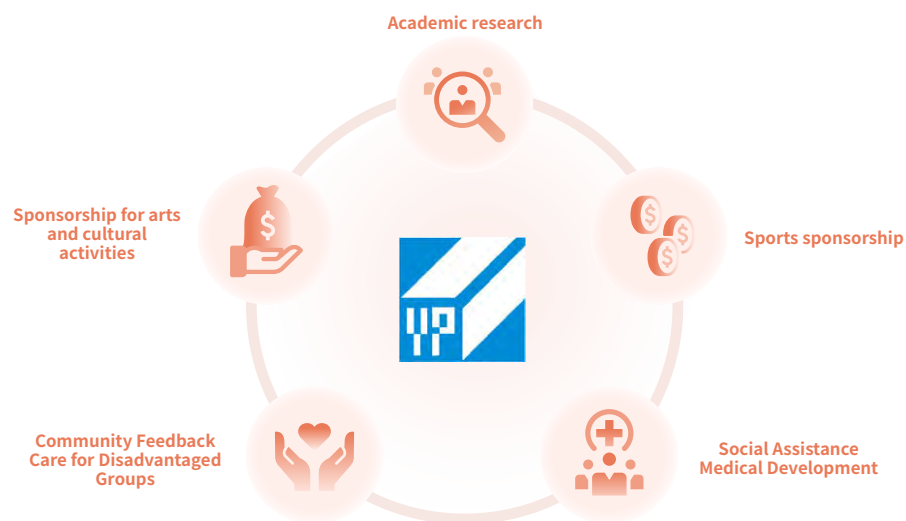


The Company had no occurrence of occupational disease events in 2025.

## 6.03 Community Participation

### 1. Social Participation Focus

Yieh Phui has long invested resources in supporting local construction and social services. By providing substantial funding and equipment, we aim to create a development environment benefiting both our company and the local communities.



### 2025 Social Participation

Unit: Thousand TWD

| Category                                             | Number of cases |
|------------------------------------------------------|-----------------|
| Community feedback and care for disadvantaged groups | 108             |
| Social assistance and medical development            | 23              |
| Sports sponsorship                                   | 5               |
| Sponsorship for arts and cultural activities         | 4               |
| Academic research                                    | 0               |
| Total number of sponsorships                         | 140             |
| Total sponsorship amount                             | \$ 14,704       |

### 2. Mutual benefits for community residents

The Company assesses the risks, opportunities, or social cooperation related to its impact on the community, and implements the following corresponding measures or equipment sponsorship

#### ■ Actively establish large-scale vehicle transportation specifications

To minimize the impact on local residents, Yieh Phui has established fixed routes and a speed limit of 40 km/h for large vehicles from suppliers in the Qiaotou and Zihguan districts. We also stipulate that raw steel coils must be transported on V-type platforms and must comply with relevant transportation regulations. If there is any violation, we will deduct payment or suspend transportation services of the violator, in order to maintain resident safety and community traffic order.



Invite the Gangshan Precinct to conduct a large vehicle traffic safety awareness session at the plant.



### Proactively assist nearby residents in securing relevant public facilities from the government.

In collaboration with a Kaohsiung City Council member, the Company successfully secured improvements to local infrastructure, including the completion of traffic markings and installations at the intersection of Nanbei Road and Chaofu Road beside the Yuliao Road detention pond, as well as the installation of additional streetlights and traffic mirrors, enhancing road safety for both local residents and employees. The Company also successfully secured the addition of motorcycle parking spaces at Jiawei Park in Jiabei Village and improvements to the facilities at No. 10 Children's Park, effectively enhancing the quality of living and recreational amenities for residents in the surrounding community.



### Production air quality control mechanism

- Information management system for monitoring air emissions: Establish an integrated management system for monitoring wind direction, temperature, humidity and production parameters, in order to strengthen control over emission quality. In addition, AutoMail alert system and Auto-LINE reporting mechanism are also installed.
- Odor reporting and response procedures: Establish odor alert and reporting processes to ensure that abnormalities discovered are handled promptly and impacts on surrounding communities are minimized.

### Participation in "cross-departmental GHG reduction"

To facilitate the mitigation of climate change and to improve air quality, we have continuously participated in the "Cross-departmental GHG Reduction" project promoted by the Kaohsiung City Government since 2017. In 2025, we donated a batch of energy-saving equipment to Qiaotou Elementary School and Zihguan Elementary School respectively, in order to assist their replacement of energy-saving equipment and the maintenance of adopted air purification zones.

### 2025 Yieh Phui Enterprise, SHIN YANG STEEL, and residents of the three coastal villages in Ziguan District "Kaziliao Nansha Beach Joint Beach Cleanup Activity"

Yieh Phui and its subsidiary SHIN YANG STEEL uphold the spirit of sustainable corporate management and implement ESG sustainability strategies. To contribute to environmental protection, the two companies invited their employees, family members, and residents from three villages in Ziguan District to participate in the "Kaziliao Nansha Beach Joint Beach Cleanup" activity held on the evening of July 6, 2025. Through collaboration between employees and local residents, the activity fostered a sense of shared prosperity and demonstrated a joint commitment to maintaining the cleanliness of the coastal areas under their jurisdiction, while also declaring their shared responsibility for environmental cleanliness and maintenance. Through the activity, participants learned how to care for the environment and protect the Earth, taking concrete actions to contribute to environmental protection, jointly maintaining a clean marine environment, and fulfilling ESG corporate responsibility.



### Regularly set topics of concern for residents and organize promotional events at communities in neighborhood of the plant.

In 2025, Yieh Phui collaborated with local communities by dispatching personnel to multiple communities in the Qiaotou and Ziguan Districts to conduct a series of "Health Knowledge Sharing and Seminars" and "Crime Prevention Awareness" activities. A total of 6 events were held during the year, using a variety of community-focused outreach programs to strengthen interaction and foster mutual growth between the Company and neighboring residents.



### Sponsorship for university and college student scholarships

Yieh Phui Enterprise has long provided scholarship for college students of Ziguan District, Kaohsiung City, as an encouragement for learning. With the help of this scholarship, we hope to see them succeed in their careers and give back to other aspects of society in the future.

### Organization of multiple donation events for disadvantaged groups jointly with private food banks

To care for disadvantaged groups, in addition to sponsoring charitable organizations, the Company collaborated with a private food bank in 2025 to conduct multiple material donation and distribution activities in communities surrounding the plant areas, hoping to bring more warmth to members of society in need of care. A total of 10 sessions were conducted in 2025 to directly support the daily needs of disadvantaged local families.



### 3. Public welfare participation

#### ■ Participate in initiatives promoting youth micro-entrepreneurship

Encourage the development of youth micro-entrepreneurship by providing tangible support for various initiatives organized by the Kaohsiung City Government Youth Bureau to promote young people's livelihoods and employment, while fostering positive growth across generations.

#### ■ Sponsor police equipment to support the need for maintaining social order

We sponsored the installation and maintenance costs of the surveillance system for the jurisdiction of Zihguan district of Gangshan Police Station, in order to support local security and social order maintenance.

#### ■ Respect for filial piety

We have long supported and participated in community events for Mother's Day, Father's Day, and the Double Ninth Festival through sponsorship and involvement, in order to strengthen the local cultural identity and connection.

#### ■ Investment in anti-fraud charitable donations

Encourage the public to strengthen fraud prevention awareness by sponsoring various anti-fraud initiatives, with the aim of reducing the risk of fraud-related crimes.

#### ■ Sponsored the 2025 Rotary Cup Parent-Child Charity Run

Provide project-based donations to sponsor public-interest sports programs, while also supporting the operating costs of community walking events, sports meets at 5 elementary schools and 1 junior high school, as well as achievement presentation events and other community activities. In addition, the Company has long supported meal subsidies for the baseball team of disadvantaged students at Qiaotou Junior High School and sponsored various school arts and cultural promotion activities, with the hope of enriching students' educational experience and fostering their positive development.

#### ■ Assigned personnel to participate in the promotion of blood donation for leukemia and stem cell blood test for file matching promotional event

We participated in the stem cell blood test file matching promotional event to bring hope to patients and to engage in social contribution.

#### ■ Enthusiastically participate in the "National Cleaning Week Promotion Program" and dengue fever prevention activities

In response to the "National Cleaning Week Promotion Program" organized by the Environmental Protection Bureau of the Kaohsiung City Government and the Qiaotou District Office, we annually collaborate with local residents and volunteers to maintain the cleanliness of the Qiaotou District, and provide resources such as garbage bags and cleaning equipment to support the community to implement dengue fever prevention and control measures and public area cleaning operations, thereby safeguarding community hygiene and residents' health.

#### ■ Strengthen industry-academia collaboration to foster the sustainable development of talent

Through guided visits to production lines and demonstration sites, students gain first-hand insight into frontline industrial operations. The Company arranges tours led by senior engineers and technical managers, transforming classroom theory into practical industrial applications and real-world technical challenges. In 2025, students from the Department of Industrial Management at National Pingtung University of Science and Technology, the Department of Mechanical and Automation Engineering at I-Shou University, the Department of Southeast Asian Studies at Wenzao Ursuline University of Languages, the Department of Mechanical Engineering at Southern Taiwan University of Science and Technology, and the Department of Electrical Engineering at National University of Tainan visited the Company.



Participate in the Role Models for Mother's Day event in Qiaotou and Zihguan Districts.



Promote leukemia stem cell blood test events



Visit by the Department of Industrial Management, National Pingtung University of Science and Technology



## United in support, building sustainability together.

Contributing to Society Through Professionalism, Protecting Our Communities with Care

As part of the Tzu Chi Foundation's post-disaster reconstruction program, Yieh Phui donated steel coils for use as roofing materials to repair the homes of affected households.

Guided by its commitment to deepening community engagement and giving back to society, the Company cares for disadvantaged groups and actively participates in charitable initiatives. In support of the Buddhist Tzu Chi Foundation's "Typhoon Danas Post-disaster Relief" program, the Company donated 30 metric tons of Pre-painted Hot-Dip Zn-Al-Mg Coated Steel Coils to assist affected households with their recovery.



# 7

## Appendix

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## 7.01 Appendix 1. GRI Content Index

### General Disclosure

| GRI Standards                         | Disclosure Item                   | Corresponding Report Chapter/Section                                        | Page No.                                                                                                                              | Remarks/Reasons for Omission |
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| GRI 2:<br>General<br>Disclosures 2021 | <b>Organization and Reporting</b> |                                                                             |                                                                                                                                       |                              |
|                                       | 2-1                               | Organizational details                                                      | 1.02 About Yieh Phui Enterprise                                                                                                       | p.4                          |
|                                       | 2-2                               | Entities included in the organization's sustainability reporting            | 1.03 About the Report                                                                                                                 | p.6                          |
|                                       | 2-3                               | Reporting period, frequency and contact point                               | 1.03 About the Report                                                                                                                 | p.6                          |
|                                       | 2-4                               | Restatements of information                                                 | 1.03 About the Report                                                                                                                 | p.6                          |
|                                       | 2-5                               | External assurance                                                          | 1.03 About the Report                                                                                                                 | p.6                          |
|                                       | <b>Activities and workers</b>     |                                                                             |                                                                                                                                       |                              |
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|                                       | 2-7                               | Employees                                                                   | 6.01.2.1 Employees Structure                                                                                                          | p.64-65                      |
|                                       | 2-8                               | Workers who are not employees                                               | 6.01.2.2 Non-employee Structure                                                                                                       | p.66                         |
|                                       | <b>Governance</b>                 |                                                                             |                                                                                                                                       |                              |
|                                       | 2-9                               | Governance structure and composition                                        | 2.03.2 Structure and Operation of the Board of Directors                                                                              | p.13                         |
|                                       | 2-10                              | Nomination and selection of the highest governance body                     | 2.03.2 Structure and Operation of the Board of Directors                                                                              | p.14                         |
|                                       | 2-11                              | Chair of the highest governance body                                        | 2.03.1 Roles and Results of the Board of Directors for Sustainable Governance                                                         | p.12                         |
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|                                       | 2-13                              | Delegation of responsibility for managing impacts                           | 2.03.1 Roles and Results of the Board of Directors for Sustainable Governance<br>2.03.3 Functional Committee Structure and Operations | p.12<br>p.15                 |
|                                       | 2-14                              | Role of the highest governance body in sustainability reporting             | 2.03.1 Roles and Results of the Board of Directors for Sustainable Governance                                                         | p.12                         |

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|                                       | 2-15                                    | Conflicts of interest                                        | 2.03.2 Structure and Operation of the Board of Directors                                            | p.14     |                              |
|                                       | 2-16                                    | Communication of critical concerns                           | 3.01 Stakeholder Engagement                                                                         | p.18     |                              |
|                                       | 2-17                                    | Collective knowledge of the highest governance body          | 2.03.1 Roles and Results of the Board of Directors for Sustainable Governance                       | p.13     |                              |
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|                                       | 2-19                                    | Remuneration policies                                        | 2.03.2 Structure and Operation of the Board of Directors                                            | p.14     |                              |
|                                       | 2-20                                    | Process to determine remuneration                            | 2.03.2 Structure and Operation of the Board of Directors                                            | p.14     |                              |
|                                       | 2-21                                    | Annual total compensation ratio                              | 2.03.2 Structure and Operation of the Board of Directors                                            | p.14     |                              |
|                                       | <b>Strategy, policies and practices</b> |                                                              |                                                                                                     |          |                              |
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|                                       | 2-23                                    | Policy commitments                                           | 2.01.1 Sustainability Vision                                                                        | p.8      |                              |
|                                       | 2-24                                    | Embedding policy commitments                                 | 4.01 Economic Performance                                                                           | p.23     |                              |
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|                                       | 2-25                                    | Processes to remediate negative impacts                      | 5.06 Waste Management                                                                               | p.59     |                              |
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|                                       | 2-26                                    | Mechanisms for seeking advice and raising concerns           | 3.04 Management of Material Topics                                                                  | p.22     |                              |
|                                       | 2-27                                    | Compliance with laws and regulations                         | 4.03 Communication Channel and Complaint Filing Mechanism                                           | p.28     |                              |
|                                       | 2-28                                    | Membership associations                                      | 4.04.2 Compliance with laws and regulations                                                         | p.30     |                              |
|                                       | 2-29                                    | Approach to stakeholder engagement                           | 4.06 Participation in Various Organizations                                                         | p.31     |                              |
|                                       | 2-30                                    | Collective bargaining agreements                             | 3.01 Stakeholder Engagement                                                                         | p.18     |                              |
|                                       |                                         |                                                              | The Company has no labor union organization.<br>6.01.7 Diverse Communication Channels for Employees | p.71     |                              |

## Material Topic

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|                                                           | 3-2             | List of material topics                                                                       | 3.03 List of Material Topics<br>3.04 Management of Material Topics    | p.20<br>p.21 |                              |
| <b>Operational and Financial Performance</b>              |                 |                                                                                               |                                                                       |              |                              |
| GRI3:<br>Disclosures on<br>material topics<br>2021        | 3-3             | Management of material topics                                                                 | 4.01 Economic Performance                                             | p.24         |                              |
| GRI 201:<br>Economic<br>Performance<br>2016               | 201-1           | Direct economic value generated and distributed                                               | 4.01.1 Revenue Performance                                            | p.25         |                              |
|                                                           | 201-2           | Financial implications and other risks and opportunities due to climate change                | 5.01.3 Climate-related Risk Identification, Assessment and Management | p.46-49      |                              |
|                                                           | 201-3           | Defined benefit plan obligations and other retirement plans                                   | 4.01.2 Defined Benefit Plan Obligations and Other Retirement Plans    | p.25         |                              |
|                                                           | 201-4           | Financial assistance received from government                                                 | 4.01.3 Financial Assistance Received From Government                  | p.25         |                              |
| <b>Product Quality and Hazardous Substance Management</b> |                 |                                                                                               |                                                                       |              |                              |
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| GRI 416:<br>Customer<br>Health and<br>Safety 2016         | 416-1           | Assessment of the health and safety impacts of product and service categories                 | 4.07.1 Customer Health and Safety                                     | p.33         |                              |
|                                                           | 416-2           | Incidents of non-compliance concerning the health and safety impacts of products and services | 4.07.1 Customer Health and Safety                                     | p.34         |                              |
| GRI 417:<br>Marketing and<br>Labeling 2016                | 417-1           | Requirements for product and service information and labeling                                 | 4.07.2 Marketing and Labeling                                         | p.34         |                              |
|                                                           | 417-2           | Incidents of non-compliance concerning product and service information and labeling           | 4.07.2 Marketing and Labeling                                         | p.34         |                              |
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| Customer Relationship Management          |                 |                                                                                              |                                                          |          |                              |
| GRI3: Disclosures on material topics 2021 | 3-3             | Management of material topics                                                                | 4.07.5 Customer Relationship Management                  | p.36     |                              |
| GRI 418: Customer Privacy 2016            | 418-1           | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 4.07.5 Customer Relationship Management                  | p.37     |                              |
| Self-specified Indicator                  |                 | Customer Purchase Rate                                                                       | 4.07.5 Customer Relationship Management                  | p.38     |                              |
| Greenhouse Gas Management                 |                 |                                                                                              |                                                          |          |                              |
| GRI3: Disclosures on material topics 2021 | 3-3             | Management of material topics                                                                | 5.02.1 Strategies, Methods, and Goals for GHG Management | p.50     |                              |
| GRI 305: Emissions 2016                   | 305-1           | Direct (Scope 1) GHG emissions                                                               | 5.02.2 Greenhouse Gas Emissions                          | p.50     |                              |
|                                           | 305-2           | Energy indirect (Scope 2) GHG emissions                                                      | 5.02.2 Greenhouse Gas Emissions                          | p.50     |                              |
|                                           | 305-4           | GHG emission intensity                                                                       | 5.02.2 Greenhouse Gas Emissions                          | p.51     |                              |
|                                           | 305-5           | Reduction of GHG emissions                                                                   | 5.02.3 Greenhouse Gas Emissions Goal Achievement Status  | p.52     |                              |
|                                           | 305-7           | Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions              | 5.04.1 Air Pollutant Emissions Trend                     | p.56     |                              |
| Waste and Hazardous Substance Management  |                 |                                                                                              |                                                          |          |                              |
| GRI3: Disclosures on material topics 2021 | 3-3             | Management of material topics                                                                | 5.06 Waste Management                                    | p.59     |                              |
| GRI 306: Waste 2020                       | 306-1           | Waste generation and significant waste-related impacts                                       | 5.06.1 Waste Management or Reduction Goal                | p.59     |                              |
|                                           | 306-2           | Management of significant waste-related impacts                                              | 5.06.1 Waste Management or Reduction Goal                | p.59     |                              |
|                                           | 306-3           | Waste generated                                                                              | 5.06.2 Waste Generation Status                           | p.59-60  |                              |
|                                           | 306-4           | Waste diverted from disposal                                                                 | 5.06.4 Waste Reduction, Recycling and Reuse              | p.60-61  |                              |
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| GRI 403:<br>Occupational Safety and Health 2018 | 403-1           | Occupational health and safety management system                                                              | 6.02.1 Occupational Safety and Health Management                                                 | p.74                    |                              |
|                                                 | 403-2           | Hazard identification, risk assessment, and incident investigation                                            | 6.02.1 Occupational Safety and Health Management                                                 | p.75                    |                              |
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|                                                 | 403-4           | Worker participation, consultation, and communication on occupational health and safety                       | 6.02.1 Occupational Safety and Health Management                                                 | p.75                    |                              |
|                                                 | 403-5           | Worker training on occupational health and safety                                                             | 6.02.1 Occupational Safety and Health Management                                                 | p.77                    |                              |
|                                                 | 403-6           | Promotion of worker health                                                                                    | 6.02.2 Employee Health                                                                           | p.79                    |                              |
|                                                 | 403-7           | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | 4.08.3 Contractors<br>6.02.1 Occupational Safety and Health Management<br>6.02.2 Employee Health | p.43<br>p.76<br>p.78-79 |                              |
|                                                 | 403-8           | Workers covered by an occupational health and safety management system                                        | 6.01.02 Workforce Composition                                                                    | p.64-66                 |                              |
|                                                 | 403-9           | Work-related injuries                                                                                         | 6.02.1 Occupational Safety and Health Management                                                 | p.77-78                 |                              |
|                                                 | 403-10          | Work-related ill health                                                                                       | 6.02.2 Employee Health                                                                           | p.79                    |                              |

## Non-material Topic

| GRI Standards                                    | Disclosure Item |                                                   | Corresponding Report Chapter/Section | Page No. | Remarks/Reasons for Omission |
|--------------------------------------------------|-----------------|---------------------------------------------------|--------------------------------------|----------|------------------------------|
| GRI 203:<br>Indirect<br>Economic<br>Impacts 2016 | 203-1           | Infrastructure investments and services supported | 6.03 Community Participation         | p.80-84  |                              |
| GRI 204:<br>Procurement<br>Practices 2016        | 204-1           | Proportion of spending on local suppliers         | 4.08.1 Supply Chain                  | p.41     |                              |

| GRI Standards                                 | Disclosure Item |                                                                                                    | Corresponding Report Chapter/Section                                                | Page No.     | Remarks/Reasons for Omission                                                                                                                                                                                                                                                                                                                                                                                           |
|-----------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRI 101: Biodiversity 2024                    | 101-1           | Policy to Halt and Reverse Biodiversity Loss                                                       | NA                                                                                  | NA           | After review and assessment conducted by the Company using the International Union for Conservation of Nature (IUCN) Red List map tool, none of the red-listed endangered species or natural habitat categories are located at the Company's operating sites. As biodiversity is not a material topic for the Company, the Company is not applicable to the relevant disclosures under GRI 101 and TNFD for this year. |
|                                               | 101-2           | Management of Biodiversity Impacts                                                                 |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 101-3           | Access and Benefit Sharing                                                                         |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 101-4           | Identification of Biodiversity Impacts                                                             |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 101-5           | Locations with Biodiversity Impacts                                                                |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 101-6           | Direct Drivers of Biodiversity Loss                                                                |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 101-7           | Changes in Biodiversity Status                                                                     |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 101-8           | Ecosystem Services                                                                                 |                                                                                     |              |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| GRI 302: Energy 2016                          | 302-1           | Energy consumption within the organization                                                         | 5.03.2 Energy Consumption Status                                                    | p.53         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 302-3           | Energy intensity                                                                                   | 5.03.2 Energy Consumption Status                                                    | p.54         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 302-4           | Reduction of energy consumption                                                                    | 5.03.3 Reduced Energy Consumption and Carbon Emission Reduction                     | p.54         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| GRI 303: Water 2018                           | 303-1           | Interactions with water as a shared resource                                                       | 5.05.1 Water Resource Management                                                    | p.57         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 303-2           | Management of water discharge-related impacts                                                      | 5.05.3 Sewage Discharge                                                             | p.68         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 303-3           | Water withdrawal                                                                                   | 5.05.2 Total Water Withdrawal and Total Water Consumption                           | p.57         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 303-4           | Water discharge                                                                                    | 5.05.4 Effluent Recovery and Reuse                                                  | p.58         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 303-5           | Water consumption                                                                                  | 5.05.2 Total Water Withdrawal and Total Water Consumption                           | p.57         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| GRI 401: Employment 2016                      | 401-1           | New employee hires and employee turnover                                                           | 6.01.2.1 Employees Structure                                                        | p.64-65      |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 401-2           | Benefits provided to full-time employees that are not provided to temporary or part-time employees | 6.01.4 Employee Rights and Benefits                                                 | p.68         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 401-3           | Parental leave                                                                                     | 6.01.4 Employee Rights and Benefits                                                 | p.68         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| GRI 404: Training and Education 2016          | 404-1           | Average hours of training per year per employee                                                    | 6.01.6 Talent Cultivation and Development                                           | p.70         |                                                                                                                                                                                                                                                                                                                                                                                                                        |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1           | Diversity of governance bodies and employees                                                       | 2.03.2.1 Members and Diversity<br>6.01.3 Employee Diversity, Inclusion and Equality | p.13<br>p.66 |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|                                               | 405-2           | Ratio of basic salary and remuneration of women to men                                             | 6.01.5 Remuneration Policies                                                        | p.69         |                                                                                                                                                                                                                                                                                                                                                                                                                        |

| GRI Standards                              | Disclosure Item |                                                                                          | Corresponding Report Chapter/Section                | Page No. | Remarks/Reasons for Omission                                                         |
|--------------------------------------------|-----------------|------------------------------------------------------------------------------------------|-----------------------------------------------------|----------|--------------------------------------------------------------------------------------|
| GRI 406: Non-discrimination 2016           | 406-1           | Incidents of discrimination and corrective actions taken                                 | 6.01.7 Diverse Communication Channels for Employees | p.71     |                                                                                      |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1           | Incidents of violations involving rights of indigenous peoples                           | 6.01.3 Employee Diversity, Inclusion and Equality   | p.66     | No identified incidents involving the rights of indigenous peoples occurred in 2025. |
| GRI 413: Local Communities 2016            | 413-1           | Operations with local community engagement, impact assessments, and development programs | 6.03 Community Participation                        | p.80-82  |                                                                                      |

## 7.02 Appendix 2. Climate-related Information

### 1. Implementation of Climate-related Information

| No. | Item                                                                                                                                                                                                                                                                                                                                                                                                                                         | Corresponding page number                                   |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1   | Describe the oversight and governance by the Board of Directors and management with respect to climate-related risks and opportunities.                                                                                                                                                                                                                                                                                                      | p.45                                                        |
| 2   | Describe how the identified climate risks and opportunities affect the enterprise's business, strategy, and finance (short-term, medium-term, long-term).                                                                                                                                                                                                                                                                                    | p.46-49                                                     |
| 3   | Describe the financial impact of extreme climate events and transition actions.                                                                                                                                                                                                                                                                                                                                                              | p.46, p.52, p.54                                            |
| 4   | Describe how the climate risk identification, assessment, and management process is integrated into the overall risk management system.                                                                                                                                                                                                                                                                                                      | p.29, p.46                                                  |
| 5   | If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analytical factors, and main financial impacts used should be described.                                                                                                                                                                                                                                                  | p.48-49                                                     |
| 6   | If a transition plan for managing climate-related risks exists, explain the content of the plan, as well as the metrics and targets used to identify and manage physical risks and transition risks.                                                                                                                                                                                                                                         | p.48-49                                                     |
| 7   | If internal carbon pricing is used as a planning tool, the basis for price setting should be explained.                                                                                                                                                                                                                                                                                                                                      | The Company does not currently use internal carbon pricing. |
| 8   | If climate-related targets are set, the following information should be specified: the activities covered, the greenhouse gas emission scopes, the planned schedule, and progress made each year. If carbon offsets or renewable energy certificates (RECs) are used to achieve these targets, the source and quantity of the carbon reduction credits offset, or the quantity of renewable energy certificates (RECs), should be specified. | p.52                                                        |

## 2. GHG Inventory and Assurance Status for the Most Recent Two Years

### (1) GHG Inventory Information

Describe the GHG emissions (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/TWD million), and data coverage scope for the most recent two years. According to the Sustainable Development Roadmap for TWSE/TPEX Listed Companies, Yieh Phui's standalone entity has conducted the greenhouse gas inventory annually since 2023; the Company's consolidated subsidiaries have conducted the greenhouse gas inventory annually since 2025. The Company's consolidated entities have established a greenhouse gas inventory mechanism in accordance with the Greenhouse Gas Protocol released by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). From 2024 onwards, the Company has conducted regular annual inventories of greenhouse gas emissions of the Company and subsidiaries included in the Consolidated Financial Statements to gain a complete picture of greenhouse gas usage and emissions.

In addition, the GHG inventory data for the last two years are based on the operational control approach, which includes the GHG emissions of the Company and all subsidiaries in the Consolidated Financial Statements, as detailed below:

| Year                                                            |          | 2024                                     |                                                                        | 2025                                     |                                                                     |
|-----------------------------------------------------------------|----------|------------------------------------------|------------------------------------------------------------------------|------------------------------------------|---------------------------------------------------------------------|
| Item (Unit)                                                     |          | Emissions<br>(tons of CO <sub>2</sub> e) | Intensity<br>(tons CO <sub>2</sub> e/TWD million operating<br>revenue) | Emissions<br>(tons of CO <sub>2</sub> e) | Intensity<br>(tons CO <sub>2</sub> e/TWD million operating revenue) |
| The Corporation/                                                | Scope 1  | 71,413                                   | 6.21                                                                   | 66,497                                   | 7.09                                                                |
|                                                                 | Scope 2  | 87,174                                   |                                                                        | 80,815                                   |                                                                     |
|                                                                 | Subtotal | 158,587                                  |                                                                        | 147,312                                  |                                                                     |
| All subsidiaries in the<br>Consolidated Financial<br>Statements | Scope 1  | 127,658                                  | N/A                                                                    | 134,192                                  | N/A                                                                 |
|                                                                 | Scope 2  | 233,289                                  |                                                                        | 239,341                                  |                                                                     |
|                                                                 | Subtotal | 360,947                                  |                                                                        | 373,533                                  |                                                                     |
| Total                                                           |          | 519,534                                  | 7.02                                                                   | 520,845                                  | 7.71                                                                |

Note: 1. As of the end of 2025, Yieh Phui has a total of 24 subsidiaries in the consolidated financial statements, of which 11 are shell companies with no physical operations, and greenhouse gas emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard.  
2. The Ministry of Environment announced on March 4, 2025 the expansion of "Emission Sources for Which Enterprises Shall Conduct Greenhouse Gas Emissions Inventory and Registration", officially including the service industry (including department stores, hotels, and shopping malls) as mandatory carbon inventory targets, and the greenhouse gas inventory of subsidiaries KINGSGARDEN and Great Emperor is conducted in accordance with the Ministry of Environment's Guidelines for Greenhouse Gas Emissions Inventory Operations.

## (2) GHG Assurance Information

Describe the assurance status for the most recent two years as of the annual report printing date, including the assurance scope, assurance provider, assurance standards, and assurance opinion.

According to the Sustainable Development Roadmap for TWSE/TPEX Listed Companies, Yieh Phui Enterprise Co., Ltd. completed greenhouse gas verification in 2024, and the Company's subsidiaries in the consolidated financial statements are expected to complete greenhouse gas verification in 2027. In 2025, the Company's Scope 1 and Scope 2 greenhouse gas emissions were verified at the reasonable assurance level by DNV (DNV Business Assurance Co., Ltd.), an independent and credible third party, in accordance with ISO 14064-3. Among the subsidiaries in the consolidated financial statements, currently only Yieh Hsing Company commissioned Crowe Horwath Certified Public Accountants, an independent and credible accounting firm, to conduct limited assurance for its 2025 Scope 1 and Scope 2 greenhouse gas emissions in accordance with Statement of Assurance Engagements No. 3410 issued by the Accounting Research and Development Foundation.

## (3) GHG Reduction Targets, Strategies, and Specific Action Plans

Describe the GHG reduction base year and its data, reduction targets, strategies, specific action plans, and the achievement status of the reduction targets.

### Yieh Phui Enterprise's GHG Reduction Targets

|                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Short-term goals</b>      | The plant sites listed under control by the Ministry of Environment reach the annual emissions goal by 2030.<br>Base year: Average of five years of 2018~2022 for Kaohsiung Plant 1; and 2022 for Pingtung Plant<br>Emission reduction goal: 3.2% & 2.7%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Mid-term goals</b>        | Comply with environmental regulations and the Sustainable Development Roadmap for TWSE/TPEX Listed Companies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Long-term goals</b>       | Comply with national carbon reduction goals to achieve net-zero emissions by 2050.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>2025 Specific actions</b> | <ol style="list-style-type: none"> <li>The companies in the consolidated financial statements continue to conduct greenhouse gas inventories. Yieh Phui, the parent company, has obtained verification by a third-party institution, and the other subsidiaries are expected to commission Crowe Horwath Certified Public Accountants to conduct greenhouse gas assurance in 2026.</li> <li>Application for the Ministry of Environment's Self-Determined Reduction Plan and Kaohsiung Plant 1's application for recognition as a high carbon leakage risk entity to reduce carbon fee payment, with the originally estimated 2025 carbon fee of approximately TWD\$26.5 million (general rate: TWD300/tCO<sub>2</sub>e) reduced to approximately TWD2.3 million (preferential rate: TWD100/tCO<sub>2</sub>e; high carbon leakage entities: TWD20/tCO<sub>2</sub>e).</li> </ol> |

The plant sites designated by the Ministry of Environment shall achieve the target annual emissions by 2030.

Base year: Average of five years of 2018~2022 for Kaohsiung Plant 1; and 2022 for Pingtung Plant  
Emission reduction goal: 3.2% & 2.7%

Carbon emission target: Kaohsiung Plant 1: 128,265.304 metric tons CO<sub>2</sub>e, Pingtung Plant: 26,536.269 metric tons CO<sub>2</sub>e. Greenhouse gas emissions were calculated using the AR5 GWP values in accordance with the Ministry of Environment's regulations. In 2025, emissions of Kaohsiung Plant 1 were 112,994.033 metric tons CO<sub>2</sub>e and emissions of Pingtung Plant were 25,303.219 metric tons CO<sub>2</sub>e, both of which achieved the short-term targets. In the future, the Company will continue to promote related energy-saving and carbon-reduction measures, such as improving energy efficiency, using renewable energy, and process optimization, to ensure that emissions continue to remain below the 2030 target annual emissions and contribute to environmental protection and sustainable development.

### Actual action plans

| Item                              | Specific actions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Process improvement</b>        | Reducing the combustion temperature of incinerator exhaust gas in the coating line: investment amount TWD900 thousand, saving 60,358 Nm <sup>3</sup> /year of natural gas.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Energy conversion</b>          | <ol style="list-style-type: none"> <li>Replacing plant lighting with LED lighting fixtures/investment amount TWD 1,030.6 thousand, power savings: 95,234 kWh/year.</li> <li>Replacing general motors with high-efficiency motors/investment amount TWD 512.5 thousand, power savings: 34,366 kWh/year.</li> <li>Solar panels were installed in Kaohsiung Plant 1 and the Pingtung plant area, and self-generated energy supply replaced non-renewable energy (electricity). Among them, Kaohsiung Plant supplied 5,181.19 (GJ) of electricity in 2025, while Pingtung Plant supplied 7,343.46 (GJ) of electricity.</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Develop low-carbon economy</b> | <ol style="list-style-type: none"> <li>Low-carbon supply chain management: promoting raw material transformation strategies, including the procurement of raw materials such as electric furnace recycled scrap steel and direct reduced iron (Direct Reduced Iron, DRI).</li> <li>Green Products and Environmentally Friendly Product Design: The Company has completed third-party verification for all products and registered for the international Environmental Product Declaration (EPD). In terms of product innovation, the Company extends product lifespan and reduces maintenance frequency and resource consumption by enhancing material performance and durability (such as high-magnesium-content steel products). In addition, the Company has also introduced environmentally friendly materials, including low-volatile-organic-compound (VOCs) surface treatment agents and bio-based coatings, to reduce the environmental burden during the manufacturing process and product use, and is gradually moving towards the development goal of a circular economy.</li> </ol> |

Note: Prepared and disclosed in accordance with Table 2 of the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies."

## 7.03 Appendix 3, Industry-Specific Sustainability Indicator Information - Steel Industry

| No. | Indicator                                                                                                                                                 | Indicator Type | 2025 Disclosure Status                                                                                                                                                                                                                                                                                                          | Unit                                         | Notes                                                 |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------|
| 1   | Total energy consumption, percentage of externally purchased electricity, renewable energy utilization ratio, and total self-generated energy for own use | Quantitative   | <ul style="list-style-type: none"> <li>Total energy consumption of 1,832,168.63 GJ</li> <li>Externally purchased electricity percentage of 32.59%</li> <li>Renewable energy and self-generated energy for own use, with renewable energy of 12,524.65 GJ</li> </ul>                                                             | Gigajoule (GJ), percentage (%)               | See 5.03 Energy Management                            |
| 2   | Total fuel consumption, percentage of coal, percentage of natural gas, and percentage of renewable fuel                                                   | Quantitative   | <ul style="list-style-type: none"> <li>Total fuel consumption (natural gas, diesel, gasoline, liquefied petroleum gas) of 1,222,564.76 GJ</li> <li>Natural gas percentage of 99.17%</li> <li>The Company does not use coal or renewable fuels</li> </ul>                                                                        | Gigajoule (GJ), percentage (%)               | See 5.03 Energy Management                            |
| 3   | Total water withdrawal and total water consumption                                                                                                        | Quantitative   | <ul style="list-style-type: none"> <li>Total water withdrawal of 358.02 thousand cubic meters/year</li> <li>Total water consumption of 264.75 thousand cubic meters/year</li> </ul>                                                                                                                                             | Thousand cubic meters (1000 m <sup>3</sup> ) | See: 5.05 Water Resource Management                   |
| 4   | Weight of waste generated, percentage of hazardous waste, and percentage of waste recycled                                                                | Quantitative   | <ul style="list-style-type: none"> <li>Weight of wastes of 39,606.74 tons/year</li> <li>Hazardous waste percentage of 0.40%</li> <li>Hazardous waste recycled percentage of 12.86%</li> </ul>                                                                                                                                   | Tons (t), percentage (%)                     | See: 5.06 Waste Management                            |
| 5   | Description of the number and percentage of people of occupational accidents                                                                              | Quantitative   | <ul style="list-style-type: none"> <li>Number of employees suffering from occupational accidents: 0 people for disabled injury cases (in-plant), 6 people for disabled injury cases (off-site traffic)</li> <li>Ratio of severe occupational injuries of 0%</li> <li>Ratio of recordable occupational injuries of 0%</li> </ul> | Quantity, percentage (%)                     | See: 6.02.1 Occupational Safety and Health Management |
| 6   | Main product production volume according to product type                                                                                                  | Quantitative   | <ul style="list-style-type: none"> <li>465,657 tons of coated steel coils, 219,990 tons of painted steel coils, 10.93 crane projects, 16,413 tons of steel structure work, and 66,586 tons of others (including rolled steel coils, steel trading, and OEM)</li> </ul>                                                          | Vary according to product types              | See 4.01.4 Products and sales                         |

## 7.04 Other Standards (e.g., TCFD/SASB) Content Index

### TCFD Disclosure

| Structural Aspect   | Recommendations for disclosure                                                                                                                               | Corresponding page number |
|---------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| Governance          | 1. Describe the board's oversight of climate-related risks and opportunities                                                                                 | p.45                      |
|                     | 2. Describe management's role in assessing and managing climate-related risks and opportunities                                                              | p.45                      |
| Strategy            | 1. Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term                                | p.46-47                   |
|                     | 2. Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning                         | p.47-49                   |
|                     | 3. Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2° C or lower scenario | p.48-49                   |
| Risk management     | 1. Describe the organization's processes for identifying and assessing climate-related risks                                                                 | p.46                      |
|                     | 2. Describe the organization's processes for managing climate-related risks                                                                                  | p.46                      |
|                     | 3. Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management      | p.29,p.46                 |
| Metrics and Targets | 1. Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process     | p.52                      |
|                     | 2. Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks                                               | p.52                      |
|                     | 3. Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets                           | p.52                      |

## Sustainability Accounting Standards Board (SASB) – Steel Industry Metrics

### Industry-Specific Metric

| Aspect                        | General Topic Category   | Disclosure Item |                                                                                                                                                                    | Corresponding Sustainability Report Chapter of Yieh Phui  | Page No. | Notes                                                                                                                                                                                                                                                                                                                            |
|-------------------------------|--------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Environment                   | GHG emissions            | EM-IS-110a.1    | Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations                                                                            | 5.02.2 Greenhouse Gas Emissions                           | p.50     | Kaohsiung Plant 1 and Pingtung Plant of the Coating Business Unit are under the jurisdiction of the Ministry of Environment. Scope 1 GHG emissions from Kaohsiung Plant 1 and Pingtung Plant totaled 49,792 and 14,534, respectively, for a combined total of 64,326, accounting for 96.73% of total Scope 1 emissions (66,497). |
|                               |                          | EM-IS-110a.2    | Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets | 5.02.3 Greenhouse Gas Emissions Goal Achievement Status   | p.52     |                                                                                                                                                                                                                                                                                                                                  |
|                               | Air Emissions            | EM-IS-120a.1    | Air emissions of the following pollutants: CO, NOx (excluding N <sub>2</sub> O), SOx, volatile organic compounds (VOCs), particulate matter (PM10)                 | 5.04 Air Pollutant Management                             | p.56     |                                                                                                                                                                                                                                                                                                                                  |
|                               | Energy management        | EM-IS-130a.1    | Total energy consumed, percentage grid electricity, percentage renewable energy                                                                                    | 5.03.2 Energy Consumption Status                          | p.53     |                                                                                                                                                                                                                                                                                                                                  |
|                               |                          | EM-IS-130a.2    | Total fuel consumed, percentage of coal/gas/renewable energy                                                                                                       | 5.03.2 Energy Consumption Status                          | p.53     |                                                                                                                                                                                                                                                                                                                                  |
|                               | Water Management         | EM-IS-140a.1    | Total water withdrawal, total water consumption, and percentage in areas with high or extremely high baseline water stress                                         | 5.05.2 Total Water Withdrawal and Total Water Consumption | p.57     | Kaohsiung and Pingtung are not areas classified as having high baseline water stress (40%-80%) or extremely high baseline water stress (>80%) according to the World Resources Institute (WRI) Aqueduct Water Risk Atlas for water withdrawal and consumption activities.                                                        |
|                               | Waste management         | EM-IS-150a.1    | Amount of waste generated, percentage of hazardous waste, percentage of recycled waste                                                                             | 5.06.2 Waste Generation Status                            | p.59-60  |                                                                                                                                                                                                                                                                                                                                  |
| Human Capital                 | Employee Health & Safety | EM-IS-320a.1    | Total recordable incident rate (TRIR), fatality rate, near miss frequency rate (NMFR) for full-time employees and contract employees                               | 6.02.1 Occupational Safety and Health Management          | p.77-78  |                                                                                                                                                                                                                                                                                                                                  |
| Business Model and Innovation | Supply Chain Management  | EM-IS-430a.1    | Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues                                     | Not applicable                                            | -        |                                                                                                                                                                                                                                                                                                                                  |

### Routine Activity Metric

| Disclosure Item |                                                                                                      | Corresponding Sustainability Report Chapter of Yieh Phui | Page No. | Notes          |
|-----------------|------------------------------------------------------------------------------------------------------|----------------------------------------------------------|----------|----------------|
| EM-IS-000.A     | Raw steel production, percentage from basic oxygen furnace processes, electric arc furnace processes | -                                                        | -        | Not applicable |
| EM-IS-000.B     | Total iron ore production <sup>Note 1</sup>                                                          | -                                                        | -        | Not applicable |
| EM-IS-000.C     | Total coking coal production <sup>Note 2</sup>                                                       | -                                                        | -        | Not applicable |

Note: 1. The production scope includes iron ore for internal use and iron ore for sale; 2. The production scope includes coking coal for internal use and coking coal for sale.

# 7.05 Appendix 5. Opinion Letter of Assurance Institution

## (1) GHG Emissions Verification Opinion Letter



### Greenhouse Gas Emissions Verification Opinion Letter

Statement No.:  
CB35780-2025-AP-TWN-DNV

Place and Date of Issue:  
Taipei, March 19, 2026

Page:  
Page 1 of 2

We hereby present the verification opinion on the GHG Inventory Management Report (2025) of the following organization based on the results of the verification of the inventory process:

**Yieh Phui Enterprise Co., Ltd.**

**Verification Scope**  
DNV Business Assurance Co., Ltd. (DNV) was engaged by Yieh Phui Enterprise Co., Ltd. (hereinafter referred to as "the Organization") to verify the GHG assertion presented in the Organization's 2025 GHG Inventory Management Report (hereinafter referred to as "the Report"). The verification scope was defined as the inventory boundary covered by the Report:

| Site Address                  | Address                                                                                                                                                                                                                                                                                                      |
|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Kaohsiung Plant 1             | No. 369, Yuliao Road, Yuliao Village, Qiaotou District, Kaohsiung City                                                                                                                                                                                                                                       |
| Cold-rolled steel plate plant | No. 297-1, Yuliao Rd., Yuliao Vill., Qiaotou Dist., Kaohsiung City, Taiwan                                                                                                                                                                                                                                   |
| Machinery plant               | No. 297-2, 297-3, 297-5, Yuliao Rd., Yuliao Vill., Qiaotou Dist., Kaohsiung City                                                                                                                                                                                                                             |
| Luzhu Plant                   | No. 909, Fluxing Road, Sanye Village, Luzhu District, Kaohsiung City                                                                                                                                                                                                                                         |
| Yanchao Plant                 | No. 600, Zhongnan Road, Jiassu Village, Yanchao District, Kaohsiung City                                                                                                                                                                                                                                     |
| Pingtung Plant                | No. 6, Gongye 6th Road, Qiaonian Village, Pingtung City                                                                                                                                                                                                                                                      |
| Other Locations               | Taipei Office: 15F, 16F, 16F-1, No. 30, Beiping E. Rd., Zhongzheng Dist., Taipei City, Taiwan<br>Xin Yang Building Leased Office: No. 297, Yuliao Rd., Yuliao Vill., Qiaotou Dist., Kaohsiung City, Taiwan<br>Group Headquarters: 9F., No. 6, Yida Rd., Jiassu Vill., Yanchao Dist., Kaohsiung City, Taiwan. |

The verified reporting boundary includes direct GHG emissions and removals and indirect GHG emissions from imported energy. Further details of the reporting boundary are provided in Appendix A.

**Verification Standard and GHG Program**

- FSC Roadmap for Sustainable Development of TWSE/TPEX Listed Companies
- ISO 14064-1:2018/CNS14064-1:2021
- GHG Protocol

This verification was conducted in accordance with the requirements of ISO 14066:2023, ISO 14065:2020, and ISO 14064-3:2019.

**Verification Opinion**  
Based on the verification performed in accordance with the verification criteria identified above, DNV concludes that the GHG Inventory Report, Version 2, issued on March 3, 2026, contains no material discrepancies with the above verification standards. This opinion is based on the following approach:  
– For direct GHG emissions and indirect GHG emissions from imported energy, the information presented in the Report has been verified at a reasonable level of assurance.

Lead Verifier:  
Huang Yi-Chu

Verification Body Signature:  
DNV Business Assurance Co., Ltd.  
  
General Manager  
Hoah Chen-Wei

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.  
Lack of fulfillment of conditions as set out in the Verification Agreement may render this Verification invalid. This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.  
Verification Body: DNV Business Assurance Co., Ltd., 29F., No. 293, Sec. 2, Wenhua Rd., Bangiao Dist., New Taipei City 220, Taiwan. Tel.: +886-2-8253-7800. <https://www.dnv.com/taiwan>  
DNV ZNAI-W-CP-F50-1, Rev.1, 2025-03



Statement No.:  
CB35780-2025-AP-TWN-DNV

Place and Date of Issue:  
Taipei, March 19, 2026

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**Supplementary Information to the Verification Opinion Statement**

**Processes and Methods**  
DNV performed the necessary review procedures and interviews at each stage of the verification. Based on the supporting evidence obtained, there is sufficient evidence to conclude that the Report conforms to the requirements of the applicable standards.

**GHG Emissions Quantification Process**  
This inventory report covers the period from January 1, 2025, to December 31, 2025. DNV concludes that all GHG emissions and removals identified within the reporting boundary have been included in the inventory report and comply with the requirements of the above verification standards. The inventory results ensure that the quantification of GHG emissions is accurate, transparent, and measurable.

**Organizational Boundary of the Verification Process**  
☒ Financial Control ☒ Operational Control ☐ Equity Share

**Verified GHG Types**  
☒ CO<sub>2</sub> ☒ CH<sub>4</sub> ☒ N<sub>2</sub>O ☒ HFCs ☒ PFCs ☒ SF<sub>6</sub> ☒ NF<sub>3</sub>

**Emissions Quantification (tCO<sub>2</sub>e)**  
The Organization has adopted and correctly applied the Global Warming Potentials (GWPs) defined in the IPCC AR6 (2021).

**(ISO 14064-1)**

| Emission Category                               | Kaohsiung Plant 1 | Cold-rolled steel plate plant | Machinery plant | Luzhu Plant | Yanchao Plant | Pingtung Plant | Other Locations | Total       |
|-------------------------------------------------|-------------------|-------------------------------|-----------------|-------------|---------------|----------------|-----------------|-------------|
| 1: Direct GHG emissions and removals            | 49,792.0184       | 1.6892                        | 0.0000          | 2,079.9355  | 24.0957       | 14,533.7464    | 65.6257         | 66,497.1109 |
| 2: Indirect GHG emissions from imported energy* | 63,209.6064       | 4,440.4053                    | 11.9968         | 1,763.2800  | 213.4422      | 10,769.6592    | 406.2205        | 80,814.6104 |

(\*Indirect GHG emissions from imported energy are calculated using the 2024 electricity emission factor (0.474 kg CO<sub>2</sub>e/kWh) published by the Energy Administration, Ministry of Economic Affairs.)

**(GHG PROTOCOL)**

| Scope                                       | Kaohsiung Plant 1 | Cold-rolled steel plate plant | Machinery plant | Luzhu Plant | Yanchao Plant | Pingtung Plant | Other Locations | Total       |
|---------------------------------------------|-------------------|-------------------------------|-----------------|-------------|---------------|----------------|-----------------|-------------|
| 1: Direct GHG Emissions                     | 49,792.0184       | 1.6892                        | 0.0000          | 2,079.9355  | 24.0957       | 14,533.7464    | 65.6257         | 66,497.1109 |
| 2: Indirect GHG Emissions from Electricity* | 63,209.6064       | 4,440.4053                    | 11.9968         | 1,763.2800  | 213.4422      | 10,769.6592    | 406.2205        | 80,814.6104 |

(\*Indirect GHG emissions from imported energy are calculated using the 2024 electricity emission factor (0.474 kg CO<sub>2</sub>e/kWh) published by the Energy Administration, Ministry of Economic Affairs.)

**Type of Opinion**  
☒ Unmodified ☐ Modified ☐ Adverse

The Appendix forms an integral part of this Certificate, which shall be invalid when used without the Appendix.  
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**Appendix A**  
Reporting Boundary of the 2025 GHG Inventory Management Report of Yieh Phui Enterprise Co., Ltd.

| Category                                    | Reporting Boundary                                                                                                                                                     |
|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Direct GHG emissions and removals           | Primarily arising from fuel consumption, as well as other GHG emission sources or removals owned or controlled by the Organization within the organizational boundary. |
| Indirect GHG emissions from imported energy | GHG emissions resulting from purchased electricity and imported energy.                                                                                                |

Considering the intended use of the GHG report, the scope of indirect emissions is defined in accordance with the indirect emissions materiality criteria predetermined by the Organization.

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## (2) Sustainability Disclosure Metrics - Steel Industry



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CPA's Limited Assurance Statement

To YIEH PHUI ENTERPRISE CO., LTD.:

Yieh Phui Enterprise Co., Ltd. 2025 Sustainability Report has been subject to assurance procedures performed by us on the specific performance indicators disclosed by Yieh Phui Enterprise Co., Ltd., and a limited assurance report has been issued.

**Subject Matter Information and Reporting Criteria**

For the specific performance indicators disclosed by Yieh Phui Enterprise Co., Ltd. (hereinafter referred to as the "subject matter information") and the applicable criteria, please refer to Attachment 11, "Summary of Subject Matter Information."

**Management's Responsibility**

Management is responsible for preparing the subject matter information in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" issued by the Taiwan Stock Exchange Corporation, the GRI Standards issued by the Global Reporting Initiative (GRI), and the Universal Standards, Industry Standards, and Topic Standards issued by the Sustainability Accounting Standards Board (SASB). Management is also responsible for maintaining such internal control as it determines is necessary to enable the preparation of the subject matter information that is free from material misstatement, whether due to fraud or error.

**CPA's Responsibilities**

Our responsibility is to plan and perform the limited assurance engagement in accordance with Assurance Standard No. 3000, "Assurance Engagements other than Audits or Reviews of Historical Financial Information," and, based on the procedures performed and the evidence obtained, to obtain limited assurance as to whether the subject matter information (see Attachment 1) is free from material misstatement, and to issue a limited assurance report. Compared with a reasonable assurance engagement, the nature and timing of the procedures performed for a limited assurance engagement differ, and the extent of such procedures is less. Accordingly, the level of assurance obtained in a limited assurance engagement is substantially lower than that obtained in a reasonable assurance engagement.

The CPA has planned and executed the assurance procedures based on professional judgment and obtained proof of limited assurance on the selected information through the above procedures. However, there are inherent limitations to even the most well-designed internal control system, and the procedures may not be able to discover all material misstatements. The CPA's assurance procedures included:



(I) Making inquiries of management and relevant personnel involved in the preparation of the subject matter information to obtain an understanding of the policies, processes, internal controls, and information systems used in preparing the subject matter information, and to identify areas where material misstatements may exist;

(II) Performing procedures such as inspection, recalculation, reperformance, and analytical procedures on selected samples of the subject matter information to obtain evidence for the limited assurance engagement.

**Inherent limitations**

Non-financial information has more inherent limitations compared to financial information, and extensive use of non-financial information for assurance assessment may require the management to make more significant judgments, assumptions, and interpretations with regard to the relevance, materiality, and correctness of the information. Furthermore, stakeholders may have different interpretations about the same piece of information.

**Independence and Quality Management Requirements**

The CPA and their accounting firm have followed the CPA code of professional conduct with particular regard to independence and ethics. The code requires the CPA to uphold integrity, fairness, objectivity, and professionalism and to exercise the duty of care, confidentiality, and trust when performing services.

Our firm applies Quality Management Standard No. 1, "Quality Management for Firms," 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.

**Assurance conclusion**

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information has not been prepared, in all material respects, in accordance with the applicable criteria.

**Others Matters**

After the issuance of this assurance report, we assume no responsibility to perform any further assurance procedures with respect to any changes made by Yieh Phui Enterprise Co., Ltd. to the subject matter information or the applicable criteria.

Crowe Horwath (TW) CPAs



CPA: Kuo Yi-Ling

August 5, 2026

Attachment 1

Assurance Chart

| No. | Assurance<br>(Taiwan Stock Exchange Corporation<br>"Rules Governing the Preparation and<br>Filing of Sustainability Reports by<br>TWSE Listed Companies")       | Indicator Description                                                                                                                                     | Corresponding<br>Chapter                         | Assessment standards                                                                                                                                                                                                                                 | SASB Code    |
|-----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| 1   | Article 4, Paragraph 3 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" | Total energy consumption, percentage of externally purchased electricity, renewable energy utilization ratio, and total self-generated energy for own use | 5.03 Energy Management                           | Total consumption of natural gas, electricity, diesel, gasoline, and LPG by the galvanizing/pre-painting segment (Qiaotou Plant and Pingtung Works) and engineering segment (Luzhu Plant and Yanchao Plant)                                          | EM-IS-130a.1 |
| 2   | Article 4, Paragraph 3 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" | Total fuel consumption, percentage of coal, percentage of natural gas, and percentage of renewable fuel                                                   | 5.04 Energy Management                           | Total consumption of natural gas, diesel, gasoline, and LPG by the galvanizing/pre-painting segment (Qiaotou Plant and Pingtung Works) and engineering segment (Luzhu Plant and Yanchao Plant)                                                       | EM-IS-130a.2 |
| 3   | Article 4, Paragraph 3 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" | Total water withdrawal and total water consumption                                                                                                        | 5.05 Water Resource Management                   | Total water withdrawn and waste water (effluent) discharge by the galvanizing/pre-painting segment (Qiaotou Plant and Pingtung Works) and engineering segment (Luzhu Plant and Yanchao Plant)                                                        | EM-IS-140a.1 |
| 4   | Article 4, Paragraph 3 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" | Weight of waste generated, percentage of hazardous waste, and percentage of waste recycled                                                                | 5.06 Waste Management                            | Total weight generated from production by the galvanizing/pre-painting segment (Qiaotou Plant and Pingtung Works) and engineering segment (Luzhu Plant and Yanchao Plant).                                                                           | EM-IS-150a.1 |
| 5   | Article 4, Paragraph 3 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" | Number and percentage of people suffering occupational hazards                                                                                            | 6.02.1 Occupational Safety and Health Management | Number of deaths from occupational injury, number and percentage of severe and reportable occupational injuries, main types of occupational injuries, and total work hours elapsed at Qiaotou Plant, Pingtung Works, Luzhu Plant, and Yanchao Plant. | EM-IS-320a.1 |
| 6   | Article 4, Paragraph 3 of the Taiwan Stock Exchange Corporation "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" | Main product production volume according to product type                                                                                                  | 4.01.4 Products and Sales                        | Production capacity by main product categories for the galvanizing/pre-painting segment and engineering segment.                                                                                                                                     | -            |



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