Message from the Chairperson

About the Report

2 Economic Performance

## **GRI Standards Index**

Statement of LISE	San Fu Chemical Co., Ltd. reported the content for the period from January 1 to December 31, 2024, in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

GRI Standards		Disclosure Item	Page number	
	2-1	Organizational details	4-6	
	2-2	Entities included in the organization's sustainability reporting	5-6	
GRI 2: General Disclosures 2021	2-3	Reporting period, frequency and contact point	4-5	
	2-4	Restatements of information	4	
	2-5	External assurance	5, 27	
	2-6	Activities, value chain and other business relationships	21-26 37-39	
	2-7	Employees	78	
	2-8	Workers who are not employees	78	
	2-9	Governance structure and composition	28-32	
	2-10	Nomination and selection of the highest governance body	28	
	2-11	Chair of the highest governance body	28	
	2-12	Role of the highest governance body in overseeing the management of impacts	7 28-32	
	2-13	Delegation of responsibility for managing impacts	7 28-32	
	2-14	Role of the highest governance body in sustainability reporting	7, 31	
	2-15	Conflicts of interest	29	
	2-16	Communication of critical concerns	7 30-31	
	2-17	Collective knowledge of the highest governance body	29	
	2-18	Evaluation of the performance of the highest governance body	29	
	2-19	Remuneration policies	30	
	2-20	Process to determine remuneration	30	
	2-21	Annual total compensation ratio	30, 78	
	2-22	Statement on sustainable development strategy	7	
	2-23	Policy commitments	28-32 65-68 79-82	
	2-24	Embedding policy commitments	28-32 72-74 86-87	
	2-25	Processes to remediate negative impacts	65-66 78-79	
	2-26	Mechanisms for seeking advice and raising concerns	65, 79	
	2-27	Compliance with laws and regulations	32, 61	
	2-28	Membership associations	28	
	2-29	Approach to stakeholder engagement	8	
	2-30	Collective bargaining agreements	85	

GRI Standards		Disclosure Item	Page number	Remarks	
	3-1	Process to determine material topics	9-10		
GRI 3: Material Topics 2021	3-2	List of material topics	12-13		
LVLI	3-3	Management of material topics			
	201-1	Direct economic value generated and distributed	35		
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	41-44		
i ciroimanoc 2010	201-3	Defined benefit plan obligations and other retirement plans	84		
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	70		
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	31, 88		
	205-3	Confirmed incidents of corruption and actions taken	32		
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	32		
	303-2	Management of water discharge-related impacts	57-58		
GRI 303: Water and	303-3	Water withdrawal	57		
Effluents 2018	303-4	Water discharge	58		
	303-5	Water consumption	57		
	305-1	Direct (Scope 1) GHG emissions	44		
	305-2	Energy indirect (Scope 2) GHG emissions	44		
	305-3	Other indirect (Scope 3) GHG emissions	44		
	305-4	GHG emission intensity	45		
GRI 305: Emissions 2016	305-5	Reduction of GHG emissions	46-47		
	305-6	Emissions of ozone-depleting substances (ODS)		No related discharge substances in any of our plants	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	48		
	306-3	Waste generated	59-60		
GRI 306: Waste 2020	306-4	Waste diverted from disposal	59-60		
	306-5	Waste directed to disposal	59-60		
	401-1	New employee hires and employee turnover	78		
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	78-82		
	401-3	Parental leave	80		
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	85		
	403-1	Occupational health and safety management system	90		
	403-2	Hazard identification, risk assessment, and incident investigation	90-92		
	403-3	Occupational health services	100		
	403-4	Worker participation, consultation, and communication on occupational health and safety	91-92		
GRI 403: Occupational Health and Safety 2018	403-5	Worker training on occupational health and safety	94-95		
	403-6	Promotion of worker health	83-84		
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	97		
	403-9	Work-related injuries	92		
	403-10	Work-related ill health	100-101		

GRI Standards	Disclosure Item		Page number	Remarks
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	86	
	404-2	Programs for upgrading employee skills and transition assistance programs	87	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	29 76-77	
GRI 416: Customer Health and Safety 2016	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	32	
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling		Due to the restrictions on the confidentiality of product formulas, the disclosure of relevant information is omitted.
	417-2	Incidents of non-compliance concerning product and service information and labeling	32	
	417-3	Incidents of non-compliance concerning marketing communications	32	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	32	