

2025

YATUNG READY MIXED
CONCRETE CO., LTD.

Sustainability Report

亞東預拌
YATUNG
READYMIXED CONCRETE

BETTER THAN BEST
EMPOWERING POSSIBILITIES

Outline of 2025 Report

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About This Report

A Message to Our Readers

This report has been prepared in accordance with the GRI Standards 2021 issued by the Global Reporting Initiative (GRI). To provide readers with reliable publicly disclosed information, this report has undergone external assurance by the British Standards Institution (BSI) and complies with the Type I moderate level of third-party assurance under the AA1000 AS v3 Standard. The financial information has been audited by Deloitte & Touche, and certain statistical data are cited from the separate financial statements. YATUNG Company has also obtained verification statements from the British Standards Institution (BSI) for ISO 14064-1:2018 Organizational Greenhouse Gas, ISO 14067:2018 Product Carbon Footprint, ISO 46001:2019 Water Efficiency Management System, ISO 45001:2018 Occupational Health and Safety Management System, ISO 14001:2015 Environmental Management System, ISO 50001:2018 Energy Management System, and ISO 27001:2022 Information Security Management System. In addition, the Company has obtained a certification statement from SGS Taiwan Ltd. for its ISO 9001:2015 Quality Management System. The relevant sections of this report have been compiled based on the applicable content, with information disclosure further enhanced by referencing the industry indicators of the Sustainability Accounting Standards Board (SASB) and the framework of the Task Force on Climate-related Financial Disclosures (TCFD).

The Concept Of Cover Page Design

The cover combines aerial wetland imagery with the outline of Taiwan, symbolizing YATUNG Ready Mixed Concrete's commitment to land sustainability and harmonious coexistence with the environment. The green key visual, together with flowing leaf-vein elements, conveys the core values of low-carbon circularity, green energy development, and steady corporate progress, presenting the brand's vision for a sustainable future.



Report Responsible Unit and Contact Information

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Report Responsible	Corporate Sustainability Implementation Team
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Reporting Scope

Reporting Scope The reporting period is from January 1, 2025, to December 31, 2025. The primary scope of information provided in this report covers the sustainability management and performance of YATUNG Company's operating locations. The entities covered in the disclosures for each material topic primarily include the YATUNG Company headquarters and 13 operating plants (for details of the operating plants, please refer to [1.1 Green Transformation and Innovative Technology Service Locations](#)). If additional disclosures are provided, please refer to the notes under the relevant information. The performance statistics for the economic category in this report are sourced from the separate financial statements of YATUNG Company audited and certified by accountants. Certain statistical data are also cited from publicly available information published by government agencies and relevant websites, and are presented using generally accepted wording and data descriptions. Any exceptions are explained separately in the body of the report.

This is the fourth sustainability report issued by YATUNG Corporation. The reporting cycle is annual. This report was issued in July 2026, and the next report is expected to be issued in July 2027. Compared with the previous report, there have been no significant changes to the value chain disclosed in this report. Following external assurance, this report was confirmed by the President and submitted to the Board of Directors for review.

Reporting Scope

January 1, 2025
to
December 31, 2025

Report Scope

1
Company
headquarters

13
operating
plants

Reporting Cycle

Annually
Current: July 2026
Next: July 2027

ESG Communication Channels

ESG Feedback and Grievance Email
lee745619@yatung.com.tw

Stakeholder Communication and
Engagement Mechanisms



Company
Website

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Message from Management



Chairman

Kuan-Yen, Lee

President

Chung-Jen, King (Milton King)

YATUNG is part of the Far Eastern Group and is a professional Ready Mixed concrete team established by Asia Cement. Guided by our core values of “Integrity, Diligence, Simplicity, Prudence, and Innovation,” we actively implement Total Quality Management (TQM) and fully promote our three-pronged transformation strategy of “technological transformation, digital transformation, and sustainable transformation.” In response to the global challenges of climate change and net-zero emissions, YATUNG is committed not only to enhancing operational resilience but also to transforming sustainability initiatives into a core source of corporate competitiveness.

2025 was a year in which YATUNG received widespread recognition for its achievements in sustainability and innovation. We performed exceptionally well in a number of authoritative awards and evaluations at home and abroad, demonstrating our industry leadership:



International Excellence and Management Recognition :

YATUNG received the APEA Asia Pacific Enterprise Award for “Outstanding Enterprise,” the APEA “Outstanding Enterprise Management Award,” and the “18th MVP Manager Award” presented by Manager Today magazine.



Leading the Way in Digital Innovation :

Our independently developed “Traceable Quality Management APP System” successfully implemented product traceability through AIoT technology, earning the APEA “International Innovation Award for Services and Solutions.”



Transparency in Sustainability Information:

YATUNG is committed to high-quality information disclosure. We received the TCSA Taiwan Corporate Sustainability Award for the “Gold Award for Sustainability Reporting” for the second consecutive year, as well as the BSI “Excellence in ESG Sustainable Development Award,” highlighting our outstanding achievements in ESG governance.

In terms of tangible transformation performance, we have also achieved several substantive breakthroughs:



Environmental and Carbon Reduction Management :

In 2025, Scope 1 and Scope 2 carbon emissions were successfully reduced by 16.8% compared with the base year (2021). We not only received the Bronze-level “Net-Zero Label” certification for two consecutive years, but also became an industry leader by obtaining ISO 46001 Water Efficiency Management System certification. In addition, we were granted an invention patent for the “Method of Carbon Sequestration Using Fresh Concrete Surplus,” transforming the concept of sustainable construction into concrete technology.



Low-Carbon Products and the Circular Economy:

Our low-carbon products have been widely used in landmark projects, including Taipei Twin Towers, ASML, and Taiwan Power Company projects, helping customers obtain low-embodied-carbon certifications. Through BS 8001 Circular Economy certification and the promotion of the “YATUNG’s Masonry Art Workshop,” we have successfully transformed surplus concrete into cultural and artistic products, realizing a fully circular use of resources.



Social Inclusion and Practic :

YATUNG actively fulfills its corporate social responsibility. In 2025, we launched a mechanism to “Support Post-Disaster Reconstruction in Hualien” and cultivated green talent for the construction industry through industry-academia practical programs.

YATUNG upholds the principles of “Better than Best” and “Empowering Possibility.” We will continue to partner with our customers as one strong team, delivering high performance, low-carbon concrete of uncompromising quality and advancing steadily toward our shared goal of achieving net-zero emissions by 2050.

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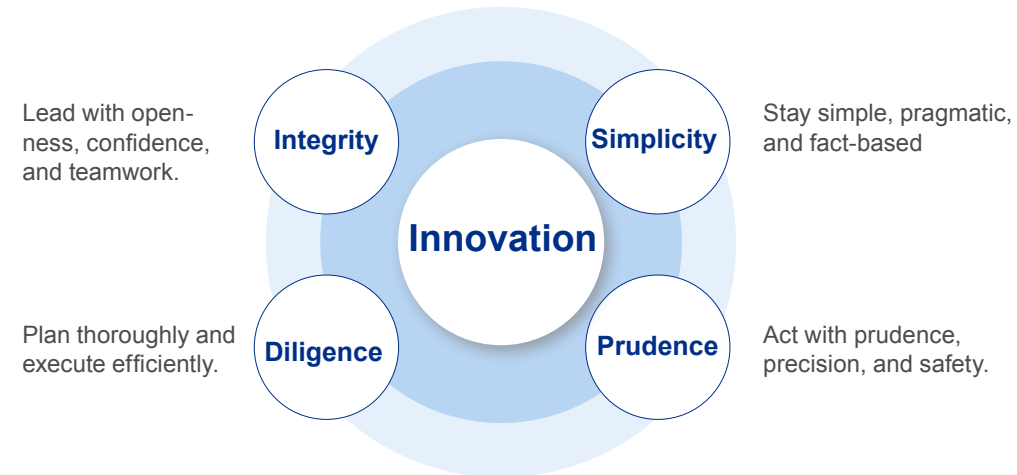
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Sustainability Vision and Strategy

Founding Principles



“Integrity, diligence, simplicity, prudence, and innovation” are the beliefs upheld by all members of the Far Eastern Group. Adhering to these principles, YATUNG has remained committed to its core business for decades. With professional expertise and technology, we produce the finest products and provide the best service with a conscientious and proactive work attitude. We enable customers to purchase products with the greatest value and added value at reasonable prices, giving customers peace of mind in their purchases and consumers confidence in their homes.

Excellence, Teamwork, Learning, Proactivity, Innovation

Vision and Strategy

Using smart technologies to produce high-performance concrete, forming a strong team with customers, and becoming a driving force for the sustainable growth of the construction industry.

Intelligently produce High Performance Concrete(HPC), build a strong team with customers, and become the driving force for the sustainable growth of the construction industry.



Promote TQM



Ultimate Quality



Digital Transformation



High-end Products



Achieve Zero Accidents

-  1 Optimize the customer portfolio and strengthen customer service.
-  2 Establish digital records to provide quality assurance
-  3 Strengthen employee training to enhance employee productivity
-  4 Implement lean operations management to achieve cost savings
-  5 Prevent returns and customer complaints to improve customer satisfaction
-  6 Encourage Employee Proposals and Pursue Zero Industrial Accidents
-  7 Promote Wet Mortar and Sequester Carbon through Dry Recycling

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2025 YATUNG ESG Highlights

Environmental Sustainability



Committed to achieving net-zero emissions for cement and concrete products by 2050.



Low-carbon cement and concrete meet Grade D under the Global Cement and Concrete Association (GCCA) classification, while mass concrete achieves Grade C.



Received the "Bronze" certification under the Taiwan Alliance for Net Zero Emissions (TANZE) Net-Zero Action Mark for two consecutive years.



YATUNG's Scope 1 and Scope 2 carbon emissions in 2025 decreased by 16.8% compared with 2021.



The headquarters and six operating plants obtained Energy Management System certification.



Our products obtained Low-Carbon Circular Building Material certification

helping the construction industry move toward a new benchmark for low-embodied-carbon buildings.



Providing customers with diverse product choices

We obtained certifications for Green Concrete Class G, Green Concrete Class H, Pervious concrete, carbon footprint, carbon labeling, and building seismic resistance.



Obtained the invention patent "Method for Carbon Sequestration Using Flowable Concrete Waste."



Yadong Ready Mixed Concrete conducted internal customer training

for 46 clients, totaling approximately 636 participants, and received enthusiastic feedback through in-depth exchanges.



推廣低碳混凝土反應熱烈

In 2025, Yadong Ready Mixed Concrete participated in the "Taiwan International Building Show, Kitchen & Bath Taiwan, and Architecture & Design Expo," "ESG Summit and Exhibition," "Kaohsiung International Building Show," "Taipei International Finance Expo," "Tamkang University Civil Engineering and Technology Exhibition," "National Center for Research on Earthquake Engineering Exhibition," "Taipei International Building Show," and "Taiwan Concrete Institute Exhibition," receiving enthusiastic responses in promoting low-carbon concrete.



Yadong Ready Mixed Concrete connected with the global concrete industry

In 2025, Yadong Ready Mixed Concrete connected with the global concrete industry, broadened its global perspective, and conducted three international visits and exchanges related to the industry.



Collaborated with National Cheng Kung University on the "Research and Application of Carbon-Cured Recycled Aggregate Properties" project to verify the carbon sequestration of dry-process recycled aggregates.



Collaborated with National Cheng Kung University on the "Performance Plan for Ordinary Concrete, Portland Limestone Cement Concrete, Ready Mixed Recycled Aggregate Concrete, and Rebar Bonding" project to verify that the engineering applications of PLC and recycled aggregates meet the design performance requirements of existing engineering standards.



Corporate Governance



Achieved stable revenue growth and continued profitability with a flat operating revenue growth rate and a 22% growth rate in net profit after tax.



Actively engaging with customers and promoting low-carbon concrete and high-performance concrete, sales of low-carbon concrete (PLC) totaled 130,000 m³ in 2025, while total sales of high-performance concrete, including low-carbon concrete, reached approximately 900,000 m³. The proportion of high-end product sales increased to 18.4%.



Customer satisfaction reached 95.5%.

Not only does this help customers achieve buildings with lower embodied carbon and obtain additional environmental certifications, but it also enhances the satisfaction of customers with high-end technical requirements toward YATUNG.



In collaboration with National Taiwan University of Science and Technology, we developed AI-based worker trajectory detection technology. Through real-time positioning and posture recognition, the technology strengthens on-site safety management and enhances occupational safety risk alerts and intelligent response capabilities.



In CommonWealth Magazine's survey of the top 2,000 enterprises, YATUNG ranked fifth in the non-metallic mineral products industry and 258th overall among manufacturing companies.



Social Inclusion



In 2022, YATUNG obtained ISO 45001 Occupational Health and Safety Management System certification, becoming the first Ready Mixed concrete company in Taiwan to receive this certification.

In 2025, the Company continued to implement the management system.



The operating plants of YATUNG provide assistance to local communities

including adopting and cleaning roads near each operating plant, sponsoring and participating in local activities, donating funds and materials for local infrastructure, supporting disadvantaged groups, and promoting public welfare activities.



The "Asia Cement Concrete Art Workshop"

established jointly by plant employees with a passion for art, continues to transform surplus materials from the concrete production process into various artworks. Through demonstrations and workshops at various public welfare activities, it promotes the importance and value of resource recycling.



To help students adapt to the workplace at an early stage and formulate their career plans, YATUNG periodically arranges visits by nearby schools to its operating plants

where the latest concrete technologies are introduced. In 2025, four student visits were held, attracting approximately 170 participants.



Employee Engineer Lin Yu-Hsien was selected as the recipient of the TCI Outstanding Young Engineer Award.



President Chung-Jen, King represented TCI and was invited to deliver a speech at JCI on the technology and development of low-carbon concrete in Taiwan.



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2025 Highlights of Awards for Sustainable Operations and Innovation at YATUNG

As a core member of the construction industry value chain, YATUNG has long upheld the Far Eastern Group's spirit of "Sincerity, Diligence, Simplicity, Prudence, and Innovation," and regards the three-pronged transformation of "Technology, Sustainability, and Digitalization" as the core of its corporate development. In 2025, YATUNG achieved outstanding results in domestic and international sustainability assessments, fully demonstrating its leadership in the Ready Mixed concrete industry.

Received the "Outstanding Enterprise Award" and the "International Innovation Award in Services and Solutions" at the APEA Asia Pacific Enterprise Awards.

Received the "International Innovation Award in Services and Solutions" at the APEA Asia Pacific Enterprise Awards.

Received the "Gold Award for Sustainability Report" at the TCSA Taiwan Corporate Sustainability Awards.

Received the "Excellence in ESG Sustainable Development Award" from BSI.

President Chung-Jen, King received the "Excellence in Corporate Management Award" at the Asia Pacific Enterprise Awards (APEA).

President Chung-Jen, King received the "18th MVP Manager Award" from Manager Today magazine.



Outstanding Enterprise Award



ESG Sustainability Excellence Award



International Innovation Award for Services and Solutions



Gold Award for Sustainability Reports



ESG has received widespread recognition

ESG Earns Broad Recognition YATUNG received both the "Outstanding Enterprise Award" and the "Excellence in Corporate Management Award" at the 2025 Asia Pacific Enterprise Awards (APEA), demonstrating operational resilience aligned with international standards. In its sustainability practices, the Company received BSI's "Excellence in ESG Sustainable Development Award," highlighting its integration of carbon reduction transformation into its core business operations. In addition, YATUNG's ESG Report once again received the "Gold Award for Sustainability Reports" at the Taiwan Corporate Sustainability Awards (TCSA), recognizing its transparency of information and comprehensive communication, with outstanding achievements demonstrated across all areas.



Leading Digital Innovation

Quality Management App Wins International Innovation Award YATUNG actively promotes digital transformation. Its "Traceable Quality Management App System" received recognition through the International Innovation Award in the Services and Solutions category, presented by Enterprise Asia. Through mobile devices and a cloud platform, the system integrates data across the entire process, from raw material inspection to concrete placement at construction sites. Customers can scan a QR code to access product traceability records and carbon emissions information. The award not only recognizes Far Eastern's milestone in smart manufacturing but also demonstrates the tangible benefits of reducing quality fluctuations and construction risks through digital forms and Total Quality Management (TQM).



Outstanding Results from Three-Axis Transformation

Showcasing Taiwan's Strength at the JCI International Conference Driven by technological and sustainability transformation, President Chung-Jen, King was invited to serve as a keynote speaker at the 60th-anniversary celebration of the Japan Concrete Institute (JCI), where he shared YATUNG's transformation journey with international experts. Far Eastern not only holds a leading position in the high-end concrete market—with more than 80% of Taiwan's skyscrapers over 200 meters tall using its high-performance products—but also actively develops customized low-carbon solutions to help customers obtain Level 1 or Level 1+ Low Embodied Carbon certification. The speech received an enthusiastic response, successfully enhancing the international visibility of Taiwan's building materials industry.



Technological Breakthroughs Drive Carbon

Low-Carbon and Carbon-Sequestration Technologies Reshape Competitiveness In response to global climate change, YATUNG continues to demonstrate technological leadership with "low carbon, high performance, and carbon sequestration" as its core principles. Through smart manufacturing and patented technologies such as "carbon sequestration using surplus fresh concrete," YATUNG is guiding the traditional industry toward a circular economy, turning sustainable construction from a concept into reality.

- AI-Enabled Smart Dispatch for a Low-Carbon Supply Chain
- High-Performance Materials and Digital Upgrades to Production Processes
- Carbon Capture and Utilization (CCU) Technology Emerges as a Breakthrough for Carbon Reduction

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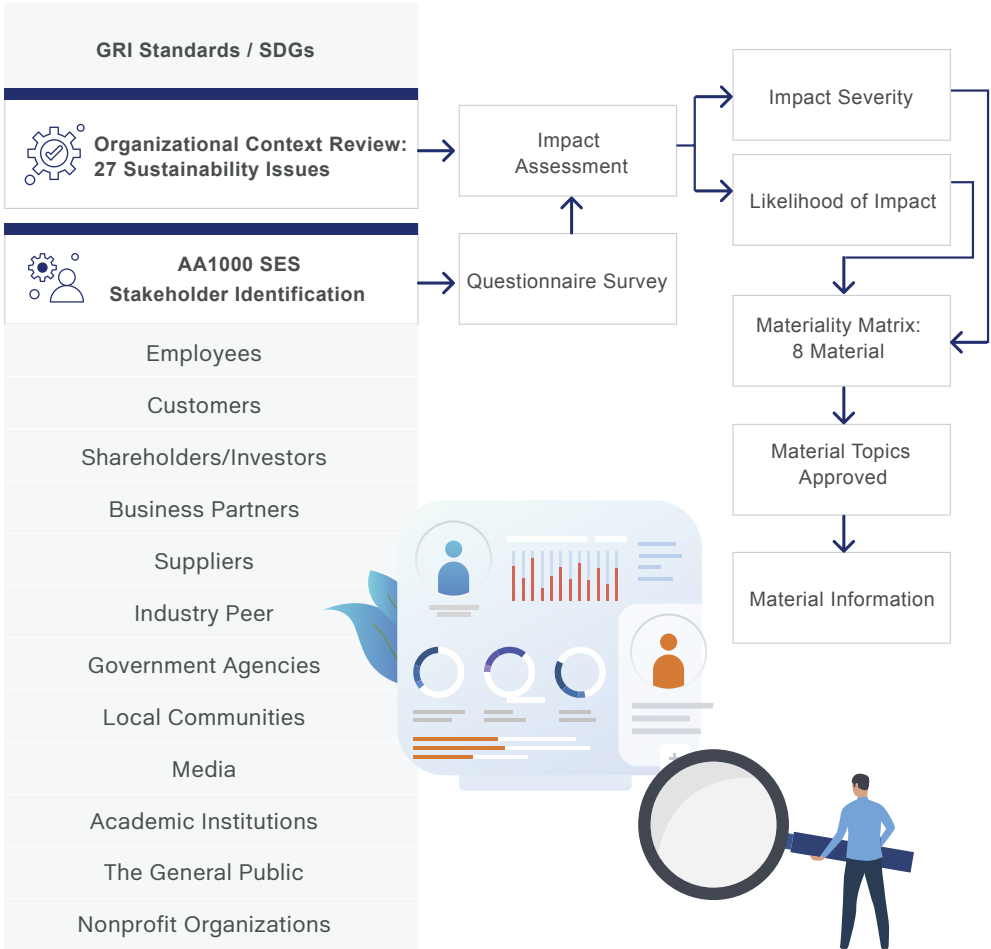
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Material Topics and Stakeholders

Material Topics and Stakeholder Assessment Process

YATUNG assesses its material ESG topics once every two years. The material topic identification process was conducted again in 2025, and the assessment process is described in this section.



Identification of Sustainability Issues

YATUNG conducted an organizational context assessment. The identification of sustainability topics included internal and external issues. External issues included sustainability-related topics such as the GRI Standards, the SDGs, and feedback collected through stakeholder engagement. Internal issues included YATUNG’s sustainability development strategies and key performance indicators (KPIs). Following discussions by the Corporate Sustainability Promotion Task Force, a total of 27 issues were identified for analysis of their impact severity and likelihood of occurrence.

Stakeholder Identification and Assessment

With reference to the six dimensions of the AA 1000 Stakeholder Engagement Standard (AA1000 SES), the Corporate Sustainability Promotion Task Force discussed and assessed stakeholders to determine their importance to YATUNG. These dimensions included: Dependency, Responsibility, Influence, Proximity, Representation, and Policy and Strategic Intent. Following the assessment, the six stakeholder groups with the highest rankings were employees, customers, shareholders/investors, business partners, suppliers, and industry peers.



Stakeholder Questionnaire Survey

A questionnaire was designed to survey the relevant topics. Of the 317 questionnaires collected, 246 were valid (valid questionnaires were received from all six stakeholder groups). Stakeholder weighting was incorporated to analyze the level of stakeholder concern regarding each relevant topic.

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Organizational Impact Identification and Assessment and Confirmation of Material Topics

YATUNG identified the actual and potential impacts of its activities and business relationships on the economy, the environment, and people, including impacts on human rights. For the 27 topics relevant to YATUNG, the Corporate Sustainability Promotion Team conducted an impact analysis, while external experts assisted in assessing the materiality of the topics.

The materiality assessment of the positive and negative impacts of the relevant topics was conducted through a double materiality analysis across four major dimensions: direct short-term financial impacts, policy-related performance, industry norms, and social norms. The significance of the impacts was then analyzed in a matrix together with stakeholders' level of concern to assess the materiality of the impacts associated with each relevant topic. An impact was defined as material when its impact significance exceeded 3.90 points and stakeholders' level of concern exceeded 3.70 points. The likelihood of potential positive and negative impacts was then evaluated and ranked according to their frequency of occurrence.



Following the ranking of the assessed material ESG topics, YATUNG Corporation identified six positive topics and two negative topics in 2025, for a total of eight material topics. Compared with the previous year, one topic was added, one was removed, and the names of five topics were revised.

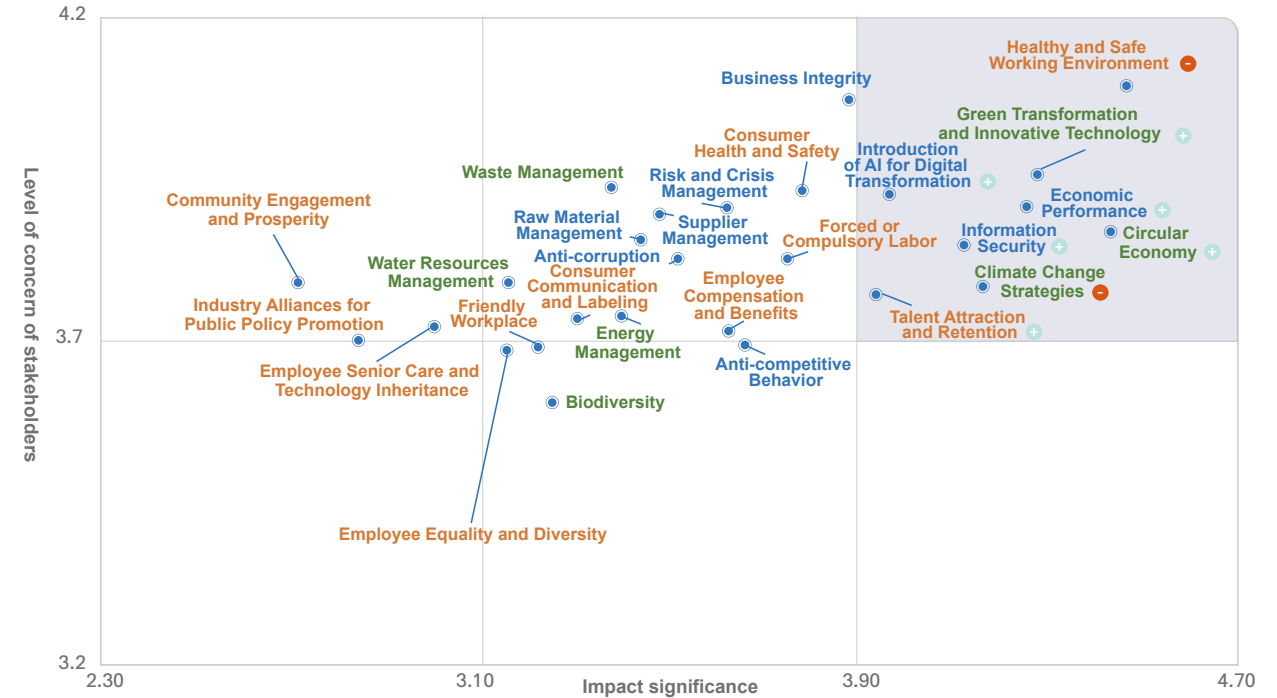
Material ESG Topics

Material ESG Topics	Impact Circumstances
E Circular Economy	Actual Positive +
E Green Transformation and Innovative Technologies	Actual Positive +
G Economic Performance	Actual Positive +
G Information Security	Actual Positive +
G Implementing AI-Driven Digital Transformation	Actual Positive +
S Talent Development and Career Development	Actual Positive +
S A Healthy and Safe Work Environment	Potential Negative -
E Climate Change Strategy	Potential Negative -

E Environmental **S** Social **G** Corporate Governance

Changes to Material Topics at YATUNG in 2025 (Compared with the Previous Year)

New Topic	Information Security
Reduced Topics	Energy Management
Revised Names	
Green Transformation and Innovative Technologies	← Green Products and Services
Climate Change Strategy	← GHG Management
A Healthy and Safe Work Environment	← Occupational Health and Safety
Implementing AI-Driven Digital Transformation	← Digital Transformation
Talent Development and Career Development	← Training and Career Development



Assess whether ESG issues will have a financial impact in the short term, such as

- Extreme weather causing operational disruptions or asset losses
- Labor disputes resulting in fines or litigation



Companies need to respond to government regulations and policy directions, such as

- IFRS S1/S2 Sustainability Disclosure Standards
- Integrating ESG performance into senior executive compensation systems



Expectations and pressure from the general public, consumers, and investors regarding ESG, such as:

- Consumers Prefer Sustainable Products
- Media Coverage of ESG Controversies

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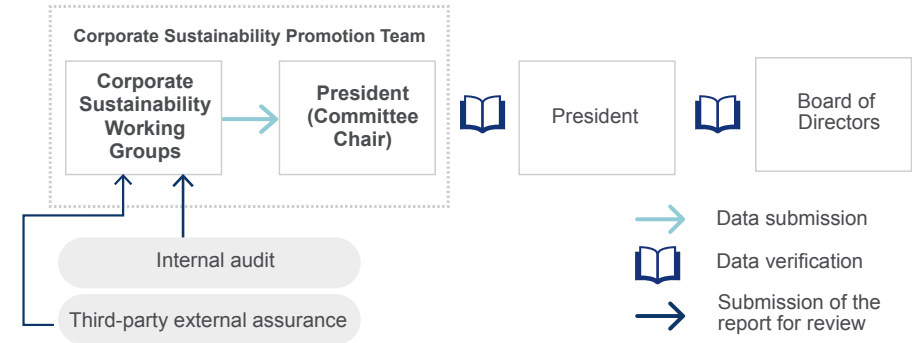
Confirmation and Review of the Completeness of Material Topics

The President's Office consolidates the information on the identification process and results of material issues across the three dimensions of business management, environmental sustainability, and social responsibility conducted by the Corporate Sustainability Promotion Team, and submits it to the Chairperson and President for review and confirmation to ensure that all issues are covered. Material topics, as well as key information and performance presented in the report, are also reported at Board meetings.

Through the preparation of this Sustainability Report, YATUNG Co., Ltd. reports its sustainability achievements over the past year to the Company's internal and external stakeholders. After the various teams of the Corporate Sustainability Promotion Task Force collected the relevant data, it was submitted to the President's Office for analysis, consolidation, and internal confirmation, and was subsequently assured by an independent third-party external organization to enhance its credibility. The information in this Report was internally confirmed in May 2026 and externally verified by BSI in May 2026. For details, please refer to the Verification Statement in the Appendix.

Reporting to and Response by the Board of Directors

YATUNG Co., Ltd. has established the "Corporate Sustainability Promotion Task Force" under the President as the decision-making center for promoting sustainability governance. The President serves as the chairperson of the Corporate Sustainability Promotion Task Force and is responsible for approving the annual ESG plan and supervising ESG implementation performance. The Task Force compiles the Company's corporate sustainability operations and implementation results monthly for reporting to the Chairperson, and reports ESG-related performance to the Board of Directors quarterly. In 2025, ten key material events were communicated. These events concerned operational strategies, the annual financial report, earnings distribution, remuneration of directors and supervisors, and the engagement of managers and digital consultants under the economic and governance dimension, as well as employee salary adjustments, employee remuneration, and charitable expenditures under the social inclusion dimension. Through regular and ad hoc team meetings and review sessions, each team examines and reports on the impacts of various issues on the Company and the corresponding response measures, thereby promoting the achievement of the Company's vision and goals for sustainability.



Due Diligence

YATUNG follows its various management systems (including information, occupational safety, energy, and environmental management systems) and regularly or periodically engages in two-way communication with stakeholders through different platforms under its stakeholder communication and engagement mechanism. Through these efforts, the Company conducts due diligence on issues across the environmental, social (including human rights), and corporate governance dimensions, with the aim of accurately identifying, preventing, mitigating, and explaining the actual or potential negative impacts and positive effects of each issue.

When the Company identifies situations in which impacts have already occurred, it evaluates response measures based on the nature of the negative impacts involved. For example, actual negative impacts are addressed through remediation, while potential negative impacts are addressed through prevention or mitigation. For details of the relevant prevention or mitigation measures, please refer to the respective chapters.

Material Topic Compliance

In 2025, YATUNG had no major violations. In addition, there were five cases involving penalties for non-material violations, with total payments amounting to NT\$148,000. Information on compliance with relevant environmental, governance, and social regulations is provided in Sections [1.4 Environmental Management](#), [2.1.3 Risk Management](#), [3.1.2 Employee Welfare and Protection](#), and [3.1.5 A Healthy and Safe Workplace](#).

- Note
- Major violations are defined, in accordance with the Guidelines for the Identification of Sustainable Economic Activities announced by the Ministry of the Interior, as a single incident or series of incidents for which the cumulative fines amount to NT\$1 million or more.
 - There were also no major violations in 2024. For details, please refer to Compliance with Environmental Regulations.



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Summary of Stakeholder Feedback



Whistleblower Mechanism

The Company accepts complaints submitted under the complainant's real name and undertakes to keep both the complainant's identity and the contents of the complaint confidential, while ensuring that the complainant will not be subject to improper treatment as a result of filing the complaint. The Company has established reporting channels through which complainants may send their complaint materials by "registered mail to the Office of the President." The President will personally open the mail to ensure confidentiality.

Communication and Grievance Channels

To protect the rights and interests of employees, value chain partners, local communities, and other stakeholders from infringement or adverse impacts, YATUNG has established communication and grievance channels to ensure that complaints, reports, or grievances concerning conduct that may infringe upon rights and interests can be submitted. The Company provides remediation for any conduct that violates human rights or causes adverse impacts and adopts necessary improvement measures in its corporate policies and internal procedures. The channels for submitting grievances, reports, or complaints include:

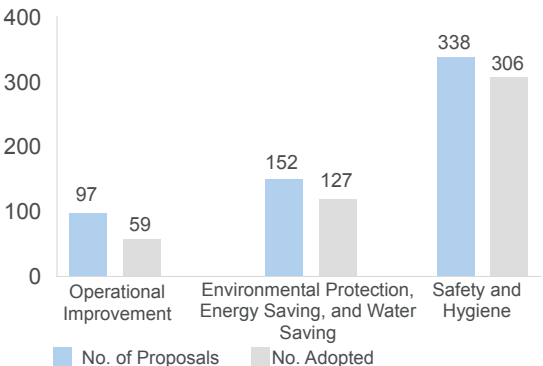
- Employee grievance mailbox: barnett@yatung.com.tw
- Sexual Harassment Prevention Mailbox: barnett@yatung.com.tw
- Official Website Mailbox and Telephone: <https://www.yatung.com.tw/tw/contact/index.aspx>
- Reporting of Unethical Conduct: Send the report by registered mail to the Office of the President of the Company.

In 2025, YATUNG received no employee grievances, sexual harassment complaints, or reports of unethical conduct. The official website mailbox received only two complaints regarding the driving behavior of ready-mix truck drivers. Following thorough and detailed investigations, if the complaints were substantiated, the complainants were immediately apologized to and corrective actions were taken.

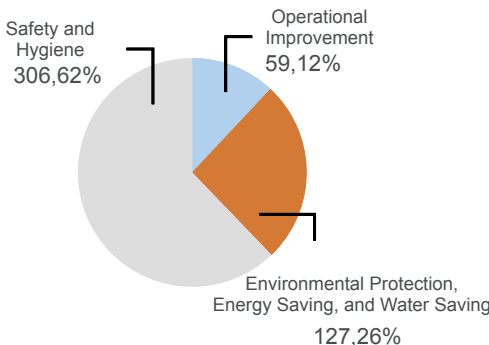
Employee Improvement Proposal System

In 2021, YATUNG promulgated the Guidelines for Improvement Proposals and Patent Incentives. Each year, employees are encouraged to submit constructive improvement suggestions regarding company operations (including innovation, revenue generation, and cost reduction), environmental protection, energy conservation, water conservation, safety, and hygiene. The proposed suggestions are evaluated by the relevant responsible departments; those related to operational improvements are also reviewed by the President. If a proposal is adopted, a bonus is awarded to the proposer and improvement initiatives are launched. Through its annual Employee Improvement Proposal System, YATUNG enhances operational efficiency and maintains ongoing dialogue with employees. For information on improvement proposals related to environmental protection, operations, and occupational health and safety, please refer to [Sections 1.4 Environmental Management](#), [3.1.4 Health Promotion and Management](#), and the [Employee Improvement Proposal System](#).

2025 YATUNG Employee Proposals and Adopted Cases



2025 YATUNG Employee Adopted Proposals and Proportions



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Stakeholder Communication and Engagement Mechanisms

Stakeholders	Issues of Concern	Significance of Stakeholders to YATUNG	2025 Implementation Status	Communication Frequency and Platforms	Response Sections	Contact Channels
 Employees	- Employee Compensation and Benefits - A Healthy and Safe Work Environment - Economic Performance - A Friendly and Happy Workplace - Talent Development and Career Development	Employees are the company' s irreplaceable treasures. Only healthy employees working in a safe environment can produce products that customers trust to be safe. We retain outstanding talent and help employees strengthen their capabilities, striving to make YATUNG a happy, high-quality workplace in Taiwan.	- Regularly hold labor-management meetings. - Employees received an average of 17.75 hours of training per year. - Comprehensive employee benefits and remuneration were provided. - Achieved zero major occupational accidents throughout the year.	- Annual performance reviews - Quarterly labor-management meetings - Annual employee suggestion program - Quarterly occupational safety and health committee meetings - Regular and ad hoc occupational safety and health meetings - Employee Development Programs and Ad Hoc Training - Electronic Bulletin Board - The Group's "Far Easterners" Monthly	2.2 Economic Performance 3.1 Friendly Workplace	Human Resources Department Manager Barnett Li ✉ barnett@yatung.com.tw
 Customers	- Ethical Business Conduct - A Healthy and Safe Work Environment - Waste Management - Raw Material Management - Implementing AI-Driven Digital Transformation	Customers are the foundation of sustainable corporate development. YATUNG has always created high added value and long-lasting, reliable customer relationships through its corporate spirit of high quality, high environmental protection, and high-quality service.	- Customer satisfaction: 95.5% - In 2025, sales of low-carbon concrete (PLC) totaled approximately 130,000 m³, while sales of high-performance concrete, including low-carbon concrete, totaled 900,000 m³. This not only helped customers pursue buildings with low embodied carbon and obtain additional environmental certifications, but also increased the satisfaction of high-end customers with Far Eastern. - YATUNG actively promotes low-carbon concrete. In 2025, it participated in the "Taiwan International Building, Building Materials, Kitchenware and Space Design Exhibition," "ESG Summit and Exhibition," "Kaohsiung International Building Materials Exhibition," "Taipei International Financial Expo," "Tamkang Civil Engineering Technology Exhibition," "National Center for Research on Earthquake Engineering Exhibition," "Taipei International Building Materials Show," and "Taiwan Concrete Institute Exhibition," where the promotion of low-carbon concrete received an enthusiastic response. - Conducted customer education and training sessions for 46 client-visits, serving 636 participants. - Provided curing services involving temperature, humidity, and evaporation-rate monitoring at construction sites.	- Conduct weekly customer satisfaction surveys - Conduct on-site quality inspections for each batch of products - Conduct approximately 1–2 customer training sessions each quarter - Regular/ad hoc customer visits and project meetings - Communication and feedback via telephone or email - Information posted periodically on the company website and fan page	1.2 Circular Economy 1.4 Environmental Management 2.1 Sound Corporate Governance 2.3 Digital Transformation and Information Security 3.1 Friendly Workplace	Operations Management Department Deputy Manager Frank Chang ✉ frank@yatung.com.tw

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Stakeholders	Issues of Concern	Significance of Stakeholders to YATUNG	2025 Implementation Status	Communication Frequency and Platforms	Response Sections	Contact Channels
 Shareholders /Investor	- Economic Performance - Green Transformation and Innovative Technologies - Integrity Management - Risk and Crisis Management - Implementing AI-Driven Digital Transformation	The Company transparently discloses its operating performance while continuously gathering feedback through communication with the parent company, striving to maintain consistency in the information available to the parent company and management.	- Attend management meetings convened by the parent company each month. - Communicate 10 key ESG material events.	- Convene the annual shareholders' meeting. - Communicate and provide feedback by telephone or email. - The company website publishes information periodically	1.1 Green Transformation and Innovative Technologies 2.1 Sound Corporate Governance 2.2 Economic Performance 2.3 Digital Transformation and Information Security	Secretariat Manager Barnett Li ✉ barnett@yatung.com.tw
 Partners	- Ethical Business Conduct - Implementing AI-Driven Digital Transformation - Economic Performance - A Healthy and Safe Work Environment - Waste Management	YATUNG collaborates with its partners on ESG initiatives across various areas, striving to achieve its corporate sustainability vision.	Collaborating with partners on ESG initiatives across various areas.	- Regular and ad hoc meetings - Communication and feedback via telephone or email - Information is posted on the company website from time to time.	1.4 Environmental Management 2.1 Sound Corporate Governance 2.2 Economic Performance 2.3 Digital Transformation and Information Security 3.1 Friendly Workplace	President's Office Assistant Manager Ricky Cheng ✉ ricky@yatung.com.tw
 Suppliers	- Ethical Business Conduct - Customer Health and Safety - A Healthy and Safe Work Environment - Risk and Crisis Management - Anti-Corruption	To foster important partnerships for sustainable development.	- Supplier Social Responsibility Commitment Letter. - Compliance with Ethical Integrity and Anti-Corruption. - Implement smart dispatching events.	- Daily safety briefings before work and monthly coordination committee meetings - Regular and ad hoc meetings - Communicate and provide feedback by telephone or email. - The company website publishes information periodically	2.1 Sound Corporate Governance 3.1 Friendly Workplace	Competitiveness Development Division Manager Jerry Chiu ✉ zzan@yatung.com.tw
 Industry	- Waste Management - Green Transformation and Innovative Technologies - Implementing AI-Driven Digital Transformation - Risk and Crisis Management - A Healthy and Safe Work Environment	Through positive interaction with industry associations and construction industry leaders, we promote technological exchange and innovative development in the construction industry.	- Held three technology-related seminars, facilitating effective exchange and interaction with experts from industry, government, and academia, as well as construction industry leaders, with approximately 340 participants. - Industry-government-academia engagement: Hosted five visits by representatives from industry, government, and academia, totaling approximately 200 visitors. - Overseas visits: Participated in three visits, including the Taiwan Construction Safety Association and GRMC verification visit, as well as delegations to Japan and the United States organized by the Taiwan Concrete Institute.	- Participate in industry association meetings on an irregular basis - Attend seminars and exchange information on an irregular basis - Industry-academia collaboration projects on an irregular basis - The company website publishes information periodically	1.1 Green Transformation and Innovative Technologies 1.4 Environmental Management 2.1 Sound Corporate Governance 2.3 Digital Transformation and Information Security 3.1 Friendly Workplace	Operations Management Department Deputy Manager Frank Chang ✉ frank@yatung.com

Note The five material topics of greatest concern to stakeholders are listed (topics with the same concern weighting are ranked according to the significance of their impacts on sustainability).



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1. Environmental Sustainability/ YATUNG's Contributions to the SDGs
Value Chain and Progress Toward Short-, Medium-, and Long-Term Goals

Material Topics Value Chain	Significance to YATUNG	Sustainability Strategy Plan	2025 Actual Performance Contributions of YATUNG	Short term 2026 Targets	Medium term 2030 Targets	Long Term 2050 Targets	SDGs	Chapters	GRI
 Green Transformation and Innovative Technologies Actual Positive Impact of Business Relationships	YATUNG develops low-carbon, sustainable concrete that delivers high performance and quality assurance. By enhancing durability and extending the service life of buildings, it helps preserve the Earth's precious resources.	Increased Green Product Sales	Shipment Volume Reached 130,000 Cubic Meters	PLC Product Sales Increased to 10%	PLC product sales increased to 25%	Zero-Carbon Concrete	 TARGET 11-6 By 2030, reduce the adverse environmental impact of cities, including by paying special attention to air quality, urban management, and waste management. TARGET 12-2 By 2030, achieve the sustainable management and efficient use of natural resources.	1.1	-
		Increase in the number of green product-related certifications	Obtained 13 Green Building Material labels (16 in total)	A total of 25 green product-related certifications obtained	30 green product-related certifications				
		Develop and promote green products	- Obtained an invention patent for carbon sink testing methods and equipment for construction materials - Carbon footprint calculator launched	- Pilot production of carbon-negative materials - Production of zero-carbon concrete using a carbon-negative system - Production of zero-carbon concrete using a recycled-water carbon-negative system	Sales of zero-carbon concrete				
 Circular Economy Actual Positive Impacts Facilitated by Business Relationships	Turning waste into resources is an effective way to achieve a win-win outcome for both environmental protection and the economy, while pursuing sustainable economic development and reducing resource consumption.	Maximize the reuse of recovered process water	102 kg of recovered water reused per cubic meter	90 kg of recovered water reused per cubic meter	Maintain the reuse of 90 kg of recovered water per cubic meter	Maximize the Reuse of Reclaimed Process Water	 TARGET 6-4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable freshwater supplies and recycling. TARGET 12-2 By 2030, achieve the sustainable management and efficient use of natural resources.	1.2	-
		Maximize the recovery and reuse of process residual materials (base year: 2022)	Reduce leftover, returned, and transferred materials by 45% compared with the base year	Reduce leftover, returned, and transferred materials by 30% compared with the base year 5% converted into carbon-negative materials	Surplus, returned, and transferred materials reduced by 35% compared with the baseline year 100% converted into carbon-negative materials	No surplus, returned, or transferred materials generated <0.001%			

Note

SC

Supply Chain (upstream)

Y

YATUNG (midstream)

C

Customers (downstream)

CM

Communities

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Material Topics Value Chain	Significance to YATUNG	Sustainability Strategy Plan	2025 Actual Performance Contributions of YATUNG	Short term 2026 Targets	Medium term 2030 Targets	Long Term 2050 Targets	 SDGs	Chapters	GRI
 Climate Change Strategy  Potential Negative Indirect impacts	YATUNG deepens its climate change strategy, reduces energy consumption and carbon emissions, enhances the low-carbon resilience of its products, and realizes its vision of green sustainability.	Continued reduction in emissions intensity (Base year: 2021)	Emissions intensity decreased by 14.8%	Maintain an emissions intensity reduction of at least 15%.	20% reduction in emissions intensity	Achieve net zero at 100% of office locations by 2035 Achieve comprehensive net zero across all company locations, including production and service sites, by 2050	 TARGET 13-2  Integrate climate change measures into national policies, strategies, and planning.	1.3	305
		Developing Innovative Zero-Carbon Products (Based on 280 kgf/cm² in 2021 (Based on a general mix containing 70% cement)	20% reduction in product carbon footprint emissions	30% reduction in product carbon footprint emissions	50% reduction in product carbon footprint emissions	Product carbon footprint achieves net-zero emissions			

Note  Supply Chain (upstream)  YATUNG (midstream)  Customers (downstream)  Communities



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Environmental

Management of Material Topics

Material Topic Categories



Impact

YATUNG adopts a sustainable circular economy operating model and continues to develop and provide green transformation and innovative technologies. This not only delivers higher-quality products and services but also generates positive economic and environmental benefits by enhancing durability, extending the service life of buildings, and preserving the Earth's precious resources for the future.

The Ready Mixed concrete industry plays a critical role in the construction sector; however, it also carries potential negative impacts associated with greenhouse gas emissions. YATUNG actively continues to pursue innovative technologies and sustainable practices through its climate change strategy to reduce these adverse environmental effects, including the use of more environmentally resource-efficient raw materials and production methods.

Policy Commitment

Environmental Energy and
Water Resource Efficiency
Policy, Quality Policy



Green
Concrete
H-Class Label



Green
Concrete
G-Class Label



Pervious
Concrete
Label



Low-Carbon
Circular
Building
Materials



Take Action

- Our parent company, Asia Cement Corporation, has passed the SBTi review of its near-term 1.5°C-aligned emissions reduction targets. YATUNG continues to support the parent company in implementing transformation initiatives, including the energy management system and the development of low-carbon products.
- Continue developing innovative sustainable products and promoting the circular economy to achieve dual economic and environmental benefits.
- For low-carbon circular products, continue researching and developing low-carbon raw materials and obtaining third-party verification. Promote these products to the construction industry through seminars.
- The headquarters and operating plants are progressively installing digital meters on major energy-consuming equipment and continuously collecting electricity consumption data through monitoring to facilitate the management of electricity use and actively improve energy efficiency.
- Water-use monitoring equipment is being progressively installed at the headquarters and operating plants. Controls are being established for the amount of water drawn by ready-mix truck tanks, along with alert mechanisms, to accurately monitor water-resource usage and optimize dispatching and recycling strategies.
- Wastewater from equipment cleaning and production processes is recovered and reused through sedimentation, filtration, and treatment technologies, reducing the use of fresh water. Rainwater collection systems are also installed to use rainwater for cleaning or as mixing water in production processes.
- We continuously improve vehicle dispatch efficiency, optimize transport distances, stagger operating times, and reduce the rate of empty trips. Equipment operation is regularly reviewed, and energy-efficiency improvements are promoted to enhance operational efficiency.
- Gradually implementing predictive maintenance monitoring for rotating equipment (motor vibration and temperature) and automatic lubrication systems for rotating equipment to maintain operational efficiency.
- To address the impacts of torrential rain, heat waves, and other events resulting from extreme weather, we continue to optimize and implement SOPs. Examples include:
 - Ensuring the implementation of shipping SOPs and emergency response procedures during periods of heavy rain and typhoons.
 - Using chilled water to control the temperature of concrete before it leaves the plant, thereby maintaining product quality during periods of high temperatures.
 - On-site inspections of temperature, humidity, and evaporation rates during floor slab pouring, with customers reminded to carry out curing.



Management Systems or Policies

- In 2025, YATUNG obtained ISO 46001 Water Efficiency Management System certification and committed to following the management system framework to achieve continuous improvement in water-use efficiency.
- We continue to implement the ISO 14001 Environmental Management System and conduct internal audits annually to systematically control our environmental impacts.
- Continue implementing ISO 14064-1 greenhouse gas inventories and ISO 14067 product carbon footprint verification to identify hotspots and reduce carbon emissions.
- Continue implementing the ISO 50001 energy management system to improve energy performance.
- Continue implementing the ISO 9001 quality management system to meet customer needs.
- All emission concentrations or quantities within the operational boundaries must comply with regulatory standards.



Evaluation Methods

- Regular review meetings are held to confirm the current status of plan implementation and report on target achievement.
- A management plan is formulated, and key performance indicators are established for management.
- Regular management review meetings are held periodically to make adjustments.
- Regular reviews and improvements of nonconformities are conducted, and corrective measures are implemented.
- The Sustainability Promotion Team continuously tracks implementation progress and the extent to which targets have been achieved.



Stakeholder Engagement

Communication and engagement are conducted regularly or as needed in accordance with the stakeholder engagement mechanism, with information disclosed in the Sustainability Report, on relevant platforms, or on the Company's website.

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1.1 Green Transformation and Innovative Technologies

Products and Services

YATUNG provides Ready Mixed concrete manufacturing services, as well as the production and sale of cement and Ready Mixed concrete products. Its products include concrete for general applications, special engineering projects, and specific projects. In 2025, sales of special products, such as high-impermeability, pervious, and mass concrete, accounted for 18% of total sales.

In 2025, sales of special products, such as high-impermeability, pervious, and mass concrete, accounted for **18%** of total sales.

As the industry's products are highly homogeneous with limited differentiation, YATUNG has in recent years developed a diverse range of products based on engineering specifications, workability, and sustainability trends to offer customers more choices. Its Portland-Limestone Cement (PLC) is a product that replaces part of the clinker, which has high carbon emissions. Ready Mixed concrete products are produced to order based on customers' required construction schedules, progress, product design specifications, and quantities, and are delivered to designated construction sites. Because concrete has a limited setting time, it cannot be stored in inventory and must be used immediately after production. According to CNS standards, concrete must be placed and used within 90 minutes after production to ensure product quality, and acceptance is conducted based on strength reports.

- For detailed product information, please visit the [official website](#).
- For general technical information and FAQs, please visit the Technical Resources section of the [official website](#).
- For seminar-related information and videos, please visit the latest news section of the [official website](#).
- For industry insights, event updates, and technical information, please visit [Facebook](#), [Instagram](#), and [TikTok](#).
- For an introductory video, please visit [YOUTUBE](#).

R&D and Promotion of Low-Carbon Concrete Products

YATUNG continues to invest in the further research, development, and promotion of low-carbon concrete products, with the goal of producing a diverse range of low-carbon products to meet customer needs in the future.

- ① Verify the impact on concrete performance and carbon reduction benefits of introducing Portland limestone cement into production applications.
- ② Applied for green building material certification for pervious concrete and obtained certification in 2023, becoming the first Batching plant in Taiwan to receive the High-Performance Green Building Material certification mark.
- ③ Research the feasibility and carbon reduction benefits of applying cement performance-enhancing admixtures in mix designs.
- ④ Research the impact of different sand and aggregate proportions on the electrical resistance of durable concrete to extend the service life of buildings.

 High Flowing Concrete, HFC Concrete designed with a flowability of 50–65 cm not only provides workability but also reduces the occurrence of honeycombing and inadequate filling in concrete.	 Self-Compacting Concrete, SCC The purpose is to completely address common defects such as inadequate concrete compaction, honeycombing, and water leakage by enhancing the flowability and passing ability of concrete through gaps.	 Underwater Concrete A special type of concrete used for underwater pouring and construction. Underwater concrete is generally used in projects such as underwater foundation works, marine structures, and bridge pier foundations.	 Durable Concrete Refers to highly dense concrete materials. In building and infrastructure projects, durability is an important characteristic pursued for concrete structures, as it directly affects their service life and safety.
 Mass Concrete A temperature-controlled, crack-reducing concrete used for large-volume concrete structures. It is characterized by its massive individual sections and is typically used in major construction projects such as machinery equipment foundations, dams, bridge piers, and tunnel walls.	 Pervious Concrete A specially designed concrete material with good water permeability, allowing water to pass through its surface and interior, reducing rainwater drainage problems and improving water resource management.	 Lightweight Concrete A concrete material with a lower density than conventional concrete. It is typically made by mixing cement, aggregates, and lightweight aggregates (such as lightweight aggregate, lightweight particles, or foaming agents).	 Shotcrete Also known as sprayed concrete or shotcrete, this is a specialized construction technique in which concrete material is sprayed at high velocity onto a surface or structure to form a strong concrete layer.
 Rigid Pavement Concrete Also known as flexural concrete, it is characterized by its high compressive strength and rigidity, enabling it to withstand traffic loads and distribute them to the subgrade. Flexural concrete must be able to withstand bending and torsional forces from external loads to prevent cracking and failure.	 Fiber Reinforced Concrete, FRC A special type of concrete incorporating fiber materials to enhance its strength, durability, and toughness.	 Expanded Concrete Non-shrink concrete is a special concrete material with expansion properties and virtually no volume change during the hardening process. It is typically achieved by adding special expansive agents and other control materials to the concrete.	 Early Strength Concrete A special type of concrete characterized by rapid setting and early strength development.

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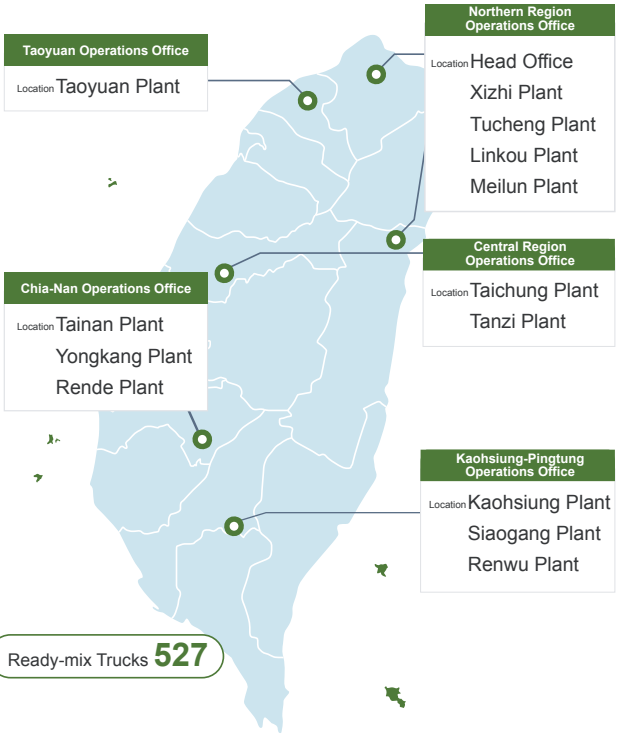
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Service Locations

Far Eastern Ready-Mix's sales operations are divided into five regions, with service locations comprising the head office and 13 operating plants. In 2025, total Ready Mixed concrete production capacity was approximately 4.6 million cubic meters. Including company-owned and stationed vehicles, the fleet consisted of approximately 527 ready-mix trucks, providing a nationwide Ready Mixed concrete service network across Taiwan.

- Note
1. For detailed information on the service plants, please refer to the official website (dispatch points also include the Yunlin Plant, Bade Plant, Xinwu Plant, Dali Plant, Wufeng Plant, and Wuri Plant).
 2. The operating regions also include the Zhubei-Miaoli Operations Office (Yaxing Co.), a subsidiary of YATUNG.



Temperature, Humidity, and Evaporation Rate
Measurement and Curing Assessment Services

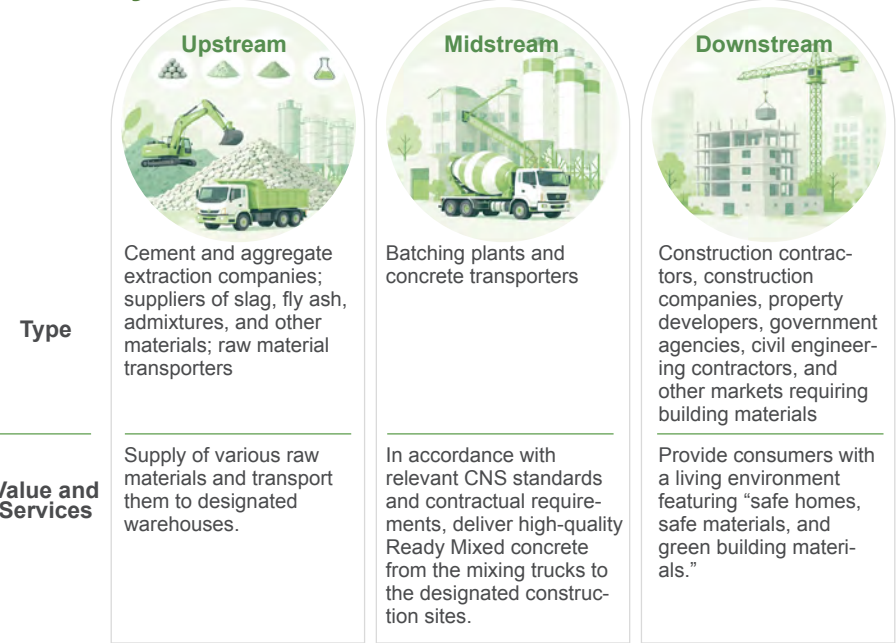
In concrete structure construction, "moisture management" during the initial placement stage is crucial to determining structural strength and appearance quality. YATUNG provides temperature, humidity, and evaporation rate measurement services to help customers accurately identify the optimal curing time and effectively prevent plastic shrinkage cracks.

Customer Satisfaction

YATUNG maintains a professional service team that continually delivers high-quality services. Customer satisfaction surveys are conducted weekly by telephone sampling. In 2025, a total of 1,180 telephone surveys were completed, with a customer satisfaction rate of 95.5%. YATUNG will continue to enhance its products and services and improve its services through regular communication and feedback from customers.



Industry Value Chain



Customer Education and Training

In 2025, YATUNG provided internal training to 46 customers, with approximately 636 participants in total. The training covered topics including an introduction to new wet-mix mortar products; the construction and building industry's transition toward ESG and low-carbon sustainable development; the latest trends in Ready Mixed concrete development and structural applications in construction; and case studies of abnormal concrete construction incidents. Through in-depth exchanges with customers, including two-way communication, one-on-one consultations, and plant tours, the training received enthusiastic feedback from customers.

In 2025, YATUNG provided internal training to **46** customers, with approximately **636** participants in total.



Customer—LI JIN ENGINEERING CO., LTD. Training



Customer—China Construction Economic Research Training



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Pervious Concrete

Pervious Concrete is an environmentally friendly concrete material specially designed to promote connectivity among the voids and water channels within concrete by significantly reducing or even eliminating sand particles in the concrete mix. This allows rainwater or surface runoff to pass through its surface and interior and infiltrate the soil, thereby enhancing water resource management and flood prevention.

YATUNG is committed to promoting high-quality pervious concrete, which helps pavement retain, infiltrate, and detain water, lowers ambient temperatures, and enables water storage and reuse, thereby aligning with global sustainability initiatives. Considering that conventional pervious concrete is prone to problems such as mixer drum blockage and material buildup during transportation, which can affect willingness to accept orders for product production and delivery, the team adjusted the material mix, introduced special chemical admixtures to improve product viscosity, optimized the production sequence, and established a transportation incentive mechanism to increase ready-mix truck drivers' willingness to transport the product. This has created Taiwan's first one-stop service for loading pervious concrete products onto ready-mix concrete trucks. Through strategic alliances across the industry's upstream and downstream sectors, the company also developed the "Hui-Character Construction Method," which is best suited to Taiwan's on-site construction conditions. In the future, it plans to introduce Japanese-style "paving machines" to comprehensively promote the development of new pervious concrete. The new pervious concrete can be adjusted in thickness and strength according to different requirements, making it suitable for pedestrian walkways, parking lots, fire lanes, and other locations. It can also be produced in different colors as needed, combining quality, durability, aesthetics, and permeability.



Durable Concrete

Concrete is a porous material. When concrete is exposed to high humidity, coastal environments (chloride and magnesium ions), or hot spring areas (sulfate ions), moisture, chlorides, and sulfates can easily penetrate the concrete through its pores, causing the reinforcing steel to corrode. Over time, corrosion causes the reinforcing steel to expand several times in volume, resulting in concrete cracking, spalling, or delamination, and significantly reducing the service life of reinforced concrete structures. To conserve the Earth's resources and enable concrete structures to last for more than a century, like the temples of the Greek gods, YATUNG uses high-quality pozzolanic admixtures, an appropriate water-to-binder ratio, and its proprietary nationwide aggregates quality database to produce a range of durable concrete products. These include "High Permeability Resistance Concrete," which is designed for coastal areas and can withstand high environmental chloride concentrations; "low-permeability concrete," which is suitable for diaphragm walls, underground foundation slabs, rooftops, and other structures that are prone to contact with water; and "dense concrete," which can be used in general long-life building structures. In addition, YATUNG has developed a concrete surface resistivity assessment method to quantify the resistivity quality standards of three types of durable concrete and control their production. This makes it possible to measure and control concrete durability and ensures that the durable concrete supplied by YATUNG provides the most essential foundation for sustainable buildings.

In addition, YATUNG has established an academic-level Rapid Chloride Permeability Test (RCPT, ASTM C1202), which uses an applied voltage to accelerate chloride penetration into concrete and evaluates concrete durability by measuring the total charge passed (coulombs). The Rapid Chloride Migration (RCM) test, conducted in accordance with NT Build 492, also uses the principle of an electric field, but calculates the "non-steady-state migration coefficient" by measuring the actual depth of chloride penetration, thereby providing a more accurate durability rating for concrete containing mineral admixtures. YATUNG has also developed a concrete surface resistivity assessment method to quantify the resistivity quality standards of three types of durable concrete and control their production. This makes it possible to measure and control concrete durability and ensures that the durable concrete supplied by YATUNG provides the most essential foundation for sustainable buildings.



Innovative Business Model: YATUNG Supports Sponge Cities

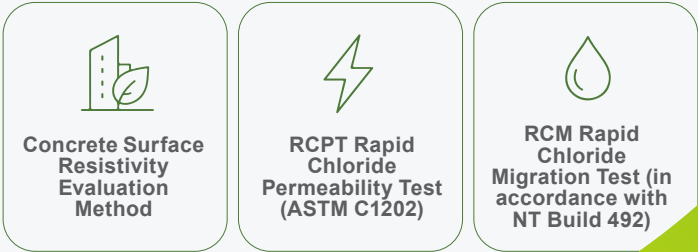


Strengthening Construction with the "Hui-Character Construction Method"

Three Types of Durable Concrete



Advanced Testing and Quality Control





Outline of 2025 Report

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YATUNG’s Innovative Concrete Leads the Way in Low-Carbon Buildings

Faced with global climate change and the implementation of carbon pricing systems, the construction industry is accelerating its transition toward low-carbon and net-zero development. YATUNG continues to invest in the research and development of low-carbon and carbon-sequestering concrete technologies, promoting the development of concrete toward “low-carbon, high-performance, and intelligent” solutions. Through innovative materials and digital management technologies, the company enhances the carbon-reduction benefits of building materials and construction quality.

Reducing concrete’s carbon emissions involves more than lowering the product’s carbon footprint. It requires the comprehensive development of a low-carbon supply chain and intelligent management mechanisms spanning raw materials, production, transportation, and construction applications in order to effectively enhance the construction industry’s competitiveness and resilience in the transition to net zero.

YATUNG promotes innovative low-carbon concrete technologies in three key areas:

1 Introducing an AI-powered intelligent dispatching system

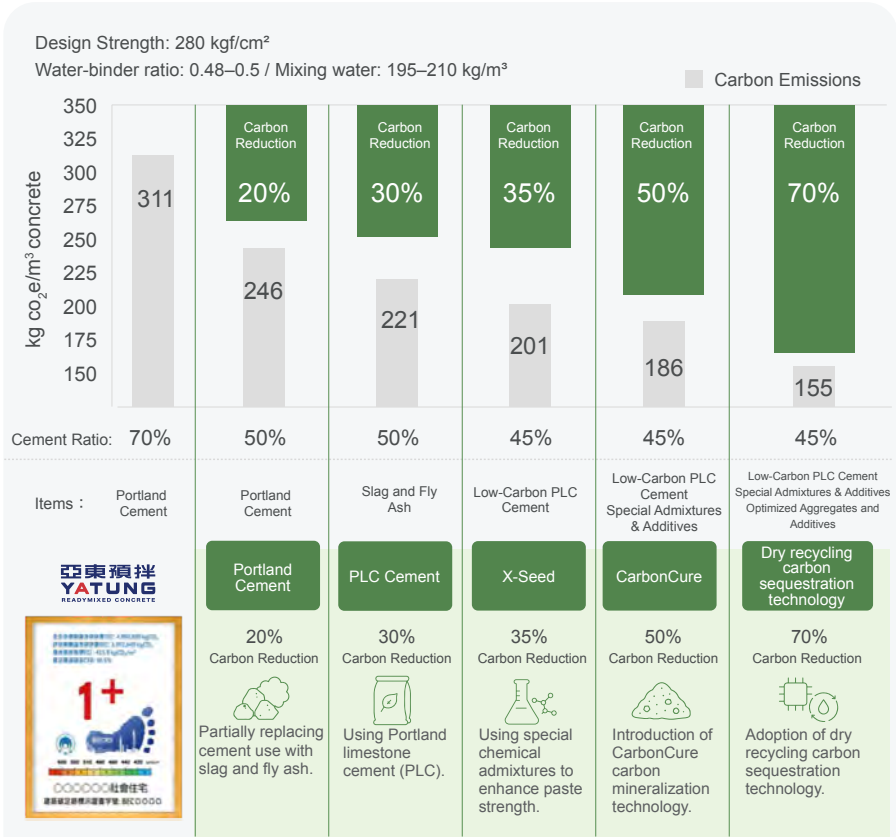
that uses real-time route optimization and data management to reduce transportation energy consumption and carbon emissions while improving supply efficiency and the stability of local supply chains.

2 Continuing to develop low-carbon and high-performance materials

including alternative cementitious materials, hydration heat inhibitors, and recycled aggregates, while integrating sensing and digital monitoring technologies to establish a “monitorable, verifiable, and traceable” management process for concrete from manufacturing through placement and construction, thereby improving quality consistency and durability.

3 Actively promoting carbon capture and utilization (CCU) technologies

by introducing recovered CO₂ into the concrete production process. High concentrations of CO₂ are injected into both the concrete mixing system (Ready Mix) and the reclaimed water system (Reclaimed Water). Through mineralization reactions, stable carbonate structures are formed, effectively sequestering carbon emissions while enhancing concrete density and long-term durability, thereby delivering both low-carbon and high-performance benefits. In addition, the dry-processing by-product system can sequester 50–100 kg of CO₂ per ton, providing carbon-negative aggregate for Ready Mixed concrete and creating opportunities to accelerate the development and implementation of carbon-neutral concrete mix designs.



YATUNG will continue to deepen the application of low-carbon concrete technologies, establish standardized carbon-sequestering materials, develop a concrete performance database and an AI quality monitoring system, and promote the innovative upgrading of building materials. Together with partners across the industry, the company will advance toward a low-carbon, circular, and net-zero future.

Establishment of the YATUNG Supply Chain Carbon Footprint Calculator

As customer inquiries about low-carbon concrete have increased, and the degree of carbon reduction required varies by project, YATUNG established its own carbon footprint calculator in 2024. Customers can estimate the carbon footprint per cubic meter of concrete based on transportation distance, cement type (ordinary cement or limestone cement), the planned cement replacement ratio, and design strength. The calculator also provides advanced options, such as using limestone cement, adding special admixtures, adopting low-carbon mix proportions, or applying carbon dioxide curing technology. Under the same strength and workability requirements, customers can make a preliminary estimate of lower-carbon product specifications based on their desired carbon emissions target.



Carbon Footprint Calculator

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Far Eastern Ready-Mix's Self-Developed APP Quality Management System Helps the Construction Industry Obtain Level 1 Low-Embodied-Carbon or Level 1+ Near-Zero Building Certification: _____

YATUNG launched the development and certification of low-carbon concrete products in 2021. To date, it has obtained BSI verification for its greenhouse gas inventory and product carbon footprint, as well as the Ministry of Environment's carbon label for Ready Mixed concrete. The various low-carbon concrete products developed by the company, together with its self-developed App quality management system, provide the construction industry with comprehensive, traceable product histories and carbon footprint information. These resources can be applied to embodied-carbon assessments for construction projects and also help facilitate Level 1 Low-Embodied-Carbon or Level 1+ Near-Zero Building certification.

The future development trend for buildings is to achieve net-zero carbon emissions. YATUNG continues to explore developments in sustainable buildings and environmental technologies, with the goal of “intelligently creating high-performance concrete.” It is developing a series of distinctive low-carbon, high-performance products and taking the lead in the industry by using an App to intelligently control quality, ensuring that concrete remains in optimal condition. This not only delivers greater environmental benefits but also elevates quality management to a new level. In addition, the APP system links product history and carbon-emissions information to help customers conduct project carbon inventories and serve as a basis for quality inspections. The system began operation in 2024, with related functions being launched progressively.

In addition, starting in 2024, YATUNG carefully produced short videos related to concrete and began operating on social media platforms, with the goal of establishing a concrete knowledge base for viewers. The content includes low-carbon advocacy, concrete placement experience, and high-performance concrete technology. These videos have received enthusiastic feedback from customers, and since September 2024, more than 26,000 followers have joined. YATUNG is committed to continuous innovation in sustainable construction and environmental protection and will continue to enhance technologies and experiences related to smart building materials.

ISO 14064-1
Greenhouse
Gas Inventory
Verification
Passed

ISO 14067
Product Carbon
Footprint
Verification
Passed



Ministry of
Environment –
Ready-Mixed
Concrete Carbon
Label

Real-Time Quality Monitoring

Real-time
transmission of test
data with automatic
analysis and mix
adjustment



IoT Device Integration

Connects on-site equipment with POS systems to automatically collect raw material data



Raw Material Traceability Management

QR code
identification of raw
materials to ensure
source traceability



Cloud Data Management

Cloud-based storage and analytics to improve decision-making efficiency



Product Records and Carbon Emissions Information

Links product records with carbon emissions data to support project carbon inventories



Delivery and Quality Tracking

Real-time product quality tracking to ensure consistency and reliability

The Asia Cement Quality Management System App connects on-site equipment through IoT technology. The system integrates POS terminals to collect raw material information in real time and compile relevant quality data, including arrival time, incoming quality, and supplier information. It digitally records incoming raw material data and uses smart technology and QR code identification to classify raw materials and products, thereby enhancing product traceability. The system automatically generates inspection forms for various raw materials and products, and transmits test results to the cloud platform in real time via the App for analysis and immediate mix proportion adjustments, improving the stability of concrete quality. Through the App, the source of each batch of raw materials, inspection results, and final product quality can be tracked in real time, enabling timely forecasting and decision-making and effectively enhancing operational efficiency and quality assurance. At the same time, by linking concrete product dispatch inspection information with customer-side delivery orders and incorporating concrete carbon emissions disclosure information, the system enables traceability of concrete products and establishes a complete product history.

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READY MIXED CONCRETE

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Development of Carbon-Negative Materials

YATUNG has developed a “Drying, Recycling, and Carbon Sequestration Treatment System for Ready Mixed Concrete Residuals.” Through drying, granulation, carbon mineralization, and screening technologies, the system fully breaks down and restores leftover fresh concrete from construction sites into sand and aggregate raw materials for reuse in the concrete production process. In addition, the carbon mineralization process, which injects carbon dioxide, gives each cubic meter of concrete residuals the potential to sequester 50–100 kilograms of carbon, realizing the possibility of storing CO2 in concrete.

YATUNG obtained an invention patent in 2024 for a carbon sequestration testing method and equipment for construction materials, and conducted a small-scale pilot test module for carbon sequestration using waste materials in 2024. In 2025, it further filed a patent application for a carbon sequestration method using flowable concrete waste materials. Initially, each cubic meter of concrete is expected to absorb approximately 50–100 kilograms of carbon dioxide. In the future, through the technology of carbon-negative aggregates, the goal is for each cubic meter of concrete to absorb approximately 100 kilograms of carbon dioxide, elevating YATUNG’s concrete from low-carbon building materials to carbon-negative building materials.

By using mobile screening equipment to sort recycled aggregates into materials that comply with the requirements of engineering specifications, the sand and gravel in Ready Mixed concrete waste can be returned to the concrete production process for use as three-eighths-inch and three-quarter-inch stone aggregates. Recycled sand will be blended back into natural sand for reuse according to a specified ratio. After trial production of recycled aggregates in 2026, the replacement rate of natural sand and gravel will be evaluated, with the aim of achieving the maximum replacement rate without affecting concrete performance, thereby enhancing the carbon-reduction applications of carbon-negative materials.

Seismic Performance Testing Plan
for Low-Carbon Concrete Using
Portland Limestone Cement (PLC)

This study investigates the seismic behavior of beam and column members made with low-embodied-carbon concrete incorporating Portland limestone cement, ground granulated blast-furnace slag, and coal-fired power plant fly ash, and compares them with members made with ternary-blended concrete incorporating ordinary Type I Portland cement, ground granulated blast-furnace slag, and coal-fired power plant fly ash. The research project was commissioned by Kenji Construction Co., Ltd. and conducted by the Taiwan Construction Research Institute. YATUNG provided the materials, while National Cheng Kung University conducted the concrete specimen testing.

This project used static structural testing to simulate the behavior of beam and column specimens during earthquakes. Through repeated displacement loading, the relationship between lateral force and lateral displacement was obtained, and the strength development, stiffness degradation, displacement ductility, and energy dissipation capacity of each component were evaluated. This test program was completed in 2024. The test results demonstrated that the seismic behavior of low-embodied-carbon concrete containing Portland limestone cement was comparable to that of conventional concrete. Based on these verified test results, low-embodied-carbon concrete products will subsequently be promoted to customers, enabling the construction industry to design and use low-embodied-carbon concrete, thereby contributing to Taiwan’s 2050 carbon-reduction target while ensuring the durability and suitability of engineering construction and providing seismic performance that meets code requirements.

Year Obtained	2024	2025	Benefits
Certificate No.	I827459	I888180	
Patent Name	Invention Patent for a Carbon Sink Testing Method and Equipment for Construction Materials	A Method for Carbon Sequestration Using Fluidized Concrete Waste	
Certificate			

Initially, each tonne of dry-processed concrete waste can absorb approximately 50–100 kilograms of carbon dioxide.

Study on the Bond Performance of Reinforcing Steel in Portland Limestone Cement Concrete

Following the preceding test program, continued research was conducted to investigate the bond behavior between limestone cement concrete and reinforcing steel, with comparisons made against conventional concrete. The development length specified in the building concrete structural design code was evaluated, and the appropriate bond performance of the new material was demonstrated using the bond efficiency ratio. The experimental results showed consistent failure modes: all four specimens experienced splitting failure in the beam-end pull-out tests. PLC did not exhibit any failure behavior different from that of conventional OPC.

Within the framework of the development-length formula in the current 401-112 code, all PLC R_{eff} values were greater than 1.0, ranging from 1.18 to 1.77. This confirms that the bond performance of PLC low-carbon concrete has sufficient safety margins and that the development-length formula in the current code is applicable to PLC materials.

Sustainable Concrete Construction

YATUNG actively participates in major national infrastructure projects that serve the public, including social housing, public works, bridges, and airport MRT systems. Its projects span the entire island. In 2025, major projects undertaken from north to south included the MRT CQ890 Section, Banqiao Left Bank Pearl, Nangang Taipower Project, Shuangchuanghui Park New Construction Project, Leshan Anju Social Housing in Guishan District, Taoyuan City, High-Speed Rail Development and Operations Project, Double Oaks 2658, Double Oaks 2045, China Medical University’s Shui-Nan International Health Industry-Academia Park, Nantou Christian Hospital Expansion Project, TSMC F18P9 (Tainan Campus), Chengda Forest in North District, Tainan City, “Xindu Anju B” Social Housing in East District, Tainan City, TSMC F22P4 (Kaohsiung Campus), Kaohsiung MRT Gangshan–Lujhu Extension Line RKC02 Section, and the Kaohsiung Fengshan Shengli Anju Social Housing (Phase III) Design-Build Project. Upholding the business principles of mutual benefit, coexistence, and shared prosperity with the public, these projects have also contributed to YATUNG’s outstanding supply track record.



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Low-Carbon Sustainable Concrete Certification

YATUNG actively incorporates various international standards and national certifications. Its low-carbon green concrete provides high performance and quality assurance. In addition to low-carbon concrete, pozzolanic materials—including slag, fly ash, and silica fume—are used to make concrete denser and promote more complete strength development, thereby reducing efflorescence and alkali-aggregate reactions that can lead to deterioration in the later stages of concrete service life.

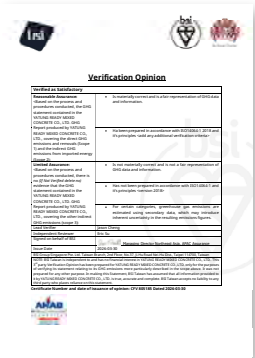
YATUNG currently has 12 plants that have obtained the GRMC Quality Concrete Mark from the Construction Research Institute, 5 plants that have obtained the Recycled Green Building Materials—Green Concrete (Category H) Mark from the Ministry of the Interior's Building Research Institute, 10 plants that have obtained the Recycled Green Building Materials—Green Concrete (Category G) Mark from the Ministry of the Interior's Building Research Institute, and 3 plants that have obtained the High-Performance Pervious Green Building Materials Mark from the Ministry of the Interior's Building Research Institute. It has also obtained ISO 14064-1 greenhouse gas inventory, ISO 14067 carbon footprint, and BS 8001 circular economy certifications. YATUNG also participates in the Ministry of Environment's carbon labeling program, establishing Product Category Rules (PCR) for the carbon labeling of Ready Mixed concrete products. In May 2022, it obtained a carbon label certificate for concrete products; for the same strength grade, low-carbon mixes can reduce carbon emissions by **25%** and **28%** compared with conventional mixes.

Six products, including YATUNG's 210, 280, 350, and 420 low-carbon PLC mixes, mass concrete low-carbon PLC mixes, and SCC-mix concrete, once again obtained ISO 14067 carbon footprint certificates in November 2024 and subsequently received **Low-Carbon Circular Building Material certification** in December 2025, fully supporting the construction industry in moving toward a new benchmark for low-embodied-carbon buildings.

YATUNG actively promotes low-carbon mix concrete based on actual carbon footprint calculations. In the future, it will follow Asia Cement Corporation's lead in jointly pursuing the **GCCA's global net-zero emissions target for the cement and concrete industries**, actively promoting green development and sustainable growth and becoming a green leader in Taiwan's concrete industry.

To establish transparent and credible carbon emissions data for green building materials, YATUNG plans in **2026** to follow the ISO 14067 international standard for product carbon footprint verification, covering a complete product matrix comprising **nine** core concrete strength grades across four cement-content ranges. After completing verification under the international standard, we will further apply for the Ministry of Environment's Product Carbon Footprint Label to help construction customers accurately understand buildings' embodied carbon emissions, promote green procurement through carbon labeling, and establish a low-carbon green supply chain.

YATUNG continues to push the technological boundaries of low-carbon building materials by investing in the research, development, and application of carbon-negative aggregates. We plan to introduce this carbon-negative product for ISO 59004 Circular Economy international standard certification **in the third quarter of 2026**. By integrating carbon capture, utilization and storage (CCUS) technologies, we transform industrial by-products into carbon-negative recycled aggregates that absorb more carbon dioxide during processing than they emit. By aligning with ISO 59004 to establish a rigorous management framework and conducting substantive verification in accordance with ISO 59020, we quantitatively assess the circularity and carbon reduction benefits of carbon-negative aggregates throughout their life cycle, ensuring data transparency and internationally credible quantification of product circularity indicators.



ISO 14064-1 Greenhouse Gas Inventory Verification



Low-Carbon Circular Building Materials



BS 8001 Circular Economy Verification



Green Building Material Label Certificate

ISO 14067 Carbon Footprint Verification



210 kgf/cm² Low-Carbon Mix Design
280 kgf/cm² Low-Carbon Mix Design
350 kgf/cm² Low-Carbon Mix
420 kgf/cm² Low-Carbon Mix
(Portland Limestone Cement)



700 kgf/cm² SCC ratio
350 kgf/cm² Low-Carbon Mass Concrete Mix

Ministry of Environment Carbon Label Certification



280kgf/cm²
Standard Mix (Portland Type I Cement)



280kgf/cm²
Low-Carbon Mix (Portland Type I Cement)



350kgf/cm²
Standard Mix (Portland Type I Cement)



350kgf/cm²
Low-Carbon Mix (Portland Type I Cement)

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GCCA Global Concrete Rating

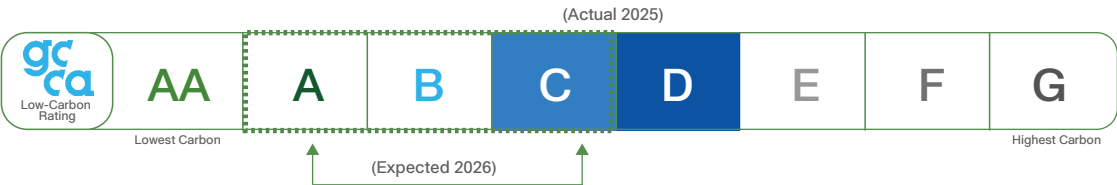
The Global Cement and Concrete Association (GCCA) brings together sustainability leaders from around the world. Its members are present in nearly every country worldwide—GCCA members account for 80% of cement industry production outside China—including several major Chinese manufacturers. Together, they are committed to building a bright, resilient, and sustainable concrete future for the cement and concrete industry and the world.

On April 24, 2025, the GCCA announced the launch of the Low Carbon Rating (LCR) for cement and concrete, the first transparent global rating system that identifies cement and concrete based on their carbon footprints. This rating system is designed to help customers prioritize sustainability when selecting building materials by using clear and intuitive ratings ranging from AA to G.

The GCCA Low Carbon Concrete Rating System uses GWP (kg CO₂e/m³) and concrete strength (MPa) as its criteria. This is because higher-strength concrete generally requires more cement and therefore has a higher carbon footprint. Users select the concrete strength for the product they specify or manufacture and can determine the relevant rating from the graphical and tabular presentations.

There are 8 ratings (AA to F):

Rating	Description	Rating	Description
AA	Near-zero-emission concrete – Based on the International Energy Agency's definition of near-zero emissions for cement and the GCCA 2050 Global Roadmap, with the aim of improving cement efficiency in concrete and achieving fully decarbonized power grids and transport systems	A – F	A rating defined by evenly spaced carbon footprint values

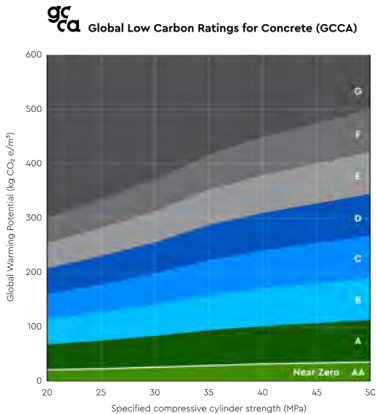
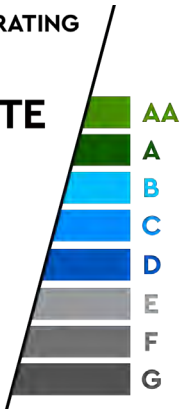


YATUNG has completed multiple certifications, including carbon footprint, water footprint, and greenhouse gas inventory certifications, and has applied for product carbon labels based on different mix designs. According to the GCCA Low Carbon Concrete Rating System, YATUNG's 210–420 kgf/cm² strength mix designs are currently classified as Grade D, while mass concrete has achieved Grade C. Based on this low-carbon concrete rating assessment, we will continue developing low-carbon products with the goal of achieving the highest rating, Grade AA, and making our greatest possible contribution to the sustainable future of the Earth and the environment.

	Specified Concrete Cylinder Strength (MPa)					
	20	25	30	35	40	50
Top of F	302	335	372	418	450	500
Top of E	255	283	314	353	380	422
Top of D	208	231	256	288	310	345
Top of C	161	179	199	224	241	268
Top of B	115	127	141	159	171	190
Top of A	68	75	83	94	101	113
Top of AA – Near Zero Product	21	23	26	29	32	36

LOW CARBON RATING

CONCRETE





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High-Performance Product Technology Sharing
and Promotion of Low-Carbon Concrete

Since May 2021, YATUNG has assisted real estate, architects', and professional engineers' associations throughout Taiwan in organizing technology-related seminars from the perspectives of knowledge sharing and service to the industry. In the second half of 2025, one "Seminar on the Construction Industry's Progress toward ESG and Low-Carbon Sustainable Development" was held in the northern and Chianan regions, respectively, in collaboration with the "Chinese Society of Building Technology" and the "Tainan City Structural Engineering Professional Engineers Association." In the central region, we jointly organized a "Low-Carbon and High-Performance Concrete Seminar" with the "Taichung City Construction Quality Control Association." A total of three events brought together approximately 340 participants, including experts from industry, government, and academia, as well as construction industry professionals, for discussion and exchange. Each seminar fostered positive interaction with industry associations while promoting YATUNG's various high-performance and low-carbon products, the latest testing technologies, and more.

A total of three events
brought together
approximately
340 participants

In 2025, Yadong Ready Mixed Concrete participated in the "Taiwan International Building Show, Kitchen & Bath Taiwan, and Architecture & Design Expo," "ESG Summit and Exhibition," "Kaohsiung International Building Show," "Taipei International Finance Expo," "Tamkang University Civil Engineering and Technology Exhibition," "National Center for Research on Earthquake Engineering Exhibition," "Taipei International Building Show," and "Taiwan Concrete Institute Exhibition," receiving enthusiastic responses in promoting low-carbon concrete.



Taiwan International Building Show, Kitchen & Bath Taiwan, and Architecture & Design Expo



ESG Summit and Exhibition



Kaohsiung International Building Show



Taipei International Finance Expo



Tamkang University Civil Engineering and Technology Exhibition



National Center for Research on Earthquake Engineering Exhibition



Taipei International Building Show



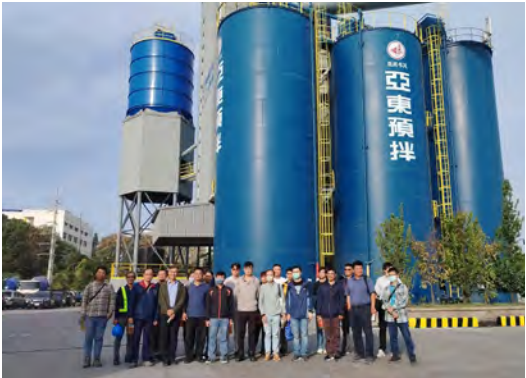
Taiwan Concrete Institute Exhibition



YATUNG attended the "Low-Carbon and High-Performance Concrete Seminar" in the central region, where it shared its latest low-carbon and high-performance concrete products with construction industry professionals from central Taiwan.



YATUNG attended the "Building Industry Progress toward ESG and Low-Carbon Sustainable Development, Seismic Certification, and Structural Performance Evaluation Seminar," sharing the latest industry trends and high-end concrete products with engineers, architects, and other professionals from across Tainan.



Water Resources Agency Officials' Visit



Tamkang University Civil Engineering Technology Exhibition



Kaohsiung International Building Show



The 37th Taipei International Building Show

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Industrial Technology and International Exchange

YATUNG collaborates with domestic industry experts to engage in international exchanges. Through visits and exchange activities, we connect with the global concrete industry, broaden our global perspective, and bring mature technologies and planned development initiatives from abroad back to YATUNG as reference goals for future operational development. We are not limited to the local concrete industry but also align with international trends in response to global developments.

1. Participated in JCI's 60th Anniversary and conducted visits

2025 marks the 60th anniversary of the Japan Concrete Institute (JCI). JCI originated as the Japan Branch of ACI, established in 1961. After undergoing several reorganizations, it was officially renamed the Japan Concrete Institute in 2011. For many years, JCI has promoted qualification systems for concrete engineers, chief engineers, and diagnosticians, exerting a profound influence on the quality of concrete engineering and professional development in Japan. At the invitation of former JCI President Professor Maruyama, Dr. Chung-Jen, King, President of the Taiwan Concrete Institute (TCI) and President of YATUNG Corporation, led a delegation to Japan to attend the 60th-anniversary celebration and annual symposium. The delegation comprised two groups of members from industry, academia, and the student community. In addition to participating in the celebration in Tokyo and the JCI-TCI exchange symposium in Morioka, the delegation also visited several engineering projects. During the celebration, President Chin delivered congratulatory remarks in English and Japanese and invited members of the international concrete community to Taiwan to attend the TCI annual meeting and the 2026 ACF International Conference, demonstrating the longstanding exchange and cooperation between the concrete communities of Taiwan and Japan.

During its visit to Japan to participate in the JCI 60th-anniversary activities, the TCI delegation also visited the Japan Concrete Pumping Association (JCPA) to exchange views on concrete pumping technology, equipment management, and training systems. The two sides held in-depth discussions on hot-weather placement, the pumping of high-performance concrete to high-rise floors, and construction quality management. TCI also invited JCPA to visit Taiwan for further exchanges, with the aim of introducing inspection systems for the performance of concrete pump trucks and professional personnel training programs to enhance the quality of concrete construction and safety management in Taiwan.

The theme of Expo 2025 Osaka, "Designing a Future Society Where Life Shines," emphasizes low carbon, sustainability, and smart living, with extensive applications of renewable energy, smart transportation, and AI technologies. Arranged by JCI, the TCI delegation visited "サステナドーム," a representative low-carbon building at the Expo, where Dr. Kanda of Kajima Corporation provided a firsthand explanation of the CUCO-SUICOM technology. This technology combines ECM low-carbon concrete with high-concentration CO₂ curing, significantly reducing the carbon footprint of concrete and showcasing Japan's major achievements in promoting carbon neutrality by 2050 and the development of sustainable buildings.



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2. Taiwan Construction Safety Association and GRMC Verification Visit

In alignment with global sustainable development trends, this delegation focused on key issues including low-carbon building materials, smart construction, and the circular economy. It traveled to Guangzhou for in-depth on-site exchanges and benchmarking. The itinerary centered on industrial innovation and green supply chains, including visits to leading enterprises such as Jiangmen ZhiTe New Materials and Guangdong Redwall New Materials to gain a deeper understanding of emerging carbon-reduction technologies and the application of chemical admixtures in concrete, thereby actively supporting carbon-reduction goals and environmental protection. Through visits to Guangzhou Xingye Concrete Mixing and Shenzhen Shangbote Technology, the delegation also explored how automation and digital transformation can improve production efficiency, reduce energy consumption, comprehensively upgrade construction safety standards, and fulfill social responsibilities. In addition, observations of the trends showcased at the 2025 China Concrete Exhibition, along with visits to Huangbian Village Urban Renewal and CSCEC Environmental Protection Building Materials Technology, provided valuable insights into the introduction of green procurement and waste recycling in large-scale urban renewal projects. This exchange not only helped Far Eastern strengthen its understanding of the application of specialized high-performance concrete, such as UHPC, material sources, and quality control under automation trends, but also provided valuable practical experience for advancing the net-zero transition. The delegation further explored the implementation and commercialization of smart transformation in China's concrete industry. In 2025, Far Eastern also introduced automated mortar application and plastering robots for on-site use, and will continue to strengthen technological development to meet industry needs while providing more efficient production and quality management and control.



3. 2025.10 ACI Fall Convention

The American Concrete Institute Fall Convention (ACI Fall Convention) is one of the world's most representative international events in the field of concrete engineering. Each year, it brings together scholars, engineers, and industry representatives from around the world to discuss the latest technologies and standards related to concrete materials, design and construction, repair engineering, and sustainable low-carbon development. This year's convention was held in Baltimore, Maryland, USA. In addition to technical papers, educational sessions, and committee discussions on standards, the event also featured an engineering awards ceremony and an industry exhibition. Key topics included low-carbon concrete, low-clinker cementitious materials (LCC), graphene applications, rheological technologies, and the reuse of recycled materials, demonstrating the global concrete industry's progress toward carbon reduction, high performance, and smart development. Taiwan also achieved outstanding results on the international stage, receiving the ACI Construction Excellence Award and major international academic awards. These achievements demonstrated Taiwan's international competitiveness and influence in concrete engineering, materials research, and low-carbon technologies, while enhancing the visibility of Taiwan's engineering expertise and creating greater opportunities for international exchange and collaboration.





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1.2 Circular Economy

BS 8001 Circular Economy Verification

YATUNG follows the United Nations Sustainable Development Goal SDG 12, “Ensure sustainable consumption and production patterns,” and achieves a sustainable operational model that delivers both environmental and economic benefits through waste recycling and reuse.

YATUNG actively implements the transition to a circular economy by reusing industrial by-product resources and optimizing resource circulation. In accordance with the BS 8001:2017 standard, the Company planned and established an internal circular economy model: “Developing technologies for the full circularity of diverse concrete products and promoting the sustainability of the Ready Mixed concrete industry.” In 2022, it completed third-party verification, becoming the first Ready Mixed concrete company in Taiwan to obtain BS 8001 circular economy verification, while also aligning with the global goal of achieving net-zero carbon emissions.

Although BS 8001 is highly flexible and suitable for initial implementation, as the transition deepens, the industry requires more systematic data management and quantifiable performance measurement standards. Therefore, YATUNG plans to introduce the ISO 59000 series of standards in 2026 to fully align with the global goal of achieving net-zero carbon emissions.

Description of Key Resources



Ground Granulated Blast-Furnace Slag

A by-product generated from the integrated steelmaking process, it can replace a portion of cement in concrete, providing significant benefits in reducing concrete unit carbon emissions and enhancing concrete durability.



Coal-fired power plant fly ash

A by-product of coal-fired power plants, it can replace a portion of cement in concrete, providing significant benefits in reducing concrete unit carbon emissions, lowering the heat of cement hydration, improving the workability of fresh concrete, and enhancing concrete durability. Although coal fly ash is a good pozzolanic material, the lack of quality inspection mechanisms throughout its generation, transportation, and reuse processes results in inconsistent fly ash quality and varying impacts on engineering quality. YATUNG insists that the circular economy should be built on high-quality recycling. Accordingly, its fly ash is sourced primarily from Taipower's power plants and the coal-fired units at the Sixth Naphtha Cracking Plant, while fly ash from industrial boilers with generally complex fuel sources is not used. For fly ash quality testing, in addition to conducting loss-on-ignition tests and sampling-based activity tests for every truckload as required by CNS national standards, YATUNG has also introduced a colorimeter to replace color charts. This standardizes the color of incoming fly ash and makes the concrete more consistent.



2022

Obtained BS 8001:2017
Circular Economy
Verification
(Third-Party Audit)



2023–2025

Continuously Optimized
Circular Economy Models
Expanded Resource Reuse
Strengthened Data
Management



2026 (Planned)

Adopt the ISO 59000
Series Standards
Align with Global Net-Zero
and Carbon Reduction Goals
Strengthen Performance
Measurement

Key Resource Inputs for the Circular Economy

YATUNG implements a circular economy by identifying the characteristics of key resources and recycling and reusing them. It also tests product quality, thereby not only generating positive environmental benefits but also ensuring that the sustainable circular model continues to create operational performance.



Coal Water Slag

To reduce fuel costs, Far Eastern New Century uses coal-water slurry instead of heavy oil and natural gas as boiler fuel, enabling more complete coal combustion. The coal water slag produced after coal-water slurry combustion is similar to the fly ash generated by coal-fired power plants. YATUNG Co., Ltd. collaborates with Far Eastern New Century to successfully utilize coal water slag in concrete production through adjustments to the combustion process and batch-by-batch quality inspections, thereby achieving the benefits of a circular economy, energy conservation, and carbon reduction.



Returned Residual Water and Recycled Aggregates

YATUNG Co., Ltd. promotes circular reuse and its net-zero plan by completely recycling the returned aggregates within the plant or through suppliers using reprocessing methods. Recovered water is planned for reuse in production. By incorporating information on the tested solid content of the recovered water and the proportion of recovered water used, the company monitors the quality of Ready Mixed concrete and gradually works toward achieving the goal of fully circular production at its ready-mix plants.

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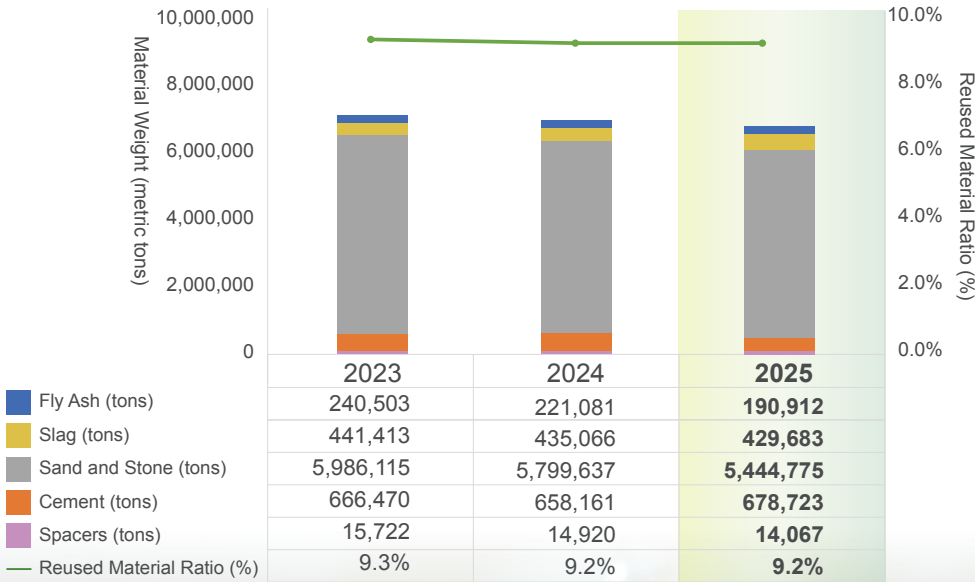
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Use of Recycled and Reused Materials

In 2025, YATUNG used a total of 6,758,159 metric tons of input materials. In actively promoting the circular economy, all plants obtained permits for the reuse of coal fly ash and used water-quenched blast furnace slag powder produced through the reuse process at integrated steel mills. A total of 620,595 metric tons of recycled materials were used as alternative raw materials, accounting for 9.2% of total materials. In the future, the Company will continue to maintain the proportion of recycled materials used.

YATUNG Material Usage

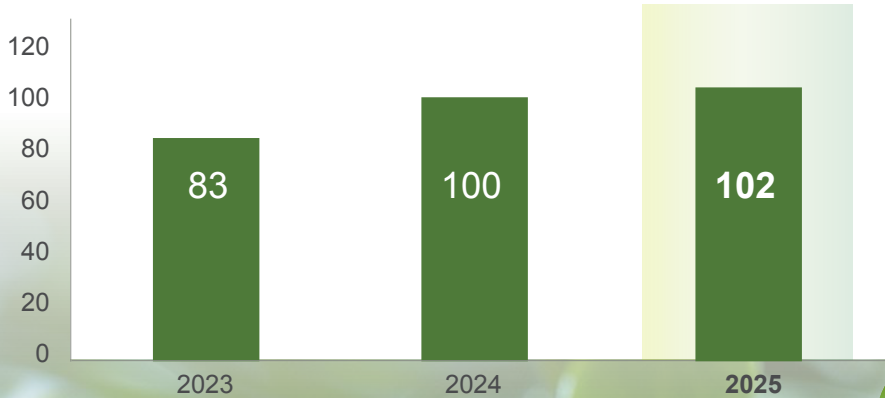


Reuse of Recovered Process Water

Recovered process water contains a certain degree of turbidity and partially coagulated components, which can easily lead to misjudgment or make measurement impossible with conventional measuring equipment. Based on experimental data, the YATUNG R&D team identified quantifiable factors for evaluation. Through a simple testing method, the solid content of recovered water can be determined, allowing recovered water containing sludge, sand, fine powder, and other materials to be recycled and reused in new Ready Mixed concrete production processes in proportion to its solid content, thereby replacing part of the clean water. This enables sludge to be recycled and reused. Since 2022, YATUNG has progressively increased its use of recovered water from 40 kilograms per cubic meter to 77 kilograms per cubic meter, reaching 102 kilograms per cubic meter in 2025. This not only reduces sludge generation but also fulfills the Company's commitment to carbon reduction and environmental sustainability, while saving the Company more than NT\$10 million in industrial water costs annually. In 2025, the short-term goal of achieving an overall recovered process water utilization rate of 90 kilograms per cubic meter was reached. Going forward, the Company will continue to maintain this benchmark.

YATUNG's practice of reusing recovered water not only provides strong support for sustainable corporate operations but also represents a proactive contribution to global environmental sustainability. In the face of global challenges such as climate change, the depletion of natural resources, and water scarcity, this practice serves as a model.

YATUNG Recycled Water Reuse Volume(kg/m³)



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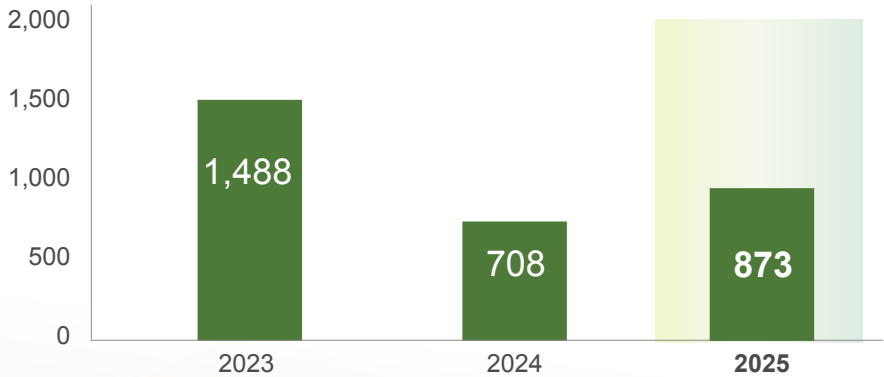
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Waste Recycling and Reuse

YATUNG implements waste recycling and reuse. Its operational activities do not generate hazardous industrial waste. The waste generated during the production process consists of inorganic sludge precipitated from wastewater used to clean the plant facilities, all of which is 100% recovered and reused in the production process at the plants.

In 2025, the plants recovered **873** metric tons of waste.

YATUNG General Industrial Waste – Self-Recycled and Reused(tons)



Source Waste declaration data from YATUNG's 13 operating plants

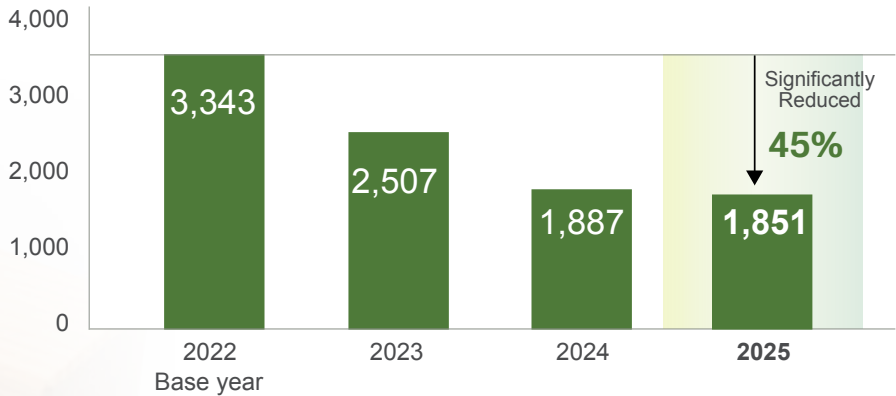


Process Residual Materials Recovery and Reuse

Excess materials are often generated when owners inaccurately estimate the quantities required at construction sites, resulting in over-ordering, or when inspections of reinforcing steel and formwork fail during construction, preventing concrete placement according to the planned schedule. To reduce the generation of residual materials, YATUNG currently maintains proactive communication between the plant and construction sites to monitor real-time construction progress and improve ordering accuracy. In addition, in 2025, the Company integrated dispatch information through the Asia Cement Quality Management App and the dispatch system, using digital tools to help owners and plant personnel better monitor construction progress and accurately determine ordering quantities.

Regarding the recovery and reuse of residual materials generated during the production process, the residual materials are recycled into concrete blocks for use as temporary retaining walls, low-lying area backfill, vacant-lot partitions, and other purposes, thereby maximizing resource utilization. In 2025, approximately 1,851 m³ of residual materials were recovered, representing a significant 45% reduction compared with the 2022 baseline year and surpassing the 30% target. YATUNG uses digital tools to effectively manage dispatch quantities, resulting in a continuous annual reduction in process residual materials.

YATUNG Ready Mixed Concrete Production Residue(m³)





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1.3 Energy and Carbon Emissions Management

YATUNG has incorporated its climate change strategy into the core of its organizational governance. In response to global climate risks and Taiwan's carbon fee system, the company is actively promoting a three-pronged transformation focused on "technology, sustainability, and digitalization." In digital management, it has introduced an AI intelligent scheduling system and upgraded process digitalization to optimize transportation routes and precisely adjust production mix ratios, effectively reducing energy consumption and carbon emissions from production. It is also developing and producing high-performance concrete types with superior seismic resistance and durability, enhancing the resilience of building structures against extreme weather.

Greenhouse Gas Inventory

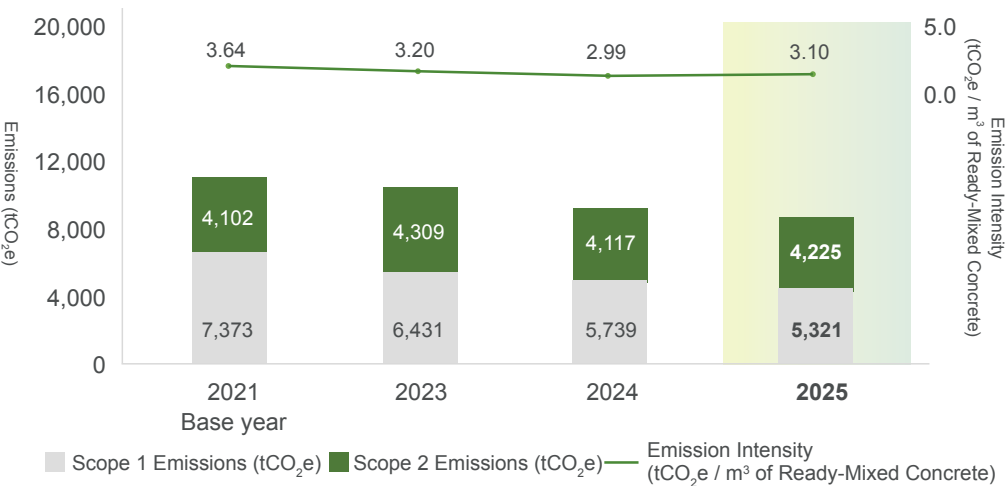
Since 2020, YATUNG's greenhouse gas inventory information has been verified by a third party. In 2025, greenhouse gas emissions totaled 5,321 metric tons of CO₂e for Scope 1 (equivalent to Category 1), 4,225 metric tons of CO₂e for Scope 2 (equivalent to Category 2), and 955,981 metric tons of CO₂e for Scope 3 (equivalent to Categories 3–6).

In 2025, Scope 1 and Scope 2 emissions decreased by **16.8%** compared with the 2021 baseline year.

(tonnes CO₂e)

Inventory Categories		2023	2024	2025
Category 3	Emissions from downstream freight delivery by land transport	23,295	22,971	23,524
Category 4	Emissions generated by purchased goods (raw materials and energy)	972,390	911,053	932,457
Total		995,685	934,024	955,981

YATUNG Greenhouse Gas Emissions(Scope1&2)



- Note
- The inventory is conducted in accordance with ISO 14064-1:2018 and includes seven greenhouse gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride, and nitrogen trifluoride. The greenhouse gas quantities are consolidated using the operational control approach.
 - The primary sources of emission factors are the emission factors announced by the Ministry of Environment, the electricity carbon emission factors announced by the Energy Administration of the Ministry of Economic Affairs, the Product Carbon Footprint Information Network, and the Circular ecology ICE database. The electricity emission factors for 2023, 2024, and 2025 are 0.494, 0.474, and 0.474 kg CO₂e/kWh, respectively. The GWP values are sourced from the IPCC Sixth Assessment Report (2021).
 - In 2022, YATUNG participated in the Taiwan Net-Zero Action initiative and the Net-Zero Label certification program of the Taiwan Sustainable Energy Research Foundation. Accordingly, the Company selected 2021 as the base year for its inventory.
 - The emission source included in the indirect energy emissions inventory is electricity, and its emissions intensity is calculated based on the production volume of operating plants.
 - The activity under Other Indirect Emissions, Category 3, is emissions generated by the delivery of products by external vehicles; the activity under Category 4 is emissions generated by purchased raw materials and energy.

Develop Low-Carbon-Emission Products

YATUNG continuously develops low-carbon products by substituting raw materials and reducing energy consumption. Its Ready Mixed concrete products have been verified in accordance with the ISO 14067:2018 Product Carbon Footprint standard, confirming that the product carbon footprint of the low-carbon mix has been significantly reduced compared with that of the conventional mix. Taking 1 cubic meter of Ready Mixed concrete with a compressive strength of 280 kgf/cm² as an example, the 50% Portland limestone cement (low-carbon mix) achieves a 31% reduction in carbon emissions compared with the 75% Type I Portland cement (conventional mix), meeting the short-term (2025) target of reducing product carbon footprint emissions by 30%. The Company will continue to develop and promote the application of low-carbon products in line with the long-term (2050) goal of achieving net-zero product carbon footprint emissions.

Strength:280 kgf/cm ²	kgCO ₂ e/m ³	Compared with the conventional mix Product Carbon Footprint Reduction
75% Portland Type I Cement (Standard Mix)	301.052	-
50% Portland Type I Cement (Low-Carbon Mix)	214.944	29%
50% Portland limestone cement (low-carbon formulation)	209.128	31%

- Note
- The product carbon footprint boundary is from cradle to gate.
 - For product carbon footprint verification information, please refer to Section 1.1. Green Transformation and Innovative Technologies.

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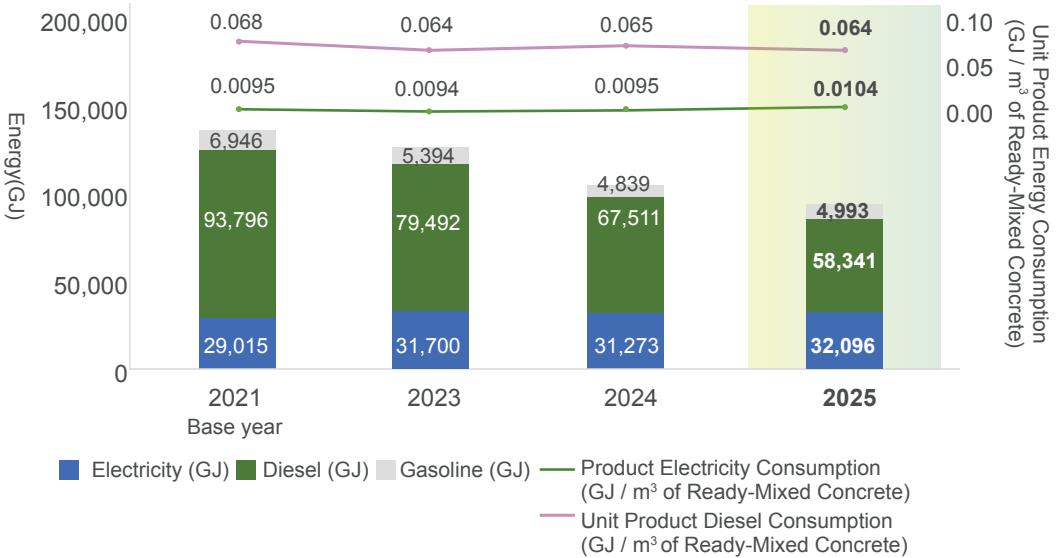
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Energy Use Status

Far Eastern Ready-Mix's energy statistics are derived from the activity data of its greenhouse gas inventory. In 2025, total non-renewable energy consumption was 93,978 GJ. Through actively promoting energy-saving initiatives, energy consumption has decreased year by year. In 2025, 13 Phase 4 vehicles were decommissioned to improve the fuel efficiency of ready-mix vehicles. Compared with the 2021 base year, the energy intensity of transportation fuels decreased by 12% to 0.064 GJ/m³ of ready-mix concrete. Seven Phase 4 vehicles are expected to be decommissioned in 2026.

YATUNG Energy Consumption



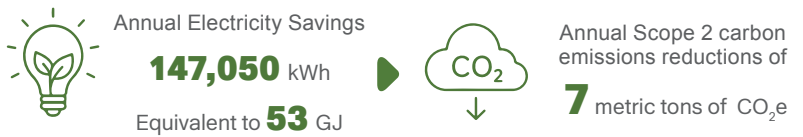
- Note
- The calorific value of electricity is calculated based on the physical calorific value of electricity consumed at the end user, 860 kcal/kWh. 1 cal = 4.1868 J.
 - Diesel is primarily used as vehicle fuel, and its energy intensity is calculated based on the volume of ready-mix concrete transported.
 - The energy intensity of electricity is calculated based on the production volume of operating plants.



Energy Conservation and Carbon Reduction Performance

In 2022, YATUNG introduced the ISO 50001 Energy Management System. To effectively manage energy performance across its operating locations, the Company continues to promote the energy management system and plans to have one additional operating plant obtain third-party verification each year. To date, the headquarters and six production plants have obtained third-party verification.

In 2025, YATUNG completed 11 improvement initiatives, including replacing outdated projector equipment at the headquarters; implementing scheduled sleep mode for water dispensers and replacing outdated plaza lighting at the Taichung Plant; replacing lighting equipment at the Tainan Plant; upgrading the mixer motor at the Kaohsiung Plant to IE3 efficiency class; replacing lighting fixtures with high-efficiency models; replacing outdated air-conditioning units; and adjusting the air compressor control mode. Compared with energy consumption before the improvements, these initiatives resulted in annual electricity savings of 147,050 kWh, equivalent to 53 GJ, and annual Scope 2 carbon emissions reductions of 7 metric tons of CO₂e.



- Note
- Electricity savings are estimated by multiplying the difference in power consumption or the efficiency improvement ratio before and after equipment replacement by the annual operating hours.
 - The calorific value of electricity is calculated based on the physical calorific value of electricity consumed at the point of use, at 860 kcal/kWh. 1 cal = 4.1868 J. According to the electricity carbon emission factor announced by the Energy Administration, Ministry of Economic Affairs, the factor for 2024 is 0.474 kg CO₂e/kWh.

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Promoting Energy Conservation, Carbon Reduction, and the Net-Zero Transition

YATUNG upholds the principles of environmental sustainability and low-carbon transition. We continue to promote energy conservation and carbon reduction initiatives and, guided by four major strategic pillars—enhancing equipment efficiency, intelligentizing processes, decarbonizing energy, and adopting renewable energy—we plan short-, medium-, and long-term improvement measures to gradually reduce energy consumption and greenhouse gas emissions, steadily progressing toward our vision of net-zero emissions by 2050.



1.Enhancing Equipment Efficiency

Continue replacing outdated, energy-intensive equipment to improve overall energy efficiency:

- For newly purchased air conditioners, water chillers, and electrical equipment, priority is given to products with environmental labels and Grade 1 energy efficiency ratings.
- Promote the replacement of screw air compressors at all plants with high-efficiency permanent-magnet variable-frequency air compressors, which automatically adjust output according to actual air demand to reduce energy consumption during idling.
- Gradually replace outdated IE1/IE2 electric motors at all operating plants with IE3 or IE4 ultra-high-efficiency motors to improve the energy efficiency of power systems.
- Promote the replacement of aging silicon steel sheet transformers with ultra-high-efficiency, low-loss transformers to reduce standby and conversion losses.
- Promote the replacement of aging reciprocating brine chillers with high-efficiency screw-type brine chillers to improve cooling efficiency and reduce maintenance costs.



2.Process Energy-Saving Optimization

Reduce unnecessary energy consumption through process improvements and optimized equipment controls:

- Optimize the energy-saving control logic of mixing equipment to shorten unnecessary idling time and improve equipment utilization efficiency.
- Promote high-efficiency improvements for conveying equipment, such as optimizing gear reducers, adopting low-resistance conveyor belt designs, and introducing automatic lubrication systems to reduce frictional energy consumption.
- Introduce an intelligent differential-pressure-controlled dust-collection cleaning system, replacing traditional timed cleaning with cleaning initiated based on differential-pressure requirements, effectively reducing compressed-air and electricity consumption.



3.Smart Energy

Enhance energy-use transparency and management efficiency through digital monitoring and smart management:

- Establish a plant-wide Energy Management System (EMS) to monitor energy consumption at each plant in real time.
- Implement AI-powered energy analysis and predictive maintenance (PdM) for equipment, using vibration, temperature, and current monitoring to prevent abnormal energy consumption and equipment failures.



4.Low-carbon transportation management.Management

Continuously optimize transportation efficiency to reduce vehicle energy consumption and carbon emissions:

- By leveraging existing GPS positioning and implementing an AI-powered intelligent dispatch system, reduce vehicle empty-trip rates and idling time, continuously optimize cross-regional production capacity allocation and delivery route planning, and improve overall transportation efficiency.
- Promote energy-efficient driving management and monitor driving behavior to reduce fuel consumption caused by rapid acceleration, idling, and poor driving practices.
- Assess the feasibility of introducing low-carbon transportation vehicles and gradually advance toward reducing transportation-related carbon emissions.



5.Renewable Energy and Net-Zero Planning

- Plan to install renewable energy generation facilities (solar photovoltaic systems), with a total installed capacity of at least 300 kWp. Installation is expected to be completed in phases by 2030 to increase the proportion of self-generated renewable electricity consumed on-site.
- Evaluate the introduction of an energy storage system (ESS), combined with peak and off-peak electricity management, to improve energy efficiency and power supply resilience.
- Evaluate green electricity procurement mechanisms (RECs/PPAs) to gradually increase the proportion of renewable energy used.



YATUNG Concrete will continue to systematically advance energy conservation and carbon reduction initiatives through equipment upgrades, smart management, low-carbon processes, and renewable energy deployment, balancing operational efficiency, environmental responsibility, and corporate sustainability competitiveness while steadily moving toward the goal of net-zero emissions by 2050.



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YATUNG READY MIXED
2025

Sustainability
Report

People-Centered Low-Carbon Governance

YATUNG Concrete regards a just transition as the cornerstone of climate action, ensuring that employee rights are safeguarded and supplier resilience is strengthened throughout the low-carbon and digital transformation processes, thereby fulfilling its commitment to a transition that “leaves no one behind.”

I. Alignment with the Core Principles of a Just Transition

Labor Rights and Workforce Reskilling

In response to the intelligent transformation of production processes and innovations in low-carbon technologies, YATUNG upholds a people-centered approach and is committed to not implementing layoffs due to technological transformation. Instead, the company actively invests resources in promoting “skills upgrading.” For traditional plant personnel, the company provides training courses on digital management apps and smart quality monitoring, equipping experienced employees with up-to-date technology application skills. This not only preserves their competitiveness in the workforce but also safeguards the stable development of their careers.

Supply Chain Resilience Support

Through supplier conferences and technical exchanges, the company assists its partners in understanding the carbon fee system and carbon reduction regulations, provides technical guidance, and encourages joint investment in the research and development of low-carbon circular products. This helps prevent partners from being marginalized amid the green economy transition and enables the joint creation of a green supply chain with sustainable competitiveness.

II. Environmental and Community Impact Management



The core of YATUNG's carbon reduction transformation plan lies in information digitization and product mix optimization. As the transformation process focuses on software development and precision process management, it does not involve the dismantling of large-scale hardware equipment or significant environmental alterations. Therefore, this transformation model will not place additional pressure on biodiversity surrounding the plant, nor will it cause pollution impacts on neighboring communities. Through a “low environmental impact” transformation pathway, YATUNG enhances operational efficiency while safeguarding local ecosystems and residents' quality of life, thereby fulfilling its corporate citizenship responsibilities.

III. Stakeholder Communication and Plan

Implementation YATUNG has established multidimensional communication mechanisms to ensure that the transformation plan achieves genuine consensus and practical feasibility:



Diversified Dialogue Mechanisms

Regular training is provided for employees to understand their concerns and needs regarding the application of digital tools. For customers and construction partners, low-carbon products and technologies are promoted through technical seminars and building-materials exhibitions. In addition, a quality management app system has been implemented to establish end-to-end traceability from raw materials to finished products. By scanning a QR Code, customers can access product histories and obtain real-time information on quality and carbon emissions.



Promoting an Integrated Industry Carbon Disclosure Mechanism

Establishing a concrete mix carbon footprint calculator through the association's platform to integrate domestic concrete-related carbon footprint information and industry product reference benchmarks.



Transparent Information Disclosure

Disclosing information through the ESG report, obtaining third-party verification of low-carbon achievements and national certification marks, and demonstrating our carbon reduction pathway and transformation achievements to customers and the general public to build trust.



Rolling Plan Implementation

Dynamically adjust the transformation process based on stakeholder feedback to ensure that the pace of transformation remains steady and inclusive.

Deepening Transformation and Building Adaptive Resilience:
Full Employee Participation and Skills Redevelopment

YATUNG integrates its transformation and adaptation plans into daily operational management. Through systematic education and training, the Company assists employees in developing the professional competencies needed to respond to climate change and the demands of green markets. For key operational and R&D units involved in low-carbon product development, circular economy technologies, and climate change adaptation, the Company regularly conducts skills enhancement and training programs to ensure that human resource allocation aligns with the requirements of its transformation roadmap. In 2025, a total of 446 employees completed relevant training programs, including 394 men and 52 women. Through continuous competency development, YATUNG ensures that its team possesses the technical foundation required to advance low-carbon construction and green transformation, thereby implementing its goal of sustainable business operations.

Note The number of personnel is calculated based on the key units related to the “Transition and Adaptation Plan.” All trained personnel are regular, full-time employees. During the transition process, YATUNG maintained a stable workforce structure and did not hire additional employees for new projects during the plan's implementation period. At the same time, with respect to the low-carbon transition, the Company prioritized upskilling and retraining strategies. No employees were laid off as a result of closing high-carbon-emission production lines, thereby fulfilling its commitment to a just transition that safeguards employees' right to work.

In 2025, a total of
446 employees
completed relevant
training programs





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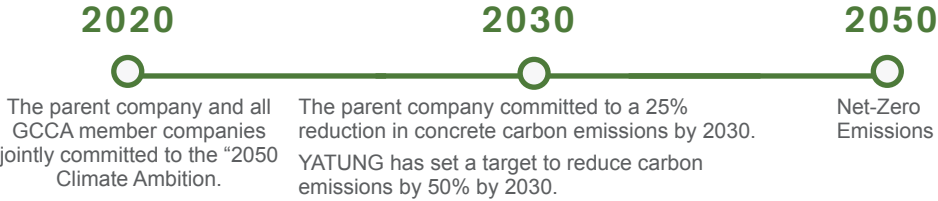
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Net-Zero Greenhouse Gas Emissions Targets for the Cement and Concrete Industry

The parent company of YATUNG is a member of the global initiative, the Global Cement and Concrete Association (GCCA). In September 2020, together with all member companies, it committed to the “2050 Climate Ambition,” aiming to achieve net-zero greenhouse gas emissions from cement and concrete by 2050. Asia Cement joined the GCCA initiative and committed to its 2030 carbon-reduction targets: a 20% reduction for cement and a 25% reduction for concrete, with net-zero emissions by 2050. YATUNG is actively developing carbon-reduction strategies and has set its own target of reducing carbon emissions by 50% by 2030.



Continuing to Invest in Technology Research to Achieve Net-Zero Carbon Emissions

YATUNG continues to invest in research and analysis of net-zero emissions strategies and related technologies. From 2022 to 2025, the Net-Zero Emissions Task Force of the Corporate Sustainability Promotion Team carried out the following initiatives:

- ① Continue promoting the circular use of wash water recycled at Batching plants.
- ② Assess the mineralization benefits of introducing carbon dioxide into the Ready Mixed concrete production process.
- ③ Assess the mineralization benefits of introducing carbon dioxide into the Ready Mixed recycled water treatment process.
- ④ Study European waste concrete recycling technologies and circularity planning.
- ⑤ Observe the benefits of applying 3D printing technology in the concrete industry.
- ⑥ Continue developing carbon-negative aggregates produced from dry-process waste materials.



Net Zero 2030/2050

YATUNG Corporation is committed to advancing corporate sustainability and climate governance. In 2022, together with its parent company, Asia Cement Corporation, it obtained the “Green-Level Net-Zero Label” from the Taiwan Net-Zero Action Alliance, becoming one of the first certified companies and demonstrating the industry’s pioneering role in energy conservation and carbon reduction. In 2025, it once again received the “Bronze-Level Label” certification. Verified by the third-party inspection body BSI, the Company successfully reduced carbon emissions by 10% from the base year at its headquarters office and eight wholly owned plants. Key measures included implementing energy-saving systems, introducing smart office solutions, replacing air-conditioning systems, optimizing the dispatch of Ready Mixed concrete vehicles to reduce unnecessary travel distances, and purchasing internationally certified carbon credits for compliant offsetting.

The Company has formally signed the 2050 Net-Zero Emissions Commitment Plan and established a dedicated unit to implement it across its offices, service locations, and production sites. Although the establishment of server rooms for digital transformation caused the Company’s headquarters emissions to rise temporarily in recent years, YATUNG has continued to actively implement various energy-saving and low-carbon initiatives, including introducing the ISO 50001 energy management system, installing self-owned solar photovoltaic facilities, promoting the electrification of office vehicles, and setting up charging facilities. It has also continued to promote the procurement of high-efficiency equipment and green building materials at all operating locations.

The Company commissions a third-party organization to conduct a greenhouse gas inventory every year. Looking ahead, YATUNG will continue to integrate energy transition, digital innovation, and supply chain collaboration mechanisms, with the goal of achieving net zero at 40% of its locations and obtaining the “Silver” designation by 2030, steadily advancing toward the ultimate goal of achieving comprehensive net zero emissions by 2050.

Carbon Capture, Utilization and Storage (CCUS)

As carbon capture and storage technology, widely regarded as an important solution to global warming, continues to develop, YATUNG adopts prudent and feasible carbon-reduction strategies, optimizes the implementation of the best available technologies, and continues to invest in research on carbon capture technology.

- ① Plan to collaborate with the Industrial Technology Research Institute (ITRI) to develop technology for capturing CO₂ at power plants and applying it for carbon sequestration at Batching plants.
- ② Collaborate with academic institutions to research the application of green carbon, yellow carbon, and blue carbon in the Ready Mixed concrete industry.
- ③ Develop carbon sequestration technology using recycled aggregates.
- ④ Develop testing technology to assess the amount of carbon sequestered in concrete.

YATUNG leverages the carbon-sequestering properties of concrete materials. During the production stage, it plans to introduce CarbonCure technology for concrete mixing and production, as well as recycled water treatment. It is estimated that each plant can sequester 10 metric tons of CO₂ and reduce 260 metric tons of CO₂e annually through concrete material production. This carbon-sequestration technology will be introduced at YATUNG’s Taichung Plant in Q4 2025. If the results are outstanding, the technology is planned to be progressively implemented at all YATUNG operating plants by 2030. Upon completion, annual carbon emissions are expected to be reduced by 5,000 metric tons of CO₂e.



Annual Carbon Reduction
5,000 tCO₂e



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Research and Application of the Properties
of Carbon-Cured Recycled Aggregates

The physical properties, strength, and durability of recycled aggregates under different carbon-curing conditions were studied. The research compared dry curing and wet curing and analyzed the effects of different pressures and curing durations on aggregate properties. The results showed that dry curing significantly outperformed wet curing in improving recycled aggregates. Dry curing at a pressure of 2 kgf/cm² for 24 hours was identified as the optimal condition, effectively increasing the specific gravity of the aggregates, reducing water absorption, and improving the interfacial structure. Thermogravimetric analysis (TG/DTG) showed that carbon curing promotes the conversion of Ca(OH)₂ into CaCO₃, with the CO₂ absorption of some specimens reaching approximately 2 wt%, demonstrating the potential of carbon sequestration and carbon-negative materials. In addition, the study indicated that recycled aggregates inherently contain a certain amount of calcium carbonate; therefore, the carbonation gain must be evaluated after deducting the background value. Overall, this study verified that carbon-curing technology can improve the quality of recycled aggregates and help enhance the application value of recycled materials in concrete engineering, delivering both resource-circulation and carbon-reduction benefits.

Three-Axis Transformation Driving Sustainable Business Competitiveness

YATUNG has deeply embedded its “Technology, Sustainability, and Digitalization” three-axis transformation plan into the core of its business strategy. Through the following three key levels, it transforms climate action into a driving force for long-term corporate profitability and environmental symbiosis:

Technology

Sustainable Business Competitiveness

Sustainability

Digitalization

1 R&D Leadership
Developing Sustainable and Innovative Low-Carbon Products

YATUNG focuses its R&D resources on low-carbon circular products. Through a circular economy model, it actively develops alternative cementitious materials and recycled aggregates, while upgrading process digitalization to establish full-process traceability and precise quality control from raw materials to finished products. This not only effectively reduces the environmental footprint of the production process, but has also led to the successful development of a new generation of concrete incorporating carbon capture and utilization (CCU) technology, enabling carbon dioxide to be sequestered in construction materials and delivering dual economic and environmental benefits through emissions reduction and resource reuse.

2 Value Transformation
Obtaining Third-Party Verification to Establish Market Credibility

To strengthen the value of trust in its business strategy, YATUNG actively obtains ISO 14064-1 greenhouse gas verification and ISO 14067 product carbon footprint verification. This ensures that carbon reduction data are transparent and traceable, assists customers in meeting public works or green building requirements, enables them to accurately obtain the “Level 1” or “Level 1+” Low Embodied Carbon Label, and increases YATUNG’s market share in the green construction market.

3 Market Enablement
Driving Industry Chain Transformation through Seminars

YATUNG provides more than products; it also serves as a transformation consultant for the construction industry. The company regularly organizes or participates in technical seminars and industry summits, proactively promoting the latest low-carbon material application technologies and circular economy concepts to contractors, architects, and government agencies. Through cross-disciplinary dialogue, it alleviates market concerns about innovative green building materials, drives the entire industry chain toward net-zero emissions, and establishes YATUNG’s leadership in the sustainable construction ecosystem.



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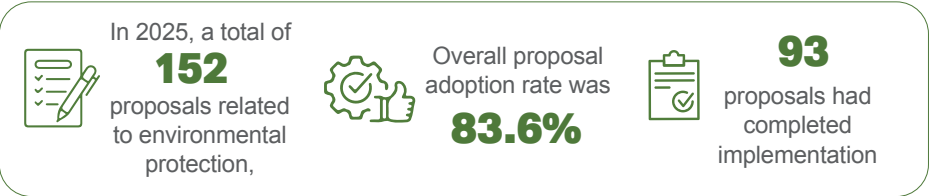
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1.4 Environmental Management

YATUNG places great importance on environmental management. In 2022, it introduced the ISO 14001 environmental management system and established an Environmental Management Committee. By 2025, the system had been implemented and third-party verified at the headquarters and 11 operating plants, with a verification coverage rate of 86%.

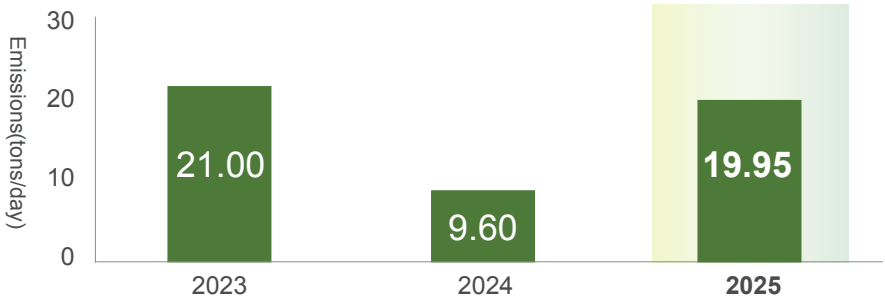
In 2021, YATUNG promulgated its Guidelines for Proposal Improvement and Patent Incentives, encouraging employees each year to submit constructive suggestions for improving the company's operations, environmental protection, safety, hygiene, energy conservation, and water conservation measures. In 2025, a total of 152 proposals related to environmental protection, energy conservation, and water conservation were submitted. Following evaluation, the overall proposal adoption rate was 83.6%; 93 proposals had completed implementation, while the remainder were being progressively carried out, supporting the ongoing enhancement of environmental management at each operating plant.



Stationary Source Emissions

Far Eastern Ready-Mix's stationary source emissions consist of particulate pollutants, and emissions from all plants are below the emission standards. Each plant uses high-efficiency dust collection equipment for end-of-process control and reduces the open-air storage of raw materials, opting for enclosed storage wherever possible to minimize the impact of dust raised by strong winds on local communities.

YATUNG Particle Pollutant Emissions



Source YATUNGreports the weight of raw materials used each quarter through the Environmental Protection Administration's Integrated Management System for Air Pollution Fees and Emissions Reporting. The system calculates annual emissions based on coefficients established by the Environmental Protection Administration, equipment control efficiencies, and other parameters.

Emphasis on Local Engagement

YATUNG places great importance on communication and interaction with local communities. It continues to promote neighborly initiatives, including dust suppression, traffic management, noise control, environmental maintenance, and prompt responses to complaints, in order to reduce the impact of its operations on the surrounding environment. For example, it regularly rents water trucks to wash roads around its plants to suppress dust, hires local volunteer traffic controllers to assist with traffic management during peak hours, and undertakes the cleaning and maintenance of sidewalks around plant perimeters. Through these practical actions, it deepens mutual trust and cooperation with the community, builds harmonious and mutually beneficial neighborhood relationships, and fulfills its corporate social responsibility. In addition, because vehicles transporting raw materials and products frequently enter and leave the operating plants, local volunteer traffic controllers are hired to direct traffic during peak hours and improve traffic flow.

Sustainable and Green Environmental Expenditures

YATUNG regularly reviews the condition of its environmental protection equipment and plans equipment improvements to enhance environmental protection performance. In 2025, it carried out projects including the installation of low-carbon cement conveying equipment, the replacement of dust collector negative-pressure motors and filter cloths, and the installation of Pervious concrete in plant areas. Total environmental protection expenditures amounted to NT\$13.5 million. In the future, renovation and replacement projects will continue to be planned based on the current condition of the equipment. In the future, renovation and replacement projects will continue to be planned based on the current condition of the equipment.



Environmental Penalty Incidents

In 2025, there were no significant environmental compliance violations. In addition, there were three instances of non-significant regulatory violations resulting in fines, totaling NT\$18,000. Corrective actions were completed promptly in all cases, and preventive measures were established to avoid recurrence.

Description of Regulatory Violations in 2025	Fine Amount	Corrective Measures
The Tainan Plant operated in a manner inconsistent with the permitted registration details. Three pipelines used to recycle materials to the process and vehicle-washing station were not included in the permit documentation.	10,000	The pipelines have been removed.
In 2023, waste with a waste code not approved under the Industrial Waste Clearance and Disposal Plan was contracted to Dong Ze Environmental Protection Company for clearance and transportation; a penalty was imposed in 2025.	6,000	The code has been corrected.
A vehicle entered Tainan City' s air quality maintenance zone without a record of passing an exhaust emission inspection within the past year.	2,000	All vehicles undergo proper inspections.

- Note
- A major violation is defined as a single incident for which the cumulative fines amount to NT\$1 million or more.
 - No major violations occurred in 2024. There were two non-major regulatory violations resulting in fines, totaling NT\$301,000.



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Water Resource Risk Management

YATUNG places great importance on water resource risk management. Based on the 2019 Aqueduct Water Risk Atlas indicators analyzed by the World Resources Institute (WRI), the overall water risk level of all YATUNG operating plants was assessed as “Low–Medium” (impact level 1–2). In response to climate change and uncertainties in water supply, the Company continues to strengthen water resource management and enhance operational resilience.

Overall Risk Level:
Low to Medium
(Impact Level: 1–2)

YATUNG Water Use Information

YATUNG’s water withdrawals by category are primarily sourced from tap water and groundwater, all of which are freshwater (TDS ≤ 1,000 mg/L). Water is mainly used for product mixing, cleaning facilities and vehicles, dust suppression, irrigation, firefighting, and other purposes. In 2025, total water withdrawal was 415 ML, and water consumption per unit of product was 0.134 tonnes of water per m³ of Ready Mixed concrete, representing a slight decrease from the previous year.

All wastewater generated by the Company is stored at its operating plants. Except for the portion discharged legally by the Taichung Plant under the applicable permit, wastewater from all other operating plants is recovered and reused through wastewater settling tanks, thereby reducing the demand for freshwater withdrawals. The Taichung Plant is equipped with continuous pH and specific conductivity monitoring systems to ensure that its discharges comply with regulatory standards.

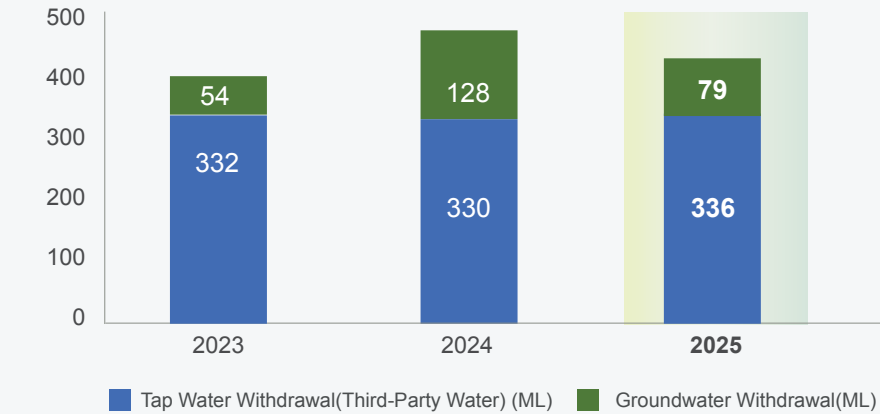
Water Resource Efficiency Management

In response to its concerns regarding water-related issues and its awareness of the rigorous challenges that water resource efficiency management will face in the future, YATUNG continues to improve water-use efficiency through systematic water resource management. In 2024, the Company established an ISO 46001 Water Efficiency Management System and completed third-party verification on March 26, 2025. Through a systematic management framework, the Company has established mechanisms for water-use inventories, target management, improvement tracking, and continuous enhancement, demonstrating its commitment to sustainable water resource management.



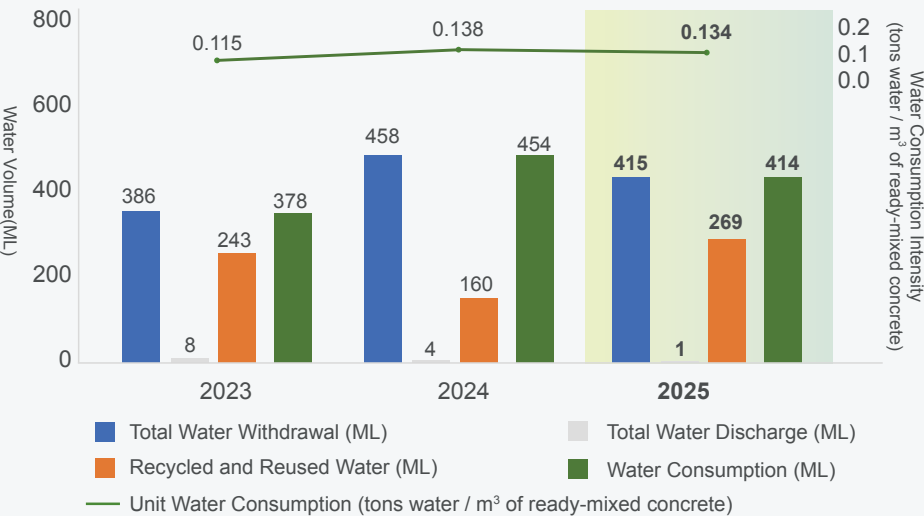
In addition, in 2025, continuous water-use monitoring systems for significant water-consuming equipment were established at the Xizhi Plant and Taichung Plant. Through real-time monitoring and data analysis, the Company monitors equipment water consumption, abnormal water use, and water-saving performance, continuously improving water-use efficiency and advancing toward its goal of sustainable water resource management.

YATUNG Water Withdrawal



Note As the amount of rainwater surface runoff within the plant flowing into the wastewater pond could not be quantified, it is excluded from the statistical scope.

YATUNG Water Usage



Note 1. Total water consumption = total water withdrawal – total water discharge, including evapotranspiration.
2. YATUNG discharges wastewater to the industrial park’s wastewater treatment plant; it is classified as other water (TDS > 1,000 mg/L).
3. The amount of recycled water refers to the volume pumped to and used by the mixer.

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2. Corporate Governance/ YATUNG's Contributions to the SDGs
Value Chain and Progress Toward Short-, Medium-, and Long-Term Goals

Material Topics Value Chain	Significance to YATUNG	Sustainability Strategy Plan	2025 Actual Performance Contributions of YATUNG	Short term 2026 Targets	Medium term 2030 Targets	Long Term 2050 Targets	SDGs	Chapters	GRI
 Economic Performance Actual Positive Direct Impact	Sustained profitability is essential to establishing YATUNG's sustainable development.	Stable revenue growth Sustained profitability	Revenue growth rate 3% 22% net profit growth rate after tax	Continued profitability every year 3% growth in operating revenue (compared with 2025)	Continued profitability every year 5% growth in operating revenue	Continued profitability every year	 TARGET 8-2 Increase the productiv- ity of economies through diversification, technological upgrading and innovation, including by focusing on high-value-added and labor-intensive industries.	2.2	201
 Actual Positive Direct Impact		Increase the proportion of sales generated by high-end products	High-end products' share of sales: 16%	High-end products' share of sales: 20%	High-end products' share of sales: 25%	High-end products' share of sales: 30%			
 Implementing AI-Driven Digital Transformation Actual Positive Direct impacts	By digitally transform- ing traditional industries, real-time indicator information enables effective management and timely, accurate decision-making, enhancing overall profitability and advancing toward smart production.	Implementation of ISO 27001	Maintain system effectiveness and implement it across 13 operating plants	Completed the transition to ISO 27001:2022 certifica- tion	Maintained the validity of ISO 27001 certifica- tion	Maintained the validity of ISO 27001 certifica- tion	 TARGET 8-2 Increase the productiv- ity of economies through diversification, technological upgrading and innovation, including by focusing on high-value-added and labor-intensive industries.	2.3	-
 Information Security Actual Positive Direct Impact		Implementation of an eTag Automatic Detection System	Three operating plants implemented the automatic detection system.	A cumulative total of 4 operating plants implemented automat- ed detection systems	A cumulative total of 8 operating plants implemented automat- ed detection systems	All 13 operating plants implemented automat- ed detection systems			
 Information Security Actual Positive Direct Impact	Through digital asset management and fully automated backup mechanisms, we enhance data integrity, operational efficiency, and the quality of cross-departmental collaboration, strength- ening the Company's operational stability and smart management capabilities.	Established a digital management system	Develop and pilot one water temperature monitoring system for a test specimen curing pool at one operating plant	Implement the occupational safety ESGO system Implementation of a KM System	Implementation of an IoT-enabled predictive maintenance system at 7 operating plants Implementation of an AI-powered intelligent dispatching system	Smart production at 7 operating plants	 TARGET 8-2 Increase the productiv- ity of economies through diversification, technological upgrading and innovation, including by focusing on high-value-added and labor-intensive industries.	2.3	-
 Information Security Actual Positive Direct Impact	Through digital asset management and fully automated backup mechanisms, we enhance data integrity, operational efficiency, and the quality of cross-departmental collaboration, strength- ening the Company's operational stability and smart management capabilities.	Promote low-carbon offices, information governance, and smart operations.	Implement the Shenwang System (Digital Asset Management System) and a fully automated backup system (NAKIVO software)	Upgrade the servers at 3 operating plants	Upgrade the servers at 13 operating plants	Upgrade the servers at 19 operating plants and service locations in total	 TARGET 9 Build resilient infrastructure, promote inclusive and sustain- able industrialization, and foster innovation.		

Note SC Supply Chain (upstream) Y YATUNG (midstream) C Customers (downstream) CM Communities

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Economic Governance

Management of Material Topics

Material Topic Categories



Impact

YATUNG promotes low-carbon products and a circular economy-based business model through sound corporate governance and ethical business practices, continuously creating positive economic performance. The economic value generated through organizational operations serves as the foundation for sustainable development. Far Eastern Ready-Mix's stable revenue and profit growth enable it to continuously create value.

In response to the Smart Far Eastern project, YATUNG has introduced automated IoT equipment, an automated vehicle scheduling system using eTags, and a smart command center to promote digital transformation. With smart corporate governance as its core value, the Company is developing various digital transformation initiatives in production, finance, transportation, quality control, and digitalization, thereby promoting industrial advancement and transforming Far Eastern into an innovative, inclusive, and sustainable smart enterprise.

While accelerating digital transformation, YATUNG is also treating information security as a key pillar of successful transformation. With the widespread adoption of the Internet of Things with AI (AIoT) and big data applications, the Company has strengthened its information security protection system and data governance mechanisms to ensure that its production monitoring and transportation dispatch systems are resilient against potential cyber threats in a digitalized environment.



Commitment

Accelerate digital transformation, strengthen corporate governance, and, while upholding environmental sustainability and social inclusion, achieve continued profitability through high-quality and innovative products, creating sustainable corporate value.



Policy

YATUNG places enhancing resource efficiency at the core of its business strategy. Through the responsible and effective promotion of waste reuse, it adopts a circular economy model that converts waste into alternative raw materials, creating new value for the industry.

- ① YATUNG ensures the implementation of sustainable corporate development through comprehensive management systems. For details of the relevant policies and systems, please refer to the respective sections.
- ② YATUNG continues to implement the ISO 27001 Information Security Management System to control and reduce information security risks and safeguard the confidentiality, integrity, and availability of the Company's information assets. Information and Communications Security Policy



Take Action

- ① Continuously developing sustainable and innovative products to achieve dual benefits for the economy and the environment.
- ② Regularly arranging anti-bribery training courses for supervisors and requiring them to sign an "Anti-Bribery Commitment," thereby enhancing employees' awareness of anti-corruption.
- ③ Implementing various digital transformation solutions in production, finance, transportation, quality control, and digitalization.



Evaluation Methods

Through the Corporate Sustainability Implementation Task Force, we continuously track implementation progress and the extent to which targets have been achieved.



Stakeholder Engagement

Communication and interaction are conducted regularly or as needed in accordance with the stakeholder engagement mechanism, and the information is disclosed in the Sustainability Report, on relevant platforms, or on the website.



Information Security Policy

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2.1 Sound Corporate Governance
2.1.1 Overview of Corporate Governance

Basic Company Information

Data Category	Description of Relevant Information for 2025
Company Name	YATUNG CO., LTD.
Capital	Paid-in capital: NT\$2,000,000,000
Date Established	October 3, 1978
Main Products	Ready Mixed concrete and related services
Chairman/President	Li Kun-Yan / Jin Chung-Jen
Headquarters Address	No. 139, Section 1, Datong Road, Xizhi District, New Taipei City
Main Operating Locations	YATUNG's headquarters and manufacturing plants operating in Taiwan comprise 21 service locations in total (including contract manufacturing plants and subsidiaries). Overseas, it operates two service locations in Vietnam.

Institutionalization of Directors' Compensation and Sustainability Performance Systems

The directors of YATUNG do not receive fixed compensation and are only paid a monthly transportation allowance. Annual directors' compensation is separately stipulated in the Company's Articles of Incorporation and is appropriated from the Company's annual profits at a rate not exceeding 2.5%. However, when the Company has accumulated losses, the amount required to offset such losses must be reserved in advance. Annual directors' compensation is evaluated based on the Company's overall operating performance, taking into comprehensive consideration its financial performance and sustainability achievements. ESG indicators, including environmental protection, occupational safety, and corporate governance, are incorporated into the assessment to ensure that directors' decisions align with the Company's long-term value and sustainable business objectives.

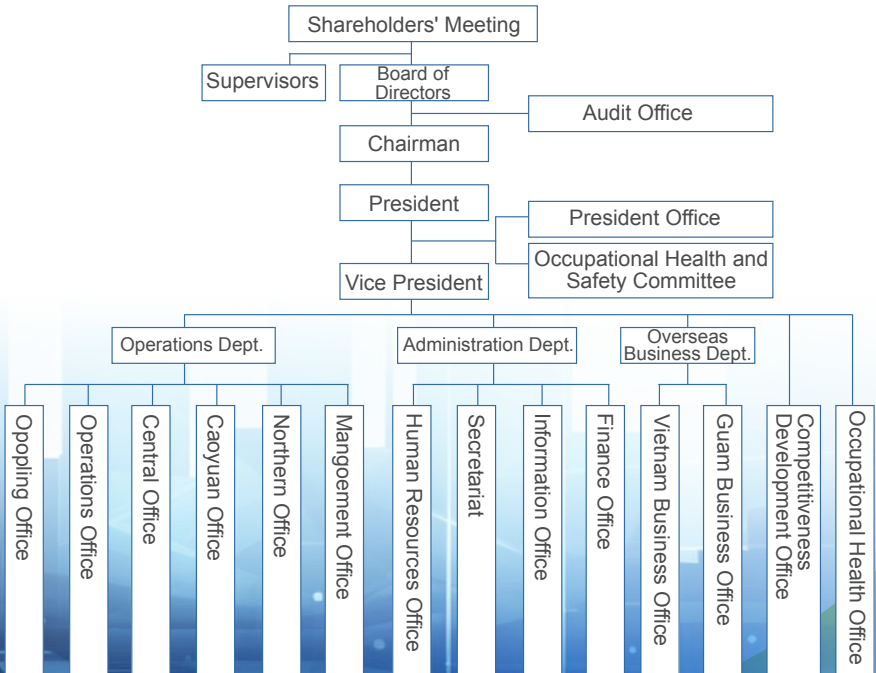
Institutionalization of the Compensation System

YATUNG CO., LTD. does not have an independent Compensation Committee. However, to strengthen corporate governance and the functions of the Board of Directors, all remuneration policies and measures must be submitted to the Board of Directors for approval. The compensation of managers at the rank of manager and above must be submitted for approval by the Chairman or Group Chairman in accordance with the "Delegation of Authority Regulations" approved by the Board of Directors, while the compensation of managers below the manager rank must be submitted to the President for approval. In addition, bonuses are awarded based on the operating performance of senior management and employees' ESG KPI results for the year, thereby linking compensation with sustainability performance and enhancing the completeness of the incentive mechanism.

YATUNG Governance Organizational Structure

Integrity is the foundation of business operations. We strive to improve our corporate governance structure in order to fulfill our responsibility for sustainable business operations. A sound and efficient Board of Directors is the foundation of good corporate governance.

YATUNG Organization Chart





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Board Composition and Operations

YATUNG Co., Ltd. is wholly owned by Asia Cement Corporation and Asia Investment Co., Ltd., which collectively hold 100% of the Company's shares. The Company has no cross-shareholding relationships with suppliers or other stakeholders. Members of the Company's Board of Directors are appointed by the parent company based on professional considerations, including expertise in operations, procurement, human resources, and industrial technology. YATUNG leverages the professional backgrounds of its directors and authorizes the highest governance body to assist in supervising and managing the Company's major operational decisions. The chair of the Company's highest governance body is also the chairperson of the Board and a member of the organization's senior management. To mitigate conflicts of interest, the Company makes relevant operational decisions in accordance with the delegation of authority approved by the Board of Directors. The delegation of authority is divided into six categories: management, sales, procurement and acceptance/payment, personnel and payroll, finance, and information technology. Different approval authorities are established for the managers at each level of YATUNG and the highest governance body. The Board of Directors of YATUNG consists of five directors. At the relevant shareholders' meeting, approval

was obtained to lift the restrictions on directors' non-compete obligations under Article 209 of the Company Act. The term of office for directors is three years (the term of the 9th Board of Directors is from June 15, 2023 to June 14, 2026). At the first Board meeting of each term, all directors elect the chairperson from among themselves. In principle, the Board convenes once every quarter, with a 100% attendance rate. The Board performance evaluation mechanism is conducted internally by the parent company every three years based on each director's professional performance, and the evaluation results serve as a reference for the reappointment of directors for the following term. Based on the expertise of individual directors, the Far Eastern Group appoints some of the Company's directors to serve as directors or managers of subsidiaries within the Group, and the Group reviews the avoidance of conflicts of interest involving directors of each subsidiary. For detailed information on the Board of Directors, please refer to [the parent company's annual report](#).



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Backgrounds and Meeting Attendance of the Members of the 9th Board of Directors

Position	Name	Gender	Age Group	Primary Experience	Current Position	Term of Office	Number of Meetings Attended	Attendance Rate
Chairman	Li Kun-Yen	Male	Over 70 years old	Director, Tamkang University Supervisor, Far Eastern New Century Corporation	President, Asia Cement Corporation Director, U-Ming Marine Transport Corporation	3 years	4	100%
Director	Hsu Hsu-Ping	Male	Over 70 years old	Director of Asia Cement Corporation	Director of Far Eastern New Century Corporation Director of Far EasTone Telecommunications Co., Ltd	3 years	4	100%
Director	Yu Tung-Lin	Male	Over 70 years old	Director, Far Eastern Investment Co., Ltd.	Vice President, Asia Cement Corporation	3 years	4	100%
Directors	Chen Chih-Hsien	Male	Aged 60 and above	Director, Asia Cement Corporation Subsidiary	Plant Manager, Hualien Plant, Asia Cement Corporation	3 years	4	100%
Director	Chen Chun-Ming	Male	Over 70 years old	Representative of Yu Yuan Investment Co., Ltd.	Chairman of Ya-Yu Power Co., Ltd.	3 years	4	100%

Directors' Continuing Education

The directors' continuing education activities are as follows. In 2025, the directors completed a total of 46 hours of continuing education. In 2025, the Company will continue to enhance the content of courses covering various aspects of ESG.

Date	Organizer	Course Title
05/14	Asia Cement Corporation	Business Opportunities for Companies in the Era of "Priced Carbon Emissions"
06/04	Taiwan Academy of Banking and Finance	Corporate Governance Forum—Corporate Response Strategies to U.S. Tariff Policies and Supply Chain Restructuring
07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit Forum
08/14	Taiwan Investor Relations Institute	Corporate Sustainability and Risk Management
08/21	Asia Cement Corporation	Leading the Digital Future and Driving the Advancement of Corporate Competitiveness
10/01	Taiwan Academy of Banking and Finance	Corporate Governance Forum – Enterprise AI Transformation
10/15	Corporate Sustainability Development Association	Moving Toward a Global Circular Vision: The GCP Framework and Taiwan's Path to Industrial Circularity in Practice

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Corporate Sustainability Implementation Team

To implement the policies, systems, and management guidelines for corporate sustainability, YATUNG established a “Corporate Sustainability Implementation Task Force.” The President serves as its chairperson. Three executives are responsible for coordinating the three areas of operations and management, environmental sustainability, and social responsibility. The task force is responsible for compiling and disclosing corporate sustainability information, planning and implementing corporate sustainability initiatives, and other related matters. It currently consists of 14 part-time members. Each functional group submits work reports to the chairperson on a regular and ad hoc basis. Corporate sustainability operations and implementation results are consolidated and reported to the Chairman monthly, while operating performance is reported to the Board of Directors quarterly, enabling the Board to fully oversee the operation of corporate sustainability issues.



IFRS Sustainability Disclosure
Standards Adoption Plan

As the parent company, Asia Cement Corporation, falls within the scope of the Financial Supervisory Commission's “Roadmap for Taiwan's Adoption of IFRS Sustainability Disclosure Standards,” it will apply the IFRS Sustainability Disclosure Standards in 2026, with disclosures included in the dedicated sustainability section of the annual report in 2027. The parent company has established a cross-departmental task force, headed by the Executive Secretary of the Corporate Sustainability Implementation Committee, to oversee adoption, develop the adoption plan and schedule, and submit quarterly implementation updates to the Board of Directors for oversight. Our Company will follow the parent company's adoption plan and cooperate in providing and disclosing relevant information.



Participation in Association Operations

To maintain close connections and collaborate with all sectors of society on sustainable development, we participate in various public and industry associations in the following ways.

Participation in Public and Industry Associations	Capacity of Participation
Taiwan Ready Mixed Concrete Industrial Association	Member / Executive Director
Taiwan Concrete Institute	Member / Chairman
Green Building Alliance, Taiwan	Member/Director
Association of Circular Economy	Executive Director
Taiwan Construction Safety Association	Standing Supervisor
Environmental Protection Administration Committee for the Promotion of Recycling and Reuse of Renewable Resources	Committee Member
National Federation of the Republic of China Real Estate Alliances	Senior Vice President, Industry Consultant
Tainan City Association of Building Management	Member
Taichung City Association of Building Management	Member
Taiwan Green Technology Association	Member
Taiwan Wetlands Alliance	Members
Taiwan's New Generation of Architecture	Consultants

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2.1.2 Ethical Business Conduct

Compliance with Ethical Conduct and Anti-Corruption

YATUNG adheres to its parent company's principles of ethical business conduct. The President has announced the "Code of Ethical Business Conduct," "Operating Procedures and Guidelines for Ethical Business Conduct," and "Code of Ethical Conduct," firmly opposing all forms of corruption, bribery, and other improper conduct to ensure the Company's ethical business practices. These documents have been posted on the Company's internal website.

When entering into procurement contracts with suppliers involving transactions of a certain scale, the Company requires them to sign a "Supplier Social Responsibility Commitment," which includes provisions relating to ethical standards. At the Company's 2025 Supplier Conference, an awareness course on "Ethical Business Conduct and Anti-Bribery" was conducted. The course covered the importance of ethical business conduct, the key elements of the Company's ethical business conduct policy, ethical business conduct requirements throughout the supply chain, and the vision of jointly creating an ethical and sustainable future. These efforts strengthened suppliers' awareness of ethical governance, deepened the foundation of trust among business partners, and enabled the joint construction of a robust, transparent, and sustainable supply chain.

Integrity Management and Anti-Corruption Promotion and Training

Since 2023, YATUNG has arranged for supervisors at the level of deputy section leader and deputy plant manager or above to receive one-hour "Anti-Bribery" training annually and sign an "Anti-Bribery Commitment," thereby raising employees' anti-corruption awareness.

Our company follows the parent company's Anti-Bribery Management Policy, and all employees sign the "Declaration of Compliance with the Anti-Bribery Policy." Starting in 2024, current employees receive two hours of training annually. The 2025 Integrity Management and Anti-Bribery Education and Training Program is shown in the table below. Upon completion of the course, a learning effectiveness test will be administered, with a passing score of 70 points. Those who do not meet the passing standard will be given another opportunity to take the test, helping them fully grasp the key course content until they meet the standard.

Key Items of the "Code of Ethical Business Conduct" and
"Operating Procedures and Guidelines for Ethical Business Conduct"

 Prohibition of Unethical Conduct	 Prohibition of Bribery and Bribe-Taking	 Prohibition of Illegal Political Contributions	 Prohibition of Improper Charitable Donations or Sponsorships
 Prohibition of Unreasonable Gifts, Hospitality, or Other Improper Benefits	 Conflict of Interest Avoidance	 Prohibition of Insider Trading and Confidentiality Obligations	 Avoidance of Transactions with Dishonest Business Operators

2025 Integrity Management and Anti-Bribery Education and Training Program

 Understanding the Importance of Anti-Bribery	 ISO 37001 from an ESG Perspective	 Eight Key Elements of an Anti-Bribery Management System	 Benefits of ISO 37001	 Anti-Bribery Commitment Letter
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Human Rights Policy

Asia Cement Corporation, YATUNG Corporation's parent company, currently has a human rights policy that YATUNG Corporation follows. YATUNG Corporation's Human Rights Policy was announced on November 14, 2023. Starting in 2024, all current employees receive two hours of training annually.



Prevention of Sexual Harassment

YATUNG promulgated and implemented the "Regulations Governing the Prevention, Complaints, and Disciplinary Measures for Workplace Sexual Harassment" on July 10, 2007, in accordance with Article 13 of the Gender Equality in Employment Act:

**Company Sexual Harassment
Complaint Channels**

 02-86923315 Ext. 318

 barnett@yatung.com.tw

 Human Resources
Department – Sexual
Harassment Complaint
Investigation Team

 A complaint hotline, complaint email address, and Sexual Harassment Complaint Review Committee have been established to handle sexual harassment complaints. Complaints are handled confidentially and not disclosed publicly to protect the privacy and personal rights of the parties involved.

 Clear procedures for handling sexual harassment complaints have been established. The victim or their legal representative shall file a complaint with the Company's Sexual Harassment Complaint Review Committee within six months from the date on which the incident occurred.

 If an investigation confirms that an employee of the Company has committed sexual harassment, the Company will impose disciplinary action based on the severity of the circumstances.

 The Company will regularly include these guidelines in employee training programs or post promotional posters from time to time.



Parent Company
Human Rights
Policy



YATUNG Human
Rights Policy

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2.1.3 Risk Management

Risk Management

To strengthen corporate governance and promote sound operations and sustainable development, the Company has carried out this work in accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies” amended and promulgated by Order No. 1030036318 issued by the Financial Supervisory Commission, Executive Yuan, on September 22, 2014 (hereinafter referred to as the “Regulations”), and Letter No. Ya (103) Audit 1390 issued by Asia Cement Corporation on November 14, 2014.

Risk Identification and Response Measures

The risk management procedures include risk identification, risk measurement, risk response, risk monitoring, and risk reporting. Risk types include operational risk, financial risk, hazard risk, information security risk, compliance risk, and other risks (climate change).

The heads of the Company's various plants and departments, acting as management, are responsible for evaluating the internal control system. During the evaluation period, the components of each unit's internal control system (control environment, risk assessment, control activities, information and communication, and monitoring activities) are thoroughly examined and evaluated. To perform this task, each plant and department establishes an “Internal Control System Self-Assessment Task Force” to inspect and evaluate control activities.

The core of the assessment is a risk-oriented approach. First, the potential risks of each operational item and their degree of impact must be identified. Operational items with higher risks and greater impacts require enhanced assessment and control. If deficiencies or irregularities in the internal control system are identified during the assessment process, they must be actively tracked and improved.

Self-assessment task teams must regularly inspect and update their internal control systems and record the assessment results in the “Internal Control System Self-Assessment Record Form.” In June and December each year, these teams conduct self-assessments of the internal control system and record the issues identified and the corresponding improvement measures.

All self-assessment record forms must be submitted to the Audit Office for review and consolidation in July and January each year. Based on these record forms, the Audit Office submits the “Internal Control System Self-Assessment Report” by mid-July and mid-January. After approval by the President, the report is submitted to the parent company's Audit Office. The audit areas include four major aspects: corporate governance, legal compliance, operational management, and the supervision and management of subsidiaries. **The 2025 audit plan included 48 audit items covering sales, production, transportation, accounting, capital expenditures, and other areas, all of which were completed as planned.**

Market Risk Assessment and Response Strategies

YATUNG conducts in-depth analyses of changes in the external environment and applies PEST (Political, Economic, Social, Technological) analysis of macro-environmental factors to identify the potential impacts of policies and regulations, economic conditions, social trends, and technological development on operations. It has also introduced Power BI and Robotic Process Automation (RPA) to integrate a real-time market data monitoring system, providing a basis for anticipating risks and adjusting strategies.

From a market perspective, the Company has identified several operational risks, **including slowing economic growth, contraction in the real estate market, financing pressure caused by rising interest rates**, and a decline in overall demand for ready-mix concrete resulting from the continued decrease in the permitted floor area of construction projects. According to the latest statistics released by the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, Taiwan's annual economic growth rate reached 8.68% in 2025, maintaining an impressive performance. This strong performance was mainly driven by the continued surge in demand for AI and High Performance Computing (HPC), which led to substantial growth in exports of electronic and information and communications technology products and fixed capital investment, demonstrating the structural characteristics of “a robust macroeconomy led by technology manufacturing.” However, the momentum of economic growth showed significant industry divergence, with recovery in non-technology manufacturing sectors remaining relatively moderate.

For the ready-mix concrete industry, the market structure continues to undergo dramatic changes. According to statistics from the Ministry of the Interior, affected by the Central Bank's credit controls and soaring construction costs, the number of building permits issued for private-sector construction, including residential projects, continued to decline in 2026, placing substantial “volume contraction” pressure on the private development market. **“Developing high-end products” and “securing public construction projects” have become the two core priorities of this year's market operations. In response to the shortfall caused by weakening momentum in private-sector development**, companies with low-carbon, high-performance concrete development capabilities that can actively enter major national public infrastructure projects and technology factory and office projects have successfully offset the impact of contraction in the private market through value-added products and stable project capacity, demonstrating a transformation trend of “declining shipment volume but improving gross margins and resilience.”



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In response to the gap between macroeconomic expansion and the downward adjustment in traditional construction demand, the transformation strategy implemented by the Company in 2024 has begun to show results. Regarding future operations, the Company will continue to implement the following four core principles to strengthen profit resilience and market share:



Pursuing high-value-added products and public construction projects on parallel tracks

Targeting the rigid demand of technology campuses and offices, as well as major national public infrastructure projects, we are comprehensively expanding the promotion of high-end concrete products, including low-carbon and high-performance concrete. We are actively pursuing high-quality contracts to effectively offset the decline in private construction projects.



Lean Smart Management

We are comprehensively implementing an AI-powered digital dispatch platform and quality monitoring system to optimize interregional transportation scheduling and plant capacity allocation, precisely control costs, and improve delivery efficiency.



Supply Chain Resilience and Low-Carbon Strategy

Continue developing digital concrete traceability records, optimize raw material procurement strategies, actively support the national net-zero transition policy, and deepen core competitiveness in ESG indicators.



Optimization of Customer and Order Structure

Select high-quality customer segments, strengthen risk management and regional dispatch flexibility, and maximize overall capacity utilization and gross profit margins amid a decline in total market demand.

Anti-Competitive Behavior and Handling

YATUNG places great importance on anti-competitive issues. In addition to fully complying with laws and regulations, it has established and issued the "Fair Trade Act Compliance Guidelines" to create a comprehensive legal compliance management mechanism. Currently, two cases are in litigation.

To strengthen prevention and control measures and prevent similar incidents from recurring, the Company has implemented the following three specific measures and clearly requires all employees and suppliers to comply with them:

- ① Conduct legal awareness initiatives and follow-up activities regarding the Fair Trade Act, and assign personnel to participate in the cartel-related awareness courses organized by the Fair Trade Commission.
- ② Promote the precautions to be observed when interacting with industry peers (such as avoiding discussions involving customer construction sites and concrete quantities, politely declining industry gatherings, immediately disengaging when industry peers discuss the aforementioned sensitive topics, and having the courage to report any discovered unlawful conduct), as well as the liability risks of violating the Fair Trade Act, and provide training.
- ③ Establish an accountability mechanism to review whether the aforementioned awareness measures have been effectively implemented.

Information Security Risk Management

Information technology is advancing rapidly, while hacker attack methods are becoming increasingly complex and diverse, forming a new normal. Information security risk management has therefore become an important issue for enterprises. To provide superior information security protection and ensure the security of its operational systems, YATUNG has implemented the ISO 27001 Information Security Management System. In accordance with the objectives established by the Far Eastern Group IT Committee, and with "Maintaining information security and strengthening security protection" as its information and communications security policy, the Company implements the information security principles of "confidentiality," "integrity," and "availability." It has established a management framework, optimized processes, and conducted comprehensive internal and external information security risk assessments and management across various areas, including data, software, physical assets, services, and personnel. These efforts strengthen its information security capabilities, enable the proactive identification and elimination of potential threats, reduce and continuously improve the risks faced by information assets, and represent a significant step forward in ESG corporate governance, further enhancing YATUNG's ESG milestones. The headquarters introduced the ISO 27001:2013 Information Security Management System in 2022, passed certification in 2023, completed the transition to ISO 27001:2022 in 2025, and assisted 13 operating sites in establishing information security systems. As of 2025, there had been no business continuity disruptions and no complaints involving violations of customer privacy or loss of customer data. For detailed information on information security, please refer to Section 2.3 Digital Transformation and Information Security.



The Company will uphold the principle of integrity in business operations, continue to strengthen its compliance culture, and work hand in hand with all employees and business partners to jointly maintain a fair, transparent, and sound market competition environment.

Case 1

In April 2019, the Fair Trade Commission determined that YATUNG CO., LTD. and four other Ready Mixed concrete companies had violated the Fair Trade Act and imposed penalties. The court of first instance ruled that there had been no concerted action and revoked the penalties. The Fair Trade Commission appealed to the Supreme Administrative Court, which remanded the case for reconsideration. Mediation was conducted under the auspices of a judge of the Taipei High Administrative Court. Because the Fair Trade Commission refused to participate in mediation, the court of first instance on remand likewise ruled that there had been no concerted action and revoked the penalties. The Fair Trade Commission has once again appealed to the Supreme Administrative Court. The case is currently being heard by the Taipei High Administrative Court on remand.

Case 2

In February 2023, the Fair Trade Commission determined that YATUNG CO., LTD. and 17 other Ready Mixed concrete companies in the Taoyuan area had violated the Fair Trade Act and imposed penalties. YATUNG CO., LTD. filed an administrative lawsuit through the applicable legal remedy process. The case was heard by the Taipei High Administrative Court, which also sought to ascertain whether both parties were willing to mediate. Because the Fair Trade Commission refused to participate in mediation, the Taipei High Administrative Court ruled that there had been no concerted action and revoked the penalties. The Fair Trade Commission has appealed to the Supreme Administrative Court. The case is currently being heard by the Taipei High Administrative Court.

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YATUNG CO., LTD.'s climate change risk management process includes identifying and assessing existing risks and opportunities; defining material risks and opportunities and analyzing their financial impacts; and formulating response measures and estimating the costs of material risks and opportunities. Based on the TCFD categories of transition risks, physical risks, and opportunities, the Company assesses the relevance, impact, and occurrence period of each risk and opportunity, and establishes a risk and opportunity assessment matrix. The periods for assessing the occurrence of risks and opportunities include the short, medium, and long term, defined as follows: short term: 2026–2027; medium term: 2028–2030; and long term: 2031–2035. Progress reports on climate change risk assessment projects are submitted to the Board of Directors each quarter, and adjustments are made as necessary based on actual circumstances.



Short Term
2026-2027



Medium Term
2028-2030



Long Term
2031-2035

Risk Type	Risk Item	Risk Description	Value Chain Stage of Occurrence	Potential Financial Impacts	Time Frame (Short-, Medium-, or Long-Term)	Amount of Financial Impact	Response Measures	Response Cost Estimation
Transition Risk	 Cost of Transitioning to Low-Carbon Technologies	To achieve GCCA's carbon reduction targets: a 50% reduction in carbon footprint by 2030 and carbon neutrality by 2050	Direct operations	Increase in concrete cost per cubic meter	Medium- and long-term	Medium-term: NT\$250 million Long-term: NT\$7 billion	Add grinding equipment for cementitious materials and develop low-carbon alternative materials	Medium-term: NT\$296 million
	 Concrete Surplus Material Management	Environmental regulations are becoming increasingly stringent, and growing demands for carbon reduction in building materials have led to higher concrete surplus material management costs.	Direct operations	Higher surplus material management costs	Short- and medium-term	Short term: NT\$14 million Medium term: NT\$35 million	Adopt a dry-treatment process using superabsorbent polymer, develop modular containers, introduce ball-mode carbon capture equipment, and conduct carbonation tests and performance research evaluations on residual concrete Testing of carbon dioxide capture technology for residual materials	Short term: NT\$1.95 million Medium term: NT\$28.05 million

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Risk Type		Risk Item	Risk Description	Value Chain Stage of Occurrence	Potential Financial Impacts	Time Frame (Short-, Medium-, or Long-Term)	Amount of Financial Impact	Response Measures	Response Cost Estimation
Transition Risk	Market Risk	 Rising Raw Material Costs	Under the Climate Change Response Act, a carbon fee of NT\$300 per tonne of CO ₂ e for Scope 1 and Scope 2 greenhouse gas emissions is expected to be imposed in 2025. This will increase YATUNG's procurement costs for major raw materials.	Upstream Supply Chain	Increase in raw material procurement costs	Medium- and long-term	Medium-term: NT\$1.45 billion Long-term: NT\$1.45 billion	Research costs commissioned to an independent third party for studying alternative low-carbon raw materials	NT\$1.2 million over the medium term
			Domestic steel mills are gradually reducing production capacity, resulting in a decrease in the supply of ground granulated blast-furnace slag. Reduced coal consumption at thermal power plants will lead to a year-by-year decline in fly ash production in the future	Upstream Supply Chain	Increase in raw material procurement costs	Medium-and long-term	Medium term: NT\$2.33 billion Long-term: NT\$2.33 billion	Research expenses for developing the use of imported fly ash and coal combustion bottom ash as alternative raw materials for concrete binders	Medium-term: NT\$1.7 million
		 Changes in rainfall (water) patterns and extreme changes in climate patterns	Water resource depletion	Direct Operations	Tight water supplies result in an inability to produce	Short-, medium-, and long-term	Approximately NT\$500 million per year	Purchase water trucks	500,000 per year
			Tight electricity supply	Direct Operations	Tight power supply has driven up electricity costs.	Short-, medium-, and long-term	Medium term: NT\$19.6 million Long term: NT\$22 million	Procurement of energy-saving equipment, and implementation of digital energy monitoring and management	Medium-term: NT\$28.96 million
Physical Risks	Immediate Risks	 Increased severity of extreme weather events such as typhoons and floods	Typhoons and torrential rain will affect product shipments	Direct Operations	Production disruptions and reduced sales volume will lead to declining revenue	Medium- and long-term	Reduced revenue impact NT\$1.2 billion in the medium term, NT\$1.2 billion in the long term	Use the existing Central Weather Bureau forecasting system to monitor relevant weather information and establish a situation room to reduce risks.	NT\$1.5 million in the medium term

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Opportunity Type		Opportunity Item	Opportunity Description	Value Chain Stage of Occurrence	Potential Financial Impacts	Time Frame (Short-, Medium-, or Long-Term)	Amount of Financial Impact	Response Measures	Response Cost Estimation
Opportunity Type	Resource Use Efficiency	 Use more efficient production and distribution processes	Switch to high-efficiency IE4 motors	Direct Operations	Reduce electricity costs	Short term	Medium term: NT\$4.37 million Long term: NT\$3.75 million	Procurement of high-quality, energy-efficient electric motors	Medium term: NT\$24.96 million
		 Recycling and reuse	Reuse of recycled aggregate from construction waste	Direct Operations	Reduction in raw material costs	Medium- and long-term	Medium-term: NT\$150 million Long-term: NT\$150 million	Collaborate with suppliers to establish a circular resource supply chain and introduce recycled aggregates and recycled fine powder to replace fly ash	Research expenses for recycled aggregate quality and carbon sequestration technologies Short-term: NT\$10 million
		 Reduce water consumption and water withdrawal	Reuse surface water and reclaimed water	Direct Operations	Reduce the cost of generating leftover concrete materials	Short, medium, and long term	Medium-term: NT\$30 million; long-term: NT\$30 million	Treat surplus concrete with dry processing agents instead of water-washing	Medium-term: NT\$7 million Long-term: NT\$5 million
	Energy Sources	 Use Low-Carbon Energy	Respond to ESG Issues	Direct Operations	Pursue International Technology Facility Construction Projects	Medium- and long-term	Increase revenue NT\$2 billion in the medium term and NT\$2 billion in the long term	Developing Renewable Energy Power Generation	Renewable Energy Development Costs NT\$100 million in the medium term
	Products and Services	 Develop and increase low-carbon products or services	Development and promotion of low-carbon concrete	Direct Operations	Increase sales revenue	Short, medium, and long term	Increase revenue Medium term: NT\$220 million; long term: NT\$210 million	Hold low-carbon product seminars to promote and advocate the use of low-carbon products	Short term: NT\$5 million; medium term: NT\$12.5 million; long term: NT\$12.5 million
	Resilience	 Energy Substitution/Diversification	Energy Substitution/Diversification	Direct Operations	Reduce Gasoline and Diesel Fuel Costs	Medium- and long-term	Medium term: NT\$25 million Long term: NT\$25 million	Gradually replace gasoline- and diesel-powered vehicles with electric vehicles	Medium term: NT\$5 million long term: NT\$5 million

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2.2 Economic Performance

Financial Performance

Far Eastern Ready-Mix's financial performance from 2023 to 2025 is shown in the table below.

Unit: NT\$ thousand

Type	Item	2023	2024	2025
Financial Performance	Operating Revenue	13,998,218	13,903,073	14,301,556
	Cost of sales	11,423,839	10,896,010	10,782,441
Allocated Economic value	Employee Compensation and Benefits	713,775	746,948	689,835
	Payments to Capital Contributors	1,000,000	1,200,000	2,400,000
	Payments to the Government	525,364	632,311	745,103
	Community Investment	3,240	1,656	1,736
	Retained Economic Value	332,000	426,148	-317,559

- Note
- Economic value retained = direct economic value generated – economic value distributed.
 - Payments to providers of capital were higher because a cash dividend of NT\$12 per share was distributed in 2025.

Source YATUNG individual financial statements, tax filings, and other relevant data.

Financial Assistance

In 2025, YATUNG obtained an estimated tax deduction of approximately NT\$2.9 million on undistributed earnings pursuant to Paragraph 1, Article 23-3 of the Act for Industrial Innovation.

Institutionalized compensation system enabling employees to share in operating results

YATUNG has stipulated in its Articles of Incorporation that, when the company generates profits for the year, 2%–3.5% shall be allocated as employee compensation, allowing all YATUNG employees to share in the company's operating results. In 2025, YATUNG allocated 3% of its pre-tax profit as employee compensation.



Allocate **3%** of Pre-Tax Profit as Employee Compensation

Unit: NT\$ thousand

Employee Benefits	2023	2024	2025
Short-Term Employee Benefits			
Salary Expenses	629,714	659,823	599,732
Labor and health insurance premiums	43,610	45,726	47,653
Other personnel expenses	20,156	21,782	22,884
Subtotal of short-term employee benefits	693,480	727,331	670,269
Post Employee Benefits			
Defined contribution plans	15,859	16,600	17,042
Defined benefit plans	3,704	2,762	2,178
Subtotal of post-employment benefits	19,563	19,362	19,220
Termination Benefits	732	255	346
Total Employee Benefits Expenses	713,775	746,948	689,835

Source YATUNG individual financial statements.

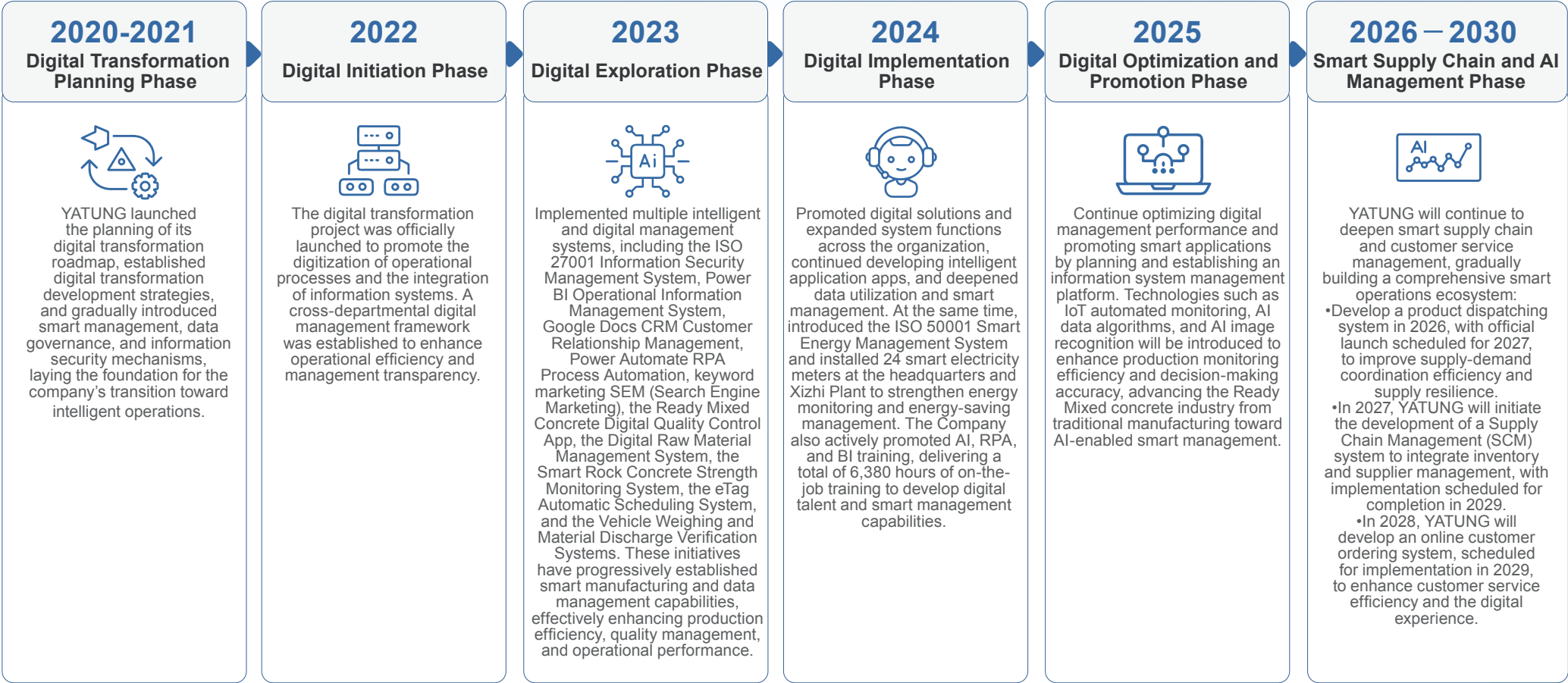
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2.3 Digital Transformation and Information Security

2.3.1 Digital Transformation

Digitalization Roadmap

YATUNG began planning its digital transformation in 2020 and developed phased plans to progressively achieve its digital transformation goals.



In the future, YATUNG will continue to integrate AI, IoT, and big data analytics technologies to build a smart, low-carbon, and highly resilient operating model, advancing the Ready Mixed concrete industry into a new era of smart manufacturing.

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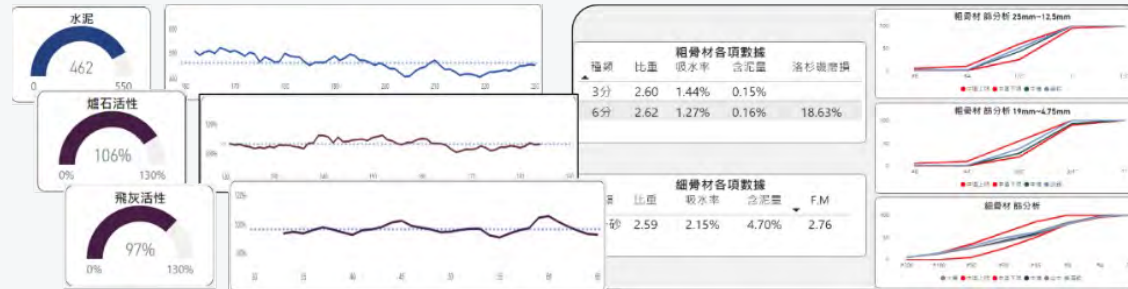
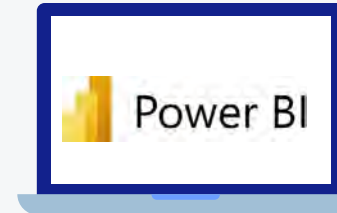
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YATUNG READY MIXED
2025

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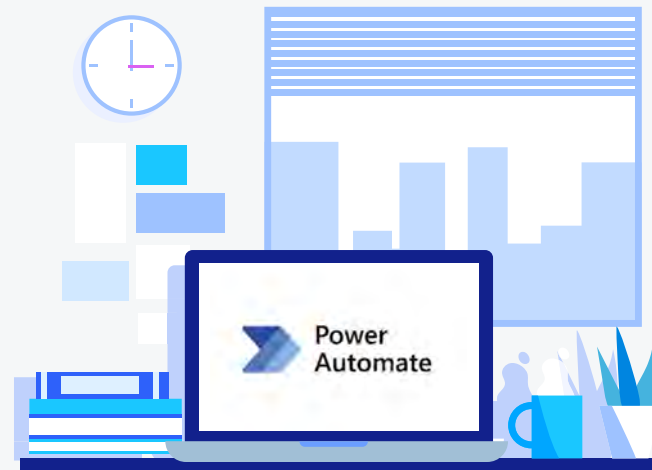
Develop an EIS operations management system using Power BI.

YATUNG has incorporated the management of company-wide operational performance into its digital management system, covering external environment analysis, competitor analysis, financial statements, operational management, sales orders, accounts receivable, branch plant profit and loss and cost analysis, occupational safety, marketing, human resources, quality management, and other areas.



Promoting RPA solutions with Power Automate

As RPA can help employees automate repetitive tasks and improve efficiency, it can also be used to design personalized automated workflows through cloud-based and desktop-based processes. In 2023, YATUNG implemented a project to assist employees in installing and using RPA. To encourage employees' learning outcomes, the Company held training sessions and proposal competitions to help employees establish accurate knowledge and strategies for digital transformation, develop system tools based on job requirements, and fully leverage digital tools to accelerate digital transformation. For detailed training information, please refer to Section 3.1.3, [Talent Development and Career Development](#).



Using Google Docs for CRM customer relationship management

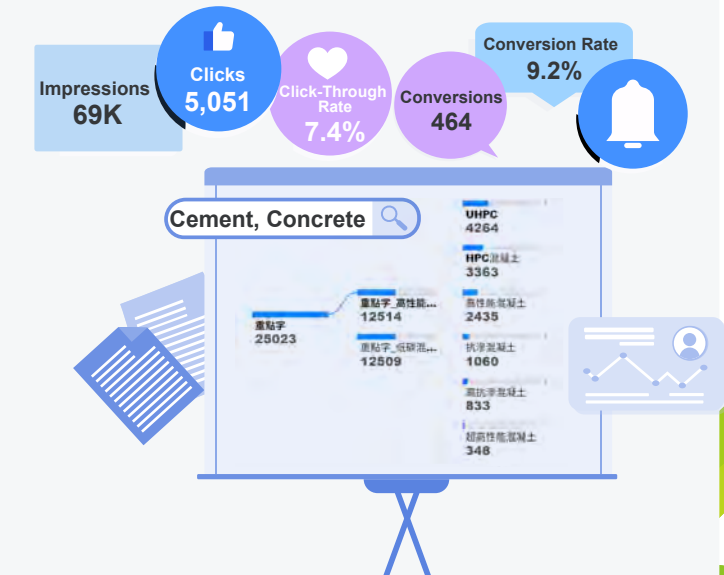


Total Customers
1,933
Customers
(As of the End of 2025)

To strengthen data-driven management of marketing and after-sales services, YATUNG continues to use Google Docs for CRM customer relationship management. As of the end of 2025, information on 1,933 customers had been established. CRM effectively enhances organizational development and promotes teamwork, while improving customer satisfaction and reducing customer churn.

SEM Keyword Marketing

In 2025, YATUNG continued to adopt SEM search engine marketing by placing advertisements for keywords such as cement, concrete, and embodied carbon. This enables customers conducting online searches to quickly find and learn more about, and contact, the Company through the YATUNG official website and Facebook. In particular, advertising exposure was strengthened for key products this year, such as low-carbon and high-performance products, by promoting relevant keywords. Click-through rates and conversion performance were also monitored and tracked to increase awareness and sales of the Company's high-end products.



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IG/TikTok Self-Media Video Marketing

YATUNG began establishing digital marketing channels on the social media platforms Instagram and TikTok in 2024. Employees voluntarily participate in creating short videos focused on sharing concrete technology and experience, with the goal of jointly building the industry's first professional concrete knowledge base. As of 2025, more than 140 videos had been produced, attracting over 26,000 followers, including members of the construction industry. Power BI was also introduced for long-term performance tracking, delivering significant benefits in promoting the Company's products and establishing its professional image.



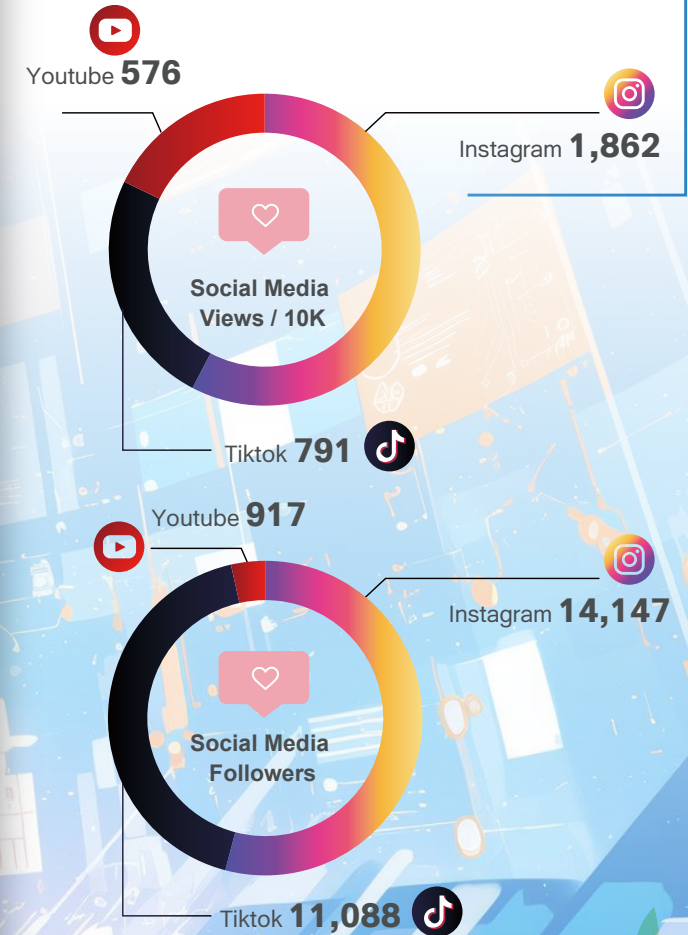
Number of Videos
140+



Followers
26,000+



Interactions
5,051+



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Development of a Digital Quality Control App
System for Ready Mixed Concrete

YATUNG collaborated with Far EasTone Telecommunications in a cross-industry partnership to develop a digital quality control App system for Ready Mixed concrete. The system covers raw material sources, production management, and quality control. During production, it adjusts the proportions of coarse and fine aggregates and uses the Fuller curve to control quality consistency. It provides customers with placement volume and carbon emissions data, and measures slump flow at the plant exit, the front of the pipeline, and the end of the pipeline. In addition to effectively monitoring and enhancing the quality of raw materials and concrete products, the system will provide the construction industry with comprehensive, traceable product records and carbon footprints in the future. It can be applied to embodied carbon assessments for construction projects, helping them obtain Level 1 Low Embodied Carbon or Level 1+ Near-Zero Building certification.



Using Smart Rock to Monitor Concrete
Temperature and Strength Development

YATUNG uses IoT to transmit inspection data to the cloud. Combined with concrete poured on site, Smart Rock is used to predict and control the concrete's core temperature at below 70°C and the core-to-surface temperature difference within 20°C. Concrete maturity is also used to predict strength development. Inspection data that previously required 7 or 28 days to obtain can now be accessed immediately through an app.



Establishing a Digital Raw Material
Management System

Previously, all testing and inspection of raw materials and products before and after leaving the plant were recorded manually. These records were often damaged or lost, or contained omissions when entered into the computer system, preventing plant supervisors from immediately accessing relevant information and resolving issues. By introducing an intelligent solution (POS machines) for the basic inspection records of raw materials at each plant, the current status of incoming materials and comprehensive statistics and analyses of various inspections can be accessed in real time, optimizing concrete product quality management. In addition, the use of "IoT technology" improves raw material inventory measurement and material-feeding calculations, thereby increasing the accuracy of material supply.



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eTag-Based Automatic Scheduling System

As the existing card-swiping scheduling system has gradually become outdated and damaged, while also requiring considerable manpower, and in response to the Group Chief Innovation Officer's requirements for the Group's information technology initiatives, YATUNG began testing and implementing an eTag-based automatic scheduling system. The vendors consulted included the existing supplier, Shixun Computer Co., Ltd., and Yuanchuang Intelligence Co., Ltd., with implementation subsequently carried out at each plant in stages.

All Ready Mixed concrete trucks operating at YATUNG's plants, including company-owned and external trucks, can be fairly scheduled and dispatched for deliveries according to vehicle entry and exit records captured by the eTag system. After successful detection by the eTag sensor, relevant information such as the vehicle number and time is transmitted to the database through the Web Service developed by YATUNG for access by the vehicle scheduling system. At the same time, a flashing light alerts drivers that detection has been successful, while the detection time and vehicle number are displayed simultaneously on a large outdoor LED display, enabling drivers to know the position of their vehicle in the scheduling sequence.

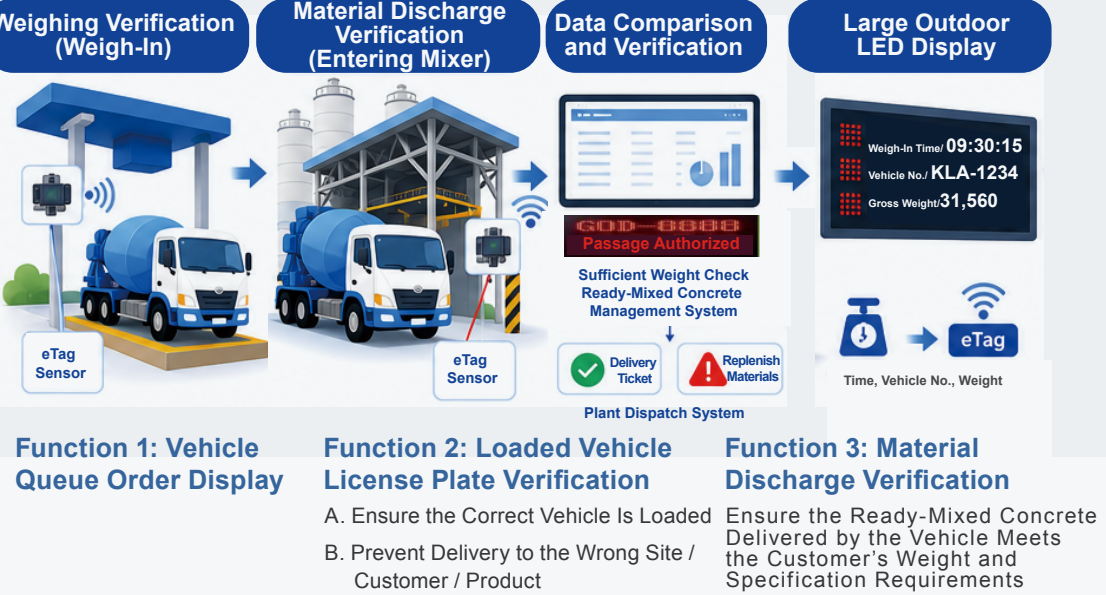
Replacing the conventional card-swiping system with automatic eTag detection can significantly reduce congestion caused by vehicles queuing to enter the plant, enable them to pass through the gate quickly without stopping to swipe a card, and improve transportation efficiency. It also increases production capacity by reducing the time the mixer waits for vehicles to be installed. In addition, because eTags are used, there is no longer any need to prepare large quantities of cards for non-plant-based and temporary vehicles or to match cards with vehicle numbers in the system, thereby saving substantial costs and labor time.

Vehicle Weighing Verification System and Discharge Verification System

An eTag sensor and a large outdoor LED display were installed at the weighbridge. Once a vehicle comes to a complete stop and the eTag is successfully detected, the LED display shows the weighing time, vehicle number, and gross vehicle weight. At the same time, the weighing time, vehicle number, and gross weight are transmitted to the dispatch system. Based on the concrete mix designated by the dispatcher, the vehicle's tare weight is deducted to verify whether the net weight matches the mix specifications. If the weight deviation exceeds the preset threshold, an alert is displayed. This confirms whether the weight of the materials being delivered meets the customer's requirements and helps prevent penalties resulting from insufficient weight.

Since there are two mixers, vehicles must be loaded at the designated mixer. Therefore, eTag sensors were installed at the mixer discharge points. After successful detection, relevant information such as the vehicle number and time is transmitted to the database through the Web Service developed by YATUNG, allowing the dispatch system to read and compare the information to verify whether the vehicle matches the one assigned by the dispatcher. This prevents drivers from accidentally loading at the wrong mixer, carrying the wrong materials, delivering to the wrong customer, or delivering to the wrong construction site. Such errors could result in lower-grade concrete being delivered to a site requiring higher-grade concrete, seriously affecting construction quality and the company's reputation.

In 2025, the Vehicle Weighing Verification System and Discharge Verification System were each completed at three plants.



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Smart Transportation Safety Management to Reduce Occupational Safety Risks in Transportation

YATUNG continues to strengthen transportation safety management. In 2025, it completed an upgrade of the safety monitoring equipment on its owned ready-mix trucks, replacing the existing millimeter-wave devices with an AI-powered intelligent image recognition system. The in-vehicle monitoring displays were also comprehensively upgraded to 10-inch high-resolution monitors, while GPS monitoring equipment was installed on all company-owned quality control vehicles. Through GPS positioning, digital monitoring, and AI image recognition technologies—with edge computing used to detect and identify images in blind spots—the company can monitor vehicle movements, driver behavior, and surrounding risks in real time. It also provides real-time alerts for high-risk situations such as visual blind spots, turning, and reversing, effectively enhancing transportation safety management and reducing the risk of accidents.



GPS Tracking
Real-Time Vehicle Location and Route Tracking

Real-Time Detection and Alerts for Blind Spots and Surrounding Risks

10-Inch High-Resolution Monitor
Clear Real-Time Video Display

Data Analysis
Collect and Analyze Driving Behavior
Optimize Risk Management



AI smart cameras are installed on the front-right side and A-pillar of each ready-mix truck. Images and warning sounds alert drivers to vehicles and pedestrians in visual blind spots.



Six cameras are installed on each ready-mix truck to comprehensively monitor driver behavior and visual blind spots, thereby enhancing driving safety.



Safety defensive driving and road safety training courses are held periodically at each plant every year to promote safe driving practices and share traffic safety cases, with safety as the top priority.



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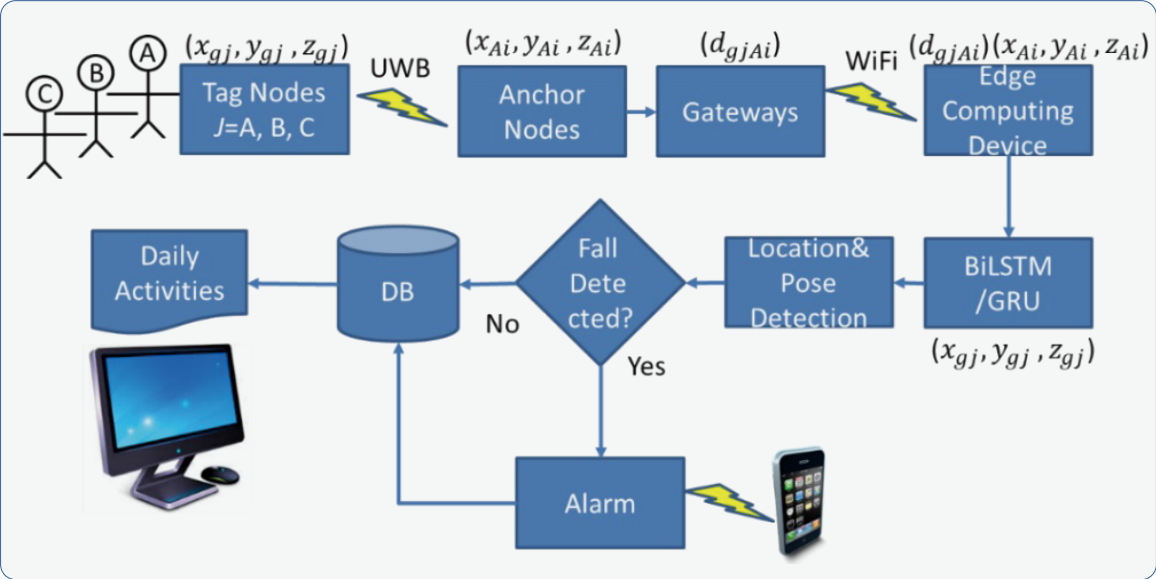
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AI Worker Trajectory Detection Enhances Construction Safety Management Capabilities

In 2025, YATUNG CO., LTD. collaborated with National Taiwan University of Science and Technology to develop “Worker Trajectory Detection” technology and received a grant from the National Science and Technology Council. By combining ultra-wideband (UWB) positioning technology with an AI model, the Company established a system for personnel positioning and 3D posture detection at construction sites, thereby strengthening occupational safety management capabilities. The system can identify standing, sitting, falling, and other postures in real time. When an accidental fall or dangerous behavior occurs, it immediately notifies management personnel for follow-up, reducing the risk of occupational accidents at construction sites.

The system collects data in real time through gateways and uses edge computing for AI analysis, enabling simultaneous monitoring of personnel locations, the number of workers starting and ending their shifts, and work activities. This enhances on-site management efficiency and real-time response capabilities. Compared with traditional video surveillance, UWB technology can also maintain stable operation in environments with high levels of dust, gas leaks, or privacy requirements, demonstrating an innovative application of smart technology in workplace safety management. YATUNG CO., LTD. will continue to promote the adoption of AI and smart monitoring technologies, enhance construction safety and smart operational capabilities, and move toward the goal of zero occupational accidents.



 Real-Time Personnel Tracking Track Personnel Locations and Movements	 3D Posture Detection Detect Standing, Sitting, and Falls	 Real-Time Abnormality Alerts Instant Alerts for Falls or Hazardous Behavior
 Personnel Count Management Track Personnel Check-In and Check-Out Counts	 Stable Operation in Diverse Environments Suitable for High-Dust, Gas-Leakage, and Privacy-Sensitive Environments	 Improve Management Efficiency Enhance Occupational Safety Management and Emergency Response Capabilities

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2.3.2 Information Security

Implementing the ISO 27001 Information Security Management System

To ensure the implementation and operation of the Information Security Management System (hereinafter referred to as the "ISMS"), YATUNG implements its information and communications security and personal data protection policies and fulfills the following objectives:

- ① To effectively implement the Information and Communication Security Management System, an appropriate management structure should be established to review information and communication security policies, assign security responsibilities, and coordinate the implementation of the Company's information and communication security measures.
- ② Establish communication channels with external information and communication security experts to facilitate the handling of security incidents and consultation with experts.



A total of nine information security training videos	Information Security Training Attendance
2025- Information and Communication Security Education and Training_Desktop Computer Protection and Case Analysis: Summary of Key Information Security Points. 2024 – Information Security Training: Social Engineering—Hacker Tricks That Catch You Off Guard 2023 – Information Security Training 2022 – Information Security Awareness 2022 – Information Security and Personal Data Breach Case Sharing 2022 – Enhancing cybersecurity and personal data protection awareness. 2022 – Remote work status and survey report. 2022 – Cybersecurity protection for remote work 2022 – 6. Mobile device security	2025- Information Security Awareness Assessments: 466 sessions in total 2025- Social Engineering Email Drills: 2 participants, 314 + 316 instances, respectively 2024- Information Security Awareness Assessments: 505 sessions in total 2024- Social Engineering Email Exercises: 505 participants in total 2023- General Information and Communication Security Awareness Training: 175 sessions in total 2022- Information Security Awareness Promotion—Assessment Questionnaire: 53 sessions in total 2022- Mobile Device Security: 54 sessions in total In 2022, 56 sessions were held to raise awareness of information security and personal data protection. In 2022, 54 sessions were held on information security protection for remote work.
Information security education and training sessions	
In 2025, internal information and communications security audit guidance was provided at 22 plants (Far Eastern/ISO consultants) 2024 Cybersecurity Internal Audit Operations Guidance (Asia Cement): 22 plants in total 2024 Cybersecurity Internal Audit Operations (Asia Cement/ISO Consultant): 22 plants in total	

Continuous ISMS Operation

100%

Training Videos

9 Videos

Training Participants

1,096 Participant Attendances

Internal Audits / Plant Guidance Sessions (2025)

22 Plants

Social Engineering Drills (2025)

2 Drills

Two email social engineering exercises, covering six types

Health Supplements

Health Examination Notification
<11412000059@xxx.com.tw>
Far Eastern Memorial Hospital Health Examination Report Completion Notification
Test Item
Open Email
Click the URL/image
Open attachment

Notification

Meeting Group
<Meeting@hrxxx.com>
TQM [Pre-Meeting Notification] Distributor Department Meeting
Test Item
Open Email
Click the URL/image
Open attachment

Notification

Online shopping platform system notification
<no-reply@7leven.com>
Your order (CM2501262546879) has been delivered
Test Item
Open Email
Click the URL/image
Open attachment

Notification

Routine Notifications
<itservice@itservice.tw>
Chunghwa Telecom November Routine IT Equipment Expansion or Adjustment Maintenance Notice
Test Item
Open Email
Click the URL/image
Open attachment

Notification

Email Credential Services
<sysupdate@company.com.tw>
Email certificate renewal notification
Test Item
Open Email
Click the URL/image
Open attachment

Announcement category

Human Resources Notice
<1140123@xxx.com.tw>
2025 Revised Responsibilities Chart for Human Resources Operations
Test Item
Open Email
Click the URL/image
Open attachment

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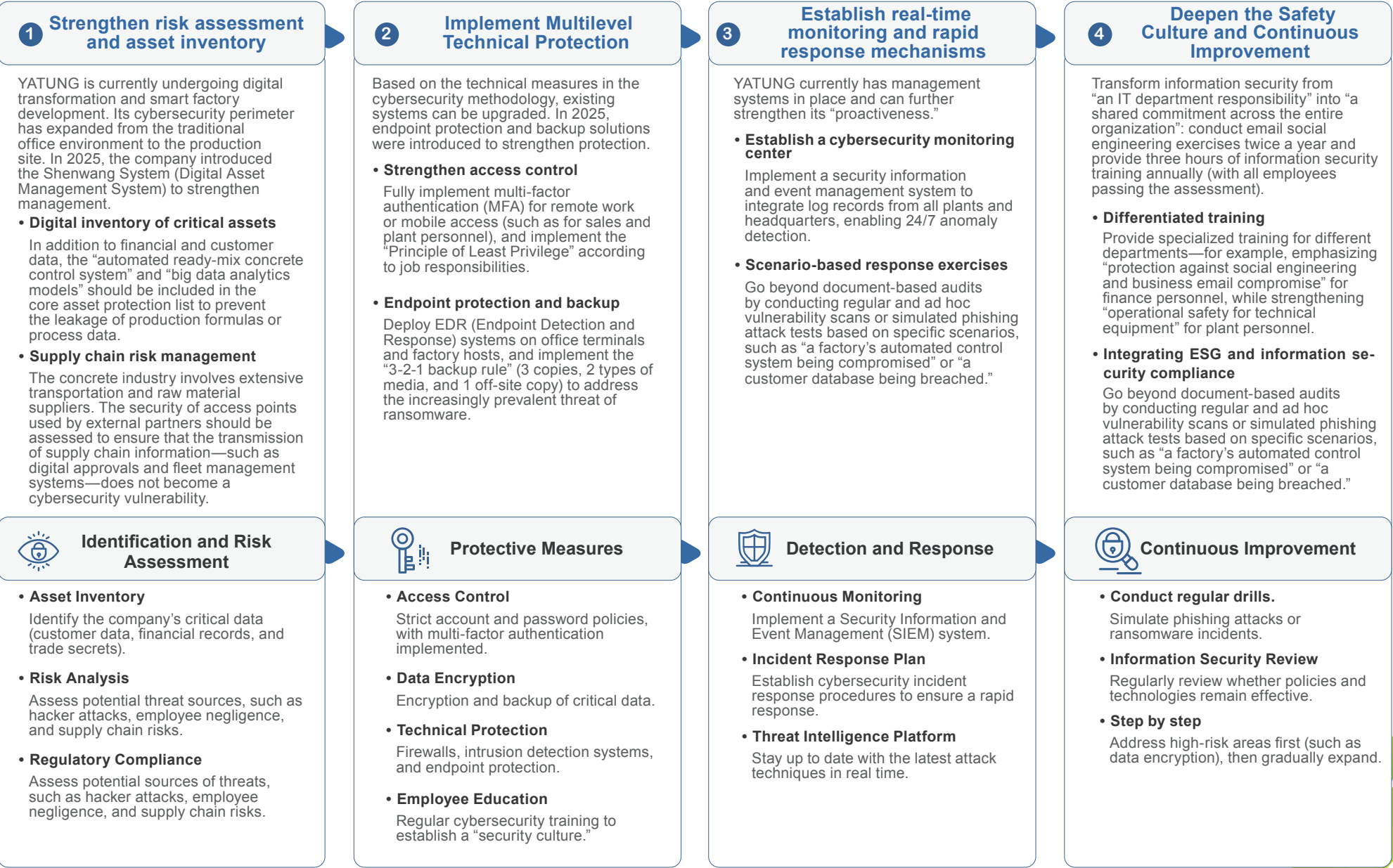
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Strengthening Digital Resilience and Building a Cybersecurity

As digital transformation and smart factory development continue to advance, YATUNG continuously strengthens information security management and digital asset protection. Cybersecurity risk management is extended to production processes, supply chains, and operational systems to enhance the Company's overall digital resilience.



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2.4 Supply Chain Management

Supplier Management

Far Eastern Group regards the entrepreneurial spirit of “Sincerity, Diligence, Simplicity, Prudence, and Innovation” as the highest guiding principle for its business development and operations. This principle underpins all matters, including business management, production and manufacturing, environmental protection, and social care. In all endeavors, we strive for accuracy—without concealment or falsification—and seek immediate improvement and continuous refinement in order to fulfill our corporate social responsibility. We expect our suppliers to share the same spirit by respecting social and ethical standards throughout the service process, understanding and complying with laws, proactively addressing environmental protection and social issues, taking responsibility, and continuously improving and enhancing their performance. YATUNG follows the Group’s principles. The Supplier Code of Conduct covers environmental standards, child labor, human rights, working conditions (working hours), compensation, occupational safety and health, business ethics, and sustainable procurement.



Labor and
Human Right

- ① Voluntary Employment
- ② Prohibition of Child Labor
- ③ Wages and Benefits
- ④ Working Hours and Rest periods
- ⑤ Freedom of Association and Collective Bargaining
- ⑥ Harassment, Abuse and Disciplinary Action
- ⑦ Respect and Non-Discrimination
- ⑧ Protection of Female Employees



Ethical Standards

- ① Ethical Business Practices
- ② Information Disclosure, Transparency, and Cooperation
- ③ Intellectual Property Rights and Information Confidentiality
- ④ Confidential Grievance Channels
- ⑤ Privacy
- ⑥ Unauthorized Subcontracting
- ⑦ Compliance with Import and Export Laws and Regulations
- ⑧ Avoidance of Conflicts of Interest



Environment

- ① Environmental Permits and Reporting
- ② Pollution Prevention and Resource Conservation
- ③ Hazardous Substances
- ④ Wastewater, Non-hazardous Solid Waste, and Noise
- ⑤ Waste Gas Emission
- ⑥ Product And Service Restrictions
- ⑦ Energy, Resource Consumption, and Greenhouse Gas Emissions



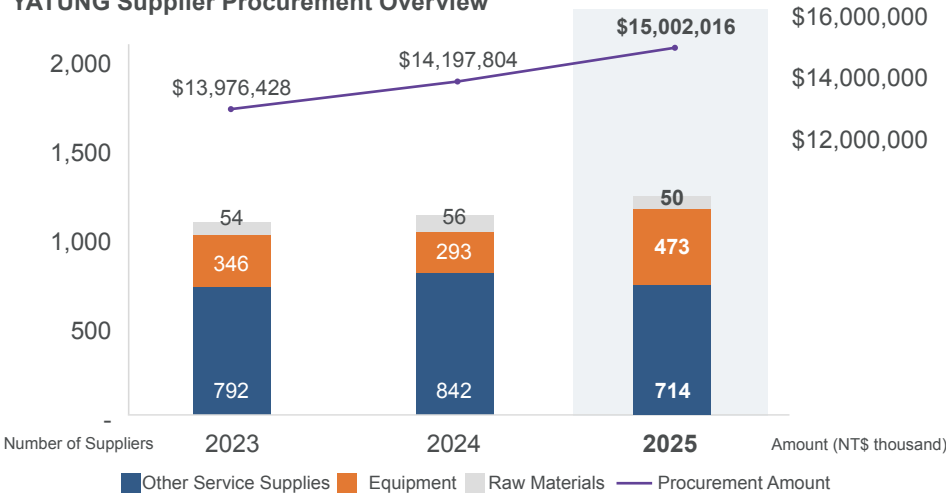
Health and Safety

- ① Occupational Safety
- ② Work-related Injury and Occupational Diseases
- ③ Emergency Response Measures
- ④ Medical Services and First Aid
- ⑤ Industrial Hygiene
- ⑥ Physically Demanding Work
- ⑦ Machine Safeguarding
- ⑧ Public Health, Accommodation, and Meals
- ⑨ Health and Safety Information

Local Procurement

Far Eastern Ready-Mix’s primary procurement categories are raw materials, equipment, and other general supplies. From 2023 to 2025, all Tier 1 suppliers were locally sourced in Taiwan, with 100% of procurement expenditure attributed to local procurement.

YATUNG Supplier Procurement Overview



Note Includes Far Eastern Ready-Mix’s headquarters, 13 operating plants, and contract manufacturing plants.

At the 2025 Supplier Conference, we joined hands with our partners to build a sustainable ecosystem.



In 2025, YATUNG held a supplier conference centered on “Ultimate Quality, Low-Carbon Sustainability,” bringing together partners including raw material suppliers and transport fleets. The conference featured presentations on four key areas: “Traffic Safety,” “Ethical Business Practices,” “Quality Management,” and “Digital Transformation,” sharing the results of Far Eastern’s efforts to enhance operational efficiency and quality control through digitalization. The company also expressed its appreciation for suppliers’ long-term support and assistance, recognized partners for their outstanding contributions, and looked forward to creating a green future together with suppliers through deeper collaboration and intelligent operations, thereby laying the foundation for industrial resilience.



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Smart Scheduling and Transport Management

Our company is actively advancing its dual transformation in digitalization and sustainability by implementing an “AI Rolling Scheduling Engine,” overcoming the static limitations of the traditional “day-before resource planning” model. Through smart vehicle systems, construction-site apps, and Internet of Things (IoT) devices, dynamic information on site conditions, transport capacity, raw material inventories, replenishment, and tracking is collected in real time.

In response to real-time environmental changes, the system can automatically make dynamic decisions regarding regional production and transportation. Taking plants in areas such as Taichung, Tanzi, Dali, and Wufeng as examples, it optimizes the proportions of monthly shipments by precisely calculating production capacity, transport capacity, and costs (e.g., 32.04% for the Tanzi Plant and 32.82% for the Dali Plant). While pursuing “optimal efficiency,” it also takes into account the “fairness of transport allocation” between outsourced and leased plants. This not only significantly enhances resource utilization and dispatch management capabilities but also effectively reduces vehicle empty-return rates and transportation carbon emissions, demonstrating the low-carbon resilience of the supply chain.



Production and Transportation Management Decision-Making

Digital Strategy Management Functions

- Jobsite Demand Management (Order Scheduling)
- Production and Transportation Capacity Allocation
- Customer / Jobsite Priority Weighting
- Resource and Cost-Benefit Estimation
- Optimal Scheduling Recommendations
- Urgent Order Evaluation

Real-Time Dispatch Management Decision-Making

Fully Automated Dispatch Management Functions

- Jobsite Delivery Status Monitoring
- Dynamic Schedule Adjustment
- Jobsite Sequencing and Vehicle Assignment
- Dispatch Interval Control
- In-Transit Tracking and Real-Time Travel Time Estimation
- Unloading (Concrete Placement) Speed Monitoring
- Fair Workload Allocation for Drivers

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 - 3.1.4 Health Promotion And Management
 - 3.1.5 A Healthy And Safe Working Environment
- 3.2 Local Community And Public Welfare Engagement

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YATUNG READY MIXED
2025

Sustainability
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2. Corporate Governance/ YATUNG's Contributions to the SDGs
Value Chain and Progress Toward Short-, Medium-, and Long-Term Goals

Material Topics Value Chain	Significance to YATUNG	Sustainability Strategy Plan	2025 Actual Performance Contributions of YATUNG	Short term 2026 Targets	Medium term 2030 Targets	Long Term 2050 Targets	SDGs	Chapters	GRI
 Talent Develop- ment and Career Development Actual Positive Direct Impact	Not only an investment in employees, but also a key strategy for attracting and retaining talent, strengthening corporate culture, enhancing competitiveness, fulfilling social responsibility, and building the company's image.	Enhancing employee skills and capabilities	Average training hours per employee: 17.7 hours	Average training hours per employee reached 20 hours.	Average training hours per employee reached 28 hours	Achieving continuous learning and self-fulfillment for all employees	 4 Ensure inclusive, equitable, and high-quality education and promote lifelong learning. TARGET 4	3.1	404
		Promoting Career Development	Good Ready Mixed Concrete (GRMC) Refresher Training Implementing Digital Transformation Courses and Competitions Cross-Functional Skills Training	Refresher and Initial Training for All Employees' Occupational Safety Cards Enhance Digital Transformation Advancement Courses and Competitions Implement Quality Control Circle Activities	Encourage All Employees to Participate in the Lifelong Learning Ecosystem	Implement the Lifelong Learning Ecosystem with All Employees' Participation			
 Healthy and Safe Work Environ- ment Potential Negative Direct Impact	Employees are the company's irreplaceable treasures. YATUNG has always upheld the belief that only healthy employees working in a safe and secure environment can produce products that customers trust to be safe.	Enhance employee engagement and satisfaction	Employee engagement and satisfaction NPS: 26%, with an overall rating of solid and favorable	Increase employee engagement and satisfaction to 30%	Increase employee engagement and satisfaction to 40%	Increase employee engagement and satisfaction to 50%	 8 Protect labor rights and promote safe working environments, including for migrant workers, particularly women and workers engaged in hazardous work. TARGET 8-8	3.1	403
		Implement ISO 45001:2018	The head office and 12 operating plants have completed certification.	Maintain the validity of certifications for the headquarters and 12 operating plants	Maintain the validity of certifications for the headquarters and 13 operating plants	Maintain the validity of certifications for the headquarters and 13 operating plants			
		Zero occupational accidents	The three-year averages of the occupational injury indicators FR, SR, and FSI were lower than the industry averages.	The three-year averages of the occupational injury indicators FR, SR, and FSI were lower than the industry averages	The three-year averages of the occupational injury indicators FR, SR, and FSI are all lower than the industry averages.	The three-year averages of the occupational injury indicators FR, SR, and FSI are all lower than the industry averages.			

Note

SC

Supply Chain (upstream)

Y

YATUNG (midstream)

C

Customers (downstream)

CM

Communities

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Social Inclusion

Management of Material Topics

Material Topic Categories



Policy Commitment

- ① YATUNG CO., LTD. Environmental and Occupational Health and Safety PolicyPolicy Commitment:
- ② In accordance with the Human Rights Policy issued by its parent company, Asia Cement Corporation, the Company announced the YATUNG CO., LTD. Human Rights Policy on November 14, 2023.

Implement the following policies to enhance employee satisfaction and loyalty, establish a positive brand image within the industry, and lay a solid foundation for the Company's long-term success:

 - Implement the three-axis talent transformation policy to lead the transformation into a smart industry.
 - Implement the TQM company-wide quality management policy, strengthening professional skills and AI collaboration capabilities.
 - Foster a continuous learning environment and cultivate an innovative culture that embraces positive change.
 - Establish systematic skills assessments to ensure that education and training are linked to performance.
 - Provide comprehensive career support and cultivate awareness of sustainable development and social responsibility.



Management System

YATUNG has implemented the ISO 45001 Occupational Health and Safety Management System and conducts internal audits annually to systematically manage a healthy and safe working environment for workers.

YATUNG has established a comprehensive benefits system. In addition to free health examinations that exceed regulatory requirements, an employee assistance program, and an employee welfare committee, the Company also sponsors employee club activities, enabling employees to achieve a balance between work and life and foster team cohesion in a healthy workplace environment.

YATUNG is committed to promoting and managing worker health. In compliance with laws and regulations, the Company has introduced a comprehensive management system, implemented risk assessments across the organization, and established management systems and standards. With inherent safety as a requirement, the Company continuously and proactively improves the working environment and machinery and equipment to ensure safe operating conditions. To strive for zero accidents and zero occupational diseases and enable workers to work in good health and well-being, YATUNG has set the shaping of a safe and healthy organizational culture as its vision, established a zero-accident work environment, and made safeguarding workers' safety and health its goal.

3.1 Healthy and Safe Working Environment

Impact

YATUNG is committed to creating a workplace environment that supports diverse development, helping employees enhance the skills required for their roles and providing policies and systems that meet or exceed regulatory requirements. We hope to enable employees to leverage their strengths and grow together with the Company, which is also the strongest foundation for Far Eastern Ready-Mix's sustainable operations.

Employees are a company's most important asset! Only healthy employees working in a safe environment can produce safe products trusted by customers. We regard workers' safety and health as the foremost performance indicator and strive to provide a high-quality, safe, and healthy working environment. YATUNG continuously applies the PDCA cycle for improvement to reduce the occurrence of occupational accidents and mitigate their negative impacts.

(1) Social Inclusion Impact

- ① Increased employee satisfaction and retention rates.
- ② Improved quality of work life.
- ③ Diversity and inclusion.

(2) Environmental sustainability impacts

- ① Sustainability awareness.
- ② Innovation and efficiency enhancement.

(3) Corporate governance impacts

- ① Improved risk management and compliance.
- ② Leadership and succession planning.



Environmental, Safety and Health Policy



YATUNG Human Rights Policy



Specific Action Plan

- ① Digital Transformation Courses and Proposal Competition.
- ② Implement integrated knowledge-and-skills training based on employees' competencies, while enhancing their participation and satisfaction.
- ③ Occupational safety, health, and hazard prevention training.
- ④ All-employee participation in improvement proposals. Implement employee career development.
- ⑤ Occupational safety and health education and training under the safety awareness enhancement project.
- ⑥ Conduct regular health checkups and provide occupational physicians and nurses at a standard exceeding legal requirements.
- ⑦ Implement integrated knowledge-and-practice training tailored to job functions to ensure understanding of hazards and hazard prevention.
- ⑧ Implement integrated knowledge-and-practice training tailored to job functions to ensure understanding of hazards and hazard prevention.

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Evaluation Methods

① Kirkpatrick's Four-Level Evaluation Model:

L1.Reaction



Average
satisfaction
with the
course and
instructor

L2.Learning



Annual
training plan
completion rate,
professional
certification
retraining rate.

L3 Behavior



Employee
engagement.

L4 Results



Performance
indicators per
employee,
employee
turnover rate.

- ② Total annual training hours.
- ③ Annual employee training expenses as a percentage of payroll.
- ④ Management reviews are conducted annually to evaluate performance and confirm the achievement of objectives.
- ⑤ The Sustainability Promotion Team continuously tracks implementation progress and the extent to which targets have been achieved.



Grievance Mechanism

- ① Employees who suspect they have an occupational disease or have suffered physical or psychological harm may file a grievance with the Human Resources Department or the Occupational Safety and Health Department.
- ② By implementing the following measures, we ensure that the grievance mechanism is both effective and fair, thereby fostering an open, inclusive, and supportive work environment:
 - Transparent policies and guidelines.
 - Diverse grievance channels.
 - Confidentiality and anonymity.
 - Independence and impartiality.
 - Timely response and handling.



Stakeholder Engagement

- ① Through “social media channels (Facebook, Instagram, TikTok, and YouTube),” we released more than 140 short videos to facilitate technical exchanges with employees and external stakeholders.
- ② We provided “mandatory technical training” and online professional consultations, as well as technical training courses for customers and industry partners. We also offered professional technical support Q&A on the company’s official website, transforming the expertise gained through internal training into communication services that create shared value with external partners.
- ③ We promoted industry–academia visits and exchanges by periodically arranging visits to our operating plants for teachers and students from nearby schools. During these visits, we shared the latest concrete technologies and practical experience in the industry’s three-pronged transformation, assisted students in exploring their career options, and established communication links with stakeholders in the education sector.
- ④ Communication and engagement are conducted regularly or as needed in accordance with the stakeholder engagement mechanism, with information disclosed in the Sustainability Report, on relevant platforms, or on the Company’s website.

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3.1.1 Employee Structure and Diversity

Due to the nature of its industry, YATUNG employs predominantly male employees, with plant operations personnel constituting the majority of its workforce. There were no significant fluctuations in the number of employees during the reporting period (2025) or between the reporting periods (2024 and 2025). The age distribution of YATUNG's employees is as follows: 34 employees under 30 years old (7%), 255 employees aged 30 to under 50 (53%), and 192 employees aged 50 and above (40%).

Category	Male		Female		Category Subtotal and Percentage	
	Number of Employees	Percentage of Category (%)	Number of Employees	Percentage of Category (%)	Number of Employees	Percentage of Total Employees (%)
Supervisory Personnel	30	91%	3	9%	33	7%
Administrative Personnel	23	66%	12	34%	35	7%
Sales Personnel	49	78%	14	22%	63	13%
Plant Operations Personnel	302	86%	48	14%	350	73%
Total	404	84%	77	16%	481	100%

- Note
- Supervisory personnel are those at Grade 12 or above.
 - There are also 59 employees stationed at contract manufacturing plants; all are classified as plant operations personnel.

Employment of Disadvantaged Groups		Employment of Indigenous Peoples		Employment of Foreign Nationals	
Number of Employees	Percentage (%)	Number of Employees	Percentage (%)	Number of Employees	Percentage (%)
5	1%	12	2%	32	7%

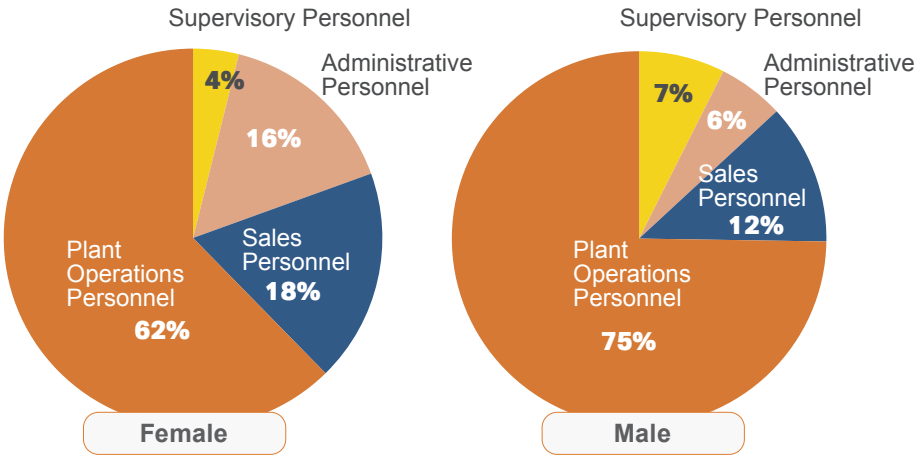
- Note
- The foreign employees hired are Vietnamese nationals, including 32 foreign employees holding residence permits. In addition, one naturalized new resident who has obtained a national ID card is classified as a domestic employee.

Number of Employees

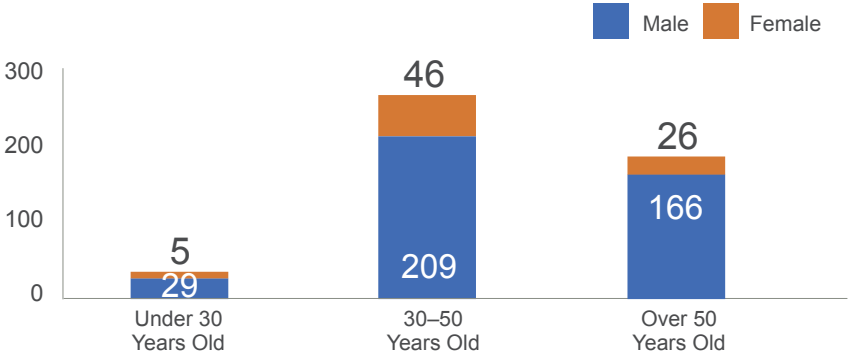
The total number of employees at YATUNG's headquarters and 13 operating plants was **481** in 2025.

Operating Location	Total Employees		
	Male	Female	Total
Northern Region (Including Head Office and Meilun Plant)	184	29	213
Taoyuan Region	35	6	41
Central Region	67	13	80
Chiayi–Tainan Region	56	15	71
Kaohsiung–Pingtung Region	62	14	76
Total	404	77	481

Employee Composition by Gender and Job Category



Number of Employees by Age Group



- Note
- The number represents the total number of employees actively employed on the last day of the reporting year and excludes employees on leave without pay. In 2025, five students participated in an industry–academia collaboration program from July to August. As they were not employed on the last day of the reporting year, they were not included in the employee count.
 - All employees hired by YATUNG in 2025 were full-time employees, with no part-time or non-guaranteed-hours employees. All were regular employees, with no temporary employees.
 - In addition, 49 male and 10 female employees are stationed at contract manufacturing plants; all are full-time, permanent employees.

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YATUNG READY MIXED
2025

Sustainability
Report

New Hires and Departures

Due to the nature of its industry, YATUNG offers relatively good compensation and benefits; however, its working environment is associated with the “3K” industries—dangerous, arduous, and dirty—and is therefore less attractive to young people. In recent years, YATUNG has made every effort to improve plant facilities and formulated a digital transformation plan to optimize production processes and management systems, creating a more comfortable working environment to attract young job seekers and retain young employees.

The Company
will continue
to optimize its
systems and
enhance employee
benefits to reduce
turnover.

New Hires	Male		Female		Total	
	Number of Employees	New Hire Rate (%)	Number of Employees	New Hire Rate (%)	Number of Employees	New Hire Rate (%)
Under 30 Years Old	10	34%	4	80%	14	41%
30–50 Years Old	33	16%	2	4%	35	14%
Over 50 Years Old	10	6%	0	0%	10	5%
Total	53	13%	6	8%	59	12%

Departing Employees	Male		Female		Total	
	Number of Employees	Turnover Rate (%)	Number of Employees	Turnover Rate (%)	Number of Employees	Turnover Rate (%)
Under 30 Years Old	12	41%	2	40%	14	41%
30–50 Years Old	20	10%	5	11%	25	10%
Over 50 Years Old	16	10%	0	0%	16	8%
Total	48	12%	7	9%	55	11%

- Note
- 30–50, excluding the endpoints.
 - The new-hire rate is calculated by dividing the number of new hires by the total number of employees in the relevant category across the company at year-end; the turnover rate is calculated by dividing the number of employees who left by the total number of employees in the relevant category across the company at year-end.

Non-Employee Workers

YATUNG Co., Ltd. records the number of non-employee workers whose work is controlled by the organization. The most common types are workers under regular service contracts, such as security guards and cleaning staff (30 people in total), on-site drivers (including temporary external truck drivers), and personnel at subcontracted plants. The estimated number was approximately 530 in 2025. There were no significant fluctuations in the number of non-employee workers during the reporting period (2025) or between the reporting periods (2024 and 2025).

Note

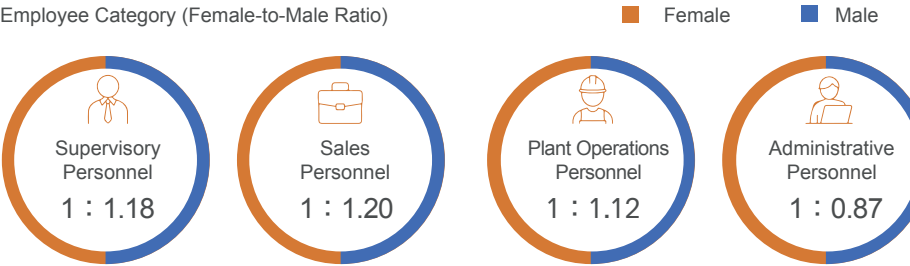
The numbers of security guards, cleaning personnel, and contract manufacturing personnel are estimated based on the number of personnel stationed. The number of on-site drivers (including temporary external vehicle drivers) is estimated based on the average annual transportation volume per driver (an average monthly capacity of 700 m³ per driver) and the annual transportation volume of external ready-mix trucks.

Gender Equality

The remuneration structure for senior management at YATUNG Corporation is the same as that for all employees. Salary standards are determined with reference to market salary levels, the company's financial condition, and its organizational structure. There are no differences in salary and benefits based on gender or ethnicity. For new employees in the same position and job grade, the ratio of the basic salaries of female to male employees is 1:1.

The ratio of basic salary and remuneration of female employees to male employees in each employee category

Due to the nature of YATUNG's industry, the number of male employees exceeds the number of female employees (5 to 1). Except for administrative positions, managerial, sales, and plant operations positions are predominantly held by men. The number of senior male employees is also higher than that of female employees, and their salaries are therefore slightly higher than those of female employees due to differences in tenure. In addition, male employees are generally more able to work overtime in the evenings and can earn more overtime pay. Consequently, male employees' compensation is higher than that of female employees across all employee categories.



Note

The total number of employees counted for this indicator comprises employees who were employed throughout 2025.

Transparent Disclosure of Salary Structure

The ratio of the annual total compensation of the highest-paid individual at YATUNG to the median annual total compensation of all other employees (excluding the highest-paid individual) is 7.09:1. The ratio of the percentage increase in the highest-paid individual's annual total compensation to the median percentage increase in the average annual total compensation of all other employees in the organization (excluding the highest-paid individual) is 0.84:1.

- Note
- Compensation Change Ratio = A/B
 - A: Change rate for the highest-paid individual [(current-year compensation – previous-year compensation) / previous-year compensation]
 - B: Change rate for other employees [(current-year compensation – previous-year compensation) / previous-year compensation], using the median
 - The salary change rates of employees with complete two-year salary records were calculated, excluding employees who left or joined during the period

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3.1.2 Employee Benefits and Protection

To safeguard the well-being of all employees, YATUNG has established systems to ensure comprehensive benefits, including the “Labor Pension Reserve Fund Supervisory Committee” and the “Employee Welfare Committee,” and provides various welfare measures that exceed statutory requirements.

The Company appropriates the full amount required by law for the labor pension reserve fund, which is reviewed annually by an accountant after being calculated by an actuary.

Welfare System	Welfare Description
Labor Pension Fund Supervisory Committee	The committee convenes regularly to review pension contributions and utilization, fully safeguarding employees' retirement and pension rights. YATUNG has employees covered under both the new and old pension systems. In accordance with the law, the Company contributes 6% of monthly wages, based on the wage classification table, to each employee's individual account with the Bureau of Labor Insurance to protect employees' rights and interests. In addition, the Company makes monthly contributions to the Labor Pension Fund (YATUNG's contribution rate is 10%) to safeguard the rights and interests of employees who have chosen the old pension system.
Employee Welfare Committee	Welfare funds are contributed in accordance with the law to organize various welfare activities. Welfare benefits include birthday cash gifts; gift vouchers for the three major festivals—the Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival; subsidies or condolence payments for weddings, funerals, celebrations, and hospitalization; employee club activities; and education subsidies for employees' children.

YATUNG provides statutory annual leave in accordance with the Labor Standards Act. Unused annual leave at the end of the year may be carried forward to the following year. If the carried-forward annual leave cannot be fully taken due to work requirements, wages will be paid in lieu of the unused carried-forward annual leave.

Ensuring Parental Leave Without Pay

To meet employees' childcare needs, employees may apply for parental leave without pay until their child reaches the age of three, for a maximum period of two years.

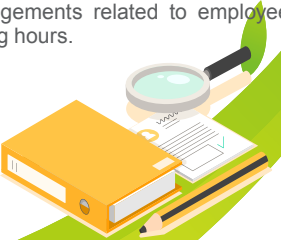
Year Item	2025		Total
	Male	Female	
Employees Eligible for Parental Leave in 2025	16	3	19
Employees Who Actually Applied for Parental Leave in 2025	1	2	3
Employees Eligible to Return from Parental Leave in 2025	1	2	3
Employees Who Applied to Return to Work in 2025	1	1	2
Return-to-Work Rate (%)	100%	50%	67%
Employees Who Returned from Parental Leave in 2024	3	0	3
Employees Who Remained Employed for One Year After Returning to Work in 2024	3	0	3
Retention Rate After Returning from Parental Leave (%)	100%	-	100%

- Note
- The number of employees eligible to apply for parental leave without pay is calculated based on the number of employees who applied for maternity leave or paternity leave between 2023 and 2025 and remained employed at the end of 2025.
 - Return-to-work rate formula: Number of employees who actually returned to work after parental leave in 2025 / Number of employees expected to return to work after parental leave in 2025 × 100%.
 - Retention rate formula: Number of employees who remained employed for 12 months after returning to work upon completing parental leave in 2024 / Number of employees who returned to work after parental leave in 2024 × 100%.

Item	Measures exceeding statutory standards
Bonuses	Bonuses for the Lunar New Year, Dragon Boat Festival, and Mid-Autumn Festival, as well as year-end bonuses
Paid Sick Leave	Employees are entitled to 30 days of paid sick leave.
Health Checkups	A health checkup is provided every two years, exceeding legal requirements. The examination includes a resting electrocardiogram, abdominal ultrasound, cancer screening, and other tests.
Drinking Water Testing	In accordance with the “Regulations Governing the Use and Maintenance of Fixed Equipment for Continuous Drinking Water Supply,” the water quality of water dispensers connected to the tap water supply must be tested for coliform bacteria every three months after treatment by the drinking water equipment. The proportion of units subject to sampling and testing shall be one-eighth. The headquarters and operating plants have a total of 33 water dispensers, and each unit is tested every quarter for “coliform bacteria and total bacterial count.”
Group Insurance	The Company provides 18 types of insurance coverage fully paid for by the Company, including term life insurance, accident insurance, hospitalization medical insurance, and cancer insurance for employees.
Business Travel Insurance	Overseas business travel accident insurance is provided.
Other Benefits	Holiday gift vouchers and bonuses for passing English proficiency examinations.

Regulatory Compliance

In 2024, the Company incurred no penalties related to the Labor Standards Act. In 2025, the Company incurred one penalty related to the Labor Standards Act, amounting to NT\$70,000. Improvements have been made to the relevant management and operational procedures, including adjustments to the payroll system settings to prevent disputes arising from departing employees' perception that their wages were not paid in full due to the deduction of National Health Insurance premiums, as well as adjustments to staffing arrangements related to employees' extended working hours.



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3.1.3 Talent Development and Career Development

Advancing on Three Axes to Drive Sustainable Talent Transformation

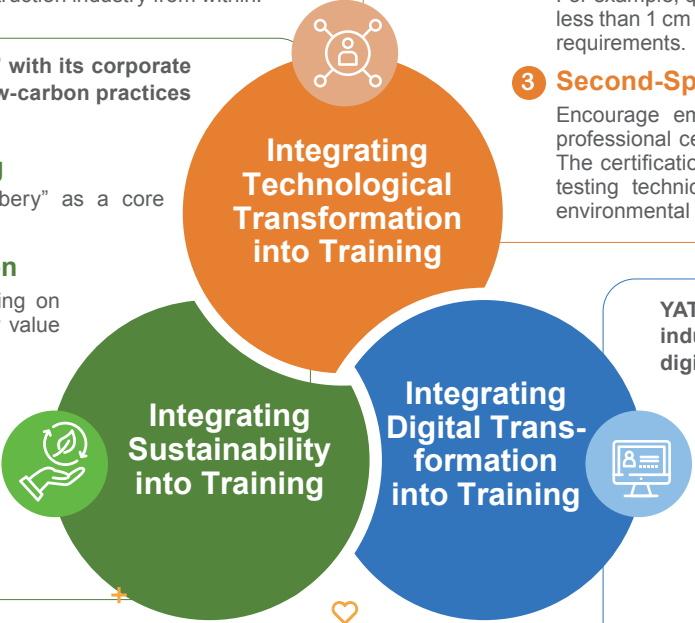
YATUNG regards the transformation along the three axes of “technology, sustainability, and digitalization” as the core engine of corporate development and has deeply integrated this strategy into its talent development system. Through reshaping the digital mindset of senior leaders, implementing intelligent tools among frontline employees, and providing “Three-Pronged Management” training in professional competencies, the Company comprehensively enhances organizational resilience. YATUNG not only focuses on developing low-carbon technologies and upholding integrity in business operations, but also transforms sustainability values into professional competencies that promote shared prosperity with customers. Through digital empowerment and technological advancement, YATUNG is committed to building a professional team with future competitiveness and driving the low-carbon transformation and innovative upgrading of the construction industry from within.

YATUNG integrates “Sustainable Asia Cement” with its corporate mission, fostering employees’ awareness of low-carbon practices and ethical business operations.

- 1 Integrity and Governance Training
Include “Integrity Management and Anti-Bribery” as a core component of the annual training program.
- 2 Low-Carbon Technology Education
Provide internal and external customer training on low-carbon concrete, translating sustainability value into a sales proposition.
- 3 Cultivating Core ESG Awareness
Through impact identification and analysis, employees gain an understanding of material ESG topics such as the circular economy, green transformation, and emerging technologies, which are integrated into operational policies at every stage.

The core of technological transformation is to transform YATUNG into a “Technology-Driven Asia Cement,” enhancing professional skills to meet the demand for high-end products.

- 1 Advancing Professional Knowledge and Skills
Provide on-the-job training covering professional skills and the research, development, and application of high-quality concrete.
- 2 Three-Precision Management Training
Promote a “precision, accuracy, and meticulousness” management culture through training. For example, quality control personnel are trained to visually assess slump with an error of less than 1 cm and to precisely control concrete strength to meet national-level engineering requirements.
- 3 Second-Specialty and Certification Program
Encourage employees to develop a second area of expertise and obtain relevant professional certifications, ensuring both the breadth and depth of technical capabilities. The certification program covers high-quality concrete (GRMC quality control personnel, testing technicians, and production technicians), occupational safety personnel, and environmental protection specialists (air pollution, wastewater, and waste).



YATUNG regards digitalization as key to transforming into an “intelligent industry” and invests substantial resources in enhancing employees’ digital literacy.

- 1 Executive and Manager Training Programs
Four senior executives participated in the AIA Artificial Intelligence School's Board of Directors and Executives Program, while 50 managers completed the Manager Training Program, ensuring that the leadership team is equipped with digital transformation mindsets.
- 2 Practical Training in Digital Tools
Courses including Python Fundamentals and Applications, Power BI Big Data Analysis Practicum (Beginner and Advanced Levels), Power Apps Practicum and Proposal Competition, and ChatGPT Applications were offered to enhance employees’ data analysis and process automation capabilities.
- 3 Information Security Governance Training
In support of digital transformation, we also organized Chief Information Security Officer (CISO) training and courses leading to internationally recognized information security management certifications (CISM and CISSP) to strengthen information security awareness.



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Precision Competency Empowerment: A Professional Talent Development System from Decision-Making Leadership to Frontline Technical Expertise

YATUNG regards talent as the foremost capital for sustainable corporate transformation. Our annual training plan is closely aligned with our “short- and medium-term goals” and “operating guidelines,” establishing a systematic development roadmap. In 2025, the Company centered its transformation on three pillars—technology, sustainability, and digitalization. In addition to promoting courses on AI tool applications and low-carbon transition, we invested 1.25% of total payroll expenses to support employees’ independent learning and competency enhancement, with total training hours reaching 8,538 for the year. Through the targeted allocation of leadership training for managers, business elite development, and professional technical courses for plant operations, we ensure that every employee possesses the key resilience needed to realize their career value amid the pursuit of net-zero emissions and the digital wave.



Total Annual Training Hours

8,538 Hours

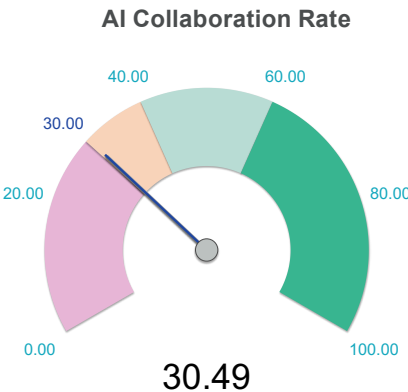


Annual Training Expenditure
as a Percentage of Total
Payroll

1.25%

AI Collaboration Rate Management: Promoting Digital Applications Among All Employees

In 2025, YATUNG established an AI collaboration rate reporting mechanism using Google Docs. All employees were required to report their use of AI tools, while Power BI was used to consolidate and present the results based on the weighting of various indicators. This initiative was incorporated into the digitalized operational management of 20 plants in Taiwan and two plants in Vietnam. The data show that AI collaboration rates can now be tracked by year, month, company, and department. The use of generative AI, analytical AI, and agentic AI tools can also be analyzed as a basis for managing the effectiveness of digital transformation initiatives.



Promoting AI Innovation Proposals to Advance the Implementation of Smart Applications

In 2025, YATUNG launched the “Talent Is Everywhere” proposal competition as a mechanism for implementing AI and digital tools. Human Resources coordinated the proposal improvement process, assigning proposals to the relevant business departments based on functional attributes to assess their feasibility and improvement benefits, and then consolidating and tracking the implementation results. The competition process included training from March to April, proposal submissions in early May, and evaluation in late May. The annual theme focused on Power Apps applications, encouraging employees to transform pain points in their daily work into actionable digital improvement solutions.

To deepen consensus on digital transformation, the company has, since 2025, had its AI managers lead reading groups on digital transformation articles. Each operating region also shares digital transformation cases monthly, including applications such as automatically generated videos, generated presentations, and short-form videos. These initiatives help managers and employees keep abreast of AI tool trends and enhance cross-departmental learning and application capabilities.

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- Introduction to Four Major AI Tools
- Driving Digital Transformation to Upgrade Corporate Competitiveness
- Analysis of the Causes of Defects in Concrete Engineering, Customer Complaint Handling, and Prevention
- Taiwan Occupational Safety Card
- Anti-Bribery Awareness Course
- Sales, Quality, and Occupational Safety Elite Training Camp
- Gender Equality and Prevention Act
- Harassment Prevention

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- SAS Advanced Programmer
- PowerApps課程
- Harnessing the Digital Future to Upgrade Corporate Competitiveness
- Taiwan Occupational Safety Card
- New Employee Training
- Anti-Bribery Awareness Course
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- Analysis of the Causes of Defects in Concrete Engineering, Customer Complaint Handling, and Prevention
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- Taiwan Occupational Safety Card
- PowerApps課程
- Introduction to Four Major AI Tools
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- Occupational Safety Observation Session
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Concrete Practices at YATUNG:
From A to A+ in 2025



President Chin Tsung-jen delivered a keynote speech titled “2025: Specific Practices for YATUNG’s Journey from A to A+,” providing a comprehensive analysis of global economic trends and domestic business conditions, as well as an in-depth review of industry competition and the Company’s overall operating performance. The speech covered key areas including production and transportation cost control, quality management, occupational safety, and customer relationship management. It also reviewed the Company’s annual operating performance and outlined its future development blueprint and strategic objectives.

President Chin Tsung-jen encouraged all employees to face the future with a proactive and positive attitude, embrace challenges in a changing environment, and demonstrate their individual value. Only through continuous improvement and wholehearted commitment can we shine on the stage, achieve shared growth for individuals and the Company, and realize the true meaning of work.



“2025 Quality Management
Excellence Consensus
Workshop”



At the beginning of the year, the Company held the “2025 Quality Management Excellence Consensus Workshop,” which focused on comprehensively upgrading quality management and transitioning from reliance on experience-based judgment to a management model centered on data, systems, and technology. Through water-reducer tests, statistical analysis by quality control circles, and reviews of the reasons for returned materials, the Company established a data-based decision-making mechanism. It also introduced a quality control app, AI analysis, and RFID applications to strengthen quality traceability and on-site management efficiency, reduce human error, and enhance overall operational consistency.

Furthermore, the course emphasized the importance of low-carbon engineering and sustainability trends, introduced the Water Resources Agency’s low-carbon calculation methodology, and deepened practical understanding through engineering site visits, thereby preparing in advance for future market demands. Overall, this consensus camp not only promoted the integration of cross-regional experience and established consistent quality standards, but also further strengthened the company’s advantages in cost control, customer trust, and market competitiveness, advancing toward an excellent quality management system that is “replicable, verifiable, and sustainable.”



2025 Sales Elite
Training Camp



Centered on “Sales Capability Enhancement and Value Creation,” this sales elite training camp focused on high-value customer management, CRM customer relationship management, and the application of digital tools. Through the sharing of successful cases and practical exchanges across regions, it strengthened sales development and customer retention capabilities. At the same time, the camp incorporated keynote speeches to introduce industry perspectives and market trends, and promoted PLC cement and concrete technologies to enhance sales personnel’s understanding of products and technologies. This enabled sales and professional capabilities to reinforce each other, thereby improving overall competitiveness and the quality of deal closures.

In addition, the course further strengthened problem-solving and team integration capabilities by analyzing the causes of common concrete customer complaints and developing response strategies. It also enhanced cross-departmental improvement capabilities and practical application through quality control circle competitions. Team-building courses and outdoor visits promoted organizational cohesion and the exchange of experience, fostering a sales culture that is “customer-centered, grounded in professionalism, and backed by teamwork,” and helping the company establish long-term and stable growth momentum amid market competition.



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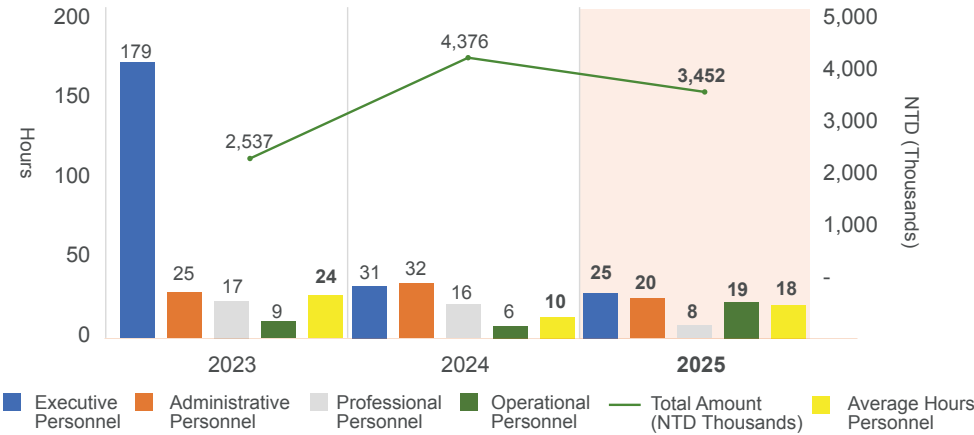
Employee Training Statistics

YATUNG places great importance on the development of human capital. Based on employees' job functions and career paths, the Company has planned a diverse training system covering technical practices, digital transformation, occupational safety, and ESG sustainability. Each year, the Company allocates a dedicated budget to implement talent development initiatives. In 2025, the average annual training hours per employee reached 18 hours, representing a significant 70% increase compared with the previous year. This substantial growth demonstrates YATUNG's determination to enhance the professional resilience and cross-disciplinary competitiveness of all employees while advancing the transformation toward low-carbon processes and intelligent management.

Category	Male (hours)	Female (hours)
 Managers	23.7	42.5
 Administrative staff	19.0	20.7
 Sales staff	8.4	7.0
 Plant Operations Personnel	19.0	15.7
 Employees across all categories	18.1	16.0

Note 1. Calculation formula = total training hours for personnel in the category / number of personnel in the category.
2. In 2025, there were three female managers. As they participated in a relatively greater number of training courses and received more training hours, their average training hours were higher than those of male managers.

Annual Employee Training Overview



Note In 2023, 50 mid- to senior-level managers were arranged to receive AI training at the Taiwan AI Academy, providing comprehensive and systematic AI talent development. Consequently, the average training hours for managers were relatively high that year.

Training in Employees' Second Professional Skills

To develop employees' second professional skills, each regional operations office provides regular and competency-based second-skill training every year for frontline employees in six positions—sales representatives, quality control personnel, production personnel, dispatchers, operators, and vehicle control personnel—thereby continuously cultivating talent for various functions.

After personnel are nominated for second-specialty training, supervisors must proactively train the participants through “learning by doing” during their spare time. Supervisors must assess each participant once every quarter. If the assessment results are unsatisfactory, the plant manager must conduct a face-to-face interview to thoroughly understand the underlying reasons.



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Training Outcomes Survey and Evaluation

The Donald L. Kirkpatrick evaluation model is adopted to conduct surveys and evaluations of training outcomes.

L1. Response



- (Indicator 1) Average satisfaction with training courses, calculated as the average of the results from course satisfaction surveys conducted
- (Indicator 2) Average satisfaction with training instructors, calculated as the average of the results from instructor satisfaction surveys conducted

L2. Learning



- (Indicator 1) Professional certification refresher training rate at each plant; actual certification refresher training records for each plant
- (Indicator 2) Annual training plan completion rate, based on the annual training plan (actual courses offered/planned courses to be offered)
- (Indicator 3) Employee attendance rate, based on the annual training plan (actual number of attendees for courses offered/planned number of attendees)

L3. Behavior



- (Indicator 1) Employee engagement, particularly the level of recognition of the “career development dimension.”

L4. Results



- (Indicator 1) Performance per employee.
- (Indicator 2) Employee turnover rate: Number of employees who left in 2025 (voluntary + involuntary) / number of employees employed at the end of 2025

The Company currently uses an Office Access database to compile statistics on employee training, digitizing all employee education and training records and certification information. We are currently developing a “Talent Training APP.” In the future, the APP will enable more efficient monitoring of certification validity periods, planning of refresher training programs, and issuing renewal reminders to ensure that all statutory qualifications comply with regulatory requirements.

Connecting Growth and Feedback: Performance-Driven Training Incentive Mechanism

YATUNG converts the results of education and training into performance evaluation indicators, ensuring that talent development is highly aligned with organizational objectives while enhancing employee satisfaction and organizational identification through financial incentive mechanisms.

1 Performance Evaluation Indicators In the annual employee

Performance evaluation, YATUNG places particular emphasis on the weighting of transformation-related competencies. We have integrated “professional knowledge,” “work attitude (including enthusiasm for learning and innovation),” and “AI digital collaboration capabilities” as key indicators, together accounting for 30%. This mechanism not only encourages employees to actively participate in digitalization and technological transformation training, but also ensures continuous learning momentum for innovation within the organization.

2 Substantive Linkage Between Performance and Economic Incentives

To uphold the principle of fairness in rewarding outstanding performance, the aforementioned assessment results linked to training performance will be directly tied to the distribution of annual special bonuses. Employees with exceptional performance may receive a special bonus of up to 120% of the applicable amount. YATUNG encourages employees, through tangible economic rewards, to transform the digital tools and professional knowledge acquired through training into outstanding job performance. While enhancing employees' salary competitiveness, this also deepens their identification with the corporate vision and builds a sustainable workplace where employees and the Company can thrive together.

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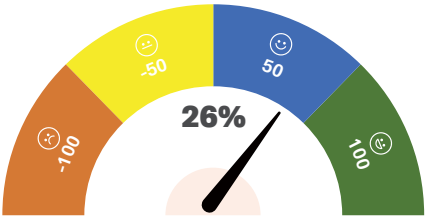
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Employee Satisfaction and Engagement

In recent years, when conducting employee satisfaction surveys, companies have generally adopted the Net Promoter Score (NPS) to measure employees' loyalty to and likelihood of recommending the Company, as well as to assess their satisfaction with the workplace and working conditions.

Our company conducts employee satisfaction surveys using NPS. In 2025, the survey was adjusted to include five multiple-choice questions and one open-ended question. The survey covered all employees in the company's various units, excluding foreign employees and ready-mix truck drivers. The 2025 survey result was **26%** (a score in this range is considered sound and good).



NPS Survey Questions

- ① How willing are you to recommend our company's brand, products, and services to your family, friends, or construction industry professionals you know?
- ② How likely are you to recommend our company to your family and friends as a worthwhile place to work?
- ③ Do you believe that your current job responsibilities allow you to fully apply your expertise and realize your value?
- ④ When you encounter difficulties at work, do your supervisor and the Company provide substantive support?
- ⑤ Overall, do you think the Company's systems and decision-making are fair and respectful of professional expertise?

If you could change only one thing, what would most improve your satisfaction with working at the Company?

In response to the aforementioned survey results, the Company has proposed relevant improvement measures addressing the main feedback received

Regular Salary Adjustments

The Company will comprehensively consider overall trends in price fluctuations and salary adjustment policies for military personnel, civil servants, and public-school teachers, carefully evaluate and plan employee salary adjustment mechanisms in a timely manner, and balance employees' quality of life with the Company's sustainable development.

Supplemental Staffing

The Company will implement a workforce allocation review mechanism, establish standard staffing models for each unit, and regularly examine discrepancies between actual and required staffing levels to enhance overall workforce utilization.

Performance and Career Development

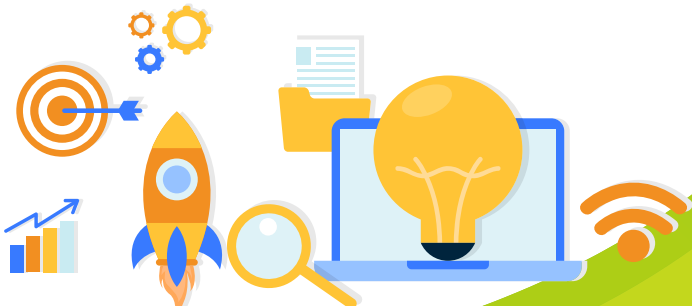
Employees hired by YATUNG (excluding drivers and fixed-term contract workers) are evaluated annually by the head office based on multiple annual KPIs established according to operational needs. Employees are classified into two categories: "managerial positions" and "non-managerial positions." Performance evaluations are conducted based on the various work objectives undertaken or submitted by each employee in the previous year. Drivers are evaluated annually based on their work performance.

YATUNG conducts employee performance evaluations once a year. The evaluation period is in January, covering employees' performance during the previous year. Performance ratings are classified into four levels: Excellent, A, B, and C, and serve as the basis for salary adjustments. Employees receiving a "C" rating must receive guidance and improvement support from the supervisor of their respective unit in accordance with the Employee Performance Improvement Procedures.

YATUNG regularly reviews the performance and career development of local and full-time employees. Promotion recommendations are submitted in three rounds each year. Eligible employees are those in regular positions who have completed at least two years of service, excluding drivers, fixed-term contract workers, and foreign employees. Drivers' job assignments are adjusted separately based on their work performance and the company's staffing needs.

Item	Employee Category	Male	Female
Employees subject to performance evaluations(%)	Managers	97%	100%
	Administrative staff	100%	100%
	Sales staff	100%	100%
	Plant Operations Personnel	58%	92%
Promotion recommendations	Managers	10%	0%
	Administrative staff	17%	17%
	Sales staff	14%	21%
	Plant Operations Personnel	12%	4%

Note The employee headcount reports the total number of employees actively employed on the last day of the reporting year and excludes employees on leave of absence.



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Grassroots Innovation and Quality Excellence: Deepening QCC Activities and Standardized Governance

Starting in 2025, YATUNG promoted Quality Control Circles (QCCs). By integrating QCCs with the “Employee Improvement Suggestion System,” the company established a bottom-up culture of self-management. In 2025, a total of 18 QCC teams participated in the competition, with 10 outstanding teams ultimately shortlisted. Their topics covered diverse areas, including technical quality, customer service, environmental safety and circularity, and production safety.

To ensure the sustainability of innovation outcomes, the company adopted a four-way TQM integration model to incorporate QCC improvement results into the ISO 9001 quality management system and convert them into specific Standard Operating Procedures (SOPs). In addition, by integrating the company’s existing Employee Improvement Suggestion System, the achievements of five outstanding QCC teams were formally submitted as employee improvement projects in 2025. Through this institutionalized transformation mechanism, YATUNG converts frontline experience into organizational knowledge. While pursuing technological leadership, the company also fulfills its sustainability commitment to continuous improvement and quality leadership.

QCC Proposal Categories

In 2021, YATUNG issued the Guidelines for Proposal Improvement and Patent Rewards. The employee proposal improvement system not only enhances the company’s operational efficiency but also further increases employee satisfaction through improvements to operational processes and workplaces.

In 2025, employees submitted 97 proposals for operational improvements. Following preliminary and final reviews, 59 proposals were adopted (60.8%). Nineteen proposals were completed in 2025, while the remaining proposals are still in progress.



In 2025, Employee Proposals for
Operational Improvement

97 Proposals



Adopted After Preliminary and
Final Review

59 Proposals **(60.8%)**



Completed **19** Proposals
The Remaining Proposals Are Being
Implemented Progressively

Examples of Proposal Improvements

Test specimen mold optimization

By reducing the dimensions of the test specimens, demolding and compression testing time can be significantly shortened, saving approximately 30 minutes per day. This not only effectively reduces the workload of manual operations but also frees up quality control personnel to support higher-capacity operations. It further accelerates the testing process and improves the overall shipping pace, making it a key improvement measure that combines efficiency and cost-effectiveness.

Modular Wear-Resistant Plate Design

Replacing traditional one-piece wear plates with a modular assembly design allows individual sections to be replaced according to wear conditions, significantly reducing material waste and maintenance costs while shortening downtime. This improvement delivers both engineering innovation and cost-control benefits, while also reducing safety risks during construction. It helps improve equipment availability and production stability, while extending equipment service life, making it a high-value equipment optimization solution that balances efficiency, safety, and cost-effectiveness.



Real-Time GPS Management of Ready-Mix Trucks Assisting with Transportation

All ready-mix trucks entering the site to assist with transportation are incorporated into the GPS system, enabling real-time monitoring of vehicle locations and movements and effectively improving dispatching accuracy and delivery efficiency. This not only enhances service quality and on-time delivery rates but also makes management decisions more transparent and timely, further strengthening overall supply chain coordination capabilities and competitive advantages.

Optimization of Mixing Quality Monitoring Images

By upgrading monitoring equipment and adding image playback functionality, concrete slump and material conditions can be monitored in real time, while the causes and responsibilities of abnormalities can be traced retrospectively. This proposal is a key enhancement to quality management and can effectively reduce quality fluctuations and the risk of customer complaints. It can also improve product consistency and customer trust, while establishing a traceability mechanism and strengthening the basis for internal management and external communication. It is an important infrastructure investment for quality and risk control.

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3.1.4 Health Promotion and Management

Employee Health Promotion and Management

YATUNG implements health promotion and management measures, including sports club activities, employee health checkups, and assistance programs. In 2025, the Company implemented health seminars, psychological counseling under the Employee Care Program, and protections under the four occupational safety and health programs, including maternal health protection for female workers, protection against abnormal working hours, ergonomic hazards, and workplace violence, to promote health activities and enable workers to maintain physical and mental well-being.

Employee Health Checkups and Assistance Program Counseling

YATUNG provides employees with a health checkup once every two years, while employees aged 65 and above receive one checkup annually. Far Eastern Hospital, a group-affiliated enterprise, assists in formulating the health checkup items. The Company bears the full cost, amounting to NT\$1,140,000 in 2023 and NT\$1,419,000 in 2025. In addition, dependents may undergo health checkups at their own expense at the same price. New employees are also required to provide a labor health examination report issued within six months of their onboarding.

Since September 2022, YATUNG has engaged the "Hsinchu City Lifeline Association" to implement an Employee Assistance Program (EAP) counseling service. Each employee is entitled to unlimited telephone consultations with a case manager during the first stage each year, and three 60-minute consultations with a professional consultant during the second stage. All costs are fully covered by the Company. In addition, quarterly EAP promotional posters and four EAP service information notices each year are sent to all employees via communication software for their information.

On-site services provided by occupational physicians and occupational nurses

Since 2023, the Company has exceeded regulatory requirements by providing on-site services at each regional operations office through annual occupational physician visits and monthly occupational nurse visits. On-site work environment and workplace assessments are conducted, and employee health examination data are statistically analyzed. Services include the prevention of work-related injuries and illnesses and health consultations. In addition, the four major labor health protection prevention programs are implemented on site: maternal health protection, prevention of diseases induced by abnormal workloads, prevention of ergonomic hazards, and prevention of unlawful infringement. The operational documents for implementing these four programs were completed and issued in early 2024.

The Company exceeds regulatory requirements by organizing employee health examinations and conducting questionnaire surveys every two years. In addition, employee health examination reports are uploaded through a digital app platform, and various questionnaires and assessment scales are distributed. The system automatically compiles and analyzes the results and provides a real-time list of abnormal cases. According to the results of the Company's 2025 employee survey, 21 employees were suspected of having ergonomic musculoskeletal pain hazards, and 24 employees were identified as being at high risk due to excessive workloads (including risks of occupationally induced cardiovascular disease). These employees subsequently received priority on-site services from the annual occupational physician and monthly occupational nurse.

Employee Occupational Injury Assistance

When an employee is confirmed to have suffered an occupational injury, the Company provides an occupational injury outpatient form to assist the employee in seeking medical treatment. During the employee's occupational injury leave, in accordance with Article 59 of the Labor Standards Act, the Company is responsible for providing compensation equivalent to the employee's original wages. The employee with the occupational injury is required to sign an affidavit, and compensation is provided according to the wage compensation method selected by the employee:

- First provide compensation equivalent to the employee's original wages for the occupational injury. After the employee receives the occupational injury and illness benefits from occupational accident insurance:
 - ① If the employee's original wages are less than the benefit amount, the employee shall return the original wages previously advanced by the Company.
 - ② If the employee's original wages exceed the benefit amount, the employee shall return the full amount of the injury and illness benefit.
- If the employee does not receive the original-wage compensation provided by the Company, the employee shall receive the full amount of the occupational accident insurance injury and illness benefit.

Provision of the "H2U Pano Comprehensive Health" Digital App

Since 2023, YATUNG has established the "H2U Pano Comprehensive Health" digital app for employees. When employees undergo health examinations, their health examination reports can be uploaded through the platform. Alternatively, when implementing the four major occupational safety and health programs-

- ① Ergonomic Hazard Prevention Program
- ② Prevention Program for Diseases Induced by Abnormal Workloads
- ③ Maternal Health Protection Program, and
- ④ Unlawful Infringement Prevention Program—various questionnaires and assessment scales can be sent to employees for completion through their personal apps. The system automatically compiles and analyzes the results and provides a real-time list of abnormal cases.

Health Promotion and Management for Non-Employee Workers

Non-employee workers at YATUNG include on-site drivers and external truck drivers. On-site drivers and external truck drivers are required to monitor their blood pressure daily. Those with excessively high blood pressure are placed under monitoring and required to rest and prohibited from driving as part of our health promotion and management measures.

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3.1.5 Healthy and Safe Working Environment

The company's human resources are its most valuable asset. In addition to continuously cultivating outstanding professional talent, the company must also provide employees with a healthy, safe, and comfortable working environment to ensure sustainable business growth. To prevent occupational safety accidents, YATUNG has established a comprehensive occupational health and safety management system. Comprehensive and thorough SOPs and safe work procedures have been developed for special hazardous machinery, work environments, hazardous operations, personal protective equipment management, and worker health management. Employees and contractors are required to actively implement occupational safety measures, while employee safety awareness is strengthened to protect the health and safety of all employees, contractors, suppliers, and other stakeholders.

YATUNG introduced its occupational safety and health management system in 2021 and established the Occupational Safety and Health Management Committee. In 2022, it established the Occupational Safety and Health Department and completed ISO 45001 Occupational Safety and Health Management System certification, becoming the first Ready Mixed concrete enterprise in Taiwan to obtain international standard certification. In 2025, it completed system certification for its headquarters and 12 operating plants and continues to maintain the operation of the management system.



Communication with Non-Employee Workers

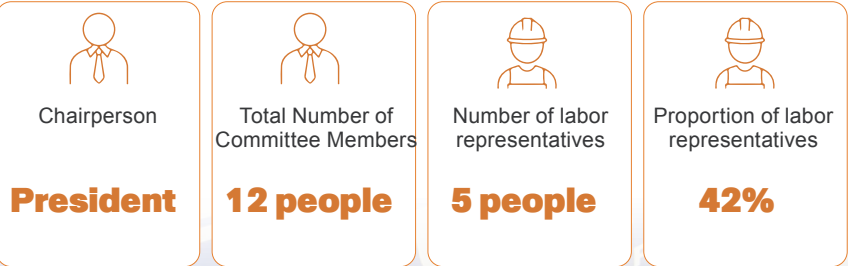
The participation, consultation, and communication of non-employee workers are carried out through contractor agreements, safety briefings provided to contractors before their daily work begins, and monthly coordination meetings.

A Comprehensive Occupational Safety and Health Management Organization and System

YATUNG has established occupational safety and health management units and appointed personnel in accordance with the law. Appropriate management systems are introduced and implemented based on the nature and workforce of each unit. In accordance with legal requirements, the Company has established an Occupational Safety and Health Committee chaired by the President. In addition to department heads and specialists, the Committee includes worker representatives accounting for at least one-third of the committee seats. The Occupational Safety and Health Management Committee convenes at least once every quarter to provide recommendations on safety and health policies and to review, coordinate, and make recommendations on related matters. In addition, weekly occupational safety and health meetings are held to promote occupational safety among employees.

In accordance with government regulations, YATUNG established a “Labor-Management Conference” and elected labor representatives. Employee participation, consultation, and communication are facilitated through Labor-Management Conferences held every three months, weekly occupational safety and health meetings, and occupational safety and health training conducted from time to time.

Composition of YATUNG’s “Occupational Safety and Health Committee”



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Occupational Health and Safety Management System

YATUNG has actively implemented an occupational health and safety management system. The head office and 12 operating plants have completed system implementation and third-party certification, with a certification coverage rate of 93%. The remaining operating plant conducts internal management in accordance with the occupational health and safety management system.



The head office and 12 operating plants have completed system setup and third-party verification. with a certification coverage rate of **93%**

YATUNG CO., LTD. Occupational Safety and Health Management System Table

Operating Locations	Occupational Safety and Health Management System	Total Number/Percentage of Employees Covered by Internal Audits		Number and proportion of people subject to external audits	
		Employees	Non-employees	Employees	Non-employees
YATUNG headquarters and 13 plants	ISO 45001:2018	481	345	471	325
		100%	100%	97.9%	94.1%

- Note
1. Pursuant to Article 12-2 of the Occupational Safety and Health Management Regulations, Type 1 businesses with 200 or more workers are required to establish an occupational safety and health management system appropriate to the business unit. Pursuant to Article 6 of the Occupational Safety and Health Management Regulations, where a business has a head office, a Type 1 business with 500 or more workers shall establish a dedicated first-level management unit directly subordinate to the employer. The number of employees at each of the Company's sites is fewer than 200.
 2. Non-employee personnel include security guards, cleaning staff, and on-site drivers (including temporary external vehicles). The number of security guards and cleaning staff is estimated based on the number of personnel stationed at the sites. The number of on-site drivers (including temporary external vehicles) is estimated based on the average annual transportation volume (cubic meters) per driver and the annual transportation volume of external ready-mix trucks.
 3. The sites that have obtained third-party certification for the Occupational Safety and Health Management System comprise the headquarters and 12 plants (Xizhi Plant, Tucheng Plant, Linkou Plant, Meilun Plant, Taichung Plant, Tanzi Plant, Tainan Plant, Yongkang Plant, Kaohsiung Plant, Renwu Plant, Xiaogang Plant, and Taoyuan Plant (Nankan Plant)). The certification coverage rate is calculated based on the number of sites.



Occupational Safety and Health Management Plan and Implementation

In accordance with the Occupational Safety and Health Management Plan, regular and ad hoc implementation effectiveness audits are conducted for each unit. Safety, health, and environmental inspections and Ready Mixed concrete truck inspections are conducted three times a year (in May, August, and November). Supervisors of each region (managers, section chiefs, and plant managers) conduct regular inspections, while the Occupational Safety Office conducts ad hoc inspections. The implementation effectiveness of each regional office and plant is also reported to the President on a regular and ad hoc basis.



Personal protective equipment must be checked out before work begins. Plant managers and regional supervisors conduct unscheduled safety inspections of plant premises and digitally manage the inspection results. If employees violate operating regulations, plant supervisors conduct safety interviews and follow up on the inspection status. In addition, the Occupational Safety Office conducts ad hoc audit inspections; if deficiencies are identified, it conducts safety interviews jointly with the plant manager.



Digitalized management: records of safety equipment issuance, health examinations, training and certifications, inspection results, and safety interviews.



All plant areas have separate routes for pedestrians and vehicles, as well as warning systems for vehicle entry and exit. Work in high-risk areas may only proceed after applying to the plant manager for a work permit and preparing the necessary protective measures.



Company-owned and external ready-mix trucks are required to attend road safety training every six months. Drivers undergo alcohol testing before departing each day, with random tests conducted as well.



The Occupational Safety Department promotes and implements safety, environmental, and hygiene inspection procedures across all plant areas. Inspection results serve as the basis for performance bonuses awarded three times a year. In addition, certificates and incentive bonuses are presented to the top three performers at the annual year-end banquet.



Establish a safety and health proposal improvement incentive program to encourage every employee to submit at least one improvement proposal each year. Each selected and adopted proposal will receive a NT\$500 reward.



Plan to introduce an AI system for occupational safety and health management, with intelligent inspections and occupational safety monitoring to be implemented in the future.

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Occupational Safety and Health Education and Training

All YATUNG employees receive at least three hours of occupational safety and health awareness and education training each year to strengthen workplace safety. Contractors receive hazard-awareness training upon entering the plant. YATUNG holds weekly occupational safety and health meetings to promote laws and regulations and discuss and communicate relevant industrial accident cases. Meetings of the coordination organization for contractors entering the plant are also held regularly and as needed each month. In addition, work scenarios at each plant are reviewed periodically with employees and contractors. The types of cases currently reviewed include traffic accidents, falls, and caught-in or crushing injuries.



Hold a meeting of the agreement organization for contractors entering the plant



Hold a meeting of the agreement organization for contractors entering the plant



Taiwan Occupational Safety Card training for all employees



Road Safety Education and Training

Examples of Occupational Safety and Health Education and Training Conducted



Employees

New Employees

Education and Training for New Employees

All Employees

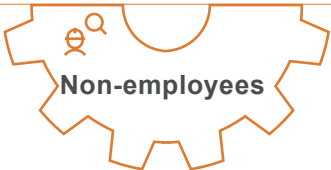
Occupational Safety Awareness and Education Training

Relevant Employees

- Category C and Category B Supervisory and Operational Personnel Training
- Lifting Operations
- First-Aid Personnel
- Loader
- Collision
- Disaster Prevention Drill (Fire Prevention)
- Case Review: Operational Scenarios at Each Plant
- Training for Hazard Identification and Risk Assessment Personnel
- Training for Regulatory Compliance Auditors
- Internal Auditor Training
- Incident Investigation and Handling Personnel Training
- Thematic Project Training

In-house Ready Mixed Concrete Truck Drivers

Road Safety Training



Non-employees

Contractors

- Hazard Communication
- Case Review: Operational Scenarios at Each Plant

External Ready-Mix Truck Drivers

Road Safety Training





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Occupational Safety and Health Inspection

Far Eastern Ready-Mix's Occupational Safety Office conducts regular and irregular inspections of plants in each region and collaborates with the Group in implementing the annual Spring Safety Inspection Plan. The Group provides inspection checklists, and each plant conducts self-inspections based on the checklists, followed by spot inspections by personnel assigned by the Group. In addition, in accordance with the Occupational Safety and Health Inspection Regulations, environmental inspections are conducted at each plant three times a year, with annual performance evaluations.and Gravel Manufacturing Industries Senior Executive Occupational Safety Self-Management Meeting (co-organized by YATUNGand the Meilun Plant)



Seminar, Demonstration and Observation



December 17, 2025: Demonstration Visit for the Ready Mixed Concrete Industry in Hualien County (City), organized by the Northern Occupational Safety Center of the Occupational Safety and Health Administration, Ministry of Labor (co-organized by YATUNGand the Meilun Plant)



December 17, 2025: Demonstration Visit for the Ready Mixed Concrete Industry in Hualien County (City), organized by the Northern Occupational Safety Center of the Occupational Safety and Health Administration, Ministry of Labor (co-organized by YATUNGand the Meilun Plant)



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Disaster Prevention and Firefighting Drills



The head office and 13 operating plants conduct centralized disaster prevention and firefighting drills at the plants of each district office.



Safety and health protective equipment and safety signs are provided at workplaces.



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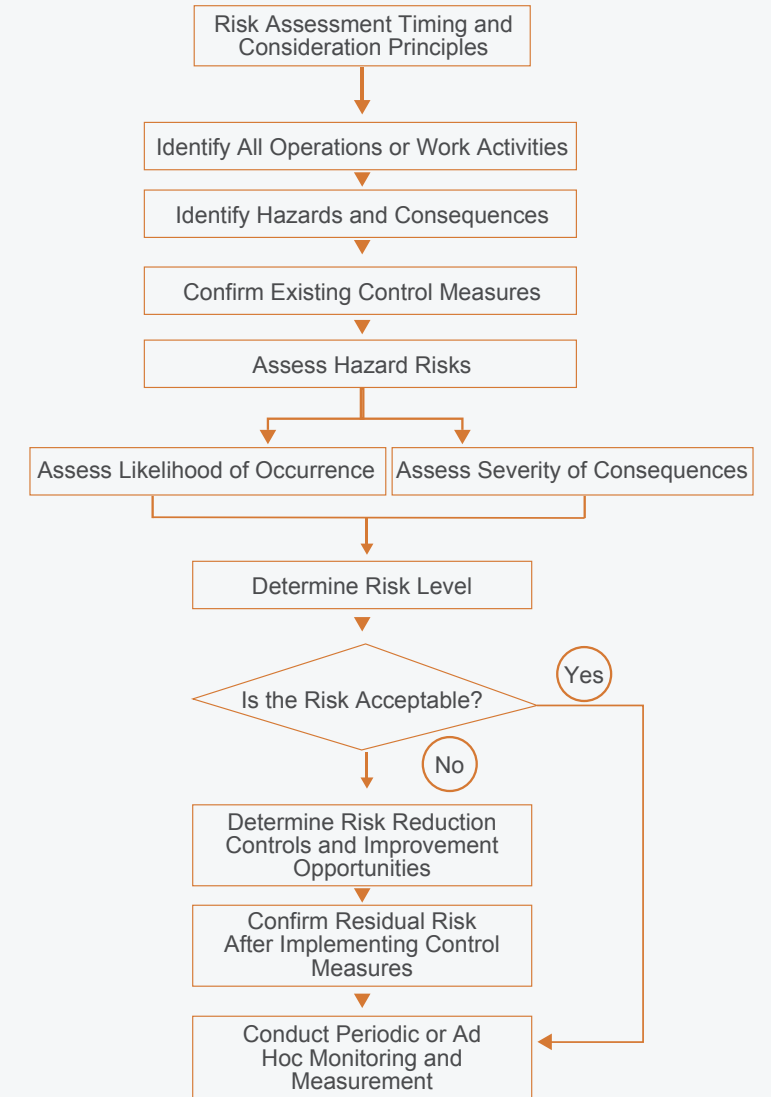
Hazard Identification and Risk Assessment

YATUNG promotes and implements measures through the execution of its occupational safety and health management plan to prevent and mitigate significant negative occupational safety and health impacts directly associated with the organization's operations.

To prevent hazards arising from operations, activities, services, and facilities from affecting personnel safety and health or causing losses to the safety and health of company personnel or the Company's finances, the Company conducts ongoing occupational safety and health hazard identification and risk assessments, adopts appropriate preventive measures, and implements necessary control methods to control risks to an acceptable level. In 2021, the Company established its Risk Assessment Management Procedure.

The procedure is primarily based on occupational safety and health regulations, occupational safety and health management system requirements, and risk assessment guidelines, serving as a reference for YATUNG in planning and implementing risk assessments. Personnel qualifications for hazard identification and risk assessment shall be managed in accordance with the "Occupational Safety and Health Education and Training Management Procedure." For each identified hazard event, severity and likelihood shall be determined according to the risk-level assessment criteria, with the risk level assessed accordingly and risk-reduction control measures or improvement opportunities determined.

Risk Assessment Process



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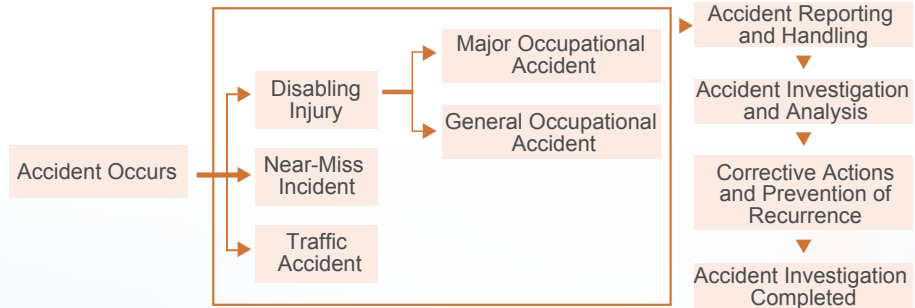
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Accident Reporting and Investigation Process

Through comprehensive reporting, cause identification, and the determination of corrective actions, the likelihood of accident escalation and recurrence can be reduced.

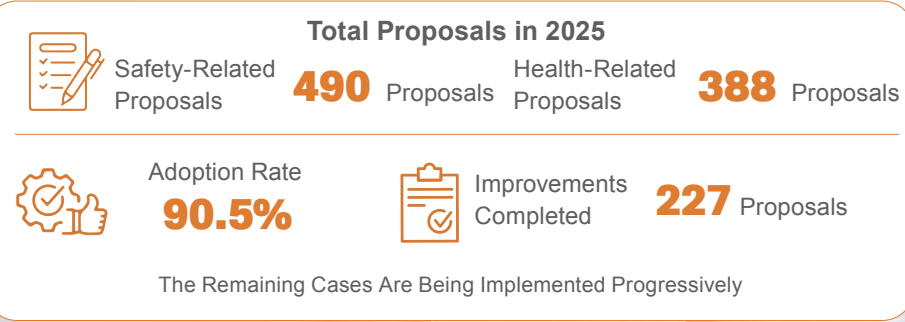


In accordance with Article 18 of the Occupational Safety and Health Act, when there is a risk of imminent danger in the workplace, the supervisor or person in charge of the workplace shall immediately order the suspension of operations and have employees evacuate to a safe location. When employees discover an imminent risk of danger while performing their duties, they may suspend operations and evacuate to a safe location on their own, provided that doing so does not endanger the safety of other workers, and shall immediately report the situation to their direct supervisor.

The Company's supervisors shall not dismiss, transfer, withhold wages for the period of work suspension, or impose any other unfavorable treatment on the employees referred to above. However, this shall not apply where the supervisor proves that the worker abused the right to suspend operations, the competent authority determines that such abuse occurred, and the action complies with labor laws and regulations.

Employee Improvement Proposal System

In 2021, YATUNG issued the Operating Guidelines for Proposal Improvements and Patent Incentives. With respect to occupational safety and health, workers may submit proposals for safety and health improvements concerning workplaces and environments about which they have concerns (non-employees may submit proposals through employees). In 2025, 388 of the 490 proposals submitted in total related to safety and health. Following evaluation, the overall proposal adoption rate was 90.5%; improvements have been completed for 227 proposals, while the remainder are being implemented successively.



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YATUNG READY MIXED
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Occupational Injury Statistics

In 2025, the recordable occupational injury cases at YATUNG involved employees. No employees or non-employees at the headquarters or operating plants died as a result of occupational injuries, and no contractors suffered injuries or fatalities resulting from occupational injuries. Over the past three years, YATUNG's average frequency rate (FR), severity rate (SR), and frequency-severity index (FSI) for disabling injuries were all lower than the industry averages. YATUNG implements relevant corrective and preventive measures based on occupational injury conditions to reduce the likelihood of injuries.

Category	Total hours worked	Recordable occupational injuries		Serious occupational injuries		Types of Occupational Injuries	Corrective and Preventive Measures
		Number of Cases	Percentage	Number of Cases	Percentage		
Employees	941,128	1	1.06	0	0	Fell down the stairs due to negligence	Educational Outreach
Non-employees	77,960	0	0	0	0	-	-

- Note
- Occupational injury rate = Number of injuries ÷ Total hours worked × 1,000,000 (figures below three decimal places are omitted).
 - Definition of serious occupational injury: Recovery to the condition prior to the injury takes six months or more.
 - Source of total hours worked for employee categories: Calculated based on headcount and records of occupational injury leave taken.
 - Non-employee statistics include security and cleaning personnel at the headquarters and 13 plants. Source of total hours worked: Estimated based on headcount and working hours.
 - Since the working conditions of plant-based drivers (including temporary external vehicle drivers) during transportation are not directed or supervised by the Company, their total hours worked and occupational accidents are not included in the non-employee statistics.

Occupational Safety and Health Indicators	Category	Industry Average	YATUNG Co., Ltd.			
		2023~2025	2023	2024	2025	2023~2025 Average
Disabling Injury Frequency Rate (FR)	Employees	2.51	4.40	2.09	1.06	2.52
	Contractors		0	0	0	0
Disabling Injury Severity Rate (SR)	Employees	538	44	23	95	54
	Contractors		0	0	0	0
Frequency-Severity Index (FSI)	Employees	1.16	0.44	0.21	0.31	0.32
	Contractors		0	0	0	0

- Note
- Disabling injury frequency (FR): The number of disabling injuries per million hours worked, excluding the three decimal places.
- Disabling injury severity rate (SR): The total number of lost workdays due to disabling injuries per million hours worked, excluding decimal places.
- Overall injury index FSI = $\sqrt{(FR \times SR)} \div 1000$.
- The industry average is sourced from data published by the Occupational Safety and Health Administration, Ministry of Labor, and occupational accidents are not included in the non-employee statistics.



Ensure that workplace floors are dry, clean, and free of obstructions. Provide slip-resistant shoes or floor mats, and regularly inspect floor conditions.



Provide training to ensure that employees understand safe operating procedures. Regularly inspect and maintain machinery and equipment, and use safety guards or protective devices.



Provide personal protective equipment, such as safety glasses or face shields. Provide training to teach employees how to respond to potentially splashing hazardous substances.



Establish an effective occupational accident reporting mechanism, encourage employees to actively report hazardous conditions, and promptly adjust and improve the work environment to ensure employee safety and health.

Occupational Diseases

No employees of YATUNG Corporation's headquarters or operating plants have been diagnosed with legally recognized occupational diseases. In June and July 2025, the Company commissioned the "Industrial Safety and Health Association, Taiwan" to conduct workplace environmental monitoring at its operating sites. The results all complied with legal requirements, and no operations involving particular health hazards were identified. Therefore, there are no personnel subject to health management classification for operations involving particular health hazards.

Regulatory Compliance

The Company received no penalties related to occupational safety and health in 2024. In 2025, the Company received one occupational safety and health-related penalty of NT\$60,000. Improvements have been made to the relevant management procedures, including a comprehensive review to ensure that the reflective strips on safety helmets worn by personnel performing roadwork are readily identifiable.



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3.2 Local Community and Public Welfare Engagement

Local Community Support

Far Eastern Ready-Mix's operating plants provide assistance to local communities, including cleaning or washing roads near the plants, sponsoring and participating in local activities, donating funds and materials for local infrastructure, and supporting disadvantaged groups and the promotion of public welfare activities.



Participated in the NTU Civil Engineering Cup Road Running Event on November 29, 2025



Cleaning roads outside the plant



Adopted and washed roads outside the plant

Supporting Hualien's Post-Disaster Reconstruction and Building Resilient Communities Together

When the embankment lake on the Matai'an River in Hualien overflowed, devastating the settlements in Guangfu Township, YATUNG immediately responded to the call from its parent company, Asia Cement Corporation, and activated its post-disaster recovery support mechanism. In response to the emergency situation in which heavy silt obstructed roads, employees of YATUNG's Meilun Plant assisted with clearing road obstructions and transporting mud and sand to ensure smooth access for rescue operations. They also went into the neighborhoods of Guangfu Township to assist with waste removal and environmental cleanup, enhancing recovery efficiency.

Through close collaboration with government agencies, local organizations, and Group partners, YATUNG not only provides timely assistance when disasters occur but also works to build resilient community environments, fulfilling its sustainability commitment to protecting communities and giving back to society. In addition, the Company responded to the Chinese National Federation of Industries' call by donating NT\$600,000 and provided NT\$100,000 in emergency relief to employees residing in Guangfu Township, contributing both financial support and manpower to Hualien's disaster relief efforts.





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Industry–Academia in Practice: Laying the Foundation for Engineering Education and Cultivating a New Generation of Green Construction Talent

YATUNG is committed to nurturing talent and advancing sustainability by actively promoting industry–academia practical programs, working to bridge the gap between classroom theory and industry practice. In 2025, a total of 170 students and faculty members from four schools visited the company, transforming production sites into “action classrooms for innovation and practice.” Through industry–academia exchanges and the promotion of a research culture, the program also enhanced the quality of talent in Taiwan’s construction industry.

1 Passing Down Technical Expertise and Inspiring Sustainable Thinking

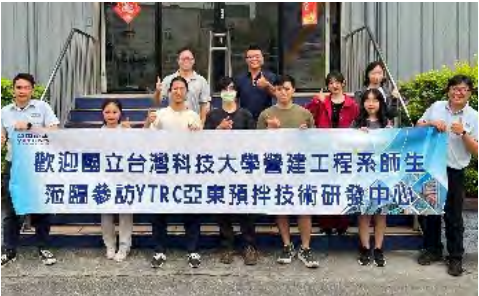
Led by the professional team at the Technical Research and Development Center, the program provided students with an in-depth analysis of concrete mix design principles and quality control procedures. By showcasing low-carbon building material research and development results, recycled aggregate applications, and the implementation of smart monitoring systems, students experienced firsthand how the traditional building materials industry can pursue green transformation through technological innovation and put sustainable development principles into practice.

2 Strengthening Professional Resilience Through Hands-on Experience

The Company specially arranged interactive courses on “Trial Mixing Experience” and “Real-Time Testing.” Through group exercises, students observed how different formulations affected material performance and witnessed the precise application of smart sensing equipment in temperature and strength monitoring. These on-site demonstrations of data-driven management and digital technologies effectively enhanced students’ professional understanding of precision construction and digital transformation.

3 Fulfilling Social Responsibility and Developing a Talent Pipeline

For many years, YATUNG has invested in educational engagement. By opening its facilities and sharing technical knowledge, the Company inspires young students to develop innovative perspectives on construction engineering and lays a solid foundation for their future careers. Looking ahead, we will continue to deepen our collaboration with universities, colleges, and technical education institutions. Through practical exchanges and talent development, we will inject new momentum for sustainable development into Taiwan’s construction industry and fulfill our corporate social responsibility.



Faculty and students from National Taiwan University of Science and Technology visit the R&D Center.



Teachers and students from Taipei Municipal Nangang Vocational High School visit the Xizhi Plant



Teachers and students from National Beimen Agricultural and Industrial Vocational High School visit the Tainan Plant



Teachers and students from Feng Chia University visit the Taichung Plant

Industry–academia collaboration

Amid the wave of sustainable development, close collaboration between businesses and academia has become a crucial driver of professional talent cultivation and industrial upgrading. Our company continues to deepen its industry–academia collaboration mechanisms, working with academic institutions to cultivate engineering professionals equipped with practical capabilities and a sustainability mindset.

In 2025, we collaborated with the Department of Civil Engineering at National Taiwan University to arrange internships at the Competitiveness Development Division of our headquarters for two students, who served as laboratory quality control technicians and participated in material testing and quality management processes, strengthening their professional capabilities in data analysis and quality control. At the same time, we also collaborated with the Department of Civil Engineering at National Taiwan University of Science and Technology to provide opportunities for three students to serve as quality control technicians at our Tainan Batching plant, enabling them to gain firsthand experience on the production floor and participate directly in concrete quality monitoring and process optimization.

Through a learning model that emphasizes both theory and practice, students not only gain a better understanding of industry operations but also develop greater awareness of quality, safety, and sustainability issues. Looking ahead, our company will continue to deepen industry–academia collaboration, inject new momentum into the industry, and fulfill our corporate responsibility for talent cultivation and sustainable development.

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From Decay to Legend: The Artistic Rebirth of Surplus Concrete

YATUNGfirmly believes that sustainability is not only about technological innovation, but also about transforming the way we think. Since establishing the “Far Eastern Masonry Art Studio” in 2022, a group of Far Eastern artisans passionate about creativity have used surplus concrete materials from the production process, combining innovative ideas with superb craftsmanship to transform cold industrial building materials into warm and inspiring cultural and creative artworks. This initiative has successfully given discarded excess materials a second life, making the concept of a “circular economy” no longer abstract, but an accessible form of everyday aesthetics.

Cross-Sector Collaboration Between Arts and Business: Building a Sustainable Education Chapter with “Little Mason Artists”

In April 2025, YATUNGjoined forces with Mulao Multidisciplinary Art Space to hold the “Little Mason Artists” masonry art exhibition. The exhibition was personally curated by YATUNGPlant Manager Lü Zhengyu and showcased numerous creative artworks made from surplus concrete, along with innovative concrete technology products featuring translucency, permeability, and lightweight properties, completely overturning the public's conventional perceptions of building materials. The event specially invited a Slovakian artist-in-residence to lead 150 parent-child groups in creating collages with recycled concrete. Through hands-on artistic practice, the concept of “building a home” was deeply instilled in the hearts of the next generation.



Deepening Local Public Welfare: Spreading the Flame of Environmental Protection at the Taichung Parent-Child Carnival.

At the “Taichung Parent-Child Charity Carnival” in August 2025, YATUNG once again demonstrated its commitment to social responsibility through concrete action. Under the guidance of professional artisans, parents and children created their own unique cement artworks, allowing participants to experience the importance of resource reuse through the joy of creation. YATUNG not only promotes sustainability through creative workshops but also actively makes charitable donations, symbolizing the company's steadfast commitment to its long-term dedication to the local community and care for society. In the future, YATUNG will continue to combine aesthetics with public welfare to create a better and more sustainable living environment for society.



YATUNG Participates in the 2025 Taichung Parent-Child Charity Carnival



YATUNG Receives a Certificate of Appreciation

Local Engagement and Charity Initiatives

YATUNGcontinues to invest in local community engagement, public welfare, and charitable activities. In 2025, total expenditures amounted to NT\$1.736 million, with donations to and participation in organizations supporting disadvantaged groups accounting for the largest share at 40%.



In 2025, total expenditures
amounted to
NT\$1.736 million



YATUNG Community Contributions and Charity Breakdown



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Appendix Guidelines

Yatung's Third-party Verification System

Item		System Boundary	Verifica- tion Body	Certificate Validity Period	Coverage Rate
Environmental Management System	ISO 14001:2015	Head Office and 8 Operating Plants	BSI	2026.3.28	86%
Energy Management System	ISO 50001:2018	Headquarters and 6 Operating Plants	BSI	2029.2.7	50%
Water Resource Efficiency Management System	ISO 46001:2019	Head Office and 3 Operating Plants	BSI	2028.2.3	29%
Greenhouse Gas Inventory	ISO 14064-1:2018	Consolidated Financial Reporting Boundary	BSI	Every year	100%
Carbon Footprint	ISO 14067:2018	6 Products	BSI	2026.11.27	100%
Information Security Management System	ISO 27001:2022	Head Office	BSI	2029.3.5	7%
Occupational Health and Safety Management System	ISO 45001:2018	Headquarters and 12 operating plants	BSI	2028.3.3	93%
Quality Management System	ISO 9001:2015	Head Office and 10 Operating Plants	SGS	2027.7.22	71%
Green Building Material Label	Green Concrete Type H Certification	5 operating plants	MOI	Validity period for each plant: September 2029–December 2029	38%
Green Building Material Label	Green Concrete Class G Mark	10 operating plants	MOI	Validity periods for each plant: September 2029–November 2029	77%
Green Building Material Label	Pervious Concrete Certification Mark	3 Operating Plants	MOI	2027.2.21	23%
Green Ready Mixed Concrete Mark (GRMC)	-	12 operating plants	TCRI	Validity period for each plant: February 2025 to October 2028	92%
Carbon Footprint Label	-	4 products	MOENV	2027.4.22	100%
Low-Carbon Circular Building Materials	-	14 Operational Plants / 6 Product Strengths	TABC	2029.11.14	100%

Note

1. British Standards Institution (BSI), SGS Taiwan Ltd., Ministry of Environment (MOENV), Ministry of the Interior (MOI), and Taiwan Construction Research Institute (TCRI)
2. The total system boundary covers the headquarters and 13 operational plants. The coverage rates for the Green Building Material Label and the High-Quality Concrete Label are calculated based on production plants only and exclude the headquarters.
3. The adoption of the ISO 59000 series of standards for the circular economy is expected to commence in 2026.
4. The consolidated financial reporting boundary comprises YATUNG's headquarters and manufacturing plants operating in Taiwan, with a total of 21 service locations (including contract manufacturing plants and subsidiaries); overseas, it has two service locations in Vietnam.



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SASB Construction Materials Industry Disclosure Standard VERSION 2023-12

Topic	Indicator Code	Indicator Item	2023	2024	2025	Notes	Response Sections
 Greenhouse Gases	EM-CM-110a.1	Scope 1 emissions (tonnes CO ₂ e)	6,431	5,739	5,321		1.3 Energy and Carbon Emissions Managemen
		Percentage of Scope 1 Emissions Subject to Regulatory Control (%)	0	0	0	YATUNG is not subject to regulation by the Ministry of Environment and is not subject to Taiwan's carbon fee.	
	EM-CM-110a.2	Long-term and short-term strategies or plans for Scope 1 emissions, reduction targets, and performance analysis	Please refer to Section 1.3 of the report for details. and the contribution to environmental sustainability/YATUNG's SDGs				
 Air Quality	EM-CM-120a.1	NOx (excluding N ₂ O)(tonnes)	-	-	-	No relevant emissions; not applicable.	1.4 Environmental Management
		SOx (tonnes)*	-	-	-	No relevant emissions; not applicable.	
		PM ₁₀ (tonnes)	12.2	5.6	11.6	Annual particulate matter emissions are calculated based on the coefficients and equipment control efficiencies established by the Ministry of Environment. PM ₁₀ is estimated at 58% of particulate matter (the data source has been updated to a 2018 research paper on the characteristics of particulate emissions from cement industry mining areas in Hualien).	
		Dioxins (tonnes I-TEQ)	-	-	-	No relevant emissions; not applicable.	
		Volatile Organic Compounds (VOC) (tonnes)	-	-	-	No relevant emissions; not applicable.	
		Polycyclic Aromatic Hydrocarbons (PAH) (tonnes)	-	-	-	No relevant emissions; not applicable.	
		Lead (tonnes)	-	-	-	No relevant emissions; not applicable.	
		Mercury (tonnes)	-	-	-	No relevant emissions; not applicable.	
		Cadmium (tonnes)	-	-	-	No relevant emissions; not applicable.	
 Energy Management	EM-CM-130a.1	Total energy consumption (GJ)	116,586	101,854	93,978	Lower heating values for the various energy sources cited in the verification of the greenhouse gas inventory.	1.3 Energy and Carbon Emissions Managemen
		Percentage of electricity from the grid (%)	27	31	34	The calorific value of purchased electricity as a percentage of the total energy consumption calorific value.	
		Alternative energy percentage (%)	0	0	0		
		Percentage of Renewable Energy (%)	0	0	0		
 Water Management	EM-CM-140a.1	Total Water Withdrawal (10 ³ m ³)	386	458	415		1.4 Environmental Management
		Total water consumption (10 ³ m ³)	378	454	414		
		Percentage of impact from high water risk (%)	0	0	0		
 Waste Management	EM-CM-150a.1	Waste generated (tonnes)	1,652	886	1,047	The waste generated consists of inorganic sludge from the production process and household waste (estimated based on the national per capita waste generation rate and the total working hours of employees and non-employees at the operating plants)	1.2 Circular Economy
		Hazardous waste percentage (%)	0	0	0	Our operational activities do not generate hazardous industrial waste	
		Recycling percentage (%)	96	92	93	The waste generated during the production process consists of inorganic sludge settled from wastewater used to clean the plant site, all of which is 100% recovered and reused in the production process.	

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Topic	Indicator Code	Indicator Item	2023	2024	2025	Notes	Response Sections
 Biodiversity impacts	EM-CM-160a.1	Describe the environmental management policies and practices at the sites of operations		-		No mining conducted directly; not applicable	-
	EM-CM-160a.2	Area of land affected by disturbance (hectares)	-	-	-	No mining conducted directly; not applicable	-
		Percentage restored (%)		-	-	No mining conducted directly; not applicable	
 Employee Health and Safety	EM-CM-320a.1	Total Recordable Incident Rate (TRIR) for direct employees	0.88	0.41	0.21	TRIR = Number of injuries involving lost workdays / Total hours worked × 200,000	3.1.5 Healthy and Safe Working Environment
		Near Miss Frequency Rate (NMFR) for direct employees	0	0	0	Temporary personnel and contractors do not have an employment relationship and are directed and supervised by the person in charge of the workplace.	
		Total Recordable Incident Rate (TRIR) for contract employees	0	0	0	NMFR = Number of near-miss incidents / Total hours worked × 200,000	
		Near Miss Frequency Rate (NMFR) for contract employees	0	0	0	Temporary personnel and contractors do not have an employment relationship and are subject to the direction and supervision of the person responsible for the workplace.	
	EM-CM-320a.2	Number of reported cases of silicosis	0	0	0	The equipment remains enclosed during process operations, and no cases of silicosis have been reported.	
 Product innovation	EM-CM-410a.1	Percentage of Products Compliant with Sustainable Building Design and Construction Certification	-	-	-	Over the years, several buildings affiliated with the Group to which our Company belongs have received certification (see the link below). Since construction may span multiple years and certification applications can only be submitted after completion, it is not possible to quantify the percentage of sales revenue on an annual basis. https://www.feg.com.tw/tw/csr/csr_issue.aspx?id=3	1.1 Green Transformation and Innovative Technologies
	EM-CM-410a.2	Sales amount (NT\$ thousand) and market share (%) of innovative products (which reduce energy, water, or material impacts during use or production).	930,316	1,763,591	2,598,452	High Flowing Concrete: Reduces the labor required for construction and the energy needed for pumping Exposed concrete: Reduces materials required for subsequent construction High Permeability Resistance Concrete: Enhances durability (extends service life) Pervious concrete: Stores water and reduces flooding; with proper design, the water resources can be reused Lightweight concrete: Uses expanded clay aggregate as a recycled material Low-carbon concrete: Reduce carbon emissions Green building materials (Class H): Improve durability (extend service life)	
			0.69	1.28	1.86	Estimated market share in Taiwan	

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Topic	Indicator Code	Indicator Item	2023	2024	2025	Notes	Response Sections
 Pricing integrity and transparency	EM-CM-520a.1	Total monetary losses (NT\$) resulting from legal proceedings related to pricing and antitrust activities	30 million	0	0	Administrative litigation has been filed through the available legal remedies and is currently being heard by the Taipei High Administrative Court, which has also inquired into both parties' willingness to mediate. As the Fair Trade Commission refused to mediate, the Taipei High Administrative Court ruled that there was no concerted action and revoked the disposition. The Fair Trade Commission has appealed to the Supreme Administrative Court.	2.1.3 Risk Management
 Activity Indicators	EM-CM-000.A	Output of Major Product Lines (m³)	4,989,398	4,511,225	4,182,956	Ready Mixed concrete production volume (individual financial reporting boundary)	-

Note Product sales amounts and production volumes include contract manufacturers.



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Statement of use	YATUNG CO., LTD. has prepared this report in accordance with the GRI Standards. The reporting period is from January 1, 2025, to December 31, 2025.
GRI 1 was used.	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

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獨立保證意見聲明書

2025 年亞東預拌混凝土股份有限公司永續報告書

英國標準協會與亞東預拌混凝土股份有限公司(簡稱亞東預拌)為相互獨立的公司，英國標準協會除了針對 2025 年亞東預拌混凝土股份有限公司永續報告書進行評估和查證外，與亞東預拌並無任何財務上的關係。

本獨立保證意見聲明書之目的，僅作為對 2025 年亞東預拌混凝土股份有限公司永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對查證事實提出獨立保證意見聲明書外，對於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，英國標準協會並不負責或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書係英國標準協會審查亞東預拌提供之相關資訊所作成之結論，因此審查範圍乃基於並侷限在這些提供的資訊內容之內，英國標準協會認為這些資訊內容都是完整且準確的。

對於這份獨立保證意見聲明書所載內容或相關事項之任何疑問，將由亞東預拌一併回覆。

查證範圍

亞東預拌與英國標準協會協議的查證範圍包括：

1. 本查證作業範疇與 2025 年亞東預拌混凝土股份有限公司永續報告書揭露之報告範疇一致。
2. 依照 AA1000 保證標準 V3 的第 1 應用類型評估亞東預拌遵循 AA1000 當責性原則(2018)的本質和程度，不包括對於報告書揭露的資訊/數據之可信賴度的查證。

本聲明書以英文作成並已翻譯為中文以供參考。

意見聲明

我們總結 2025 年亞東預拌混凝土股份有限公司永續報告書內容，對於亞東預拌之相關運作與永續績效則提供了一個公平的觀點。基於保證範圍限制事項、亞東預拌所提供資訊與數據以及抽樣之測試，此報告書並無重大之不實陳述。我們相信有關亞東預拌的環境、社會及治理等績效資訊是公正確無誤地呈現。報告書所揭露之永續績效資訊展現了亞東預拌對識別利害關係人的努力。

我們的工作是由一組具有依據 AA1000 保證標準 V3 查證能力之團隊執行，以及策劃和執行這部分的工作，以獲得必要之訊息資料及說明。我們認為就亞東預拌所提供之足夠證據，表明其符合 AA1000 保證標準 V3 的報告方法與自我聲明依據 GRI 永續性報導準則係屬公允的。

查證方法

為了收集與作成結論有關的證據，我們執行了以下工作：

- 對來自外部團體的議題相關於亞東預拌政策進行訪談，以確認本報告書中聲明書的合適性；
- 與管理者討論有關利害關係人參與的方式，然而，我們並無直接接觸外部利害關係人；
- 訪談 2 位與永續性管理、報告書編製及資訊提供有關的員工；
- 審查有關組織的關鍵性發展；
- 審查內部稽核的發現；
- 審查報告書中所作宣告的支持性證據；
- 針對公司報告書及其相關 AA1000 當責性原則(2018)中有關包容性、重大性、回應性及衝擊性原則之流程管理進行審查。

結論

針對 AA1000 當責性原則(2018)之包容性、重大性、回應性及衝擊性與 GRI 永續性報導準則的詳細審查結果如下：

包容性

2025 年報告書反映出亞東預拌已持續尋求利害關係人的參與，並建立重大永續主題，以發展及達成對永續具有責任且策略性的回應。報告書中已公正地報告與揭露環境、社會及治理的訊息，足以支持適當的計畫與目標設定。以我們的專業意見而言，這份報告書涵蓋了亞東預拌之包容性議題。

重大性

亞東預拌公布對組織及其利害關係人之評估、決策、行動和績效會產生實質性影響與衝擊之重大主題。永續性資訊揭露使利害關係人得以對公司之管理與績效進行判斷。以我們的專業意見而言，這份報告書適切地涵蓋了亞東預拌之重大性議題。

回應性

亞東預拌執行來自利害關係人的期待與看法之回應。亞東預拌已發展相關道德政策，作為提供進一步回應利害關係人的機會，並能對利害關係人所關切之議題作出及時性回應。以我們的專業意見而言，這份報告書涵蓋了亞東預拌之回應性議題。

衝擊性

亞東預拌已識別並以平衡和有效之量測及揭露方式公正展現其衝擊。亞東預拌已經建立監督、量測、評估和管理衝擊之流程，從而在組織內實現更有效之決策和結果管理。以我們的專業意見而言，這份報告書涵蓋了亞東預拌之衝擊性議題。

GRI 永續性報導準則

亞東預拌提供有關依據 GRI 永續性報導準則 2021 之自我宣告，並對每個涵蓋其行業準則和具相關性的 GRI 主題準則之重大主題，其揭露項目依據全部報導要求的相關資料。基於審查的結果，我們確認報告書中參照 GRI 永續性報導準則之永續發展相關揭露項目已被報告、部分報告或省略。以我們的專業意見而言，此自我宣告涵蓋了亞東預拌的永續性主題。

保證等級

依據 AA1000 保證標準 V3 我們審查本聲明書為中度保證等級，如同本聲明書中所描述之範圍與方法。

責任

這份永續報告書所屬責任，如同責任信中所宣稱，為亞東預拌負責人所有。我們的責任為基於所描述之範圍與方法，提供專業意見並提供利害關係人一個獨立的保證意見聲明書。

能力與獨立性

英國標準協會於 1901 年成立，為全球標準與驗證的領導者。本查證團隊係由其專業背景，且接受過 AA1000AS、ISO 14001、ISO 45001、ISO 14064 及 ISO 9001 之一系列永續性、環境及社會等管理標準的訓練，具有稽核員資格之成員組成。本保證係依據 BSI 公平交易準則執行。

For and on behalf of BSI:

Joe Hsieh

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance



Statement No: SRA-TW-841195
2026-06-13

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.

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INDEPENDENT ASSURANCE OPINION STATEMENT

2025 YATUNG READY MIXED CONCRETE CO., LTD. Sustainability Report

The British Standards Institution is independent to YATUNG READY MIXED CONCRETE CO., LTD. (hereafter referred to as YATUNG in this statement) and has no financial interest in the operation of YATUNG other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of YATUNG only for the purpose of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by YATUNG. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to YATUNG only.

Scope

The scope of engagement agreed upon with YATUNG includes the followings:

- The assurance scope is consistent with the description of 2025 YATUNG READY MIXED CONCRETE CO., LTD. Sustainability Report.
- The evaluation of the nature and extent of the YATUNG's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the 2025 YATUNG READY MIXED CONCRETE CO., LTD. Sustainability Report provides a fair view of the YATUNG sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the YATUNG and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate YATUNG's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that YATUNG's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- a review of issues raised by external parties that could be relevant to YATUNG's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- 2 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of key organizational developments.
- review of the findings of internal audits.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and GRI Standards is set out below:

Inclusivity

This report has reflected a fact that YATUNG has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the YATUNG's inclusivity issues.

Materiality

YATUNG publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of YATUNG and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the YATUNG's management and performance. In our professional opinion the report covers the YATUNG's material issues.

Responsiveness

YATUNG has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for YATUNG is developed and continually provides the opportunity to further enhance YATUNG's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the YATUNG's responsiveness issues.

Impact

YATUNG has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. YATUNG has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the YATUNG's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

YATUNG provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the YATUNG's sustainability topics.

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

Responsibility

The sustainability report is the responsibility of the YATUNG's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Joe Hsieh

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance



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