



APR CORP.

ENVIRONMENTAL MANAGEMENT POLICY

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CHAPTER I GENERAL PROVISIONS

Article 1: Purpose

The purpose of this Environmental Management Policy (hereinafter referred to as this “Policy”) is to establish the basic principles and management system for the environmental management of APR Co., Ltd. and its domestic and overseas subsidiaries (hereinafter referred to as the “Company”) and to achieve sustainability management through compliance with environmental laws and regulations and the minimization of environmental impacts.

Article 2: Scope of Application

This Policy applies to the Company, including all of its business sites and subsidiaries, as well as its key business partners, including suppliers, service providers, and contractors.

Article 3: Management System

(1) The Company shall establish and operate a system for decision-making, implementation, management, and oversight to ensure the systematic promotion of environmental management.

(2) The Transparency Management Committee, a committee within the Board of Directors, shall manage and oversee key policies, targets, and implementation status related to environmental management, and shall deliberate and make decisions on major environmental matters.

(3) The departments responsible for environmental management shall be the Safety and Health Team and the Compliance Management Team.

(4) The responsible departments and other departments related to environmental management within the organization shall carry out environmental management activities through mutual collaboration, and shall regularly review relevant issues and implementation status.

(5) The Company shall continuously monitor environmental management objectives and performance and identify improvement tasks based on the results.

(6) Major matters related to environmental management shall be reported to the Transparency Management Committee, and the Company shall reflect them in its company-wide decision-making and management processes.

CHAPTER II ENVIRONMENTAL MANAGEMENT PRINCIPLES

Article 4: Environmental Management Principles

(1) All executives, employees, and stakeholders shall strive together to conserve the environment across all business activities.

(2) The Company shall comply with environmental and energy-related laws and regulations and shall strive to enhance its standards to a global level by formulating proactive standards that go beyond legal requirements.

(3) The Company shall devise and faithfully implement internal regulations to ensure compliance with environmental laws and regulations, and shall fulfill its responsibilities and obligations for protecting our planet.

(4) The Company shall provide differentiated value to customers by operating eco-friendly processes that promote environmental conservation throughout all stages of its operations.

(5) Recognizing the importance of protecting our planet, the Company shall strive to minimize greenhouse gas emissions across all products and services.

(6) All executives, employees, and stakeholders shall comply with the Company’s environmental management principles.

CHAPTER III ENVIRONMENTAL MANAGEMENT POLICIES

Article 5: Product Environmental Footprint Management

The Company shall manage its products throughout their entire lifecycle, as set forth in the following items, in order to minimize their environmental impact:

1. Sustainable Product Development and Management

(a) The Company shall formulate and operate internal standards that take into account environmental and social impacts across all stages of product planning, development, production, distribution, and disposal.

(b) The Company shall manage and seek to increase the proportion of products that incorporate environmental values, including resource efficiency, carbon emission reduction, water resources protection, and waste reduction, and shall regularly monitor relevant performance.

2. Eco-friendly Packaging and Closed-loop Recycling

(a) The Company shall use packaging designs that take environmental impacts into account from the initial stages of product development.

(b) Based on the 3R (reduce, reuse, recycle) initiative, the Company shall adapt lightweight packaging, enhance recyclability, and expand the use of recycled materials. Furthermore, the Company shall operate an internal consultative body to manage sustainable packaging objectives and performance.

3. Provision of Environmental Information and Enhancement of Certifications

The Company shall expand the acquisition of credible certifications, such as environmental labels, Low-Carbon Product certifications, and Environmental Product Declarations, and shall transparently disclose product environmental information to support consumers' sustainable choices.

4. Hazardous Chemicals and Product Safety Management

(a) The Company shall minimize the use of hazardous chemicals throughout the entire product lifecycle, and shall comply with applicable laws and regulations and international standards.

(b) The Company shall operate a risk assessment system for human health and the environment, and shall pursue a phased substitution policy for high-risk substances.

(c) The Company shall also formulate and operate chemical management standards applicable to suppliers.

5. Product Carbon and Environmental Footprint Management

(a) The Company shall establish a system to quantitatively measure and manage carbon emissions and environmental impacts at the product level.

(b) Where necessary, the Company shall calculate product carbon footprints and carry out reduction activities, while continuously improving product design to reduce Scope 3 emissions.

Article 6: Workplace Environmental Impact Management

The Company shall manage the environmental impacts of its business sites and logistics operations in a systematic manner, as follows:

1. Greenhouse Gas and Energy Management

(a) The Company shall establish a greenhouse gas inventory system to measure and manage emissions, and shall set and continuously implement mid- to long-term reduction targets.

(b) The Company shall improve energy efficiency, introduce high-efficiency facilities, and expand the use of renewable energy, and shall establish a roadmap to achieve net zero and regularly review its implementation status. To this end, the Company shall operate a company-wide consultative body and manage and disclose key indicators.

2. Water and Effluents Management

(a) The Company shall assess and manage water resource risks at each business site, including water scarcity, regulatory risks, and impacts on local communities.

(b) The Company shall establish targets to save water and expand water reuse and recycling.

(c) The Company shall treat effluents in compliance with applicable legal standards and establish real-time monitoring and alert systems to prevent water pollution.

(d) The Company shall apply additional management standards to business sites located in high-risk areas.

3. Waste and Closed-loop Recycling Management

(a) The Company shall continuously carry out process improvement and defect rate management activities to minimize waste generation.

(b) The Company shall prioritize the reuse and recycling of generated waste and gradually reduce the proportion of waste sent to landfill or incineration.

(c) The Company shall establish targets for recycling rates and waste reduction, and shall track progress against such targets.

4. Distribution and Logistics Environmental Management

(a) The Company shall promote transport efficiency and optimize logistics hubs to minimize carbon emissions and environmental impacts throughout the entire logistics process.

(b) The Company shall reduce environmental impacts at the logistics stage by adopting eco-friendly transportation methods and optimizing packaging.

(c) The Company shall establish a Scope 3 emissions management system in collaboration with logistics partners.

5. Environmental Risk and Data Management

(a) The Company shall proactively identify risks related to changes in environmental laws and regulations, and shall operate a response system to address such risks.

(b) The Company shall systematically collect and manage environmental data (including greenhouse

gas emissions, energy, water, and waste), and shall transparently disclose such data in accordance with external disclosure standards, including ESG disclosure standards and the Task Force on Climate-Related Financial Disclosures recommendations.

Article 7: Stakeholder Communication

- (1) When devising environmental management policies for risk management, the Company shall disclose relevant information to all stakeholders through its corporate website, sustainability reports, and other channels.
- (2) The Company shall conduct regular training on its environmental management principles and policies to ensure that all executives and employees remain informed of its environmental management objectives.

CHAPTER IV SUPPLEMENTARY PROVISIONS

Article 8: Amendment and Repeal

Any amendment to or repeal of this Policy shall be subject to the approval of the Representative Director.

ADDENDA

ADDENDUM <Ver. 1.0, April 15, 2026>

Article 1: Enforcement Date

This Policy shall be established and enter into force on April 15, 2026.