

Everlight operates the Company with love, providing employees with a safe and harmonious friendly workplace. We have established a human rights policy and advocate for a diversified workforce. Everlight also places great importance on talent development by hiring external experts to enhance employees' knowledge and intelligence. Additionally, we have promoted Character First education for many years, hoping that the relationship between supervisors and employees to be guided by character and fostering a positive communication model. Our aim is to provide employees with a safe, harmonious, and friendly workplace, fostering a sense of security, belonging, and honor, share business success together and enrich their lives.

I. Human Rights Policy (GRI 2-23, GRI 2-24, GRI 406, 407, 408, 409)

Everlight adheres to the Company's core corporate culture and business philosophy, taking into consideration the four core principles and rights of the International Labour Organization (ILO) and considering the local laws and regulations of each operating sites around the world, Everlight promulgated the "Everlight Human Rights Policy" on August 16, 2019. This policy explicitly states that it respects for employees' freedom of association and collective bargaining, prohibits forced labor, prohibits child labor, eliminates illegal discrimination, and continuously promotes Character First education. The policy was announced after being signed by the Chairman. The Human Rights Policy applies not only to employees but also to external providers working with Everlight (including suppliers, contractors, and subcontractors).



Human Rights Risk Assessment (GRI 2-24)

Everlight's global operating sites strictly adhere to local laws and regulations. All operating sites in Taiwan, Trend Tone Imaging, and Everlight Suzhou have implemented the Human Rights Policy and conducted relevant education and training to prevent human rights violations.

Additionally, each year more than 3,000 suppliers' procurement contracts have clearly stipulated various guarantees for both parties and their related companies to abide by and fulfill their corporate social responsibilities including, adhering to the rule of laws and international conventions, valuing ethics and character, respecting fundamental human rights, prohibiting the use of child labor, forced labor, or discrimination, and maintaining employees' health and safety. The supplier platform on the Company's official website has fully disclosed social responsibility standards, allowing suppliers to understand the Company's position and requirements on freedom of association and group consultation.

Practices to Avoid Negative Human Rights Impacts (GRI 2-24)

Everlight complies with the government's Labor Standards Act and Employment Service Act, not employing child labor under the age of 16. The Company ensures equal treatment for job applicants or employees regardless of race, language, ideology, religion, political affiliation, place of origin, gender, sexual orientation, age, or marital status. At the same time, in accordance with the laws and regulations, no person is forced or coerced into labor services, ensuring employees have reasonable working hours.

Furthermore, quarterly labor-management meetings are held by law, allowing full communication between employer and employee representatives. With a sincere attitude towards handling labor-management relations, Everlight values and appropriately responds to employee's feedback, effectively coordinating labor-management relations and promoting labor-management cooperation. An annual year-end employee forum is held, and a quarterly newsletter is published to ensure employees are well-informed about major company policies and developments, providing a timely platform for expressing opinions. This establishes clear communication channels, demonstrating Everlight's commitment to the business operation principle of "respecting employees" through an attitude of trust, respect, motivation, and care.

Human Rights Training

In 2023, the Company conducted a "Human Rights Policy Promotion" campaign. A total of 1,156 employees across Everlight's five plants in Taiwan had completed the course, achieving a 100% completion rate. The total training hours amounted to 57.8 hours, with a 100% training participation rate.

Grievance Mechanism

The Company has established a grievance system, and the grievance window is headed by the person in charge of each human resources unit. Should any related situations arise, they will be handled according to the grievance handling procedure. In 2023, no grievance cases were received.

Elimination of Unlawful Discrimination (GRI 406-1)

The Company's human rights policy explicitly states the elimination of unlawful discrimination, incorporating respect for employees as one of the core operating principles. The Company adheres to humane management, requiring employees to respect each other and prohibiting discrimination, harassment, verbal abuse, and physical violence. A "Sexual Harassment Complaint and Disciplinary Regulations" has been established, and a "Grievance Handling Committee" has been set up to handle such complaints. In 2023, there were no reported cases of discrimination.

Prevention and Treatment of Sexual Harassment

The Company has established "Workplace Sexual Harassment Complaint and Disciplinary Regulations," which include defining the scope of sexual harassment, setting up a Sexual Harassment Complaint Handling Committee, complaint and relief mechanisms, review procedures, confidentiality responsibilities, and referral services for counseling or medical care. A dedicated phone line, fax number, mailbox, or email address for sexual harassment complaints has been set up, and relevant information is prominently displayed in the workplace. Employees who encounter sexual harassment in the workplace can file complaints with the regional committee members. Additionally, regular training on sexual harassment prevention is conducted for employees to establish correct prevention concepts and eliminate sexual harassment incidents. In 2023, no sexual harassment incidents were reported.

II. Labor-Management Communication (GRI 2-30)

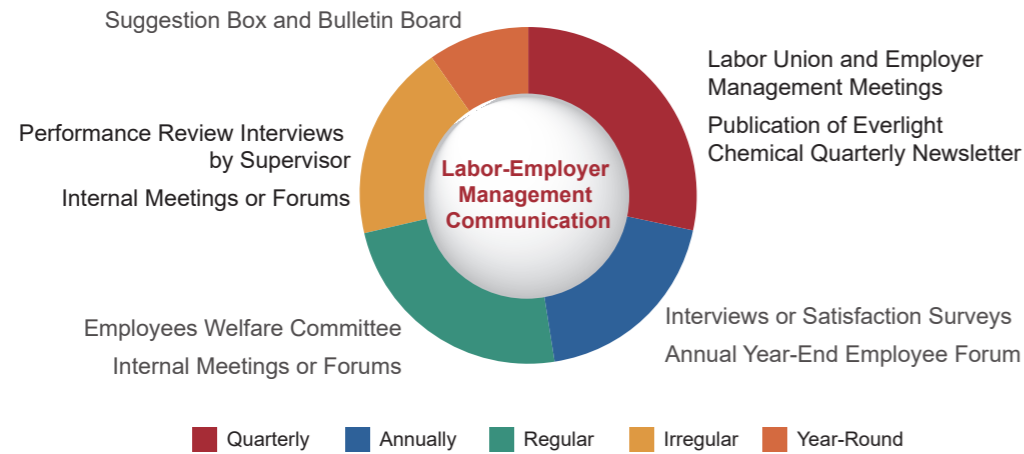
Labor Union [Note1]

The Company's labor union was established in 1987, and labor-management meeting procedures were formulated in accordance with the Labor Standards Act. Quarterly labor-employer management meetings are held to discuss labor-employer issues, strengthen labor relations, and protect workers' rights. With labor union's consent, the Company has filed the "Work Rules" with the Taipei City Government. In 2023, there were no labor disputes. Although the Company has established a labor union, it has not signed a group agreement because it has not been negotiated and evaluated.



Note 1: The labor union members include employees from Everlight Chemical (including Headquarter and Plant I, II, III, IV). The total number of employees is 1,325, excluding 135 fixed-term contract employees (foreign migrant workers + interns). Therefore, 1,325 - 135 = 1,190 (total number of Everlight Chemical employees), and 961/1,190 = 81%.

Everlight has established a "Employee Welfare Committee," which is operated and managed by employees on various matters which related to employee welfare, and provides multiple communication channels to encourage employees to express their opinions and participate together. Employees can enhance smooth labor-management communication through work reports and proposals. Additionally, monthly meetings are held to keep employees fully informed about the Company's operational status and future development. An annual year-end employee forum is also held every year, and quarterly newsletter of Everlight Chemical is published to ensure employees are well-informed about major company policies and development directions. This allows employees to express their opinions timely and establishes clear communication channels, embodying Everlight's operating principle of "respecting employees" through practical actions.



Email Inbox

Every employee has a personal "email inbox," which they can use to convey their opinions to the relevant department supervisors. "Respecting employees" is one of our twelve operating principles, and we listen to and respect the opinions provided by employees.

Proposal System

The Company has established a "Proposal System," where employees can submit issues or observations they encounter in their daily work. Guided and assisted by their direct supervisors, employees can report specific improvement suggestions to the "Proposal Review Committee" for evaluation. Based on the review results, proposal grades and rewards are given. Three months after the proposal is implemented, a "Proposal Effectiveness Award" is re-evaluated. Adopting employee opinions through the "Proposal System" is a win-win approach. In 2023, a total of 620 proposals were submitted, with 536 being implemented, resulting in an implementation rate of approximately 86.5%.

Annual Year-End Employee Forum

At the end of each year, an Annual Year-End Employee Forum is held, chaired by the Top supervisor of the respective plant or department. Employees can bring up issues that have yet to be resolved or take this opportunity to express their personal opinions. Through collective brainstorming, solutions are discussed collaboratively. Subsequently, specific responses to the matters raised during the forum are provided and announced to all employees.

Severance notice period (GRI 402-1)

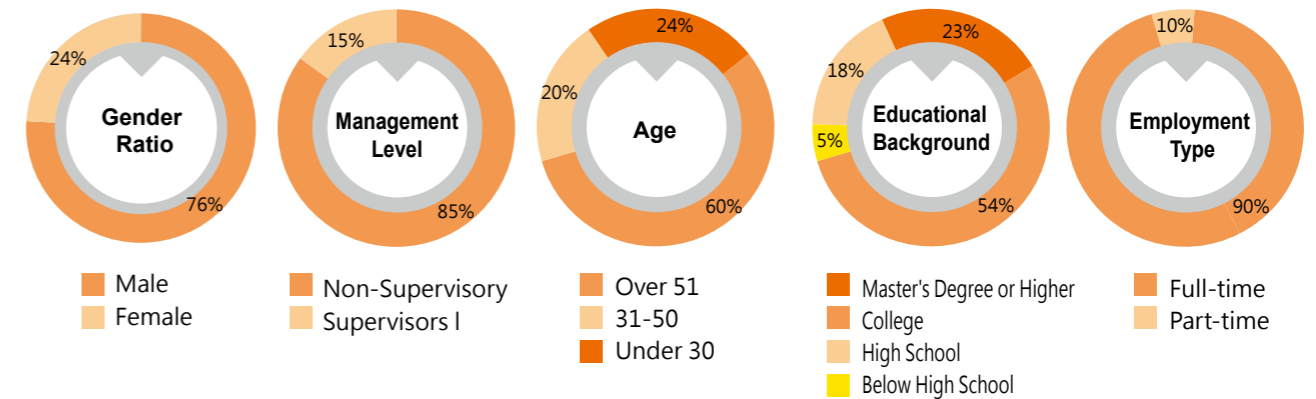
The Company holds "labor-employer meetings" quarterly in accordance with the law. If the employment relationship with some employees needs to be suspended due to major operational changes, advance notice will be given according to the regulations of each operating site. We place great importance on understanding the reasons for employee resignation. Therefore, supervisors or relevant personnel conduct resignation interviews for each case and summarize the reasons, and make necessary improvements to provide a better workplace environment and system, thereby enhancing employee stability.

III. Diverse and Friendly Workplace

Employee Composition of Everlight (GRI 2-7, 2-8, 405-1)

In 2023, Everlight had a total of 1,830 full-time employees, with 76% male and 24% female employees.

The average age of all employees was 39.99 years old, and the average length of service was 10.38 years. Supervisors accounted for 30% of the workforce, while non-Supervisory employees made up 70%. 56% of employees were aged from 31 to 50 years old, 24% were over 51 years old, and 20% were under 30 years old. The educational distribution of employees is as follows: 54% with a college degree, 22% with a master's degree or above, 18% with a high school diploma, and 5% with less than a high school diploma. Based on employment type, 90% of Everlight employees were full-time, while 10% were part-time. Please refer to Appendix 5 Social Data for the employment type classification of other subsidiaries.

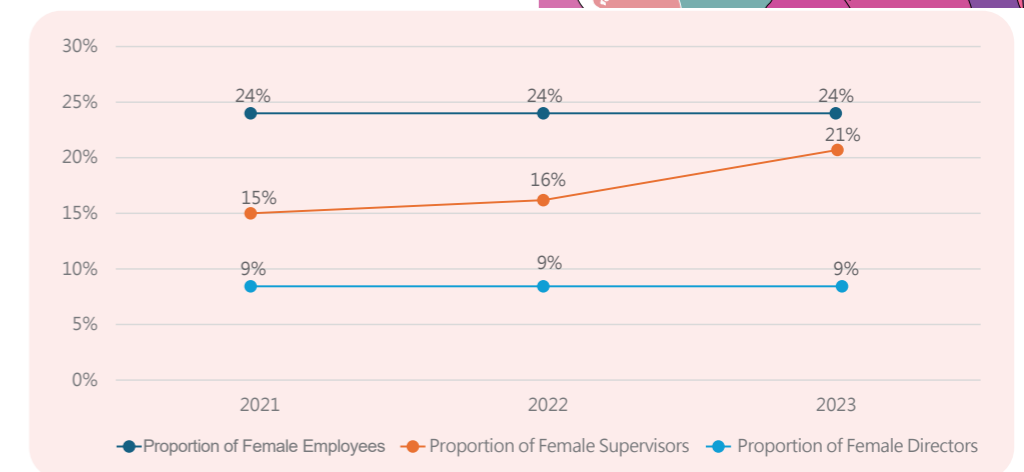


In addition to the personnel within the above-mentioned structure, the Company has 15 non-employee workers, referring to those stationed at Everlight's operating sites to provide services, but they are not employed by Everlight (i.e., on-site contractors). Their work includes maintenance and repairs, soil conservation, catering staff, and cleaning operations.

Diversity commitment and female employee ratio (GRI 405-1)

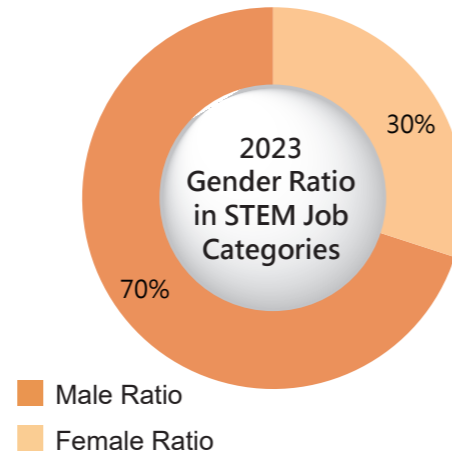
Everlight is committed to creating a diversified and friendly workplace environment. Recruitment and employment are not limited by nationality, race, or religious beliefs. The Company continuously promotes multi-skilled workers and positive job rotation, cultivating talents in various fields. Male and female employees receive equal pay for equal work, consistently advancing towards a culture of diversity.

Currently, the proportion of female employees at Everlight is 24%. Moving forward, the Company aims to benchmark itself against leading domestic and international companies to increase the proportion of female employees, supervisors, and directors, demonstrating the Company's efforts to gender equality.



Gender Ratio in STEM Job Categories

In the field of innovation and research, the Company conducted a survey of STEM (Science, Technology, Engineering, Mathematics) related job-categories in 2023. Relevant departments include positions related to statistics, mathematics, and actuarial work, such as the materials purchasing department and information technology department. In 2023, women accounted for 30% of the total number of STEM employees, and the ration of STEM positions accounted for 28.2% of the total workforce, showing a slight increase compared to last year. Although the proportion of women in STEM is lower than that of men, Everlight continues to encourage all employees to improve regardless of gender.



Special Report

2023 Winner of Taoyuan Enterprise Women's Power Award – Product Stewardship Director Dr. Huang Hwei-Chin

We firmly believe that every employee should receive ample support and resources to realize their potential and achieve personal and professional goals. To foster an environment that promotes innovation and research, we are committed to providing diversified training and resources.

For female scientists, we focus on providing support and opportunities. We strive to eliminate gender disparities and establish an inclusive and equitable work environment. We offer support through mentorship programs and women's networks, helping them build relationships, share experiences, and support each other. Through these efforts, we aim to create an inspiring environment that encourages innovation and research. We believe that by providing sufficient resources and training to our employees, especially female scientists, we will achieve greater accomplishments and stay at the forefront of our industry.

Take action to promote the practice of Everlight's green chemistry

From the Department of Chemistry to Everlight, this was a journey full of perseverance and challenges. In her R&D work, she led the team through continuous trials and adjustments, cultivating an unparalleled resilient quality. Even when traveling abroad to convey the Company's philosophy to foreign clients, she remains enthusiastic.

After transitioning to the role of Director of Product Stewardship, she promotes the Company's sustainable development with a broader vision. She actively participates in international organizations, proposes ideas for sustainable chemical management and strives to drive change in the global chemical industry. Despite being one of the few women in the chemical industry, she has earned her place through professionalism and achievements.

"Women are certainly a minority in the chemical industry. Most women are good at listening, empathizing with others, and willing to communicate. If these are well utilized, they can facilitate collaboration with men. By continuously enhancing their professional skills and demonstrating confident expertise, women can also have an important positoin in the chemical industry."

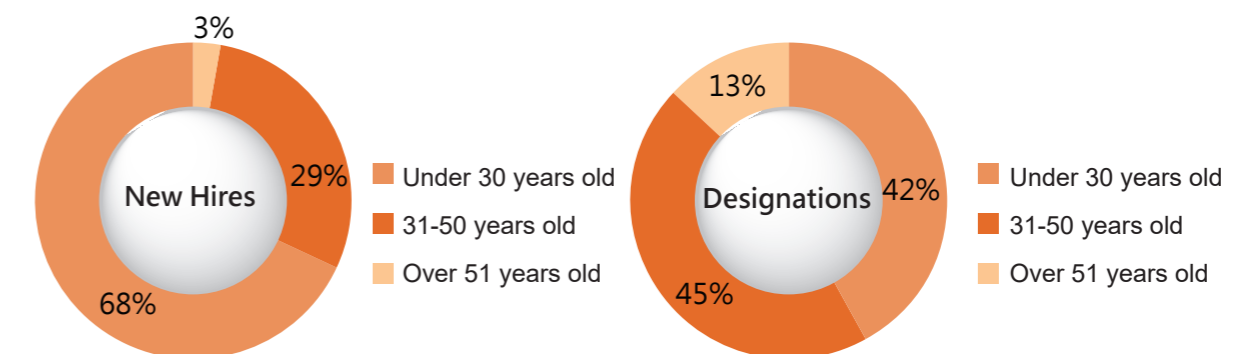


Awards and Achievements

- 1995: Successfully obtained the first patented product "Everzol Black GSP"
- 2018: Honored at the China Dyestuffs Centenary Award
- 2023: Taoyuan City Taoyuan Enterprise Women's Power Award

Ratio of New Hires and Designations

In 2023, Everlight hired a total of 270 new employees across the entire group, and 249 formal employees left. The majority of new hires were under the age of 30, while the proportion of resigned employees was slightly higher between 31 to 50 years old. The ratios of both new hires and designations are not much different from 2022.

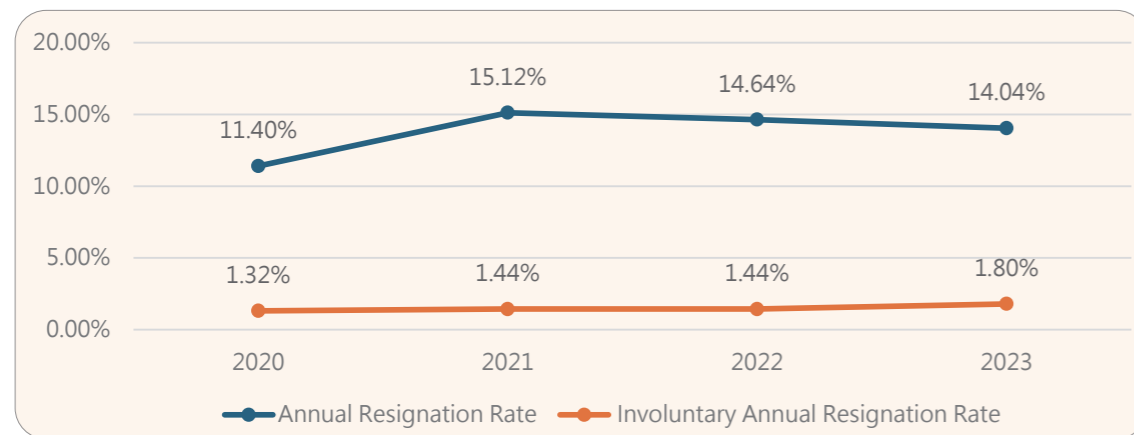


Counseling for Resigned Employees

We list the turnover rate as one of our management indicators and aim to reduce this rate as a management goal. Arrange counseling for resigned employees: the department supervisor or the HR supervisor actively reaches out to understand the direct reasons (family factors, health issues, continuing to study, seeking better opportunities, etc.) or indirect reasons (such as company policies, organizational culture, workplace atmosphere, interpersonal relationships, employee training, and career planning, etc.). This information serves as a reference for internal management review and improvement. In 2023, the turnover rate decreased compared to the previous year.



Annual Turnover Rate Over the Years



Note 1: Annual turnover rate (%) = [(Number of voluntary resignations in January/Number of people who have been employed in January) + ... + (Number of voluntary resignations in December/Number of people who have been employed in December)] x 100%
 Annual involuntary turnover rate (%) = [(Number of involuntary resignations in January/Number of people who have been employed in January) + ... + (Number of involuntary resignations in December/Number of people who have been employed in December)] x 100%
 ※ Number of people who have been employed in month N is equal to the number of people who were employed at the end of N-1 month + the number of new employees in month N (the number of people employed at the end of month is those who are employed and have not resigned or left without pay)
 ※ The number of new employees in the current month includes the number of people who left without pay and returned to work in the same month.

Ratio of Entry-Level Employee Wage to Local Minimum Wage (GRI 202-1)

In 2023, the ratio of Everlight's male and female employee wages to the local minimum wage was 1.14:1. All employees' wages were higher than the local minimum wage. Additionally, due to a decline in performance in 2023, which affected bonus distribution, the average salary for full-time employees who do not in supervisory positions was 718,000 NTD, a decrease of 8.7% compared to 2022. The median salary for full-time employees not in supervisory positions was 682,000 NTD, a decrease of 8.2% compared to 2022.

Full-Time Employee Salaries of Everlight

Items / Year	2019	2020	2021	2022	2023
Number of Full-Time Employees Not in Supervisory Positions ^[Note1]	1,310	1,257	1,175	1,174	1,213
Average Salary of Full-Time Employees Not in Supervisory Positions (thousand NTD/person)	713	676	741	786	718
Median Salary of Full-Time Employees Not in Supervisory Positions (thousand NTD/person)	680	647	707	743	682

Note 1: According to the definition provided by the Taiwan Stock Exchange, "full-time employees who do not in supervisory positions", which refers to all employed staff (or regular employees) of an enterprise minus those who hold supervisory positions (managers), employees of overseas subsidiaries, part-time employees, and personnel exempted from statistics. This count includes both Taiwanese and foreign employees. The disclosure is based on the regulations for general listed companies, excluding employees of overseas subsidiaries, and only includes individual data for Everlight.

Ratio of basic salary and remuneration of women to men (GRI 405-2)

In 2023, the ratio of basic salary and remuneration for female entry-level employees to male entry-level employees in the Company was 1:1.

Ratio of annual remuneration paid (GRI 2-21)

Annual total remuneration ratio ^[Note1]	4.4
Annual change rate of total remuneration ^[Note2]	0.43

Note 1: Annual total remuneration ratio = Annual total remuneration of the highest-paid individual in the organization / Median annual total remuneration of all employees (excluding the highest-paid individual)
 Note 2: Annual change rate of total remuneration = Percentage increase in annual total remuneration of the highest-paid individual in the organization / Percentage increase in median annual total remuneration of all employees (excluding the highest-paid individual)
 Note 3: The Company uses the "Salary Information Reporting of Full-Time Employee for Non-Supervisory Positions" as required by the Taiwan Stock Exchange as the statistical basis, disclosing the annual total remuneration of the highest-paid individual and the median salary of full-time employees.

IV. Employee Welfare and Care (GRI 201-3, 401-2, 401-3, 411)

Everlight upholds the belief in taking care of employees' lives and caring for their rights. The Company has established a Staff Welfare Committee to coordinate various welfare measures, extending the Company's care to employees and their families. Key disclosures are as follows:

Creating a Diverse and Gender-Friendly Workplace Environment

Care for Female Employees :

- (1) Establish lactation rooms and provide friendly parking spaces during pregnancy.
- (2) Provide relevant regulations for "Maternity Health Protection" before and after childbirth, ensuring that female employees feel convenient and valued in terms of "Maternity Health Protection."

Statistics on Return and Retention after Parental Leave in 2023 (Everlight and Trend Tone Imaging) (GRI 401-3)

Employees can freely apply for parental leave to achieve a balance between work and family, allowing them to take care of their children with peace of mind. Statistics in 2023 showed that the return-to-work rate for both female and male employees remain at 100%.

Items	Male	Female
Number of employees eligible to apply for parental leave in 2023	15	11
Number of employees who actually applied for parental leave in 2023	10	8
Total number of employees due to return to work in 2023 (A)	5	8
Total number of employees reinstated in 2023 (B)	5	8
Reinstatement rate in 2023 (B/A) x100 %	100%	100%
Total number of employees reinstated in 2022 (C)	2	8
Number of employees still employed 12 months after reinstatement in 2022 (D)	0	5
Retention rate in 2023 (D/C) x100%	0%	63%

Note 1: Statistics include employees who applied for maternity leave or paternity leave from January 1, 2023, to December 31, 2023, and were still employed as of December 31, 2023.
 Note 2: The definition and calculation method of parental leave for overseas subsidiaries differ, so they are not included in the statistics.

Employee Childbirth Allowance and Childcare Services

- To help employees having balance work and family life, the Company provides support for new parents. Employees in Taiwan receive a childbirth incentive of 20,000 NTD and an additional childbirth subsidy of 2,000 NTD per child provided by the Employee Welfare Committee. In 2023, 18 employees had benefited from this program and received bonuses, with a total of 360,000 NTD distributed.
- Since 2013, the Company had provided employees with contracted cooperative community kindergartens, including enrollment discounts, helping employees properly arrange childcare without worries.
- The Company provides childcare services through contracted community kindergartens, offering enrollment discounts to employees.



Providing Educational Scholarships and Bursaries for Employees' Children

In 2023, a total of 224 employees received subsidies, benefiting 575 children over two semesters. Additionally, for families of deceased employees, the Company provides children's living allowances and spring festival consolation funds for the family, along with regular phone calls to check on their well-being.

Encouraging Diverse Groups and Community Activities, and Providing Subsidies

- The Company has a total of 18 clubs, all of which are voluntarily established by employees and regularly hold activities to promote physical, mental and spiritual growth.
- In 2023, the total number of participations reached 770 people.
- The Library Committee of the Employee Welfare Committee is responsible for purchasing high-quality audiovisual books and magazines for employees to borrow, enriching their lives and knowledge after getting off work.
- The Company provides fitness equipment (such as treadmills) to encourage employees to exercise and maintain physical and mental health.

Organizing Annual Employee Travel Activities

- The Recreation Committee of the Employee Welfare Committee is responsible for planning and organizing the annual employee travel activities, offering a variety of itineraries to choose from.
- In 2023, 1,118 employees registered for the annual employee travel, with 94% of them using the travel subsidy.
- On October 21, 2023, Headquarters held the first-ever sustainable travel event. More than 30 employees and their families visited Plant IV and famous ecological sites.

New Sustainable "Reef" Point – Everlight Headquarters Holds the First Sustainable Trip

Treasures of the coastline: Guanxin algae reefs and grassy sand dunes

Everlight Plant IV is located in Taoyuan City, adjacent to the Guanxin Algal Reef and Caota Sand Dunes, two coastlines worth protecting in Taiwan. To promote environmental protection, the Company held its first sustainable trip for the first time. More than 30 employees visited Plant IV and ecological sites, initiating a beach cleanup activity.

Guanjin Algal Reef: A 7,000-Year-Old Ecological Miracle

The first stop was to visit the Guanjin Algal Reef, where employees participated in a beach cleanup to protect this 7,000-year-old ecological wonder. Everlight is committed to environmental protection, and this trip aimed to raise employees' awareness of natural ecology and encourage environmental conservation.

Visiting the Green Factory and Sustainable Resource Center

Everlight Plant IV is a representative of green factories. Our employees listened to the plant manager's introduction and gained an in-depth understanding of the Company's efforts in green chemistry. They also visited the Sustainable Resource Center, through interactive experiences to learn about the practice of the circular economy, including displays of eco-friendly dyeing and finishing solutions.

Guardians of the Caota Sand Dunes

Everlight Plant II has been adopted the Guanyin Coast for a long time, conducting beach and dune cleanups to protect this beautiful scenery. Volunteer tour guides explained the ecology of coral reef and coastal forest in the dunes, emphasizing the protection of this 8.1-kilometer stretch of coastline.



Feedback from participants : "The special exhibition at the Taoyuan Resource Center was very impressive. Not only we could see many vendors sharing products and processes related to the circular economy, but also we could interact directly with the manufacturers to ask questions and get immediate responses instead of just explaining with pictures and texts! This interactive approach can stimulate more creative ideas and was truly memorable! "

Looking Ahead (Participant Feedback)

In addition to the attractions visited this time, there are more ecological attractions waiting to be explored. Everlight calls on employees to actively participate and jointly protect the beautiful natural environment.



Assist employees with serious injuries and care for the families of deceased employees

- Provide special care and necessary assistance in daily life for employees who suffering from serious illnesses or injuries.
- Provide living subsidies for the children of deceased employees and spring festival consolation funds for the family, along with regular phone calls to check on their well-being.

Everlight Low-Carbon Healthy Kitchen

- Everlight takes care of employees' dietary needs. The canteen committee members of each plant are responsible for supervising meal quality and hold regularly meeting with the catering company to ensure a balance between cost and quality, guaranteeing nutritional balance, safety, and hygiene for employees' meals.
- The Company promotes the low-carbon healthy kitchen in the plants (taking care of employees in term of diets) and has received the Low-Carbon Healthy Kitchen Certification from Taoyuan City.

Caring for Aboriginal and Foreign Employees

- The Company respects the cultural traditions of Aboriginal employees and has provided "ceremonial leave" to 7 Aboriginal employees.
- In 2023, the Company employed a total of 134 foreign workers. Through the "Foreign Employee Management Regulations," regular evaluation of employment agencies, and the provision of relevant measures (as listed below), Everlight ensures that foreign employees can work comfortably in a warm, positive, and inclusive workplace environment.

- (1) Providing recreational and sports facilities.
- (2) Arranging counselors to visit the plant for care.
- (3) Holding year-end Thanksgiving services and dinners.
- (4) Organizing various competitions and recreational activities.
- (5) Subscribing to satellite channels.
- (6) Preparing hometown-style meals on weekends.

- Foreign employees are free to join church pastor's fellowship for spiritual support and comfort.
- Since 2022, to reduce the burden on foreign employees, the Company has subsidized employment fees for foreign migrant workers. By the end of 2023, 263 employees had benefited.



Plant I Foreign Employee Badminton Activity



Plant III Foreign Employee Basketball Tournament



Year-End Thanksgiving Activity of Foreign Employees



Plant II Foreign Employee Basketball Tournament



Plant I Foreign Employee Cycling Activity

Employee Transition Assistance Programs (GRI 404-2, GRI 2-25)

In 2023, the Company continued to provide the "Employee Assistance Program" (EAP), and employees can access the consultation hotline and individual interview offered by the "Chinese Psychotherapy Foundation". Employees can also use the Employee Assistance Program for consultations related to retirement or career transitions. In 2023, 32 employees applied for this program.

Retirement System (GRI 201-3)

- All Everlight's employees (including senior managers) participate in retirement plans according to the Labor Standards Act or the Labor Pension Act.
- The Company also offers the "60 Project (Years of Service + Age)" for "Early Retirement" applications for employees in need.
- The Company presents retirees with trophies and souvenirs, and the top supervisor presents character certificates to acknowledge retirees' contributions and service to the Company.

For retired employees, the Company offers re-employment as consultants based on their expertise. Since 2022, a total of 4 consultants have been hired (3 of whom have been rehired for two consecutive years, and 1 was newly hired in 2023) to participate in projects/consultations, assist successors in their original positions, and help retired supervisors adapt to retirement life so their valuable workplace experience is effectively passed on.

V. Talent Attraction and Development*(Material Topic)

Attracting and developing talent is not only a key issue but also essential for achieving sustained progress of the industry. In the chemical industry, the selecting, cultivation, and retention of talents are crucial factors for ensuring long-term success. Facing increasingly complex and diverse challenges, we understand that only by having an outstanding talent team can we drive technological innovation, implement environmentally friendly production methods, and respond to social needs.

Material Topic #2	Talent Attraction and Development
Impact Assessment	<p>Positive: If the Company values talents and has comprehensive development plans and has a complete training plan to stabilize workforce and productivity, it will enhance corporate image, and make stable contributions to the economy and society.</p> <p>Negative: If the Company places less attention to talent attraction and development, it can lead to high employee turnover, hindering economic development and the fulfillment of social responsibilities, or a poor corporate image that negatively impacts the industry's reputation.</p>
Management Policies and Commitments (GRI 2-23) (GRI 2-24) (RT-CH530a.1)	The Company is committed to attracting and developing outstanding talent. We provide a good working environment, challenging positions, continuous professional training and development opportunities, and a fair salary and benefits system. We encourage employees to continue learning and innovating to achieve mutual growth as individuals and company.
Governance Structure	<ul style="list-style-type: none"> ● Headquarter: Human Resources Department
Management Actions	<ul style="list-style-type: none"> ● Pre-employment Training: Train new employees through a mentorship system to help them become familiar with the environment. ● On-the-job training: Through the digital learning platform, digital magazines and publications for self-study and growth are provided. Participate in physical education training and blended learning to enhance professional capabilities. ● Character Education: Promote character education to enhance employees' positive intrinsic qualities.

Material Topic #2	Talent Attraction and Development
Resource Allocation	<ul style="list-style-type: none"> Conduct annual training needs surveys based on general competency qualifications, specific competency qualifications, and the Business Continuity Management (BCM) key personnel list and competency confirmation table to strengthen the competencies of various employees. Implement "Management Capability Assessment Tools" for senior executives' personal development plans and develop personal development plans for middle and senior managers to establish a talent pool for succession planning. Key Talent Development Plan (planned in response to future development of organization): <ol style="list-style-type: none"> Provide development learning opportunities and reward measures for key talents, and conduct a group rotation and training plan based on personal characteristics and career development goals. Construct talent assessments for successors and plan a three-year development plan and leadership training for successors. Training for Middle and Senior Manager: focus on leadership, professional skills, business and communication capabilities. New Employee Training: Provide training and experience inheritance for new production process employees. Company-wide Sustainable Development and Transformation Training: A total of 37 sustainability-related training sessions were held, with 1,287 participants and a total of 1,921 hours.
Indicators and Targets	<p>There are three management indicators, namely PR value of 104 employer brand survey, Annual Turnover Rate (%), and introduction of Talent Quality-management System (TTQS) system to construct functional training system.</p> <ul style="list-style-type: none"> PR value of 104 employer brand survey: The "Employer Brand" considers the actual performance of the Company's internal and external talent management. Based on "Talent Attraction" and "Employee Retention," the two indicators are multiplied by weights and added together. The result is then ranked against the selected companies to produce a percentile ranking (PR value), which reflects the overall strength of the Company's employer brand. The higher PR value indicates the better employer brand. Annual turnover rate (%) = [(Number of voluntary resignations in January/Number of people who have been employed in January) + ... + (Number of voluntary resignations in December/Number of people who have been employed in December)] x 100% <ul style="list-style-type: none"> ※ Number of people who have been employed in month N is equal to the number of people who were employed at the end of N-1 month + the number of new employees in month N (the number of people employed at the end of month is those who are employed and have not resigned or left without pay) ※ The number of new employees in the current month includes the number of people who left without pay and returned to work in the same month. Introduction of TTQS system to construct functional training system <p>2024 Targets ^[Note1]</p> <ul style="list-style-type: none"> 104 Employer Brand Survey PR Value ≥ 90 Annual turnover rate (%) ≤ 14% TTQS system construction completed
Assessment Mechanisms	<ul style="list-style-type: none"> Employee performance appraisal is conducted in May and November each year.
Ensuring Effective Actions	<ul style="list-style-type: none"> Regular performance appraisal and career development reviews are used as the basis for competency training and job promotions.
Implementation Results in 2023	<ul style="list-style-type: none"> 104 Employer Brand Survey PR Value = 97 Annual turnover rate (%) = 14%
Communication with Stakeholders	<p>Relevant stakeholders include shareholders/investors, customers/brand partners, suppliers/contractors, neighboring communities, and government agencies. Communication with them is conducted through regular/irregular in various forms.</p>

Note 1: 104 Employer Brand Survey PR value and introduction of TTQS system to construct functional training system are newly set management indicators in 2024.


Employee Skills Enhancement, Training Opportunities, and Career Development (GRI 404-1, 404-2)

The Company conducts talent selection, training, employment, and performance management based on job competency structure. Employees submit an annual education and training needs survey based on general competency qualifications, specific competency qualifications, and the BCM critical manpower list and competency confirmation form to enhance the skills of various employees.


Further Training Opportunities and Career Development (GRI 404-1)

According to the annual training plan, the Company arranges and implements training courses within the education and training system for employees, such as pre-employment training (including general and professional subjects) and on-the-job training (including motivational education, hierarchical training, and professional training). The goal is to continuously enhance the abilities and qualities of talents in various fields such as production, research and development, marketing, and management, thereby enhancing the Company's competitiveness.

Employees may be assigned domestic or abroad training and study opportunities by the Company due to job requirements (including pursuing master's or doctoral degrees or professional technical studies) to improve their own performance, enabling them to achieve better results in the workplace. Satisfaction surveys are conducted after training courses, and feedback and suggestions from colleagues is used as a reference for future course.



- (1) To date, 39 employees have studied for master's or doctoral degrees and participated in on-the-job training programs.
- (2) In 2023, 6 colleagues are studying online (including 3 are still studying master's and doctoral degrees), focusing on business management and professional subject areas.
- (3) In 2023, the total number of employee training hours in 2023 is 125,486 hours, and the average training hours per employee is 69 hours.



The average training hours per employee of Everlight Group in 2023 (GRI 404-1)

	Male employees' training	Female employees' training Total Hours	Total	Male Average Training Hours	Female Average Training Hours
Supervisor	Total Hours	7,048	42,642	70	69
Non-Supervisor	63,316	19,528	82,844	76	53
Total	98,910	26,576	125,486	73	56

Note 1: The statistical number includes all colleagues who were employed during the year 2023, including those from Trend Tone Imaging, Suzhou, Ethical/Dehua, Shanghai Anli, Mingguang, Hong Kong, Netherlands, United States, Turkey, and Vietnam.

Pre-Employment Training

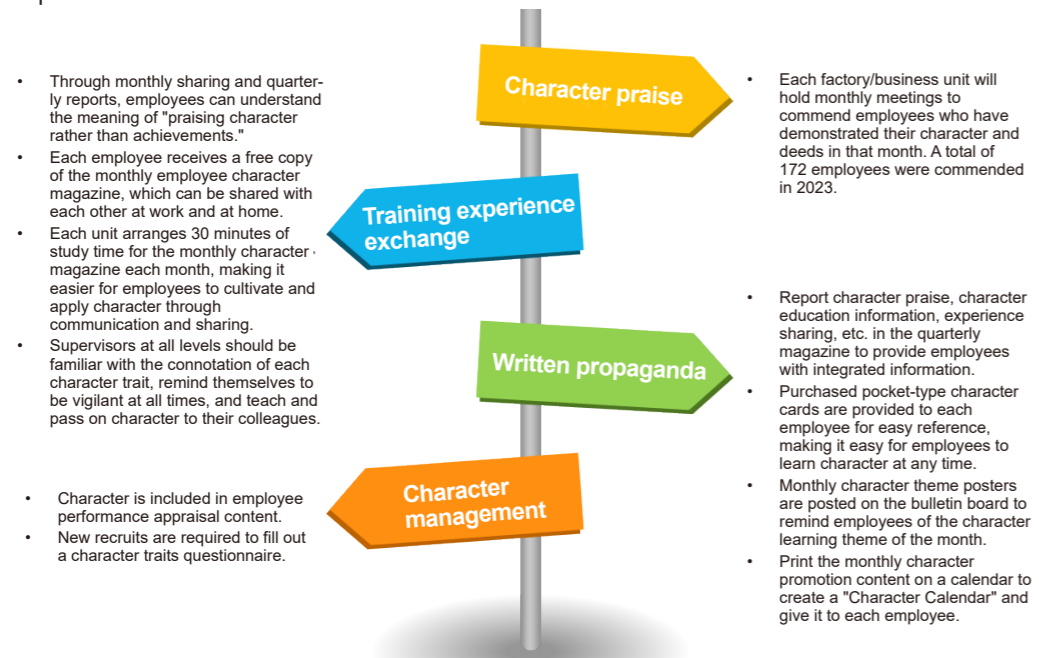
Training new employees through the "master-apprenticeship" system

New employees undergo pre-employment training, which includes browsing the Company's HR website and introducing various company policies and employee welfare measures upon their registration. In addition to implementing pre-employment training according to the "Implementation Measures for Education and Training,"

senior employees are assigned to teach new colleagues for training through a mentorship system. Senior colleagues teach professional knowledge and skills through personal instruction and supplementary audiovisual materials, enabling new employees to acquire the necessary competencies. Supervisors also engage in frequent discussions to help new employees become familiar with the work environment and increase their job involvement. The operating headquarter and each plant arrange "New Employee Dialogues/Meetings," where decision-makers or senior executives of each plant, along with HR managers, directly address and listen to the adaptation status of new employees.

Employee Character Building Education

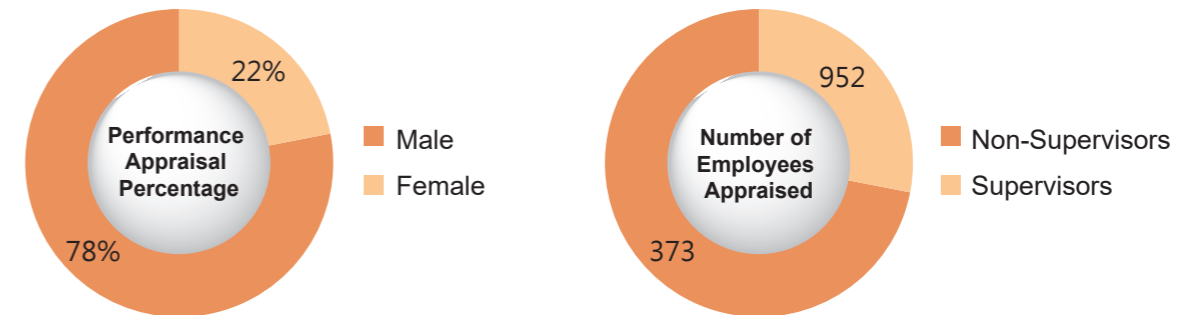
Everlight aims to enhance employees' sense of security at work, family, and personal lives by promoting positive intrinsic qualities through character education. Cultivating good character serves as motivation for individuals and is viewed character as a lifelong learning goal. We adhere to the "Implementation Measures for Character First" as the basis for continuous promotion. At all levels of management, a "Servant Leadership" mindset is embraced, leading by example and deepening employees' integration and alignment with the Company's business philosophy and corporate culture.



Regular Performance and Career Development Reviews (GRI 404-3)

- Everlight implements performance appraisals for employees, including the operating headquarter and Plant I, II, III, IV, through the establishment of a "Performance Appraisal Procedure." These assessments is implemented in May and November each year, based on annual key work and employee communication evaluations, as the basis for competency training and job promotion.
- By the end of 2023, 100% of Everlight's regular employees had been completed the performance assessments. Additionally, we are also considering planning and reviewing the career development of specific supervisors or individuals who meet talent development and cultivation plans.
- Each level of supervisors discusses with employees through performance appraisals annually based on organizational development and environmental changes, department needs and job requirements, aiming to enhance employees' qualities and cultivate necessary knowledge, attitudes, and skills for work.
- In 2022, Everlight introduced a personal development plan utilizing a "Management Capability Assessment Tool" for senior executives, which continued in 2023. Thirty-one senior executives have participated so far, aiming to strengthen the organization and enhance the Company's competitiveness.

Performance Appraisal of Everlight



Types of Performance Appraisal Related to Individual Performance and Categories of Applicable Employees

For managers' salaries and bonuses, they are based on the Company's salary standard, considering their duties, contributions, performance and responsibilities. These are reviewed individually by the Remuneration Committee on a regular basis and submitted to the Board of Directors for approval. Business bonuses are provided to sales staff based on their contributions.

Content of Performance Appraisal

The aspects considered in performance evaluation include professional skills, interpersonal skills, conceptual abilities, leadership abilities, and other assessment indicators. These factors are taken into account in the distribution of year-end bonuses and employee remuneration.



VI. Occupational Health and Safety

Everlight regards "safety first, quality second, and efficiency third" as the three priorities of its work. Following the framework of ISO 45001:2018 Occupational Health and Safety Management System, relevant management regulations have been established. The Board of Directors regularly reviews the effectiveness of the implementation of safety objectives, targets, and plans every year and provides guidance accordingly.



Occupational Health and Safety Management System: Policies and Management Practices (GRI 2-23, 2-24, 2-25, GRI 403-1, GRI 403-8, RT-CH-540a.1.)

Policy and Commitments	<p>Everlight Group has formulated the "Occupational Health and Safety Policy" as the highest guiding principle for occupational health and safety management. The following strategies are included:</p> <ol style="list-style-type: none"> 1. Implement ISO 45001 Occupational Health and Safety Management System. 2. Provide safe and healthy working conditions. 3. Comply with occupational health and safety laws and other requirements. 4. Eliminate hazards and reduce occupational health and safety risks. 5. Promote employee consultation and participate in occupational health and safety matters. 																																
Governance Structure	<ul style="list-style-type: none"> • Occupational Health and Safety Committees at headquarter and plant sites • Occupational Health and Safety Management Committee at Company and Occupational Health and Safety Management Teams at plant sites • Establish first level dedicated occupational health and safety units and personnel at headquarter and plant sites 																																
Management Actions	<ol style="list-style-type: none"> 1. Everlight's operational headquarter and Plant I, II, III, IV have established occupational health and safety management systems in accordance with the law. 2. Trend Tone Imaging voluntarily established occupational health and safety management systems at Plant I, II, and III, as well as at Everlight Suzhou. 3. All the above-mentioned plants had passed DNV's annual ISO 45001:2018 occupational health and safety management system verification in August 2023, ensuring that the system continues to be effective. 																																
Key Performance Indicators (KPIs)	<p>Management Indicator 1: Frequency-Severity Indicator (FSI)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2016</th> <th>2017</th> <th>2018</th> <th>2019</th> <th>2020</th> <th>2021</th> <th>2022</th> <th>2023</th> <th>Short/ Mid/ Long Term</th> </tr> </thead> <tbody> <tr> <td rowspan="2">Frequency-Severity Indicator [Note1]</td> <td>Company</td> <td>0.05</td> <td>0.01</td> <td>0.00</td> <td>0.00</td> <td>0.01</td> <td>0.00</td> <td>0.00</td> <td>0.03</td> <td>0.00</td> </tr> <tr> <td>Whole Group</td> <td>None</td> <td>None</td> <td>None</td> <td>None</td> <td>None</td> <td>0.08</td> <td>0.01</td> <td>0.29 [Note2]</td> <td>0.00</td> </tr> </tbody> </table> <p>Note 1: The Total Recordable Injury Index is calculated based on employee injuries. Note 2: Please refer to "Chapter Six: Occupational Health and Safety, 2. Occupational Health and Safety Management Actions and Effectiveness." Note 3: The Occupational Safety and Health Administration (OSHA) released an average value of 0.22 for the chemical manufacturing industry from 2021 to 2023.</p> <p>Management Indicator 2: Establish Process Safety Management</p> <p>In 2023, continuously engaged external experts to discuss and optimize the content of ISO documents. Each production plant also produces relevant records and reviews based on the guidance schedule.</p>	Year	2016	2017	2018	2019	2020	2021	2022	2023	Short/ Mid/ Long Term	Frequency-Severity Indicator [Note1]	Company	0.05	0.01	0.00	0.00	0.01	0.00	0.00	0.03	0.00	Whole Group	None	None	None	None	None	0.08	0.01	0.29 [Note2]	0.00	
Year	2016	2017	2018	2019	2020	2021	2022	2023	Short/ Mid/ Long Term																								
Frequency-Severity Indicator [Note1]	Company	0.05	0.01	0.00	0.00	0.01	0.00	0.00	0.03	0.00																							
	Whole Group	None	None	None	None	None	0.08	0.01	0.29 [Note2]	0.00																							

Assessment Mechanisms	<ol style="list-style-type: none"> (1) Occupational Health and Safety Management Review (once per year). (2) Sustainable Development Committee (twice per year). (3) Plant Policy and Plan Review (once per quarter). (4) Internal Occupational Health and Safety Management System Audit (once per year). Internal audits are conducted by a team of trained and qualified auditors and are conducted annually in accordance with the internal audit program. The internal audit completion dates for 2023 are as follows: 							
	Internal Audit Site	Operating Headquarter	Plant I	Plant II	Plant III	Plant IV	Trend Tone Imaging Plant I, II, III	Everlight Suzhou
Internal Audit Dates	4/13	3/20	3/13 - 3/24	3/27	3/31	5/10~5/19	3/28~3/31	
	10/2	10/16	10/27	10/18	10/20			
Complaint Mechanisms	<ol style="list-style-type: none"> (5) External Verification Unit (DNV) Verify Occupational Health and Safety Management System Audit (once per year). <p>We ensure procedures for remediating negative impacts and proposing improvement mechanisms based on the following approach:</p> <ol style="list-style-type: none"> 1. Notice of Appeal under Article 32 of the Labor Inspection Law (applicable in Taiwan). 2. Complaints about unlawful infringement in the workplace: A total of 0 complaints occurred in 2023. 3. Complaints against employee rights and interests. 4. Complaints of sexual harassment in the workplace. 							

Occupational Health and Safety Management Actions and Effectiveness

In 2023, there were a total of 6 cases of disablement injuries among the Group's employees, involving 6 injured individuals, which accounted for 0.32% of the total workforce of 1,824 people (rounded to the nearest hundredth). The total loss amounted to 187 days. The Frequency Rate (FR) for disablement injuries was 1.69, and the Severity Rate (SR) was 52. The Frequency-Severity Indicator (FSI) was 0.29. The types of employee injuries included 2 cases of lacerations and abrasions and 4 cases of caught or trapped injuries. Investigations into these incidents have been completed, and corrective and preventive measures have been implemented.

1. Implementation of Occupational Health and Safety Management Systems to Eliminate Occupational Hazards
2. Connecting Expert Resources to Enhance Professional Competence
3. Establishing Intelligent Management Systems to Improve Work Efficiency
4. Implementation of External Audit by Verification Units to Ensure System Effectiveness
5. Establishing Occupational Health and Safety Digital Learning to Promote Safety Awareness
6. Benchmarking Enterprise Exchange and Learning to Strengthen Management Measures



The Chairman and General Manager conducted high-level safety inspections 8 times.

Everlight's operating headquarter and all production sites (Everlight Plant I, II, III, IV, Trend Tone Imaging, and Everlight Suzhou) passed DNV's annual ISO 45001:2018 Occupational Health and Safety Management System verification in August 2023. There were 11 minor non-conformities and 14 observations identified, all of which have been rectified and addressed.



Hazard Identification

Each unit utilizes the Job Safety Analysis (JSA) method to identify hazards associated with each step of operating activities and manage them accordingly. The process includes:



The Company follows "3-A3-17 Safety and Health Hazard Identification, Risk, and Opportunity Assessment and Control Procedure" to review annually the high and moderate risks listed. Subsequently, according to "3-A3-04 Environmental, Safety, and Health Objectives, Targets, and Program Management Procedure," annual safety objectives and targets are formulated, and plans are developed for execution. The implementation results are as follows in the table below. Goals and targets not achieved in 2023 have been reviewed, corrected, and continued in implementation in 2024.



Results of High and Moderate Risk Review in 2023			Achievement of Safety and Health Objectives, Targets, and Program Implementation Results in 2023		
Classification	Quantity	Type of Hazard	Items	Quantity Set	Completion Rate
High Risk	0	None	Safety and Health Objectives	27 ^[Note1]	100%
Moderate Risk	45	Contact with hazardous substances, fire and explosion, falling objects, collisions, electric shock, collapsing objects, being caught or trapped, asphyxiation, falling, rolling objects, drowning	Safety and Health Targets	34	91.2%
			Safety and Health Programs	49	91.8%

Note 1: Only 27 out of 45 moderate-risk items were managed, considering resource allocation and urgency.

Workers can submit safety opinions using "3-A3-08 Environmental Safety Communication, Participation, and Consultation Management Procedure" to promptly report occupational hazards and risky situations. The Company promptly assigns responsibilities to address these issues and manages them through "3-A3-16 Environmental Safety Correction and Prevention Measures Handling Procedure," issuing corrective actions for non-compliance. Relevant information is also exchanged through the information system.

If workers encounter immediate danger while performing their duties, they may follow the "3-A3-17 Safety and Health Hazard Identification, Risk, and Opportunity Assessment and Control Procedure." They may stop operations on their own and evacuate to a safe place without endangering the safety of other workers. They should report immediately to their supervisor. It is guaranteed that those who reasonably exercise the right of retreat for the purpose of "temporary" and "hazard avoidance" will not be punished, and it is guaranteed that those who reasonably exercise the right of retreat for the purpose of "temporary" and "hazard avoidance" will not be punished, and relevant preventive measures and response actions are outlined in process operation manuals, safety and health operation standards, or emergency response plans.

Implementation of Occupational Health and Hazard Identification, Risk Assessment, and Prevention (GRI 3-3, GRI 2-25, GRI 403-2, 403-8) (RT-CH-320a.2)

At ISO 45001:2018 verified sites, hazard identification, risk assessment, and control procedures have been established. All employees from various units participate in these processes and have completed training and have evaluation capabilities. The coverage of the ISO 45001:2018 management system in each operational site is as follows (Employee coverage rate: 92.0%; non-employee coverage rate: 100%) :

Type	Sites Certified with ISO 45001:2018 Verification					Sites Not Certified with ISO 45001:2018 Verification				Total Number of Employees
	Operating Headquarter	Everlight Plant I, II, III, IV	Trend Tone Imaging Plant I, II, III	Everlight Suzhou	Sub-total	Business Offices (Taiwan)	Operating Subsidiaries (Mainland China)	Operating Subsidiaries (United States, Netherlands, Turkey, Vietnam)	Sub-total	
Employees	152	1,157	204	165	1,678	12	82	52	146	1,824 ^[Note1]
Non-Employees ^[Note2]	0	13	2	0	15	0	0	0	0	15

Note 1: The total number of employees in the Group does not include employers under the Occupational Safety and Health Act (referring to business owners or persons in charge of business operations).

Note 2: Non-employee roles in the Group involve on-site maintenance, soil remediation, cafeteria cooks, cleaning, etc.

In addition to ensuring the continued effectiveness of the ISO 45001:2018 management system, we also integrate good industrial safety practices in the industry, actively improve workplaces, mechanical equipment and working methods, train personnel to develop safe behaviors, carry out hazard source identification, and continue to implement occupational injury prevention control measures. Prevention and management to ensure the safety and health of employees and non-workers/contractors to achieve the goal of zero disasters.

Health and Safety Management, Cultivating a Safety Culture (GRI 403-5)(GRI 403-7) (RT-CH-540a.2)

Everlight Group is committed to applying the 12 principles of green chemistry, continuously developing low-hazard processes, phasing out high-hazard materials, and promoting related health and safety management activities to prevent and mitigate occupational health and safety impacts directly related to its operations. Various actions to promote safety and health management activities are as follows:

Chemical Management

- Implementation of hazard awareness training, establishment of a list of applicable regulations for hazardous substances, labeling of packaging containers with hazard information, provision of safety data sheets, exposure assessment and classification management, implementation of respiratory protection plans, and provision of sufficient and appropriate personal protective equipment for employees to wear.
- Regularly conduct occupational environment measurements in accordance with the law, and all the measurement results comply with legally permitted standards. The annual implementation items and frequencies at each relevant site are as follows:

Sites	Items	Carbon Dioxide	Organic Solvents	Specific Chemical Substances	Noise	Dust	Radition
Operational HQ		2 times	-	-	-	-	-
Everlight Plant I		2 times	2 times	2 times	1 time ^[Note1]	2 times	-
Everlight Plant II		2 times	2 times	2 times	2 times	2 times	-
Everlight Plant III		2 times	2 times	2 times	2 times	2 times	-
Everlight Plant IV		2 times	2 times	2 times	2 times	2 times	-
Trend Tone Imaging Plant I, II, III		2 times	2 times	-	2 times	2 times	-
Everlight Suzhou ^[Note2]		-	-	1 time	1 time	1 time	1 time

Note 1: Noisy operations not regulated by law are conducted through voluntary inspections and used as the basis for project improvements.

Note 2: Testing is conducted in accordance with local legal requirements.

Hazardous Equipment Management

Implement certificate management for dangerous machinery (such as boilers, first-class pressure vessels, high-pressure gas specific equipment) and type certification (such as forklifts, explosion-proof electrical equipment), and implement automatic inspections, key inspections, and operational checkpoints to ensure the performance and safety protection of the equipment are normal.

Procurement Management

Procurement cases involving safety and health regulations must be accompanied by proof or reports and undergo review and confirmation. For example, inspection certificate for dangerous machinery, type certification for forklifts, accreditation from environmental testing organizations, accreditation from health examination organizations, and the exclusion of products lacking production date, qualification certificate and manufacturer information. Safety and health procurement expenses in 2023 amounted to 40.49 million NTD (excluding Trend Tone Imaging, only for Everlight Headquarter, Plant I, II, III, IV, and Everlight Suzhou; the cost for Everlight Suzhou is converted from RMB to NTD using the annual average exchange rate of 4.3954), representing an increase from 2022 and contributing to enhancing the overall safety and health management capabilities.

Contract Management

Contractors must comply with occupational safety and health regulations and Everlight's relevant contract management requirements and provisions, including qualification review, safety and health commitments and contracts, agreement organization and hazard notification, control of personnel, vehicles, and equipment entering and exiting the site, inspection and audit, rewards and penalties, evaluation and classification, etc. In 2023, a total of 1,186 consultations on contracting business were conducted, 37 violations of contractors were reported, and 1 incident occurred.

Change Management

The timing of change applications includes temporary and permanent changes to products, services, and processes, changes in compliance obligation, or changes in knowledge or information regarding hazards and occupational safety and health risks, or developments in knowledge and technology. In 2023, there were 126 cases involving safety and health changes.

Permit Management

High-risk operations must obtain permits and complete relevant protective measures before they can be operated. The number of permits issued in 2023 is as follows:

Type	Open flame/hot work	High-altitude Operation	Confined space	Temporary electricity	Roofing work	Others
Number of Permits Issued	3,126	1,960	487	2,751	288	32

Non-conformity management

In 2023, a total of 162 cases were evaluated in collaboration with workers and other stakeholders to identify root causes and improvement measures. 160 rectification cases were completed, with a completion rate of 98.8% (Improvement measures are being implemented for the remaining 2 cases and are expected to be completed in 2024).

Occupational Health and Safety Related Education and Training (GRI 403-5)

To enhance employees' awareness of workplace safety and improve their occupational safety-related capabilities, we regularly arrange training sessions for employees. These include pre-job training, legal certification training, on-the-job training, and conducting 70 emergency response meetings and drills.

Number of Participants/Hour of Occupational Health and Safety Training in 2023

Type	Pre-job Training	Legal Certificate Training	On-the-Job Training
Target	New Hires and Transferred Employees	Certification Initial and Recurrent Training	Specific or General Personnel
Total Participants	289	142	1,481
Total Hours	2,775	339	8,964

Occupational Safety and Health Communication (GRI 403-4)

The Company's headquarter and each production site have established Occupational Safety and Health Committees, which make recommendations on safety and health policies, review and coordinate safety and health-related issues. The committees include more than one-third of labor representatives (except for Everlight Suzhou) and hold regular meetings quarterly. They are responsible for formulating, coordinating, and supervising safety, health, and environmental matters in each plant to implement safety and health management effectively.

In 2023, a total of 24 meetings were held, with an average labor representative ratio of 42%.

Location	Frequency of Meeting	Number of Committee Members	Number of Worker Representatives and Percentage		Additional Explanation
Headquarter (Taipei)	4 times	13	5	38%	Occupational Safety and Health Committee Review Items: 1. Recommendations for occupational safety and health policies. 2. Occupational safety and health management plans. 3. Implementation plans for safety and health education and training. 4. Work environment monitoring plans, monitoring results, and implementation measures. (Plans will be reviewed by labor representatives and monitoring results will be publicly disclosed). 5. Health management, occupational disease prevention, and health promotion matters. 6. Safety and health proposals. 7. Matters related to automatic inspections and safety and health audits. 8. Prevention measures for hazardous machinery or raw materials. 9. Occupational accident investigation reports. 10. On-site safety and health management performance. 11. Safety and health management matters for contracted services. 12. Other matters related to occupational safety and health management.
Everlight Plant I (Dayuan)	4 times	27	16	59%	
Everlight Plant II (Guanyin)	4 times	24	8	33%	
Everlight Plant III (Guanyin)	4 times	15	5	33%	
Trend Tone Imaging Plant I, II, III (Hsinchu)	4 times	16	10	62%	
Everlight Suzhou	4 times	23	6	26%	
Total ^[Note1]	24 times	118	50	42%	

Note 1: Everlight Plant IV and its regional business subsidiaries did not meet the requirements of the law to establish an "occupational safety and health committee", so they were not included in the calculation.

Other engagement, consultation and channel communications and frequency	External communication methods
(1) Labor-management consultation meeting	Once per quarter (4 times in total)
(2) Safety and Health Management Committee	once a year
(3) Safety and health management team	once a year
(4) Year-end symposium for employees	once a year
(5) Environmental satisfaction survey	once a year
(6) Safety and health opinion form	anytime
(7) Non-conformity review meeting	irregularly
(8) Accident investigation and review meeting	irregularly

Occupational Health Services and Health Promotion (GRI 403-3, 403-6) (RT-CH-320a.2)

Everlight pays to provide employees with annual health checkups. The health inspection items, and frequency implemented by Everlight are superior to regulations.

Implementation of Health Checkups

Targets	New Employees		Current Employees (annually)		Senior Employees Health Checkup
	General Physical Examination	Special Physical Examination	General Health Checkup	Special Health Checkup	
Number of People	292	176	1,447	385	145

Implementation of On-site Health Services in 2023

Targets	Operational HQ	Everlight Plant I	Everlight Plant II	Everlight Plant III	Everlight Plant IV	Trend Tone Imaging Plant I, II, III	Everlight Suzhou ^[Note1]
Number of On-site Physician Services	4	6	12	6	1	4	0
Number of On-site Nurse Services	48	72	Dedicated	72	12	24	0
Total Number of Employees Participating in Health Education Activities	71	96	15	33	43	110	0
Total Number of Employees Receiving Counseling and Guidance	0	14	61	60	29	32	0

Note 1: Everlight Suzhou cooperates with implementation in accordance with changes in local laws.

Implementation of health protection or prevention programs, including middle-aged and elderly workers, and night shift workers.

Maternal Health Protection			Abnormal workload notifications	Human factors engineering improvements
During Pregnancy	Within One Year After Delivery	Still Breastfeeding After One Year of Delivery		
9	7	1	2	1

Conduct health promotion activities



50th Anniversary Badminton Cup Competition (Plant I Championship)



50th Anniversary Badminton Cup Competition (Group Photo)



All employees of Everlight Plant I participated in 6 badminton events, 6 dart events, and 4 table tennis events.



Group employees participated in a total of 117 hiking, walking, and marathon events, with a total of 274 participants.

Workplace Accidents and Occupational Injuries (GRI 403-9) (GRI 403-10) (RT-CH-320a.1) (RT-CH-540a.1) (RT-CH-540a.2)

In 2023, the scope of Everlight's investigation into workplace accidents and occupation employees and non-employees at Everlight's operational bases.

(1) Depending on the region, the highest level of reporting is as follows:

Region Type	Everlight	Trend Tone Imaging	Everlight Suzhou
Fatal or Severe Occupational Injuries	General Manager	General Manager	Plant Manager
Recordable Occupational Injuries	Plant Manager	General Manager	Plant Manager

(2) The five-year mortality rate is 0%.

(3) The number of transportation accidents in the past five years is 0 (The ownership of transported goods belongs to Everlight Group).

(4) A total of 71 near-miss incidents and safety incidents, detailed classification is as follows:

Type	Near-Miss Incident ^[Note1]		Safety Incidents	
	Process False Alarm Incident	Non- Process False Alarm Incident	Process Safety Incident	Non-Process Safety Incident
Number of Incidents	4	31	9	27

Note 1: A near-miss incident refers to a work-related event that did not cause harm or illness to personnel but had the potential to result in injury. (GRI 403-1, ISO 45001:2018)



Everlight Plant II Participated in the National Workplace Safety and Health Week

(5) The total working hours of employees were 3,540,273 hours, with 6 disabling injuries, 6 injured persons and 187 lost days. The types of injuries included 2 cut injuries and 4 entrapment injuries. All incidents have been investigated and corrective preventive measures have been completed. There was one serious disabling injury where an operator was performing cleaning operations on a bag filter. While cleaning the pipeline with a cloth, the rotary valve was not closed, resulting in the first joint of the index finger being severed. According to the Taiwan Occupational Accident Disability Comparison Table, the number of loss days is calculated as 100 days. Improvements include safety talks, educational training and the installation of barriers to prevent hand entry.

Year / Items		2021	2022	2023
Death	cases	0	0	0
	Days	0	0	0
Permanent Total Disability	cases	0	0	0
	Days	0	0	0
Permanent Partial Total Disability	cases	0	0	1
	Days	0	0	100
Temporary Total Disability	cases	4	1	5
	Days	23	4	87
Absentee Rate (AR) %		1.07	5.21	1.14
Occupational Injury Fatality Rate		0	0	0
Occupational Disease Rate (ODR)		0	0	0
Injury Rate (IR)	Serious	0	0	0.28
	Recordable	5.04	4.27	5.36
Lost Day Rate (LDR)		6.44	1.14	52.82
Process Safety Incident Rate (PSTIR) ^[Note1]		0.22	0.28	0.50
Process Safety Event Severity Rate (PSES) ^[Note1]		No data	0.91	0.50

Note 1: Process Safety Incident Rate (PSTIR) and Process Safety Event Severity Rate (PSES) are calculated per 200,000 working hours, truncated to the third decimal place.

Note 2: Occupational Injury Fatality Rate, Occupational Disease Rate (ODR), Injury Rate (IR) including serious and recordable incidents, and Lost Day Rate (LDR) are calculated per 1,000,000 working hours, truncated to the third decimal place.

Note 3: Commuting traffic accidents are not included.

(6) The total working hours of non-employees were 29,769 hours, with 1 occupational injury incident resulting in 92 lost days. The type of injury was a fall caused by being struck. This occurred during the replacement of a deformed drive coupling rod, when the drive coupling rod was loosened and the cover plate shaft was opened, causing the closed filter platform cover plate to open and push the worker out, resulting in the worker landing on their back and hip, causing a fracture of the second vertebra. Improvement measures include training on the removal and installation of fixed parts, and the addition of standards for the removal and installation of fixed parts.

Year / Items		2021	2022	2023
Death	cases	0	0	0
	Days	0	0	0
Permanent Total Disability	cases	0	0	0
	Days	0	0	0
Permanent Partial Total Disability	cases	0	0	0
	Days	0	0	0
Temporary Total Disability	cases	4	0	1
	Days	0	0	92
Absentee Rate (AR) %		0	0	0
Occupational Injury Fatality Rate		0	0	0
Occupational Disease Rate (ODR)		0	0	0
Injury Rate (IR)	Serious	0	0	0
	Recordable	0	0	0.28
Lost Day Rate (LDR)		0	0	26.01
Process Safety Incident Rate (PSTIR) ^[Note1]		0	0	0
Process Safety Event Severity Rate (PSES) ^[Note1]		No data	0	0

Note 1: Process Safety Incident Rate (PSTIR) and Process Safety Event Severity Rate (PSES) are calculated per 200,000 working hours, truncated to the third decimal place.

Note 2: Occupational Injury Fatality Rate, Occupational Disease Rate (ODR), Injury Rate (IR) including serious and recordable incidents, and Lost Day Rate (LDR) are calculated per 1,000,000 working hours, truncated to the third decimal place.

Note 3: Non-employees refer to personnel stationed at Everlight operational sites during the year, for whom Everlight is not the employer.

Note 4: Commuting traffic accidents are not included.