Chapter 6. Workplace Wellbeing

Everlight Chemical is committed to fostering a safe, respectful, and inclusive workplace guided by our philosophy of "Compassionate Management." We uphold a Human Rights Policy and comply with labor laws at all global sites, ensuring dignity and respect for every employee. We also expect our partners to meet labor and human rights standards. To support talent development, we invite external experts to enhance employee skills and have long promoted character education, encouraging open communication and mutual trust. Through these efforts, we strive to create a workplace where employees feel secure, respected, and proud.

Declaration of a Happy Workplace - Moving Toward a Happy Enterprise

Since 2016, we have embraced the "Declaration of a Happy Workplace," guided by the belief in "Sharing business achievements and enriching the meaning of life." This commitment underpins our efforts to foster a culture of workplace happiness.

- Sharing Business Achievements - We value our employees' long-term dedication and share a portion of our annual profits in recognition of their contributions to the Everlight Group's success.
- Character First Curriculum - Introduced in 1997 by CEO Paul Kuo-Chen through the Everlight Chemical Education Foundation, this program promotes lifelong learning, personal growth, and well-being for employees and their families. Now in its 27th year, it remains a cornerstone of our people-centered culture.

I. Human Rights Policy (GRI 2-23)(GRI 2-24)(GRI 2-25)(GRI 406)(GRI 407-1)(GRI 408-1)(GRI 409-1)

Everlight Chemical upholds its core values in line with the International Labour Organization (ILO) principles and local laws. On Aug. 16, 2019, we issued the Human Rights Policy to safeguard freedom of association, collective bargaining, and equal treatment, while prohibiting forced and child labor. The policy also promotes Character First education and was formally signed by the Chairman. It applies to all employees and extends to suppliers, contractors, and subcontractors.

Human Rights Policy

To protect labor rights and enhance the workplace, we've set qualitative goals and 2030 quantitative targets across five key areas: health and safety, working conditions, labor relations, career development, and the elimination of child and forced labor.

Aspect	Qualitative Goal	2030 Quantitative Targets
Employee Health & Safety	Prevent workplace injuries & protect employee health	1. 100% employee health checkup coverage 2. > 1 hour of annual health & safety training per employee 3. > 30% employees certified in first aid
Working Conditions	Ensure compliance with local labor laws	100% compliance with labor regulations
Labor Relations	Promote a harmonious work environment	1. < 1 case of unlawful discrimination 2. Employee satisfaction > 4.5 or PR score > 70 3. > 9 hours of character education per employee/year
Career Management	Strengthen core competencies to build organizational resilience & competitiveness	> 81 hours annual training per employee (based on 2023 baseline & 3% annual growth)
Child & Forced Labor	Prohibit child & forced labor	0% child labor employment rate%

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Human Rights Risk Assessment (GRI 2-24)

Everlight Chemical actively enforces its Human Rights Policy and provides training to prevent violations. By 2030, this training will be extended across the entire Group to strengthen execution and awareness.

Each year, over 3,000 supplier contracts require both parties and affiliates to uphold corporate social responsibility - complying with laws and international standards, respecting human rights, prohibiting child and forced labor, preventing discrimination, and protecting health and safety. These requirements, including freedom of association and collective bargaining, are clearly stated on the supplier platform.

1. Measures to Prevent Human Rights Violations (GRI 2-24)

Everlight Chemical complies with the Labor Standards Act and Employment Service Act, and does not employ children under 16. We ensure equal treatment for all applicants and employees, regardless of race, gender, age, religion, or other personal attributes. Forced labor is strictly prohibited, and working hours comply with legal standards.

To foster open communication, we hold quarterly labor-management meetings, annual employee forums, and publish a quarterly internal newsletter. Feedback is addressed sincerely, in line with our principle of "Respecting Employees" and promoting a culture of trust and care.

2. Human Rights Training

In 2024, the "Human Rights Policy Awareness Program" reached 1,155 employees, with a 96.5% participation rate and 57.75 total training hours.

3. Anti-Discrimination & Sexual Harassment Prevention (GRI 406-1)

Everlight Chemical's Human Rights Policy prohibits discrimination and promotes mutual respect. Discriminatory, abusive, or violent behavior is not tolerated. To safeguard a fair workplace, we've implemented "Sexual Harassment Complaint and Disciplinary Regulations," which define misconduct, outline complaint procedures, and ensure confidentiality and support. Regular training is provided, and in 2024, no related complaints were reported.

4. Grievance Mechanism

Employees may file grievances through designated Personnel heads. All cases are handled according to established procedures, with outcomes communicated within 6 months. In 2024, 2 cases were received:

Case 1: A former employee reported rights infringement. The committee reviewed and resolved the case.

Case 2: An internal complaint regarding employee rights was investigated and concluded.

II. Labor Relations & Employee Communication Mechanisms (GRI 2-30)

1. Labor Union & Labor-Management Meetings

Established in 1987, Everlight Chemical's labor union represents 81.76% of full-time employees [Note 1]. Quarterly labor-management meetings are held in accordance with the Labor Standards Act, enabling open communication between union representatives and senior management. The Company values dialogue, addresses labor issues sincerely, and has filed its Work Rules with the Taipei City Government with union consent. As of 2024, no collective bargaining agreement has been proposed or signed, and no labor disputes have occurred.

Note 1: This figure applies to Everlight Chemical. With 964 union members among 1,179 full-time employees (excluding 149 fixed-term contract workers), the coverage rate is 964 / 1,179 = 81.76%.

2. Diverse Communication Mechanisms and Protection of Employee Rights

The Company ensures that employees can effectively express their opinions and participate in decision-making through various channels, including:

Mechanism	Description
Employee Welfare Committee	Regular meetings are held to plan and manage employee welfare initiatives.
Monthly Meetings	Operational updates and future plans are communicated in a timely manner.
Everlight Chemical Quarterly Newsletter	A regular publication shares key policies and company developments.
Feedback Mechanisms	In addition to fixed annual meetings (e.g., Union Assembly, Board of Supervisors, Pension and Labor Committees), employees may voice opinions through supervisors, union reps, email, grievance boxes, surveys, calls, or face-to-face conversations. More channels are listed in Chapter 2: "Stakeholder Engagement."
Suggestion System	Employees may submit improvement proposals, reviewed by the Proposal Review Committee, with supervisor support. Accepted ideas may be rewarded.
Year-End Employee Forums	Annual forums chaired by senior leaders provide a platform for open feedback. All discussions are documented, addressed, and disclosed afterward.

Everlight Chemical values employee feedback as a core management principle. In Feb 2024, a satisfaction survey conducted by the 104 Human Resource Academy covered 64% of Taiwan employees, with a 74% response rate. The overall satisfaction score was 4.31 out of 6, with a PR (percentile rank) of 54 - above the industry average - indicating employees are generally "quite satisfied."

In response, the Company implemented improvement measures and shared updates via monthly meetings and the corporate newsletter in the second half of 2024.

Guided by the principle of "Respecting Employees," we remain committed to turning feedback into action, strengthening engagement, enhancing the work environment, and building a transparent, harmonious workplace for shared growth.

Satisfaction Surveys / Year-End Employee Forums
Annually

Performance Review Interviews by Supervisor
Biannually

Everlight Chemical Quarterly Newsletter / Labor-Management Union Meeting / Employee Welfare Committee
Quarterly

Internal Meetings / Monthly Meetings
Monthly

Suggestion Box and Bulletin Board / Suggestion System / Internal Meetings
Irregular

Labor Communication Highlights

3. Advance Notice of Termination | (GRI 402-1)

Legal Advance Notice: The Company holds quarterly labor-management meetings in accordance with the law. In the event of significant operational changes necessitate the termination of employment for certain staff, advance notice will be provided in compliance with the labor laws applicable at each operating site.

4. 2024 Labor-Management Communication Topics and Responses

Union Proposal	Company Response
Future pay structures should reflect changes in the social environment (e.g., minimum wage & consumer price index)	The Company agrees to take this into consideration.
Promote union awareness at the Taipei HQ	1. Union introduction videos will be shown during monthly meetings. 2. A venue will be arranged for the union's informational session.
Recommend increasing the pension base cap under the old system	Labor and management will jointly seek to raise the 45-base cap to improve benefits and comply with regulations.

III. Diversity & Friendly Workplace

1. Workforce Composition | (GRI 2-7)(GRI 2-8)(GRI 405-1)

In 2024, Everlight Chemical had 1,822 employees, with 75% male and 25% female. The average age was 41.4, and average tenure was 12 years. Supervisors made up 30% of staff; 70% were non-supervisory. By age group: 54% were aged 31-50, 26% over 51, and 20% were 30 or younger. By education: 55% held a bachelor's degree, 22% a master's or doctorate, 18% completed high school, and 5% had less than high school education. By employment type: 91% were full-time, 9% part-time.

Category		Male		Female		Total	% of Total
		Number	%	Number	%		
Job Position	General Staff	901	71%	367	22%	1268	70%
	Front-line Supervisors (Team Leaders)	260	84%	49	16%	309	17%
	Mid-level Supervisors (Manager)	124	78%	35	22%	159	9%
	Senior Management (Plant Directors & Vice Presidents)	80	93%	6	7%	86	5%
Role Level	Non-supervisory	901	71%	367	29%	1268	70%
	Supervisory	464	84%	90	16%	554	30%
Age Group	Under 30	282	77%	83	23%	365	20%
	30-50	710	72%	276	28%	986	54%
	Over 50	373	79%	98	21%	471	26%
	Average Age			41.4			
	Average Years of Service			12.0			
Education Level	Master's/Ph.D.	289	72%	110	22%	399	22%
	Bachelor's Degree	684	69%	310	24%	995	55%
	High School	297	91%	31	8%	326	18%
	Below High School	95	94%	6	6%	101	5%
Contract Type	Full-time	1213	73%	446	27%	1659	91%
	Part-time	152	94%	11	6%	163	9%
Employment Relationship	Permanent	1213	73%	446	27%	1659	91%
	Temporary	152	94%	11	6%	163	9%
	Employees Without Guaranteed Hours	0	0%	0	0%	0	0%
Minority or Vulnerable Groups	Indigenous Peoples	121	72%	47	28%	168	9%
	Persons with Disabilitie	8	89%	1	11%	9	0.5%
	Foreign Workers (Vulnerable Groups)	147	100%	0	0%	147	8%
Total		**1365**	**75%**	**457**	**25%**	**1822**	

Group-Wide Workforce Composition (Including All Operational Locations) (GRI 2-7)(GRI 2-8)

| Category	Everlight Chemical	Trend Tone Imaging, Inc.	Everlight Suzhou	Ethical Shanghai	Shanghai Anda	Ethical Guangzhou	Everlight Hongkong	Europe B.V.	Everlight USA	Elite Turkey	Everlight Vietnam	Total (%)
Total Employees												
Male	1019	152	115	26	9	11	1	5	14	11	2	**1365 (75%)**
Female	309	48	46	16	10	8	1	7	5	6	1	**457 (25%)**
Full-time Employees												
Male	872	152	115	23	9	11	1	4	13	11	2	**1213 (73%)**
Female	307	47	46	12	10	7	1	4	5	6	1	**446 (27%)**
Part-time Employees												
Male	147	0	0	3	0	0	0	1	1	0	0	**152 (93%)**
Female	2	1	0	4	0	1	0	3	0	0	0	**11 (7%)**
Permanent Employees												
Male	872	152	115	23	9	11	1	4	13	11	2	**1213 (73%)**
Female	307	47	46	12	10	7	1	4	5	6	1	**446 (27%)**
Temporary Employees												
Male	147	0	0	3	0	0	0	1	1	0	0	**152 (93%)**
Female	2	1	0	4	0	1	0	3	0	0	0	**11 (7%)**
Employees Without Guaranteed Hours [Note 1]												
Male	0	0	0	0	0	0	0	0	0	0	0	-
Female	0	0	0	0	0	0	0	0	0	0	0	-
By Role Level												
Supervisory Staff	375	58	64	22	9	8	1	5	8	2	2	**554 (30%)**
Non-Supervisory Staff	953	142	97	20	10	11	1	7	11	15	1	**1268 (70%)**
By Age Group												
Age ≤30	311	19	26	0	3	3	0	2	1	0	0	**365 (20%)**
Age 31-50	637	146	127	27	14	12	1	7	5	8	2	**986 (54%)**
Age ≥50	380	35	8	15	2	4	1	3	13	9	1	**471 (26%)**

Note 1: Everlight Chemical Group does not have any employees with guaranteed hours.

In 2024, Everlight Chemical also engaged 9 non-employee workers through site contractors to provide services such as equipment maintenance, soil remediation, catering, and cleaning. These workers are not employed directly by Everlight Chemical (i.e., site contractors).

2. Diversity Commitment & Proportion of Female Employees | (GRI 405-1)

Everlight Chemical is committed to a diverse and inclusive workplace. Recruitment is free from bias based on nationality, race, or religion. We promote multi-skill training, job rotation, and equal pay for equal work regardless of gender. Currently, 25% of employees are female. Moving forward, we aim to increase the proportion of women in the workforce, management, and on the board by benchmarking against leading domestic and global companies.

Proportion of Female Employees
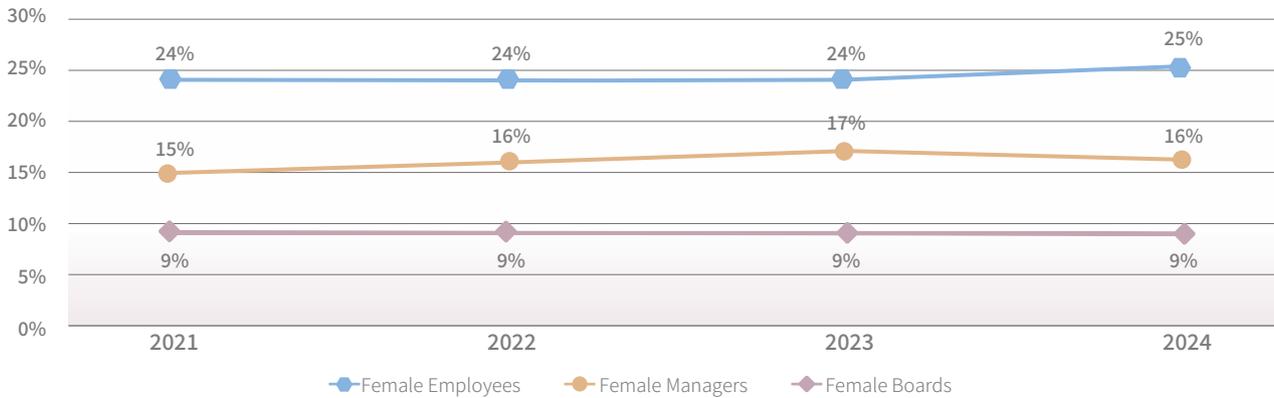
Note 1: The actual proportion of female managers in 2023 was 17%, not 21% as mistakenly shown in the chart. The 2024 figure of 16% represents only a slight decrease from 2023.

3. Gender Ratio in STEM Positions

In 2024, Everlight Chemical surveyed STEM roles (Science, Technology, Engineering, Mathematics), which accounted for 36% of total employees (661 out of 1,822), a slight increase from the previous year. Women held 34% of these positions. While male representation remains higher, the Company continues to support all employees in their growth and development, regardless of gender.

2024 STEM Workforce Gender Composition

Everlight Group	STEM				Total
	Male	Male (%)	Female	Female (%)	
2024	434	66%	227	34%	661
2023	479	69%	224	31%	703
2022	465	69%	215	31%	680
2021	378	64%	209	36%	587

4. Overview of Workforce Turnover | (GRI 401-1)

In 2024, Everlight Chemical Group had 277 new hires and 269 departures. Employees under 30 accounted for 44% of new hires but had a high turnover rate of 35%, reflecting greater mobility. The 30-50 age group had a hiring rate of 9% and a turnover rate of 11%, while those over 51 showed stability (3% hiring, 8% turnover).

By gender, hiring rates were 12% for females and 16% for males; turnover was similar at 14% and 15%, respectively. Regional turnover and hiring rates were around 15-16%. Notably, Everlight Europe B.V. had no new hires but a 17% turnover rate, indicating higher volatility.

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2024 Everlight Chemical Group - New Hire and Employee Turnover Statistics

Category		Total Employees	New Hires	% New Hire [Note 1]	Departures	Employee Turnover Rate [Note 2] (%)
Gender	Male	1365	220	16%	203	15%
	Female	457	57	12%	66	14%
Age	Under 30	365	162	44%	126	35%
	30-50	986	91	9%	111	11%
	Over 51	471	16	3%	40	8%
Region	Everlight Chemical	1328	212	16%	212	16%
	Trend Tone Imaging, Inc.	200	29	15%	32	16%
	Everlight Suzhou	161	18	11%	26	16%
	Ethical Shanghai	42	0	0%	2	5%
	Shanghai Anda	19	4	21%	1	5%
	Ethical Guangzhou	19	4	21%	1	5%
	Everlight Hongkong	2	0	0%	0	0%
	Europe B.V.	12	0	0%	2	17%
	Everlight USA	19	1	5%	0	0%
	Elite Turkey	17	1	6%	1	6%
	Everlight Vietnam	3	0	0%	0	0%

Note 1: New hire rate = Number of new hires / Total employees in the category.
Note 2: Turnover rate = Number of departures / Total employees in the category.

Over the past 4 years, Everlight Chemical's turnover rate has stayed between 14% and 16%. In 2024, it was 15.80% - slightly higher than the previous year but still below the industry average of 17-18%. The involuntary turnover rate was 1.92%. Exit interviews are conducted to understand departure reasons, and the Company continues to improve work-life balance, managerial support, and career development to enhance retention.

Annual Turnover Rate of Everlight Chemical

Year	Annual Turnover Rate	Involuntary Turnover Rate
2021	15.12%	1.44%
2022	14.64%	1.44%
2023	14.00%	1.80%
2024	15.80%	1.92%

Historical Annual Turnover Rate & Involuntary Turnover Rate
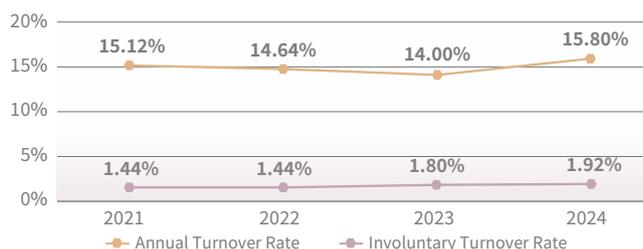
Annual Turnover Rate of Everlight Group

Year	Annual Turnover Rate	Involuntary Turnover Rate
2024	14.69%	1.84%

Everlight Chemical Group's overall turnover rate (first-time calculation) was 14.69%, with an involuntary turnover rate of 1.84%, similar to Everlight Chemical's turnover levels.

Note: Annual Turnover Rate (%) = Σ (Monthly voluntary resignations ÷ Monthly employee count) × 100%;
   Involuntary Turnover Rate (%) = Σ (Monthly involuntary resignations ÷ Monthly employee count) × 100%
   ※ Monthly employee count = Employees at end of previous month + new hires (excluding those on unpaid leave or resigned)
   ※ New hires include returns from unpaid leave.

5. Exit Interview and Counseling for Departing Employees

We consider annual turnover as a key management indicator and aim to reduce it through workplace strategies. Departing employees are counseled by supervisors to understand both personal and organizational reasons for leaving. Insights from these interviews inform internal reviews and drive continuous improvement.

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

In 2024, entry-level wages for both male and female employees at Everlight Chemical were 1.12 times the local minimum wage, with all salaries exceeding the legal minimum. Due to improved business performance in 2024, overall employee compensation increased. The average annual salary for full-time, non-supervisory employees was NT$725,000, a 0.97% increase from 2023, while the median salary was NT$693,000, reflecting a 1.61% year-over-year growth.

Full-Time Employee Salary of Everlight Chemical

Category / Year	2019	2020	2021	2022	2023	2024
Number of Full-Time Non-Supervisory Employees [Note 1]	1,310	1,257	1,175	1,174	1,213	1,224
Average Salary of Full-Time Non-Supervisory Employees (NT$ thousand/person)	713	676	741	786	718	725
Median Salary of Full-Time Non-Supervisory Employees (NT$ thousand/person) [Note 2]	680	647	707	743	682	693

Note 1: As defined by the Taiwan Stock Exchange, "full-time non-managerial employees" exclude managers, overseas branch staff, part-time workers, and exempted individuals. Data includes local and foreign employees at the parent company, but not overseas subsidiaries.
Note 2: Salary statistics follow the Taiwan Stock Exchange's disclosure requirements, including the highest individual compensation and the median salary of full-time employees.
Note 3: "Entry-level wages" refer to standard pay for employees with no prior work experience.

7. Ratio of Basic Salary and Remuneration by Gender (GRI 405-2)

Recruitment, salary adjustments, and promotions follow a structured system to ensure gender equality and equal pay for equal work. Pay differences are based on factors such as role, seniority, and performance, not gender.

Note 1: Managerial classifications follow the Taiwan Stock Exchange's salary disclosure guidelines for full-time non-managerial employees.

Employee Category [Note 1]	Ratio of Basic Salary and Remuneration (Male:Female)
Managerial Staff	1:0.94
Non-Managerial Staff	1:0.96

8. Annual Total Remuneration Ratio (GRI 2-21)

In 2024, the total remuneration ratio was 4.14, down from 4.4 in 2023. The rate of change also fell from 0.52% to -2.68%, mainly due to reduced variable bonuses for the highest-paid individual, while employee salaries and bonuses saw slight increases.

Year	Total Remuneration ratio [Note 1]	Change in Total Remuneration [Note 2]
2023	4.4	0.52
2024	4.14	-2.68

Note 1: The ratio is calculated by dividing the total annual compensation of the highest-paid individual by the median compensation of all other employees.
Note 2: The change rate reflects the year-over-year difference in total compensation for the highest-paid individual versus the median for all other employees.

IV. Employee Welfare & Care (GRI 201-3)(GRI 401-2)(GRI 401-3)(GRI 404-2)

Everlight Chemical prioritizes employee well-being and rights, with an Employee Welfare Committee overseeing programs that enhance quality of life and support work-life balance for employees and their families. Key initiatives include:

1. A Diverse & Gender-Friendly Workplace

(1) Support for Female Employees:

- Provides lactation rooms and reserved parking for pregnant employees.
- Implements maternal health protection policies covering prenatal and postnatal care.

(2) 2024 Parental Leave Return & Retention (Everlight Chemical and Trend Tone Imaging, Inc.) [Note 1&2] (GRI 401-3)

Employees can apply for parental leave to care for young children. In Taiwan, this includes 8 weeks of paid maternity leave and up to 6 months of government-subsidized unpaid leave. Both parents are eligible. In 2024, both male and female employees had a 100% return rate, reflecting strong family support policies.

Items	Male	Female
Employees eligible for parental leave in 2024	41	30
Employees applied for parental leave in 2023	11	7
Employees scheduled to return in 2024 (A)	7	7
Employees actually return to work in 2024 (B)	6	6
Return-to-work rate in 2024 (B/A) x100 %	86%	86%
Employees returned in 2023 (C)	3	1
Employees still employed 12 months after returning in 2023 (D)	3	1
Retention rate in 2024 (D/C) x100%	100%	100%

Note 1: Data includes employees who took maternity/paternity leave between Jan 1 and Dec 31, 2024, and remained employed as of year-end.

Note 2: Due to differing definitions, overseas subsidiaries are excluded from these statistics.

2. Employee Maternity Subsidies & Childcare Services

- In Taiwan, Everlight Chemical offers a NT$20,000 birth incentive and a NT$2,000 subsidy per child through the Employee Welfare Committee. In 2024, 20 employees received a total of NT$400,000.
- Since 2013, the Company has partnered with a local daycare center to provide discounted childcare services, supporting employees in balancing work and family life.
- Employees and their families are also covered by group insurance - including life, accident, and cancer coverage - with optional plans for extended protection.
- In Suzhou, China, employees receive accident, transport, and liability insurance, along with bonuses for holidays and birthdays, and subsidies for marriage, funerals, and travel.

3. Educational Scholarships for Employees' Children

To ease the financial burden of education and support higher learning, Everlight Chemical has provided scholarships to employees' children in Taiwan for 30 consecutive years. In 2024, 216 employees benefited, supporting 557 children across two semesters.

From 2022 to 2024, 1,730 scholarships were awarded, totaling NT$12.82 million.

Year	Employee Numbers	Number of Children (2 Semesters)	Total Subsidy Amount (NT$)
2024	216	557	$4,010,548
2023	224	575	$4,302,798
2022	227	598	$4,504,818
Total	667	1,730	$12,818,164

4. Encouraging Diverse Groups & Club Activities with Subsidies

- Everlight Chemical supports 18 employee-led clubs that promote physical, mental, and social well-being.

  In 2024, club events saw 766 total participants, reflecting strong engagement. The Employee Welfare Committee's library team curates quality books, and in 2024, launched an online borrowing system and redesigned reading spaces for a more comfortable environment.

- The Company also provides fitness equipment, such as treadmills, to encourage active and healthy lifestyles.

1. Softball Club Summer League
2. Talent Club DIY Glass Paperweight
3. Golf Club Seasonal Tournament
4. Horticulture Club Borando Visit & DIY Workshop
5. Houfeng Iron Horse Bicycle Tour & Wuma BBQ Feas

5. Annual Employee Travel Activities

(1) The Recreation Committee plans the annual employee trip, offering diverse itinerary options.

(2) In 2024, 1,074 employees joined the annual trip.

6. Support for Employees with Major Illnesses and Care for Bereaved Families

(1) Everlight Chemical provides educational and living subsidies for children of deceased employees, along with annual Lunar New Year condolence payments. We also maintain regular contact with bereaved families.

(2) As of 2024, 5 families and 8 children received support. The total subsidy slightly declined as some children reached age 23 and no longer qualified.

Year	Number of Employees (Cumulative)	Employees' Children (Cumulative)	Subsidy Amount (NT$)
2024	5	8	$370,000
2023	4	6	$377,000
2022	4	6	$310,000

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The subsidy amounts include:

- **Educational Subsidy:** Provided per "Employee Welfare Committee" guidelines
- **Living Subsidy:** NT$3,000/month for eligible children under 23
- **Lunar New Year Payment:** NT$10,000/year until the child turns 23

(3) The Company also supports employees with major illnesses. From 2023 to 2024, 12 employees received care and NT$60,000 in condolence payments to assist with recovery.

7. Everlight Chemical Low-Carbon Healthy Kitchen

- Everlight Chemical prioritizes employees' dietary health. Canteen committees at each plant oversee meal quality and meet regularly with catering providers to ensure nutrition, safety, and cost-effectiveness.
- The Company also promotes low-carbon healthy kitchens and has been certified by Taoyuan City for its efforts.

1. Low-Carbon & Healthy Kitchen Award - Plant II
2. Low-Carbon & Healthy Kitchen Certification - Plant III
3. Employee Dining Area - Plant II

8. Caring for Aboriginal & Foreign Employees

(1) Aboriginal Employees:

Everlight Chemical respects Indigenous cultural traditions and provides ceremonial leave in accordance with the law. In 2024, 7 employees utilized this benefit.

(2) Care and Support for Foreign Workers:

The Company offers service-based employment subsidies (NT$1,500-1,800), benefiting 410 foreign workers as of 2024. Through the Foreign Employee Work Management Regulations, regular agency evaluations, and ongoing support, we foster an inclusive and respectful workplace.

Award for Best Performance during the Year-end Banquet

- **Wages & Benefits**

Foreign employees receive equal pay, benefits, insurance, and vacation entitlements as local staff.

- **Workplace Safety**

A safe, hygienic environment is maintained with regular safety training.

- **Accommodation**

Dormitory regulations ensure standard-compliant housing, with privacy and dignity respected.

- **Cultural Respect and Integration**

We promote integration through various initiatives, including:

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(1) Recreational/sports facilities
(2) On-site counseling
(3) Year-end gatherings and cultural events
(4) Competitions and leisure activities
(5) Satellite TV subscriptions
(6) Hometown-style weekend meals

Travel Subsidies for Foreign Employees

Outstanding attendance and performance are recognized with bonuses and a point-based reward system.

9. Employee Assistance Programs (GRI 403-6)

Everlight Chemical offers Employee Assistance Programs (EAP), including a counseling hotline and one-on-one sessions on career, retirement, and life adjustment through the Chinese Mental Health Foundation. In 2024, 26 support sessions were provided. Since 2018, Managerial Sensitivity Training has helped enhance supervisors' emotional awareness and communication. In 2024, 241 supervisors from Everlight Chemical and Trend Tone Imaging participated.

10. Retirement System (GRI 201-3)

- All employees are covered under either the Labor Standards Act (Old Scheme) or Labor Pension Act (New Scheme). Under the Old Scheme, annual contributions are made to a dedicated retirement account. For the New Scheme, 6% of monthly wages are contributed to individual pension accounts, with optional voluntary contributions.

- Upon retirement, employees receive plaques, gifts, and a Character Certificate from their department head in recognition of their service.

11. Natural Disaster Relief & Support

In 2024, Taiwan faced severe earthquakes and typhoons. To support employees and their families in rebuilding their homes after such natural disasters, the Company provided the following forms of assistance:

Items	Subsidy Amount / Days	Number of Applicants	Total Subsidy Amount / Days
Relief Fund	NT$20,000 - NT$500,000	7	NT$350,000
Interest-free Home Purchase / Reconstruction Loan	Up to NT$1,000,000	0	-
Interest-free Repair Loan	Up to NT$400,000	2	NT$800,000
Paid Disaster Leave	5 days	1	5 days

These measures helped employees and their families recover, reflecting the Company's care and strengthening trust and belonging during difficult times.

V. Talent Attraction & Development*(Material Topic)

Talent attraction and development are vital to the chemical industry's continued progress. Recruiting, nurturing, and retaining talent ensures long-term success and enables innovation, sustainable production, and responsiveness to societal needs amid growing challenges.

Material Topic #2	Talent Attraction and Development		
Impact Assessment	**Positive:** Enhances productivity, innovation, and loyalty, driving social and economic growth. **Negative:** May lead to talent loss and high training costs, straining short-term productivity and finances.		
Management Policies & Commitments (GRI 2-23) (GRI 2-24) (RT-CH530a.1)	The Company fosters talent by offering a supportive environment, meaningful roles, and comprehensive training. Through fair compensation and a culture of continuous learning and innovation, we promote both individual and organizational growth.		
Governance Body	• **Headquarter:** Human Resources Department		
Management Actions	• **Pre-employment Training:** Combines role-specific courses and practical training to help new hires adapt quickly. • **On-the-job Training:** Offers professional and managerial courses through blended learning and digital platforms to enhance skills. • **Character Education:** Promotes positive values in daily work through long-term character-building programs. • **Self-development:** Provides e-publications and forums for continuous learning and personal growth.		
Resource Allocation	Training plans are based on core, role-specific, and BCM competency needs. In 2024, total training investment reached NT$10.52 million, including NT$2.8 million for leadership, digital, and functional development. • **Executive Leadership:** Customized programs using competency assessments and NTU's Executive Program. • **Leadership & Key Talent:** Development guided by evaluation results and future organizational needs. • **Digital & Functional:** Implemented via TTQS(Taiwan Talent Quality-management System) framework, using learning maps, LEAP workshops, and digital tools to enhance capability and efficiency.		
Indicators & Targets (RT-CH-150a.1)	**Management Indicator**	**2024 Target**	**2030 Target**
	PR value in 104 Employer Brand Survey [Note 1]	≥ 90	≥ 95
	Annual Employee Turnover Rate (%)	≤ 14%	≤14.5%
	TTQS-Based Training System Implementation (to be completed gradually by region)	Establishment (Plant III)	Talent Development Blueprint (Taiwan Region)
	Long-term Talent Development Goals: • Qualitative: Build job-related knowledge, attitudes, and skills to strengthen organizational capabilities and competitiveness. • Quantitative: Average annual training hours per employee > 81 hours.		
Evaluation Mechanism	Employee Performance Appraisal is conducted annually in May & Nov.		
Methods to Ensure Effective Actions	Performance evaluations and career development reviews are used to inform functional training and promotion decisions.		
2024 Execution Results	• PR value in 104 Employer Brand Survey = 97.7 • Annual Turnover Rate (%) = 15.8% (Everlight Chemical); 14.7% (Group) • TTQS functional training system implemented at Plant III.		
Stakeholder Communication	Key stakeholders include shareholders, customers, suppliers, local communities, and government agencies. Communication occurs through both regular and irregular basis.		

Note 1: The "Employer Brand" reflects a company's talent attraction and retention performance, benchmarked against peers to generate a percentile rank (PR). A higher PR indicates a stronger employer brand. In 2024, the PR slightly increased from 97 to 97.7, though the cause of this change is unclear.

1. Employee Competency Development & Career Advancement | (GRI 404-1)(GRI 404-2)

Everlight Chemical bases talent management on a role-specific competency framework. Employees submit annual training needs based on general and functional qualifications, BCM key roles, and competency assessments to strengthen skills across all roles.

2. Training Programs & Career Development | (GRI 404-1)

The Company offers pre-employment, on-the-job, and professional training in production, R&D, marketing, and management. Employees may also be nominated for domestic or overseas postgraduate studies. In 2024, 3 employees enrolled in part-time graduate programs. To date, 40 employees have pursued further education, with total investment reaching NT$14.98 million.

Training satisfaction surveys are conducted for continuous improvement.

a. Training Hours and Expenses Overview

In 2024, total training hours reached 140,976 across the group, averaging 70 hours per employee. Managerial staff completed 48,639 hours; non-managerial staff, 92,338 hours.

2024 Group Employee Training Hours Statistics [Note 1] (GRI 404-1)

Category	Male Managers	Female Managers	Male Non-Managers	Female Non-Managers	All Employees
Total Training Hours	41,927	6,712	66,797	25,541	140,976
Average Training Hours	80	68	66	67	70

Note 1: Data covers 2,015 employees employed at any time in 2024, which differs from the 1,822 employees reported as of Dec 31.

In 2024, Everlight Chemical invested NT$1.49 million in external training and NT$9.03 million in internal programs, totaling NT$10.52 million.

Statistics on Internal and External Training Expenses (First Reporting) [Note 1]

Year	External Training Expenses	Internal Training Expenses	Total
2024	NT$1.49 million	NT$9.03 million	NT$10.52 million

Note 1: The scope of this statistic is limited to Everlight Chemical, excluding overseas subsidiaries and Trend Tone Imaging, Inc.

To strengthen leadership and strategic thinking, 54 managers attended the 48-hour NTU Elite Advanced Management Program in 2024, covering topics such as operations, sustainability, communication, and strategy.

Recognizing the importance of emotional awareness, 241 managers also completed 3-hour Managerial Sensitivity Training sessions.

To drive digital transformation, 31 employees joined the 6-hour LEAP seed training on digital form creation for paperless workflows. An additional 144 employees attended 3-hour LEAP instructional courses to further support digital adoption.

Training Type	Course Title	Training Hours	Number of Participants
Senior Executive Training	NTU Elite Advanced Management Program	48	54
	Manager Sensitivity Training	3	241
LEAP[Note 1] Training	Seed Training Program	6	31
	Instructional Course	3	144

Note 1: LEAP (HCL) is a no-code/low-code platform for creating electronic forms and automating approval workflows.

Company Organization
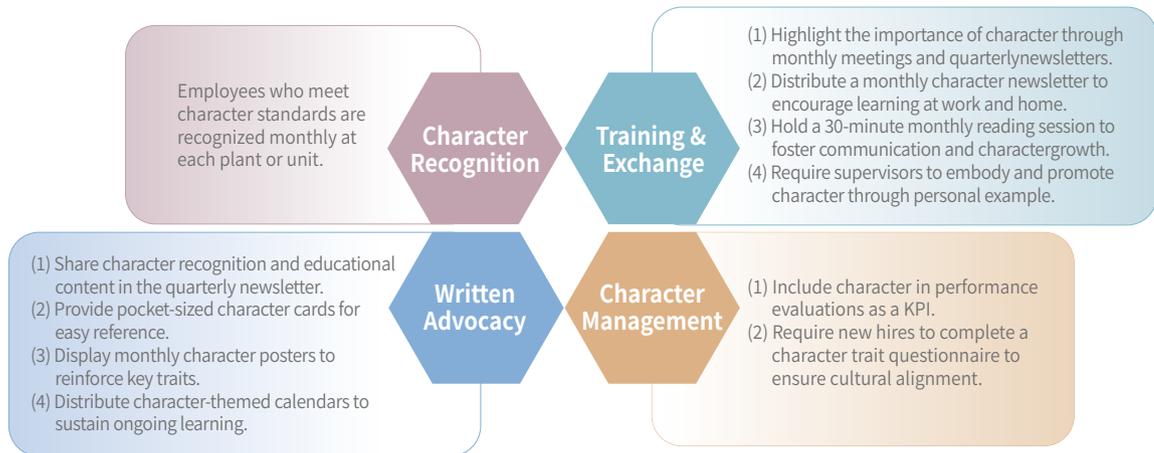Overview

Sustainability
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3. Pre-Employment Training

New hires participate in a mentorship-based program where experienced employees provide hands-on guidance, supported by audiovisual materials. Orientation sessions at headquarters and each plant also connect new employees with supervisors and leadership to aid in their adjustment.

4. Employee Character Education

Everlight Chemical promotes character education to foster positive values and personal growth. Guided by the Character First Implementation Guidelines, supervisors lead by example through servant leadership.

Initiatives include monthly character awards, newsletters, story sharing, and integration of character into performance evaluations. New hires also complete a character traits questionnaire. In 2024, 172 employees were recognized for exemplary character.

Character
Education
Initiatives

Character Recognition

Employees who meet character standards are recognized monthly at each plant or unit.

Training & Exchange

(1) Highlight the importance of character through monthly meetings and quarterlynewsletters.
(2) Distribute a monthly character newsletter to encourage learning at work and home.
(3) Hold a 30-minute monthly reading session to foster communication and charactergrowth.
(4) Require supervisors to embody and promote character through personal example.

Written Advocacy

(1) Share character recognition and educational content in the quarterly newsletter.
(2) Provide pocket-sized character cards for easy reference.
(3) Display monthly character posters to reinforce key traits.
(4) Distribute character-themed calendars to sustain ongoing learning.

Character Management

(1) Include character in performance evaluations as a KPI.
(2) Require new hires to complete a character trait questionnaire to ensure cultural alignment.

5. Regular Performance & Career Development Reviews (GRI 404-3)

Everlight Chemical conducts performance evaluations twice a year (May and Nov) for all sites, while Trend Tone Imaging holds them in Jun and Dec. Reviews are based on annual priorities and employee communication, supporting training and promotion decisions. By the end of 2024, 100% of full-time employees had completed evaluations. Career development planning is also conducted for key roles, with supervisors holding regular discussions aligned with organizational and departmental needs.

6. Role-Based Performance Assessments

Manager compensation is determined by position, contribution, performance, and accountability, and is reviewed by the Compensation Committee and approved by the Board. Sales staff receive performance-based bonuses tied to individual results.

7. Evaluation Criteria

Performance reviews cover professional skills, communication, alignment with company values, and leadership. Results are used to determine year-end bonuses and overall compensation.

VI. Occupational Health & Safety

The Company follows the principle of "Safety First, Quality Second, Efficiency Third" and manages OHS in line with ISO 45001:2018. The Board annually reviews the implementation of safety objectives and programs, providing guidance as needed.

1. Occupational Health & Safety Policies and Management Practices | (GRI 2-23)(GRI 2-24)(RT-CH-540a.1)

Policy and Commitmen	The Company views occupational health and safety as a foundation of operations and a shared responsibility. To build a people-centered, sustainable workplace, we follow the Occupational Health and Safety (OHS) Policy: *Respect Life, Strive for Zero Accidents* 1. Implement and improve the ISO 45001 system 2. Comply with OHS laws and regulations 3. Ensure safe and healthy working conditions 4. Eliminate hazards and reduce risks 5. Encourage employee participation in OHS matters. Occupational Safety & Health Policy
Governance Bodies	• OSH Committees at headquarters and plant sites • Corporate and site-level OSH management teams • Dedicated Level-1 OSH units and personnel at all locations
Management System and Certification	1. Everlight Chemical has legally established its Occupational Health and Safety Management System. 2. Trend Tone Imaging, Inc. and Everlight (Suzhou) Advanced Chemicals Ltd. have voluntarily established their own Systems. 3. All sites passed the ISO 45001:2018 DNV audit in Aug 2024, with 16 minor non-conformities and 21 observations - all resolved. Everlight Chemical also obtained Taiwan's TOSHMS certification, confirming compliance with CNS 45001:2018 and ensuring ongoing system effectiveness. ISO 45001 Certification

Key Performance Indicators (KPIs)

Indicator 1: Frequency-Severity Indicator (FSI)

Year		2017	2018	2019	2020	2021	2022	2023	2024	Short-term	Mid-term	Long-term
FSI [Note 1]	Company	0.01	0.00	0.00	0.01	0.00	0.00	0.03	0.00	0.00	0.00	0.00
	Group	None	None	None	None	0.08	0.01	0.29	0.00 [Note 2]	0.00	0.00	0.00

Note 1: FSI covers all employees of the Group.
Note 2: See Chapter 6: "Occupational Accidents and Injuries" for details.
Note 3: The average FSI for other chemical product manufacturers published by OSHA in 2022-2024 is 0.31.

Indicator 2: Process Safety Management
In 2024, external experts were engaged to review and improve process safety documents. Each plant followed a scheduled plan to document high-risk processes and report results to senior management, fostering joint improvements in process safety.

| Evaluation Mechanisms | (1) Annual review of safety and health management. (2) Semi-annual review by the Sustainability Committee. (3) Quarterly review of plant-level strategic plans. (4) Internal audits of ISO 45001:2018 in 2024 were conducted by qualified internal auditors as shown below: |

Internal Audit Site	HQ	Plant I	Plant II	Plant III	Plant IV	Trend Tone Imaging, Inc.	Everlight (Suzhou)
Internal Audit Date	4/2	3/19	3/21	3/28	3/15	4/23~ 5/2	3/19~ 3/22
	10/29	10/22	10/23	10/31	10/28		

(5) All sites listed above were audited annually by an external certification body (DNV) to validate system effectiveness.

(1) Hazard Identification, Risk Assessment, and Control (RT-CH-320a.2)

Each site conducts hazard identification, risk assessment, and control to ensure safety measures are effectively implemented. Under ISO 45001:2018, employee coverage is 92%, and non-employee coverage is 100%.

Type	Sites with Certification					Sites without Certification				Total	Coverage Rate
Location	HQ	Plants to IV	Trend Tone Imaging, Inc.	Everlight (Suzhou)	Subtotal	Taiwan Offices	Subsidiaries (China)	Subsidiaries (US, NL, TR, VN)	Subtotal		
Employees	157	1,157	200	157	1,671	11	86	51	148	1,819 [Note 1]	92%
Non-employees [Note 2]	0	14	2	0	16	0	0	0	0	16	100%

Note 1: Excludes employers (owners or responsible executives) as defined by the Occupational Safety and Health Act.
Note 2: Non-employees include contractors providing maintenance, remediation, catering, and cleaning services.

(2) Occupational Health & Safety Management Measures (GRI 403-5)(RT-CH-540a.2)

Everlight Chemical Group follows the 12 Principles of Green Chemistry to reduce health and safety risks by developing low-hazard processes, phasing out high-risk materials, and promoting key safety practices. Key initiatives include:

a.Chemical Management

• Conduct hazard awareness training and manage hazardous substances with proper labeling, SDS, exposure assessments, and tiered controls. Promote respiratory protection and provide appropriate personal protective equipment (PPE).

• Regular workplace monitoring confirms compliance with exposure limits.

Site / Type	Carbon Dioxide	Organic Solvents	Specific Chemicals	Noise	Dust	Radiation
HQ	2 times	-	-	-	-	-
Plant I	2 times	2 times	2 times	1 times [Note 1]	1 times	-
Plant II	2 times	2 times	2 times	2 times	2 times	-
Plant III	2 times	2 times	2 times	2 times	2 times	-
Plant IV	2 times	2 times	2 times	2 times	2 times	-
Trend Tone Imaging, Inc.	2 times	2 times	-	2 times	2 times	-
Everlight (Suzhou) [Note 2]	-	-	1 times	1 times	1 times	1 times

Note 1: For non-mandatory noise operations, self-monitoring is conducted to support engineering improvements.
Note 2: Monitoring complies with local legal requirements.

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b. Hazardous Equipment Management

A certification system is in place for equipment such as boilers, pressure vessels, and high-pressure gas systems. Special equipment (e.g., forklifts, explosion-proof devices) must have type certification. Qualified personnel conduct regular self-checks and inspections to ensure proper operation and safety.

c. Procurement Management

All safety-related procurement must include valid certifications (e.g., equipment inspection reports, type approvals). Only accredited vendors are accepted, and items lacking production dates, certificates, or manufacturer info are prohibited. In 2024, safety-related procurement totaled NT$37.66 million (including Everlight (Suzhou), converted from RMB to TWD at the annual average exchange rate of 4.4543).

d. Contractor Management

Contractors must comply with safety laws and company guidelines, covering qualifications, contracts, hazard communication, access control, inspections, and performance reviews. In 2024, five exchange meetings were held, 994 consultations conducted, and 62 violations reported - with no accidents.

e. Change Management

All temporary or permanent changes to products, services, or processes - especially those affecting safety or compliance - must be reviewed. In 2024, 217 OHS-related change cases were processed.

f. Permit Management

High-risk work (e.g., hot work, heights, confined spaces) requires a permit and safety measures before starting. In 2024, 5,357 permits were issued.

g. Non-Conformity Management

Root causes of non-conformities are analyzed with stakeholder input, followed by corrective actions. In 2024, 221 cases were addressed and closed, achieving 100% resolution.

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2. Occupational Health & Safety Hazard Identification and Risk Management

(GRI 2-23)(GRI 2-24)(RT-CH-540a.1)

(1) Hazard Identification, Risk Assessment, and Prevention (RT-CH-320a.2)

All ISO 45001:2018-certified sites follow a standardized procedure involving full employee participation and completed risk assessment training. The goal is to prevent occupational injuries and achieve zero incidents for employees and contractors.

(2) Job Safety Analysis (JSA)

The Company uses JSA to systematically identify and manage operational hazards. This includes analyzing tasks, outlining steps, identifying risks, and establishing safe work practices.

Hazard
Identification

In line with Procedure "3-A3-17 Safety and Health Hazard Identification, Risk and Opportunity Assessment and Control Procedure," the Company annually identifies and registers medium- and high-risk hazards, and sets corresponding safety goals and programs under Procedure "3-A3-04 Environmental, Health, and Safety Objective, Target, and Program Management Procedure". All unachieved 2024 targets have been reviewed and corrective actions will continue into 2025.

2024 High & Medium Risk Assessment Inventory			2024 Health and Safety Objectives, Targets, and Program Implementation Results		
Category	Quantity	Hazard Types	Items	Target Quantity	Achievement Rate
High Risk	0	None	Targets	26 [Note 1]	96.2% [Note 2]
Medium Risk	46	Exposure to hazardous substances, fire, falling or collapsing objects, collision, electric shock, entanglement, asphyxiation, falls, rolling, or drowning.	Objectives	39	97.4% [Note 3]
			Programs	45	93.3% [Note 4]

Note 1: Out of the 46 medium-risk items, only 26 were managed due to resource considerations and urgency.
Note 2: 1 health and safety objective was not achieved: Process Safety Management.
Note 3: 1 health and safety target was not achieved: Zero Leaks.
Note 4: 3 health and safety programs were not achieved: Tank Level Interlock Device, AR Checkpoint Filter Washer, and fixed outlet pipe for storage tank.

To enhance participation, employees can report safety concerns via the "Safety and Health Feedback Form" as per Procedure "3-A3-08 EHS Communication, Participation, and Consultation Management Procedure." Issues are promptly addressed by the responsible unit, with corrective actions handled per "3-A3-16 EHS Corrective and Preventive Action Handling Procedure" and shared through the information system.

(3) Response to Hazardous Situations

If a worker identifies imminent danger while performing duties, they may refer to Procedure 3-A3-17 and, without endangering others, stop the operation and evacuate to a safe area before reporting to their supervisor. The worker's right to temporary withdrawal and hazard avoidance is fully respected and will not be subject to disciplinary action. Preventive and emergency measures are clearly defined in relevant operational, safety, and emergency response procedures.

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| 3. Occupational Health & Safety Labor Communication |

(1) Occupational Health & Safety Committee

"Occupational Health and Safety Committees" are established at headquarters and all production sites (Plants I-III, Trend Tone Imaging, Inc. and Everlight (Suzhou)) to review safety issues and recommend policies. Each committee includes at least one-third labor representatives (except Everlight (Suzhou)) and meets quarterly. They are responsible for formulating, coordinating, and supervising safety, health, and wellness initiatives at each plant to ensure effective management.

Deliberation items of the Occupational Safety and Health Committee include:

1. Recommendations for occupational safety and health (OSH) policies
2. OSH management programs
3. Safety and health training programs
4. Workplace environment monitoring plans, results, and corrective measures (including labor participation and public disclosure)
5. Health management, occupational disease prevention, and health promotion
6. Safety and health proposals
7. Self-inspections and OSH audits
8. Hazard controls for machinery, equipment, and materials
9. Occupational incident reports
10. On-site OSH performance
11. Contractor safety management and other related matters

In 2024, 24 committee meetings were held with 42% average labor representative participation.

(2) Grievance Mechanism (GRI 2-25)

To protect employee rights and address workplace issues, the Company has established a grievance mechanism managed by HR heads. In Taiwan, grievance notices are publicly posted per Article 32 of the Labor Inspection Act. In 2024, no complaints were filed regarding unlawful conduct or harassment. Two cases involving employee rights were reported and resolved.

(3) Other Communication Channels and Frequency

To enhance employee engagement in safety and health matters, the Company maintains various internal communication channels, including regular meetings and surveys. The specific internal communication methods are as follows:

Communication Channel	Frequency	2024 Occurrences
Labor-Management Negotiation Meetings	Quarterly	4
Safety and Health Management Committee	Annually	1
Safety and Health Management Team	Annually	1
Employee Year-End Meetings	Annually	1
Environmental Satisfaction Survey	Annually	1
Safety and Health Suggestion Form	Anytime	17
Non-Conformance Review Meetings	Irregular	26
Incident Investigation Review Meetings	Irregular	173

For details on external communication methods, please refer to Chapter 2: "Stakeholders and Material Topics" and Chapter 7: "Community Engagement" and "Participation in External Associations and Organizations".

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| 4. Occupational Safety and Health Training & Emergency Response | (GRI 403-5)

(1) Enhancing Workplace Safety Awareness and Competence

To strengthen safety awareness and response capabilities, the Company regularly conducts OHS training for employees and contractors, enabling effective risk identification and emergency handling in daily operations.

2024 Employee OHS Training Statistics

Training Program	Pre-employment Training	Certification Training	On-the-Job Training	Total
Target Audience	New Hires and Transferred	Initial and refresher licensing	Designated or general staff	
Total Participants	324	136	930	1,390
Total Hours	3,387.25 hours	3,191 hours	8,677 hours	15,255.25 hours

- Pre-employment Training: For new hires and transfers to build safety awareness and operational standards.
- Certification Training: Initial and refresher courses to meet regulatory and skill requirements.
- On-the-job Training: For targeted roles to improve safety knowledge and emergency response skills.

In 2024, total OHS training hours reached 15,255.25, reflecting the Company's commitment to safety. Contractor training (as shown in the table below) and hazard communication were also conducted to ensure overall workplace safety.

2024 Contractor Education and Training Statistics

Target Group	Contractors
Hazard Communication Participants	9,998
Number of Training Sessions	243
Number of Participants	1,279

(2) Emergency Response Drills

To strengthen preparedness, the Company conducts awareness campaigns, training, and drills based on its "Emergency Response Plan" for f fires, leaks, typhoons, earthquakes, and accidents, with key actions for notification, evacuation, and recovery. In 2024, 80 emergency response meetings and drills were held to ensure all personnel are familiar with procedures to minimize injuries, damage, and ensure quick, effective responses during emergencies. These efforts aim to minimize injury and loss while safeguarding employee safety.

2024 Emergency Response Drill Case Study (Plant II)

Drill Type	Flammable Gas Leak Leading to Fire.
Simulated Scenario	A natural gas pipeline leaks due to an earthquake, and a falling lightbulb causes a spark that ignites the leaking gas, resulting in a fire.
Key Drill Focus	1. Simulate emergency responses during nighttime hours when staffing is limited. 2. Conduct drills for key response teams to enhance operational proficiency. 3. Ensure units are familiar with emergency shut-off valve locations and operations. 4. Review and address deficiencies identified during drills.

5. Occupational Health Services (RT-CH-320a.2)

(1) Occupational Health Checkups & Risk Classification

Everlight Chemical offers fully subsidized annual health checkups exceeding legal requirements. Based on results, employees are assigned risk levels. Those at Level 2 or above receive medical guidance; Levels 3-4 require clinical diagnosis. In 2024, 124 employees were classified Level 2 or higher and received on-site medical consultations, mainly in production, QA, R&D, and environmental roles.

2024 Health Check-up Implementation Overview

Category	New Employees		Existing Employees (Annual)		Senior Employees
Type	General Physical	Special Physical	General Physical	Special Physical	
Number of People	231	50	1,313	365	162

(2) On-site Health Services

The Company provides on-site medical services, including physician consultations, nurse visits, and health education to support employee well-being.

2024 On-site Health Services Summary

Target Group	HQ	Plant I	Plant II	Plant III	Plant IV	Trend Tone Imaging, Inc.	Everlight (Suzhou) [Note 1]
Physician On-site Visits	4	6	12	6	1	3	0
Nurse On-site Visits	48	72	Full-time	72	12	24	0
Participants in Health Event	27	77	20	27	32	123	0
Counseling Sessions	67	18	61	33	32	40	0

Note 1: Everlight (Suzhou) complies with local regulations and implements services accordingly.

[QR code: Occupational Safety Plans]

2024 Occupational Health Protection & Prevention Plans

Program	Maternal Health Protection	Abnormal Workload Disease Prevention	Ergonomic Hazard Prevention	Workplace Illegal Harassment Prevention
Implementation Results	**Number of Individuals Receiving Medical Consultation** - During pregnancy: 1 person - Within one year postpartum: 10 people - Still breastfeeding more than one year after delivery: 0 people	**3 reported cases:** all employees received medical consultations and guidance.	**30 specialist consultations:** 3 improvements implemented, 100% completion.	**2024 Grievances** - Workplace violence: 0 - Sexual harassment: 0 - Employee rights issues: 2 cases; both resolved

In addition to the 4 major occupational safety programs (maternity, workload, ergonomic, and workplace violence), by year-end, all middle-aged, senior, and night-shift employees complete risk assessment surveys. In 2024, no additional corrective actions were required.

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(3) Health Promotion Activities

To promote self-care and well-being, each plant organized themed lectures and fitness activities in 2024, including:

Site	Activity Type	Participants	Details
Plant I	HAHAGO Online Fitness Challenge	138	A total of 137,305,583 steps were recorded -equivalent to circling Taiwan 87 times or the Earth 2.4 times. On-site activities included a darts competition and secondhand item sharing.
Plant II	National Workplace Safety & Health Week	857	22 events were held to promote safety and health. Preventive measures - through training, assessments, and audits - were implemented to address goals and identified risks.
Plant III	Ball Sports Competitions	50	Basketball games held
Group	Outdoor Activities	90	Mountain climbing, hiking, and marathon participation.

(4) Healthy Diet Program

Meals at Plants I to IV are prepared by catering providers and reviewed by dietitians to ensure nutritional balance. Menus feature fresh fruit, whole grains (e.g., sweet potato, purple, and brown rice), and healthy cooking methods. Plant III also applied for eco-restaurant certification to support low-carbon and sustainable dining. The Company continues to promote physical and mental health programs to foster a safer, healthier workplace.

6. Occupational Incidents and Injuries:

(1) Workplace Incident and Occupational Injury Statistics (RT-CH-320a.1)
(RT-CH-540a.1)(RT-CH-540a.2)

Plant II Participates in National Workplace Safety & Health Week

In 2024, the Company investigated workplace accidents and occupational injuries, covering both employees and non-employees across all operations sites.

a. Highest Reporting Level by Region:

Type \ Region	Everlight Chemical	Trend Tone Imaging, Inc.	Everlight (Suzhou)
Fatalities or Serious Injuries	General Manager	General Manager	Plant Manager
Recordable Occupational Injuries	Plant Manager	General Manager	Plant Manager

b. Over the past 5 years, there were no fatalities, occupational disease claims, or transportation accidents. Special health exam results are detailed in Chapter 6: "Occupational Health Services."

c. In 2024, 149 near-miss incidents and 44 safety incidents were reported. The 114-case increase in near-misses from 2023 reflects stronger employee reporting, helping prevent major accidents. All cases were reviewed, with corrective actions implemented. Safety incidents rose by 8, mainly due to commuting accidents. In response, the Company implemented traffic safety campaigns, defensive driving training, high-risk route alerts, and safety talks to strengthen employee awareness and response. Breakdown of events by Type is shown in the table below:

Type	Near-Miss Incidents		Safety Incidents	
	Process Near-Miss	Non-Process Near-Miss	Process Safety Events	Non-Process Safety Events
2021	14	8	4	19
2022	9	12	5	20
2023	4	31	9	27
2024	39	110	4	40

Note 1: A near-miss is an unplanned event that caused no harm but had the potential to result in injury, damage, or environmental impact. (ISO 45001:2018).

d. In 2024, Everlight Chemical Group recorded a total of 3,460,920 employee working hours, with one disabling injury involving one person - down significantly from six cases in 2023. The injury rate dropped from 0.32% to 0.05% (rounded down to the second decimal). 2 lost workdays occurred this year. The disabling injury frequency rate (FR) was 0.28, the severity rate (SR) was 0, and the Frequency-Severity Indicator (FSI) was 0.00. The injury type was one struck-by incident, five fewer than in 2023. The incident investigation and corrective actions have been completed, and continuous improvements are underway to achieve a zero-injury workplace.

Year / Items	Fatalities		Permanent Total Disability		Permanent Partial Disability		Temporary Total Disability		Absence Rate (AR) %	Fatality Rate due to Occupational Injury
	cases	days	cases	days	cases	days	cases	days		
2021	0	0	0	0	0	0	4	23	1.07	0
2022	0	0	0	0	0	0	1	4	5.21	0
2023	0	0	0	0	1	100	5	87	1.14	0
2024	0	0	0	0	0	0	1	2	6.74	0

Year / Items	Occupational Disease Rate (ODR)	Injury Rate (IR)		Lost Workday Rate (LDR)	Process Safety Incident Rate (PSTIR) [Note 1]	Process Safety Incident Severity Rate (PSESR) [Note 1]	Group Employee Injury Proportion %	Group Employee Headcount	Group Employee Injury Count
		Severe	Recordable						
2021	0	0	5.04	6.44	0.22	No data	0.23	1748	4
2022	0	0	4.27	1.14	0.28	0.91	0.05	1814	1
2023	0	0.28	5.36	52.82	0.50	0.50	0.32	1824	6
2024	0	0.28	2.02	0.57	0.23	0.34	0.05	1819	1

Note 1: PSTIR and PSESR are calculated per 200,000 working hours, rounded down to 3 decimal places.
Note 2: Fatality Rate, ODR, IR, and LDR are calculated per 1,000,000 working hours, rounded down to 3 decimal places.
Note 3: Commuting accidents excluded.
Note 4: Serious occupational injuries include permanent total and partial disabilities.

e. For non-employees, the total working hours in 2024 were 32,000, with zero injuries reported - an improvement from one injury in 2023 (6.66% injury rate). Due to the small base (approximately 15–16 non-employees), a single case can significantly affect the injury rate. However, in absolute terms, non-employee injuries remain lower than those of employees, and fluctuations in data do not necessarily indicate higher risk.

Year / Items	Fatalities		Permanent Total Disability		Permanent Partial Disability		Temporary Total Disability		Absence Rate (AR) %	Fatality Rate due to Occupational Injury
	cases	days	cases	days	cases	days	cases	days		
2021	0	0	0	0	0	0	0	0	0	0
2022	0	0	0	0	0	0	0	0	0	0
2023	0	0	0	0	0	0	1	92	0	0
2024	0	0	0	0	0	0	0	0	0	0

| Year / Items | Occupational Disease Rate (ODR) | Injury Rate (IR) | | Lost Workday Rate (LDR) | Process Safety Incident Rate (PSTIR) [Note 1] | Process Safety Incident Severity Rate (PSESR) [Note 1] | Non-employee Injury Proportion % | Non-employee Headcount | Non-employee Injury Count |
		Severe	Recordable						
2021	0	No data	No data	No data	No data	No data	6.25	16	1
2022	0	0	0	0	0	0	0	15	0
2023	0	0	0.28	26.01	0	0	6.66	15	1
2024	0	0	0	0	0	0	0	16	0

Note 1: Process safety incident rate and severity rate are based on 200,000 working hours, rounded down to 3 decimal places.
Note 2: Fatality Rate, ODR, IR, and LDR are based on 1,000,000 working hours, rounded down to three decimal places.
Note 3: Non-employees refer to on-site personnel providing services at Everlight facilities who are not employed by the Everlight Group.
Note 4: Excludes commuting-related traffic accidents.

Historical Injury Proportion (%)
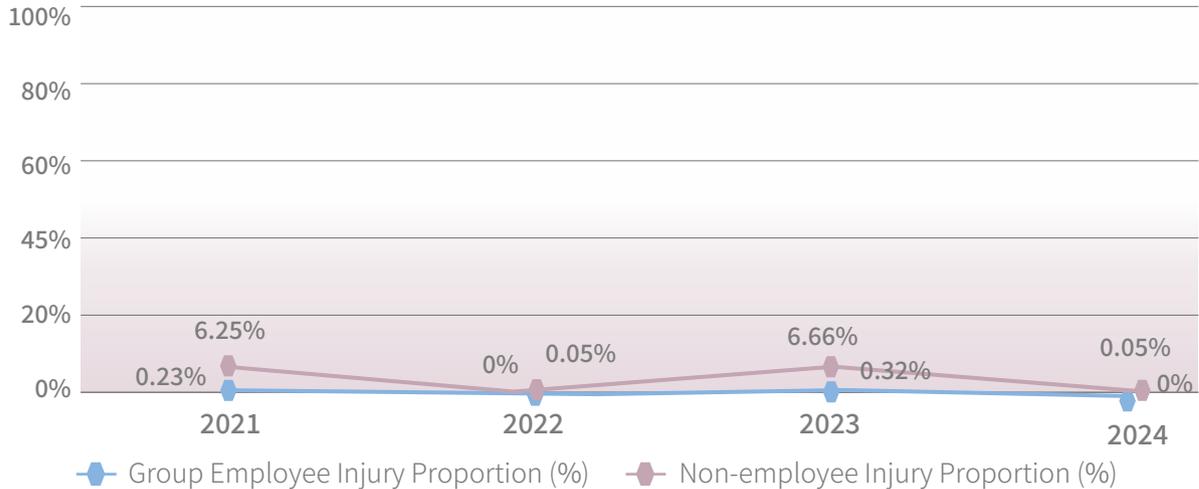
Historical Injury Rate (IR)

(2) Occupational Safety Management & Supervision:

To fulfill safety culture responsibilities and ensure occupational health and safety at all levels, the Chairman, President, and senior executives conduct periodic safety inspections across plant sites. In 2024, eight inspections were carried out. These focused on dynamic on-site safety observations and included discussions with frontline personnel on potential risks - such as personal injury, chemical splashes, and fire hazards - to reinforce preventive measures.

In addition, to enhance environmental, health, and safety performance, the Company encourages employees to submit proposals for improving workplace safety and environmental conditions. In 2024, a total of 559 proposals were submitted, with 520 adopted and implemented - an implementation rate of 93%. All 174 safety and health-related proposals were approved and fully executed.