Corporate Governance

I. Information on Directors, President, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branch Offices

(I) Board of Directors Information

Title	Nationality/Place of Registration	Name	Gender	age				Appointment Date	Term period	First Appointment	Shares at Appointment		Current Shareholding	
				51-60	61-70	71-80	81-90				Share number	Shareholding ratio	Share number	Shareholding ratio
Chairman	R.O.C.	Ethical investment corporation						May 30, 2024	May 30, 2024 ~ May 29, 2027	Jul 29, 2021	56,000,000	10.22	67,000,000	12.23
		Representative Chen, Chien-Hsin	M		✓					May 26, 1997	6,745,000	1.23	6,745,000	1.23
Director	R.O.C.	Chen, Ding-Chi	M				✓	May 30, 2024	May 30, 2024 ~ May 29, 2027	Aug. 26, 1972	13,395,254	2.45	11,491,254	2.10
Director	R.O.C.	Chen, Wei-Wang	M		✓			May 30, 2024	May 30, 2024 ~ May 29, 2027	May 26, 2000	6,300,000	1.15	6,300,000	1.15
Director	R.O.C.	Chen, Chien-Ming	M	✓				May 30, 2024	May 30, 2024 ~ May 29, 2027	Jun. 8, 2006	3,508,192	0.64	3,892,903	0.71
Director	R.O.C.	Chen,Ju-Ai	F	✓				May 30, 2024	May 30, 2024 ~ May 29, 2027	May 30,2024	6,000,000	1.10	6,000,000	1.10
Director	R.O.C.	Lee, Yung-Long	M			✓		May 30, 2024	May 30, 2024 ~ May 29, 2027	May 26, 1994	2,281,007	0.42	2,281,007	0.42
Director	R.O.C.	Ken, Wen-Yuen	M		✓			May 30, 2024	May 30, 2024 ~ May 29, 2027	May 26, 2000	2,951,405	0.54	2,951,405	0.54
Director	R.O.C.	Lin, Chao-Wen	M		✓			May 30, 2024	May 30, 2024 ~ May 29, 2027	May 30,2024	71,691	0.01	71,691	0.01
Independent Director	R.O.C.	Yang, Way-Wen	M		✓			May 30, 2024	May 30, 2024 ~ May 29, 2027	July 29, 2021	0	0	0	0
Independent Director	R.O.C.	Chang, Yuan-Jan	M		✓			May 30, 2024	May 30, 2024 ~ May 29, 2027	July 29, 2021	0	0	0	0
Independent Director	R.O.C.	Lin, Shu-Yu	F		✓			May 30, 2024	May 30, 2024 ~ May 29, 2027	May 30,2024	0	0	0	0

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Shareholdings of spouse and minor children		Shares held with other person's name		Major working (educational) experience (Note)	Positions concurrently served in the Company and other companies	Other managers, directors or supervisors with relationship of spouse or within the kinship of the			Remarks (Note 4)
Share number	Shareholding ratio	Share number	Shareholding ratio			Title	Name	Relationship	
0 500,000	0 0.09	0 0	0 0	Master of Public Health (MPH),Harvard University	Chairman of Everlight Chemical Singapore, and Director of Ethical Investment Corporation and Good TV Broadcasting Corporation, among others.	**Director and President** Director and Senior Executive Consultant Special Assistant to the Chairman	Chen,Wei-Wang Chen,Ju-Ai Jason Ju	Brothers Brother and sister Brother-in-law husband	None
0	0	0	0	Doctor of Education, Cohen University, USA	None	Director	Chen, Chien-Ming	Father and son	None
154,350	0.02	0	0	PhD in Industrial and Operations Engineering, University of Michigan, USA	General Manager of Everlight Chemical; Chairman of Everlight (Hongkong) Ltd., Ethical (Guangzhou) Ltd., Everlight U.S.A., and Everlight Europe B.V. (Netherlands); and Director of Tone Imaging, Inc., Everlight (Suzhou) Advanced Chemicals Ltd., Shanghai Anda International Trading Co., Ltd., Ethical Investment Corporation, and Suzhou Sanyi Technology Co., Ltd.	Chairman Director and Senior Executive Consultant Special Assistant to the Chairman	Chen, Chien-Hsin Chen,Ju-Ai Jason Ju	Brothers Brother and sister Brother-in-law	None
380,000	0.07	0	0	PhD in Mechanical Engineering, University of Michigan, USA	Director and General Manager of Tone Imaging, Inc., and Director of Everlight (Suzhou) Advanced Chemicals Ltd. and Everlight U.S.A.	Director	Chen, Ding-Chi	Father and son	None
291,924	0.05	0	0	Master of Laws (LL.M.), Widener University, USA	Senior Officer of Everlight Chemical; Supervisor of Ethical (Shanghai) Ltd., Everlight (Shanghai) Ltd., Everlight (Suzhou) Advanced Chemicals Ltd., and Shanghai Anda International Trading Co., Ltd.; and Director of Ethical Investment Corporation.	Chairman **Director and President** Special Assistant to the Chairman	Chen, Chien-Hsin Chen,Wei-Wang Jason Ju	Brother and sister Brother and sister spouse	None
148,672	0.03	0	0	Department of Public Administration, National Chung Hsing University	None	None	None	None	None
0	0	0	0	Master in Science in Computer Science, University of San Francisco	Chairman of Chung Hwa Chemical Industrial Works, Ltd.	None	None	None	None
270	0.00	0	0	Macromolecule Fiber, NTUST Master	Special Assistant to the Chairman of Everlight Chemical .	None	None	None	None
0	0	0	0	Doctor of Juridical Science, Duke University	Associate Professor, Department of Law, Kainan University	None	None	None	None
0	0	0	0	M.S. in Engineering-Economic Systems, Stanford University M.S. in Civil Engineering, Stanford University M.S. in Engineering Management, Southern Methodist University M.S. in Mechanical Engineering, National Chiao Tung University	Senior Vice President of Industrial Technology Investment Corporation (ITIC), and Institutional Director Representative of Taiwan Electron Optics Instrument, Taicend Technology, Consensic International, Alliance Material Technology, Bellex International, and Yesheng Technology.	None	None	None	None
0	0	0	0	MBA, Carlson School of Management, University of Minnesota, USA	Certified Public Accountant, Joy Accounting Firm	None	None	None	None

Table 1: Major Shareholders of Corporate Shareholders

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Name of Corporate Shareholder	Major shareholders of corporate shareholders and shareholding ratio	
Ethical investment corporation	Chen, Ding-Chuan	69%
	Wu, Lee-Ji	7%
	Chen,Ju-Ai	5%
	Chen, Chien-Hsin	4%
	Chen, Wei-Wang	4%
	Jason Ju	1%
	Zheng, Ling	1%
	Kuo, Yen-Ju	1%
	Chen, Yu-An	1%
	Chen, Jia-En	1%

Table 2: Significant shareholders of Table 1 who are legal entities: Not applicable.

(II) Professional qualifications of directors and information disclosure on the independence of independent directors:

Criteria / Name	Professional qualifications and experience (Note 1)	Status of independence (Note 2)	Number of public-listed companies concurrently served as an independent director
Chen, Chien-Hsin	Possesses expertise in business operations, the chemical and pharmaceutical industries, risk management, crisis management, and leadership decision-making. Currently serves as Chairman of Everlight Chemical Industrial Corporation. Previously served as Deputy General Manager of Country Hospital, Chief of Internal Medicine at Puli Christian Hospital, Special Assistant to the Chairman of Everlight Chemical Industrial Corporation, and Vice Chairman of Everlight Chemical Industrial Corporation.		0
Chen, Ding-Chi	Possesses expertise in business operations, the chemical industry, risk management, crisis management, and leadership decision-making. Previously served as General Manager and Vice Chairman of Everlight Chemical Industrial Corporation, and as Director of Good TV Broadcasting Corp.		0

Criteria / Name	Professional qualifications and experience (Note 1)	Status of independence (Note 2)	Number of public-listed companies concurrently served as an independent director
Chen, Wei-Wang	Possesses expertise in business operations, technology, the chemical industry, risk management, crisis management, leadership, and decision-making. Currently serves as General Manager of Everlight Chemical Industrial Corporation. Previously served as Associate Manager and Deputy General Manager of the R&D Division at Everlight Chemical Industrial Corporation.		0
Chen, Chien-Ming	Possesses expertise in business operations, mechanical engineering, technology, the chemical industry, risk management, crisis management, leadership, and decision-making. Currently serves as General Manager of Trend Tone Imaging, Inc. Previously served as Senior Project Engineer at General Motors, Deputy Director of the Resource Management Division, General Manager of Everlight U.S.A., and Deputy General Manager of Trend Tone Imaging, Inc.		0
Chen,Ju-Ai	Possesses expertise in legal affairs, business operations, and strategic management. Currently serves as Senior Officer of Everlight Chemical. Previously served as Specialist at Hongsheng Law Firm and Assistant General Manager of Everlight (Suzhou) Advanced Chemicals Ltd.		0
Lee, Yung-Long	Possesses expertise in business operations, technology, risk management, crisis management, leadership, and decision-making. Previously served as Chairman of Yuda Technology.		0
Ken, Wen-Yuen	Possesses expertise in business operations, information technology, the chemical industry, risk management, crisis management, leadership, and decision-making. Currently serves as Chairman of Chung Hwa Chemical Industrial Works, Ltd. Previously served as General Manager and Deputy General Manager of Chung Hwa Chemical Industrial Works, Ltd.		0

Criteria / Name	Professional qualifications and experience (Note 1)	Status of independence (Note 2)	Number of public-listed companies concurrently served as an independent director
Lin, Chao-Wen	Possesses expertise in business operations, technology, the chemical industry, risk management, crisis management, leadership, and decision-making. Previously served as Assistant General Manager and Deputy General Manager of the Electronic Chemicals Division, and Special Assistant to the Chairman of Everlight Chemical Industrial Corporation.		0
Lin, Shu-Yu	Possesses expertise in accounting, auditing, financial analysis, internal controls and internal audits, and risk management. Currently serves as Senior Certified Public Accountant at Joy CPAs Firm. Previously served as CPA at KPMG, Founding Secretary-General of the Computer Audit Association and the Taiwan Corporate Governance Association, Finance & Accounting Supervisor of Aurora Corp., Chief Auditor of Aurora Corporation, and Special Assistant to the Board of Directors at Aurora Group.	An Independent Director in compliance with applicable independence regulations.	0
Yang, Way-Wen	Possesses expertise in judicial affairs, business operations, M&A investment, risk management, and strategic management. Currently serves as Associate Professor in the Department of Law at Kainan University. Previously served as Chairman of Star Buck Power Corporation, Independent Director and Part-time Managing Director of Agricultural Bank of Taiwan Corporation.	An Independent Director in compliance with applicable independence regulations.	0
Chang, Yuan-Jan	Possesses expertise in business operations, technology, the chemical industry, M&A investment, risk management, crisis management, leadership, and decision-making. Currently serves as Senior Deputy General Manager of Industrial Technology Investment Corporation (ITIC). Previously served as Independent Director of Iron Force Industrial Co., Director of Arch Meter Corporation, Senior Strategic Investment Advisor of Lite-On IT Corporation, Senior Deputy General Manager of DelSolar Co., Ltd., and Development Manager of AES.	An Independent Director in compliance with applicable independence regulations.	0

Note 1: Professional qualifications and experience: No director has been a person of any conditions defined in Article 30 of the Company Act.

Note 2: For independent directors, their state of independence must be specified, including but not limited to whether they, their spouses, second-degree relatives serve as a director, supervisor or employer in the Company or affiliates; the proportion of shares held by the independent director himself/herself, their spouses or second-degree relatives (or in the name of others); whether the independent director serves as a director, supervisor or an employee of a company with which the Company has a specific relationship (refer to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and amount of remuneration received for commercial, legal, financial and accounting services provided by the Company or its affiliates in the past two years.

(III) Diversity and Independence of the Board of Directors

1. Diversity of the Board of Directors:

(1) The Company has established the Corporate Governance Principles and Director Election Procedures, which explicitly define the policy of board diversity. The policy is effectively implemented to ensure that the Board consists of experts from various professional fields aligned with the Company's business development needs.

(2) The Company's 19th Board of Directors comprises 11 members, including 3 independent directors.

– Directors possessing business judgment, management capability, crisis handling ability, industry knowledge, international market perspective, and leadership and decision-making skills include: Chen Chien-Hsin, Chen Ding-Chi, Chen Wei-Wang, Chen Chien-Ming, Lin Chao-Wen, Ken Wen-Yuen, Lee Yung-Long, and Chang Yuan-Jan.

– Director with expertise in accounting, auditing, internal control and audit, and financial analysis: Lin Shu-Yu.

– Directors with legal expertise: Yang Way-Wen and Chen Ju-Ai.

– Directors who have made significant contributions to charitable causes: Chen Chien-Hsin, Chen Ding-Chi, Chen Wei-Wang, Chen Ju-Ai, and Yang Way-Wen.

(3) Employee directors account for 18% of the Board. In terms of age distribution:

– 2 directors are aged over 71 (18%)

– 7 directors are aged between 61 and 70 (64%)

– 2 directors are aged below 60 (18%)

The Company also emphasizes gender diversity, setting a target for female directors to account for more than one-third of the Board. The number of female directors increased from 1 in the previous term to 2 in the current term, representing 18%, and will be gradually increased to meet the target.

2. Independence of the Board of Directors:

(1) The Company has 3 independent directors, accounting for 27% of the Board.

– 1 director has served for 1 to 3 years, and

– 2 directors have served for 4 to 6 years.

All independent directors have served for no more than three consecutive terms, in accordance with regulations.

(2) None of the Company's directors fall under the circumstances stipulated in Paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act.

Although some directors are second-degree relatives, including:

– Chen Chien-Hsin, Chen Wei-Wang, and Chen Ju-Ai (27%)

– Chen Ding-Chi and Chen Chien-Ming (18%)

the combined percentage of related directors does not exceed half of the Board, and therefore the Company complies with board independence requirements.

(V) General Manager, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branch Offices

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Title (Note 1)	Nationality	Name	Gender	Date Elected / Appointed	Shareholding		Shareholdings of spouse and minor children		Shares held with other person's name		Major working (educational) experience (Note 2)	Positions concurrently served in other companies	Managers with relationship of spouse or within the kinship of the second-degree relatives (Note3)		
					Share number	Shareholding ratio	Share number	Shareholding ratio	Share number	Shareholding ratio			Title	Name	Relationship
General manager	R.O.C	Chen, Wei-Wang	Male	Jan. 1, 2001	6,300,000	1.15	154,350	0.02	0	0	PhD in Industrial and Operations Engineering, University of Michigan, USA	Chairman of Everlight (Hongkong) Ltd., Ethical (Guangzhou) Ltd., Everlight U.S.A., Everlight Europe B.V. (Netherlands); Director of Tone Imaging, Inc., Everlight (Suzhou) Advanced Chemicals Ltd., Shanghai Anda International Trading Co., Ltd., Suzhou Sanyi, and Ethical Investment Corporation.	Special Asst. to Chairman	Jason Ju	Brother-in-law
Special Assistant to the Chairman	R.O.C	Du, Yi-Zhong	Male	Jan. 1, 2020	13,989	0.00	9,951	0.00	0	0	Master in Chemical Engineering, NTUST	Chairman of Everlight (Suzhou) Advanced Chemicals Ltd. and Tone Imaging, Inc.; Director of Greatlight Investment Corporation.	None	None	None
Vice President	R.O.C	Chen, Qing-Tai	Male	Jan. 1, 2020	4,037	0.00	0	0	0	0	Master in Chemical Engineering, National Cheng Kung University	Director of Chung Hwa Chemical Industrial Works, Ltd.	None	None	None
Vice President	R.O.C	Chen, Ke-Lun	Male	Nov.1, 2020	0	0	0	0	0	0	PhD in Chemistry, National Tsing Hua University	Director of Polytronics Technology Corporation, Tone Imaging, Inc., and Greatlight Investment Corporation.	None	None	None
Plant II Factory Director	R.O.C	Yeh, Shun-Xing	Male	Jan. 1, 2020	1,157	0.00	25,792	0.00	0	0	MBA, National Central University	None	None	None	None
Vice President	R.O.C	Lee, Fu-Xing	Male	March 31, 2020	13,647	0.00	8,850	0.00	0	0	MBA, Saint Louis University, USA	Director of Everlight U.S.A., Everlight Europe B.V. (Netherlands), and Everlight (Vietnam) Co., Ltd.	None	None	None
Vice President	R.O.C	Liang, Jen-Yang	Male	Jan. 1, 2023	0	0	0	0	0	0	Master in Chemical Engineering, Chung Yuan Christian University	Director of Everlight U.S.A., Everlight Europe B.V. (Netherlands), Everlight (Shanghai) Ltd., Ethical (Shanghai) Ltd., Ethical (Guangzhou) Ltd., and Everlight (Hongkong) Ltd.	None	None	None
Vice President	R.O.C	Sun, Che-Jen	Male	June 1,2024	217	0.00	0	0	0	0	Master in Chemistry, National Cheng Kung University	Director of Shanghai Anda International Trading Co., Ltd.	None	None	None
Special Assistant to the Chairman	R.O.C	Jason Ju	Male	Jan. 1, 2025	291,924	0.05	6,000,000	1.10	0	0	PhD in Environmental Engineering, University of Delaware, USA	Director of Everlight (Suzhou) Advanced Chemicals Ltd., Tone Imaging, Inc., and Shanghai Anda International Trading Co., Ltd.; Supervisor of Suzhou Sanyi and Ethical Investment Corporation.	General manager	Chen, Wei-Wang	Brother-in-law
Assistant Vice President	R.O.C	Chen, Xin-Zhi	Male	Jan. 1, 2012	0	0	0	0	0	0	MBA, Chang Gung University	Chairman of Ethical (Shanghai) Ltd. and Everlight (Shanghai) Ltd.; Supervisor of Everlight (Suzhou) Advanced Chemicals Ltd.	None	None	None
Assistant Vice President	R.O.C	Hsiao, Chong-Kun	Male	Jan. 1, 2015	11,063	0.00	2,800	0.00	0	0	MBA, Chinese Culture University	Director and General Manager of Everlight (Vietnam) Co., Ltd.	None	None	None
Assistant Vice President	R.O.C	Kang, Yuan-Sheng	Male	Jan. 1, 2017	593	0.00	35,000	0.01	0	0	Department of Chemical Engineering, Chung Yuan Christian University	None	None	None	None
Assistant Vice President	R.O.C	Chen, Yi-Tang	Male	Nov. 16, 2017	1,577	0	0	0	0	0	Department of Fiber, NTUST	General Manager of Ethical (Guangzhou) Ltd. and Everlight (Hongkong) Ltd.	None	None	None
Assistant Vice President	R.O.C	Huang, Tsung-Wen	Male	Jan. 1, 2018	10,000	0	0	0	0	0	Master in Chemistry, National Sun Yat-sen University	General manager of Everlight (Suzhou) Advanced Chemicals Ltd.	None	None	None
Assistant Vice President	R.O.C	Xie, Qing-Xiong	Male	Jan. 1, 2022	257	0.00	0	0	0	0	Master in Chemistry, National Chung Hsing University	Vice President of Everlight (Suzhou) Advanced Chemicals Ltd.	None	None	None

Title (Note 1)	Nationality	Name	Gender	Date Elected / Appointed	Shareholding		Shareholdings of spouse and minor children		Shares held with other person's name		Major working (educational) experience (Note 2)	Positions concurrently served in other companies	Managers with relationship of spouse or within the kinship of the second-degree relatives (Note3)		
					Share number	Shareholding ratio	Share number	Shareholding ratio	Share number	Shareholding ratio			Title	Name	Relationship
Chief Officer of Plant I	R.O.C	Chen, Kun-Mu	Male	Jan. 1, 2021	0	0.00	0	0	0	0	Master in Chemical Engineering, Chung Yuan Christian University	None	None	None	None
Head of Colorant R&D	R.O.C	Cheng, Min-Ching	Male	Jan. 1, 2026	331	0.00	0	0	0	0	Master of Science, National Taiwan University of Science and Technology	None	None	None	None
Head of Specialty Chemicals Technics Division	R.O.C	Huang, Yao-Xing	Male	Apr.1,2016	14,087	0.00	0	0	0	0	PhD in Chemistry, National Tsing Hua University	None	None	None	None
Head of Electronic chemicals Q&C Division	R.O.C	Liu, Wen-Zhi	Male	Jan. 1, 2022	456	0.00	0	0	0	0	Master in Chemistry, Fu Jen Catholic University	None	None	None	None
Head of Electronic chemicals R&D Division	R.O.C	*Huang Hsin-Yi*	Male	Apr.1,2024	1,000	0.00	0	0	0	0	PhD in Chemistry and Materials Science, National Chung-Ang University	None	None	None	None
Head of R&D Division	R.O.C	*Li Yen-Cheng*	Male	Jan. 1, 2025	0	0.00	0	0	0	0	PhD in Chemistry and Materials Science, National Chung-Ang University	None	None	None	None
Head of Product Responsibility Division	R.O.C	Huang, Hui-Ching	Female	Jan. 1, 2020	3,782	0.00	0	0	0	0	PhD in Chemistry, Central University	Chairman of Greatlight Investment Co., Ltd.	None	None	None
Audit Office General Auditor	R.O.C	Chang, Jin-Rong	Male	Jan. 1, 2022	9	0.00	0	0	0	0	Master of Business Administration, Fu Jen Catholic University	None	None	None	None
Head of Financial Division and Supervisor of Financial and Accounting Department	R.O.C	Weng, Kuo-Pin	Male	Jan. 1, 2010	7,726	0.00	0	0	0	0	Department of Business Administration, Feng Chia University	Director of Everlight U.S.A., Everlight (Singapore) Pte. Ltd., Everlight (Shanghai) Ltd., Ethical (Shanghai) Ltd., and Ethical (Guangzhou) Ltd.; Supervisor of Tone Imaging, Inc. and Greatlight Investment Co., Ltd.	None	None	None
Corporate governance officer	R.O.C	Lee, Ming-Wen	Male	Jan. 1, 2021	0	0	0	0	0	0	Master of Business Administration, Temple University, USA	Chairman of Everlight (Vietnam) Co., Ltd.; Director of Everlight (Hongkong) Ltd., Everlight (Singapore) Pte. Ltd., Everlight Europe B.V. (Netherlands), Elite Foreign Trading Inc. (Turkey), and Andros Pharmaceuticals Co., Ltd.; Supervisor of Ethical (Guangzhou) Ltd.	None	None	None

Note 1:Shall include information of the General Manager, Vice Presidents, Assistant Vice Presidents, and Heads of Departments and Branch Offices. Positions equivalent in rank to the General Manager, Vice President, or Assistant Vice President shall also be disclosed, regardless of job title.

Note 2:If experience related to the current position was obtained during the aforementioned period in a certified public accounting firm responsible for auditing or in an affiliate, the job title and responsibilities shall be specified.

Note 3:If the General Manager, or an equivalent position (the highest-ranking managerial officer), and the Chairman are the same person, or are spouses or first-degree relatives, relevant information regarding the arrangement, including the reasons, rationale, necessity, and response measures (e.g., increasing the number of independent directors, ensuring that a majority of directors do not concurrently serve as employees or managerial officers, etc.), shall be disclosed.

II、Remuneration to Directors, the General Manager, and Vice Presidents in the Most Recent Fiscal Year

(I) Remuneration to Directors (excluding Independent Directors) and Independent Directors:

Unit: NT$ thousands

Title	Name	Directors' Remuneration								Total remuneration (A+B+C+D) and percentage of net income (Note 10)		Remuneration for Concurrent Employee Position								Total remuneration (A+B+C+D+E+F+G) and percentage of net income(Note 10)		Receiving Remuneration from Investee Companies Other Than Subsidiaries or from the Parent Company (Note 11)
		Compensation (A)(Note2)		Severance and Retirement Benefits (B)		Directors' Remuneration (C) (Note 3)		Business Execution Expenses (D) (Note 4)				**Salaries, Bonuses, and Special Allowances, etc. (E)(Note 5)**		Severance and Retirement Benefits (F)		Employee Remuneration (G) (Note 6)						
		The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company		All companies in the financial statements (Note 7)		The Company	All companies in the financial statements	
																Cash amount	Stock amount	Cash amount	Stock amount			
Chairman	Representative of Yung-De Investment Co., Ltd. Chen, Chien-Hsin	3,607	3,607	0	0	0	0	990	990	4,597 (-3.92%)	4,597 (-3.92%)	0	0	0	0	0	0	0	0	4,597 (-3.92%)	4,597 (-3.92%)	None
Director	Chen, Ding-Chi	0	0	0	0	0	0	211	211	211 (-0.18%)	211 (-0.18%)	0	0	0	0	0	0	0	0	211 (-0.18%)	211 (-0.18%)	None
Director	Chen, Wei-Wang	0	0	0	0	0	0	180	180	180 (-0.15%)	180 (-0.15%)	3,269	3,269	108	108	0	0	0	0	3,557 (-3.04%)	3,557 (-3.04%)	None
Director	Chen, Chien-Ming	0	0	0	0	0	0	180	180	180 (-0.15%)	180 (-0.15%)	0	2,167	0	100	0	0	27	0	180 (-0.15%)	2,474 (-2.11%)	None
Director	Lee, Yung-Long	0	0	0	0	0	0	180	180	180 (-0.15%)	180 (-0.15%)	0	0	0	0	0	0	0	0	180 (-0.15%)	180 (-0.15%)	None
Director	Ken, Wen-Yuen	0	0	0	0	0	0	180	180	180 (-0.15%)	180 (-0.15%)	0	0	0	0	0	0	0	0	180 (-0.15%)	180 (-0.15%)	None
Director	Chen,Ju-Ai	0	0	0	0	0	0	180	180	180 (-0.15%)	180 (-0.15%)	838	838	47	47	0	0	0	0	1,065 (-0.91%)	1,065 (-0.91%)	None
Director	Lin, Chao-Wen	0	0	0	0	0	0	180	180	180 (-0.15%)	180 (-0.15%)	1,881	1,881	63	63	0	0	0	0	2,124 (-1.81%)	2,124 (-1.81%)	None
Independent director	Yang, Way-Wen	840	840	0	0	0	0	0	0	840 (-0.72%)	840 (-0.72%)	0	0	0	0	0	0	0	0	840 (-0.72%)	840 (-0.72%)	None
Independent director	Chang, Yuan-Jan	840	840	0	0	0	0	0	0	840 (-0.72%)	840 (-0.72%)	0	0	0	0	0	0	0	0	840 (-0.72%)	840 (-0.72%)	None
Independent director	Lin, Shu-Yu	840	840	0	0	0	0	0	0	840 (-0.72%)	840 (-0.72%)	0	0	0	0	0	0	0	0	840 (-0.72%)	840 (-0.72%)	None

1.**Please state the policy, system, standards, and structure of independent directors' remuneration, and describe the relevance to the amount of remuneration with respect to the responsibilities, risks, and time invested:**

The remuneration for the Company's independent directors is determined after each new Board of Directors is formed. Following deliberation, the proposal is submitted to the Board of Directors for approval.

2.**In addition to the disclosures in the above statements, remuneration paid to the Company's directors (if serving as non-employee consultants) for providing services to all entities included in the consolidated financial statements in the most recent fiscal year:** None.

3.**The Board of Directors was re-elected on May 30, 2024.** Chen Ju-Ai, Lin Chao-Wen, and Lin Shu-Yu were newly appointed; Chen Ding-Chuan, Chao Rong-Shiang, and Wu Chung-Fern retired from their positions; the remaining directors were reappointed.

Explanation 1: Business execution expenses include automobile and fuel expenses; in addition, remuneration for an assigned driver amounted to NT$897 thousand.

Explanation 2: Severance and retirement benefits refer to the provision amount accrued for severance and retirement benefit expenses.

(II) Schedule of Directors' Remuneration Ranges: Not Applicable.

Note 1: The names of directors shall be listed individually. For corporate shareholders, both the name of the corporate shareholder and the name of its representative shall be listed. The amounts paid to each shall be summarized and disclosed.

Note 2: Refers to the remuneration paid to directors in the most recent year, including salary, position bonuses, severance pay, and various types of bonuses and rewards.

Note 3: Refers to the amount of directors' remuneration resolved to be distributed by the Board in the most recent year.

Note 4: Refers to the business execution expenses of directors in the most recent year, including transportation, special disbursements, various types of bonuses, and benefits in kind such as dormitories and company cars. When housing, automobiles, other transportation equipment, or personal exclusive expenses are provided, the characteristics and costs of the assets, actual or fair value of rent, fuel expenses, and other related payments shall be disclosed. In addition, if a driver is provided, the driver's relevant remuneration shall be specified in the footnotes, and shall not be included in the total remuneration.

Note 5: Refers to remuneration received by directors concurrently serving as employees (including general managers, vice presidents, other managers, and employees) in the most recent year, including salary, position bonuses, severance pay, various types of bonuses and rewards, transportation expenses, special disbursements, and benefits in kind such as dormitories and company cars. When housing, automobiles, other transportation equipment, or personal exclusive expenses are provided, the characteristics and costs of the assets, actual or fair value of rent, fuel expenses, and other related payments shall be disclosed. In addition, if a driver is provided, the driver's relevant remuneration shall be specified in the footnotes, and shall not be included in the total remuneration. Furthermore, wage expenses recognized in accordance with IFRS 2 "Share-based Payment," including employee stock options, employee restricted shares, and participation in cash capital increases, shall be included in the total remuneration.

Note 6: For employee remuneration received by directors concurrently serving as employees (including general managers, vice presidents, other managers, and employees) in the most recent year, the amount of employee remuneration resolved to be distributed by the Board in the most recent year shall be disclosed.

Note 7: The total remuneration paid to the Company's directors by all entities (including the Company) in the consolidated financial statements shall be disclosed.

Note 8: For the total remuneration paid to each director by the Company, the director's name shall be disclosed in the corresponding ranking.

Note 9: The total remuneration paid to each director by all entities (including the Company) in the consolidated financial statements shall be disclosed, and the director's name shall be disclosed in the corresponding ranking.

Note 10: "Net income" refers to net income after tax in the most recent year. For entities adopting IFRS, net income refers to the net income after tax in the individual financial statements for the most recent year.

Note 11: a. This section shall disclose all forms of remuneration received by directors from the Company's investee businesses other than subsidiaries.

b. For directors receiving remuneration from investee businesses other than subsidiaries, the amount shall be added to Column I in the table of remuneration ranges, and the column title shall be revised to "All Invested Businesses" in such cases.

c. "Remuneration" includes any returns, compensation (including remuneration to employees, directors, and supervisors), and professional fees received by the Company's general managers and vice presidents for serving as directors, supervisors, or managers in investee businesses other than subsidiaries.

**The remuneration disclosed in this table differs from the income definition under the Income Tax Act. This table is for information disclosure purposes only and not for taxation purposes.*

(III) Remuneration to the General Manager and Vice Presidents：

Unit: NT$ thousands

<table>
<tr><th rowspan="3">Title</th><th rowspan="3">Name</th><th colspan="2">Salary (A)</th><th colspan="2">Severance and Retirement Benefits (B)</th><th colspan="2">Bonuses and Special Allowances, etc. (C)</th><th colspan="4">Amount of Employee Remuneration (D)</th><th colspan="2">Total of Items A, B, C, and D, and Its Percentage of Net Income After Tax (%)</th><th rowspan="3">Receiving Remuneration from Investee Companies Other Than Subsidiaries or from the Parent Company</th></tr>
<tr><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th><th colspan="2">The Company</th><th colspan="2">All companies in the financial statements</th><th rowspan="2">The Company</th><th rowspan="2">All companies in the financial statements</th></tr>
<tr><th>Cash amount</th><th>Stock amount</th><th>Cash amount</th><th>Stock amount</th></tr>
<tr><td>General manager</td><td>Chen, Wei-Wang</td><td rowspan="9">15,249</td><td rowspan="9">15,249</td><td rowspan="9">688 (Illustration 1)</td><td rowspan="9">688 (Illustration 1)</td><td rowspan="9">3,212 (Illustration 2)</td><td rowspan="9">3,212 (Illustration 2)</td><td rowspan="9">0</td><td rowspan="9">0</td><td rowspan="9">0</td><td rowspan="9">0</td><td rowspan="9">19,149 (-16.34%)</td><td rowspan="9">19,149 (-16.34%)</td><td rowspan="9">none</td></tr>
<tr><td>Special Assistant to the Chairman</td><td>Du, Yi-Zhong</td></tr>
<tr><td>Special Assistant to the Chairman</td><td>Lin, Chao-Wen</td></tr>
<tr><td>Vice President</td><td>Chen, Qing-Tai</td></tr>
<tr><td>Vice President</td><td>Chen, Ke-Lun</td></tr>
<tr><td>Chief Plant Manager of Plant II</td><td>Yeh, Shun-Xing</td></tr>
<tr><td>Vice President</td><td>Lee, Fu-Xing</td></tr>
<tr><td>Vice President</td><td>Liang, Jen-Yang</td></tr>
<tr><td>Vice President</td><td>Sun, Che-Jen</td></tr>
</table>

Explanation 1: Severance and retirement benefits refer to the accrued provision amount for expensed severance and retirement benefits.

Explanation 2: Bonuses and special allowances include automobile and fuel expenses.

(IV) Schedule of Remuneration Ranges for the General Manager and Vice Presidents:

Range of Remuneration Paid to Each General Manager and Vice President of the Company	Name of general managers and Vice Presidents	
	The Company	All companies in the financial statements
Less than NT$1,000,000		
NT$1,000,000 (inclusive) ~ NT$2,000,000 (exclusive)	Lin Chao-Wen, Chen Qing-Tai, Chen Ke-Lun, Yeh Shun-Xing,Lee Fu-Xing,	Lin Chao-Wen, Chen Qing-Tai, Chen Ke-Lun, Yeh Shun-Xing,Lee Fu-Xing,
NT$2,000,000 (inclusive) ~ NT$3,500,000 (exclusive)	Chen Wei-Wang, Du Yi-Zhong, Liang Jen-Yang, Sun Che-Jen	Chen Wei-Wang, Du Yi-Zhong, Liang Jen-Yang, Sun Che-Jen
NT$3,500,000 (inclusive) ~ NT$5,000,000 (exclusive)		
NT$5,000,000 (inclusive) ~ NT$10,000,000 (exclusive)		
NT$10,000,000 (inclusive) ~ NT$15,000,000 (exclusive)		
NT$15,000,000 (inclusive) ~ NT$30,000,000 (exclusive)		
NT$30,000,000 (inclusive) ~ NT$50,000,000 (exclusive)		
NT$50,000,000 (inclusive) ~ NT$100,000,000 (exclusive)		
NT$100,000,000 and above		

(V) Names of Managerial Officers Receiving Employee Remuneration and the Allocation Details:

Unit: NT$ thousand

Title	Name	Stock amount	Cash amount	Total	Total amount as a percentage of net income (%)
For the name list, please refer to the information of the General Manager, Vice Presidents, Assistant Vice Presidents, and Heads of Departments.		0	0	0	0

Note: The scope of "managerial officers," as defined in the Financial Supervisory Commission's letter Ref. No. 0920001301 dated March 27, 2003, is as follows:
(1) The General Manager and positions of equivalent rank
(2) Vice Presidents and positions of equivalent rank
(3) Assistant Vice Presidents and positions of equivalent rank
(4) Head of the Finance Department
(5) Head of the Accounting Department
(6) Other persons engaged in the management of the Company's affairs and having the authority to sign on its behalf

(VII) Comparative analysis of the ratio of total remuneration paid by the Company and by all entities included in the consolidated financial statements in the most recent two fiscal years to the Company's directors, the General Manager, and Vice Presidents, against the net income after tax in the individual financial statements. The analysis shall also describe the Company's remuneration policy, standards, and composition, the procedures for determining remuneration, and the correlation between remuneration, operating performance, and future risk exposure.

(1) The Company's net profit after tax for the current year decreased compared to the previous year, resulting in an increase in the ratio of remuneration for Directors, the General Manager, and Deputy General Managers to the net profit after tax. Regarding individual components, the total remuneration for Directors decreased slightly from the previous year, primarily due to lower allocations of Directors' and employees' compensation, while salaries and pension expenses remained stable with no material fluctuations. The total remuneration for the General Manager and Deputy General Managers also remained stable with no material changes. The overall remuneration policy is considered reasonable.

(2) In accordance with the Company's Articles of Incorporation, the remuneration of directors, regardless of the Company's profit or loss, is authorized to be determined by the Board of Directors based on their participation in the Company's operations and the value of their contributions, with reference to industry standards. The reasonableness of remuneration is reviewed and approved by both the Compensation Committee and the Board of Directors. Directors are paid fixed remuneration only, with no variable remuneration granted.

(3) Article 27 of the Company's Articles of Incorporation stipulates that, if the Company has earnings in a given year, 5% shall be allocated as employee remuneration. The salaries and bonuses of managerial officers are determined in accordance with the Company's compensation standards, taking into consideration their position, contributions, performance, and responsibilities. These are reviewed individually and on a regular basis by the Compensation Committee and submitted to the Board of Directors for resolution. Performance evaluation criteria include professional competence, interpersonal skills, conceptual ability, and leadership capability, which are also taken into account when determining year-end bonuses and the distribution of employee remuneration.

III. Status of Corporate Governance

(I)Board of Directors' Operation

A total of 5 (A) meetings of the Board of Directors were held in the most recent year. The attendance of Directors is as follows:

Title	Name (note1)	Number of Meetings Actually Attended(B)	Number of Meetings Attended by Proxy	Total Attendance Rate (%) (B / A) (note2)	Notes
Chairman	Chen, Chien-Hsin	5	0	100%	
Director	Chen, Wei-Wang	5	0	100%	
Director	Chen, Chien-Ming	5	0	100%	
Director	Chen, Ding-Chi	5	0	100%	
Director	Lee, Yung-Long	5	0	100%	
Director	Ken, Wen-Yuen	5	0	100%	
Director	Chen, Ju-Ai	5	0	100%	
Director	Lin, Chao-Wen	5	0	100%	
Independent director	Chang, Yuan-Jan	5	0	100%	
Independent director	Yang, Way-Wen	5	0	100%	
Independent director	Lin, Shu-Yu	5	0	100%	

Note: Date of election and assumption of office for the 19th term Directors: May 30, 2024.

Other Matters Required to be Recorded:

1、The operation of the Board of Directors did not involve the following situations:
   (1) Matters listed in Article 14-3 of the Securities and Exchange Act.
   (2) In addition to the matters mentioned above, any other board resolutions where an Independent Director expressed a dissenting or qualified opinion that was recorded or stated in writing.

2、Implementation of Director Recusal due to Conflicts of Interest:
   (1) Resolution on the remuneration for Managers (defined under the Securities and Exchange Act) at the 6th meeting of the 19th term Board: Directors Chen, Wei-Wang and Lin, Chao-Wen were interested parties in this case. Directors Chen, Chien-Hsin and Chen, Ju-Ai, being relatives within the second degree of kinship to Director Chen, Wei-Wang, recused themselves and did not participate in the discussion or voting.
   (2) Resolution on the pension payment for Special Assistant to the Chairman, Lin, Chao-Wen, at the 9th meeting of the 19th term Board: Director Lin, Chao-Wen, being the interested party in this case, recused himself and did not participate in the discussion or voting.
   (3) Resolution on the year-end bonus for Managers (defined under the Securities and Exchange Act) at the 10th meeting of the 19th term Board: Director Chen, Wei-Wang was the interested party in this case. Directors Chen, Chien-Hsin and Chen, Ju-Ai, being relatives within the second degree of kinship to Director Chen, Wei-Wang, recused themselves and did not participate in the discussion or voting.
   (4) Resolution on the renewal of Directors/Supervisors for the subsidiary, Shanghai Anda International Trading Co., Ltd., at the 10th meeting of the 19th term Board: Directors Chen, Wei-Wang and Chen, Ju-Ai were interested parties in this case. Director Chen, Chien-Hsin, being a relative within the second degree of kinship to both Directors, recused himself and did not participate in the discussion or voting.

3、Results of Internal and External Board Performance Evaluations: Please refer to the Company's website.

4、Evaluation of Goals and Execution for Strengthening Board Functions for the Current and Most Recent Year:

(1) Continued execution of the "Enhancing Board Effectiveness" Project: a. Simplified statutory reporting items to focus discussions on operational matters. b. Operational policies and significant investment projects are first discussed by the Strategy Committee to deepen Director participation. c. On March 12, 2024, the Nomination Committee approved the board performance evaluation results conducted by the external institution, the Taiwan Institute of Ethical Business. Please refer to the Company's official website for details on recommendations and the implementation of improvements. d. Following the Board re-election in 2024, the reorganized Risk Management Committee and Sustainable Development Committee are composed entirely of Board members. This year, the Board has strengthened its oversight and management of ESG and risk-related issues. Examples include: initiating the IFRS S1/S2 adoption plan to enhance the quality of climate-related financial disclosures; and concretizing the identification and assessment of material risks to implement Business Continuity Management (BCM). e. Addressing matters of concern to the Board, the General Manager compiled the management team's analysis results and response strategies, reporting to the Directors at the Board meetings in May, August, and November. Topics covered: operational strategic direction, competitor analysis, review of subsidiary losses, R&D and new products, etc.

(2) Enhancing Information Transparency: Continued to announce self-assessed financial information within 75 days after the end of the fiscal year. Uploaded the Chinese and English meeting handbooks 30 days prior to the Annual General Shareholders' Meeting (surpassing the regulatory requirement of 21 days) to provide shareholders with ample time for review and to protect shareholder rights. Investor conferences were held on April 29, 2025 and August 26, 2025, to strengthen communication with investors.

Note: (1) For Directors or Supervisors who resigned prior to the end of the fiscal year, the date of resignation shall be noted in the "Remarks" column. The actual attendance rate (%) shall be calculated based on the number of Board meetings held during their tenure and the number of meetings actually attended.

(2) If an election of Directors or Supervisors occurred prior to the end of the fiscal year, both the newly elected and former Directors/Supervisors shall be listed. The "Remarks" column shall indicate whether the individual is "Former," "New," or "Re-elected," along with the date of the election. The actual attendance rate (%) shall be calculated based on the number of Board meetings held during their tenure and the number of meetings actually attended.

Implementation Status of the Board of Directors' Self (or Peer) Evaluation

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Evaluation Method	Evaluation Criteria
Annually	2025/01/01 to 2025/12/31	Board of Directors, individual Board members, and functional committees	The evaluation is conducted by the Secretary of the Nomination Committee using internal questionnaires. 1. Board Performance Self-Evaluation: Completed individually by members of the Nomination Committee based on the five key aspects of the questionnaire. 2. Individual Board Member Self-Evaluation: Completed	1. The evaluation criteria for the Board performance self-evaluation encompass the following five key aspects: (1) Participation in the Company's operations. (2) Improvement of the quality of the Board's decision-making. (3) Composition and structure of the Board. (4) Election and continuing education of the Directors. (5) Internal control. 2. The evaluation criteria for individual Board member self-evaluation encompass the following six key aspects:

			individually by all Directors based on the six key aspects of the questionnaire. 3. Functional Committee Performance Self-Evaluation: Completed individually by the Independent Directors based on the five key aspects of the questionnaire.	(1) Alignment with the Company's goals and missions. (2) Awareness of Director duties. (3) Participation in the Company's operations. (4) Management of internal relationships and communication. (5) The Director's professionalism and continuing education. (6) Internal control. 3. The evaluation criteria for Functional Committees (Audit, Nomination, Remuneration, Strategy, Risk Management, and Sustainability Committees) self-evaluation encompass the following five key aspects: (1) Participation in the Company's operations. (2) Awareness of the Functional Committee's duties. (3) Improvement of the quality of the Functional Committee's decision-making. (4) Composition of the Functional Committee and election of members. (5) Internal control.

(II) Audit Committee Operations

The Company's Audit Committee was established on June 11, 2015, and is composed of three Independent Directors. The current (4th) term of the Committee members is from May 30, 2024, to May 29, 2027. The Audit Committee assists the Board of Directors in fulfilling its oversight responsibilities in relation to accounting, auditing, the financial reporting process, and the quality and integrity of financial controls.

In 2025, the Audit Committee held five meetings, during which it reviewed the following key matters:

1. Audit of financial statements, accounting policies, and procedures.
2. Internal control systems and related policies and procedures.
3. Significant investment transactions.
4. Report on the implementation of integrity management.
5. Earnings distribution.
6. Legal compliance.
7. Transactions between managerial officers or Directors and related parties, and potential conflicts of interest.
8. Complaint reports.
9. Fraud prevention plan and fraud investigation reports.
10. Information security.
11. Corporate risk management.
12. Qualifications, independence, and performance evaluation of Certified Public Accountants (CPAs).

13. Appointment or dismissal of CPAs, or determination of their remuneration.
14. Implementation of the responsibilities of the Audit Committee.
15. Audit Committee performance evaluation self-assessment questionnaire.

Review of Financial Reports

The Board of Directors prepared the Company's 2025 Business Report, Financial Statements, and Earnings Distribution Proposal. The Financial Statements were audited by CPAs Huang, Ming-Hung and Tang, Chia-Chien of KPMG Taiwan, who completed their audits and issued an audit report. The aforementioned Business Report, Financial Statements, and Earnings Distribution Proposal were reviewed by the Audit Committee, which found no discrepancies.

Assessment of the Effectiveness of the Internal Control System

The Audit Committee evaluated the effectiveness of the Company's internal control system policies and procedures, including controls over finance, operations, risk management, information security, outsourcing, and legal compliance. The Committee also reviewed periodic reports from the Company's Audit Department, the CPAs, and management, including reports on risk management and legal compliance. Referring to the *Internal Control—Integrated Framework* issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO), the Audit Committee concluded that the Company's risk management and internal control systems are effective, and that the Company has adopted necessary control mechanisms to monitor and correct any non-compliance.

Appointment of Certified Public Accountants (CPAs)

The Audit Committee is entrusted with the responsibility of overseeing the independence of the CPA firm engaged to audit the Company's financial statements, in order to ensure the fairness of the financial reports.

In principle, except for tax-related services or other engagements specifically approved by the Audit Committee, the CPA firm shall not provide other services to the Company. All services provided by the CPA firm must be approved by the Audit Committee.

To ensure the independence of the CPA firm, the Audit Committee prepared an independence evaluation form in accordance with Article 47 of the Certified Public Accountant Act and Statement No. 10 "Integrity, Fairness, Objectivity, and Independence" of the Norm of Professional Ethics for Certified Public Accountants. The evaluation covered the independence, professional competence, and suitability of the CPAs, including whether they have any related-party relationships or business/financial interests with the Company.

On December 9, 2025, the 4th Audit Committee (10th meeting), and on December 11, 2025, the 19th Board of Directors (10th meeting) , the appointment of the CPAs for the upcoming fiscal year was reviewed and approved. It was determined that CPAs Huang, Ming-Hung and Cheng, Po-Jen of KPMG Taiwan meet the evaluation standards for independence and competence and are fully qualified to serve as the attesting CPAs for the Company's financial statements.

In the most recent fiscal year, the Audit Committee held five meetings (A), and the attendance of Independent Directors was as follows:

Title	Name	Meetings Attended in Person (B)	Meetings Attended by Proxy	Attendance Rate (%) (B/A)	Notes
Convener	Lin, Hsiu-Yu	5	0	100%	
Member	Chang, Yuan-Chen	5	0	100%	
Member	Yang, Wei-Wen	5	0	100%	

1、Other Required Disclosures:

(1) Matters specified under Article 14-5 of the Securities and Exchange Act.

Date and Meeting Term	Proposal / Agenda Item	Resolution of the Audit Committee	Company's Response to the Audit Committee's Opinions/Comments
March 11, 2025 – 4rd Term, 6th Meeting	2024 Employees' and Directors' Remuneration Distribution Proposal	Approved as proposed without objection after the Chair inquired of all members present.	Approved by all Directors present at the Board meeting on March 13, 2025.
	2024 Business Report and Financial Statements Proposal		
	2024 Earnings Distribution Proposal		
	Proposal for Review of the Internal Control Self-Assessment Results		
	Proposal for the capital increase of the subsidiary, Everlight (Vietnam)		
May 13, 2025 – 4rd Term, 7th Meeting	2025 Q1 Consolidated Financial Report Proposal	Approved as proposed without objection after the Chair inquired of all members present.	Approved by all Directors present at the Board meeting on May 15, 2025.
	Proposal for the disposal of equity in long-term investments.		
August 12, 2025 – 4rd Term, 8th Meeting	2025 Q2 Consolidated Financial Report Proposal	Approved as proposed without objection after the Chair inquired of all members present.	Approved by all Directors present at the Board meeting on August 14, 2025
	Proposal to amend the Procedures for the Management of Subsidiaries.		
	Proposal to amend the Regulations Governing the Transfer of Repurchased Shares to Employees.		
November 10, 2025 – 4rd Term, 9th Meeting	2025 Q3 Consolidated Financial Report Proposal	Approved as proposed without objection after the Chair inquired of all members present.	Approved by all Directors present at the Board meeting on November 13, 2025.
	Proposal for Lending Quota to Subsidiary Everlight (Suzhou) Advanced Chemicals Ltd.		
December 9, 2025 – 4rd Term, 10th Meeting	Proposal for the 2026 Internal Audit Plan.	Approved as proposed without objection after the Chair inquired of all members present.	Approved by all Directors present at the Board meeting on December 11, 2025.
	Proposal for Appointment and Remuneration of CPAs for 2026 Financial Statements Audit		

(2) Other matters not approved by the Audit Committee but approved by at least two-thirds of all Directors: None.

2. Implementation status of Independent Directors' recusal from conflict-of-interest proposals: None.

3. Communication among Independent Directors and Chief Auditor and accountants

(1) Independent Directors review monthly internal audit reports and quarterly audit tracking reports.

(2)The Chief Auditor reports annual internal audit plan to the Audit Committee composed of all Independent Directors, and individually reports the internal control implementation to the Committee at least once per quarter. Any special situations will be reported to the Committee immediately. Audit Committee convened total 6 meeting and round table discussion in 2025, all the suggestion from Independent Directors will be responded.

Date of Audit Committee meeting	Attendees	Matters of communication	Results
2025/3/11 Audit Committee Meeting	All members	2024/12~2025/1 Internal Audit Execution Report.	Discussed and communicated about the issues queried by Independent Director Mr. Chang.
		2025 Proposal for 2024 Management's Reports on Internal Control to be Discussed.	The motion was passed without objection, and was reported to the Board of Directors for resolution.
2025/5/13 Audit Committee Meeting	All members	2025/2~4 Internal Audit Execution Report. Reply the queries about audit finding on customer credit process.	Discussed and communicated about the issues queried by Independent Director Mr. Chang.
2025/8/12 Audit Committee Meeting	All members	2025/5~7 Internal Audit Execution Report. Reply the queries about audit finding on material purchase process.	Discussed and communicated about the issues queried by Independent Director Mrs. Lin & Mr. Chang
2025/9/23 Round table Discussion	All members Chief Auditor Andy Chang	Management of foreign exchange positions and derivatives trading	Discussed and communicated about the issues queried by Independent Director Mrs. Lin.
2025/11/10 Audit Committee Meeting	All members	2025/8~10 Internal Audit Execution Report. Reply the queries about audit finding on Plant 4 and Subsidiaries.	Discussed and communicated about the issues queried by Independent Director Mrs. Lin & Mr. Chang.
2025/12/9 Audit Committee meeting	All members	2025/11 Internal Audit Execution Report. Reply the queries about audit finding on Subsidiaries.	Discussed and communicated about the issues queried by Independent Director Mr. Yang.
		Motion for 2026 internal audit plan.	The motion was passed without objection, and was reported to the Board of Directors for resolution.

(3)The CPAs attended five Audit Committee meetings in 2025 to report to the Independent Directors on the results and findings of the audits or reviews of the financial statements.

Audit Committee / Date	Matters Communicated	Result
March 11, 2025	Report on the audit of the 2024 financial statements. (Private session)	Acknowledged
May 13, 2025	Report on the review of the Q1 2025 financial statements.	Acknowledged
August 12, 2025	Report on the review of the Q2 2025	Acknowledged

	financial statements.	
November 10, 2025	Report on the review of the Q3 2025 financial statements.	Acknowledged
December 9, 2025	Report on the audit plan for 2025.	Acknowledged

(4) Beside the scheduled meetings, the Chief Auditor and the Accountant may directly communicate with the Independent Director when necessary, and the communication goes well.

(5)The Company also makes a disclosure of the communication between Independent Directors and internal audit supervisors and accountants on the Company’s website.

(III) The state of the Company's implementation of corporate governance, any departure of such implementation from the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such departure

Evaluation Item	Implementation Status			Departure of such implementation from the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such
	Yes	No	Summary	
I. Does the company follow the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies" to establish and disclose its corporate governance practices?	V		The practices were set up on Aug. 26, 2010, amended on Nov. 14, 2024 and disclosed on the company website and the MOPS.	No difference
II. Shareholding structure and shareholders' interests				
(I) Does the company set up internal operation procedures for recommendations, concerns, disputes, and litigation raised by shareholders, and implement such matters in accordance with the procedures?	V		(I) The Company has designated responsible personnel, including the head of the Corporate Governance Office and the Company Spokesperson, to handle shareholders' suggestions, inquiries, and dispute-related matters.	No difference
(II) Does the company have a roster of its major, actual controlling shareholders as well as the ultimate controllers?	V		(II) The Corporate Governance Office regularly provides reports and relevant information on a quarterly basis or during the preparation period for shareholders' meetings.	No difference
(III) Has the company built and executed risk management and firewall system between the Company and its affiliates?	V		(III) The Company has formulated "Rules Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises" and "Rules Governing Transfer Pricing in Affiliated Enterprises" to control the transaction management, endorsements and guarantees, fund lending, etc., with its affiliates. In addition, the Company has defined the operation of "Supervision and Management on Subsidiaries" in the "Internal Control System" and "Rules Governing Subsidiaries", in order to implement its risk control mechanism on subsidiaries.	No difference
(IV) Has the company established internal rules prohibiting insider trading on undisclosed information?	V		(IV) The Company has formulated "Operating Procedures for Preventing Insider Trading," "Ethical Corporate Management Principles," and "Procedures for Ethical Management and Guidelines for Conduct," and volunteers to instantly publish its revenue and profitability information after clearance every month, which lowers the information gap of shareholders as much as possible and prevents insiders from seizing the opportunities of using unpublished information. The Company will also irregularly conduct reviews to meet the needs of the existing laws and regulations and practical management. The above-mentioned rules can be looked up from the Company's website.	No difference
III. Composition and responsibilities of the Board of Directors				
(I) Does the Board of Directors have a diversity policy, specific management objectives and implementation?	V		(I)The Company's policy on diversity of board members, specific management objectives and implementation are described on page 12	No difference
(II) Other than the Remuneration Committee and the Audit Committee which are established in accordance with laws, does the company plan to set up other functional committees?	V		(II)The company set up other functional committees including Nomination Committee, Strategy Committee, Risk Management Committee and Sustainable Development Committee.	No difference
(III) Has the company established methodology for evaluating the performance of its Board of Directors, and conducts performance evaluation annually and regularly, and reported the evaluation result to the Board of Director and used the result as a reference on the consideration of individual directors' remuneration and	V		(III) "Regulations for the Board Performance Evaluation" formulation has been adopted by the Company through Board of Directors resolution on March 26,2015,. Each year, the regular assessments shall be conducted by the Nomination Committee in accordance with the Regulations for the Board Performance Evaluation, and for at least three years conducted by an external institution. It has added the performance evaluation of the Functional Committee since 2018. In March every year, the evaluation result will be reported by the Convener of Nomination Committee to the Board of Directors and	The remuneration of the company's directors depends on the company's annual operating profit.

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Departure of such implementation from the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>reelection nomination?
(IV)Has the company regularly evaluate its auditor’s independence?</td><td>
V</td><td></td><td>serves as a reference for future reelection nomination.
(IV) Before the Company’s Board of Directors resolve to elect CPAs in the end of each year, the independence and suitability of the certified public accountants by reference to the Audit Quality Indicators (AQIs) will be examined first, in which the Company will check whether they are the Company’s directors, shareholders or receive wages from the Company. At the same time, the CPAs will be checked if they are not stakeholders and have no other financial gains and business relationships with the Company except for receiving the fees for certificating and financial and tax cases. Once all of the above standards have been met and the CPAs have provided the “Confirmation of independence,” the audit on the CPAs’ hiring and fees are then conducted. The most recent evaluation was conducted at the meeting of the Board of Directors on December 11, 2025 and the results showed that the CPAs met the criteria for independence and suitability. The election of the CPAs was approved.
<table>
<tr><th>evaluation items</th><th>evaluation result</th><th>consistent with independence</th></tr>
<tr><td>Whether the accountant has a direct or significant indirect financial interest relationship with the company</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountant has any financing or guarantee activities with the company or its directors</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountant has a close business relationship and potential employment relationship with the company</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountants and members of the audit team currently or in the past two years have served as directors, managers or positions that have significant influence on the audit work in the company</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountant has provided non-audit services to the company that may directly affect the audit work</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountant has brokered shares or other securities issued by the company</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountant serves as the company’s defender or mediates conflicts with other third parties on behalf of the company</td><td>no</td><td>yes</td></tr>
<tr><td>Whether the accountant has a family relationship with the company’s directors, managers, or persons with significant influence on the audit case</td><td>no</td><td>yes</td></tr>
</table></td><td>
No difference</td></tr>
<tr><td>IV. As a public listed company, has the Company allocated competent managers or sufficient number of managers to be in charge of corporate governance, and designated supervisors thereof to be in charge of corporate governance affairs (including but not limited to providing information required for business execution by directors and supervisors, assisting the Board and supervisors in legal compliance, handling matters related</td><td>V</td><td></td><td>On Dec. 17, 2020, the Board of Directors approved the appointment of Associate General Manager Lee Ming-Wen as the corporate governance officer. Mr. Lee is responsible for protecting the rights and interests of shareholders and strengthening the functions of the Board. Mr. Lee has more than 3 years of experience in financial and corporate governance-related affairs in public companies. The main duties of the Corporate Governance Officer is to, in compliance with the law, handle matters associated with meetings of the Board of Directors and shareholders; prepare minutes of meetings of the Board of Directors and shareholders; assist in appointment of directors and their continuous education; and provide the information required for directors in order for them to carry out business and assist directors in regulatory compliance.</td><td>No difference</td></tr>
</table>

Evaluation Item	Implementation Status			Departure of such implementation from the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such
	Yes	No	Summary	
to the Board and shareholder meetings in accordance with laws, and producing handbooks of board meetings and shareholders meetings, and et cetera)?			The total training hours for corporate governance supervisors in 2025 is 15 hours, which meets the training hours regulations.	
V. Has the company provided proper communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers, etc.), and created dedicated sections on its website to address corporate social responsibility issues that are of significant concern to stakeholders?	V		Our website features a dedicated Corporate Sustainability section, which discloses communication topics, frequency, channels, designated contact persons, and contact information with stakeholders. This ensures transparency and timely responses to stakeholder concerns through direct contact, mutual visits, and formal replies. Furthermore, the company regularly publishes company Quarterly and a Sustainability Report, addressing key corporate social responsibility issues of concern to stakeholders in a timely manner.	No difference.
VI. Has the company appointed a professional shareholders service agent to process the affairs related to shareholders' meetings?	V		Yes; since April 20,2015, the Company's shareholders' meeting affairs have been outsourced to Share Transfer Agency Department of Mega Securities Co., Ltd.	No difference
VII. Information disclosure (I) Has the company established a company website to disclose information regarding its financial, operational and corporate governance status?	V		(I) Company website: http://www.ecic.com.tw/	No difference
(II) Does the company use other information disclosure channels (e.g. maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, and webcasting investors conference to be put on the company website, etc.)?	V		(II) The Company has set up dedicated personnel in each department for collection the Company's information and sending to the Company's spokesperson for disclosure; the "Operation Guidelines for Company Spokesperson and Deputy Spokesperson" have been implemented and operated for many years; before investor conferences, important information is released and published in accordance with regulations, and slides prepared in Chinese and English and videos will be uploaded and disclosed on company website.	No discrepancy.
(III) Does the Company publicly announce and file the annual financial reports within two months after the accounting year-end, and publicly announce and file the first, second and third quarterly financial reports and the monthly operating status report before stipulated deadlines?		V	(III) The annual, first, second and third quarterly financial reports, and the monthly operating status report are all publicly announced and filed within stipulated deadlines.	Financial reports are still unable to be made public at earlier dates.
VIII. Has the company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee care, investor relations, supplier relations, rights of stakeholders, training of directors and supervisors, implementation of risk management policies and risk evaluation measures, implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	V		(I) Employee rights and care: Please refer to the section for labor-employer relationship in the annual report. (II) Investor relationship: 1. The Company published conditions of operation and profitability every month, and has a spokesperson set up for answering the questions asked by shareholders. 2. On the company website (http://www.ecic.com), there is information of investor relationship, ESG sustainability operation and stakeholders, providing information that investors care about. (III) Supplier relations: Everlight Chemical Group, in line with its ESG, quality, environmental, and health & safety policies, has established a Procurement Policy and Supplier Code of Conduct, disclosed on the Company website. The Group promotes sustainable and green procurement, prioritizes environmentally responsible suppliers, and adopts near-shore sourcing and integrated logistics to reduce carbon emissions. Through supplier	No difference

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status</th><th rowspan="2">Departure of such implementation from the Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies, and the reason for any such</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>audits, on-site audits, due diligence, E-ESG certification, the inclusion of CSR clauses in contracts, and supplier training, we promote ESG, the circular economy, and sustainable operations. In addition, contractors are required to comply with occupational safety and health regulations to ensure workplace safety and protect employee rights.
(IV) Rights of related parties:
1. Setting up the Technical Marketing and Service Department, assisting customers in the application of technology and problem solving, and conducting customer satisfaction survey every year.
2. Sticking to the principles of fair competition and reaching business goals with methods not violating business ethics.
3. Others: such as starting up group meetings of risk management to respond to the sudden changes of the economic environment, and continuously communicating with stakeholders such as customers, suppliers, and correspondent banks, etc., in order to maintain the rights of both parties.
(V) Directors' continuing education: All directors have complied with the required training hours.
(VI) Implementation status of risk control policies and risk measuring standards: See the company website.
(VII) The Company's purchase of liability insurance for directors: The Company has bought liability insurance for all directors and has reported on the board meeting on August 14,2025.</td><td></td></tr>
<tr><td colspan="5">IX. Please state the corrective actions already taken and also propose the matters to be improved as the first priority and countermeasures against them, based on the corporate governance evaluation results released by the Corporate Governance Center of TWSE in the most recent year.
(一) In the 2024 Corporate Governance Evaluation, the Company was ranked within the top 6%–20% among listed companies, and within the top 21%–40% among non-financial electronic companies with a market capitalization of NT$10 billion or more.
Improvements compared with the previous year include:
I. The Company prepared its Sustainability Report and submitted it to the Board of Directors for approval.
II. The Company held at least two investor conferences annually, either by invitation or on its own initiative, and disclosed complete video recordings and related information of such meetings.
III. The Company established a Board-level functional committee, the Risk Management Committee, to oversee risk management.
(二) Key Priority Areas for 2025：
I. The Company will regularly conduct employee satisfaction surveys and formulate training and development programs to enhance employees' career competencies, with relevant information disclosed on the Company's official website.
II. The Company will upload the English version of its annual financial report to the Market Observation Post System (MOPS) at least 18 days prior to the shareholders' meeting.</td></tr>
</table>

(IV)Remuneration Committee

1.Information on members of the Remuneration Committee and their duties

The Committee is made up of 3 members. For their professional qualifications and experience, as well as status of independence, please refer to page 10. The Committee, faithfully performs the following duties with the care of a good administrator and submits its suggestions to the Board of Directors for discussion.

(1) Establish and regularly review the performance evaluation of the directors, supervisors and company offices as well as the remuneration policy, system, standards and structure.

(2) Regularly evaluate and establish the remuneration to directors, supervisors, company officers.

2.Information about the operations of Remuneration Committee

(1) The Company's Remuneration Committee consists of 3 members.

(2) The term of the commissioners: Committee members is from May 30,2024 until May 29,2027. The Committee has convened 3 meetings (A) during the most recent year. The qualification and participation of the commissioners are listed below:

Title	Name	Attendance in person (B)	By proxy	Rate of attendance in person (%) (B/A)	Number of public-listed companies concurrently served as an Remuneration Committee	Notes
Convener	Chang, Yuan-Jan	3	0	100%	0	
Commissioner	Yang, Way-Wen	3	0	100%	0	
Commissioner	Lin, Shu-Yu	3	0	100%	0	

(3)Other items that shall be recorded: none

(4)Operation of the year

Date／Meeting	Discussion Item	Resolution	Company's Response to Committee Members' Comments
March 11, 2025 6th Term, 4th Meeting	Proposal for Distribution of Directors' Remuneration for 2024	Unanimously approved by all attending committee members	Unanimously approved by all attending directors
	Proposal for Distribution of Managerial Employees' Remuneration under the Securities and Exchange Act for 2024	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
Nov. 10, 2025 6th Term, 5th Meeting	Proposal for Retirement Benefits for Assistant Manager Chen, Wen-Zheng	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
	Proposal for Retirement Benefits for Special Assistant to the Chairman Lin, Zhao-Wen	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
Dec. 9, 2025 6th Term, 6th Meeting	Proposal for Distribution of Year-End Bonuses to Managerial Employees under the Securities and Exchange Act for 2025	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
	Managerial Promotions and Compensation Adjustment Proposal	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors

(V) Nomination Committee

1. Qualifications of the Nomination Committee members and their duties.

The Committee is made up of 2 members serving a period of 3 years, with Mr. Yang, Way-Wen serving as the convener. At least 2 meetings are held each year and meetings may be convened as needed. All proposed recommendations shall be submitted to the Board of Directors for discussion. Main duties of the Committee

(1) Develops the criteria required by board members and senior managers to source, vet and nominate candidates.
(2) Construct and develop the organizational structure of the Board of Directors and committees, conduct performance evaluations of Board of Directors, committees, Directors and senior managers, and evaluate the independence of Independent Directors.
(3) Set up with regular reviews on the continuing education plan for Directors and the succession plan for Directors and senior managers.
(4) Lay down the Company’s Code of Practice on Corporate Governance.

2. Professional qualifications and experience of the Nomination Committee and its state of operations:
(1) The Company's Nomination Committee is made up of 4 members. For their professional qualifications and experiences, please refer to page 9-10.
(2) The term of the commissioners: Committee members is from June 13, 2024 until May 29, 2027. The Nomination Committee has convened 4 meetings (A) during the most recent year. The qualification and participation of the commissioners are listed below:

Title	Name	Attendance in person (B)	By proxy	Rate of attendance in person (%) (B/A)	Notes
Convener	Yang, Way-Wen	4	0	100%	Reappointed
Commissioner	Chen, Chien-Hsin	4	0	100%	Reappointed
Commissioner	Chang, Yuan-Jan	4	0	100%	Reappointed
Commissioner	Lin, Shu-Yu	4	0	100%	Reappointed

(3)Other items that shall be recorded: none

(4)Operation of the year

Date／Meeting	Discussion Item	Resolution	Company’s Response to Committee Members’ Comments
March 11, 2025 4th Term, 5th Meeting	Results of the 2024 Board of Directors Performance Evaluation	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
May 13, 2025 4th Term, 6th Meeting	Proposal for Reappointment of General Manager of Subsidiary Shanghai Anli	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
Aug. 12, 2025 4th Term, 7th Meeting	Proposal for Reappointment of General Manager of Subsidiary Everlight USA	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
Dec. 9, 2025 4th Term, 8th Meeting	Proposal for Reappointment of Chairman and General Manager of Subsidiary Everlight Vietnam	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
	Proposal for Reappointment of General Manager of Subsidiary Shanghai Mingde/Dehua	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors

	Proposal for Reassignment of General Manager of Subsidiary Everlight Holland	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors
	Proposal for Managerial Promotions	Unanimously approved by all attending committee members.	Unanimously approved by all attending directors

(VI) Implementation of sustainable development promotion and any differences from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof

Promotion Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	yes	no	Summary	
I. Has the Company constructed a governance structure to promote sustainable development and established a dedicated (part-time) unit for the promotion of sustainable development, which is managed by senior management through the authorization of and supervised by the board of directors?	V		1. The Board of Directors serves as the company's highest governance body. In 2022, the former "Corporate Social Responsibility Committee" was renamed the "Sustainability Committee" (ESG Committee) as the dedicated functional unit. The Board has authorized the Chairman to oversee the formulation of the company's sustainability direction and strategic goals. 2.On June 13, 2024, the Board approved the appointment of six members to the second ESG Committee, chaired by the Chairman. The committee comprises four specialized task forces: Governance, Environment, Social, and Information Disclosure. Starting in the second half of 2024, Board members are required to participate in at least one committee meeting to ensure direct executive engagement and reinforce the company's commitment to sustainable development. 3.The ESG Committee convenes twice a year. Task force leaders, along with the Executive Secretary/Head of the Sustainability Office, report on ESG work plans, management performance, and goal attainment. Furthermore, the ESG Executive Secretary reports the annual work plan and implementation progress to the Board of Directors at least once a year. 4.The ESG Committee identifies material sustainability issues relevant to corporate operations and stakeholders every two years. Corresponding strategies or specific improvement measures are formulated and submitted to the Board. The Board oversees the implementation of these sustainability initiatives, tracks performance, and mandates adjustments across ESG task forces whenever necessary	No difference
II. Has the Company adhered to Materiality Principles to conduct risk assessment son environmental, social and corporate governance issues related to its operations and established relevant risk management policies or strategies? (Note2)	V		1.This disclosure encompasses the company's sustainability performance across its major operating sites throughout 2025. The scope of risk assessment primarily focuses on the company, including existing locations in Taiwan, Mainland China, the Americas, and Europe. Furthermore, based on the degree of impact on material topics related to manufacturing, our subsidiaries—Everlight Chemicals (Suzhou) and Trendtone Image—are also included within this scope.	No difference

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof</th></tr>
<tr><th>yes</th><th>no</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>2.In accordance with the principle of materiality, the company conducts risk assessments on key issues. Based on the results of these assessments, we have established corresponding risk management strategies and concrete actions. Please refer to the table below (Appendix 1) for further details.</td><td></td></tr>
<tr><td>III. Environmental Issues
(I) Does the Company have an appropriate environmental management system established in accordance with its industrial characteristics?</td><td>V</td><td></td><td>1. All Company locations including the parent company (Plants I-IV) and subsidiaries (Trend Tone Imaging, Everlight (Suzhou) Advanced Chemical) have established an ISO 14001 environmental management system appropriate to their industries. Third-party certification has been maintained through continuous improvements to the applicability, completeness and validity of the environmental management system. The validity and scope of third-party assurance statements are collated in the table below. The Company has also obtained other third party and brand-name vendor certification including bluesign® and the Zero Discharge of Hazardous Chemicals (ZDHC) program. Related information is disclosed in the Sustainability Report and the corporate website.
2. ISO 14001 Environmental Management System
<table>
<tr><th>Certification Unit</th><th>Effective period</th><th>Scope</th></tr>
<tr><td rowspan="2">DNV</td><td>2025/11/22
|
2028/11/21</td><td>Everlight Chemical Plants I-IV, Everlight (Suzhou) Advanced Chemical</td></tr>
<tr><td>2025-/7/18
|
2028/7/17</td><td>Trend Tone Imaging, Inc.</td></tr>
</table></td><td>No difference</td></tr>
<tr><td>(II) Is the company committed to enhancing the utilization efficiency of resources and using renewable materials with low impact on the environment?</td><td>V</td><td></td><td>1. The energy management policy of the Company is Improve energy efficiency to realize net zero emissions and sustainable development.The company implemented the ISO 50001 energy management system in 2022. Plants I to IV applied for and obtained third-party verification starting in 2023, and Trend Tone Imaging, Inc. began applying for and obtained third-party verification in 2024 . We aim to improve energy efficiency through the implementation of the energy management system, with energy management indicators including electricity saving >1.5% and energy intensity
ISO 50001 Energy Management System
<table>
<tr><th>Certification Unit</th><th>Effective period</th><th>Scope</th></tr>
<tr><td>DNV</td><td>2024/11/22
|
2026/10/31</td><td>Everlight Chemical Plants I-IV</td></tr>
<tr><td>DNV</td><td>2024/11/05
|
2027/11/04</td><td>Trend Tone Imaging, Inc.</td></tr>
</table></td><td>No difference.</td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof</th></tr>
<tr><th>yes</th><th>no</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Year</th><th>Energy Consumption (103GJ)</th></tr>
<tr><td>2024</td><td>555.2</td></tr>
<tr><td>2025</td><td>499.3</td></tr>
</table>
<table>
<tr><th>Performance Metric</th><th>2024 Outcomes</th><th>2025 Outcomes</th><th>2025 Targets</th><th>Status</th></tr>
<tr><td>Electricity savings (%)</td><td>3.2</td><td>2.9</td><td>≧1.5</td><td>Achieved</td></tr>
<tr><td>Energy Intensity (GJ/NT$Million of production)</td><td>70.4</td><td>70.9</td><td>≦70</td><td>Not Achieved</td></tr>
</table>
2. In order to reduce the environmental burden and impact, the Company develops products and technologies that comply with green chemistry in the manufacturing process. The product development process also follows the principles of green chemistry by adopting solvent-free formulas and large-capacity packaging to minimize plastic waste, which demonstrates the company's firm commitment to sustainable development. The IBR/IPR series of UV masking adhesive developed by Everlight Chemical, with its innovative technology and excellent performance, stood out from the 33rd Taiwan Excellence Selection and was honored with the highest level of Gold Award.</td><td></td></tr>
<tr><td>(III) Does the Company assess the present and future potential risk and opportunities of climate change and adopt countermeasures related to climate issues?</td><td>V</td><td></td><td>The Company formed a Climate Change Taskforce in 2021, which is part of the ESG Committee’s Environmental Team responsible for the identification of risks and opportunities and recommendations for management. Climate risk identification was carried out by the Climate Change Taskforce based on the TCFD framework, chemical industry case studies from the WBCSD, and the nature of the chemical industry. Short, medium and long-term climate risk.</td><td>No difference</td></tr>
<tr><td>(IV) Has the Company made an inventory of its total GHG emission volume, water consumption and waste volume for the past two years and established relevant management policies for GHG reduction, water conservation and waste management?</td><td>V</td><td></td><td>1. The data on all Scope 1 and Scope 2 GHG emissions produced by Company locations as well as GHG emission intensity for the past two years.
2. Everlight Chemical recognizes that water resources are limited, and therefore is committed to standardizing water use and controlling the water recycling rate as the main water management strategy, and the total water intake in recent years is as follows:
<table>
<tr><th>Year</th><th>Total water withdrawal Million liters</th><th>Water recovery rate %</th></tr>
<tr><td>2024</td><td>628.4</td><td>91.5</td></tr>
<tr><td>2025</td><td>634.0</td><td>90.3</td></tr>
</table>
The total water withdrawal in 2025 increased by approximately 0.9% compared with 2024.</td><td>No difference</td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof</th></tr>
<tr><th>yes</th><th>no</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>3. In terms of waste management policies and the circular economy, the Company adheres to the principles of promoting resource recycling and reuse while minimizing environmental impacts. A hazardous waste management policy has been established to reduce the impacts of operational activities on the environment and human health. Relevant management measures cover the research and development, design, and production stages. By improving the efficiency of raw material and chemical usage, the Company aims to reduce the generation of hazardous waste.
Total volume of waste
<table>
<tr><th>Year</th><th>Hazardous waste (tons)</th><th>Non-hazardous waste (tons)</th><th>Total (tons)</th><th>Waste recovery rate (%)</th></tr>
<tr><td>2024</td><td>1482.5</td><td>6941.1</td><td>8423.6</td><td>77.9</td></tr>
<tr><td>2025</td><td>1,529.1</td><td>7,010.1</td><td>8,539.2</td><td>78.2</td></tr>
</table>
Under various waste reduction and circular economy improvement measures, the waste recycling rate will reach 78.2 % in 2025.
4. The total amount of water withdrawn and the total amount of waste for the past two years have been assured by CPAs. Please refer to the CPA Assurance Report for the Sustainability Report.</td><td></td></tr>
<tr><td>IV. Social Issues
(I) Does the Company have the relevant management policies and procedures stipulated in accordance with the applicable laws and regulations and international conventions on human rights?</td><td>V</td><td></td><td>In response to international trends and corporate governance development, and in accordance with the 4 workplace core principles and rights of the International Labour Organization (ILO), we adhere to our corporate cultural core and business concepts, the foundation of developing into a happy company, follow local regulations where we operate, and promulgated the “Everlight Chemical Human Rights Policy” on 2019/8/16.
Human rights policy applies to: parent company and subsidiaries. The responsible unit is the Human Resources Division.
Our global operating bases around the world are required to follow local laws and we conduct regular supplier surveys. On our 3,000 procurement contracts each year, we require suppliers to make sure that there is no “child labor” and only after the supplier signs the reply is a qualified supplier.
We provide education and training via the Company's monthly meeting, human resources website and quarterly newsletters. In 2025, a total of 1,159 employees received a “Human Rights Policy Advocacy” course, with a course completion rate of 100%, for a total of 58 training hours.</td><td>No difference</td></tr>
<tr><td>(II) Has the Company established and implemented reasonable employee welfare measures (including wages, leaves and other benefits) to reflect its operational</td><td>V</td><td></td><td>1. The Company's leave system for employees is handled in accordance with the regulations stipulated in the Labor Standards Act. A Welfare Committee is also in place. For welfare measures, please refer to Labor Relations. In a bid to promote workplace diversity and equal promotion</td><td>No difference</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	yes	no	Summary	
performance/successes in employees' remuneration?			opportunities for both genders, we have gradually increased the ratio of female managers. In 2025, female managers will account for 16 % of the total number of managers. 2. The Company regularly takes into account the salary levels in the industry and adopts measures that are superior to the "Labor Standards Act" in consideration of external competitiveness and sound internal management. In addition, based on the performance of individual employees and the achievement rate (or degree of profitability) of the organization's goals, additional bonuses and other variable compensation are awarded to reflect business performance in employee compensation. According to Article 27 of the Company's Articles of Incorporation, 5% of the annual profit will be set aside as employees' compensation to reward employees for excellent performance and to share the fruits of business with employees.	
(III) Does the company provide employees with a safe and healthy working environment, and regular safety and health training?	V		1. The Company recognizes that occupational safety and health is the foundation of business operations and the common responsibility of all employees. In order to cultivate a people-oriented safety culture and move towards workplace sustainability, the Company has formulated the occupational safety and health policy: Respect for Life, Pursuit of Zero Disasters. The Company's measures to provide a safe and healthy working environment for its employees, as well as its policies on employee education and their implementation, are described in the section on labor relations. 2. The Company's operation headquarters, Everlight Chemical's plants I to IV and subsidiaries, Trend Tone and Everlight (Suzhou) Advanced Chemical, all passed the third-party ISO 45001:2018 certification in October 2025, and the certificates are still valid. 3. In order to enhance our employees' awareness of workplace safety and their occupational safety-related abilities, we regularly arrange various occupational safety and health-related training, and the total number of employees who received occupational safety and health education and training in 2025 was 1,416, with a total of 9,737 hours. In addition, to ensure that contractors also maintain a high level of occupational safety and health awareness, we have arranged a total of 266 training sessions for contractors, and have conducted a total of 11,825 hazard notifications. 4. In 2025, the Company recorded three occupational accidents, excluding commuting accidents, resulting in a total of 87 lost workdays. The Frequency Severity Index (FSI) was 0.14. three employees was injured, accounting for 0.16% of the total number of employees at the end of the year. The types of accidents were as follows: (1) One case of contact with hazardous substances (1 employee injured):	No difference

<table>
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<tr><th>yes</th><th>no</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>49% hydrofluoric acid splashed onto the ankle of a worker who was not wearing chemical protective boots during a recycling operation. (2) One case of sprain (1 employee injured): A worker twisted their foot after hitting a barrier while avoiding an operating strapping machine. (3) One case of fall (1 employee injured): A worker slipped while going downstairs, causing the left hand to strike the handrail. Corrective and preventive measures have been completed.
5. The Company had no fire incidents in 2025.</td><td></td></tr>
<tr><td>(IV) Has the Company established effective career development training plans?</td><td>V</td><td></td><td>In accordance with the annual training plan, training courses within the education and training system are arranged and implemented for employees, such as pre-employment training (including general and professional subjects) and on-the-job training (including inspirational education, hierarchical training, and professional training). In addition to pre-employment training, new employees are trained through a "mentorship" system, where senior colleagues are assigned to teach them professional knowledge and skills. Through personal instruction and video teaching materials, new employees learn the required job functions.
Overview of training results in 2025
· The total training hours for the group's employees reached 133,574 hours, averaging 68 hours per employee.
· Total training costs reached NT$ 10.53 million (Including internal and external training at Everlight Chemical).
· In 2025 , two colleagues pursued master's or doctoral degrees while working, bringing the total to 40 to date . Employees have invested a total of approximately 15.39 million NTD in pursuing master's or doctoral degrees or participating in in-service training.
Average training hours per employee in the Group over 2025 [Note 1] (by gender and job category)
<table>
<tr><th></th><th>Total training hours</th><th>Average training hours</th></tr>
<tr><td>Male supervisor</td><td>41,293</td><td>83</td></tr>
<tr><td>Female supervisors</td><td>6,343</td><td>64</td></tr>
<tr><td>Male non-manager</td><td>62,285</td><td>65</td></tr>
<tr><td>Female non-manager</td><td>23,653</td><td>58</td></tr>
<tr><td>All employees</td><td>133,574</td><td>68</td></tr>
</table>
Note 1 : The number of people in this statistic includes 1,961 employees of Everlight Group in 2025.</td><td>No difference</td></tr>
<tr><td>(V) In terms of customer health and safety, customer privacy, marketing and labeling issues for</td><td>V</td><td></td><td>Customer Relationship Management and Satisfaction
To enhance customer satisfaction, the company has established "Customer Communication Procedures" and "Regulations for</td><td>No difference</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	yes	no	Summary	
the company’s products and services, has the company adhered to pertinent regulations and international standards and established relevant policies and grievance procedures for the protection of consumers or customer rights?			Handling Customer Complaints." These ensure that feedback and complaints regarding product quality, packaging/labeling/SDS, logistics, and health and safety are effectively captured and addressed. Upon receiving a complaint, the sales unit immediately verifies the information and records the details and resolution in the internal digital "Customer Complaint and Issue Management" platform. The case is then submitted to the responsible supervisor for review and coordinated with relevant departments for corrective action to ensure proper resolution. In addition to dedicated sales windows, customers can provide feedback via the communication/complaint mailboxes on our official website. Furthermore, we conduct annual customer satisfaction surveys in accordance with the "Customer Satisfaction Operating Regulations" to continuously improve service quality. **Customer Communication Websites:** Everlight Chemical: www.ecic.com/contact Trendtone Imaging: www.tti-toner.com **Customer Complaint Hotlines:** Everlight Chemical: +886-2-27066006 Trendtone Photonics: +886-35783620 #207 **Dedicated Customer Communication/Complaint Mailboxes:** Color Chemicals: sales-ccbu@ecic.com.tw Specialty Chemicals: sales-scbu@ecic.com.tw Electronic Chemicals: ecbu@ecic.com.tw Pharmaceuticals: sales-pharma@ecic.com.tw Toner: tti-sales@tti-toner.com **2025 Performance:** A total of 21 customer complaints were recorded, representing a complaint rate of 0.16% per order. These cases primarily involved quality, logistics, and packaging issues. Except for 4 ongoing cases, all others were resolved within the year. No product recalls due to health or safety concerns occurred across any business unit. **Product Stewardship and Chemical Safety** The company prioritizes product safety throughout the lifecycle—from raw material sourcing and R&D to production and final sales. We have implemented "Hazardous Substance Control Procedures" and "Chemical Registration Review Procedures" to ensure continuous compliance with international regulations, such as EU REACH SVHCs and RoHS. We also adhere to safety requirements from multinational brands and customers, including ZDHC MRSL and Bluesign® BSSL/BSBL, fulfilling our commitment to chemical safety management. In accordance with Taiwan’s hazard communication principles, Global GHS, and REACH CLP regulations, we provide compliant Safety Data Sheets (SDS) and product labeling to safeguard user health and safety. We have also established a process for issuing Product Assurance Certificates and actively seek third-party environmental certifications.	

Promotion Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	yes	no	Summary	
			2025 Performance: In 2025, 1,251 Product Assurance Certificates were issued, and there were zero complaints related to hazardous chemical substances or product health and safety. **Customer Privacy and Data Protection** We highly value "Customer Privacy Protection." Following the *Personal Data Protection Act*, we have established the "Personal Data Protection Management Regulations," "Provisions for the Collection, Processing, and Use of Personal Data," and "Management Procedures for Cybersecurity and Personal Data Incidents." We have built a data governance system with strict access controls, data classification, and owner-review mechanisms to ensure the availability, integrity, and confidentiality of data. This scope covers personal data provided by internal employees, operating sites, subsidiaries, branches, customers, and suppliers. To manage privacy risks effectively, we established the Information Security and Personal Data Management Committee, which oversees compliance with protection regulations. The committee provides a cross-unit communication platform through annual and ad-hoc meetings. **2025 Performance:**In 2025, personal data protection awareness training was attended by 1,080 employees (92.78% participation rate), with an average of 0.5 hours of training per person. In 2025, no violations of the *Personal Data Protection Act*, major cybersecurity incidents, or confidential data leaks occurred.	
(VI) Has the company established supplier management policies that require suppliers to comply with pertinent regulations relating to issues of environmental protection, occupational safety and health, labor rights and so forth and report their status of implementation?	V		1.Everlight Chemical upholds the principle of ethical business operations and seeks to establish partnership relationships with suppliers. Therefore, the procurement policy is formulated as: "Establishing a sustainable supply chain with reliable suppliers and co-creating value with customers." Five major action strategies are adopted to build stable partnership relationships: (1)Require suppliers to provide products and services with stable quality, on-time delivery, and reasonable prices. (2)Supervise suppliers to fulfill corporate social responsibility, comply with labor and human rights and ethical standards, conduct fair, impartial, and transparent transactions, and implement industrial safety, environmental protection, and risk management. (3)Strictly prohibit improper behaviors such as bribery and corruption, promote suppliers to sign and comply with the code of conduct, and fulfill integrity management and compliance with legal and ethical standards. (4)Advocate a green and low-carbon supply chain, procure products with green labels and environmentally friendly products, conduct ESG evaluations and due diligence on suppliers, and establish long-term cooperative relationships with suppliers that have sustainable development capabilities.	No difference

Promotion Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	yes	no	Summary	
			(5)Promote a supply chain risk identification mechanism and plan response measures. 2. The "Code of Conduct for Suppliers of Everlight Chemical Group" has been formulated for suppliers to comply with and its contents refer to international standards such as Responsible Business Alliance (RBA), ISO45001, ISO14001, etc., and contains five topics: (A) Ethics, (B) Labor and Human Rights, (C) Health and Safety, (D) Environmental Standards, and (E) Management System. Suppliers have been progressively requested to sign the "Letter of Undertaking for Compliance with the Code of Conduct for Suppliers of Everlight Chemical Group". 3. We continue to evaluate key suppliers and new suppliers using the "Raw Material Supplier Assessment Form" (with reference to domestic and international ESG standards, Responsible Business Alliance (RBA) supplier selection criteria, environmental protection (in accordance with ISO 14001 system requirements), occupational safety and health (in accordance with ISO 45001 system requirements), fulfillment of corporate social responsibility, and corporate risk identification and operational sustainability). 4. Everlight Chemical's "E-ESG (Everlight ESG) Certification Program" were newly established in 2024, and suppliers who have passed the E-ESG will be given priority in purchasing and are encouraged to join the program. As of Year 2025, a total of seven suppliers have obtained E-ESG certification. 5. Suppliers are continually asked to sign the Letter of Undertaking for Hazardous Substance Free (HSF). 6. The Company organizes various opportunities and channels such as supplier education and training (through Zoom video conferencing), visits to suppliers, supplier visits, and purchasing web pages. Through the above means, we ask our suppliers to fulfill their environmental and social responsibilities, comply with occupational safety and health and labor rights regulations, and establish a sustainable supply chain. Promotion of a Sustainable Supply Chain and Implementation Results: 1. Supply Chain Capacity Building and Due Diligence Everlight Chemical transforms sustainability concepts into the core competitiveness of its partners and builds a resilient supply chain through mechanisms such as on-site visits, supplier audits, supplier training programs, and mutual exchanges. - Education and Training: Sustainability courses for suppliers are regularly conducted each year, covering global ESG trends, carbon inventory practices, and E-ESG certification standards, guiding partners to align with international standards. -On-site Audits:	

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof</th></tr>
<tr><th>yes</th><th>no</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>On-site audits are implemented in accordance with the “E-ESG Evaluation Form” to verify compliance with environmental protection, labor and human rights, and corporate governance. In 2025, a total of six on-site audits were completed.
-Performance Incentives and Transformation Promotion:
A “priority procurement” mechanism is implemented to encourage suppliers to obtain E-ESG certification, promoting partners’ voluntary green transformation through substantive business cooperation opportunities.
2. Supplier Due Diligence
Everlight Chemical refers to the ISO 20400 Sustainable Procurement Guidelines and incorporates key issues (corporate governance, labor and human rights, environmental impact, fair operating practices, and community development) into its management framework. Tiered due diligence is conducted for major, important, and new suppliers.
-Environmental and Social Standards:
Through the “Supplier Due Diligence Questionnaire,” items such as climate change, carbon reduction actions, non-use of conflict minerals, and labor practices are assessed. In 2025, surveys were conducted on 19 important suppliers (annual procurement amount > NT$30 million, excluding contract manufacturers), achieving a 100% completion rate.
-Wastewater Management Project:
The wastewater output and discharge improvement rates of important suppliers are continuously monitored. In 2025, the survey rate reached 100%, ensuring continuous optimization of suppliers’ wastewater management.
-Major Supplier ESG Review:
Public information reviews were conducted for 137 major suppliers (annual procurement amount > NT$5 million). Among them, 98 suppliers have published sustainability reports or ESG statements, and the response rate steadily increased to 72%.
-New Supplier Screening:
All six suppliers newly added in 2025 passed the environmental and social pre-screening assessment, achieving a 100% pass rate.
3.Quantitative Targets and Implementation Results for the Sustainable Supply Chain in 2025
<table>
<tr><th>Key Performance Indicators (KPIs)</th><th>2025 Target</th><th>2025 Actual Performance</th></tr>
<tr><td>Signing rate of Code of Conduct for critical suppliers</td><td>80%</td><td>87%</td></tr>
<tr><td>E-ESG certification rate for critical suppliers</td><td>25%</td><td>26%</td></tr>
<tr><td>Due diligence rate for critical suppliers</td><td>100%</td><td>100%</td></tr>
<tr><td>ISO 14001 certification rate for critical suppliers</td><td>70%</td><td>89%</td></tr>
</table></td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion Items</th><th colspan="3">Implementation Status (Note 1)</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof</th></tr>
<tr><th>yes</th><th>no</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td><table>
<tr><td>Supplier training and education</td><td>3 Sessions</td><td>3 Sessions / 50 Companies / 78 Participants</td></tr>
<tr><td>Percentage of procurement staff receiving sustainable procurement training</td><td>-</td><td>100%</td></tr>
</table></td><td></td></tr>
<tr><td>V. Has the company referred to internationally adopted reporting guidelines or initiatives in the preparation of its Sustainability Report and other reports that disclose non-financial information of the company? Has the aforementioned report been assured or guaranteed by a valid 3rd-party validation organization?</td><td>V</td><td></td><td>1.The content framework of this Sustainability Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards 2021. Additionally, disclosures have been made with reference to the Sustainability Accounting Standards Board (SASB) industry-specific standards for the Chemicals sector.
2.The company’s 2025 Sustainability Report was commissioned to the British Standards Institution (BSI) Taiwan for third-party assurance under the AA1000 Assurance Standard (AA1000AS) v3. Concurrently, KPMG Taiwan was engaged to perform limited assurance procedures in accordance with the Assurance Standards Bulletin No. 1, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation (ARDF). This engagement targets seven specific subject matters mandated by the regulatory authorities to ensure that the report’s quality aligns with all regulatory requirements.</td><td>No difference</td></tr>
<tr><td colspan="5">VI.If the company has established sustainable development best practice principles based on the “Sustainable Development Best PracticePrinciples for TWSE/TPEx Listed Companies ”, please describe any discrepancy between the policies and their implementation:
The company has promulgated the "Sustainable Development Code of Practice" in accordance with the " Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies ", and there has been no difference in implementation so far.</td></tr>
<tr><td colspan="5">VII. Other important information that helps understand the promotion of sustainable development implementation:
1.Enhancing ESG Risk Management and Strengthening Information Disclosure: The company proactively analyzes assessment reports from domestic and international rating agencies (e.g., Sustainalytics, EcoVadis, TCSA). Guided by external experts, we identify and bolster areas requiring further disclosure, such as Quality Management System (QMS) and Environmental Management System (EMS) certifications, Diversity, Equity, and Inclusion (DEI) policies, hazardous waste management, and sustainable products and services. Through these efforts, we continuously improve our ESG risk ratings and engage in effective communication of our sustainability performance with external stakeholders.
2.Promoting Social Inclusion and Supporting Underprivileged Groups: Everlight Chemical commits at least 1% of its annual net profit after tax to social causes, focusing on four primary pillars: community education, social education, industrial development, and public welfare. Our contributions are realized through in-kind donations, corporate volunteering, community service, sponsorship of charitable events, academic scholarships, and research funding. In 2025, the company’s total donations reached NT$4.01 million.
3.Sponsoring Economic Ethics Forums to Foster Academic Exchange: As of 2025, the company has sponsored the "International Forum on Economic Ethics" organized by the Department of International Business at Tamkang University for 17 consecutive years. Furthermore, we have supported the "Jubilee Economic Ethics Seminar" hosted by the Jubilee Economic Ethics Foundation for 24 years, fostering dialogue between industry and academia while advancing ethical leadership.
4.Advancing Character Education and Cultivating Future Leaders: We implement comprehensive internal character education for all employees. Through industry-academia collaboration, we have supported the "Character Leadership Education Program" at the National Taipei University of Business for 15 consecutive years, aiming to instill leadership and moral integrity in the next generation.
5.Promoting Literacy Education and Bridging the Urban-Rural Resource Gap: Since 2025 (extending a 12-year track record), the company has participated in the "Sowing Seeds of Reading" initiative by the Global Views Educational Foundation. We provide monthly subscriptions of Future Children and Future Youth magazines to nearly 30 resource-disadvantaged elementary schools in Taoyuan City and Hsinchu County, continuously broadening the horizons of young students.</td></tr>
</table>

Promotion Items	Implementation Status (Note 1)			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons thereof
	yes	no	Summary	
6.Everlight Green Chemistry Research Paper Award: To encourage universities and colleges to invest in research aligned with the 12 Principles of Green Chemistry, Everlight Chemical became the first Taiwanese enterprise to fund the establishment of this award by the Chemical Society Located in Taipei (CSLT) in 2020. From 2020 to 2025, the company has invested a total of NT$2.5 million. This initiative has attracted 126 research paper submissions and recognized 15 outstanding teams of professors and students.				

Note 1: If "Yes" has been checked as the status of operation, please describe the adopted material policy/strategy/measure and it state of implementation. If "No" has been checked, please provide a reason for its absence and describe the Company's plan to adopt relevant policy/strategy/measure in the future.

Note 2: Material principles refer to issues pertaining to environment, society and corporate governance that stand to create significant impact on the company's investors and other stakeholders.

(Appendix 1) Risk Assessment and Concrete Actions on Environmental (E), Social (S), and Corporate Governance (G) Issues

Material Issues	Risk Assessment Items	Risk Management Strategies
Environment (E)	Environmental Protection and Management	1.Our environmental policy is "Proactive Environmental Risk Management for Environmental Sustainability." We have implemented the following actions: (1)Implementation of ISO 14001 Environmental Management System: We establish annual implementation plans and targets, regularly tracking and reviewing progress to ensure the achievement of our goals. (2)Adherence to the "12 Principles of Green Chemistry": We continuously develop low-hazard manufacturing processes and phase out high-hazard raw materials. We also promote occupational health and safety (OHS) management to prevent and mitigate risks associated with business operations. (3)Promotion of Industrial Waste Reduction: This includes the management of water resources, air pollutants, and waste. We prioritize pollution prevention to improve recycling rates and reduce overall emission levels. (4)Energy Conservation and Carbon Reduction: In line with government policy, we set a target of "annual electricity savings > 1%" and actively implement various energy-saving measures. (5)R&D in Environmental Technology: We develop advanced eco-friendly technologies to enhance pollution treatment efficiency. (6)Development of Environmentally Friendly Products: Following the SASB Chemicals Standard, we define "UPE Sustainable Products" using the seven elements of Use-Phase Efficiency (UPE): water conservation, energy efficiency (carbon reduction), chemical savings, VOC emission reduction, hazardous substance reduction, extended product life, and the use of bio-based raw materials. (7)Environmental Education and Training: we conduct training programs to enhance the environmental awareness and competencies of all employees. 2.Addressing Greenhouse Gas (GHG) Emissions: The company treats GHG emissions as a critical priority. We monitor emissions across all plants, actively manage our carbon footprint, and continuously improve the emission performance of our sites and subsidiaries in accordance with the ISO 14064-1 standard. 3.Inauguration of the IFRS Sustainability Disclosure Implementation Plan: To align with the Financial Supervisory Commission's (FSC) policy for adopting IFRS Sustainability Disclosure Standards, the company officially launched the implementation project in Q3 2025. This project follows the phased roadmap and reference templates established by the regulatory authorities.

		4.Annual Internal Audit and Compliance: We plan and execute annual internal audits to assess compliance with all relevant environmental laws and regulations, ensuring that our operational processes remain fully compliant. 5.Monitoring and Disclosure: In accordance with GRI Standards, we continuously monitor and disclose our environmental compliance status and provide necessary explanations.
Social (S)	Occupational Safety and Health Management	1.The company prioritizes occupational health and safety (OHS) by upholding our policy of "Respecting Life, Pursuing Zero Accidents." We rigorously implement the requirements of our OHS management system, establishing key performance indicators (KPIs) and targets to continuously eliminate hazards and mitigate risks. Our goal is to safeguard the physical and mental well-being of our employees and all workers while ensuring workplace safety. 2.Our corporate headquarters and all manufacturing sites, including subsidiaries, have obtained ISO 45001 Occupational Health and Safety Management System certification. We ensure the continued effectiveness of the system through regular annual internal audits and external third-party assessments. 3.We conduct regular annual fire drills and OHS training based on a three-pillar strategy: promotion, education, and practical exercises. In response to potential disaster scenarios—such as fires, chemical leaks, typhoons, earthquakes, and transportation accidents—we have established an "Emergency Response Plan." This plan covers critical operations including notification, evacuation, and recovery. By conducting periodic drills, we strengthen our employees' capacity to respond effectively in real-world situations. 4.The company has established a "Procedure for Hazard Identification, Risk and Opportunity Assessment." We ensure that all workers across all units are involved in this process and have completed the necessary training to possess comprehensive risk assessment capabilities. 5.We utilize the Job Safety Analysis (JSA) methodology to systematically identify and manage potential hazards within various operational activities, ensuring a safe and secure working environment.
	Product Management	1.The company continuously optimizes its "Hazardous Substance Management" processes and rigorously implements "Product Assurance and Product Registration Review" to ensure that all products comply with international registration regulations and meet GHS (Globally Harmonized System) labeling requirements. Furthermore, we are actively fulfilling our commitment to "Zero Discharge of Hazardous Substances" to ensure safety during product transportation and use. 2.Our quality policy is "Caring for Customers, Creating Value Together." We continuously implement all requirements of our Quality Management Systems, including ISO 9001 and IATF 16949, to enhance product quality and elevate customer satisfaction.
Corporate Governance (G)	Social Economy and Legal Compliance	1.The company's core culture is "Integrity in Management, Compassion in Leadership." By establishing a robust corporate governance structure, implementing internal control mechanisms, and conducting annual education and training on "Integrity in Management" and "Whistleblowing Systems," we strengthen employee awareness and ensure that all personnel and operations strictly comply with relevant laws and regulations. Furthermore, the company utilizes "RegCloud" software to effectively monitor and stay updated on the latest changes in regulatory requirements. 2.The company has established a Business Continuity Management System (BCMS) in accordance with ISO 22301 and undergoes annual third-party audits to verify the system's effectiveness. Through Business Impact Analysis (BIA) and risk assessments, we implement preventive measures for medium-to-high risks, formulate Business Continuity Plans (BCP), and conduct regular drills. 3.Information security is a high priority for the company, and we have established an "Information Security Management Policy." Through annual internal and third-party audits, we ensure the system continues to operate effectively. Following the introduction of the ISO 27001 Information Security Management System in 2021, the company successfully upgraded to the latest ISO 27001:2022 version after an external audit by the international certification body DNV in 2024. In 2025, we passed the annual surveillance audit, demonstrating that our information security controls consistently align with international standards and maintain the validity of our certification.

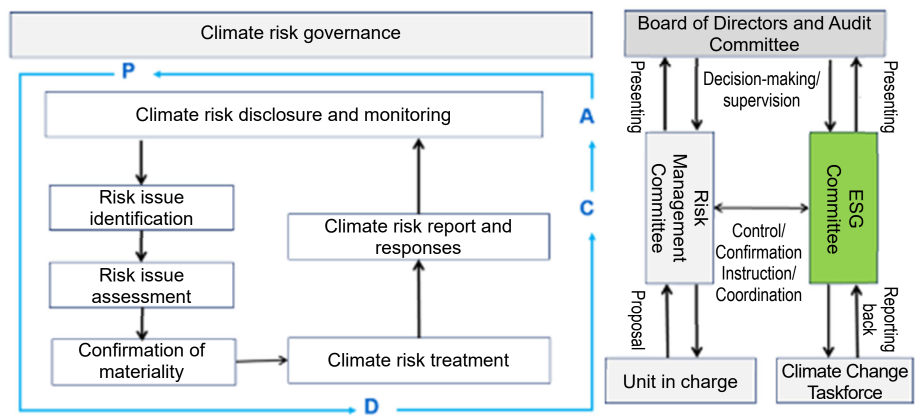
		4.In 2018, the company achieved Grade A certification under the "Taiwan Intellectual Property Management System (TIPS)" and undergoes re-verification every two years to ensure the system's continued effectiveness. In addition to implementing IP management regulations, complying with government statutes, and respecting the intellectual property of others, we ensure that our key proprietary technologies—including patents, trademarks, copyrights, and trade secrets—are properly protected.
	Enhancement of Directors' Functions	1. The company established a Corporate Governance Officer in 2021 to provide directors with the information and necessary assistance required for the execution of their duties, thereby enhancing the effectiveness of the Board of Directors. 2.The company plans relevant continuing education topics for directors, providing them with the latest updates on regulations, institutional developments, and policies on an annual basis. 3.In accordance with the "Board Performance Evaluation Procedures," the company conducts self-assessments of the overall Board, individual members, and functional committees during the first quarter of each year. Furthermore, an external evaluation is performed by an independent professional institution once every three years. The results of both self-assessments and external evaluations are discussed and evaluated by the Nomination Committee, after which the conclusions are reported to the Board. The Board then seeks improvements based on the recommendations, and the implementation results are disclosed on the company's website.
	Stakeholder Engagement	1.In accordance with the principle of materiality, the company places high strategic importance on stakeholder engagement and communication. We utilize various formats to periodically collect and analyze key issues of concern to our stakeholders. The company publishes an annual sustainability report to disclose material topics, while also providing real-time updates through our official website and other social media channels. 2.Based on the specific needs of different stakeholder groups, the company has established diverse communication channels and frequencies. We facilitate active engagement through multiple platforms, including the corporate website, telephone, email, physical meetings and site visits, and participation in relevant industry and social events.

(Appendix 2) Everlight Chemical's Climate Related Information

1. Implementation of climate-related information

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td>1. Please describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.</td><td>1.1 Everlight Chemical's Board of Directors is the highest-level organization that oversees the Company's climate-related risks and opportunities.
1.2 Risk Management Committee and Sustainable Development Committee under the Board of Directors are responsible for the management of climate change related risks and opportunities.
1.3 The Company formed Climate Change Taskforce in 2021 as part of the ESG Committee's Environmental Team, responsible for the identification of risks and opportunities and recommendations for management.
1.4 The respective management levels are responsible for managing the physical risks.
<table>
<tr><th>Management organization</th><th>Function</th></tr>
<tr><td>Board of Directors
Governance level of climate-related risks and opportunities</td><td>1. Assessment of risk management policies and structures
2. Supervision of effective functioning of the risk management mechanism</td></tr>
<tr><td>Risk Management Committee
Management level of climate-related risks and opportunities</td><td>1. Review of management reports on significant risk issues
2. Timely reporting to the Board of Directors about the functioning of risk management</td></tr>
<tr><td>ESG Committee - Climate Change Taskforce within Environmental</td><td>Responsible for identification, assessment and handling of climate change related risks and</td></tr>
</table>
</td></tr>
</table>

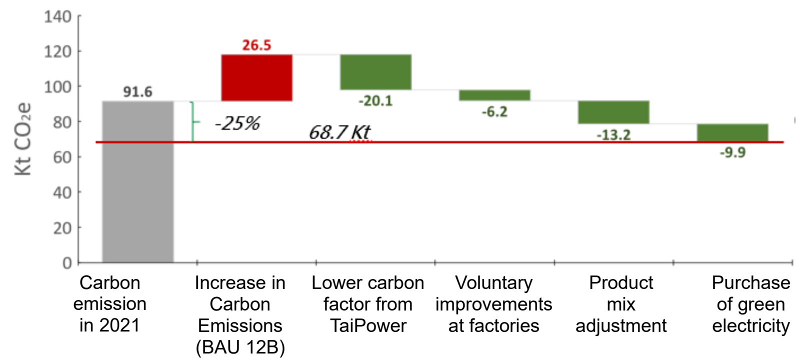
<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td></td><td><table><tr><td>Team
Identification and assessment of risks and opportunities and recommendations</td><td>opportunities and reporting back with recommendations via administrative channels</td></tr><tr><td>Unit in charge
Operation level of climate-related risks and opportunities</td><td>Identification and assessment of day-to-day climate changes; management, reporting and adoption of necessary responding policies</td></tr></table></td></tr>
<tr><td>2. Please describe how the identified climate risks and opportunities affect the Company’s business, strategy and financials (in the short, medium and long term).</td><td>Identification results of short-term, medium-term and long-term climate risks and opportunities<table><tr><th>Period</th><th>Risk identification results</th><th>Opportunity identification results</th></tr><tr><td>Short-term
0-5 years</td><td>Physical risks:
primarily due to increasing severity of extreme weather events (intense rainfall, drought and drastic temperature changes).
Transition risks:
due to carbon policy changes; control of existing products and services; market risks. Primarily due to high materials costs and dispatch costs.</td><td>Development of long-term development of business continuity management, with agility and flexibility.
Establishment of R&D for green and advanced chemicals and manufacturing capabilities for the circular economy</td></tr><tr><td>Medium-term
5-10 years</td><td>Physical risks:
greater severity of extreme climate events and shortage of water resources
Transition risks:
Carbon management costs refer to the increase in capital expenditures or operating costs as a result of high volumes of carbon emission reductions. Carbon taxes/carbon tariffs, high pricing for greenhouse gas emissions, and use of renewable energy all contribute to increased costs. There are reputation risks related to changes in customer behavior and consumer preferences and the need to launch low-carbon products to meet market demand. There are also technological risks associated with failure to substitute existing products and services with alternatives of lower emissions.</td><td>Development of business continuity management, with agility and flexibility.
Everlight Chemical emphasizes continued improvement, formulation of comprehensive climate adaptation strategy and integration into the overall operational strategy.
Ability to develop low-carbon products and sustainable products that assist customers in carbon reduction.
Ability to ensure product quality and strengths in technical services.</td></tr><tr><td>Long-term
>10 years</td><td>Physical risks: Higher average temperatures cause changes in lifestyle and consumption patterns. Rising sea levels may affect factory operations.</td><td>Proactive development of R&D talent and momentum, to benefit the development and construction of the value chain for low-carbon products/services that meet customer needs.</td></tr></table></td></tr>
<tr><td>3. Please describe the impact of extreme climate events and transition actions on the financials.</td><td>Extreme weather events (heavy rainfall, droughts, extreme temperature changes, etc.) will lead to flooding at factory sites, water shortages, and disruptions to manufacturing processes and hence will have adverse effects on financials. Enhancement in the resilience and adaptivity of the factory infrastructure to withstand these events will increase operating costs.
The development of low-carbon and sustainable products to address various transition risks; the introduction of energy management systems, the implementation of carbon inventory and carbon risk management systems; and the use of renewable energy are</td></tr>
</table>

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td></td><td>all transition actions that may increase operating costs.</td></tr>
<tr><td>4. Please describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.</td><td>Everlight Chemical’s climate risk management systems have integrated management mechanisms for different functional units and levels. We consider management policies, assessment practices, confirmation of preparedness measures, etc., in order to reduce operational impacts.
In 2021, cross-departmental Climate Change Taskforce was established under the Environmental Team of the Sustainable Development Committee, responsible for identifying and assessing climate change-related risks (transition risks and physical risks) and opportunities.
Each responsible unit handles the physical risks related to operations and confirms effective control measures. The risk status and risk treatment results are reported to Risk Management Committee or respective management systems for review. This serves as a reference for adjusting risk control mechanisms and operational strategies.
Assessment process: Risk identification→Risk ranking→Risk impact assessment→ Risk adaptation and preparedness measures are planned to be integrated into the existing risk management systems.

</td></tr>
<tr><td>5. If a scenario analysis is conducted to assess resilience in face of climate change risks, the scenario used, it is necessary to explain the scenarios, parameters, assumptions, analysis factors, and major financial impacts.</td><td>Assessment of the Group’s strategy to reduce carbon by 25% by 2030:
Scenario: Business as Usual (BAU), national medium and long-term target pathways, 1.5°C pathway.
Parameters: green electricity prices, carbon pricing, emission factor of electricity, and production value.
Scenario analysis assumptions: Production value will grow along with economic development; green electricity prices will not fluctuate greatly; gray electricity prices will increase 5% annually; and the voluntary factory improvements will be completed.
Analysis factors: including carbon reduction costs, carbon reduction benefits and financial risks.
Major financial impacts: According to the analysis on the main financial effects, the adoption of the above strategy to reduce carbon by 25% by 2030 will increase operating costs by about 1%. Meanwhile, financial risks will be heightened due to carbon pricing fluctuations.</td></tr>
<tr><td>6. If a transition plan is in place to manage climate related risks, please provide the content, the metrics and targets to identify and manage physical risks and transition risks.</td><td>Transition plan:
Energy-intensive equipment phase-out plan: Energy-intensive equipment phase-out is scheduled for 2021 to 2030, aiming to reduce electricity consumption by 10.25 million kWh/year and save NT$310 million in aggregate.
Metrics and targets in relation to management of physical risks and transition risks:
<table>
<tr><th>Risk Type</th><th>Risk Source</th><th>Risk Topic</th><th>Corresponding Opportunities and Response Strategies</th><th>Performance Metric</th><th>2025 Outcomes</th><th>2026 Targets</th></tr>
</table></td></tr>
</table>

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td></td><td>
<table>
<tr><td rowspan="7">Transformation Risk</td><td rowspan="3">Changes in carbon policy and regulatory changes</td><td>Carbon tax/carbon fee policy</td><td rowspan="7">1. Introduction of energy management system.
2. Introduction of total carbon inventory for carbon risk management,
3. Development of sustainable products.
4. Replacement of old, worn and energy-intensive equipment.
(1)Use low-carbon energy.
(2)Improve energy utilization efficiency.
(3)Reduce GHG emission intensity.
5. Increase waste recycling rate
6. Improve water recovery rate.</td><td>Passed the "ISO 50001 Energy Management System External Verification"</td><td>100%</td><td>Passed external verification.</td></tr>
<tr><td rowspan="2">Regulation of existing products and services</td><td>Completed and passed the group's "Organizational Greenhouse Gas Inventory and External Verification."</td><td>100%</td><td>Passed the group's external verification.</td></tr>
<tr><td>Completed the carbon footprint assessment for the specified product.</td><td>100%</td><td>Adjusted based on actual demand.</td></tr>
<tr><td>Reputation risk</td><td>Shift in consumer preferences</td><td>Waste recycling rate</td><td>78.2%</td><td>≧79.2%</td></tr>
<tr><td>Technology</td><td>Failure to replace existing products and services with lower-emission versions</td><td>GHG emission intensity (CO2e/per NT$million in revenue)</td><td>8.9</td><td>≦8.5</td></tr>
<tr><td rowspan="2">Market</td><td>Shift in customer behavior</td><td>Water recovery rate R2</td><td>90.3%</td><td>≧92.6%</td></tr>
<tr><td>Increase in raw material costs</td><td>Electricity Savings (%)</td><td>2.9%</td><td>≧1.5%</td></tr>
<tr><td>Substantive risk</td><td>Immediate</td><td>Increase in severity of extreme weather events (e.g., intense rainfall, drought, typhoons and floods)</td><td>Enhance the plant area's resilience to heavy rainfall.</td><td>Investigate the water accumulation potential within the actual risks of the production plant area.</td><td>Investigation completed.</td><td>Continue to assess other potential physical risks.</td></tr>
</table>
</td></tr>
<tr><td>7. If internal carbon pricing is used as a planning tool, it is necessary to explain the basis of pricing.</td><td>The company is currently actively exploring and assessing the viability of adopting an internal carbon pricing mechanism.</td></tr>
<tr><td>8. If climate-related targets have been set, it is necessary to provide information on the activities covered, scopes of greenhouse gas emissions, planned timeline and annual progress achieved. If carbon</td><td>GHG reduction target: Based on the consolidated group information in 2021 as the base year, and with production sites as the targets for emission reduction, the company plans to achieve a 25% reduction in total carbon emissions from production sites and the corresponding greenhouse gas emission intensity by 2020.
Activities covered: phase-out of energy-intensive equipment; installation of solar systems; improvement of manufacturing processes for carbon reduction; procurement of green electricity and certificates, etc.</td></tr>
</table>

Item	Implementation status
offsets or Renewable Energy Certificates (RECs) are used to achieve relevant targets, the source and amount of carbon reductions offset or the number of RECs should be stated.	Scope for GHG improvement: Scope 1 and Scope 2 Timeline: 2021 to 2030 Progress: carbon reduction target and strategy for 2030 Based on the green electricity procurement strategy, certificates equivalent to an estimated emissions reduction of 9,909 tCO_2e are required.

Carbon reduction by 25% in 2030 and implementation strategy for 68,000 tCO2e (2021 as the base year)



Unit: tCO_2e/NT$m

Year	2021			2023			2024			2025			2030
Item	Scope1	Scope2	Total	Scope1	Scope2	Total	Scope1	Scope2	Total	Scope1	Scope2	Total	Total
Company	3.1	6.4	9.4	3.0	5.4	8.4	3.0	5.1	8.2	3.6	4.6	8.2	7.1
Group	2.6	7.2	9.8	2.5	6.5	9.0	2.6	6.1	8.7	3.1	5.8	8.9	7.4

9. Greenhouse gas inventory and verification status, as well as reduction targets, strategies, and concrete action plans	(Please also fill in 1-1 and 1-2)

1-1 Greenhouse gas inventory and verification during the past two years

1-1-1 GHG inventory information includes GHG emissions (tCO_2e), emission intensity (metric tons of CO_2e per NT$m), and the scope of data coverage. GHG emissions are measured in accordance with ISO 14064-1:2018, with the inventory boundary defined using the operational control approach.

Summary Table of GHG Emissions and Emission Intensity

	2024			2025		
Scope 1	Total Emissions (tCO_2e)	Production value (NT$m)	GHG emission intensity	Total Emissions (tCO_2e)	Production value (NT$m)	GHG emission intensity
Everlight Chemical Plants I-IV	19,963	7,884	2.6	21,360	7,039	3.1
Trend Tone Imaging	441			456		
Everlight (Suzhou) Advanced Chemicals Ltd.	109			111		
Subtotal	20,513			21,927		
Scope 2	Total Emissions (tCO_2e)		GHG emission intensity	Total Emissions (tCO_2e)		GHG emission intensity

Everlight Chemical Plants I-IV	33,746		6.1	27,365		5.8
Trend Tone Imaging	7,886			6,327		
Everlight (Suzhou) Advanced Chemicals Ltd.	6,636			7,208		
Subtotal	48,268			40,900		
Total	68,781		8.7	62,827		8.9

	2024			2025		
Scope 3	Total Emissions (tCO_2e)	Production value (NT$m)	GHG emission intensity	Total Emissions (tCO_2e)	Production value (NT$m)	GHG emission intensity
Everlight Chemical Plants I-IV	89,827	7,884	14.1	79,041	7,039	14.2
Trend Tone Imaging	11,410			11,410		
Everlight (Suzhou) Advanced Chemicals Ltd.	9,990			9,584		
Total	111,227			100,035		

Note 1: Direct emissions (Scope 1, i.e. direct emissions from sources owned or controlled by the company); energy indirect emissions (Scope 2, i.e. indirect greenhouse gas emissions from the generation of purchased electricity, heat or steam), and other indirect emissions (Scope 3, i.e. emissions resulting from the company's activities but not from sources owned or controlled by the company, excluding energy indirect emissions).

Note 2: The scope of data for direct emissions and energy indirect emissions should follow the timeline specified in Paragraph 2, Article 10 of these regulations. Information on other indirect emissions may be disclosed voluntarily.

Note 3: Greenhouse gas accounting standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 published by the International Organization for Standardization, ISO)

Note 4: Greenhouse gas emission intensity may be measured by product/service unit or by revenue. However, it is necessary to provide the calculation of revenues (in NT$ million).

1-1-2 Information on Greenhouse Gas Verification

Please describe the verification status for the most recent two years to the print date of this annual report by including verification scopes, verification organizations, verification standards and verification opinions.

Verification year	Verification scope	Verification organization	Verification standard	Verification opinion
2024	The group operates across multiple sites, including Everlight Factory I, Factory II (including Electronic Chemicals and Pharmaceuticals), Factory III, Factory IV, Trend Tone Imaging, Inc. and Everlight (Suzhou) Advanced Chemicals Ltd. and offices including the headquarters in Taipei, Taichung and Tainan, 8 office locations in mainland China（Everlight (Suzhou) Advanced Chemicals Ltd. ZhuHai office, Ethical (Shanghai) Ltd., Everlight (Shanghai) Ltd., Everlight (Shanghai) Ltd. Tianjin office, Everlight (Shanghai) Ltd. Suzhou office,Everlight (Shanghai) Ltd. Qingdao office, Ethical (Guangzhou) Ltd., Shanghai Anda International Trading Co., Ltd.）and Everlight (Hongkong) Ltd., Everlight (Vietnam) Co., Ltd., Everlight U.S.A., Everlight Europe B.V., Elite, Turkey。	DNV GL Business Assurance Co., Ltd.	Based on ISO 14066:2011, ISO 14065:2020 and ISO 14064-3:2019 standards	Scope 1 and Scope 2 are at a reasonable assurance level.
2025	The comprehensive verification information will be disclosed in the sustainability report.			

Note 1: It is necessary to follow the timetable prescribed in Paragraph 2 of Article 10 of these standards. If the company is unable to obtain a comprehensive assurance opinion on greenhouse gas inventory before the

print date of the annual report, please note “The comprehensive verification information will be disclosed in the sustainability report”. If the company does not produce a sustainability report, please note “The comprehensive verification information will be disclosed via Market Observation Post System. The comprehensive verification information should also be disclosed in the annual report for the following year.

Note 2: The verification organization should meet the relevant requirements set forth by Taiwan Stock Exchange Corporation and Taipei Exchange regarding the verification organizations for sustainability reports.

1-2 GHG reduction targets, strategies, and concrete action plans

Greenhouse Gas Reduction Baseline Year and Data: The Company has set 2010 as the greenhouse gas reduction baseline year, using the scope of the consolidated financial statements as the audit boundary. The total emissions of the consolidated companies in Scope I and Scope II for that year were 92,110 tCO2e. To implement concrete reduction actions, the Company uses the Group's production sites as the core carbon reduction targets (their 2010 emissions are 91,588 tCO2e, accounting for approximately 99.4% of the total emissions of the consolidated companies), and formulates short-, medium-, and long-term reduction strategies and improvement targets accordingly.

Reduction target: Reduce 2030 carbon emissions by 25% based on 2021 levels, aiming for a substantial reduction of approximately 22,897 tCO_2e.

Concrete action plans: Including the phase-out of energy-intensive equipment; installation of solar systems; improvement of manufacturing processes for carbon reduction; procurement of green electricity and certificates, etc.

Achievement of reduction targets:

Plan for the replacement of energy-intensive equipment:

Based on the estimated progress of the target implementation from 2021 to 2025, the total energy savings from the replacement is estimated to be 4.24 million kWh / 10.35 million kWh (planned energy savings) = approximately 41.0%, which is equivalent to a cumulative reduction of approximately 2,008 tCO2e/year in carbon emissions, with a cumulative investment of approximately NT$110 million.

Plan for the installation of solar energy:

The second plant obtained a self-consumption solar power generation schedule on March 1, 2023, with a construction cost of NT$21.4 million. Trend Tone Imaging plans to construct approximately 74 kW of self-consumption solar power facilities by the end of 2025, with a construction cost of approximately NT$3.4 million. By 2025, the plant will have generated and consumed approximately 419,000 kWh of solar power, reducing carbon emissions by approximately 199 tCO2e.

Plan for the process carbon reduction improvement:

It is planned to achieve a carbon reduction of 1,000 tCO2e in 2030, which is equivalent to a carbon reduction of 100 tCO2e per year. In 2025, a total of 20 process improvement projects have been implemented, of which 15 have achieved a carbon reduction effect, and it is estimated that the carbon reduction will be 112 tCO2e/year.

Plan for the procurement of green power and certificates: In progress according to the plan.

(VI) Implementation Status of ethical corporate management and Departure of such implementation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reason for any such departure

Evaluation Item	Implementation Status			Departure of such implementation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reason for any such departure
	Yes	No	Summary	
I. Formulation of ethical corporate management policies and projects (I) Has the Company enacted ethical management policies as per the motion passed by the Board, and stated in its Memorandum or external correspondences about the said policies, practices and the commitment of the Board and higher management in actively implementing the policies?	V		(I) The Company has issued the "Ethical Corporate Management Principles" and "Procedures for Ethical Management and Guidelines for Conduct," and detailed the policy of the Company's ethical corporate management in the annual report and CSR report. With the business philosophy of integrity, transparency and responsibility, the Company developed a policy based on honesty and establish a good corporate governance and risk control mechanism to create an operating environment of sustainable development; the Board of Directors and the management level actively implement the commitment of ethical corporate management policies, and require all employees of the Group to abide by. In accordance with the Ethical Corporate Management Best Practice Principles, all 11 directors of the Company have signed the “Declaration of Compliance with the Ethical Corporate Management Policy” and “Director Confidentiality Agreement”. All 24 company officers have signed the “Declaration of Compliance with the Ethical Corporate Management Policy” and “Company Officer Confidentiality Agreement”.	No difference.
(II) Has the Company established evaluation mechanism for unethical conduct, analyzed and assessed operating activities that may contain a higher risk of unethical conduct on a regular basis, and provided solutions for prevention of unethical conduct, which at least comprise preventive measures for conducts as listed in Article 7 Section 2 of the “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”?	V		(II) The Company has established a risk evaluation mechanism for unethical conduct, analyzed and assessed operating activities that may contain a higher risk of unethical conduct on a regular basis, and provided solutions for prevention of unethical conduct.	No difference.
(III) Has the Company specified relevant operating procedures, behavioral guidelines, disciplinary actions for violations and appeal system in the solutions for the prevention of unethical conduct established, implemented accordingly, and review the aforementioned solution on a regular basis?	V		(III) The Company has specified relevant operating procedures, behavioral guidelines and Reporting System for Violation of Ethical Corporate Management Regulations in the solutions for the prevention of unethical conduct established, and implemented accordingly as stipulated. Those who are found to have violated the regulations are punished according to the Company’s rules. The aforementioned solution is reviewed on a regular basis.	No difference.
II. Implementation of ethical corporate management (I) Does the company evaluate the	V		(I) The Company has assessed the integrity	No difference.

Evaluation Item	Implementation Status			Departure of such implementation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reason for any such departure
	Yes	No	Summary	
integrity of all counterparts it has business relationships with? Are there any integrity clauses in the agreements it signs with business partners?			record of the counter party. The terms of ethical behavior are specified in the signed contract. If any act of dishonesty is involved, the Company may terminate or dissolve the terms of the contract at any time.	
(II) Does the company set up a unit dedicated to or tasked with promoting the company's ethical standards that reports directly to the Board of Directors with periodical updates (at least once a year) on ethical corporate management policies, solutions for the prevention of unethical conduct and the status of supervision and execution thereof?	V		(II) The Human Resources Department is responsible for the promotion of the integrity management system and the prohibition of dishonest practices, and reports to the Board of Directors on a regular basis (at least once a year) and makes recommendations for improvement to ensure the implementation of integrity management.	No difference.
(III) Does the company establish policies to prevent conflict of interests, provide appropriate communication and complaint channels and implement such policies properly?	V		(III) The Company has formulated a policy to prevent conflicts of interest to identify, supervise and manage the risks of conflicts of interest that may lead to dishonest behavior. It has also provided appropriate channels for directors and managers and other stakeholders attending the Board of Directors to actively explain whether they have potential conflicts of interest with the Company.	No difference.
(IV) Has the company implemented the ethical management by establishing an effective accounting system and internal control system, and had the internal audit unit devised relevant audit plans according to the evaluation result on risk of unethical conduct, as well as executing the said plan to inspect the compliance of solutions for the prevention of unethical conduct, or appointed an external auditor to conduct audits?	V		(IV) In response to the risk of higher dishonest behavior, the Company has established an effective accounting and internal control system. The internal audit department shall prepare an annual audit plan based on the risk assessment results, and report to the Board of Directors and the management level about the audit results and subsequent improvement plans, in order to implement audit effectiveness.	No difference.
(V) Does the company provide internal and external ethical conduct training programs on a regular basis?	V		(V) The company regularly organizes internal integrity management education training and publicity every year, and arranges relevant personnel to receive external training as needed. On August 13, 2025, the Principles of Ethical Corporate Governance Best Practice and the complaint system were disseminated to all directors. In 2025, 23 monthly publicity sessions will be held in the form of lectures and short videos, and 1,759 employees will be trained. The cumulative training hours are 146.6 hours, and the course completion rate is97.8%.	No difference.
III. The operating status of the company's reporting system (I) Does the company establish specific complaint and reward procedures, set up conveniently accessible complaint channels, and designate responsible individuals to handle the complaint received?	V		(I) The Company has issued a "Reporting System for Violation of Ethical Corporate Management Regulations," which specifies the details of the reporting hotline：+886-2-2326-3502 and mailbox：informant@ecic.com.tw, and clearly designates dedicated personnel as the	After discussion, the Company temporarily excludes reward measures.

Evaluation Item	Implementation Status			Departure of such implementation from the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and the reason for any such departure
	Yes	No	Summary	
(II) Does the company establish standard operating procedures for investigating complaints received, take follow-up measures after investigation, and implement confidentiality protocol? (III) Does the company adopt proper measures to protect a complainant from improper treatment for the filing of the complaint?	V V		responsible person of Ethical Management Team. Also set up the Audit Committee mailbox： AuditCommittee@ecic.com.tw. (II) The system of the preceding paragraph clearly defines the procedures for handling reports and the confidentiality measures for relevant personnel. (III) The Company shall keep the identity of the complainant and the contents of the report confidential, and promise to protect the complainant from being improperly treated due to their report.	No difference. No difference.
IV. Strengthening information disclosure (I) Does the company disclose its guidelines on business ethics as well as information about implementation of such guidelines on its website and the Market Observation Post System (MOPS)?	V		The Company has disclosed the Ethical Corporate Management Best Practice Principles on the company website and MOPS, and has disclosed the promotion results on the company website.	No difference.
V. If the company has established corporate governance policies based on the "Corporate Conduct and Ethics Best Practice Principles for TWSE/GTSM-Listed Companies," please describe any discrepancy between the policies and their implementation: No difference.				
VI. Other important information for facilitating better understanding of the company's implementation of Code of Ethics and Business Conduct: None.				

(VII) Other Material Information to Enhance Understanding of the Company's Corporate Governance Practices

The Company is a founding and permanent member of the Taiwan Corporate Governance Association, with the Chairman serving as a Supervisor of the Association. The majority of the Company's directors are also members of the Directors and Supervisors Club established by the Association and are ex-officio members of the Association. The Company actively participates in the Association's various courses and forums to strengthen corporate governance awareness and to grow through the exchange of practical corporate governance experiences.

(IX) Implementation of Internal Control System

1.The Company's 2025 Internal Control System Statement has been announced and filed on the Market Observation Post System (MOPS).
Index Path: Market Observation Post System > Single Company > Corporate Governance > Corporate Rules / Internal Control > Internal Control System Statement.
Website: https://mops.twse.com.tw/mops/#/web/t06sg20

2.If a certified public accountant is engaged to conduct a special review of the internal control system, the review report shall be disclosed: None.

(X) Major Resolutions of Shareholders' Meetings and Board of Directors' Meetings in the Most Recent Year and up to the Date of Publication of the Annual Report

1、Resolution of the Annual General Shareholders' Meeting on May 29, 2025:

Approved:(1) The 2024 financial statements.(2)The amendment to the Company's Procedures for Lending Funds to Others and Providing Endorsements and Guarantees.(3) The amendment to the Company's Articles of Incorporation.

2、Board of Directors:

1)Resolution of the Board of Directors on March 13, 2025:

Approved the (1)Reporting matters for the 2025 Annual General Meeting (AGM). (2)Distribution of 2024 remuneration for employees and directors. (3)2024 Directors' remuneration proposal. (4)2024 Managerial officers' remuneration (pursuant to the Securities and Exchange Act). (5)2024 Financial Statements. (6)2024 Earnings Distribution proposal. (7)Setting June 27, 2025, as the ex-dividend date for cash dividends, with distribution on July 18, 2025. (8)Review of the 2024 Internal Control Self-Assessment results. (9)Definition of the scope of grassroots employees of the Company. (10)Amendments to the Articles of Incorporation. (11)Revision of the 2025 AGM agenda. (12)Capital increase for subsidiary Everlight Chemicals (Vietnam) Co., Ltd..

2)Resolution of the Board of Directors on May 15, 2025:

Approved the (1)Q1 2025 Consolidated Financial Report. (2)Amendments to the Organizational Charter of the Sustainability Development Committee (ESG Committee). (3)Disposal of long-term investment equity. (4)Reappointment of the General Manager of subsidiary Shanghai Anda International Trading Co., Ltd.. (5)Appointment of directors to investee company TAK Technology Co., Ltd..

3)Resolution of the Board of Directors on August 14, 2025:

Approved the (1)Q2 2025 Consolidated Financial Report. (2)Review of the 2024 Sustainability Report of the Company. (3)Amendments to the Subsidiary Management Procedures. (4)Amendments to the Procedures for Share Repurchase and Transfer to Employees. (5)Reappointment of the General Manager of subsidiary Everlight USA, Inc..

4)Resolution of the Board of Directors on November 13, 2025:

Approved the (1)Q3 2025 Consolidated Financial Report. (2)Lending of funds (credit limit) to subsidiary Everlight (Suzhou) Advanced Chemicals Ltd.. (3)Pension payment for Mr. Chen, Associate Manager. (4)Pension payment for Mr. Lin, Special Assistant to the Chairman.

5)Resolution of the Board of Directors on December 11, 2025:

Approved the (1)2026 Operation Plan and Operating Budget. (2)2026 Internal Audit Plan. (3)Total quota for 2026 Group bank loans. (4)Appointment and remuneration of Certified Public Accountants (CPAs) for the 2026 Financial Statements. (5)Convening of the 2026 AGM on May 28, 2026. (6)The period and location for receiving shareholder proposals for the 2026 AGM. (7)Promotion of managerial officers under the Securities and Exchange Act. (8)Year-end bonus distribution for managerial officers under the Securities and Exchange Act. (9)Reassignment of director and General Manager of the subsidiary Everlight Europe B.V.. (10)Reassignment of directors of the subsidiary Elite Foreign Trading Incorporation (Elite Turkey). (11)Reappointment of directors and General Manager of the subsidiary Everlight Chemicals (Vietnam) Co., Ltd.. (12)Reappointment of General Manager of the subsidiaries Ethical (Shanghai) Ltd. / Everlight (Shanghai) Ltd. (13)Reappointment of directors and supervisors of the subsidiary Shanghai Anda International Trading Co., Ltd..

6)Resolution of the Board of Directors on March 12, 2026:

Approved the (1)Reporting matters for the 2026 AGM. (2)Distribution of 2025 remuneration for employees and directors. (3)2025 Financial Statements. (4)2025 Loss Offset proposal. (5)Review of the 2025 Internal Control Self-Assessment results. (6)Amendments to the Procedures for Non-Assurance Services provided by the CPA firm. (7)Reappointment of directors and supervisors of the subsidiary Greatlight Investment Corp.. (8)Reassignment of the Chairman of the subsidiary Trend Tone Imaging, Inc. (TTI). (9)Appointment of the General Manager of the subsidiary Trend Tone Imaging, Inc. (TTI). (10)Appointment of director to Andros Pharmaceuticals Co., Ltd..

(XI) Directors’ Dissenting Opinions on Material Resolutions of the Board of Directors in the Most Recent Year and up to the Date of Publication of the Annual Report：None.

IV.Information of CPA’s Professional Fees

Unit: TWD thousand

<table>
<tr><th>Name of the accounting firm</th><th>Name of the CPA</th><th>Audit period of CPA</th><th>Audit fee</th><th>Non-audit fee</th><th>Total</th><th>Notes</th></tr>
<tr><td rowspan="2">KPMG</td><td>Huang, Ming-Hong
Tang, Chia-Chien</td><td rowspan="2">Jan. 1, 2025~Dec. 31, 2025</td><td>3,250</td><td></td><td rowspan="3">4,440</td><td></td></tr>
<tr><td>Chen, Tsai-Feng
Lin, Chia-Yen
Huang, Ming-Hong</td><td></td><td>890</td><td></td></tr>
<tr><td>KPMG Business Management Co., Ltd.</td><td>Chen, Jun-Guang</td><td>Jan. 1, 2025~Dec. 31,2025</td><td></td><td>300</td><td></td></tr>
</table>

Note: Non-audit service fees include: Tax certification NT$480,000; Transfer pricing tax services NT$380,000; Information system training NT$300,000; Human resources NT$30,000.

(I) Change of CPA Firm with Audit Fees Paid in the Year of Change Being Lower than Those in the Previous Year: None.

(II) Audit Fees Decreased by More than 10% Compared to the Previous Year: Not applicable.

V. Information on CPA Replacement: Not applicable

VI. Whether the Chairman, President, or any Manager Responsible for Finance or Accounting Matters of the Company Has Been Employed by the CPA Firm Attesting the Financial Statements or Its Affiliates Within the Most Recent Year: Not applicable.

VII. Shareholding Transfers and Pledge Changes of Directors, Managers, and Shareholders Holding More Than 10% of Shares in the Most Recent Year and up to the Date of Publication of the Annual Report

(I)Changes in Shareholding and Pledge Status of Directors, Managers, and Major Shareholders: All changes in shareholding and pledge status have been duly announced and filed on the Market Observation Post System (MOPS).

Access Path：1. Shareholding Transfers: MOPS > Single Company > Changes in Shareholding / Securities Issuance > Shareholding Transfer Information > Insider Shareholding Change Post-report Form.2. Pledge Changes: MOPS > Single Company > Changes in Shareholding /

Securities Issuance > Insider Pledge / Release of Pledge > Insider Pledge / Release Announcement

Website : 1. Shareholding Transfers:https://mops.twse.com.tw/mops/#/web/query6_1 ; 2. Pledge Changes:https://mopsov.twse.com.tw/mops/web/STAMAK03_1

(II) Where the Counterparty to the Shareholding Transfer Is a Related Party

Name	Reason for Shareholding Transfer	Transfer date	Counterparty	Relationship between Counterparty and the Company, Directors, Managers, or Shareholders Holding More Than 10% of Shares	Number of Shares	Transaction Price
Chen, Ding-Chi	Gift	May 07,2025	Chen, Yi-jun	Father and daughter	200,000	14.25
			Chen, Huang-Ming	Father and son	200,000	
			Chen,Chien-Jou	Grandfather and granddaughter.	100,000	
			Chen,Chien-Ning	Grandfather and granddaughter.	100,000	

(III) Where the Counterparty to the Shareholding Pledge Is a Related Party: Not Applicable.

VIII. Relationships Among the Top Ten Shareholders by Shareholding Percentage

Book Closure Date for Shareholders' Meeting: March 30, 2026

Name (Note 1)	Shareholding held by the person		Shareholdings of spouse and minor children		Total shares held with other person's name		Names and Relationships of the Top Te Shareholders Who Are Related Parties, Spouses, or Relatives Within the Second Degree of Kinship (Note 3)		Notes
	Share number	Shareholding Percentage	Share number	Shareholding Percentage	Share number	Shareholding Percentage	Name	Relationship	
Ethical Investment Corporation	67,000,000	12.23%	0	0	0	0	None	None	Representative, Chen, Chien-Hsin
Chen, Ding-Chuan	42,000,000	7.67%	6,251,000	1.14%	0	0	Chen, Ding-Chi Wu, Lee-Ji Chen, Chien-Hsin Chen, Wei-Wang Chen,Ju-Ai	Brothers Spouse Father and son Father and son Father and daughter	
Chen, Ding-Chi	11,503,254	2.10%	0	0	0	0	Chen, Ding-Chuan Chen, Chien-Ming	Brothers Father and son	
Goldman Sachs International	10,998,742	2.01%	0	0	0	0	None	None	
Morgan Stanley & Co. International Plc	10,015,259	1.83%	0	0	0	0	None	None	
Chen, Chien-Hsin	6,745,000	1.23%	500,000	0.09%	0	0	Chen, Ding-Chuan Wu, Lee-Ji Chen, Wei-Wang Chen,Ju-Ai	Father and son Mother and son Brothers Brother and sister	
Chen, Wei-Wang	6,300,000	1.15%	154,350	0.02%	0	0	Chen, Ding-Chuan Wu, Lee-Ji Chen, Chien-Hsin Chen,Ju-Ai	Father and son Mother and son Brothers Brother and sister	
Wu, Lee-Ji	6,251,000	1.14%	42,000,000	7.67%	0	0	Chen, Ding-Chuan Chen, Chien-Hsin Chen, Wei-Wang Chen,Ju-Ai	Spouse Mother and son Mother and son Mother and daughter	

Name (Note 1)	Shareholding held by the person		Shareholdings of spouse and minor children		Total shares held with other person's name		Names and Relationships of the Top Te Shareholders Who Are Related Parties, Spouses, or Relatives Within the Second Degree of Kinship (Note 3)		Notes
	Share number	Shareholding Percentage	Share number	Shareholding Percentage	Share number	Shareholding Percentage	Name	Relationship	
Chen,Ju-Ai	6,000,000	1.10%	291,924	0.05%	0	0	Chen, Ding-Chuan Wu, Lee-Ji Chen, Chien-Hsin Chen, Wei-Wang	Father and daughter Mother and daughter Brother and sister Brother and sister	
Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	4,690,329	0.86%	0	0	0	0	None	None	

Note 1: The top ten shareholders shall all be listed. For institutional shareholders, both the name of the institution and the name of its representative shall be separately disclosed.

Note 2: The calculation of shareholding percentage shall include shares held in the shareholder's own name, by the spouse, by minor children, or in the name of others.

Note 3: The shareholders listed above, including both institutional and individual shareholders, shall disclose their relationships with each other in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. Aggregate Shareholding Percentage

The Company, its directors, managers, and enterprises directly or indirectly controlled by the Company shall aggregate their shareholdings in the same invested enterprise to calculate the aggregate shareholding percentage:

Dec. 31, 2025 Unit: shares; %

Invested Enterprise (註)	The Company's investment		Investments by Directors, Managers, and Enterprises Directly or Indirectly Controlled by the Company		Aggregate Investment	
	Share number	Shareholding Percentage	Share number	Shareholding Percentage	Share number	Shareholding Percentage
Elite, Turkey	32,850	75%	0	0%	32,850	75%
Everlight U.S.A.	300,000	100%	0	0%	300,000	100%
Everlight (Hongkong) Ltd.	1,000,000	100%	0	0%	1,000,000	100%
Everlight Europe B.V. (Netherlands)	500	100%	0	0%	500	100%
Everlight (Singapore) Ltd.	25,600,000	100%	0	0%	25,600,000	100%
Trend Tone Imaging, Inc.	44,906,400	76%	5,329,219	9%	50,235,619	85%
Greatlight Investment Corp.	10,000,000	100%	0	0%	10,000,000	100%
Good TV Broadcasting Corp	1,900,000	22%	0	0%	1,900,000	22%
TAK Technology Co., Ltd.	4,856,000	17%	145,680	1%	5,001,680	17%

Note: Investments accounted for using the equity method.