Everlight Chemical Industrial Corporation

2025 Sustainability Report

Everlight Chemical

Everlight Chemical

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About This Report

Everlight Chemical Industrial Corporation (hereinafter referred to as the Company) has published a sustainability report annually since 2011, and this report is the fourteenth annual report. We uphold our management philosophy, commit to the balance of economic benefits, environmental sustainability, and social prosperity, and explain the concrete practices and performance of Everlight Group in the fields of environment, people (human rights), and corporate governance to stakeholders through transparent information disclosure.

Reporting Boundary and Entity (GRI 2-1, 2-2)

The reporting scope of this report covers Everlight Chemical and its global subsidiaries, and the reporting entity is consistent with the Company's 2025 consolidated financial report.

Organizational Information (GRI 2-1)

The headquarters is located in Taipei City, Taiwan. Major operating locations include the Taipei operating headquarters, Taoyuan Plants I to IV, Trend Tone Imaging, and various overseas subsidiaries (including Everlight Suzhou, Shanghai Mingde/ Dehua, Shanghai Anli, Guangzhou Mingguang, Everlight Hong Kong, Everlight Netherlands, Everlight USA, Elite Turkey, Everlight Vietnam, Everlight Singapore, and Everlight Investment Company; please refer to the latest news on the official website for details).

Scope of Data Disclosure (GRI 2-2)

During this reporting period, the Company's operational scope had no significant physical mergers, acquisitions, or disposals compared to the previous year; therefore, the comparison basis for all data remains consistent.

Data Integration Principles: All entities included within the reporting boundary have their data 100% fully integrated; during the integration process, no adjustments were made for minority shareholder interests, nor were deductions made based on shareholding proportions.

- Environmental Indicators: Discloses Everlight Chemical, all subsidiaries, and business locations.
- People (Human Rights) Indicators: Covers data for all group employees; if specific indicators cover only the Taiwan region due to local regulatory restrictions, this will be clearly marked in that section.
- Economic Indicators: The scope of disclosure is consistent with the consolidated financial statements, covering the parent company and all subsidiaries.

Reporting Period and Cycle (GRI 2-3)

Reporting Period: January 1, 2025, to December 31, 2025.

Release Cycle: Regularly published once a year.

Previous Version Release Date: August 2025.

Current Version Release Date: August 2026.

Scheduled Release Date of Next Report: August 2027.

Reporting Principles

The information disclosure direction of this report is compiled in accordance with the Rules Governing the Preparation and Filing of Sustainability Reports by Listed Companies . The content structure follows the GRI Universal Standards 2021 version published by the Global Reporting Initiative (GRI); it also refers to the Sustainability Accounting Standards Board (SASB) Chemical Industry indicators and the Task Force on Climate-related Financial Disclosures (TCFD) framework for disclosure. The financial data content in this report is consistent with the annual report, while environmental, safety, and health performance are expressed using international common indicators. If other quantitative data have special significance, they will be explained in separate notes.

Report Management Process and Role of the Highest Governance Body (GRI 2-14)

The Board of Directors is the Company's highest governance and decision-making unit. The control of various tasks such as data collection, compilation, and verification of this report follows the Procedures for the Preparation and Verification of Sustainability Reports . The Sustainability Office notifies relevant unit contact windows to submit various data and figures, which are reviewed by the head of that unit. The Sustainability Office and the ESG Executive Secretary then integrate the chapters. After approval by the heads of the Environmental, Social, and Governance task forces of the Sustainability Development Committee, the report undergoes verification and assurance by a third-party verification body. Following discussion at the Sustainability Development Committee meeting, it is finally approved by the Board of Directors before publication and release, ensuring that the sustainability strategy is consistent with the company's management direction.

External Assurance (GRI 2-5)

Status of External Assurance: In accordance with internal procedures, this report commissioned independent third-party institutions to perform assurance on Material Topics of interest to stakeholders and Specific Indicators for the Chemical Industry required by regulatory authorities. Independent assurance for Type 1 Moderate Level of Assurance was conducted by the independent third party, BSI Group Singapore Pte. Ltd. Taiwan Branch, based on GRI Standards (2021) and the AA1000 AS v3 assurance standard. Additionally, KPMG conducted limited assurance procedures in accordance with Assurance Standard No. 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information issued by the Accounting Research and Development Foundation, targeting seven assurance items required by the regulatory authorities to ensure the quality of the content meets regulatory requirements.

Participation of the Highest Governance Body and Senior Management: The selection of the assurance institutions and the compilation of the report are coordinated by the Sustainability Development Committee . Each task force (Environment, People (Human Rights), Governance) must sign off on the provided data to confirm its appropriateness and the progress of improvements for any findings from external assurance. The results of external assurance (Assurance Statement and Assurance Report) must be submitted to the Board of Directors for reporting. Board members oversee the authenticity of sustainability information by listening to ESG execution outcome reports.

Information Restatement (GRI 2-4)

This year's environmental data, including tables for total waste and composition breakdown by plant, waste disposal diversion by plant, direct waste disposal by plant, energy consumption statistics by plant, and air pollution emission statistics by plant, have been updated to the standard format recommended by GRI. The calculation logic has been adjusted from direct summation followed by rounding to rounding to specified decimal places before summation. Except for air pollution emission statistics, which are rounded to two decimal places, all other items are unified to one decimal place. These adjustments in calculation basis may lead to slight differences between some values and the results of direct summation of raw data, or values disclosed in previous reports. Additionally, Scope 1 and Scope 2 carbon emission data for offices have been added to the 2021 base year. Upon evaluation, these differences do not affect the integrity of overall data trends or year-to-year comparability; please refer to Chapter 5 of this report for details.

Changes in the recycling and regeneration values for chemicals and packaging materials across the entire Group are due to the initiation of internal data retroactive checks and statistical item optimization in 2025; please refer to Section 3.4.2 in Chapter 3 of this report for details.

Issuance Channels and Contact Information (GRI 2-3)

In response to resource sustainability, this report is primarily announced on the Company's website. Stakeholders are welcome to browse and download it online. If there are corrections or data updates to the report content, the electronic file content announced on the Company's website shall prevail. If you have any opinions, suggestions, or inquiries regarding the content, you are welcome to contact us through the following contact information.

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Message from the Management GRI 2-22

Dear stakeholders who care about Everlight Chemical, Greetings to everyone!

In 2025, the global situation was like a split screen, presenting extreme contrasts. On the one hand, the AI technology industry flourished, while on the other, imbalances in supply and demand caused by geopolitical conflicts and reciprocal tariffs posed severe challenges to other manufacturing sectors. Everlight Group's consolidated revenue for 2025 was NT$7,569 million, a 7% decrease from the previous year, and faced its first annual loss since its founding. This is a warning signal that must be addressed seriously. But it also demonstrated the resilience of transformation amidst these headwinds—our Electronic Chemicals Business successfully entered the AI supply chain, with revenue bucking the trend to grow by 7%, reaching NT$1,821 million and becoming the Group's second-largest business unit. This proves that the high-value transformation direction we have persisted in is precisely the key force for resisting the economic winter.

2025 ESG Highlights: Upholding Commitments Amidst Headwinds

Even in a difficult operating environment, our commitment to the environment, social people, and governance remains consistent.

Corporate Governance and Innovation: Driving Value, Dual-axis Transformation

To build a highly resilient structure, Everlight Chemical established a Digital x Sustainability dual-axis transformation strategy. We converted green technology into momentum: Everzol CS won the Taiwan Excellence Gold Award, perovskite encapsulation adhesive results were published in the journal Nature. Specialty Chemicals successfully entered the supply chains of international car manufacturers and medical devices. In 2025, we received the TCSA Sustainability Report Gold Award and the affirmation of maintaining a ranking in the top 6-20% of the Corporate Governance Evaluation in Taiwan. We established a Digital Transformation Committee to introduce AI tools, by implementing 100% supplier due diligence and formally aligning with IFRS standards. We are constructing a transparent, honest, and pressure-resistant sustainable value chain.

Environmental Sustainability: Turning Waste into Treasure, Driving Green Growth

Facing the challenges of global climate change, Everlight Chemical is firmly promoting Circular Economy and Low-Carbon Transformation. Through technological innovation, we practiced turning waste into treasure, receiving the Taiwan Circular Economy Annual Exemplary Award. And the recycling and treatment rate for hazardous industrial waste exceeded the target, reaching 13.2%. While pursuing operational development, each plant simultaneously implemented energy saving and carbon reduction, with an electricity saving rate of 2.9%. The absolute carbon emissions (Scope 1 and Scope 2) decreased significantly by approximately 31.4% compared to the base year 2021, and the revenue share of UPE sustainable products exceeded 76%. These achievements prove that being environmentally friendly is not only a corporate responsibility but also the core momentum driving our future sustainable growth.

Social People: Creating a Friendly Workplace and a Just Society

With the long-standing philosophy of Compassionate Management, our efforts to become a happy enterprise have been rewarded by colleagues standing together through these difficult management times. To accelerate the digital empowerment of talent, we continued training in AI and RPA (Robotic Process Automation), with over 1,400 participants. We introduced the TTQS competency training system, achieving an average of 68 hours of training per person and women account for 34% of STEM positions at Everlight. Last year, approximately NT$4 million was invested externally in social welfare, deeply rooting science education in remote areas and long-term commitment to environmental protection, winning a community trust score as high as 98.8. Additionally, we participated in the Economic Ethics Forum to respond to the UN SDGs, focusing on eliminating inequality, and continued to recruit talent through Friendly Workplace Joint Recruitment and Smart Technology Job Fairs, creating a diverse and inclusive workplace environment.

Looking forward to 2026, in response to the global growth slowdown, we take Enhancing Competitiveness, Moving Forward with Confidence as our main theme. We firmly believe that faith is being sure of what we hope for. Everlight has pre-deployed in green environmental protection and high-value products, and is on the right path. We will gather the wisdom and execution power of all colleagues to join hands with stakeholders to overcome difficulties and reach new heights.

Wishing everyone good health and peace to your family!

Chairman Chen Chien-Hsin
June, 2026

2025 Everlight Chemical Sustainability Performance Highlights

Environmental Sustainability
Circular Economy and Low-Carbon Transformation

E

Carbon Reduction Performance	Absolute emissions decreased by **31.4%** compared to 2021. Carbon intensity dropped from 9.8 to **8.9** (tCO_2e/million production value). Electricity saving rate 2.9%
Award Recognition	Annual savings of **NT$5.7 million**. Winner of Taiwan Circular Economy Award Exemplary Award of the Year.
Resource Recovery Results	**13.2%** recycling and treatment rate for hazardous industrial waste, better than target.
Waste Reduction	Total waste decreased by **24.5%** compared to 2021.
Sustainable Revenue	**76%** share of UPE sustainable products.

Social People
Diverse Inclusion and Deep Character Cultivation

S

Award Recognition	Won the **1111 Job Bank Happy Enterprise Gold Award**. Won the **2025 Workplace Equality Award**.
Digital Empowerment	Average of **68 hours** of training per person. AI/RPA training exceeded 1,400 person-times.
Gender Equality	Women account for **34%** of STEM positions. Parental leave reinstatement rate **100%**.
Science Education	LIS teaching materials increased interest by **82%**.
Community Trust	Community satisfaction score of **98.8 points**. Excellence Award for river adoption for four consecutive years.

Corporate Governance
Dual-axis Transformation and Integrity Governance

G

AI Supply Chain Dividend	Electronic chemicals business grew by **7%** against the market trend.
Award Recognition	Everzol CS product won the **Taiwan Excellence Gold Award**.
Award Recognition	Ranked in the top **6%~20%** of Corporate Governance Evaluation. Obtained TCSA Gold Award.
International Integration	Early deployment for **IFRS S1/S2**.
Resilience and Integrity	**100%** due diligence on major suppliers, increased local procurement. Zero non-compliant cybersecurity incidents, maintained ISO 27001 certification.

Note: UPE (Use Phase Efficiency) sustainable products refer to products that enhance user efficiency.

1 Corporate Profile

1.1 About Everlight Group

Material Topic 1.2 Operating Performance

1.3 Operational Activities and Value Chain

1.4 Customers and Markets





1.1 About Everlight Group GRI 2-1

Everlight Group has been established for 53 years, consistently upholding the brand promise of Better Chemistry Better Life, with the hope of allowing users to enjoy a better life through our products within the specialty chemical supply chain. Since the Company's management philosophy of Pursuing progress and innovation, manifesting the brilliance of human nature, and enhancing human well-being was established by the founder and Honorary Chairman Chen Ting-chuan, the Company has always taken Integrity management, compassionate management as its cultural core. With sustainable management as its mission, the Company is committed to the research, development, and production of high-tech chemicals that possess positive value for humanity, co-creating value with customers and becoming a high-tech chemical enterprise group that contributes to mankind.

Business Overview | Historical Evolution | Global Locations

Legal Name of the Company	Everlight Chemical Industrial Corporation
Company Ownership and Legal Form	Everlight Group was founded in 1972 and listed its shares on the stock market in 1988. Its legal form is a Company Limited by Shares, and company ownership belongs to all shareholders.
Total Capital	NT$ 5,477,520,000
Operating Headquarters Location	5-6F, No. 77, Section 2, Dunhua South Road, Da'an District, Taipei City
Number of Employees	Everlight Chemical (including the operating headquarters, Central and Southern Taiwan offices, and Plants I through IV) has 1,327 people. Subsidiaries (including Trend Tone Imaging, Everlight Suzhou (including Zhuhai branch), Shanghai Ming De/De Hua (including Tianjin and Qingdao branches), Shanghai An Li, Guangzhou Ming Guang, Everlight Hong Kong, Everlight Netherlands, Everlight USA, Elite Turkey, Everlight Vietnam, Everlight Singapore, and Horizon Investment Co.) have 491 people. The total for the entire Group is 1,818 people.

Everlight Group has 6 production bases, including four plants in Taoyuan, Trend Tone Imaging in Hsinchu, and Everlight Suzhou in mainland China. The address and telephone number of each production site are as follows: GRI 2-2



1.2 Operating Performance

Material Topic GRI 201-1

In 2025, the global economy entered a period of intense structural adjustment, presenting a dual-track situation where high-end AI technology and traditional manufacturing supply chains coexist. As traditional industries are caught between geopolitical fluctuations and market overcapacity challenges, Everlight Chemical is experiencing the most profound transformation pains since its founding. Affected by fluctuations in the overall economic and trade environment, the Group's consolidated revenue for this year was NT$ 7,569 million (a 7% decrease from the previous year), and the consolidated net loss after tax was NT$ (136) million, a decrease of 154% compared to the previous year, marking the first loss since the Company's establishment.

Item	2025 (NT$ thousand)
Operating Revenue	NT$7,568,574
Non-operating Income	NT$95,013
Direct Economic Value Generated (A)	NT$7,663,587
Operating Costs (Costs + Expenses) – (Salaries & Benefits)	NT$6,135,428
Employee Salaries and Benefits Expenses (Personnel Expenses)	NT$1,625,138
Payments to Providers of Capital (Dividends + Interest Expense)	NT$236,313
Payments to Government	NT$23,678
Community Investment	NT$4,010
Direct Economic Value Distributed (B)	NT$8,024,567
Economic Value Retained (A-B)	-NT$360,980

Facing operational challenges, Everlight Chemical has demonstrated strong resilience through its high-value layout. The Electronic Chemicals Business precisely connected with the global AI supply chain, growing by 7% against the market trend and jumping to become the Group's second-largest operating core, successfully implementing the transformation into semiconductor and advanced packaging materials. Looking forward, we will accelerate the optimization of our financial structure and product portfolio, uphold the principles of honesty and transparency, and co-create sustainable value with long-term resilience alongside stakeholders.

Material Topic 1	Organizational Resilience – Economic Performance
Management Policy and Commitment	Adopting Reshaping Competitiveness, Strengthening Value Resilience, and Promoting Dual-Axis Transformation as the core of our operations. We continuously optimize our business models, improve operational efficiency, and strengthen risk resilience to pursue steady profitability and long-term value creation. This ensures the sustainable operation of the enterprise and meets the expectations of our stakeholders.
Governance Organization	President's Office, Heads of each Business Unit.
Management Actions	・Focus on niche industries and high-value-added markets to optimize product and market portfolios. ・Breakthrough existing profit models to drive innovation transformation and new business layout . ・Comprehensively enhance operational efficiency and cost competitiveness through process optimization, digitalization, and resource integration.
Resources Invested	・Allocate personnel for strategic planning and operational management to strengthen decision-making and execution. ・Invest resources into R&D, digital transformation, and process improvement to support innovation and efficiency. ・Utilize capital expenditure and investment evaluation mechanisms to ensure resource allocation aligns with long-term business strategies.
Indicators and Targets	Management Indicator / 2026 Target / 2030 Target Earnings Per Share (EPS)（TWD） / ＞0 / ＞0 Return on Equity（ROE）（%） / ＞0 / ＞0 Description of Indicators: * Earnings Per Share (EPS) = Net Income ÷ Number of Shares Outstanding. * Return on Equity (ROE) = (Net Income / Shareholders' Equity) x 100%.
Evaluation and Improvement Mechanisms	・Regularly review financial performance and key business indicators to track target achievement . ・Promptly adjust business strategies through annual budgeting, rolling business reviews, and investment performance evaluations . ・High-level management reviews business results and continuously optimizes business models and resource allocation to enhance overall organizational resilience.
2025 Performance	・Earnings Per Share (EPS) (TWD): 0.21. ・Return on Equity (ROE) (%): 1.6. ・Equity-to-Asset Ratio (%): Parent Company Financial Report: 73%; Consolidated Financial Report: 66%.
Communication with Stakeholders	・Disclose business performance and strategic direction to investors through Shareholders' Meetings, Annual Reports, and Sustainability Reports . ・Maintain communication with financial institutions, investors, and employees to explain business achievements and future outlooks.

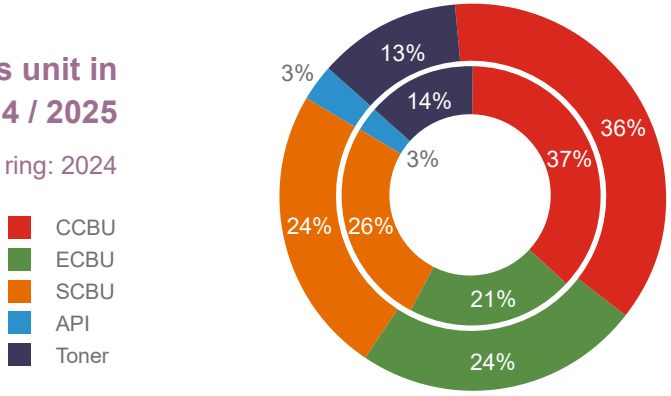
2023-2025 Revenue and EPS (Unit: NT$ thousand)

Individual			
Item	2023	2024	2025
Operating Revenue	6,108,600	6,528,041	6,037,221
Operating Costs	5,008,425	5,205,392	5,054,344
Operating Income (Loss)	115,031	252,270	3,648
Net Income (Loss) After Tax	85,866	243,590	（117,176）
Earnings Per Share	0.16	0.44	（0.21）

Group Consolidated			
Item	2023	2024	2025
Operating Revenue	7,861,424	8,168,220	7,568,574
Operating Costs	6,261,590	6,380,955	6,132,894
Operating Income (Loss)	83,420	175,360	（196,002）
Net Income (Loss) After Tax	95,077	253,262	（136,155）
Earnings Per Share	0.16	0.44	（0.21）

Revenue share of each business unit in 2024 / 2025

Outer ring: 2025 / Inner ring: 2024



1.3 Operating Activities and Value Chain GRI 2-6

Everlight Chemical is a leading specialty chemical company in Taiwan, with products covering color chemicals, specialty chemicals, electronic chemicals, toner materials, and pharmaceutical chemicals. The Company has complete R&D and manufacturing bases in Taiwan and has established sales offices in Asia, the Americas, and Europe to assist global customers in improving product performance and process efficiency. Raw materials for the upstream supply chain come from domestic and foreign suppliers. Direct upstream suppliers include basic chemical raw materials, organic chemical intermediates, and further upstream petrochemicals, coal tar chemicals, and natural gas chemicals, etc. Everlight products are widely applied in various industries, mainly including textile/leather/footwear/paper/metal dyeing/printing consumables, plastics/coatings, optoelectronics/semiconductors, and healthcare, etc.

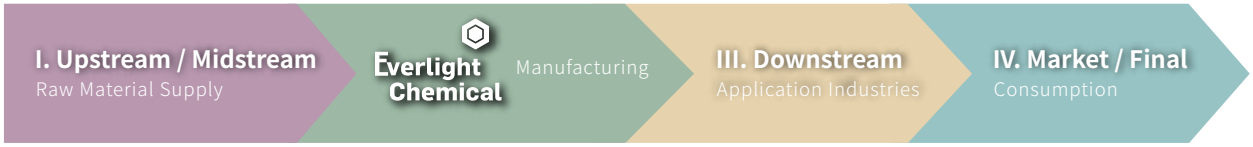
We start from source management, implementing upstream responsible procurement and supplier ESG audits. On the core manufacturing side, through precision green processes, R&D innovation, and improvements in energy and resource efficiency, we create diverse high-value-added products, including electronic chemicals that support the AI supply chain, concretely practicing industrial innovation and responsible production (SDG 9, 12).

On the downstream application side, we actively promote Use-Phase Efficiency (UPE) Sustainable Products that meet SASB standards, assisting customers in achieving ESG goals such as energy saving, waste reduction, and low-carbon processes (SDG 13 Climate Action), demonstrating the commitment to co-creating value with customers. This green path running through the entire value chain eventually leads to various environmental and health applications in the terminal market, practicing Everlight's brand mission of Better Chemistry Better Life.

- During this report period, the Company had no other relevant business relationships outside the value chain. During this report period, the Group's current industry category, upstream and downstream value chain structure, and commercial relationships with major suppliers/customers have seen no significant changes compared to the previous reporting period.
- Major global production bases and operating sites have maintained stable operations, with no facility closures, major expansions, or large-scale adjustments to the supply chain structure occurring.

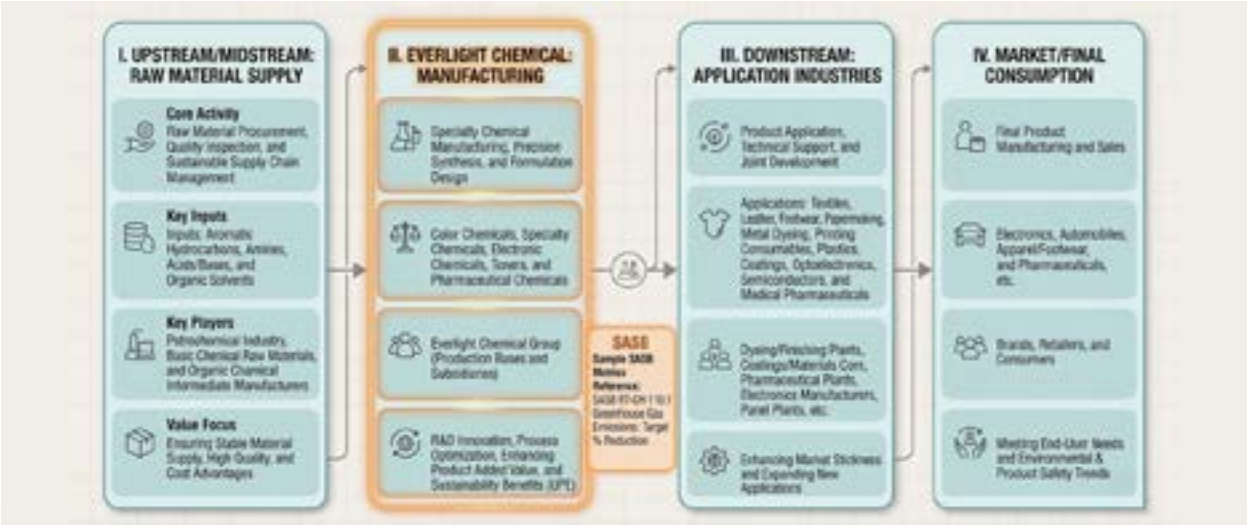
Product Type	Product Category
Color Chemicals	Textile dyes, leather dyes, high-purity dyes for inkjet, high-purity dyes for digital textile printing, digital textile printing inks, metal dyes, paper dyes, moisture-reactive bonding adhesives, functional chemicals, solar dyes, and encapsulation adhesives
Specialty Chemicals	UV absorbers, hindered amine light stabilizers, formulated products, functional masterbatches, antioxidants, polymerizable dyes
Toner Products	Color toner, black toner, finished toner cartridges, bottled and bagged toner, carriers and developers, ceramic toner
Electronic Chemicals	Photoresists, developers, and polishing slurries for the semiconductor and optoelectronics industries; wet process chemicals; thermal-cured and UV-cured functional inks; functional chemicals; photosensitive polyimide
Pharmaceutical Chemicals	Prostaglandin APIs, other APIs

Value Chain Focus



Phase	Core Activity	Key I/O	Key Players	Value Focus
I. Upstream / Midstream: Raw Material Supply	Raw material procurement, quality inspection, and sustainable supply chain management	Inputs: Aromatic hydrocarbons, amines, acids & bases, and organic solvents	Petrochemical industry, basic chemical raw materials, and organic chemical intermediate manufacturers	Ensuring stable raw material supply, high quality, and cost advantages
II. Everlight Chemical: Manufacturing	Specialty chemical manufacturing, precision synthesis, and formulation design	Outputs: Color Chemicals, Specialty Chemicals, Electronic Chemicals, Toners, and Pharmaceutical Chemicals	Everlight Chemical Group (Production sites and subsidiaries)	R&D innovation, process optimization, enhancing product added value, and sustainability benefits (UPE)
III. Downstream: Application Industries	Product application, technical support, and joint development	Applications: Textile, leather, footwear, paper, metal dyeing, printing consumables, plastics, coatings, optoelectronics, semiconductors, and healthcare/pharmaceuticals	Dyeing plants, coating/material companies, pharmaceutical plants, electronics manufacturers, and panel manufacturers, etc.	Strengthening market stickiness and expanding into new applications
IV. Market / Final Consumption	Final product manufacturing and sales	Final Products: Electronic products, automobiles, apparel & footwear, and medicines, etc.	Brand owners, retailers, and consumers	Meeting end-user needs and trends in environmental protection and product safety

VALUE CHAIN AND CORE BUSINESS ACTIVITIES OF EVERLIGHT CHEMICAL



UPE Sustainable Products and New Product Revenue Contribution

SASB RT-CH-410a.1

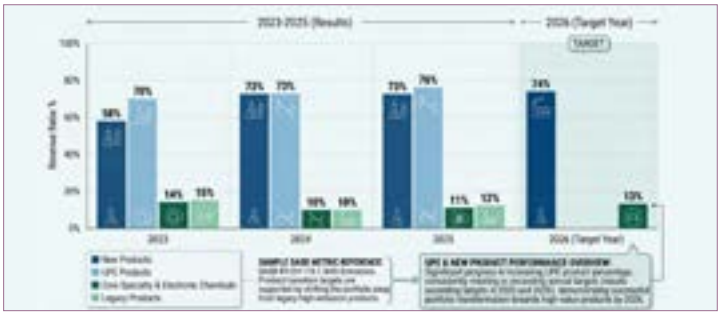
Since 2021, Group R&D has set annual revenue percentages and targets for UPE sustainable products that enhance user efficiency. Driven by customer ESG demands, these have shown steady growth. In 2025, Use-Phase-Efficiency sustainable products (referred to as UPE products) accounted for 76% of total revenue, a 3% increase over 2024, indicating that the promotion strategy for UPE products is gradually taking effect. New product revenue accounted for 12%, slightly higher than the previous year's level. The 2026 target for new product contribution is set to increase to 13%, with expectations to further expand the market through new products. The Company will continue to invest in R&D to increase the production and sales proportion of UPE products.

2023-2025 UPE and New Product Revenue Percentage Performance

Year	2023		2024		2025		2026
	Target	Result	Target	Result	Target	Result	Target
UPE Product Revenue % [Note 1]	58	70	73	73	73	76	74
New Product Revenue %	14	15	10	10	11	12	13

Note 1: Due to different product attributes, the UPE product scope does not include the Pharmaceutical Business Unit; therefore, its revenue must be deducted when calculating the UPE product percentage, making the actual results higher than the expected targets.

EVERLIGHT CHEMICAL GROUP: UPE AND NEW PRODUCT REVENUE PERCENTAGE PERFORMANCE



1.4 Customers and Markets

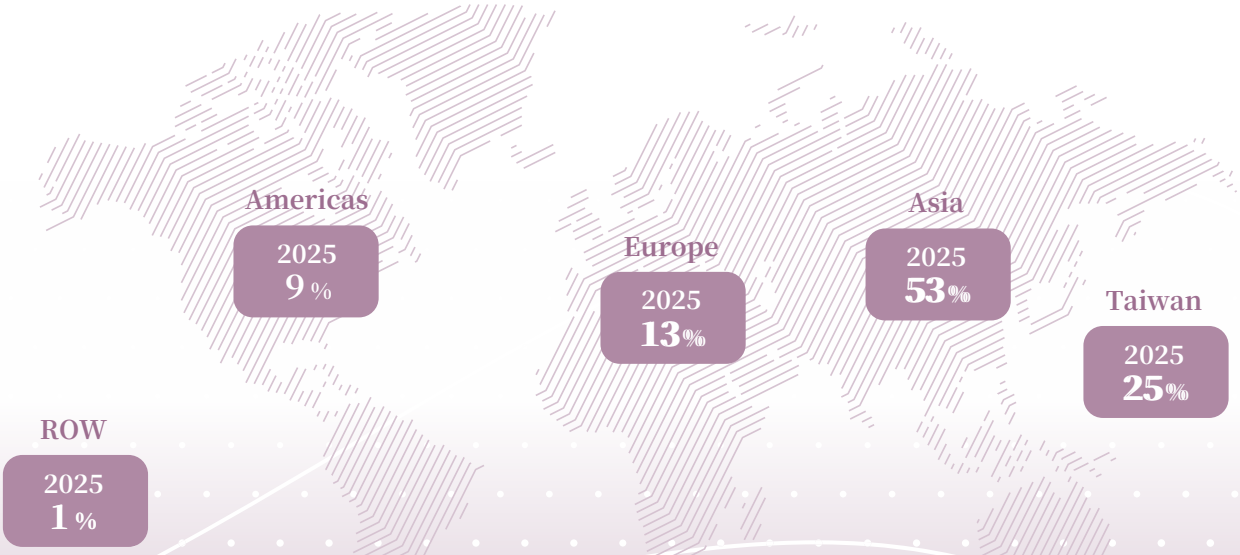
Everlight Chemical's products are primarily for export. The Group's main customers are from Asia, accounting for about half or more, while Europe and the Americas combined account for about 22%.

2025 Sales Revenue and Ratio by Market

Individual	Sales (NT$ million)	Ratio
Taiwan	1,803	30%
Asia	2,951	49%
Europe	763	13%
Americas	476	8%
Other	45	1%
Total	6,037	100%

Consolidated	Sales (NT$ million)	Ratio
Taiwan	1,868	25%
Asia	3,985	53%
Europe	968	13%
Americas	693	9%
Other	54	1%
Total	7,569	100%

Everlight Chemical Group 2025 Sales Revenue Ratio by Market



2 Sustainability Value

2.1 Management Philosophy and Sustainability ESG Policy

2.2 Sustainability Governance Mechanisms

2.3 Identification of Material Topics and Impact Management

2.4 Communication with Stakeholders

2.5 Global Standards Alignment: IFRS Sustainability Disclosure Implementation



2.1 Management Philosophy and Sustainability ESG Policy

2.1.1 Management Philosophy

Everlight Chemical takes Pursuing progress and innovation, manifesting the brilliance of human nature, and enhancing human well-being as its core philosophy, committing to improving quality of life through chemical innovation and using sustainable management as the foundation for the long-term development of the enterprise.

2.1.2 Sustainability ESG Policy

Everlight Chemical upholds the sustainability development policy of Fulfilling world citizenship responsibilities and participating in the protection of the Earth, incorporating environmental protection, social people, and good governance into company strategy. In 2022, the Board of Directors formally approved the sustainability development policy, covering:

- **Sustainable Environment**
- **Social People (including Human Rights)**
- **Corporate Governance**

Everlight Chemical Sustainability Development Policy

Sustainable Development Policies
Fulfilling Global Citizen Responsibilities and Participating in the Protection of the Earth

Sustainable Environment (E)	Social Responsibility (S)	Corporate Governance (G)
Implementing Environmental Management	Building a Happy Enterprise	Uphold ethical business practices
Promoting Green Chemistry	Deepening Community Care Actively	Safeguard shareholder rights
Developing a Zero-Carbon Economy	Giving Back to Society	Enhance organizational resilience

Everlight Chemical continues its brand promise of Better Chemistry Better Life by creating positive benefits for the economy, environment, and social people through healthy, safe, and responsible chemical manufacturing and services.

GRI 2-14

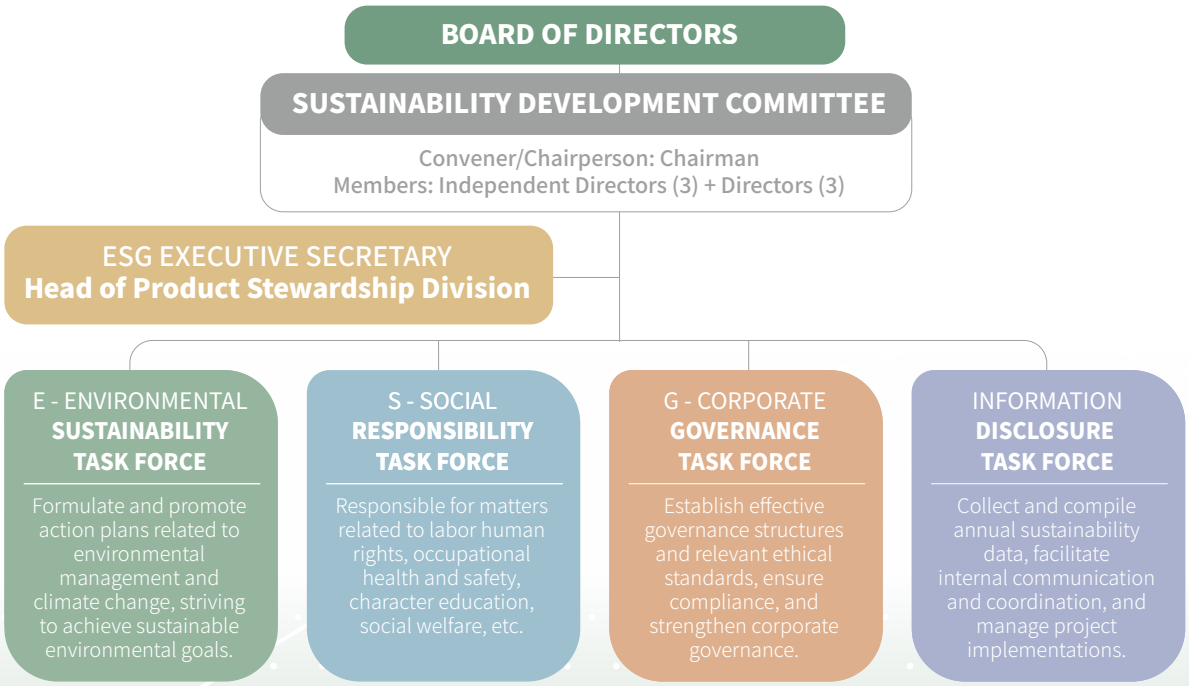
2.2 Sustainability Governance Mechanisms

2.2.1 Governance Structure and Vision

To strengthen the effectiveness of sustainability governance, the Company's Board of Directors assumes supervisory responsibility and has established the Sustainability Development Committee (abbreviated as ESG Committee). In 2024, the reorganization of the second term of committee members was completed, with the Chairman serving as the Chair, totaling 6 members (3 Directors, 3 Independent Directors) coordinating sustainability strategies to ensure the operational direction is closely aligned with the vision of becoming a High-tech chemical enterprise group that contributes to mankind.

2.2.2 Functional Division and Management Indicators

Under the ESG Committee, four task forces have been established: Corporate Governance, Sustainable Environment, Social Responsibility, and Information Disclosure. Each task force translates sustainability commitments into concrete actions and regularly tracks KPIs for seven major issues: Environmental Sustainability, Information Security, Sustainable Supply Chain, Sustainable Human Resources, Happy Workplace, Social People Inclusion, and Sustainable Governance. To implement policy commitments, performance results are periodically reported back to the Committee and the Board of Directors as a basis for management decisions and system optimization.



2.2.3 ESG Committee Operation and Board Supervision Mechanism

The Company ensures the deep involvement of the highest governance body in sustainability affairs:

- **Regular Review:** The ESG Committee holds at least two regular meetings annually to review the progress of material issues.
- **Supervisory Reporting:** The Executive Secretary reports to the Board of Directors at least once a year, covering materiality analysis results and stakeholder communication.
- **Final Approval:** The Board of Directors is responsible for approving annual material topics and the sustainability report to ensure the accuracy and materiality of information disclosure.

2.2.4 2025 Governance Performance Summary

Meeting Date	Meeting Level	Deliberation / Report Content
June 9	ESG Committee (2nd Term, 4th Meeting)	Progress of 2024 Sustainability Report compilation and achievement status of the six material topics and seven major sustainability issue indicators for the first half of the year.
July 8	ESG Committee (2nd Term, 5th Meeting)	Deliberated and passed the 2024 Sustainability Report (Chinese version).
Aug. 14	Board of Directors (19th Term, 8th Meeting)	Heard stakeholder communication results and approved the 2024 Sustainability Report (Chinese version).
Dec. 24	ESG Committee (2nd Term, 6th Meeting)	Deliberated on indicator and target setting for 9 material topics for 2026–2027; results of six material topics and seven major sustainability issue indicators for the full year; gap analysis and improvement strategies for the 1st Term ESG rating; passed amendments to the Sustainability Development Practice Principles.

2.2.5 2025 Sustainable Actions Linked to SDGs

Based on sustainability policies, international ESG trends, SASB chemical industry indicators, and materiality analysis results, Everlight identified material topics for 2025 related to the Company's core SDG goals and proposed concrete actions as follows:

Aspect	SDGs	Topic	Concrete Actions	Corresponding Chapter
Sustainable Environment	SDG 6 Clean Water and Sanitation: 6.3、6.4	Water Resource Management, Pollution Prevention and Control	Wastewater recycling and reuse; environmental risk management around plants; reducing process impact on water resources.	5.3、5.4
Sustainable Environment	SDG 7 Affordable and Clean Energy: 7.3	Greenhouse Gas and Energy Management	Replacing old equipment; introducing energy-saving improvements; enhancing energy efficiency.	5.5
Social People	SDG 8 Decent Work and Economic Growth: 8.5、8.8	Organizational Resilience, Talent Attraction and Cultivation, Occupational Safety and Health	Financial stability; business continuity management (BCMS); stable employment and job creation.	1.2 4.4 6.3、6.5、6.6
Corporate Governance	SDG 9 Industry, Innovation and Infrastructure: 9.1	Product Strategy and Innovation, Digital Transformation and Development	R&D investment; advanced process development; strengthening digital transformation and information security.	3.1 4.5、4.6
Social People	SDG 12 Responsible Consumption and Production: 12.2、12.5	Product Strategy and Innovation, Circular Economy	Promotion and R&D of UPE products; introducing circular economy concepts and waste reduction measures.	3.1~3.4 5.6
Sustainable Environment	SDG 13 Climate Action: 13.3	Climate Change Response - Mitigation and Adaptation	Developing green, low-carbon processes and sustainable products.	5.5

2.3 Identification of Material Topics and Impact Management

The Company follows the GRI 3: Material Topics 2021 standard, initiating a comprehensive material topic identification process every two years. Through rigorous due diligence, we identify key sustainability issues for Everlight Group from two dimensions (double materiality): impact on the economy, environment, and people (including human rights) and impact on the company's financial value, serving as the core basis for information disclosure.

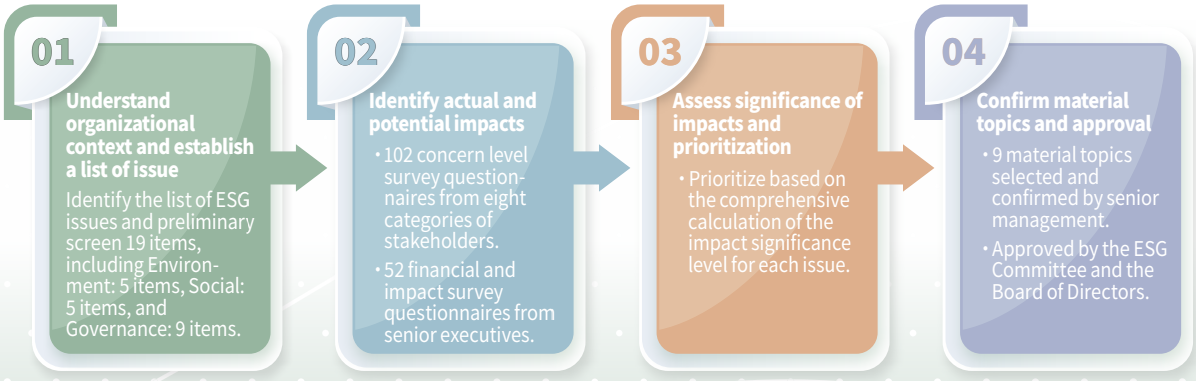
2.3.1 Impact Management Mechanism GRI 2-12 GRI 2-13

Board Supervision Responsibility (GRI 2-12): The Board of Directors is Everlight Chemical's highest governance body, responsible for approving sustainability strategies and supervising the actual and potential impacts of the organization on the economy, environment, and people (including human rights). The Board hears reports on sustainability performance from the ESG Executive Secretary at least once a year to ensure management actions align with stakeholder expectations and company long-term value.

Management Responsibilities and Delegation (GRI 2-13): To implement impact management, the Board authorizes the ESG Promotion Committee to coordinate execution. Led by the Chairman as convener, leading task forces for environment, society, and governance to implement sustainability goals in various operational departments. Combined with the Risk Management Committee and Audit Committee, it executes prevention and improvement for major risks such as climate, finance, and law, and reports regularly to the Board. The ESG Promotion Committee identifies and ranks material issues every two years through stakeholder communication and impact assessment procedures (questionnaires and interviews), with department heads executing specific management plans to ensure effective impact control.

2.3.2 Process for Determining Material Topics GRI 2-29 GRI 3-1

The identification process for this year's material topics was led by the Sustainability Development Committee, supervised and reviewed by the highest governance body (Board of Directors). The specific steps are as follows:



Step 1: Identify Context and Establish Issue List: We comprehensively consider the company's operating activities and business relationships and extensively refer to international sustainability standards and trends, including GRI standards, SASB chemical industry standards, TCFD climate-related financial disclosure, UN SDGs, and Financial Supervisory Commission corporate governance evaluation requirements and global risk reports.

— **Results:**
After screening by senior management, 19 sustainability issues were preliminary identified, covering the three major aspects: Environment (5 items), Social People (5 items), and Governance (9 items).

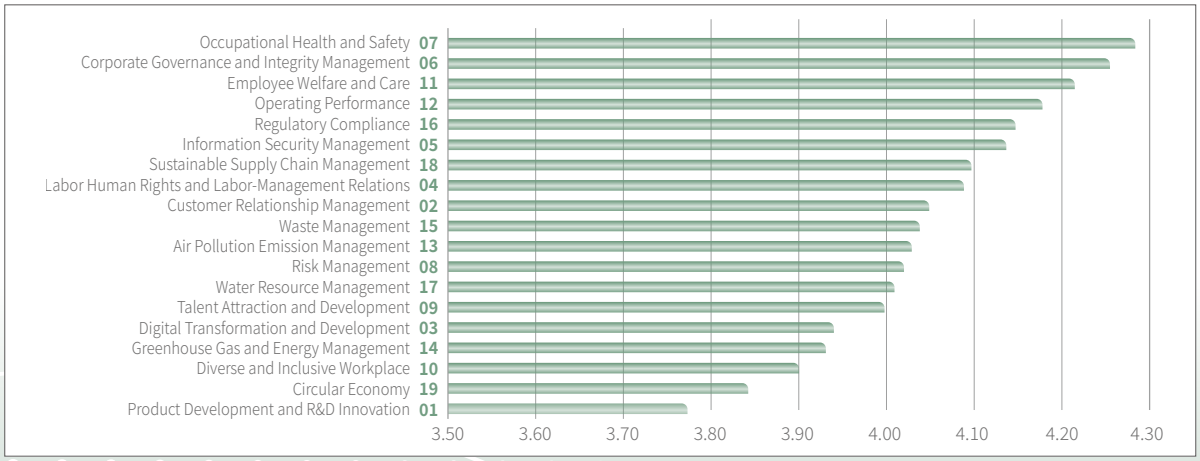
Environment	Social People	Governance
Air Pollution Management	Greenhouse Gas and Energy Management	Product Strategy and R&D Innovation
Waste Management	Labor Relations and Employment	Customer Relationship Management
Water Resource Management	Occupational Safety and Health	Digital Transformation and Development
Circular Economy	Talent Attraction and Cultivation	Information Security Management
	Diverse and Inclusive Workplace	Corporate Governance and Integrity
	Employee Welfare and Care	Risk Management
		Economic Performance
		Regulatory Compliance
		Sustainable Supply Chain

Step 2: Identify Impacts: In 2025, relevant departments reviewed operational activities, interaction frequency, and the degree of impact on the company's sustainable development, confirming no major changes in the scope of stakeholders. Therefore, we continued to use the stakeholder categories identified in 2024 to engage with the identified eight major stakeholder categories (Customers, Shareholders, Employees, Suppliers, Community, Government, Banks, Industry Associations) to identify actual and potential impacts.

— **Stakeholder Perspective:** Concern questionnaires were distributed (113 sent, 90.3% response rate), inviting stakeholders to evaluate the level of concern for each issue regarding the economy, environment, and people (including human rights).

Survey results show stakeholders are most concerned with the top 8 issues: Occupational Safety and Health, Corporate Governance and Integrity Management, Employee Welfare and Care, Economic Performance, Regulatory Compliance, Information Security Management, Sustainable Supply Chain, and Labor Rights and Employment Relations. Additionally, stakeholders proposed several concrete suggestions, such as strengthening supply chain carbon footprint management, introducing green chemical design, improving water circular reuse, and further enhancing Board diversity and independence.

Stakeholder Concern Ranking (Average Value)



— **Double Materiality Assessment:** Conducted by 52 internal senior executives through dual-way evaluation. For 19 issues, quantitative assessments were conducted from the company's operational financial perspective and the actual and potential positive and negative impacts that may or have occurred on the economy, environment, and people (including human rights) to establish the significance of sustainability topics. Results are as follows:

· **Financial Materiality Chart (Internal Executives):**

Positive Opportunities: The top 8 ranking items are Digital Transformation and Development, Product Strategy and R&D Innovation, Customer Relationship Management, Circular Economy, Corporate Governance and Integrity, Sustainable Supply Chain, Greenhouse Gas Emissions, Economic Performance.

Negative Risks: The top 8 ranking items are Economic Performance, Talent Attraction and Cultivation, Air Pollution Management, Information Security Management, Employee Welfare and Care, Occupational Health and Safety, Waste Management, Regulatory Compliance.

Financial Materiality

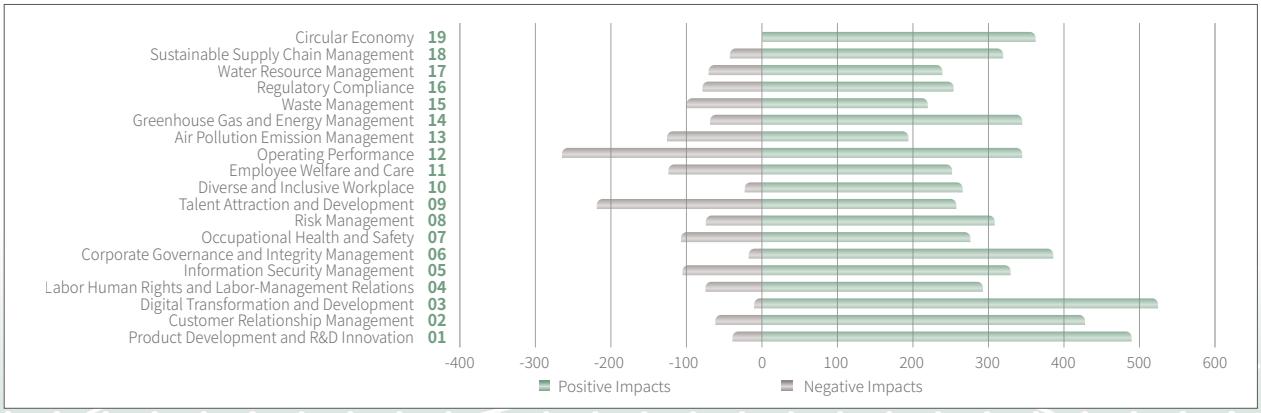


· **Impact Materiality Chart (Internal Executives):**

Favorable Impacts: The top 8 ranking items are Digital Transformation and Development, Product Strategy and R&D Innovation, Customer Relationship Management, Corporate Governance and Integrity, Circular Economy, Economic Performance, Greenhouse Gas Emissions, Information Security Management.

Unfavorable Impacts: The top 8 ranking items are Economic Performance, Talent Attraction and Cultivation, Air Pollution Management, Employee Welfare and Care, Occupational Health and Safety, Information Security Management, Waste Management, Regulatory Compliance.

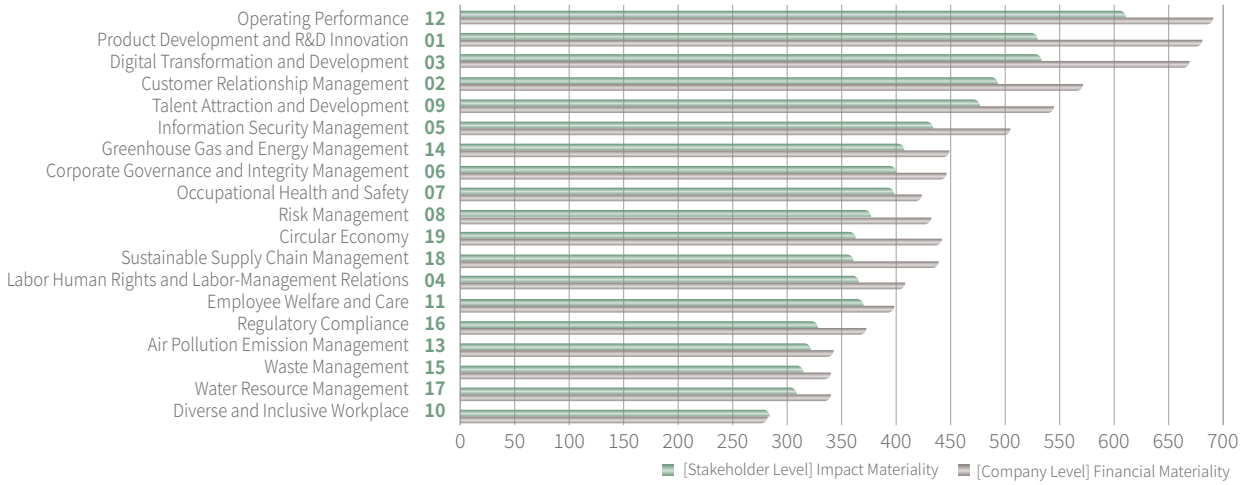
Impact Materiality



Step 3: Assess Significance and Ranking: To avoid underestimating potential risks and unfavorable impacts, we adopt the principle of positive and negative scores do not offset each other, comprehensively calculating the significance of each issue across the Financial and Impact dimensions to ensure the company identifies both potential opportunities and risks.

Results show the top 8 issues concerned by internal executives in terms of financial materiality and impact materiality include the following themes, with only slight differences in ranking: Economic Performance, Product Strategy and R&D Innovation, Digital Transformation and Development, Customer Relationship Management, Talent Attraction and Cultivation, Information Security Management, Greenhouse Gas and Energy Management, and Corporate Governance and Integrity Management.

Internal Managers' Double Materiality Assessment (Total Positive and Negative Scores)



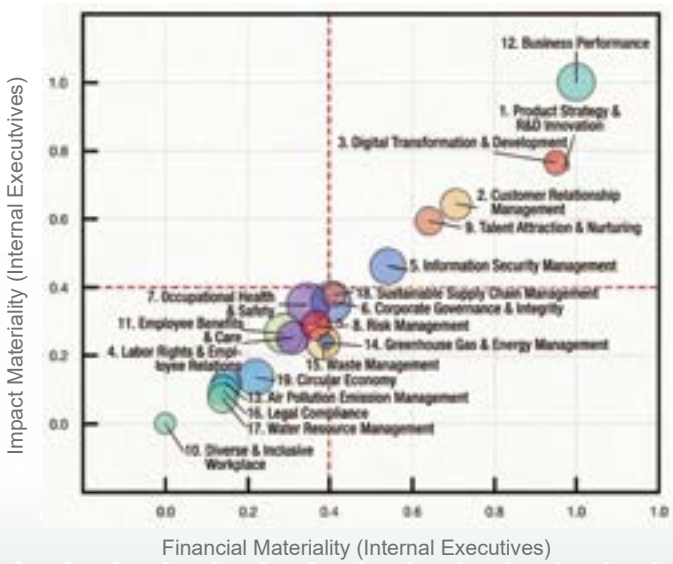
- **Ranking Basis:**
  After standardizing data for financial materiality, impact materiality, and stakeholder concern, an ESG Issue Materiality Bubble Matrix was drawn.

ESG Issue Materiality Bubble Matrix (Bubble size represents stakeholder concern level):

Top ranking bubbles (Quadrant 1): 12. Economic Performance; 1. Product Strategy and R&D Innovation; 3. Digital Transformation and Development; 2. Customer Relationship Management; 9. Talent Attraction and Cultivation; 5. Information Security Management; 14. Greenhouse Gas and Energy Management; 6. Corporate Governance and Integrity Management.

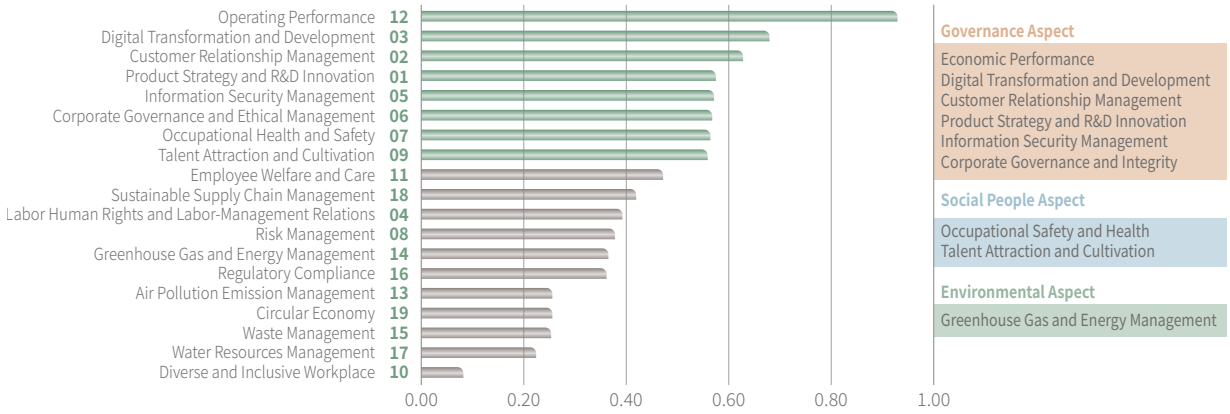
ESG Issue Materiality Bubble Matrix

(Bubble size represents stakeholder concern level)



Finally, the data for financial materiality, impact materiality, and stakeholder concern for each sustainability issue was calculated using equal weighting, and a comprehensive score threshold was set to narrow down to the top 8 material topics. In order, they are: Economic Performance, Digital Transformation and Development, Customer Relationship Management, Product Strategy and R&D Innovation, Information Security Management, Corporate Governance and Integrity, Occupational Safety and Health, and Talent Attraction and Cultivation. Senior management, considering that zero net emissions in the sustainable environment is a long-term goal, decided to include Greenhouse Gas and Energy Management, making a total of 9 material topics.

2026-2027 Material Topic Comprehensive Assessment Ranking:



Note: Ranking method is based on the average value of the standardized total scores from executives on finance, impact, and stakeholder concern.

Step 4: Prioritize and Approve: Based on the comprehensive score ranking and considering organizational long-term strategic goals (such as net-zero carbon emissions), after review by senior management, 9 material topics were finally selected.

- **Governance Body Approval** GRI 2-14 : Assessment results, management indicators, and targets were submitted to the Sustainability Development Committee on December 24 for deliberation and approved by report to the Board of Directors, ensuring consistency between sustainability strategy and corporate governance.

2.3.3 Material Topic List and Description of Changes GRI 3-2

2024 Material Topic	2025 Material Topic	2026 Material Topic	Description of Changes
—	—	1. Economic Performance	New; reflects the company's focus on operational and financial sustainability.
1. Organizational Resilience (including Major Incident Handling, Information Security, and Digital Transformation)	1. Organizational Resilience (including Major Incident Handling, Information Security, and Digital Transformation)	2. Digital Transformation and Development 5. Information Security Management	Continued as a key issue, subdivided/adjusted to reflect increased digital maturity requirements, emphasizing cybersecurity resilience.
—	—	3. Customer Relationship Management	New; reflects intensified market competition and rising customer requirements for sustainable products.
2. Product Strategy and R&D Innovation	2. Product Strategy and R&D Innovation	4. Product Strategy and R&D Innovation	Continued as a key issue.
—	—	6. Corporate Governance and Integrity	New; coordinates with the trend of strengthening regulations and improving governance transparency.
—	—	7. Occupational Safety and Health	New; improves transparency in occupational safety management and employee protection.
3. Talent Attraction and Cultivation	3. Talent Attraction and Cultivation	8. Talent Attraction and Cultivation	Continued as a key issue.
4. Water Resource Management	4. Water Resource Management	—	Though not in the top 9, it remains a routine focus in the environmental management system under continuous control.
5. Pollution Prevention and Control	5. Pollution Prevention and Control	—	
6. Climate Change Mitigation and Adaptation	6. Climate Change Mitigation and Adaptation	9. Greenhouse Gas and Energy Management	Continued as a key issue, focusing on carbon reduction and energy efficiency improvement.

2.3.4 Material Topic Impact Analysis GRI 3-3

For the 2025 material topics, we further analyze their actual/potential and positive/negative impacts, corresponding management policy commitments, and corresponding GRI topics. If negative events related to the aforementioned material topics occur (such as environmental violations, labor disputes, or business conduct concerns), stakeholders can raise them through the grievance channels established by the company (see Chapter 4 Corporate Governance). We will conduct investigations and remediation based on those procedures (e.g., reporting mailbox, consultation mechanisms) and feedback results into the following year's material topic assessment, forming a closed management loop.

No.	Material Topic	Impact Aspect	Impact Description (Actual/Potential, Positive/Negative)	Policy Commitment	GRI Topic	Chapter
1	Organizational Resilience - Economic Performance and Major Incident Handling	Economy	- **Actual Positive:** Steady revenue growth, return to profitability, ensuring shareholder rights. - **Potential Negative:** Geopolitical instability or trade barriers leading to operational disruption and financial loss.	Implement risk management; ensure sustainable operation.	GRI 201-1	1.2
		People	- **Actual Positive:** Providing stable employment opportunities, ensuring employee livelihood and career development. - **Actual Negative:** Disaster drills or system changes initially increase employee psychological pressure. - **Potential Negative:** Major accidents lead to casualties, or operational disruptions lead to community unemployment.		None	4.4
	Organizational Resilience - Digital Transformation and Development	Economy	- **Actual Positive:** Introduced LEAP electronic form system, successfully digitalizing several operational processes, significantly improving cross-unit collaboration efficiency. - **Actual Negative:** Early transformation requires high system development and personnel training costs, creating expenditure pressure on management fees in the short term. - **Potential Positive:** Introducing AI and smart management, improving decision efficiency and transparency.	Promote dual-axis transformation, deeply combining digital technology and sustainable management, and strengthening organizational resilience.	None	4.5
		People	- **Potential Negative:** Transformation failure may lead to operational disruption or decreased competitiveness.			
	Organizational Resilience - Information Security Management	Economy	- **Actual Positive:** Passed ISO 27001:2022 verification, establishing a standardized information security management system to ensure corporate trade secrets are not leaked. - **Potential Positive:** Strengthening OT (Operational Technology) protection can prevent shutdown risks caused by cyberattacks on production lines. - **Actual Negative:** Regular vulnerability scanning and remediation require continuous investment in hardware and software updates and cybersecurity talent costs. - **Potential Negative:** Potential security loopholes may lead to personal data leakage, causing legal litigation and huge compensation.	Ensure confidentiality, integrity, and availability of information; complete plant-wide OT cybersecurity protection by 2030.	GRI 418-1	4.6
2	Talent Attraction and Cultivation	People	- **Actual Positive:** Provide on-the-job training opportunities, establish a high-quality R&D team, and promote technological innovation. - **Potential Positive:** Deepen character education and establish harmonious labor-management relations to enhance organizational cohesion and cultural resilience. - **Actual Negative:** Group employee turnover rate is 13.6%; personnel turnover increases the risk of transition costs and technical experience gaps.	Committed to talent sustainability, providing competitive compensation and benefits and diversified development pathways.	GRI 401-1~3 GRI 404-1~3	6.3 6.4 6.5
		Economy	- **Potential Negative:** Intense competition for local talent; failure to attract outstanding youth will affect mid-to-long-term R&D momentum.			

No.	Material Topic	Impact Aspect	Impact Description (Actual/Potential, Positive/Negative)	Policy Commitment	GRI Topic	Chapter
3.	Water Resource Management	Environment	- **Actual Positive:** 2025 water recovery rate (R2) reached 90.3%, total recovery and circulation volume reached 5,907.4 million liters, equivalent to saving the water volume of 2,362 standard swimming pools. - **Potential Positive:** Significant reduction in dependence on natural water sources through optimized water recovery systems, alleviating water shortage risks caused by extreme weather. - **Potential Negative:** Identified Everlight Suzhou as located in a high water stress area; failing to strictly control water withdrawal may lead to competition with local ecosystems or communities.	Committed to improving the R2 recovery rate and optimizing water withdrawal strategies to prepare for environmental risks.	GRI 303-1~5	5.3 5.4
4	Pollution Prevention and Control	Environment	- **Actual Positive:** Waste recovery and reuse rate reached 78.3%, and successfully resource-recovered process by-products (such as dilute acid, iron sludge) into ferrous sulfate, creating circular economy value. - **Potential Positive:** Promoting reduction and resource recovery of hazardous industrial waste, aiming for zero emissions and zero waste. - **Actual Negative:** Increased production of specific products in 2025 led to an air pollution emission reduction rate per unit production of -27.3%, failing to achieve the positive reduction target.	Use Best Available Control Technology (BACT), implementing source control and resource circular reuse.	GRI 305-7 GRI 306-1~5	5.4
		People	- **Potential Negative:** If pollution control equipment is improperly maintained or wastewater discharge management fails, it may have negative impacts on the health and ecology of nearby communities.			
5	Product Strategy and R&D Innovation	Economy	- **Actual Positive:** In 2025, the R&D team completed 90 new product developments, and Use-Phase-Efficiency (UPE) products accounted for 76% of revenue, effectively assisting customers in saving water and energy and reducing harmful substances at the production end. - **Potential Positive:** Mass production of cutting-edge materials such as semiconductor photoresist expected to secure green orders in the global tech supply chain; long-term revenue growth momentum expected with the expansion of Taiwan's semiconductor industry.	Uphold Pursuing progress and innovation, implementing the 12 principles of green chemistry throughout the product life cycle.	GRI 301-1~2 GRI 416-1~2	3.2 3.4
		Environment	- **Potential Negative:** Potential environmental risks if the R&D process involves high energy consumption or improper chemical management.			
6	Climate Change Response - Mitigation and Adaptation	Environment	- **Actual Positive:** Completed plant-wide ISO 14064-1 organizational carbon inventory verified by a third party, improving data transparency and credibility. Absolute total greenhouse gas emissions (Scope 1 & 2) decreased by approximately 30% compared to the 2021 base year, showing concrete carbon reduction results. - **Actual Negative:** Investment in energy-saving equipment replacement and spending on the introduction of carbon inventory systems increase operational capital expenditures in the short term. - **Potential Negative:** Facing domestic carbon fee collection and EU CBAM implementation, if the carbon reduction path is delayed, tax costs may increase by over NT$50 million annually. Extreme weather events (such as heavy rain, drought) pose physical risks that could lead to operational disruption, threatening value chain stability.	In 2023, the Board approved a 2030 carbon reduction target, committing to a 25% reduction from the 2021 base year and moving toward the 2050 net-zero emissions goal.	GRI 302-1,3,4 GRI 305-1~5	5.4 5.5
		Economy	- **Potential Positive:** Developing low-carbon and UPE sustainable products (e.g., waterborne light stabilizers, solvent-free UV shading adhesives), expecting more order opportunities as the market shifts to low-carbon products. Through process optimization (e.g., condensation reaction without heating), reducing environmental impact.			

2.3.5 Material Topic Management Indicators and Implementation Status

GRI 3-3

In addition to tracking the status of target achievement for 2025 material topics, we have also set clear targets for the 9 new material topics identified for 2026 and track performance through specific management indicators (KPIs).

2025 Material Topic Implementation Status:

Material Topic	Management Indicator	2025 Target	2025 Result	Achieved	2030 Target	Chapter
Organizational Resilience (inc. Major Incidents, Digital Transformation)	Ratio of Equity to Total Assets	＞ 50%	Individual: 73%, Consolidated: 66%	V	＞ 50%	1.2
	Critical Information Equipment Failure Time/Frequency	0	0	V	0	4.6
	Critical Information System Failure Time/Frequency	0	0	V	0	
	BCM Medium-High Risk Improvement Item Completion Rate*	100%	143%	V	100%	4.4
Talent Attraction and Cultivation	104 Employer Brand Survey PR Value	PR ≥ 92	98	V	PR ≥ 95	6.5
	Group Employee Annual Turnover Rate (%)	≤ 15	13.6	V	≤ 14.5	
	Building Competency Training System via TTQS	Establish (Headquarters)	Information, HR, and Material Resources Departments	V	Talent Development Blueprint (Taiwan Region)	
Water Resource Management	Water Recovery Rate R2 (%)	≥ 92	90.3	X	≥ 90[Note 2]	5.1, 5.3
	Total Water Withdrawal (ML)	≤ 872	634.0	V	≤ 872	
Pollution Prevention and Control	Air Pollution Emission Reduction Rate per Unit Production (%)	≥ 3	-27.3	X	≥ 4	5.4
	Wastewater Treatment Compliance Rate (%) (previously in Water Resource Mgt)	100	100	V	100	
	Waste Recovery and Reuse Rate (%)	≥ 79	78.3	X	≥ 80	
	Hazardous Industrial Waste Recycling and Treatment Rate (%)	≥ 7.3	13.2	V	≥ 8.3	
Product Strategy and R&D Innovation	Sustainable Product Revenue Share (%)	73	76	V	77	1.3
	New Product Contribution (%)	11	12	V	14	
Climate Change Response - Mitigation and Adaptation	Greenhouse Gas Emission Intensity (tCO_2e/million production value)	≤ 8.8	8.9	X	≤ 7.4	5.5

Note 1: For 2025 performance data and review of unachieved targets, please refer to the corresponding chapters in this report.
Note 2: After comprehensive evaluation, the water recycling rate (R2) target has been adjusted to ≥90%. This responds to physical limitations from future product portfolio and process structure adjustments, facilitating an optimal balance between water management and low-carbon transition while keeping the target above the industry benchmark (approx. 80%).

2026 Material Topic Management Indicators and Targets:

Material Topic	Management Indicator	2025 Status	2026 Target	2030 Target	Chapter
Economic Performance (New)	Earnings Per Share (NT$)	-0.21	> 0	> 0	1.2
	Return on Equity (%)	-1.60	> 0	> 0	
Digital Transformation and Development	Number of Digital Transformation Completed Projects	---	10 items	50 items	4.5
Customer Relationship Management (New)	Customer Satisfaction (Average Value)	92	≥ 90	≥ 90	3.5
	Complaint Rate (Group Complaints + Grievances / Total Group Orders) %	0.16	≤ 0.14	≤ 0.11	
Product Strategy and R&D Innovation	Sustainable Product Revenue Share (%)	76	≥ 74	≥ 85	1.3 3.1
	New Product Revenue Contribution (%)	12	≥ 13	≥ 19	
	Innovative R&D Funding as % of Total Revenue	4.95	≥ 4	≥ 4	
Information Security Management	Major Cybersecurity Incidents and Confidential Data Leakage	0/0	0/0	0/0	4.6
Corporate Governance / Integrity Management (New)	Independent Director Ratio (%)	27	27	36	4.1, 4.2
	Board Meeting Attendance Rate (%)	100	≥ 90	≥ 90	
	Group Employee Anti-corruption Training Coverage Rate (%)	66	100	100	
Occupational Safety and Health (New)	Composite Injury Index FSI	0.14	0	0	6.6
	Annual Occupational Disaster Count and Rate (%)	3 persons / 0.16	0 persons / 0	0 persons / 0	
Talent Attraction and Cultivation	Group Employee Annual Turnover Rate (%)	Group: 13.6, Everlight: 15.5	≤ 15	≤ 14.5	6.5
	Average Training Hours (hrs/person)	68	≥ 72	≥ 81	
	Completion Rate of Critical Competency Courses (%)	---	100	100	
	Passing Rate of Critical Position Training Personnel (%)	---	100	100	
Greenhouse Gas / Energy Management	Greenhouse Gas Emission Intensity (tCO_2e/million production value)	8.9	≤ 8.5	≤ 7.4	5.5
	Annual Electricity Saving Rate (Average Value) (%)	2.9	≥ 1.5	≥ 1.5	

2.4 Communication with Stakeholders

GRI 2-29

The core purpose of the Company's engagement with stakeholders lies in building a two-way, transparent bridge for communication. By proactively understanding the concerns of all parties, we can effectively evaluate and manage the impact of operations on the environment and social people (human rights), thereby optimizing management decisions and co-creating sustainable value with stakeholders while building long-term mutual trust.

Welcome to submit your suggestions at any time:

To ensure communication has substantive meaning and effectiveness, we take the following actions:

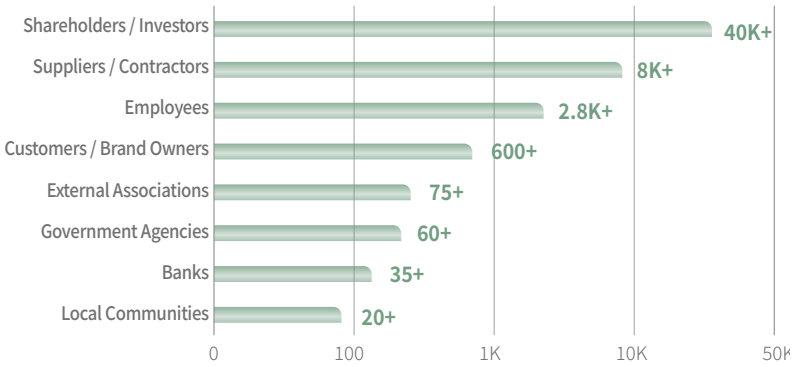
- **Highest Governance Body Participation:** The ESG Executive Secretary reports the overview of stakeholder engagement to the Board at least once a year.
- **Diversified Channels:** Tailored appropriate communication tools (such as employee seminars, customer satisfaction surveys, supplier conferences, and sustainability questionnaires) based on the attributes of different groups.
- **Instant Response:** Dedicated windows are set up to regularly compile stakeholder suggestions and forward them to responsible departments, ensuring critical opinions can be reflected in various improvement plans.
- **Transparent Disclosure:** Engagement results and the process of identifying material topics are fully disclosed in this report annually to implement information symmetry and integrity management.

We communicate with different stakeholders through diverse channels and continue to obtain improvement suggestions to implement interaction with stakeholders.

Everlight Chemical Communication Value Chain Map



2025 Communication Intensity Count / Frequency



Note: The number of communication counts reflects the breadth of contact, but does not fuly represent strategic priorities.

Everlight Chemical interacts frequently with multiple stakeholders. Among them, the Annual General Meeting of Shareholders and training for suppliers/contractors have higher frequencies of participation and interaction; the Company also communicates with employees through diverse methods and maintains good exchanges with the community, government, and banks. The Company also values internal and external feedback and grievance suggestions. For details, please see the 2025 Everlight Chemical Stakeholder Engagement Overview Table: Communication Channels, Frequency, and Contact Information.

In terms of information disclosure, Everlight announced the 2025 annual financial report audited and signed by accountants before the legal deadline as required, ensuring timeliness and compliance. Additionally, in 2025, we were invited to hold two institutional investor briefings to share operational results and future plans, maintaining good interaction with investors. From 2022 to 2025, we continued to participate in the IR engagement service platform to communicate with institutional investors, steadily building an investor base and improving mutual trust and cooperation.

2025 Everlight Chemical Stakeholder Engagement Overview Table

Stakeholder	Concerned Issues and Engagement Purpose	Communication Channels, Frequency, and Contact Information	2025 Participation Status	Communication Content and Engagement Effectiveness
Shareholders / Investors *	**Issues:** Operational profit, corporate governance, management policy, investment plans. **Engagement Purpose:** Ensure funding sources and maintain company rights, positively impacting company stock price and image.	1. Annual General Meeting (1/year); 2. Investor Briefing (2/year); 3. Investor hotline and email (occasional). Finance Dept: finance@ecic.com.tw	・Shareholder Meeting: 40,036 person-times; ・Hotline/Email: 30 person-times; ・Investor Briefings: 18 person-times.	1. **Focus:** Application and capacity of electronic chemicals in semiconductors and FOPLP. 2. **Response/Effect:** AGM used live streaming and recorded replies to questions; monthly self-cleared profit/loss announcements reduced market doubt.
Customers / Brand Owners *	**Issues:** Operational profit, green products, environmental responsibility, labor relations. **Engagement Purpose:** Provide high-value-added products and solutions, build high-satisfaction partnerships, and assist customers in achieving carbon reduction targets.	1. Satisfaction survey (1/year); 2. Exhibitions, personal visits, and online meetings (occasional); 3. Mail/Fax/Email. Website: https://www.ecic.com/contact/	・Satisfaction questionnaires > 86; ・Exhibitions and meetings > 92; ・Total interaction > 585 person-times.	1. **Focus:** Certification transparency (Inditex), carbon reduction actions, and supply chain ESG assessment. 2. **Response/Effect:** Optimized PowerBI online query for certification status; successfully obtained green supplier status from American customers. Customer satisfaction maintained above 90 points in 2025.
Employees *	**Issues:** Operational profit, welfare protection, labor conditions, labor relations. **Engagement Purpose:** Create a friendly environment to achieve operational goals.	1. Monthly meetings/Year-end seminar (regular); 2. Labor-management/Welfare Committee meetings (quarterly); 3. Various committees (occasional); 4. Satisfaction surveys (occasional) and performance evaluation (2/year); 5. Suggestion box and bulletin boards (year-round). HR Dept: hr@ecic.com.tw	・Employee monthly meetings: 12; ・Performance evaluations: 1,325 persons / 2 times; ・Year-end seminar: 394 person-times; ・Suggestion box: 0.	1. **Focus:** Communication on Night shift fee adjustment, Shift allowance optimization suggestions, Appointment and promotion system. 2. **Response/Effect:** Reached resolution on night shift fee adjustment; conducted evaluation/planning for shift allowance optimization; continued communicating appointment and promotion system.
Suppliers / Contractors	**Issues:** Supplier management, environmental management, social responsibility and people, corporate governance. **Engagement Purpose:** Promote green procurement, ensuring the supply chain follows human rights policies and integrity terms.	1. Mutual visits, onsite audits (year-round); 2. Training (4/year); 3. Grievance mailbox and website. Website: https://www.ecic.com/contact/	・Suppliers: 3,105 person-times; ・Training 41 companies; ・Contractors: 5,000 person-times; ・Training 35 companies.	1. **Focus:** Interpretation of sustainability report, carbon inventory promotion, ESG rating, onsite risk assessment. 2. **Response/Effect:** Ratio of major suppliers passing E-ESG certification continued to rise in 2025. Average satisfaction score of major suppliers reached 98.6 points.

Stakeholder	Concerned Issues and Engagement Purpose	Communication Channels, Frequency, and Contact Information	2025 Participation Status	Communication Content and Engagement Effectiveness
Nearby Communities	**Issues:** Environmental responsibility, social welfare. **Engagement Purpose:** Through active exchange, reduce community safety concerns about the chemical industry and promote social feedback.	1. Visits to village heads/Guanyin cleaning team (occasional); 2. River adoption inspections (weekly/monthly); 3. Visits to remote elementary schools (4-6/year). Website: https://www.ecic.com/contact/	・Community/Agency visits: 3 person-times; ・River adoption: 15 person-times; ・School visits > 4 person-times.	1. **Focus:** Community environmental cleaning, Mid-Autumn Festival support, river inspection, resource donation. 2. **Response/Effect:** Maintained good relations with nearby communities; received the Excellence Award for river adoption from Taoyuan City for 4 consecutive years.
Government Agencies *	**Issues:** Corporate governance, environmental responsibility, labor relations. **Engagement Purpose:** Grasp policy regulations, ensure regulatory compliance, and jointly promote industry sustainable development through communication.	1. Briefings/Seminars (occasional); 2. Filing reviews and factory audits; 3. Official documents and phone communication. Website: https://www.ecic.com/contact/	Various exchanges > 60 times.	1. **Focus:** Regulatory compliance, sustainability action plans, occupational safety, and labor rights. 2. **Response/Effect:** 2025 corporate governance evaluation score maintained in the top 6~20%. Company launched IFRS adoption project plan.
Banks *	**Issues:** Operational profit, corporate governance. **Engagement Purpose:** Obtain stable financial support to ensure steady company operation.	1. Personal visits (occasional); 2. Phone communication (occasional). Finance Dept: tina@ecic.com.tw	Business communication > 35 person-times.	1. **Focus:** Bank credit lines, group capital needs, current business status. 2. **Response/Effect:** Received proactive financial advice or project cooperation from banks.
External Industry Associations *	**Issues:** Industry standards, carbon reduction paths, sustainability development initiatives. **Engagement Purpose:** Grasp industry market dynamics for early response, enhancing competitiveness and promoting sustainable development.	1. Regular meetings/seminars/briefings; 2. Association websites and official documents. Website: https://www.ecic.com/contact/	Various exchanges > 75 times.	1. **Focus:** Net-zero carbon emissions, digital transformation, cybersecurity protection, industry cooperation. 2. **Response/Effect:** Senior executives hold key positions in associations, helping the company realize net-zero paths and sustainable development.

* indicates participation of Board members in engagement

2.5 Global Standards Alignment: IFRS Sustainability Disclosure Implementation

— Integration Timeline

To coordinate with the Financial Supervisory Commission's policy direction of promoting Taiwan's alignment with IFRS Sustainability Disclosure Standards, the Company formally launched the IFRS Sustainability Disclosure Standards adoption project in the third quarter of 2025. Implementation is being pushed in phases according to reference examples and application timelines released by the regulatory authorities. Currently, adoption is in the early stages; subsequent efforts will continue to refine the adoption path, key milestones, and explanations of the connection between sustainability information and financial reports to strengthen information transparency and comparability.

IFRS Sustainability Disdosure Standards Adoption Timeline



— Implementation Progress in 2025

- Established a cross-departmental IFRS Sustainability Disclosure Standards adoption project team, coordinated by the Finance Department.
- Appointed external professional consultants to assist with adoption planning.
- Conducted fundamental training on IFRS S1 and IFRS S2 to strengthen internal professional capabilities.
- Inventoried current sustainability information disclosure content and completed preliminary Gap Analysis.

— Future Promotion Key Points

- Risks and Opportunities: Continue identifying material sustainability risks and opportunities, evaluating their potential impact on financial condition, performance, and cash flows.
- Data and Internal Control: Gradually strengthen the quality of sustainability data and internal controls to possess credibility comparable to financial information.
- Information Integration: Move toward simultaneous disclosure of sustainability information and financial reports to improve investor understanding of the company's long-term value.

3 Product Strategy and R&D Innovation

Material Topic

3.1 Innovation Momentum– R&D Strength and Green DNA

3.2 Product Responsibility and Chemical Management

3.3 Evaluation Mechanism for the Impact of Product and Service Categories on User Health and Safety

3.4 Implementation of Green Chemistry Principles and Product Life Cycle Management

3.5 Excellence in Quality Management and Customer Relationship Management





The Company deeply embeds the core concepts of Green Chemistry and Circular Economy into its product R&D strategies to produce high-quality, environmentally friendly chemicals. We implement product life cycle management: selecting low-carbon raw materials from the source and strictly following GHS guidelines to compile compliant Safety Data Sheets (SDS) and Labels; maximizing atom utilization during manufacturing processes while promoting reduced or recycled use of organic solvents and water conservation to meet carbon reduction goals; and developing sustainable products guided by the creation of Use-Phase-Efficiency (UPE). Through technological innovation, we continuously optimize resource value to achieve balanced development in environmental protection, social responsibility, and economic growth.

Material Topic 5	Product Strategy and R&D Innovation
Management Policy and Commitment	Providing high-quality chemicals and services is a vital corporate philosophy. We uphold a spirit of pursuing progress and innovation, providing innovative products and technologies in response to diverse industrial needs, creating user phase efficiency, and enhancing economic performance. Simultaneously, we value the health and safety of products and services throughout their life cycle and comply with relevant laws and voluntary regulations.
Governance Organization	Group R&D Center, R&D and Technical Units of various business divisions.
Management Actions	• Execute product development tasks according to the Seven Indicators for Sustainable Products to create value. • Connect upstream material suppliers with downstream application ends for industry-academia-research collaboration. • Participate in Industry Upgrading and Innovation Platform Guidance Programs, such as: Packaging Materials for Compound Semiconductor RF Power Components.
Input Resources	• Continuously invest in R&D funding and professional R&D manpower to strengthen core technical energy. • Collaborate with external research institutions, academic units, and industrial partners to expand R&D capacity and innovation depth.
Indicators and Targets	See nested table below
Evaluation and Improvement Mechanisms	• Implement design, review, and market entry evaluations through the product development process to ensure R&D results meet market demand and sustainability goals. • Include Sustainable Product Revenue Share and New Product Contribution as management indicators for material topics, reporting regularly to management every year as a basis for R&D and investment decisions.
2025 Execution Results	• UPE Sustainable Product Revenue Share: 76% • New Product Revenue Contribution: 12% • Innovative R&D Funding as a Percentage of Total Revenue: 4.95%
Stakeholder Communication	Regularly disclose the percentage of sustainable products and R&D innovation results through sustainability reports, the company website, and other channels to respond to stakeholder concerns.

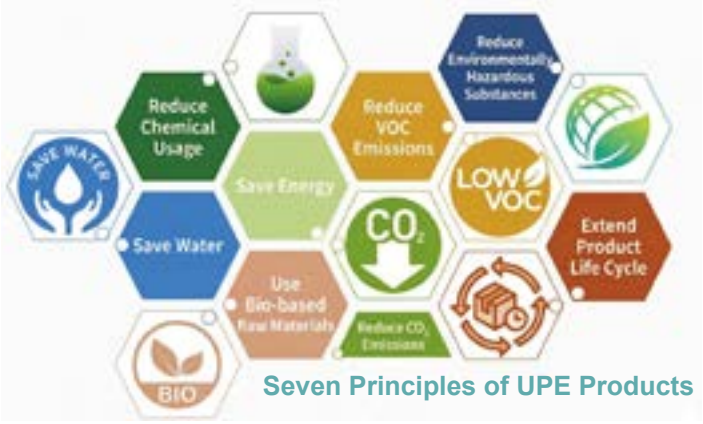
Management Indacators	2026 Target	2030 Target
UPE Sustainable Product Revenue Share (%) [Note 1]	≥ 74	≥ 85
New Product Revenue Contribution (%) [Note 2]	≥ 13	≥ 19
Innovative R&D Funding as a Percentage of Total Revenue (%) [Note 3]	≥ 4	≥ 4

Note 1: Sustainable Product Revenue Share = (Sustainable Product Revenue / Total Revenue) x 100%
Note 2: New Product Revenue Contribution = (New Product Revenue / Total Revenue) x 100%
Note 3: Innovative R&D Funding as a Percentage of Total Revenue = (Innovative R&D Funding / Total Revenue) x 100%

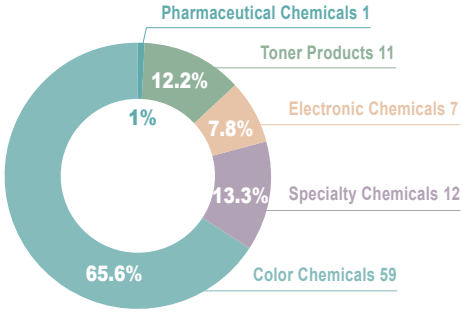
3.1 Innovation Momentum — R&D Strength and Green DNA

The Company defines sustainable products based on the 12 Principles of Green Chemistry and the seven elements promoting Use-Phase-Efficiency (UPE) from SASB chemical industry standards: water conservation, energy conservation (carbon reduction), chemical savings, reduced VOC emissions, reduced hazardous substances, extended product lifespan, and the use of bio-based raw materials.

In 2025, the Company's R&D team completed the development of 90 new products, including 59 color chemicals, 12 specialty chemicals, 7 electronic chemicals, 1 pharmaceutical chemical, and 11 toner products. Through technical upgrades and green design, we provide low-carbon, non-toxic solutions with recycling potential for various industrial customers.



Seven Principles of UPE Products



2025 New Product Development

In 2025, Everlight Chemical achieved significant breakthroughs in the R&D of UPE (Use-Phase-Efficiency) products, with specific performance results as follows:

Business Unit	Sustainable Innovation and Technical Highlights	Substantial Environmental Benefits and Value
Color Chemicals	Everclear® Zero-Emission Eco-friendly Dyeing Solution ・Expanded the cotton series to 26 products. ・Patented cationization pretreatment technology enables salt-free and alkali-free dyeing.	Significantly reduced resource intensity: ・Saved 40% of dyes and achieved 40% water savings and emission reduction. ・Reduced carbon emissions by 72% and saved 85% of steam thermal energy. ・Reduced wastewater COD by 80%.
	Everacid® X-BW High-Performance Nylon Dyes ・Eco-friendly metal-complex dyes specifically designed for high-end nylon fabrics. ・Core concept: The deeper the dye, the more significant the benefits.	Waste Source Management: ・Reduced dye usage by 30%. ・Reduced residual dyeing liquid by 80%.
	Extended lifespan, non-toxic, and low-VOC products ・Evertex PLF series fabric enhancers. ・Second-generation reproductive-toxicity-free leather enhancer Evertan LFN. ・High solid content waterborne white color paste.	User and Environmental Friendly: ・Extended terminal product lifespan. ・Eliminated reproductive toxicity risks. ・Significantly reduced manufacturing VOCs.
Specialty Chemicals	High-Efficiency UV Absorption and Thermal Insulation Energy-Saving Technology ・Launched anti-blue light, reactive UVA, and biomedical-grade UV absorbers. ・Developed anti-infrared masterbatches and specialized stabilizers for low-solid content waterborne resins.	Upstream Green Management: ・Enhanced material weatherability, reducing resource waste. ・Significantly improved indoor thermal insulation efficiency, reducing air conditioning energy consumption.
Electronic Chemicals	Low-Carbon Packaging Materials and Circular Economy Technology ・Low energy-consumption processes: Low-temperature Photosensitive Polyimide (PSPI) and room-temperature light-cured encapsulation adhesive. ・Resource regeneration: Circular regeneration technology for Silicon Carbide (SiC) substrate polishing slurry (Patent No. TWI819477B).	Practicing Digital Transformation for Carbon Reduction: ・Significantly reduced manufacturing energy consumption; replaced traditional tapes to reduce material waste. ・Greatly reduced raw material consumption and liquid waste discharge, achieving a circular economy in semiconductor manufacturing.
Pharmaceutical Chemicals	Green Optimization Projects (BMG & OMDI) ・Refined manufacturing technology with reducing column purification frequency as the core. ・OMDI Project: Reduced purification frequency from 5 times to 1 time.	Maximizing Resource Efficiency: ・Significantly reduced organic solvent consumption and enhanced production efficiency. ・Achieved goals of source waste reduction and lowering environmental impact.
Toner	Low-Temperature Fusing Technology ・Developed low-temperature fusing toner through strict raw material screening and advanced formulation design.	Terminal Application Energy Saving: ・Complied with energy-saving trends in printing equipment, reducing energy demand during operation.

3.2 Product Responsibility and Chemical Management

GRI 416-1 GRI 416-2 GRI 417-1 GRI 417-2 SASB RT-CH-410b.1

Everlight Chemical upholds the brand promise of Better Chemistry, Better Life. We recognize that chemical management is the core of sustainable operations in the chemical industry. We are not only committed to developing environment-friendly products but also exercise strict source control and supply chain engagement. Our chemical management policy states: Recognizing the importance of safe chemical use to human health and the environment, strictly complying with Taiwan and international chemical regulations, creating a safe environment for chemical use, and continuously developing green chemistry solutions. Fulfilling corporate social responsibility to reduce the hazards and impacts of chemicals on human health and the environment during manufacturing, transportation, and use, and moving toward a sustainable environmental future.

The Company established a specialized unit to carry out full life cycle management. Besides strengthening process safety, we strictly implement compliance with product SDS and labeling; meanwhile, we have established a comprehensive mechanism to conduct impact assessments of product and service categories on user health and safety to protect users and consumers, practicing our product responsibility commitment.



— Five Core Pillars:

- Regulatory Compliance: 100% compliance with international benchmark regulations such as Taiwan's TCSCA/OSHA and the EU's REACH.
- Source Management: Strict execution of HSF (Hazardous Substance Free) review for raw materials and products.
- Risk Reduction: Implementation of CCB grading management and exposure assessment to safeguard employee occupational safety.
- Transparent Communication: Providing 100% compliant multi-language SDS and GHS labeling.
- Transformation and Innovation: Practicing the 12 Principles of Green Chemistry to enhance the revenue share of UPE (Use-Phase-Efficiency) products.

— Governance Structure and Responsibilities

Through cross-departmental collaboration mechanisms, we ensure seamless connectivity from preventive design at the R&D end to precision control at the production end to safeguard the safety and health of users and terminal consumers.

Management Stage	Responsible Unit	Core Management Practices (SASB RT-CH-530a.1)
R&D / Admission	R&D Center / Product Responsibility Dept	Upstream registration of new chemical substances, HSF compliance assessment, non-animal testing priority principle, issuing product safety guarantees, and preparing compliant (SDS/Labelling).
Supplier Management	Material Resources Dept / Procurement Dept	Signing the Raw Material Regulated Substance Specification, Supplier ESG assessment, and E-ESG certification.
Production / EHS	Production Plants / Safety & Health, Environmental Resources	CCB grading management, specialized control of toxic and concern substances, and regular reporting.
Quality / Sales	Quality Assurance / Business Departments	Precision detection of hazardous substances, providing product safety guarantees and compliant SDS/Labelling.

2025 Product Responsibility Management Execution Results:

Management Strategy	2025 Execution Results
1. Implementing Animal-Friendly and Non-Animal Testing Management	No use of animal-tested raw materials, ensuring raw materials and products are 100% free of animal carcass components. In chemical registration work, the Company commits to reducing animal testing; unless officially required, non-animal test data (such as international literature, QSAR models, or cross-reference data) will be prioritized. In 2025, a total of 1 substance used such data for submission.
2. Responsible Mineral Procurement and Supply Chain Due Diligence	Through implementing CMRT and EMRT due diligence, we ensured that all products do not intentionally use conflict minerals from uncertified sources, achieving transparent supply chain management.
3. Implementing Full Life Cycle Hazardous Substance Risk Control	Using ISO 9001 as a cornerstone to integrate the IECQ QC 080000 system, optimizing R&D identification, green procurement, and autonomous high-precision testing capacity to ensure products are 100% compliant with international standards, practicing the Zero Discharge of Hazardous Chemicals vision.
4. Chemical Hazard Risk Screening	1. Use the GSLT tool [Note 1] to strengthen hazard screening, proactively reduce environmental and health impacts, and accelerate the substitution and transformation toward green and safe chemicals. 2. Screened a total of 808 product items sold over one ton in 2025 (CCBU 495, SCBU 92, ECBU 46, Toner 175). 3. Completed new chemical substance GS assessment score inventory for the aforementioned product compositions, totaling 82 items (CCBU 13, SCBU 64, Toner 5). 4. Completed GS assessment score inventory for new raw materials used in factory synthesis for 2025.
5. Product Safety Compliant Labeling (SDS & Labelling) and Safety Communication (GRI 417-1, 417-2) (SASB RT-CH-410b.1)	1. Closely followed global regulatory changes to complete procedure revisions, providing compliant multi-language SDS and labels for the global market, ensuring a 100% compliant rate for annual product marketing labeling. 2. Continuously optimized registration procedures to ensure seamless hazard identification, risk assessment, and national registration of chemical substances for the global market, maintaining operational compliance. 3. Completed GHS health and ecological hazard Category 1 and Category 2 chemical product classification (GHS C1/C2). These products accounted for 60% of the 2025 Group consolidated revenue. These products have 100% undergone confirmation via the hazard risk assessment regulations required by the company. 4. Per industry customer requirements, issued a total of 1,251 safety guarantees in 2025 (1,325 in 2024). There were 0 product safety complaints (hazardous chemicals, safety labeling).
6. Product Health Index (GRI 416-2)	1. Completed Group Product Health Index self-inventory. • All products: 100% compliant with RoHS Directive / 99% compliant with SVHCs. • Color Chemicals - Textile/Leather products: 100% compliant with REACH Annex XVII / Over 99% compliant with Standard 100 & Leather Standard by OEKO-TEX. • Electronic Chemicals: Completed PFAS raw material substitution evaluations for 7 products in 2025. 2. Total incidents of product and service non-compliance with health and safety regulations and voluntary codes in 2025: zero case. 3. International Product Health and Safety Certification

Business Unit Product	Certification / Mark / Award Category	Country / Industry	Number of Products
Color Chemicals & Specialty Chemicals	ZDHC MRSL Level 3	Global application / Textiles, Leather, Footwear	829 (Colorants 826 + UVA 3)
	Bluesign	Global application / Textiles, Leather, Footwear	463 (Colorants 460 + UVA 3)
Color Chemicals	GOTS	Global application / Textile Organic Cotton	285
	The LIST V by INDITEX	Global application / Textiles, Leather, Footwear	792
Specialty Chemicals	Hongtu Award (Green Coating Technology Sustainable Development Award)	Global application / Coatings Industry	1

Note 1: GSLT Tool – Green Screen List Translator™ list translation tool

3.3 Evaluation Mechanism for the Impact of Product and Service Categories on User Health and Safety

GRI 416-1 SASB RT-CH-410b.2

To implement commitments toward user health protection and compliance, the Company has established a rigorous New Product Safety Evaluation and Review Mechanism. We integrate internal R&D with external regulatory requirements, executing 100% strict health and safety impact assessments for newly developed products before they are launched to ensure the entire life cycle, from source design to terminal sales, meets the highest safety standards.

The evaluation mechanism operating framework is as follows:

- **Diverse Driven Inputs:** Incorporating global chemical regulatory dynamics, specific customer requirements for restricted substances, internal hazardous substance management policies, and stage-gate product development review opinions as assessment foundations.
- **Core Evaluation Actions:** Executing chemical registration, hazardous substance screening, and preparing compliant Safety Data Sheets (SDS) based on GHS specifications.
- **Ultimate Goal Implementation:** Ensuring every product delivered to customers possesses complete full-life-cycle safety and compliance guarantees.

New Product Health and Safety Impact Assessment Mechanism GRI 416-1



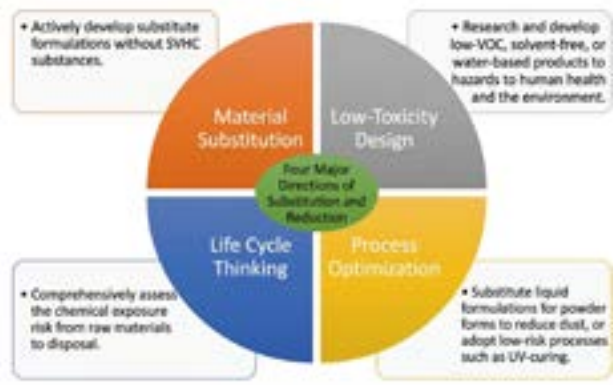
In 2025, a total of 27 products completed evaluations on user health and safety. There were 10 products whose health and safety impacts on users were improved. The percentage of new product and service categories for Health and Safety (HSF) evaluation (excluding pharmaceutical and toner businesses):

2025	Color Chemicals	Specialty Chemicals	Electronic Chemicals	Total
Quantity	16	2	9	27
Percentage	59%	7%	33%	100%

3.3.1 Management of Chemicals of Concern and Substitution Performance

SASB RT-CH-410b.2

Everlight Chemical attaches great importance to the potential impacts of Chemicals of Concern (such as SVHC substances of very high concern, toxic substances, and PFAS, etc.) on human health and the environment. From source control and R&D design to product application, the Company has established comprehensive management mechanisms and substitution development strategies committed to reducing risk and enhancing sustainable competitiveness.



I. Management Mechanisms and R&D Strategies

To effectively control risks, R&D units continuously track international regulations like EU REACH and RoHS and establish internal control lists. Risk assessment is implemented during the product design stage, and suppliers are required to provide compliance statements to ensure raw materials do not contain high-risk substances.

II. Chemicals of Concern Substitution Strategies and Concrete Actions by Business Units

Business Unit	Key Substitution Strategies and Targets	Concrete Substitution Action Examples
Color Chemicals	Target: Achieve ZDHC zero discharge of hazardous substances. Strategy: Discontinue production of high-risk substances and develop non-toxic substitutes.	PFAS Substitution: Discontinued production of fluorine-containing acid dyes with PFAS concerns. Reproductive Toxicity-Free Products: Launched second-generation Evertan LFN sunlight fastness enhancer to replace the original product and eliminate reproductive toxicity risks.
Specialty Chemicals	Target: Proactively phase out Substances of Very High Concern (SVHC). Strategy: Stop stocking listed substances and develop non-toxic substitute formulations.	SVHC Substitution Results: · Substituted: Liquid Eversorb® UP1 successfully replaced controlled substance EV-72. · New Development: Launched SVHC-free Eversorb® VL3 for PVC and SC3 for ABS. · Under Evaluation: For SVHC substances like UV-328/EV-74 and UV-326/EV-73, inventory stocking has ceased while actively seeking substitutes. Green Solvent Process: The Eversorb® 47 manufacturing process has switched to low-toxicity solvents, replacing the toxic solvent DMF.
Pharmaceutical Chemicals	Target: Reduce the toxicity of manufacturing solvents and enhance operational safety. Strategy: Introduce green solvents during the process design stage.	Green Reagent Substitution: Used low-toxicity or safer solvents to replace toxic TEA and toxic solvents DMF and Hexane.
Electronic Chemicals	Target: Gradually phase out the use of PFAS raw materials. Strategy: Conduct comprehensive inventory and replacement evaluations for existing products.	PFAS Substitution Progress: Expect to complete PFAS raw material substitution evaluations for 7 photoresist products in 2025.
Toner Products	Target: Comply with international regulations and control the use of PFAS substances. Strategy: Ban at source for new products; implement grading management for old products.	PFAS (PVDF) Management: · New Products: Completely banned the use of PVDF raw materials containing PFAS. · Old Products: Developing substitutes or implementing selective sales management based on regional regulations.

Through the above strategies, Everlight Chemical has not only improved operational environment safety but also helped customers' products comply with strict international environmental regulations to smoothly enter the global market.

3.4 Implementation of Green Chemistry Principles and Product Life Cycle Management

SASB RT-CH-410b.2

The Company implements the 12 Principles of Green Chemistry throughout the product life cycle to reduce adverse environmental impacts and avoid injury to human health.





Note: The figure on the right showcases selected case results only.

The following are the goals for applying green chemistry principles at each stage of the product life cycle and descriptions of 2025 cases:

Life Cycle Stage	Management Goal	Green Chemistry Action Strategy	2025 Key Performance and Quantitative Results	Compliant Green Chemistry Principles
Raw Material Selection and Use	Source Management: Prioritize low-carbon, non-toxic, and compliant raw materials.	**Procurement Evaluation:** Establish supply chain ESG evaluation mechanisms, prioritizing bio-based and low-carbon **materials.** **Hazard Elimination:** Establish testing methods for high-risk substances (SVHC/PFAS) to ensure international **standards.** **Reduction Design:** Develop formulation systems with zero solvent and high atom utilization. Digital Empowerment: Introduce AI to predict regulatory risks and strengthen incoming inspection.	**PFAS Substitution:** Completed substitution for 7 photoresist PFAS raw materials. **Toxic Substance Substitution:** Introduced low-toxicity solvents to replace high-toxicity DMF. **Bio-based Application:** Developed bio-based acid dye fixatives and PSPI products. **Recycled Materials:** Introduced reuse of recycled and slow-moving materials to reduce virgin material consumption. Certification **Performance:** Evereco RC-02 solvent-free eco-friendly detergent obtained bluesign® certification.	Waste Prevention Low Toxicity Safety Renewable
Raw Material Transportation	Logistics Optimization: Implement safe transportation and optimize loading to achieve Scope 3 carbon reduction.	**Safety Management:** Require suppliers to implement GHS labeling to ensure transport safety. Packaging Circulation: Promote large packaging instead of small bags; execute pallet recycling plans. **Packaging Circulation:** Implement full container procurement and localized supply to reduce transport mileage.	**Packaging Reduction:** Color chemical raw materials changed from 25KG paper bags to 500KG space bags. **Pallet Recycling:** Recycled a total of 4,881 raw material pallets in 2025. **Safe Storage:** Implement factory chemical storage management based on SDS specifications.	Precautionary Regeneration Waste Prevention
Manufacturing	Green Process: Optimize processes to lower energy consumption, improve atom utilization, and introduce low-toxicity formulations.	**Energy-Saving Tech:** Develop room-temperature, light-curing technology; introduce ISO 50001 energy management system. **Circular Economy:** Establish mechanisms for solvent recovery and circular use of by-products. **Low-Tox Production:** Use solvent-free formulations or liquid raw materials to reduce harmful emissions.	**Waste to Material:** Converted waste toner into SRF green energy fuel. **Solvent Reduction:** Pharmaceutical products achieved column-free purification, significantly reducing solvent use. **Process Optimization:** Color chemicals switched to hydrogenation reduction processes using recycled solvents; specialty chemical medical dyes lowered reaction temperatures. **Operational Safety:** Toner introduced liquid raw materials to replace powder feeding, avoiding dust risks.	Resource Maximization Regeneration Energy Saving Low Toxicity Waste Prevention
Product Packaging	Packaging Sustainability: Simplify packaging styles and increase the proportion of recycled materials.	**Circular Design:** Use recyclable and sustainability-certified (FSC) packaging. **Labeling Guidance:** Mark international standard recycling codes to assist classified recycling. **Specification Integration:** Optimize packaging design to improve loading efficiency.	**Recycled Content:** The middle layer of cartons uses 100% recycled pulp; the outer layer contains 70% recycled pulp. **Packaging Reduction:** Toner uses large-capacity unpackaged tankers for supply, reducing plastic waste by over 30 times. **Loading Improvement:** Integrated packaging styles, improving shipment volume by approximately 6.7%.	Regeneration Waste Prevention
Product Transportation	Low-Carbon Delivery: Ensure safe, energy-saving, low-emission, and timely delivery.	**Information Transparency:** Provide complete SDS to ensure safety in transport and disposal. **Mode Optimization:** Improve container loading rates and use backhaul vehicles to reduce empty trips. **Vehicle Electrification:** Gradually phase in electric-type factory transport vehicles.	**Vehicle Upgrade:** Replaced diesel-type forklifts with electric forklifts for loading. **Pallet Circulation:** The toner business increased the use of recycled pallets by 3.95% in 2025 compared to the previous year. **Shipping Efficiency:** Through maximizing loading and cross-departmental container consolidation, reduced per-unit product carbon emissions.	Regeneration Energy Saving Waste Prevention
Product Use	Customer Empowerment: Provide high-UPE products to assist customers in achieving carbon reduction goals.	**Performance Enhancement:** Develop high-fixation, low-temperature process products to assist customers in energy and water savings. **Digital Service:** Reduce physical visits via online platforms to implement digital carbon reduction. **Value Co-creation:** Share green process experience and establish an industrial circular ecosystem.	**Solvent Reduction:** Customers using the AQ series reduced solvent consumption by 50% (approx. 4500T/y). Comprehensive **Decarbonization:** Everclear series dyes helped customers reduce water consumption by 40%, save 85% of steam, and lower carbon emissions by 72%.	Energy Saving Waste Prevention

Life Cycle Stage	Management Goal	Green Chemistry Action Strategy	2025 Key Performance and Quantitative Results	Compliant Green Chemistry Principles
End-of-Life of Product and Packaging	End-of-Pipe Management: Minimize environmental impact through correct disposal and recycling guidelines.	**Information Disclosure:** Optimize waste disposal information in Section 13 of the SDS. **Recycling Guidance:** Provide clear packaging classification and recycling instructions. **Compliance Assistance:** Help customers choose legal treatment institutions.	**Regulatory Compliance:** Product SDS provides waste treatment guides compliant with regional laws. **Circular Performance:** Continuously implement packaging reduction and recycling mechanisms to ensure the resource circular utilization rate stably reaches targets.	Regeneration Waste Prevention

3.4.1 Sustainable Partner Collaboration and Life Cycle Circular Management

Everlight Chemical positions itself as a Green Supply Chain Partner, dedicated to transforming sustainability awareness into industrial practice and constructing a comprehensive management mechanism from product design and process optimization to end-of-life.

— Aligning with International Standards and Knowledge Empowerment

Through technical seminars and workshops, we proactively share trends in international standards such as EU REACH, ZDHC, and bluesign® with downstream customers. By providing transparent information like Safety Data Sheets (SDS), safety labels, and carbon footprints, we actively participate in sustainability exchanges with stakeholders to build green supply chain partnerships with aligned goals.

— On-site Technical Support and Lean Production

The technical service team goes deep into customer sites to assist in introducing high-efficiency energy-saving technologies like cationic dyeing processes or ERC solutions, providing integrated solutions from trial dyeing optimization to liquid waste treatment. Additionally, through the Build-to-Order model, we precisely control capacity to eliminate inventory backlogs at the source, achieving production-side waste reduction and resource benefit maximization.

— Product Life Extension and Circular Economy Practice

Regarding end-of-life management, we use the EVERZOL® CS series products, which won the 34th Taiwan Excellence Gold Award, and long-term weatherability technology to strengthen customers' emphasis on product life extension. Simultaneously, based on internal customer communication procedures, we have established mechanisms for return recycling and reuse, such as re-blending expired toner or converting it into resource materials for other industries, implementing the vision of a full-life-cycle circular economy.

Special Report **EVERZOL CS Series Products Won the 34th Taiwan Excellence Gold Award**

Everlight Chemical won the 34th Taiwan Excellence Gold Award with Everzol® CS Earth Tone Reactive Dyes for Cotton, setting a glorious record of winning Gold or Silver awards for three consecutive years.

Dyeing earth tones is complex; traditional success rates are below 30%, often leading to frequent re-dyeing and resource waste. Everzol® CS uses patented single-component molecular technology to significantly boost the first-time color match success rate to 95%, saving over 30% of water and energy, precisely solving a long-term industry pain point.

This product possesses outstanding performance, featuring strong light and chlorine water fastness, and is suitable for various fibers and dyeing processes. It has also passed Bluesign® and ZDHC MRSL Level 3 certifications and is currently the only fluorine-free earth-tone reactive dye in the world. Everlight Chemical Chairman Chen Chien-hsin (front center) praised the team's performance for having products selected as one of the Top 10 Taiwan Excellence Gold Award winners for two consecutive years.



3.4.2 Implementing Green Circulation: Recovery and Regeneration of Chemicals and Packaging

GRI 301-1 GRI 301-2

The Company practices the 12 Principles of Green Chemistry, viewing Regeneration and Resource Maximization as the core of end-of-life optimization in the product life cycle. We are committed to maximizing resource benefits by establishing a circular ecosystem and reverse logistics management.



✓ Chemical Recovery: Optimization of Process Efficiency

The Group's recovery ratio was 3.25% in 2025 and continues to rise steadily. This growth momentum stems from various business units actively introducing high-purity recovery technology for waste solvents, successfully converting process by-products into regenerated raw materials, and significantly reducing raw material consumption.

✓ Packaging Recovery: Dynamic Optimization Balancing Carbon Reduction and Transport Efficiency

We continue to implement circular regeneration plans for space bags, one-way drums, and plastic bags. The packaging recovery ratio was 54.28% in 2025. Although limited by certain specialty material characteristics and upgrades in packaging specifications (promoting bulk packaging reduction), resulting in a slight decrease in the overall recovery percentage, we still practiced the depth of resource utilization through reducing total volume and reusing.

Note: For more management details, please refer to the Waste Management and Circular Economy topics in Chapter 5 of this report.

Group-wide Chemical and Packaging Material Recovery and Regeneration Ratio

GRI 2-4 GRI 301-2

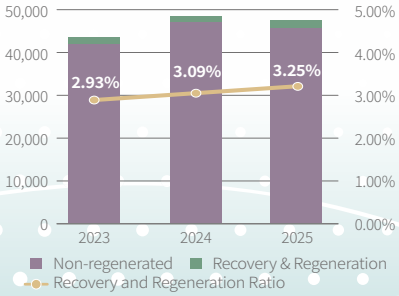
(Unit: Ton)

Year	Chemicals		Packaging		Chemicals + Packaging	
	Non-regenerated	Recovery & Regeneration	Non-regenerated	Recovery & Regeneration	Non-regenerated	Recovery & Regeneration
2023	42,323.7	1,277.4	742.9	1,395.3	43,066.6	2,672.7
2024	47,256.8	1,506.9	1,006.3	1,400.4	48,263.1	2,907.3
2025	45,821.8	1,538.5	1,032.8	1,226.2	46,854.6	2,764.7

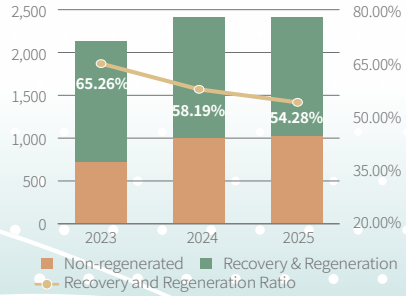
Note 1: Recovery & Regeneration Percentage = Recovery & Regenerated Material Weight / (Non-regenerated Material Weight + Recovery & Regenerated Material Weight) x 100%

Note 2: The data changes for 2021-2024 are due to the 2025 launch of internal data retroactive checks and optimization of the scope of statistical items. To comply with the GRI 2-4 standard and ensure information consistency, data restatement for 2023-2024 has been performed in this report.

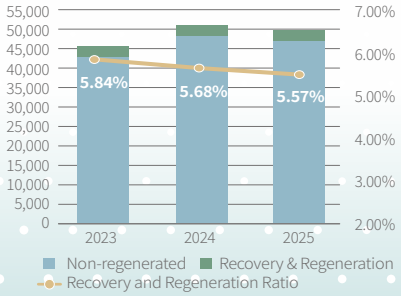
Chemical Recovery and Regeneration Ratio



Packaging Material Recovery and Regeneration Ratio



Chemical and Packaging Material Recovery and Regeneration Ratio



3.5 Excellence in Quality Culture and Customer Relationship Management

Everlight Chemical upholds the brand value of Customer First, viewing customers as the most important core partners. By constructing an international-level quality management system and deepening a 6-Sigma lean culture, we are committed to providing high-quality products and technical services that exceed expectations, co-creating sustainable value with global customers in diverse fields such as textiles, electronics, and medical.

<table>
<tr><th colspan="2">Customer Relationship Management</th></tr>
<tr><td>Management Policy and Commitment</td><td>The Company values long-term partnerships with customers, dedicating itself to providing products with stable quality and professional services, and promptly responding to customer needs and opinions through effective communication mechanisms. By continuously improving service quality and customer satisfaction, we establish mutually beneficial cooperation relationships, strengthen market competitiveness, and create long-term value.</td></tr>
<tr><td>Governance Organization</td><td>Business units, marketing units, and quality and technical support units of various business divisions.</td></tr>
<tr><td>Management Actions</td><td>Establish customer communication and service processes, regularly collecting customer feedback and opinions. Implement complaint management and improvement mechanisms to ensure prompt response and tracking of issues. Collaborate across departments to provide technical services and solutions, enhancing customer experience and stickiness.</td></tr>
<tr><td>Input Resources</td><td>Allocate dedicated personnel for sales, customer service, and technical support to strengthen service quality. Introduce Customer Relationship Management (CRM) and information systems to improve service efficiency and data analysis capabilities. Continuously invest in training resources to enhance the professional capabilities of sales and customer service personnel.</td></tr>
<tr><td>Indicators and Targets</td><td>
<table>
<tr><th>Management Indicator</th><th>2026 Target</th><th>2030 Target</th></tr>
<tr><td>Customer Satisfaction (Average, points)</td><td>≥ 90</td><td>≥ 90</td></tr>
<tr><td>Complaint Rate (by Order, %)</td><td>≤ 0.14</td><td>≤ 0.11</td></tr>
</table>
Indicator Descriptions:
Customer Satisfaction = (Satisfied or Very Satisfied replies / Total effective replies) × 100%
Complaint Rate = (Total order count of Group complaints and grievances / Total Group orders) × 100%</td></tr>
<tr><td>Evaluation and Improvement Mechanisms</td><td>• Conduct regular customer satisfaction surveys, analyzing results and proposing improvement actions.
• Track improvement effectiveness through complaint case statistics and cause analysis.
• Report customer relationship management indicators regularly to management as a basis for optimizing service processes and resource allocation.</td></tr>
<tr><td>2025 Execution Results</td><td>• Customer Satisfaction: 92 points
• Order Complaint Rate: 0.16%</td></tr>
<tr><td>Stakeholder Communication</td><td>• Maintain two-way communication with customers through regular visits, meetings, and questionnaires.
• Disclose customer satisfaction and service performance in the sustainability report to respond to customer and market concerns.</td></tr>
</table>

3.5.1 International Quality Governance System

Quality Policy

We integrate quality requirements into daily operations and establish a rigorous international verification system to ensure products and services always maintain the highest standards:

- **Comprehensive ISO 9001 Implementation:** Except for the newly established Vietnam subsidiary, global production sites have been 100% verified since 1994 and continue to maintain effectiveness.
- **IATF 16949 for Automotive:** Electronic Chemical and Specialty Chemical business units are 100% verified by international automotive quality management systems, meeting stringent supply chain requirements.
- **PDCA Continuous Improvement:** Implement the quality policy of Customer Care, Value Creation, ensuring effective operation and continuous refinement of the management system through the PDCA cycle of internal audit and management review.

3.5.2 Quality Investment and Infrastructure

To ensure product quality and customer use safety, the Company continues to promote quality and process-related training based on product characteristics, regulations, and customer requirements to strengthen the quality management foundation. Through systematic training and equipment investment, we enhance employees' quality awareness and operational capabilities, ensuring products meet internal quality standards and relevant regulatory requirements.

- In 2025, total training hours (excluding 6-Sigma courses) reached 12,690 man-hours, with the total number of trainees accounting for 22.3% of the Group's total population. Investment in asset expenses for quality inspection equipment totaled NT$ 10.55 million.

Special Report — 6-Sigma Lean Culture

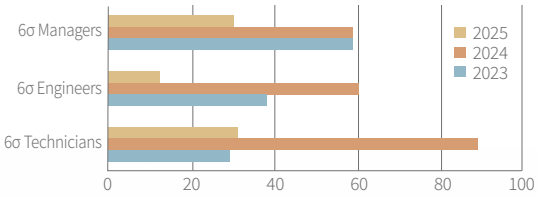
| 6σ Vision and Purpose | Everlight Chemical is dedicated to internalizing 6-Sigma management technology as corporate DNA. We cultivate employees logical thinking and problem-solving abilities through systematic statistical methods and process management training, establishing a unique 6σ Culture at Everlight to continuously pursue best performance, improve customer satisfaction, and increase corporate value.

| Unique Implementation System and Results | We have set up a dedicated 6σ organization to promote relevant training courses, covering 6σ general knowledge, the 7 QC tools, SPC, hypothesis testing, and advanced statistical tools (e.g., Design of Experiments DOE, Regression), strengthening employees' data analysis and process improvement capabilities. Different from traditional Champions, Black Belts, Green Belts grading, Everlight adopts a more practical three-tier structure: 6σ Managers, 6σ Engineers, 6σ Technicians. Personnel at each level must pass strict skill tests, and the qualification is valid for three years to ensure continuous improvement.

Number of people with 6σ qualifications in the last 3 years:

Year	6σ Technicians	6σ Engineers	6σ Managers
2023	29	38	59
2024	89	60	59
2025	31	12	30

Number of people with 6σqualifications



- 2025 Talent Pipeline: A total of 73 professionals possess valid 6σ certifications, including 30 managers, 12 engineers, and 31 technicians, demonstrating deep underlying quality talent.
- Training Investment: In 2025, 6-Sigma training hours reached 1,352 man-hours, covering departments such as Production, QA, Environment, R&D (including laboratories), Environmental Resources, Smart Manufacturing, General Affairs, Engineering, Plant Affairs, Personnel, and Safety & Health, showing the Company's long-term investment in quality management.

3.5.3 Customer Relationship Management and Digital Empowerment

We list Customer Satisfaction as a key management indicator and deepen partnerships through multi-dimensional interaction mechanisms:

- **Proactive Value Creation:** Regular customer visits to share R&D results and award news. In 2025, an AI tool was introduced to develop the Exhaust Dyeing Energy Consumption Calculator, assisting customers in calculating optimal dyeing ratios to minimize resource consumption and co-create green value.
- **Diverse Communication Channels:** Establish smooth communication mechanisms, including annual satisfaction surveys, occasional on-site visits and audits, and 24/7 website and electronic communication services.

2025 Execution Results: Passed audits and verifications from customers/brand owners. Company-wide customer satisfaction reached **92** points, significantly exceeding the annual target (90 points), fully demonstrating customers' high affirmation of Everlight products and services.

3.5.4 Green Marketing and Solution Promotion

In 2025, we actively promoted digitalization and green marketing, converting sustainability concepts into market competitiveness:

- **Digitalized Low-Carbon Marketing:** Comprehensively implemented electronic catalogs (QR Code) and social media marketing, replacing some physical visits with online webinars, significantly reducing paper waste and transportation carbon emissions.
- **Green Exhibition Practice:** Used recyclable decoration materials and LED energy-saving equipment at international exhibitions like TITAS and CPHI to create low-carbon exhibition areas.
- **Solution-Based Selling:** Promoted green products such as EVERZOL CS, which won the Taiwan Excellence Gold Award, and provided technical support compliant with bluesign® and ZDHC standards to help customers optimize processes, achieving excellent environmental performance like 40% reduction in dye usage and 72% energy savings.

3.5.5 Complaint Handling and Continuous Improvement

We developed a strict Customer Communication Procedure and Regulations for Handling Customer Complaints and Grievances to ensure customer voices are effectively captured and responded to. Communication topics include product quality, packaging/labeling/SDS, logistics, health and safety, etc. Upon receiving a complaint or grievance, the sales unit immediately processes it and confirms data integrity, recording details and results on the internal Customer Complaint and Problem Handling electronic platform. These are sent to responsible managers for approval and discussed with relevant units for improvement to ensure all complaints are handled properly. In addition to dedicated sales windows, customers can also voice feedback through diverse communication channels. Furthermore, customer satisfaction surveys are conducted regularly each year according to the Customer Satisfaction Operating Regulations to continuously enhance service quality.

2025 Management Performance: A total of 21 customer complaint/grievance cases were processed throughout the year, mainly involving quality issues. The order complaint rate was 0.16%. Except for 4 cases currently being processed, the rest have completed improvement and closure.

Product Recall Management: One toner product recall occurred in 2025 (involving an amount of approx. NT$ 26,000) primarily due to printing quality issues. The Company immediately completed a review and optimized manufacturing process parameters to prevent recurrence, demonstrating a responsible attitude. No product recalls occurred in other business units.

Customer Communication Websites: Everlight Chemical: www.ecic.com | Trend Tone Imaging: www.tti-toner.com
Complaint Hotline: Everlight Chemical: +886-2-27066006 | Trend Tone Imaging: +886-35783620#207
Customer Communication / Complaint Emails: Color Chemicals: sales-ccbu@ecic.com.tw | Electronic Chemicals: ecbu@ecic.com.tw
Toner: tti-sales@tti-toner.com | Specialty Chemicals: sales-scbu@ecic.com.tw | Pharmaceuticals: sales-pharma@ecic.com.tw

4 Corporate Governance

4.1 Corporate Governance Structure

4.2 Integrity Management

4.3 Remuneration Policy

Material Topic 4.4 Risk Management

Material Topic 4.5 Digital Transformation and Development

Material Topic 4.6 Information Security Management

4.7 Intellectual Property Management

4.8 Regulatory Compliance

4.9 Sustainable Supply Chain Management





Everlight Chemical firmly believes that excellent corporate governance is the cornerstone of corporate longevity. We take Integrity as our core value, establishing an efficient, transparent, and resilient management system, and deeply embedding the spirit of sustainable development into operational decisions. Through sound board operations, rigorous risk control, and transparent information disclosure, we are committed to balancing the interests of stakeholders, thereby creating long-term corporate value.

Corporate Governance / Integrity Management	
Management Policy and Commitment	The Company values corporate governance and integrity management, dedicating itself to establishing a transparent, responsible, and professional governance framework, strengthening the supervisory function of the Board, implementing legal compliance and anti-corruption management, ensuring the independence and soundness of business decisions, and safeguarding the rights and interests of shareholders and all stakeholders.
Governance Organization	Board of Directors, Audit Committee, Corporate Governance-related responsible units.
Management Actions	- Continuously optimize the composition and operation mechanism of the Board, increasing the proportion of independent directors and enhancing Board functions. - Establish and implement integrity management, anti-corruption, and legal compliance systems, strengthening internal controls. - Regularly conduct integrity management and anti-corruption education and training for directors, managers, and all employees.
Input Resources	- Allocate dedicated personnel for corporate governance and legal compliance to support the Board and governance-related affairs. - Invest in education and training resources to ensure employees fully understand integrity management and anti-corruption regulations. - Introduce internal control systems and audit mechanisms to enhance governance effectiveness.
Indicators and Targets	Management Indicator / 2026 Target / 2030 Target Proportion of Independent Directors (%) / 27 / 36 Board Attendance Rate in Person (%) / ≧ 90 / ≧ 90 Group Employee Anti-corruption Training Coverage Rate (%) / 100 / 100 - Proportion of Independent Directors = (Number of Independent Directors / Board Members) x 100% - Board Attendance Rate in Person = (Number of Directors attending in person / Board Members) x 100% - Group Employee Anti-corruption Training Coverage Rate = (Number of Group employees trained in anti-corruption / Total Group employees) x 100%
Evaluation and Improvement Mechanisms	- Regularly review Board operations, attendance, and governance performance to ensure the governance mechanism operates effectively. - Track the implementation of integrity management and anti-corruption systems through internal audits and compliance checks. - Continuously adjust Board composition and training plans based on evaluation results to refine governance quality.
2025 Execution Results	- The 12th Corporate Governance Evaluation: Ranked in the top 6%~20% bracket. - The 18th TCSA Taiwan Corporate Sustainability Awards, Sustainability Report category: Traditional Manufacturing - Gold Award. - Proportion of Independent Directors: 27%. - Board Attendance Rate in Person: 100%. - Group Employee Anti-corruption Training Coverage Rate: 66%.
Stakeholder Communication	- Disclose the corporate governance framework and integrity management results through shareholders' meetings, annual reports, and sustainability reports. - Maintain communication with investors, regulatory authorities, and employees to respond to expectations for corporate governance and transparency.

4.1 Corporate Governance Structure

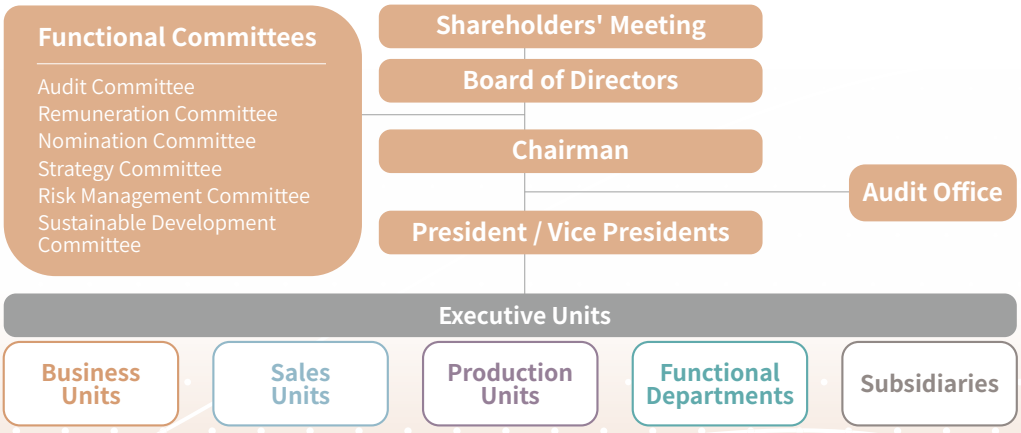
4.1.1 Organizational Structure of the Highest Decision-making and Governance Body GRI 2-9 GRI 2-10

The Company's highest decision-making and governance body is the Board of Directors, which is responsible for formulating the Company's sustainable development strategy and supervising management. Its exercise of authority, governance codes, and methods for director selection and performance evaluation are all executed in accordance with national regulations and the Company's Director Selection Procedures and Corporate Governance Best Practice Principles.

In addition to following regulations, the nomination and selection of members for the Board and various committees consider the Company's development needs, diversity and independence, stakeholder perspectives, and risk management capabilities in response to potential impacts on the organization. The nomination and selection process is transparent, fair, and reasonable, following the Company's development and strategy to ensure that members of the high-level governance body and committees can fulfill their responsibilities. When the Nomination Committee reviews director candidates, in addition to professional quality, it also includes risk management, crisis handling, and leadership decision-making abilities (corresponding to the material topics of organizational resilience, product strategy, and innovation R&D) as core indicators for selection to ensure supervision and management capabilities related to organizational impacts. Board members cover stakeholders such as shareholders, suppliers, employees, and external industry associations; the selection of the 3 independent directors is diverse, covering academia (Associate Professor of Law), CPA firm experts, and senior industry managers.

4.1.2 Board of Directors and Corporate Governance Framework

Board Members	A total of 11 directors (including 3 independent directors).
Board Selection	Candidate nomination system; nominated by the Board after qualification review and submitted to the shareholders' meeting for election.
Board Term	The Company completed the 19th Board re-election at the 2024 shareholders' meeting. Members were elected by vote on May 30, 2024, with a term from May 30, 2024, to May 29, 2027. In 2025, a total of 5 Board meetings were held, with a 100% director attendance rate.
Functional Committees	The Board established the Audit Committee, Nomination Committee, Remuneration Committee, Strategy Committee, Risk Management Committee, and Sustainability Development Committee to assist the Board in its supervisory duties. The charters of each committee are implemented after Board approval.
Execution Units	Include: Business Units (4), Sales Units (6), Production Units (6), Functional Offices (10).



Introduction to Functional Committees

4.1.3 Board Diversity and Independence

GRI 2-11 GRI 405-1

The Company has established a Board member diversity policy, actively implementing diversity and independence; all directors possess rich professional backgrounds and experience to respond to Company operations and industry development needs. As shown in the table below:

Name	Title	Gender	Industry Knowledge and Experience					Professional Background	Current Position	Previous Experience	Age	Independent Director Term	in Management? (Position)
			Operational Mgt	Chemical	Risk Mgt	Crisis Handling	Leadership etc.						
Chen Chien-hsin	Chairman	M	V	V	V	V	V	Medicine	Chairman, Everlight Chemical	Special Assistant to Chairman, Vice Chairman, Everlight Chemical	51+	N/A	No
Chen Ting-chi	Director	M	V	V	V	V	V	Education	-	President, Vice Chairman, Everlight Chemical; Director, Michael Communication	51+	N/A	No
Chen Wei-wang	Director	M	V	V	V	V	V	Industrial Engineering, Tech	President, Everlight Chemical	Assistant VP R&D, VP, Everlight Chemical	51+	N/A	President
Chen Chien-ming	Director	M	V	V	V	V	V	Mechanical Engineering	President, Trend Tone Imaging	Senior Project Engineer, GM; Deputy Director Material Res, Everlight Chemical; President, Everlight USA	51+	N/A	President, Trend Tone Imaging
Chen Ju-ai	Director	F	V		V	V	V	Legal	Senior Specialist, Everlight Chemical	Specialist, Hungsheng Law Office; Assistant VP, Everlight Suzhou	51+	N/A	No
Li Yung-lung	Director	M	V		V	V	V	Public Admin, Tech	-	Chairman, Hangzhou Yuda Tech	51+	N/A	No
Kan Wen-yuan	Director	M	V	V	V	V	V	Information	Chairman, Chung Hwa Chemical	President, Chung Hwa Chemical	51+	N/A	No
Lin Chao-wen	Director	M	V	V	V	V	V	Chemical Industry	-	Assistant VP, VP, Special Assistant to Chairman, Everlight Chemical	51+	N/A	No
Yang Wei-wen	Independent Director	M	V		V		V	Law / M&A, Strategy Mgt	Associate Professor of Law, Kainan University	Chairman, Star Buck Energy; Independent Director & Managing Director, Agricultural Bank of Taiwan	51+	4-6 yrs	No
Chang Yuan-chen	Independent Director	M	V	V	V	V	V	Engineering Econ, Civil Env, Mechanical, Tech, M&A	Senior VP, Innovation Industrial Technology Transfer Co.	Independent Director, Jian Lin Co.; Senior Strategic Investment Consultant, Lite-On IT; Senior VP, Gintech Energy; Dev Mgt, AES USA	51+	4-6 yrs	No
Lin Hsiu-yu	Independent Director	F	V		V	V	V	Accounting, Audit, Finance, Internal Control	CPA, Xi Yue Accounting Firm	Practicing CPA, KPMG; Founding Secretary General, Computer Audit Assoc & Corporate Governance Assoc; Finance & Accounting Mgr, Aurora Corp; Chief Auditor, Aurora Group & Special Assistant to Board	51+	1-3 yrs	No

The Company has established Corporate Governance Best Practice Principles, specifying a diversity policy for Board members. Diversity guidelines are formulated based on the Company's operational model and development needs, including an aim for one-third of directors to be female, and ensuring members cover professional backgrounds such as law, accounting, industry, finance, marketing, or technology.

Corporate Governance Best Practice Principles

Among the 11 board members for the 2025 term, there are 2 female directors (18%); there are 3 independent directors (27%), close to 1/3, ensuring independence. All independent directors have served no more than 3 consecutive terms. Among all board members, 2 concurrently serve as senior executives of the Company, accounting for 18%, which is less than 1/3.

Board Seat Disclosure

Category	2022	2023	2024	2025
Total Board Seats	11	11	11	11
Independent Director Seats	3	3	3	3
Female Director Seats	1	1	2	2
Director seats with spousal or second-degree relative relationship	5	5	5	5
Director seats concurrently serving as Company managers	2	2	3	2

GRI 2-12 GRI 2-13

4.1.4 Operation of Committees and Impact Management Mechanism

The Board has established the Audit Committee, Nomination Committee, Remuneration Committee, Strategy Committee, Risk Management Committee, and Sustainability Development Committee to assist the Board in fulfilling its supervisory duties.

Committee	Audit Committee	Remuneration Committee	Nomination Committee	Strategy Committee	Risk Management Committee	Sustainability Development Committee
Required Frequency	Quarterly > 1	Annual > 2	Annual > 2	Annual > 2	Annual 2	Annual 2
2025 Actual Meetings	5 次	3 次	4 次	3 次	2 次	3 次
Attendance Rate	100%	100%	100%	95%	100%	100%

In impact management of material topics, the Board is the highest governance unit with roles in supervision and decision-making. The Risk Management Committee reviews the implementation of risk management to ensure the mechanism can fully address Company risks and integrates it into daily operations. The Sustainability Development Committee, after compiling various possible issues, conducts impact evaluation and ranking through questionnaires and interviews with department heads. The Executive Secretary of the Sustainability Development Committee reports to the Board at least once a year on the implementation of material topics and the progress of various KPIs. Board members supervise based on report results and provide guidance or suggestions for resource allocation or strategy adjustment when necessary to ensure management effectiveness.

4.1.5 Board Performance Evaluation GRI 2-18

The Board passed the Board Performance Evaluation Regulations on March 26, 2015. Self-evaluations for the overall Board, individual members, and functional committees are conducted in the first quarter of each year for the previous year, and an external evaluation is conducted at least once every three years. Results are discussed by the Nomination Committee and reported to the Board for improvements. Although re-elected in 2024, there were no major changes in Board composition or organizational practice. To implement supervision of impact management, the 6-member Sustainability Development Committee (including 3 independent directors) regularly reviews the achievement of material topic indicators. This supervisory role is explicitly included in the committee's annual performance indicators (Awareness of Functional Committee Duties and Enhancing Decision Quality), and is also reflected in Board indicators (Participation in Operations and Enhancing Decision Quality) to ensure the highest body effectively oversees management performance related to economy, environment, and people (including human rights) impacts.

External evaluation occurs every three years; the most recent was conducted by the Taiwan Institute of Business Ethics at the end of 2023 for the 2023 calendar year. In addition to document review, the expert team conducted on-site interviews and proposed suggestions. Details of the evaluation conclusions and subsequent improvements are on the Company website.

2025 Committee Self-Evaluation Results (Out of 5 points)

Overall Board	Score（Total 5 points）
Overall Board	4.82
Board Members	4.72
Audit Committee Members	5.00
Nomination Committee Members	4.92
Remuneration Committee Members	4.93
Strategy Committee Members	4.72
Risk Management Committee Members	4.98
ESG Committee Members	4.96

Board Performance Evaluation

4.1.6 Board Education and Collective Knowledge GRI 2-17

Directors follow the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies, completing at least 6 hours of continuing education annually (12 hours for new members in their first year). This strengthens professional literacy and understanding of sustainability and climate change. Additionally, through regular Sustainability Development Committee meetings and its Board reports, members interact with task force members and/or external expert consultants on ESG topics to promote collective knowledge and consensus on economic, environmental, and social issues. Details are in MOPS and on the Company website.

Board Education Status

- In 2025, total director education hours were 103 hours, meeting legal requirements.

4.1.7 Disclosure of Conflicts of Interest to Stakeholders GRI 2-15

The Company has Regulations Governing Financial and Business Transactions between Related Parties based on the Corporate Governance Best Practice Principles to prevent non-arm's length transactions or improper interest transfers between related parties (including Board members) in sales, asset disposal, guarantees, and loans. Per the Rules of Procedure for Board Meetings, directors with a personal or represented legal entity interest in a meeting matter that may harm Company interests must recuse themselves from discussion and voting. Execution is disclosed in the annual report's Operation of the Board of Directors section. Furthermore, details on controlling shareholders (e.g., Ever Fortune Investment and Chen family members), cross-shareholdings with suppliers or stakeholders, and specific transaction amounts and outstanding balances are detailed in the Related Party Transactions section of the consolidated financial report and the Corporate Governance section of the annual report to ensure full transparency. 2025 Annual Report 2025 Financial Statements

4.1.8 Communication of Critical Major Events GRI 2-16

The Company established a critical major event communication mechanism through regular reports (e.g., Sustainability and Risk Management Committees), immediate reporting, and independent whistleblowing channels to ensure the Board is informed of major risks. The Internal Audit Office reports monthly work and quarterly follow-ups to the Board; financial reports are announced on MOPS and the Company website after CPA review. The ESG Executive Secretary reports material topic implementation and results to the Board; the Risk Management Committee Executive Secretary reports priority major risk items (Total score ≥ 12) and mitigation plans.

- 2025 Statistics: During this reporting period, no critical major events occurred that required reporting to the highest governance body (e.g., fines ≥ 1 million, confirmed corruption, major cyberattacks, serious occupational accidents, or major sanctions).

4.2 Integrity Management

4.2.1 Integrity Management and Business Ethics

The Everlight Group Management Philosophy and Principles white paper declares our operation with integrity and legal compliance, establishing an image of honest management and following domestic/international government regulations and business ethics standards.

Category	Highest Level Approving Commitment	Applicable Scope	Communication Method (Location)
Integrity Management Code	Board of Directors	Directors and all employees	Website, monthly meeting promotion, Email notification
Corporate Governance Best Practice Principles	Board of Directors	Directors and all employees	Website, Email notification
Sustainability (ESG) Policy	Board of Directors	Directors and all employees	Website

4.2.2 Policy and Commitment GRI 2-23

The Company issued Procedures for Ethical Management and Guidelines for Conduct, formulating integrity-based policies and establishing good governance and risk control mechanisms to create a sustainable environment. The Board and management actively implement these commitments and require all Group employees to prohibit accepting or providing improper benefits. English and Chinese electronic files for the Integrity Management Code and Grievance System for Violations are on the website.

4.2.3 Prevention of Conflicts of Interest GRI 2-15 GRI 2-24

Guidelines were formulated to ensure the conduct of Company directors and managers (including President, VPs, Assistant VPs, Finance/Accounting heads, and others with management/signing authority) meets ethical standards and to help stakeholders understand these standards. These are disclosed on the website, annual report, prospectus, and MOPS, with the same for any amendments.

Ethical Conduct Guidelines for Directors and Managers

- The Company legally established relevant regulations covering the highest governance body's processes for avoiding and managing conflicts of interest.

4.2.4 Insider Trading and Conflict of Interest Prevention GRI 2-24

The Company has Procedures for Managing Insider Trading to protect investors. Education on these laws is provided at least once a year to directors, managers, and employees; new directors and managers are briefed within 3 months, and new employees during orientation.

- In 2025, a total of 8 sessions were held for all directors, managers, and employees.

4.2.5 Whistleblowing System / Grievance Mechanism

GRI 2-25

To establish a culture of integrity and transparency, the Company issued a Grievance System for Violations of Integrity Management applicable to the Company and subsidiaries. Employees and stakeholders can report illegal or improper behavior (e.g., human rights, bribery, kickbacks) through various channels.

The Company strictly follows confidentiality for whistleblowers and reports, provides an anonymous reporting mechanism, and establishes protection measures to prevent retaliation. A Disciplinary and Grievance System exists for punishing confirmed violations.

In 2025, Traditional Chinese, Simplified Chinese, and English electronic files of the system were provided for employee education; no grievance cases occurred that year. In 2026, communication will continue through labor-management and monthly meetings to optimize the mechanism.

Grievance Channels

Hotline: +886-2-2326-3502
Internal Audit Reporting Mailbox: informant@ecic.com.tw
Audit Committee Mailbox: AuditCommittee@ecic.com.tw

GRI 205-2

4.2.6 Anti-corruption, Anti-competition, Anti-trust, and Monopoly

In May 2025, the Chairman signed the Anti-corruption, Anti-bribery, and Anti-money Laundering Commitment. The Company supports and follows the UNCAC and Taiwan's Money Laundering Control Act, following integrity management principles and relevant local regulations. We formally declare zero tolerance for bribery and money laundering and provide guidance to stakeholders

Anti-corruption, Anti-bribery, and Anti-money Laundering Commitment

In 2025, Everlight Group had no acts of corruption, anti-competition, anti-trust, or monopoly.

4.2.7 2025 Integrity Management Execution Results

Item	Results
Prevention and reporting of dishonest behavior	No reports.
Internal control audit	No fraud or anti-competitive, anti-trust, or monopolistic acts found.
Insider trading and conflict prevention measures (Taiwan only)	Promoted to all 11 directors on Aug 13, 2025; 7 monthly sessions for managers and employees. 1,174 person-times; 97.8 hours; 100% completion rate.
Integrity Code and Whistleblowing promotion	Promoted to all 11 directors on Aug 13, 2025; 22 sessions for the entire Group. 1,759 person-times (97.8% of Group); 146.6 hours; 97.8% completion rate.
Anti-corruption/bribery/money laundering commitment promotion	7 sessions for Everlight Chemical employees in 2025. 1,186 person-times (66% of Group); 59.3 hours; 100% completion rate. Promotion to Board and subsidiaries planned for 2026.

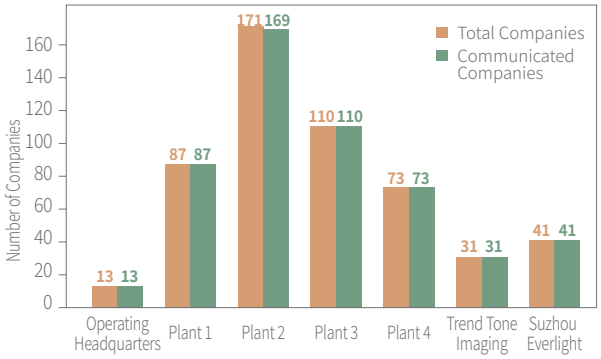
4.2.8 Suppliers and Contractors: Integrity Management and Anti-corruption results

The Company actively communicates integrity and anti-corruption concepts to partners. In 2025, the communication completion rate for major suppliers and contractors was excellent, reaching 99.6%.

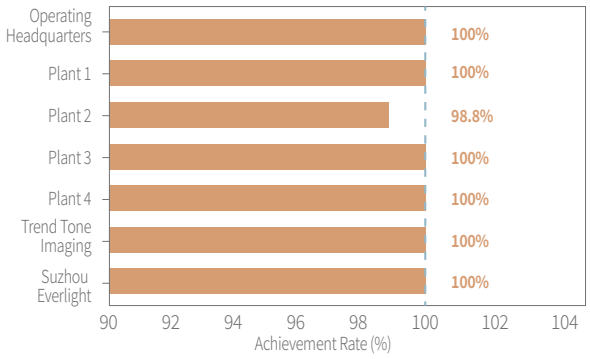
Unit / Target category	Suppliers [Note 1]	Contractors	Total
	Communicated / Total (Ratio)		
Operating HQ	8 / 8（100%）	5 / 5（100%）	13 / 13（100%）
Plant 1	27 / 27（100%）	60 / 60（100%）	87 / 87（100%）
Plant 2	36 / 38（94.7%）	133 / 133（100%）	169 / 171（98.8%）
Plant 3	32 / 32（100%）	78 / 78（100%）	110 / 110（100%）
Plant 4	29 / 29（100%）	44 / 44（100%）	73 / 73（100%）
Trend Tone Imaging	13 / 13（100%）	18 / 18（100%）	31 / 31（100%）
Everlight Suzhou	25 / 25（100%）	16 / 16（100%）	41 / 41（100%）
Total	170 / 172（98.8%）	354 / 354（100%）	524 / 526（99.6%）

Note 1: Suppliers surveyed are those with annual procurement ≥ NT$ 500,000.

Integrity Policy Communication Performance



Policy Communication Achievement Rate by Unit (CommunicationRate %)



4.2.9 Internal Audit Organization and Operation

The Internal Audit Office is an independent unit under the Board, assisting management in checking internal controls and measuring effectiveness. It has 1 Chief Auditor and 2 full-time auditors. The team includes professionals with CIA certification, upholding objectivity and integrity. The Chief Auditor regularly attends Audit Committee and Board meetings. The office also handles Audit Committee and Integrity reporting mailboxes.

(1) Potential risk factors are identified annually through a risk evaluation table to determine the final risk level and plan audits, which are reported to the Board and MOPS. Planned and project audits are executed; monthly and quarterly follow-up reports are submitted to independent directors for review.

(2) In 2025, focus areas included various operational cycles, FSC requirements, and subsidiary management. 63 audit reports were issued with 75 improvement suggestions; relevant units and subsidiaries were notified to take action and were followed up until completion.

(3) Sustainability Information Management was included in the plan; Sept 2025 audits focused on GHG inventory, energy efficiency, employee health/safety, and supply chain management using stratified random sampling. No deficiencies were found; suggestions were improved per the schedule.

(4) In 2025, units used an e-platform for self-evaluation of internal controls, which was reviewed by the Audit Office to form a report for the Board and President to evaluate effectiveness and issue a Statement of Internal Control System.

(5) Management systems (ISO 9001, IATF 16949, ISO 14001, ISO 45001, ISO 50001, ISO 22301, ISO 27001, TIPS) undergo internal audits by qualified staff and external audits by verification bodies.

4.3 Remuneration Policy

As a high-tech chemical company, Everlight Group is dedicated to improving product quality and service, using a compassionate management philosophy to provide reasonable rights and benefits for employees and maintain harmonious labor relations.

4.3.1 Highest Governance Body (Board of Directors) GRI 2-18 GRI 2-19

See Director Remuneration (fixed and variable). Board performance evaluation includes five aspects: participation in operations, enhancing decision quality, composition/structure, selection/education, and internal control. Participation in operations includes management of the Sustainability Committee's execution, capturing impacts through regular reports to achieve sustainable governance.

The Board established the Remuneration Committee with duties to:

(1) Regularly review Company remuneration regulations and propose amendments.
(2) Regularly review policies, systems, standards, and structures for director and manager performance and remuneration.
(3) Regularly evaluate the remuneration of directors and managers.

Director Remuneration:

Under the Articles of Incorporation, Board remuneration is determined regardless of profit/loss based on participation and contribution value with reference to industry levels. It is approved by the Remuneration Committee and the Board. Remuneration includes fixed pay and director remuneration; there is no variable pay. Independent directors receive only fixed pay. Up to 2% of annual profit is set aside for director remuneration, linking it to annual profit. Remuneration for the current term was passed in the second Board meeting; 2025 remuneration was not yet linked to ESG performance, which will be studied in the future.

4.3.2 Senior Management (Managers) GRI 2-19

Salaries and bonuses for managers are individualized based on standards, role, contribution, performance, and responsibility, and approved by the Remuneration Committee and Board. Performance evaluation includes professional, interpersonal, conceptual, and leadership skills, and is a basis for year-end bonuses and employee remuneration. Policies follow the Labor Standards Act and the Labor Pension Act.

To strengthen the link between remuneration and sustainability, we plan to incorporate ESG goals (e.g., carbon reduction, diversity, employee health) into management and reward mechanisms by 2026. Disclosed ESG indicators will serve as references for senior executive bonuses and variable pay, overseen by the ESG governance mechanism and Remuneration Committee. To implement this, ESG performance indicators corresponding to material topics were built in the internal management system (Notes system) for systematic tracking.

4.3.3 General Employees

The Company refers to industry salary levels and adopts measures superior to the Labor Standards Act for internal soundness. Variable pay like extra bonuses is issued based on individual performance and organizational goal achievement (or profit) to reward excellence. Per the Articles of Incorporation, 5% of annual profit is set aside for employee remuneration.

4.3.4 Remuneration Determination Process GRI 2-20

Per Article 27, 5% of annual profit is for employee remuneration. Manager pay is approved by the Remuneration Committee and Board based on criteria and performance (professional, interpersonal, conceptual, leadership). ESG performance indicators will serve as a reference for senior management bonuses and variable pay. Stakeholder feedback is valued via shareholders' meetings, briefings, employee communication, and labor-management meetings. Feedback on governance and remuneration is compiled for the Remuneration Committee and Board, which also consider laws, evaluations, and market levels to regularly check the appropriateness of remuneration policies.

4.3.5 Tax Policy

Everlight Group operates with integrity and legal compliance, honestly reflecting facts and honoring contracts. We commit to following tax laws in all operating countries; no negative events or fines from tax risk occurred in years. 2022~2025 income tax paid is below; as consolidated revenue is below NT$ 27 billion, country-by-country reporting is not required.

Entity Name	Everlight Chemical Industrial Corporation
2022~2025 Revenue	NT$ 32,489,920 thousand [Note 1]
2022~2025 Pre-tax Profit (Loss)	NT$ 706,028 thousand
2022~2025 Accrued Income Tax	NT$ 101,304 thousand
2022~2025 Paid Income Tax	NT$ 208,742 thousand

Note 1: Consolidated Group amount.

4.4 Risk Management

Material Topic

To ensure sustainable operation, the Company implements risk management to mitigate overall operational risks, establishes a group risk management system, issues the **Risk Management Practice Principles**, and continuously executes risk management processes annually.

Proactive Insight

Continuously monitor global trends and refer to external information such as the Horizon Scanning Report and the Global Risks Report to proactively identify potential threats.

Strengthening Resilience

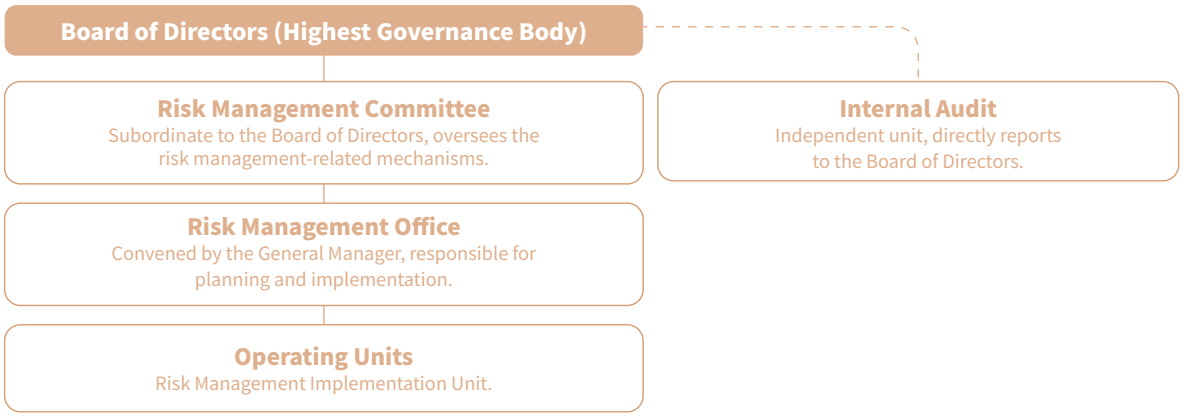
Each plant site adheres to various international management system standards, conducting risk reviews and prevention to continuously strengthen organizational resilience.

Stable & Consistent

The risk management process is mature and stable, with no significant changes compared to the previous reporting period, ensuring consistency and reliability in execution.

ISO 9001、IATF 16949、ISO 14001、ISO 45001、ISO 22301、ISO 27001、ISO 50001、TIPS、GMP

4.4.1 Risk Management Organizational Structure and Responsibilities GRI 2-12



Level	Responsibility Description
Board of Directors	Highest governance body. Approves policies, procedures, and framework; ensures strategy aligns with risk policy; builds risk culture; oversees effectiveness and resource allocation.
Risk Management Committee	Supervision and decision-making. Under the Board. Reviews policies/framework; sets risk appetite; approves priorities/levels; reports to Board annually. Members are at least 3 directors (majority independent). (2025: 5 directors, including 3 independent directors; chaired by independent director).
Risk Management Office	Planning and execution. Convened by President. Drafts policies and appetite standards; analyzes/identifies risk sources; compiles results; coordinates cross-departmental communication; oversees operations and promotes risk culture training.
Operating Units	First-line execution. Includes HQ, business unit teams, and functional office heads. Responsible for risk identification, analysis, evaluation, and response; establishes crisis mechanisms and ensures controls are effective.
Internal Audit	Independent check. Under the Board. Audits based on internal procedures; checks effectiveness of risk activities; provides suggestions to Board.

Three Lines of Defense Architecture



4.4.2 Risk Management Policy GRI 2-23

The Company recognizes the rapidly changing global environment and implements a Risk Management Policy to reduce overall risk, protect shareholder rights, understand trends, and strengthen risk awareness to ensure sustainability.

Everlight Chemical Risk Management Policy

Goals:

Through a complete framework, manage risks that could affect goals and integrate risk management into daily processes to achieve:

(1) Realizing corporate goals; (2) Enhancing management efficiency; (3) Providing reliable information; (4) Effective resource allocation.

4.4.3 Risk Management Scope and Process

Referring to COSO ERM - Applying ERM to ESG-related Risks, the scope is divided into: Strategic, Legal, Financial, Operational, and Other risks. [source text mapping] For climate risks, see Chapter 5.



Risk Management Process:

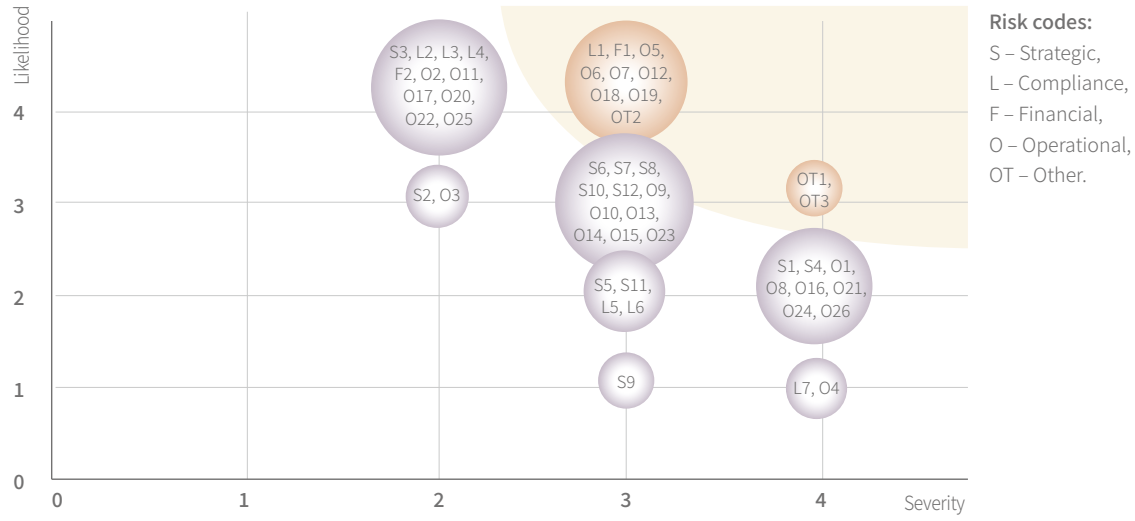


Based on ISO 31000 and TWSE standards, we established the Risk Management Best Practice Principles. Operating units perform annual or event-driven risk assessments (identification, analysis, and evaluation) and implement mitigation plans with continuous monitoring to minimize operational impacts. The process workflow is illustrated below:

4.4.4 2025 Risk Management Operation and Results

In 2025, a total of 50 major risk items were approved by the Risk Management Committee. Items with a total score ≥ 12 are Priority Major Risks with specific response plans.

2025 Major Risk Matrix (Severity/Likelihood)



2025 Priority Critical Risk Items and Mitigation Measures

Risk Category	Risk Item & Code	Risk Description	Mitigation Measures Summary
Geopolitics	Cross-Strait / US-China-Taiwan Relations (OT1, OT3)	Changes in cross-strait relations and geopolitical impacts on operations	1. Monitor credit risks and conduct market impact analysis. 2. Formulate Business Continuity Plans (BCM). 3. Conduct high-level diagnostics and external environment scanning.
Environment & Climate	Extreme Climate / Pollution / Power Supply (O6, L1, O7)	Heavy rainfall, high temperatures, soil pollution, and power shortages	1. Analyze flood potential and evaluate drainage systems at plant sites. 2. Implement soil and groundwater remediation and management procedures. 3. Participate in Taipower's demand response to improve energy efficiency.
Low-carbon Transition	Carbon Tax / Carbon Fee(O5)	Increased costs due to carbon emission policies	1. Implement ISO 50001 and carbon management systems. 2. Set carbon reduction targets and develop low-carbon products.
Finance & Economy	Financial Crisis / Trade Barriers (F1, OT2)	Global financial volatility, tariffs, and exchange rates	1. Maintain an equity ratio above 67% to strengthen the financial structure. 2. Activate crisis operation modes for tariffs and exchange rates.
Supply Chain	Supply Chain Disruption(O12)	Risks from single sourcing or specific regions	1. Develop multi-national sourcing and alternative suppliers. 2. Promote raw material ODM and conduct monthly inventory reviews.
Human Resources	Talent Shortage / Attrition (O18, O19)	Supply shortages and loss of key talent	1. Establish diverse recruitment channels and strategic partnerships. 2. Regularly evaluate compensation and benefits.

2025 Review of External Impacts and Resilience:

Facing 2025 tariff and exchange risks, the Chairman chaired response meetings in crisis mode. Strategies: Grasp cash, fight for orders, R&D support, agile decisions through natural hedging, cost-cutting, and human resource optimization. While the mechanism worked and financial resilience was okay, sales response speed lagged market changes, leading to challenges for

overseas subsidiaries and a consolidated net loss of 136 million. In 2026, focus shifts to Data Governance, building market early-warning mechanisms to strengthen precision pricing and sales integration.

BCM (Business Continuity Management)

Based on ISO 22301 with annual 3rd party verification. Priority BCM issues (geopolitics, power, extreme weather) are selected annually to develop plans for maintaining critical operations during major incidents.

ISO 22301 Certification

Board Supervision

The Executive Secretary of the Risk Management Committee regularly reports to the Board of Directors in 2025:

May 15, 2025: Review of the 2024 execution status and reporting on the 2025 risk control prioritization and mechanisms.

Dec. 11, 2025: Reporting on the 2025 execution results and identifying the priority critical risk items for 2026 (with a total risk score of ≥ 12), along with mitigation plans to ensure dynamic alignment in risk management.

Material Topic

4.5 Digital Transformation and Development

Material Topic 1	Organizational Resilience - Digital Transformation and Development
Management Policy and Commitment	Enhance operational efficiency, decision quality, and organizational resilience through digitalization, supporting innovative development and long-term competitiveness.
Governance Organization	Digital Transformation Board (DXB) Digital Transformation Office (DXO) & Information Dept.
Management Actions	- Plan and push cross-departmental DX projects. - Introduce digital systems and automation tools for efficiency and real-time data. - Use data analysis to support decisions and optimization.
Input Resources	- Funding for systems and DX projects. - Dedicated DX personnel. - Training for employee digital skills and literacy.
Indicators and Targets	See nested table below
Evaluation and Improvement	- Regularly check project progress and effectiveness. - Optimize systems based on cross-departmental review and user feedback. - Roll DX strategies and content based on needs and tech trends.
2025 Execution Results	- Talent training: 54 physical courses (1,413 person-times); 30 online courses (646 person-times).
Stakeholder Communication	- Explain DX goals/results to employees via internal meetings/training. - Disclose direction/effectiveness in sustainability report to investors/society.

Indicator Type	Management Indicator Description	2026 Target	2030 Target
Qualitative	Strategic goal for per-capita productivity and profit contribution		
Quantitative	Completed DX projects (number of cases)	10	50

4.5.1 DX Organizational Governance Structure

To respond to stakeholders' expectations for corporate sustainable operation, operational transparency, and governance effectiveness, Everlight Chemical has identified Digital Transformation (DX) as a core issue for strengthening organizational resilience and long-term competitiveness, led directly by senior management. The Company has established a comprehensive digital governance framework to ensure high consistency and controllability in strategic direction, resource allocation, and execution results.

Everlight Chemical Digital Transformation Governance Architecture Map



Level	Core Organization	Governance Duties and Key Functions
Decision-making	DX Board (DXB), Chaired by President	Set vision, strategy, and phase goals; adjudicate major resource allocation and cross-departmental issues; ensure digital investment links to ESG/sustainability goals.
Management/ Execution	DX Office (DXO)	Pivot between governance and execution; responsible for project planning, tracking, risk control, and budget; coordinate resources.

Everlight Chemical Digital Transformation Milestone Roadmap



— **Mechanism:**

DXB meets regularly (approx. every 2 months) on strategy/resources; DXO meets bi-weekly to check progress and resolve risks.

4.5.2 Digital Sustainability: Dual-axis Transformation Strategy

DX is a cornerstone for sustainability and governance, systematically supporting ESG management and decision-making through a Digital x Sustainability strategy.

Digital tools enhance:

- **Operational efficiency and info integration**
- **Decision quality and resilience**
- **Sustainability disclosure and compliance**

This reduces manual risk/cost and improves disclosure quality and credibility.



4.5.3 2025 Digital Application Results and Sustainable Value

We transform digital tools into tangible operational benefits through smart manufacturing and business empowerment.

— **Overview of Smart Manufacturing and Operational Efficiency**

Application Area	Digital Tool	Core Benefit (Quantified)
Logistics Management	RPA	Processing time reduced by 99.9% (full automation).
OEM Evaluation	AI Evaluation	Process shortened by 70-80% (faster response).
Line Planning	3D Digital Twin	Built digital infrastructure; optimized maintenance.
Cost Control	Power BI + AI	Precise control of manufacturing costs via data.
R&D Decision-making	AI Knowledge Retrieval	Cross-dimensional info integration for deep insight.

— **Business Development:**

AI screened potential customers, increasing specific product revenue by 30-35%; AI combinations overcame distant market information asymmetry for subsidiary evaluations and new UV absorber markets.

4.5.4 Digital Talent Cultivation and Organizational Culture Transformation

The core of successful transformation lies in People. We not only invest in technology but are also committed to driving a shift in the organizational mindset.

— **2025 Talent Training Performance:**

Physical Courses: 54 classes, reaching 1,413 attendees.
Online Courses: 30 classes, reaching 646 attendees.

— **Cultivating Digital Talent with Five Core Traits:**

Digital Literacy: Understanding and utilizing digital tools.
Cross-domain Expertise: Breaking down departmental silos to foster collaborative innovation.
Business Mindset: Utilizing data to provide feedback on business value.
Data-driven: Cultivating evidence-based decision-making habits.
Innovative Spirit: Having the courage to experiment with new work models.



— **Cultural Transformation and Role Reshaping**

- We emphasize that AI is for empowerment, not replacement, driving the evolution of organizational roles:

Role	Before Transformation (From)	After Transformation (To)
Frontline Employees	Task Doer	Process Architect
Management	Commander	Enabler: Providing resources and a platform for support

4.5.5 Future Planning and Outlook

Positioning DX as a systematic engineering project aiming for 50 projects by 2030. We will deepen AI in R&D, supply chain, and business, using data-driven decisions to support ESG commitments, accelerate toward being a high-tech group contributing to mankind.

4.6 Information Security Management

Material Topic

Material Topic 1	Organizational Resilience - Information Security Management
Management Policy and Commitment	Policy: Implement protection measures to ensure information security. Value security and personal data protection; follow international standards for ISMS through a sound governance framework and risk management to prevent leaks, tampering, or system interruption.
Governance Organization	Information Department
Management Actions	Operate ISMS based on ISO 27001; use risk-oriented management to identify threats and vulnerabilities to reduce incident probability and impact.
Input Resources	Dedicated Info Dept staff and Security/Privacy Committee; regular risk evaluations, scans, social engineering drills, and disaster recovery drills; strengthen equipment, backup, and awareness.
Indicators and Targets	See table below
Evaluation and Improvement	Annual 3rd party verification audits to check ISMS operation and effectiveness.
2025 Execution Results	Major incidents/leaks: 0 / 0; Critical equipment/system failure time/frequency: 0 / 0.
Stakeholder Communication	Communicate policy to employees; disclose practices/performance in sustainability report to customers, investors, and others.

Indicator Type	Management Indicator Description	2026 Target	2030 Target
Qualitative	Maintain CIA (Confidentiality, Integrity, Availability).	Continuously maintain and strengthen CIA management principles.	
Quantitative	Major security incidents / Confidential data leaks	0 / 0	0 / 0

Everlight Chemical recognizes information security as a core issue for sustainable business operations. Since the establishment of the Information Security and Personal Data Management Committee in 2016, and the formal appointment of a dedicated Information Security Officer in 2023 , the Company has been committed to constructing a dual-layered protection network to defend against external threats and strengthen internal management.

Information Security Management Policy

2025 Specific Execution Results

Implement information security awareness for all employees through systematic defense drills and education.

Item	Execution Content and Results
InfoSec & Personal Data Awareness	Conducted online courses via eHRD and awareness sessions during monthly meetings; 1,080 participants, with a participation rate of 92.78% and an average of 0.5 training hours per person.
Social Engineering Drills	Conducted two phishing email drills for all employees, and implemented follow-up guidance and training addressing specific deficiencies identified during the drills.
Emergency Response Drills	Completed a server room fire simulation drill at Everlight Plant 2 to enhance response and recovery capabilities in the event of a disaster.
System Security Testing - Vulnerability Scanning Remediation	See table below
Operational Security Records	No major security incidents impacting operations in 2025.

Risk Level	Total Vulns	Fixed / In Progress	Risk Acceptance*	Improvement Progress
Critical	18	12	6	100% Under Control
High	81	61	20	100% Under Control
Medium	116	In Progress (Tracking)	-	Continuous Optimization

*Note: Risk accepted means compensatory controls were used due to environment needs rather than direct repair.

4.6.1 Organizational Structure of Authority and Responsibility

The Information Security and Personal Data Management Committee, led by the General Manager, regularly oversees security policies and risk remediation.

Information Security Committee Organization

4.6.2 Information Security and Personal Data Management Actions and Certifications

We institutionalize information security through the PDCA cycle, utilizing regular management reviews and audit mechanisms to ensure system effectiveness and maintain a resilient defense network.

— **International Verification**

After initially adopting ISO 27001 in 2021, we successfully upgraded to ISO 27001:2022 via a DNV audit in 2024. We also passed our annual surveillance audit in August 2025, ensuring continuous compliance with international standards.

— **Information Security Governance**

To maintain transparent governance, the IT head regularly reports performance to the Board. The November 2025 governance report specifically detailed risk remediation effectiveness, management plan progress, and future strategies.

InfoSec Risk Mitigation and Management Actions

— **Regulatory Compliance**

Strictly adhering to the PDPA, we govern the entire lifecycle of personal data. By implementing specific management procedures and hierarchical authorization, we strengthen privacy protection and prevent data leakage.

4.6.3 Information Security Incident Notification, Response, and Remediation Mechanisms GRI 418-1

To control security risks, we utilize a standardized process:

— **Remediation:** We follow Incident Management Procedures for immediate impact minimization.

— **Notification:** Defined hierarchies ensure prompt reporting to responsible units.

2025 Incident Overview: In 2025, four non-major incidents were resolved on time with zero customer data or privacy leaks.

InfoSec and Personal Data Incident Notification Process

4.6.4 Future Planning and Outlook

By 2030, we plan to implement OT security across Plants I to IV, combining it with existing IT defenses to build a comprehensive protection network.

4.7 Intellectual Property Management

IP is a core competitive asset; combining it with operational goals ensures a leading position via tech foundation and high-tech green products.

4.7.1 Intellectual Property Management Policy and Strategy

The Company is committed to the development of the high-tech knowledge industry and green economy industry, while constructing a comprehensive intellectual property protection system.

Item	Description
Management Policy	Comply with intellectual property regulations and safeguard intellectual property.
Core Strategies	1. Institutional Perfection: Continuously improve the intellectual property management system to ensure process compliance. 2. Resource Integration: Connect R&D resources with market demands to seize business opportunities. 3. Awareness Strengthening: Implement education and training to deepen the legal awareness of intellectual property among all employees.
Development Goals	Adhere to government regulations, respect the rights of others, and protect proprietary core technologies.

4.7.2 Organizational Structure and Operating Mechanism

Through dedicated units and digital tools, we ensure the depth and breadth of intellectual property management.

— **Responsible Unit:** Patent Management Committee Responsible for coordinating the layout, application, management, and rights protection of all corporate intellectual property and patents.

— **Digital Management:** E-Management Platform Utilizes the Intellectual Property Management Manual and the E-platform to implement daily management, internal and external audits, and management reviews, continuously optimizing management effectiveness through the PDCA cycle.

4.7.3 Patent Protection Measures and Achievements

Everlight Chemical has constructed an all-encompassing protection network ranging from research and development to certification.

Taiwan Intellectual Property Management System TIPS certification

— **Incentives and Promotion:** Established an evaluation and reward system, coupled with regular promotional education, to encourage employees to transform R&D results into patent assets.

— **Asset Revitalization:** Conducts annual maintenance evaluations on certified patents to ensure the effectiveness and economic value of the patent portfolio.

— **Taiwan Intellectual Property Management System (TIPS) Certification:**
Everlight Chemical successfully passed the Taiwan Intellectual Property Management System (TIPS) Grade A re-certification at the end of 2024 and completed the certificate collection in February 2025.
Certificate Validity: Until Dece mber 31, 2026
Significance: Demonstrates that the Company's intellectual property management system has reached national standards, possessing comprehensive risk control and innovation protection capabilities.

— **2025 Execution Results**
(1) Zero major intellectual property violation incidents.
(2) In 2025, the Patent Management Committee conducted 6 new patent application reviews, published 9 journal articles or conference papers, and held 6 intellectual property-related training sessions.
(3) As of December 2025, the Company has obtained 211 invention patents, with a total of 557 global patent certifications and 203 domestic and international trademarks.

2025 Invention Patent Technical Highlights Summary

Technical Project	Core Innovation and Value
Phthalocyanine Pigment Aqueous Dispersion	Specific ratio dispersion technology achieving low viscosity and high stability.
Polyimide (PI) Negative Photoresist	Grafted functional group modification significantly strengthening the mechanical properties of thin films.
Aqueous PUD Absorber	Introduction of chain extension technology enhancing product stability and anti-UV effectiveness.
Red and Yellow Pigment Aqueous Dispersions and Their Ink Compositions	Optimized formula composition enhancing printing performance and liquid-phase dispersibility.
Reactive Anthraquinone Colorant	High-solubility dye with a new structure, paired with environmentally friendly green manufacturing processes.

Cumulative Patent Applications and Certifications by Country (2024–2025)

Cumulative Applications		Cumulative Certifications	
2024	2025	2024	2025
980	991	549	557

4.8 Regulatory Compliance GRI 2-27

To ensure that daily operations comply with regulatory requirements, Everlight Chemical has established codes of conduct for all personnel, from senior management to frontline employees. We have consistently upheld Integrity-based Management as our core corporate value. While pursuing financial performance, we actively undertake corresponding social responsibilities and maintain constant self-vigilance.

In 2024 and 2025, there were zero Major Regulatory Violations [Note 1]. There were only a few minor administrative penalties in the social and environmental categories, and no news incidents involving negative impacts (geographic scope limited to Taiwan), as shown in Tables 1 and 2. In the spirit of honest reflection, the Company has carefully reviewed these violations, assessed potential loopholes in our management systems, and implemented specific improvement plans to prevent recurrence.

Note [1]: Following the Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities in Taiwan, the Company defines a Major Regulatory Violation as a single incident with a cumulative fine of NT$1,000,000 or more.

- **Total number of major regulatory violations during the reporting period: 0**
- **Major non-monetary sanctions: 0**

  (Definition of major non-monetary sanctions: Significant restrictions imposed on the company's operations by governments or regulatory authorities, such as revocation of business licenses, mandatory work stoppage orders, or restrictions on the right to operate in specific highly regulated industries.)

Year	Total Number of Fines	Total Amount of Fines (NTD)
2024	5	901,335
2025	8	472,500

- **Incident Description: In 2025, the Company had no administrative or judicial non-monetary sanctions resulting from major violations.**

2024 Penalties and Improvements (Scope: Taiwan)

Category	Item	2024 Penalty Incident		Reason for Violation	Corrective Measures	Improvement Progress
		Fine Amount (NTD)	Administrative Obligations (Act/Inaction)			
Environmental	Air Pollution Control Act	500	None	Taipei HQ: Official motorcycle missed the annual exhaust inspection deadline.	Implement a regular tracking mechanism by the General Affairs unit to ensure all vehicles are inspected on time.	Inspection completed.
Social	Building or Construction Regulations	60,000	None	Chuan-Tung Tech Plant 2 (Building C): Construction began on new equipment before obtaining plan review approval.	Strictly require General Affairs and contractors to operate within the legal framework, ensuring reporting procedures are completed before construction.	Contracts have been awarded according to schedule; construction is expected to be completed and a valid usage permit obtained in 2026.
		60,000	None	Chuan-Tung Tech Plant 3 (Building D): Construction began before obtaining plan review approval.		
		68,000	None	Chuan-Tung Tech Plant 2 (Building C): Construction began before obtaining a building permit.		
		712,835	None	Everlight Plant 1: Failed to report for inspection before starting construction.	Strengthen compliance with construction regulations to ensure statutory reporting is completed before construction.	Reporting has been corrected; a secondary inventory review will be conducted to confirm compliance before construction resumes.

2025 Penalties and Improvements (Scope: Taiwan)

Category	Item	2025 Penalty Incident		Reason for Violation	Corrective Measures	Improvement Progress
		Fine Amount (NTD)	Administrative Obligations (Act/Inaction)			
Environmental	Air Pollution Control Act	$500	None	Plant 2: An official vehicle passed through an Air Quality Maintenance Zone without a valid exhaust test record within the past year.	Ensure all vehicles undergo annual exhaust testing as scheduled.	The General Affairs unit has implemented vehicle management tracking.

Category	Item	2025 Penalty Incident		Reason for Violation	Corrective Measures	Improvement Progress
		Fine Amount (NTD)	Administrative Obligations (Act/Inaction)			
Environmental	Air Pollution Control Act	2,000	None	(Related to vehicle exhaust/ records)	Ensure all vehicles undergo annual exhaust testing as scheduled.	The General Affairs unit has implemented vehicle management tracking.
		100,000	None	Plant 3: Odor from the flue exceeded standards during regulatory testing.	Strictly inspect exhaust systems at all plants and strengthen filter maintenance.	All plant sites are cooperating with outsourced contractors to implement monitoring.
	Toxic and Concerned Chemical Substances Control Act	100,000	None	Everlight HQ: Imported Tributyltin hydride; failed to submit the transport form before shipping.	Strengthen management of toxic chemicals and strictly enforce reporting before transportation.	The Procurement unit has incorporated the requirements into Standard Operating Procedures (SOPs).
		60,000	Improvement within a deadline	Plant 4: Failed to complete the previous month's operation records for Acetonitrile on time.	Completed late reporting and required all plants and contractors to implement reporting tasks diligently.	Labor law education and training have been implemented, and compliance audits are being conducted.
Social	Labor Standards Act	30,000	None	Plant 1: Failed to notify the authority 10 days prior to employee severance.	Ensure HR procedures comply with statutory notification timelines.	All plant sites are coordinating with outsourced professional contractors to perform spatial adjustments.
	Fire Services Act	80,000	None	Plant 3: Insufficient clearance space around outdoor hazard-ous material storage tanks, violating setting standards.	Re-plan plant space according to fire regulations to ensure safety distances meet legal requirements.	All plant sites are coordinating with outsourced professional contractors to perform spatial adjustments.
	Labor Standards Act	100,000	Disclosure of the names of the sanctioned entity and responsible person	Plant 1: Employee contact with specific chemical sub-stances.	Establish documentation for oper-ating methods and PPE integrity; strengthen the responsibilities of managers in charge of specific chemicals.	Improvement has been completed, and occupational safety and health law promotion and training have been imple-mented.

4.9 Sustainable Supply Chain Management

Everlight Chemical recognizes that the supply chain is a pivotal factor in a company's journey toward sustainable development. To ensure that supply chain activities align with environmental, social, and economic principles, we have formulated a Sustainable Procurement Policy, placing integrity as the cornerstone of our partnerships. We are dedicated to promoting green procurement, strengthening supplier management, and supervising partners' compliance with labor human rights and EHS (Environment, Health, and Safety) regulations to jointly create a safe, reliable, and competitive win-win value chain.

4.9.1 Sustainable Procurement Policy and Commitment

GRI 2-23 GRI 2-24

Adhering to the principles of integrity-based management, Everlight Chemical seeks to establish partnerships with suppliers. Our defined procurement policy is: Establish a sustainable supply chain with reliable suppliers to create value with customers. We adopt five core action strategies to build robust partnerships:



1. Quality and Reliability: Require suppliers to provide goods and services with stable quality, on-time delivery, and reasonable pricing.
2. Social Responsibility: Supervise suppliers to fulfill corporate social responsibilities, follow labor human rights and ethical norms, conduct fair, just, and transparent transactions, and implement industrial safety, environmental protection, and risk management.
3. Integrity and Compliance: Strictly prohibit improper behaviors such as bribery and corruption. Promote the signing and compliance of the Code of Conduct by suppliers to ensure integrity-based management and adherence to legal and ethical standards.
4. Green and Sustainable Growth: Advocate for green and low-carbon supply chains by purchasing Green Mark and eco-friendly products. Conduct ESG assessments and due diligence to establish long-term cooperation with suppliers possessing sustainable development capabilities.
5. Risk Management: Implement a supply chain risk identification mechanism and formulate corresponding response plans. This procurement policy is approved by the General Manager and published on our official website.

Procurement Policy

4.9.2 Supplier Code of Conduct and Contract Management

We publicly disclose our supplier conduct norms and require suppliers to sign and adhere to the Code of Conduct and Commitment Letter to align with international sustainability standards. The content covers five key issues:

1. Ethical Standards: Integrity-based management, elimination of improper benefits, protection of whistleblowers, and the zero use of conflict minerals.
2. Labor and Human Rights: Respect for basic human rights, freedom of association, prohibition of forced labor and child labor, avoidance of harsh or inhumane treatment, and commitment to a workplace free from harassment and illegal discrimination.
3. Health and Safety: Focus on occupational safety, management of occupational injuries and illnesses, and environmental hygiene.
4. Environmental Standards: Compliance with environmental permits, management of water resources and energy consumption, greenhouse gas reduction, and adherence to regulations for hazardous substances in raw materials.
5. Management Systems: Establishment of various management systems and achievement of ISO certifications (e.g., ISO 14001, ISO 45001, and Information Security Management) to ensure the continuous execution of standardized norms.

Environmental and Social Responsibility Standards

Raw Material Regulated Substance Specification

4.9.3 Supplier Evaluation and Screening GRI 2-26

Adhering to the vision of becoming a high-tech chemical enterprise group that contributes to humanity, Everlight Chemical implements ESG supply chain management. We ensure supply chain sustainability through the following mechanisms:

1. Formulating the Procurement Policy and Supplier Code of Conduct and maintaining transparency on our official website.
2. Setting environmental protection, social responsibility, and business ethics as assessment criteria.
3. Requiring suppliers to comply with international Regulations on Controlled Substances in Raw Materials and national standards for restricted substances.

We conduct annual supplier evaluations and incorporate sustainability performance into the scoring system. If major deficiencies or violations (such as child labor or illegal pollution discharge) are discovered, the Company takes measures to suspend or reduce procurement volumes until improvements are completed. In cases involving bribery, kickbacks, or conflicts of interest, suppliers can report through the following dedicated channels. The Company strictly adheres to the principle of confidentiality regarding the whistleblower's identity and the content of the report, provides an anonymous reporting mechanism, and establishes protective measures to prevent whistleblowers from facing improper treatment:

Supplier Zone

Integrity Whistleblowing and Complaint Channels

Whistleblowing Hotline: +886-2-2326-3502
Internal Audit Office Email: informant@ecic.com.tw
Audit Committee Email: AuditCommittee@ecic.com.tw

- In 2025, we received zero reports regarding supply chain corruption or major labor human rights deficiencies, indicating that the Supplier Code of Conduct has been effectively integrated into our collaborative culture.

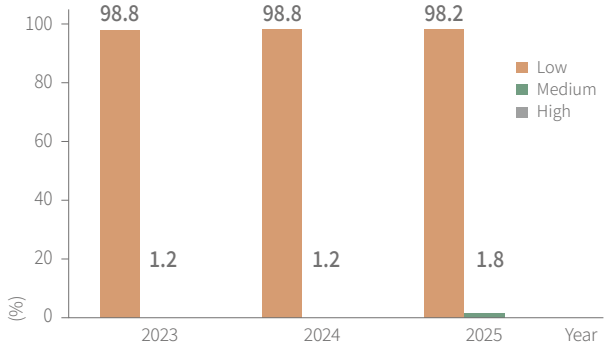
4.9.4 Supply Chain Risk Management and Organizational Resilience

To ensure an uninterrupted supply of critical raw materials, Everlight Chemical conducts supplier risk assessments for all items, setting an annual control target of keeping the proportion of medium and high-risk suppliers below 2.5%.

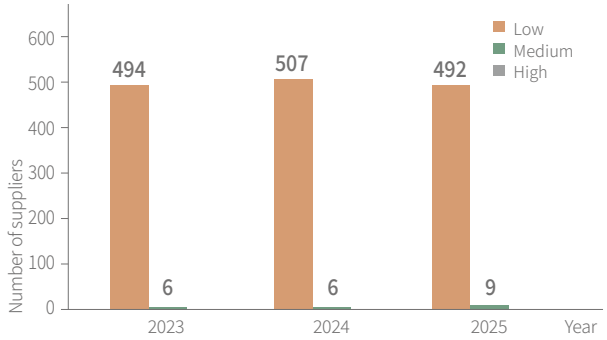
2023-2025 Everlight Chemical Supplier Risk Assessment Results and Analysis

Year	2023		2024		2025	
Risk Level	Count	Percentage (%)	Count	Percentage (%)	Count	Percentage (%)
Low Risk	494	98.8	507	98.8	492	98.2
Medium Risk	6	1.2	6	1.2	9	1.8
High Risk	0	0	0	0	0	0
Total	500	100	513	100	501	100

Risk Level of Chemical Supplier(%)



Risk Level of Chemical Supplier (number)



The 2025 assessment results indicate that 98.2% of suppliers maintained a low-risk level. Although the proportion of medium-to-high risk suppliers rose slightly from 1.2% in 2024 to 1.8% in 2025, it remained below the 2.5% control limit, successfully achieving the annual target. The analysis of the slight increase in risk proportion is as follows:

1. Critical raw materials for Everlight dyes: Production equipment in the China region underwent upgrades and renovations, increasing the risk of supply disruption. As renovations continued through the fourth quarter of 2025, we will maintain continuous monitoring of supply status and potential stock-out risks.
2. Key raw materials for specialty chemicals: These items involve customized intermediates and single sourcing, resulting in higher inherent risk. We have initiated source development in other regions; once quality verification is passed, the risk level is expected to decrease.

Risk Control Measures

For medium-to-high risk and single-source suppliers, we implement dual-track management to eliminate threats to supply continuity:

— **Proactive Monitoring:** Track inventory levels monthly and implement advance procurement and logistics monitoring.

— **Enhanced Evaluation:** Issue the Supplier Evaluation Form, with a scope focusing on ESG governance (including human rights, labor norms, and the status of ESG report issuance).

Through inventory monitoring and strengthened supplier relationships, Everlight Chemical continues to optimize supplier governance performance, building a highly resilient and sustainable supply network.

4.9.5 Local Procurement and Regional Layout GRI 204-1

Everlight Chemical implements supply chain localization to reduce logistics carbon footprints and promote regional economic prosperity. We utilize data monitoring through the dual dimensions of procurement amount and number of suppliers to ensure production stability and competitiveness amidst environmental changes.

Under the premise of meeting product technical specifications and customer quality requirements, the Company actively promotes the Priority Local Procurement policy. Through data analysis, we continuously monitor the supply chain structure of our major plant sites:

- **Steady Growth of Core Plant Sites:** For Everlight Chemical (Taiwan plant sites), the local procurement amount percentage increased from 27% in 2024 to 31% in 2025.
  This demonstrates our successful integration of local supply resources alongside the growth of manufacturing projects.
- **Tailored Supply Strategies:** We adopt differentiated management models based on the industrial characteristics of various plant sites.
  For instance, Suzhou Everlight consistently maintains a high ratio of local suppliers (over 75%).
  Meanwhile, Chuan-Tung Tech, belonging to the toner industry, must maintain close collaboration with top international supply chains to ensure the stability and high quality of key materials such as resins and colorants, thereby balancing supply stability with product performance.

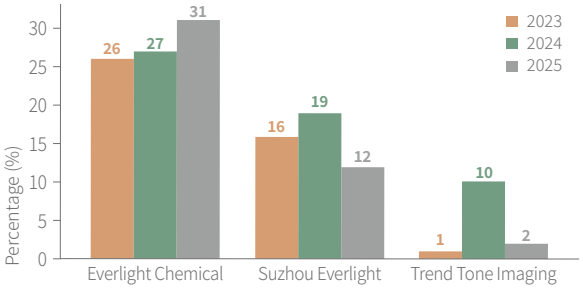
Through data tracking from 2023 to 2025, Everlight Chemical demonstrates that while pursuing operational growth, we also continuously strengthen links to and reliance on the local supply chain, constructing a sustainable value chain with high adaptability and responsibility.

Analysis of Local Procurement Amount Percentage

2023–2025 Percentage of Raw Material Procurement Amount (Local vs. Non-Local)

Category	Plant Site	2023	2024	2025
Local (%)	Everlight Chemical	26	27	31[Note 1]
	Suzhou Everlight	16	19	12
	Trend Tone Imaging	1	10	2[Note 1]
Non-Local (%)	Everlight Chemical	74	73	69
	Suzhou Everlight	84	81	88
	Trend Tone Imaging	99	90	98

Local Procurement Percentage (2023-2025)



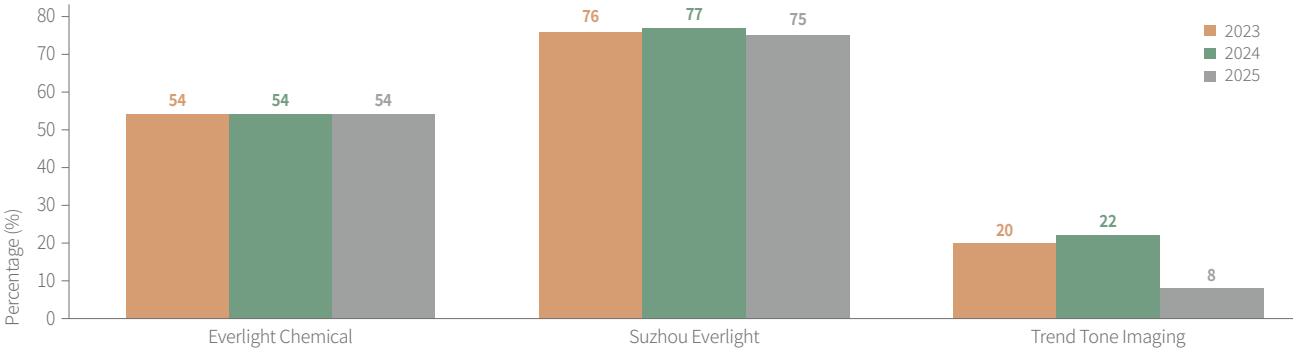
Note 1: Chuan-Tung Tech belongs to the toner industry and collaborates with key domestic and overseas supply chain manufacturers for upstream resins, iron powder, and colorants to ensure the stability of material supply sources.

Analysis of Local Procurement Supplier Count Percentage

2023–2025 Number and Percentage of Local/Non-Local Raw Material Transaction Suppliers

Plant Site		Everlight Chemical			Suzhou Everlight			Chuan-Tung Tech		
Year		2023	2024	2025	2023	2024	2025	2023	2024	2025
Local	Count	226	214	206	31	34	46	14	15	3
	%	54	54	54	76	77	75	20	22	8
Non-Local	Count	193	180	175	10	10	15	55	53	37
	%	46	46	46	24	23	25	80	78	92
Total (Count)		419	394	381	41	44	61	69	68	40

Local Procurement Supplier Percentage (by Number of Suppliers) (2023-2025)



4.9.6 Supply Chain Empowerment and Due Diligence GRI 308-1 GRI 414-1

Everlight Chemical transforms the concept of sustainability into the core competitiveness of its partners through mechanisms such as on-site visits, supplier audits, educational training, and mutual exchanges, thereby constructing a resilient supply chain.

— Three Pillars of Sustainability Empowerment:

- **Education and Training:** Regularly host annual supplier sustainability courses covering global ESG trends, carbon footprinting practices, and E-ESG certification standards to guide partners in aligning with international norms.
- **On-site Audit:** Implement on-site audits based on the E-ESG Evaluation Form to review compliance across environmental protection, labor human rights, and corporate governance. A total of 6 on-site audits were completed in the 2025 fiscal year.
- **Performance Incentives and Transformation Drive:** Implement a Priority Sourcing system to encourage suppliers to obtain E-ESG certification, driving autonomous green transformation through tangible business collaboration opportunities.

— 2025 Supplier Due Diligence Performance:

Referencing the ISO 20400 Sustainable Procurement Guidance, Everlight Chemical incorporates core issues—corporate governance, labor human rights, environmental impact, fair operating practices, and community development—into its management framework. We perform tiered investigations for major, important, and new suppliers to ensure supply chain transparency.

- **Environmental and Social Standards:** Assess climate change, carbon reduction actions, the zero use of conflict minerals, and labor practices through the Supplier Due Diligence Form. In 2025, investigations were conducted for 19 important suppliers (annual procurement > NT$30 million, excluding contract manufacturers), achieving a completion rate of 100%.
- **Wastewater Management Project:** Continuously monitor the wastewater generation and discharge improvement rates of important suppliers. The survey rate reached 100% in 2025, ensuring continuous optimization of supplier wastewater management.
- **ESG Survey of Major Suppliers:** Conducted public information reviews for 137 major suppliers (annual procurement > NT$5 million). Among them, 98 have published sustainability reports or ESG statements, with the response rate steadily increasing to 72%.
- **New Supplier Screening:** All 6 new suppliers added in 2025 (100%) passed the environmental and social pre-screening evaluations.

— Summary of Supplier Due Diligence 2023–2025

Supplier Category	Important Suppliers (Procurement > NT$30M)				New Suppliers	Major Suppliers (Procurement > NT$5M)		
Assessment Method	Supplier Evaluation Form			Supplier Due Diligence Form	Supplier Evaluation Form	ESG, CSR Reports/Declaration		
Year	2023	2024	2025	2025	2025	2023	2024	2025
No. of Suppliers	19	19	19	19	6	128	111	137
Response Rate	100%	100%	100%	100%	100%	61%	70%	72%
Completed Surveys	19	19	19	19	6	78	78	98
Results	Environmental standards compliance rate: 100%; Social standards compliance rate: 100%. [Note 1]			Survey Results: 100% Compliance. [Note 2] Additionally surveyed wastewater generation and discharge improvement rate: 100% survey rate. [Note 3]	A total of 6 new suppliers were added in 2025; their environmental and social performance was reviewed through the Supplier Evaluation Form.	Surveyed 137 suppliers, of which 98 have issued sustainability reports, corporate social responsibility (CSR) reports, or published ESG/CSR statements on their official websites.		

Note 1: Criteria for Compliance regarding environmental and social indicators in the Supplier Evaluation Form: Based on the 2022 version with a total score of 5 points, a score > 3 points is required to be considered compliant.

Note 2: 2025 Supplier Due Diligence Form covers climate, carbon, conflict minerals, diversity, anti-corruption, security, rights, and labor. Compliant is score ≥ 5/10.

Note 3: Important supplier wastewater improvement (19 total)

No. of Suppliers	Wastewater Generation Improvement Rate	Wastewater Discharge Improvement Rate
Improved	14	12
No Change	3	5
Regressed	0	0
Not Measured	2	2
Total	19	19

4.9.7 Green and Sustainable Procurement Performance

Everlight Chemical references the ISO 20400 Sustainable Procurement Guidance to actively promote green procurement and certification systems.

2025 Green Procurement Honors and Awards

The Company has long implemented green procurement by selecting products with Green Marks and eco-friendly attributes to reduce the environmental impact of its operations.



2025 Excellence Award for Private Enterprise and Group Buying Procurement

Plant I



Plant II



Plant III



Plant IV



TTI



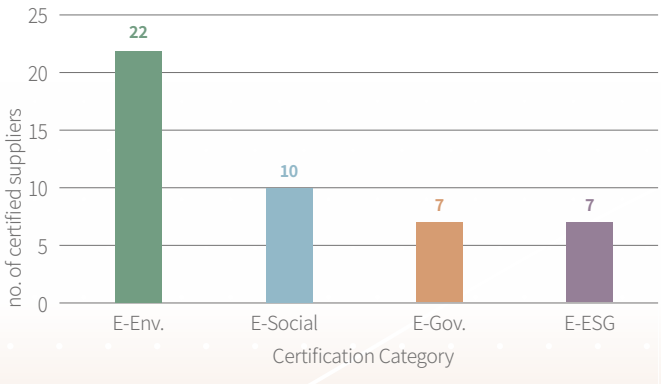
2025 MOEA Excellence Award for Green Procurement of Recycled Products



— Implementation of the Supplier E-ESG Certification System

We ensure the supply chain meets sustainability standards through assessments in four key areas: E-E (Environment), E-S (Social), E-G (Governance), and the comprehensive E-ESG (Sustainability) certification. Certified suppliers are granted priority sourcing rights for a five-year validity period. This system guides partners to implement sustainability policies, and we prioritize procurement from certified suppliers.

2025 Supplier E-ESG Certification System



2025 Certification Results:
E-E Certified Suppliers: 22 companies
E-S Certified Suppliers: 10 companies
E-G Certified Suppliers: 7 companies
E-ESG Certified Suppliers: 7 companies
(Includes 5 important manufacturers, accounting for 14% of the total procurement amount).

Furthermore, Everlight Chemical incorporates sustainability clauses into legal contracts. In 2025, a total of 2,678 supply contracts containing human rights and environmental clauses were completed. We also recognize outstanding partners through the Excellent Supplier Award. In 2025, we presented 3 Sustainable Supplier Awards and 1 Quality Excellence Award to move toward mutual prosperity with our supply chain.

— 2025 Sustainable Supply Chain Quantitative Targets and Results

Key Performance Indicator (KPI)	2024 Actual	2025 Target	2025 Actual	2030 Target
Important Suppliers – Code of Conduct Signing Rate	12.5%	80%	87% (Exceeded)	80%
Important Suppliers – E-ESG Certification Rate	25% [Note 1]	25%	26%	70%
Important Suppliers – Due Diligence Rate	95%	100%	100%	100% (Ongoing)
Important Suppliers – ISO 14001 Certification Rate	81.3%	70%	89%	Continuous Improvement
Supplier Education and Training	3 sessions / 38 suppliers / 55 attendees	3 sessions	3 sessions / 50 suppliers / 78 attendees	3 sessions [Note 2]
Purchasing Personnel – Sustainable Procurement Training	-	-	100%	100% (Ongoing)

Note 1: On page 45 of the 2024 Sustainability Report, the figure was incorrectly stated as 37.5%; the correct figure is 25%, as stated on page 49.
Note 2: The 2030 goal for supplier education and training involves conducting three sessions per year based on the primary raw material supply regions.

4.9.8 Communication and Satisfaction

Everlight Chemical regards suppliers and contractors as strategic partners in its journey toward sustainability. We have established diversified two-way communication mechanisms, utilizing regular satisfaction surveys to accurately identify collaboration gaps and implementing the PDCA management cycle to ensure long-term stability, mutual trust, and shared prosperity within the supply chain.

— Satisfaction Survey Analysis for Raw Material Suppliers

In 2025, a survey was conducted among 23 important suppliers with an annual procurement value exceeding NT$30 million, achieving a 100% response rate. Overall satisfaction continued to improve compared to the previous year, with an average score of 98.6.

- **Performance Results:** Staff Integrity and Contract Fulfillment received perfect scores of 100. Other items (such as professional quality and payment processing) maintained high standards above 97 points, with no items scoring below 90.
- **Optimization Focus:** Regarding relatively lower-scoring items (97 points, including non-conforming product handling, web portal usability, and certification system requirements), the Materials Department has launched a portal optimization project and will increase communication frequency and coaching to assist suppliers in meeting various certification system requirements.

— Contractor Satisfaction Survey

In 2025, Everlight Plants 1 through 4, All-Link Tech, and Suzhou Everlight conducted satisfaction surveys for 62 contractors with contract values exceeding NT$1 million. The overall contractor satisfaction score reached 98.

Assessment Dimension	Key Performance Indicators	Score
Professionalism	Integrity and Ethics, Professional Quality, Cooperation	99
Operational Safety	Safety Training, On-site Protection Measures	98
Administration	Relevant Reviews, Payment Processing Operations	97
Communication & Acceptance	Scope Communication, Inspection and Acceptance Standards	97
Contractual Clauses	Communication on Schedule and Acceptance Terms	96

2025 Contractor Satisfaction Summary Table

Specific actions have been planned to improve the lower-scoring item, Communication of Contractual Clauses :

- **Strengthen Communication Competency:** Conduct communication skills training to ensure consistent transmission of construction schedules and acceptance standards.
- **Establish Pre-audit Mechanism:** Perform in-depth alignment before work begins to reduce cognitive gaps and enhance partner trust.

2025 Contractor Satisfaction (Total:100 Score)



5 Sustainable Environment

5.1 Sustainable Environmental Management

5.2 Investment in Environmental Management Costs

Material Topic 5.3 Water Resource Management

Material Topic 5.4 Pollution Prevention and Control

Material Topic 5.5 Response to Climate Change - Mitigation and Adaptation

5.6 Circular Economy

5.7 Biodiversity





Everlight Chemical has deeply embedded the DNA of environmental sustainability into its operations, viewing environmental protection as the core of corporate resilience. Facing the severe challenges of global climate change, we joined hands with the Taiwan Chemical Industry Association (TCIA) in 2022 to jointly pledge a net-zero commitment, integrating the Group's innovative technologies and resources to actively implement a decarbonization transformation path. By deeply aligning with national and global 2050 net-zero goals, we are not only committed to our own carbon reduction but also driving the value chain toward a low-carbon future. To ensure the implementation of management performance, all global production bases of the Company have 100% introduced ISO 14001 environmental management systems and passed third-party authoritative verification, establishing an environmental management system driven by high-level management and involving all employees, transforming climate risks into sustainable competitiveness.

SASB RT-CH-530a.1

5.1 Sustainable Environmental Management

In the sustainable environmental management system, Everlight Chemical adopts three core strategies: Proactive Risk Management, Systematic Management, and Continuous Improvement. We incorporate environmental governance into the corporate decision-making level, establish comprehensive indicators covering water resources, pollution prevention, greenhouse gases, and energy management, and have the Sustainability Development Committee supervise implementation progress.

To ensure policies align with international standards, we implement environmental ethics in daily operations and embed sustainability awareness into organizational culture through regulations. We actively participate in industrial policy discussions and implement proactive measures against waste management and circular economy regulations, transforming environmental cost investments into long-term sustainable value.

5.1.1 Environmental Management Policy

GRI 302-1 GRI 302-3 GRI 302-4

We are fully aware of the finite nature of Earth's resources and recognize the importance of sustainable development. In response to initiatives such as Climate-related Financial Disclosures (TCFD), Net-Zero Emissions, Renewable Energy, Green Chemistry, and the Circular Economy, we have established our environmental policy: Proactive Environmental Risk Management, Towards Environmental Sustainability, and we commit to its adherence.

Everlight Chemical Environmental Policy

Addressing five major environmental issues—energy consumption, greenhouse gases, water, air pollution, and waste - we have established the following policies, commitments, qualitative goals, and 2030 quantitative targets:

Environmental Issue	Policy and Commitment	Qualitative Goal	2030 Quantitative Target
Energy Consumption	Improve energy performance toward net-zero sustainability.	1. Introduce energy management systems and process optimization. 2. Complete ISO 14064-1 inventory mechanism for precise carbon reduction.	Energy Intensity (GJ / million production value) ≤ 70
Greenhouse Gases			GHG Emission Intensity (tCO2e / million production value) ≤ 7.4
Water	Recognize the finiteness of water; commit to increasing the R2 water recovery rate and continuously refining wastewater treatment efficiency to reduce environmental load.	1. Establish comprehensive water risk assessments and baseline surveys. 2. Improve wastewater disposal efficiency to ensure 100% compliant discharge.	Withdrawal: Total Water Withdrawal (ML) ≤ 872 Discharge: Wastewater Treatment Compliance Rate (%) = 100% Recovery: Water Recovery Rate R2 (%) ≥ 90%

Environmental Issue	Policy and Commitment	Qualitative Goal	2030 Quantitative Target
Air Pollution	Commit to maintaining air quality around production bases; continue source control and adopt best available control technology (BAT) to reduce emissions.	1. Strictly implement source control and use low-pollution clean energy. 2. Introduce Hazardous Air Pollutants (HAPs) monitoring and improvement plans.	| New Indicator | Air Pollution Emission Reduction Rate per Unit Production (%) ≤ 0.5 [Note 1]
Waste	Treasure natural resources; actively promote waste reduction and resource circular reuse.	1. Operate the Circular Economy Promotion Committee to implement resource recovery. 2. Actively develop waste-to-energy or raw material recovery channels.	Waste Recovery and Reuse Rate (%) ≥ 80

Note 1: The single air pollution indicator has been adjusted based on actual operational status and management needs. For details, please refer to Section 5.4 Pollution Prevention and Control.

5.1.2 Environmental Management Organizational Structure and Responsibilities

Environmental Management Organizational Structure | Environmental Management Systems and Processes | Environmental Management Systems ISO 14001 Certification

To strengthen sustainable environmental performance, the Company has established a complete environmental management organizational structure with clear division of labor based on responsibilities at each level. The Chairman serves as the Chair of the Sustainability Development Committee, responsible for promoting the achievement of environmental performance indicators. Each plant follows the PDCA Management Cycle to hold regular Environmental Management Review Meetings, continuously reviewing and improving various environmental goals and their achievement status.

5.1.3 Commitment Goals and Communication Response for Environmental Issues

Since 2021, the reporting boundary for environmental issues in the sustainability report has been extended to subsidiaries. Targeting SDGs such as SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action), we have re-examined and set policies and targets for pollution prevention, which were discussed and decided for implementation in the Sustainability Development Committee meetings. The Company commits to following local and international regulations and regularly disclosing relevant information. A survey and analysis of water use, carbon emissions, and waste generation for plant sites and office-type sites in 2025 were conducted as follows:

SDGs Target	SDG 6	SDG 12	SDG 7	SDG 13
Group Region	Water Consumption (ML)	Waste Generation (ton)	GHG Carbon Emissions (tCO_2e) [Note 3]	
Office-type Sites (a)	6.6	7.0	540.0	
Plant Sites (b) [Note 1]	634.0	8,539.2	62,827.0	
Impact Ratio of Office-type Sites (%) [Note 2]	1.0%	0.1%	0.9%	

Note 1: Plant sites include Plants I through IV, Trend Tone Imaging, and Everlight Suzhou. Office-type sites include the Operating HQ, Central/Southern Taiwan offices, Shanghai Mingde/Dehua (including Tianjin/Qingdao branches), Shanghai Anli, Guangzhou Mingguang, Everlight Hong Kong, Everlight Netherlands, Everlight USA, Elite Turkey, and Everlight Vietnam.
Note 2: Environmental impact ratio of office sites (%) = (a) / (a + b).
Note 3: GHG emission scope includes Scope 1 and Scope 2. Details are in Section 5.5.

5.1.4 Environmental Performance Achievement and Gap Analysis for Plant Sites

Everlight Chemical upholds the principle of transparent disclosure and regularly tracks environmental indicators every year. Below is the environmental management performance from 2023 to 2025. We not only benchmark against midterm goals but also conduct root cause analysis for unachieved items and propose specific transformation actions.

Environmental Management Indicator Achievement Table

Management Category	Management Indicator	Result			2025 Target	2025 Status [Note1, 3]	2026 Target [Note4]	Long-term Target (2030) [Note4]
		2023	2024	2025				
Water Resource Management	Water Recovery Rate R2 (%)	94.9	91.5	90.3	≧ 92	X	≧ 90	≧ 90
	Wastewater Treatment Compliance Rate (%)	100	100	100	100	V	100	100
	Total Water Withdrawal (ML)	593.8	628.4	634.0	≦ 872	V	≦ 872	≦ 872
Pollution Prevention	(Old) Air Pollution Reduction Rate (%)	-6	-7	-27.3	≧ 3	X	-	-
	(New) Unit Production Air Pollution Emissions [Note 2]	0.39	0.36	0.41	≦ 0.5	V	≦ 0.5	≦ 0.5
	Waste Recovery and Reuse Rate (%)	71.0	77.9	78.2	≧ 79	X	≧ 79.2	≧ 80
	Hazardous Waste Recycling/Treatment Rate (%)	10.3	13.5	13.2	≧ 7.3	V	≧ 7.5	≧ 8.3
Climate Change Response	GHG Emission Intensity (tCO_2e/M production value)	9.0	8.7	8.9	≦ 8.8	X	≦ 8.5	≦ 7.4

Note 1: For unachieved indicators, we have initiated project improvement plans and expect to close the gap and meet targets before the 2030 long-term target.
Note 2: This year's air pollutant management indicators have been adjusted in calculation method based on actual operational status and management needs. See Section 5.4.
Note 3: V = Achieved; X = Not Achieved
Note 4: After comprehensive evaluation, the water recycling rate (R2) target has been adjusted to ≥90%. This responds to physical limitations from future product portfolio and process structure adjustments, facilitating an optimal balance between water management and low-carbon transition while keeping the target above the industry benchmark (approx. 80%).

Cause Analysis and Optimization Strategies for Unachieved Indicators

Key Indicator	Cause Analysis	Improvement Strategy
Water Recovery Rate	Adjustments in process structure to meet customer demand and new boiler replenishment needs diluted the recovery ratio in the short term.	Modify indicators and optimize processes and recycling to improve the water recovery rate.
Air Pollution Reduction Rate (Unit Production)	Production of high-VOCs content products increased significantly in 2025. Limited by the fixed emission factor calculations in current regulations, the indicator showed a negative value.	Emission changes are mainly affected by production increases and statutory coefficients. No specific measures are needed; operate according to regulations. Future control will use unit production air pollution emissions.
Waste Recovery and Reuse Rate	Some new chemical waste properties are complex, and qualified domestic recycling channels are limited, causing slow growth in the recovery rate.	Continue to seek and evaluate waste recovery and reuse channels and feasibility.
GHG Emission Intensity	Total production value (denominator) decreased due to global market fluctuations. Although absolute emissions (numerator) were stable, the intensity indicator rose.	Continue equipment replacement and process improvement to lower energy use.

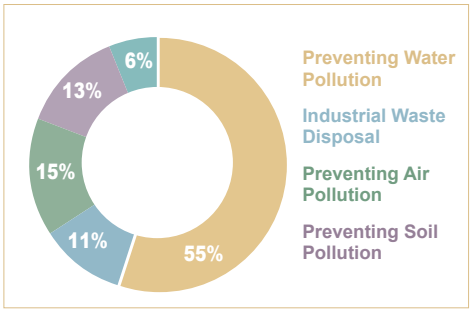
5.2 Environmental Management Cost Investment

Everlight Chemical upholds the philosophy of environmental sustainability and views environmental protection as a core corporate competency. In 2025, the Group's total investment in environmental management reached NT$ 324.8 million, accounting for approximately 4.6% of the total production value, indicating that despite global economic fluctuations, our commitment to environmental governance remains firm and stable.

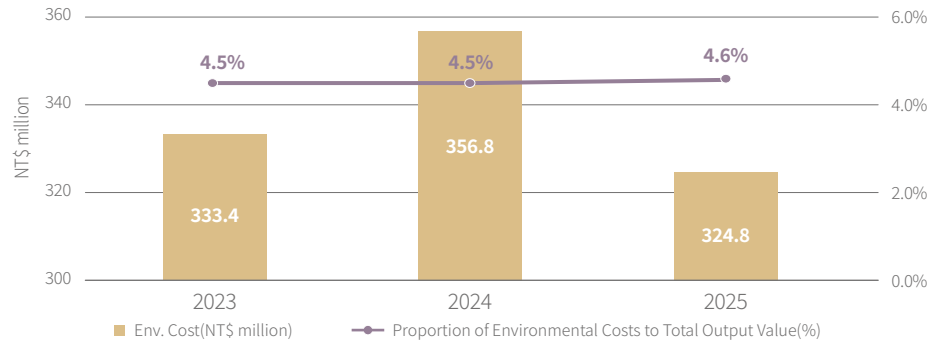
Environmental Cost Investment Over the Years (Unit: NT$ million)

Item / Year	2023	2024	2025	2025 (%)
Preventing Water Pollution	176.0	213.7	179.0	55%
Industrial Waste Disposal	47.4	31.3	34.6	11%
Preventing Air Pollution	42.5	50.4	48.2	15%
Preventing Soil Pollution	48.7	44.1	43.8	13%
Management Activities	18.8	17.3	19.2	6%
Total	333.4	356.8	324.8	100%

2025 Environmental Cost Investment



Environmental Cost Investment Over the Years



In 2025,
for every NT$ 100 of production value,
Everlight invested
NT$ 4.6
in environmental sustainability protection.

Based on data over the years, the 2025 environmental cost allocation shows the following key trends:

- **Resource Optimization and Governance Resilience:** Environmental cost investment in 2025 was 324.8 million, a decrease of 32.0 million compared to 2024. However, the share of total production value slightly increased from 4.5% to 4.6%, reflecting higher precision and resilience in resource allocation.
- **Water Resource Prevention as Core Highlight:** Investment in Preventing Water Pollution reached 179.0 million, accounting for as much as 55%, the largest item in environmental costs. This aligns with the company's strategic direction of high-efficiency wastewater treatment and strengthening the R2 water recovery rate, showing the primary status of water resource management in sustainability policies.
- **Significant Waste Management Results:** The cost for industrial waste disposal was 34.6 million, a slight increase from last year but a significant optimization compared to 2023. This data reflects that the company's continuous promotion of source reduction and circular reuse plans has generated substantial economic benefits, effectively maintaining waste treatment costs within a reasonable range.
- **Normalized Management of Air and Soil Prevention:** Investment in air pollution prevention (48.2 million) and soil pollution prevention (43.8 million) was consistent with previous years, showing that monitoring and maintenance of basic environmental facilities have entered a highly standardized, normal management mode.

5.3 Water Resource Management

Material Topic

GRI 303-1 GRI 303-2 GRI 303-3 GRI 303-4 GRI 303-5 SASB RT-CH-140a.1 SASB RT-CH-140a.3

The Company recognizes the importance of water resources for stable production in the chemical industry and views water resource management as the core of business continuity planning. We focus not only on reduction but also on strengthening supply resilience through early warning and recovery. Water resource management covers two main priorities: water recovery and water withdrawal management.

Material Topic 3	Water Resource Management
Management Policy and Commitment (SASB RT-CH-140a.3)	Based on environmental policy, proactively addressing environmental risks and moving toward environmental sustainability, the Company is committed to increasing the R2 water recovery rate and continuously optimizing water withdrawal strategies to respond to limited water resources, enhance water use efficiency, reduce environmental impact, and realize sustainable water resource management.
Governance Organization	・Corporate: Environmental Management Committee; ・Plants: Environmental Management Task Forces and specialized environmental units.
Management Actions	Add water recovery measures; conduct water information surveys; regularly evaluate whether operating sites are in water stress areas.
Input Resources	Construct water recovery systems; use World Resources Institute (WRI) Aqueduct Water Risk Atlas analysis tool to assess water resource impacts.
Indicators and Targets	<table><tr><th>Management Indicator</th><th>2026 Target</th><th>2030 Target</th></tr><tr><td>Water Recovery Rate R2（%）</td><td>≥ 90</td><td>≥ 90</td></tr><tr><td>Total Water Withdrawal（ML）</td><td>≤ 872</td><td>≥ 872</td></tr><tr><td>Unit Product Water Consumption(10^3liters / ton)</td><td>≤ 18.2</td><td>≤ 16</td></tr></table> Indicator Descriptions: ・Water Recovery Rate R2 (%) = [(Total Recovery Volume + Total Circulation Volume) / (Total Withdrawal + Total Recovery + Total Circulation)] x 100% ・Total Water Withdrawal (ML) = Sum of all withdrawal items (Tap water, Groundwater, Industrial water) ・Unit Product Water Consumption (10^3liters / ton) = Total Withdrawal / Total Production Volume
Evaluation Mechanisms	・Environmental Management Review (1/year) ・Sustainability Development Committee (2/year) ・Plant/Department policy plan review (1/quarter) ・Internal environmental management system audit (1/year) ・External verification agency (DNV) environmental management system audit (1/year)
Procedures to Ensure Effectiveness	・Tracking: Periodically hold Environment, Health, and Safety Management Review Meetings via the PDCA management cycle to continuously review and improve environmental goals and achievement status. ・Action Effectiveness: Annually check if established goals are met. ・Lessons Learned: The Company has seen success in green chemistry and circular economy, and continues to drive environmental sustainability, such as process improvements to reduce product carbon footprints. We also actively participate in community and education projects to promote environmental awareness.
2025 Execution Results	・Water Recovery Rate R2 = 90.3% ・Total Water Withdrawal = 634.0 ML ・Unit Product Water Consumption = 18.7 x 10^3 liters / ton
Stakeholder Communication	Stakeholders include shareholders/investors, customers/brand owners, suppliers/contractors, nearby communities, and government agencies. Communication is held through various formats periodically.

5.3.1 Withdrawal Management and Water Resource Assessment

Based on the WRI Aqueduct Water Risk Atlas, assessment shows Everlight Suzhou is in a water-stressed area. Major uses include domestic and production water. We proactively use standardized management to improve recovery and reduce dependency.

5.3.2 Management of High Water-Risk Areas SASB RT-CH-140a.1

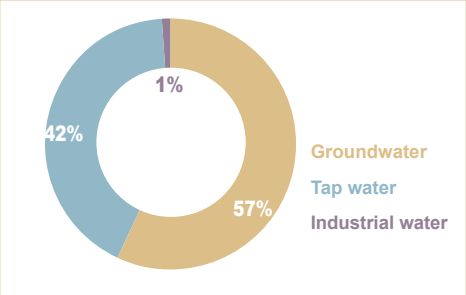
Everlight Suzhou is the only site in an extremely high water stress zone. 2025 statistics: Withdrawal 56.6 ML, Discharge 28.1 ML, Consumption 28.5 ML. Suzhou's withdrawal accounts for 8.9% of the Group total, a 9.4% decrease from 2024.

— **Concrete Actions:** Ensure operations do not compete for water with citizens through standardized operations and dry-season scheduling, fulfilling corporate citizenship.

5.3.3 Withdrawal Source and Allocation Transparency GRI 303-3

All withdrawal sources are freshwater (TDS ≤ 1,000mg/L). Total withdrawal in 2025 was 634.0 ML, within the target (872 ML). Sources include groundwater, tap water, and industrial water. Planning considers government policy, company development, industry shifts, and community needs. For example, working with authorities, we set up groundwater intake points for public use during droughts. This manages resources without significantly impacting the ecosystem or residents.

2025 Water Withdrawal at Plant Sites (By Source)



Highlight Case: Drought Response and Community Prosperity

Opening groundwater intake points for neighbors during dry periods realizes the community spirit of SDG 6 (Clean Water and Sanitation).

Withdrawal Sources by Site

2023 ~ 2025 Water Withdrawal for Plant Sites

(Unit: ML)

Site	Source		Year		
			2023	2024	2025
Plants I to IV	Groundwater		313.0	332.8	359.1
	Third party water	Tap water	198.6	213.6	199.5
		Industrial water	4.0	3.4	5.0
	Total Withdrawal		515.6	549.8	563.6
Trend Tone	Groundwater		---	---	---
	Third party water	Tap water	14.9	16.1	13.8
		Industrial water	---	---	---
	Total Withdrawal		14.9	16.1	13.8
Everlight Suzhou	Groundwater		---	---	---
	Third party water	Tap water	63.3	62.5	56.6
		Industrial water	---	---	---
	Total Withdrawal		63.3	62.5	56.6
Plant Site Total	Groundwater		313.0	332.8	359.1
	Third party water	Tap water	276.8	292.2	269.9
		Industrial water	4.0	3.4	5.0
	Total Withdrawal		593.8	628.4	634.0

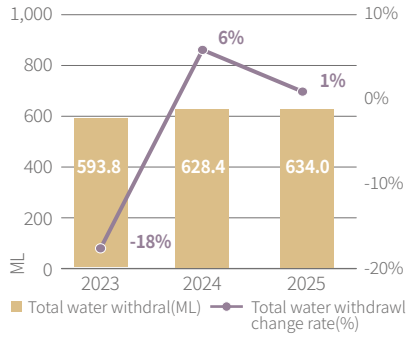
Note 1: 1 ML = 1,000 m³.
Note 2: Adopted standard GRI format. Values are rounded to one decimal place before summation, which may cause slight differences with raw data or previous reports but doesn't affect trends.
Note 3: All sources are freshwater with TDS ≤ 1,000 mg/L.

2023 ~ 2025 Total Withdrawal, Consumption, and Discharge

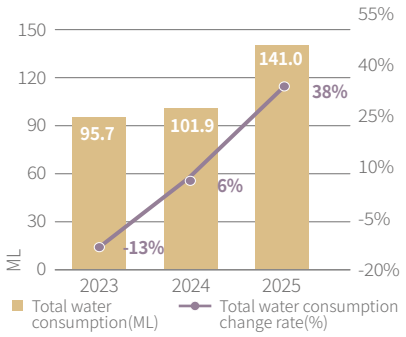
GRI 303-1 SASB RT-CH-140a.1

In 2025, the total water withdrawal at our plant sites was 634.0 ML, a slight increase of approximately 0.9% compared to 628.4 ML in 2024, indicating that overall water withdrawal remained relatively stable. Total water consumption was 141.0 ML, an increase of about 38.5% from 101.9 ML in 2024. Meanwhile, the total wastewater discharge at the plant sites in 2025 decreased by 6.4% compared to the previous year. Water resource management is a core indicator for evaluating environmental impacts. Everlight's scope of water usage primarily encompasses product synthesis and purification, wastewater treatment systems, and steam generation. Among these, the main causes of water consumption are process evaporation and the water content within liquid products. To implement resource circularity and reduce our environmental footprint, we continually advance process water recycling projects and have incorporated the Water Recycling Rate as a key environmental indicator, demonstrating our commitment to achieving our water conservation goals.

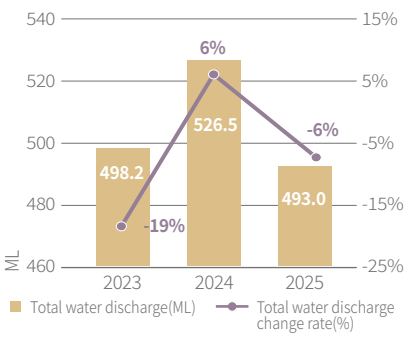
Historical Total Water Withdrawal



Historical Total Water Consumption



Historical Total Water Consumption



2023 ~ 2025 Water Consumption for Plant Sites

(Unit: ML)

Site	Category	Year		
		2023	2024	2025
Plants I to IV	Withdrawal	515.6	549.8	563.6
	Discharge	456.3	483.3	453.9
	Consumption	59.3	66.5	109.7
Trendtone Imaging	Withdrawal	14.9	16.1	13.8
	Discharge	12.1	13.0	11.0
	Consumption	2.8	3.1	2.8
Everlight Suzhou	Withdrawal	63.3	62.5	56.6
	Discharge	29.8	30.2	28.1
	Consumption	33.5	32.3	28.5
Plant Site Total	Withdrawal	593.8	628.4	634.0
	Discharge	498.2	526.5	493.0
	Consumption	95.6	101.9	141.0

Note 1: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

5.3.4 Concrete Results of Water Recovery

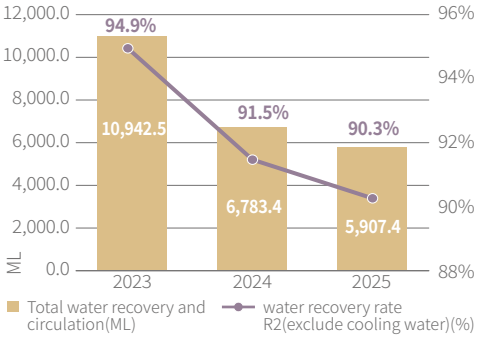
We promote a water-saving culture from daily conservation to equipment R&D. Water Recovery Rate R2 is a key operational appraisal indicator, ensuring every drop is maximized.

(Unit: ML)

2023 ~ 2025 Total Water Recovery and Circulation Volume

Category	Method	Year		
		2023	2024	2025
Total Recovery	Condensate / Rainwater Recovery	20.4	21.1	22.2
	Process Wastewater Recovery	250.0	263.8	255.3
	Total Secondary Reuse Recovery	12.7	13.3	13.0
Total Circulation	Scrubber Circulation Volume	10,659.4	6,485.2	5,616.9
Total Water Recovery and Circulation		10,942.5	6,783.4	5,907.4

Water Recovery amount and rate



5.3.5 2025 Performance Review: Resilience Management and Efficiency Challenges

Total withdrawal was 634.0 ML, significantly below the 872 ML target, showing excellent management of dependency. Water Recovery R2 was 90.3%, affected by major process maintenance. Though slightly below the 92% benchmark, a PDCA project has started to optimize parameters for 2026. Total recovery and circulation reached 5,907.4 ML, equivalent to 2,362 standard swimming pools.

Note 1: According to the standard swimming pool dimensions (50m × 25m × 2m) announced by the Chinese Taipei Swimming Association, the water capacity is approximately 2.5 million liters (ML). Therefore, the water volume is converted as 5,907.4 ML ÷ 2.5 ML.

Historical Water Resource Management Indicators and Target Achievement Status

Management Indicators	Achievement			Target	
	2023	2024	2025	2026	2030
Water Recovery R2（%）	94.9	91.5	90.3	≥ 90	≥ 90
Total Water Withdrawal（ML）	593.8	628.4	634.0	≤ 872	≤ 872
Unit Product Water Consumption (10^3 liters / ton)	17.9	16.9	18.7	≤ 18.2	≤ 16

Practicing Indicator Management: Introducing Unit Product Water Consumption

Formally introduced into monitoring in 2025. Result: 18.7 (10^3 liters / ton). The rise from 2024 is due to new boiler equipment increasing water use.

Action Plan:

Optimize processes for fixed water loads during low-production periods to maintain efficiency regardless of scale.

5.4 Pollution Prevention and Control

Material Topic
GRI 305-7

We focus on air, water, and waste, integrating BAT and green chemistry for source reduction.

Material Topic 4	Pollution Prevention and Control
Management Policy and Commitment (SASB RT-CH-120a.1, RT-CH-150a.1)	Integrate risk management into daily operations across three areas: ・Air: Adopt BAT to minimize emissions and ensure community health. ・Water: Combine bio and physical-chemical systems for efficiency; ensure 100% compliant discharge through monitoring. ・Waste: Implement Treasure Resources, Reduce at Source and circular reuse toward zero emissions, zero waste.
Governance Organization	Corporate: Environmental Management Committee; Plants: Environmental Task Forces and specialized units.
Management Actions	Follow local regulations; use clean energy and optimization for air; implement wastewater monitoring for 100% compliance; use Circular Economy Committee for reduction technologies.
Input Resources	Clean fuel, prevention equipment, system optimization, circular economy, green chemistry.
Indicators and Targets	See table below.
Evaluation Mechanism	・Environmental Management Review: Annually (1 time/year) ・Sustainability Development Committee: Biannually (2 times/year) ・Plant/Department Policy and Plan Review: Quarterly (1 time/quarter) ・Internal Environmental Management System (EMS) Audit: Annually (1 time/year) ・External Verification Body (DNV) EMS Audit: Annually (1 time/year)
Measures to Ensure Action Effectivenes	・Tracking Process: We periodically convene the Environmental, Health and Safety (EHS) Management Review Meeting utilizing the PDCA (Plan-Do-Check-Act) management cycle to continuously review and improve the achievement status of various environmental goals and targets. ・Action Effectiveness: We annually verify whether the set targets have been achieved. ・Lessons Learned: Our company has achieved notable results in implementing green chemistry and the circular economy, and we continuously promote environmental sustainability. Examples include increasing atom utilization (atom economy) and improving manufacturing processes to reduce the carbon footprint of our products. Furthermore, we actively participate in community and educational projects to promote environmental awareness.
2025 Execution Results	・Unit Production Air Emissions (kg/ton) = 0.41 ・Wastewater Compliance Rate (%) = 100 ・Waste Recovery Rate (%) = 78.2 ・Hazardous Waste Recycling Rate (%) = 13.2 ・Hazardous Waste Reduction Rate (%) = 7.9

Management Indicator	2026 Target	2030 Target
Unit Production Air Pollution Emissions (kg/ton)	≤ 0.5	≤ 0.5
Wastewater Treatment Compliance Rate (%)	100	100
Waste Recovery and Reuse Rate (%)	≥ 79.2	≥ 80
Hazardous Industrial Waste Recycling Rate (%)	≥ 7.5	≥ 8.3
Unit Production Hazardous Waste Reduction Rate (%)	≥ 16	≥ 20

Indicator Descriptions:
・Unit Production Air Emissions (kg/ton) = (Particulate matter + SOx + NOx) / Tonnage
・Wastewater Compliance Rate (%) = (Compliant Discharge / Total Discharge) x 100%
・Waste Recovery Rate (%) = Recovery & Reuse Volume / Total Generation x 100%
・Hazardous Waste Recycling Rate (%) = Recycling Volume / Total Generation x 100%
・Hazardous Waste Reduction Rate (%) = [1 - (Total generation / Tonnage) / Base] x 100%

5.4.1 Air Pollution Prevention and Management

SASB RT-CH-120a.1

— **Governance Policy and Regulatory Compliance:** Everlight Chemical strictly complies with and aims to exceed regulatory standards by formulating the Air Pollution Control and Treatment Procedure to implement standardized management. In 2025, we effectively reduced sulfur oxides (SOx) and nitrogen oxides (NOx) emissions by prioritizing the adoption of low-pollution clean energy and optimizing manufacturing processes.

In the current year, there were no significant fines or penalties for violating air pollution regulations across all plant sites.

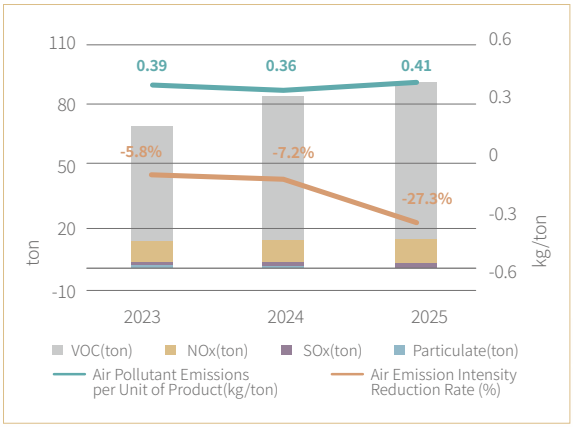
— **Executive Oversight and Monitoring Mechanisms:** Since the second half of 2024, six directors have served as members of the Sustainability Development Committee, strengthening executive-level, substantive oversight of environmental performance indicators. Each plant site ensures the accuracy and compliance of pollutant emission calculations based on statutory emission factors and on-site monitoring data.

- Management Indicators and Emission Performance: In accordance with the requirements of air pollution control regulations, our company continuously promotes air pollutant emission management to track the emission status of particulate matter (PM), sulfur oxides (SOx), nitrogen oxides (NOx), and volatile organic compounds (VOCs).2025 Emission Performance: The total air pollutant emission was 90.47 metric tons.
- Factor Analysis: The primary source of emissions is VOCs, which is closely related to changes in product mix and market demand. VOCs emissions fluctuated according to the production volume adjustments of specific products; nevertheless, our pollution control equipment maintained a stable operational efficiency.

2023 ~ 2025 Air Pollutant Emissions Statistics (Unit: Ton)

Site	Category	Year		
		2023	2024	2025
Plants I to IV	SOx	2.03	2.02	1.76
	NOx	9.91	10.11	11.08
	Particulate	0.57	0.59	0.61
	VOCs	54.91	68.36	74.89
	Total	67.42	81.08	88.34
Trend Tone	VOCs	1.10	1.14	1.00
	Total	1.10	1.14	1.00
Everlight Suzhou	Particulate	0.47	0.73	0.31
	VOCs	0.37	0.78	0.82
	Total	0.84	1.51	1.13
Plant Site Total	SOx	2.03	2.02	1.76
	NOx	9.91	10.11	11.08
	Particulate	1.04	1.32	0.92
	VOCs	56.38	70.28	76.71
	Total	69.36	83.73	90.47

Historical Air Emissions and Emissions per Unit of Product



Note 1: The unit of measurement in this table is metric tons, and the emissions statistics are sourced from the reporting information for the respective year.

Note 2: Adopted standard GRI format. Values are rounded to two decimal place before summation, which may cause slight differences with raw data or previous reports but doesn't affect trends.

— **Indicator Optimization and Target Setting:**

Due to adjustments in our product mix, volatile organic compounds (VOCs) emissions have fluctuated in tandem with changes in production volumes in recent years. Our company previously utilized a reduction rate indicator that included VOCs as the basis for monitoring overall improvement trends. To enhance the substantive controllability of our indicators, starting this year, our air pollutant management indicators have been adjusted to focus primarily on particulate matter (PM), sulfur oxides (SOx), and nitrogen oxides (NOx). Air pollutant emissions per unit of product (kg/ton) now serves as our core management metric.

Following a statistical analysis of emission data from the past two years and the formal implementation of Best Available Techniques (BAT) to stabilize our manufacturing processes, we have established a management target of air pollutant emissions per unit of product ≤ 0.5 kg/ton. Through the refinement of these indicators and the clear disclosure of our targets, we continuously enhance information transparency and strengthen our sustainability commitment to our stakeholders.

— **Historical Air Pollution Indicators and Long-Term Targets**

Indicator \ Year	Actual			Target 2030
	2023	2024	2025	
(Old Indicator) % Reduction in Air Emissions per Unit of Product [Note 1]	-5.8	-7.2	-27.3	—
(New Indicator) Air Pollutant Emissions per Unit of Product [Note 2]	0.39	0.36	0.41	≤ 0.5

Note 1: % Reduction in Air Emissions per Unit of Product = [1 - (Total emissions of PM, SOx, NOx, and VOCs (kg/ton) / Baseline (2.1))] × 100%.
Note 2: Air Pollutant Emissions per Unit of Product = (Total emissions of PM, SOx, and NOx (kg)) / Production volume (tons).

5.4.2 Boundary Noise Control and Management

To maintain a friendly workplace and community environment, Everlight Chemical implements boundary noise monitoring and control in accordance with the regulations of local competent authorities at each operating site. Our plants in Taiwan regularly conduct self-monitoring or commissioned external testing in accordance with the internal 3-A3-13 Noise Management Procedure. The Suzhou Plant implements quarterly third-party testing in compliance with local regulations, while Trend Tone Scientific complies with the centralized monitoring conducted by the Hsinchu Science Park Bureau.

In 2025, the boundary noise monitoring results across all operating sites of the Group were 100% in compliance with statutory control standards, ensuring that our operational activities cause no adverse impacts on the surrounding environment.

GRI 303-2 GRI 303-4 SASB RT-CH-140a.2

5.4.3 Wastewater Management and Water Pollution Prevention

Based on the wastewater characteristics of each plant site, our company has formulated differentiated treatment plans and implemented three major strategies: Source Reduction, Classification and Collection, and Degradation Technology. Through a rigorous periodic monitoring mechanism (combining both outsourced and self-testing), we ensure that domestic and industrial wastewater from all operating sites complies with discharge permit regulations and is integrated into the sewage treatment systems of the respective industrial parks (including Dayuan, Guanyin, Taoyuan Science Park, Hsinchu Science Park, and Suzhou Industrial Park).

Wastewater treatment and discharge info

In 2025, the company did not incur any significant fines (fines exceeding NTD 1 million) or non-monetary sanctions for violations of water-related laws and regulations.

— Wastewater Management and Discharge Indicators

To quantify management effectiveness, we utilize the Wastewater Treatment Compliance Rate (%) as our core indicator. (Calculation Formula: [Volume of wastewater discharge in compliance with regulations / Total volume of wastewater discharge] x 100%)

Monitoring priority is given to key parameters, including COD (Chemical Oxygen Demand), SS (Suspended Solids), Ammonia Nitrogen, and Nitrate Nitrogen.

The 2025 monitoring results indicate that the discharge concentrations at all plant sites outperformed the standards set by local competent authorities, achieving the goal of 100% compliant discharge.

Key Discharge Indicators by Plant:

Focus Indicator	Sites	Average discharge conc.	Permit standard
COD (mg/L)	Plant I	30.2	100
	Plant II	195.5	560
	Plant III	86.3	560
	Plant IV	60.2	350
	Everlight Suhou	77.3	300
SS (mg/L)	Plant I	1.7	30
	Plant II	27.5	480
	Plant III	9.5	480
	Plant IV	6.5	200
	Everlight Suhou	5.8	100
Ammonia Nitrogen (mg/L)	Plant I	1.6	60
	Plant II	15.5	75
	Plant III	14.5	75
	Plant IV	10.1	70
	Everlight Suhou	10.5	25
Nitrate Nitrogen (mg/L)	Plant I	14.0	50
	Plant II	14.5	50
	Plant III	13.7	50
	Plant IV	2.0	100
	Everlight Suhou	-	-

— Historical Water Pollution Control Management Indicators and Target Achievement Status

In 2025, the wastewater treatment compliance rate reached 100%, and the water pollution control management indicators across all plant sites met their annual targets. This demonstrates that our water resource management strategies have been effectively implemented, and we expect to maintain this high standard of management performance in the future.

Indicator \ Year	Actual			Target 2030
	2023	2024	2025	
Wastewater Treatment Compliance Rate (%)	100	100	100	100

For four consecutive years, the wastewater treatment compliance rate has reached 100%, with zero incidents of discharge permit violations.

5.4.4 Waste Management and Resource Circulation

GRI 306-1 GRI 306-2 GRI 306-3 GRI 306-4 GRI 306-5 SASB RT-CH-150a.1

— Circular Value Chain and Management Scope

Our company is committed to integrating the concept of the circular economy into our complete value chain. From raw material procurement, core manufacturing, and product supply to daily operations, we actively promote the effective circulation of reusable materials. We have established reverse logistics and refilling mechanisms with suppliers and customers to maximize resource utilization efficiency. The management indicators and performance scope in this section cover all production-oriented sites.

In 2025, our company did not incur any significant fines or non-monetary sanctions for violations of waste-related laws and regulations.

— Waste Generation and Management Hierarchy

Our waste is primarily generated during the core manufacturing process stage within the value chain. We strictly classify waste into hazardous and non-hazardous categories based on material characteristics. We adhere to the Waste Management Hierarchy principles, prioritizing resource recycling and reuse measures, followed by final disposal methods such as incineration or landfilling, to minimize our environmental burden.

Waste Management Process





— Waste Management Performance and Reduction Strategies



- **Quantitative Management Indicators:** Our plant sites continuously track the Waste Recycling Rate (%), roper Disposal Rate of Hazardous Industrial Waste (%), and Recycling and Treatment Rate of Hazardous Industrial Waste (%). These three indicators serve as the core metrics for measuring resource circulation performance.
- **Source Management and Lifecycle Control:** Adhering to the principles of Resource Recycling and Reuse and Minimization of Environmental Impact, we have established a rigorous hazardous waste management policy. Our management actions span across the product R&D design and core production process stages:
  - R&D Stage: In accordance with product R&D regulations, we evaluate the environmental friendliness of raw materials in the early design phase, striving to reduce the input of hazardous substances.
  - Production Stage: By optimizing chemical usage efficiency and refining manufacturing processes, we minimize waste generation during production.

— **Reduction Targets and Continuous Improvement Mechanism:** To ensure the measurability and transparency of our reduction efforts, we adopted the Hazardous Waste Reduction Rate per Unit of Product (%) as a relative management indicator. Setting 2021 as the baseline year, we formally designated this rate as our annual management core, with an expected reduction target of 20% by 2025. Moving forward, we will continue to deepen hazardous waste governance through internal reviews and the PDCA continuous improvement mechanism, fulfilling our long-term commitment to environmental sustainability and human health.

Historical Waste Management Indicator Performance and Targets

Management Indicator Waste Recycling Rate (%)	Actual				Target	
	2021	2023	2024	2025	2026	2030
Proper Disposal Rate of Hazardous Industrial Waste (%)	70.8	71.0	77.9	78.2	≥ 79.2	≥ 80
Recycling and Treatment Rate of Hazardous Industrial Waste (%)	100	100	100	100	100	100
Hazardous Waste Reduction Rate per Unit of Product (%)	3.3	10.3	13.5	13.2	≥ 7.5	≥ 8.3
Management Indicator	-	-8.4	18.7	7.9	≥ 16	≥ 20

Note: The Hazardous Waste Reduction Rate per Unit of Product in 2025 experienced slight fluctuations due to specific process adjustments. Our company has initiated internal reviews and PDCA improvement mechanisms to strengthen our waste reduction momentum.

— 2025 Waste Management Performance and Resource Circulation Pathways

Annual Management Performance Analysis

In 2025, the total industrial waste generated across our plant sites was 8,539.2 tons, remaining stable compared to 2024. Through deepened process optimization and lean reduction measures, we achieved a cumulative reduction of 24.5% compared to the 2021 baseline year, demonstrating significant long-term management effectiveness.

2025 Waste Management Performance and Resource Circulation Path

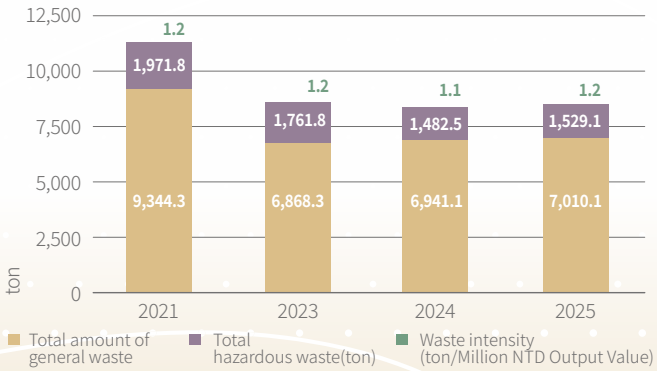


Regarding resource disposal at the end of the value chain, the total waste diverted from disposal (recycled and reused) reached 6,681.2 tons. Non-hazardous waste maintained a high level of reuse; the recycling and reuse volume of hazardous industrial waste also showed an upward trend, indicating substantial progress in our resource transformation efforts under a strict framework of regulatory compliance and risk control.

— Management Intensity and Efficiency Control

Compared to 2021, the total volume of hazardous industrial waste saw a cumulative reduction of 24.5%. Our overall waste intensity was stably controlled at approximately 1.2, reflecting that alongside operational scale adjustments, our company has concurrently established a resilient control mechanism for waste generation efficiency.

Historical Total Waste and Intensity



— Waste Reduction Practices: Building the Everlight Circular Ecosystem GRI 306-2

Our company is committed to moving beyond traditional end-of-pipe treatment thinking. We actively promote resource efficiency improvement plans centered on Process Circularity and Technological Innovation, minimizing waste generation through internal optimization and external linkages.

1. Deepening Internal Circularity and Technological Upgrades（Internal Circularity）:

Through the introduction of advanced technologies, we transform process by-products into valuable internal resources. Examples of by-product utilization include:

- Recycling process dilute acid and iron sludge, reprocessing them into ferrous sulfate for reuse in wastewater treatment systems.
- Converting phosphorus-containing waste liquid into phosphate for internal process use.

2. Expanding External Collaboration in the Value Chain（External Collaboration）：

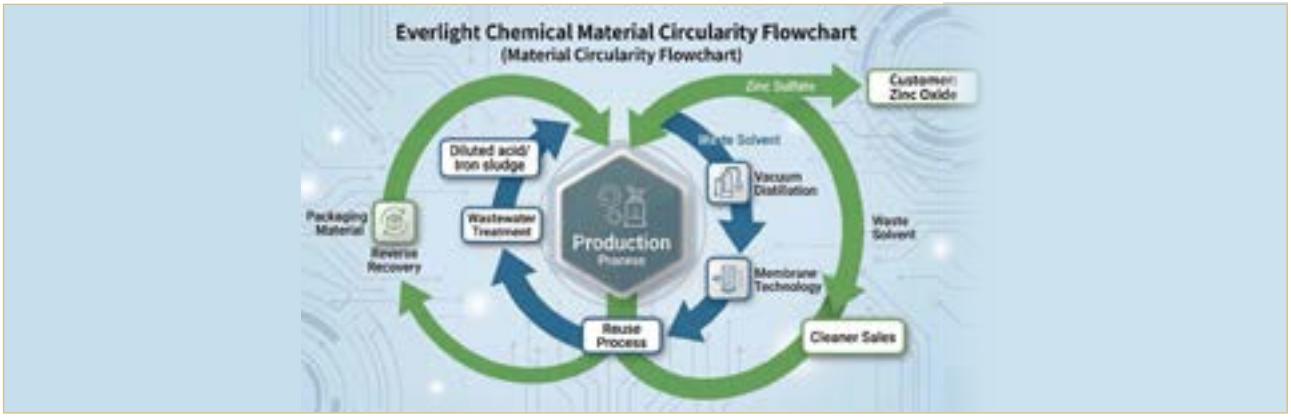
We partner with customers and suppliers to build an industrial symbiosis network, which includes:

- Packaging Reverse Logistics: Strengthening the recycling mechanisms for transport packaging such as jumbo bags, one-way drums, and plastic bags to promote reuse and regeneration.
- Industrial Symbiosis Linkages: Directly delivering the by-product zinc sulfate to downstream customers as a raw material for producing zinc oxide, transforming waste into a market commodity at the source and realizing cross-industry resource circulation.

— Precision Management and High-Value Regeneration of Hazardous Industrial Waste SASB RT-CH-150a.1

Targeting the critical hazardous industrial waste within the chemical industry, our company has adopted a rigorous three-stage management mechanism: Source Classification, Refining and Regeneration, and Value Transformation, striving to achieve the dual goals of reduction and safety.

- Building a Waste Solvent Refining and Regeneration System:
  - Source Segregation: We have established a strict classification and collection system for hazardous waste solvents to prevent the mixing of heterogeneous waste liquids, ensuring the potential value for downstream reuse.
  - Low-Carbon, Energy-Saving Separation: We introduced vacuum distillation technology to achieve energy-efficient separation by lowering the boiling point. Recovered solvents are graded by quality and, under the premises of regulatory compliance and safety, are reused in appropriate internal processes.
  - Compliant End-of-Pipe Disposal: For residual waste that cannot be regenerated using current technologies, we strictly follow regulations by commissioning qualified vendors for proper disposal. In 2025, a total of 22 audits and evaluations were conducted.
- Resource Transformation and Commercial Value Creation:
  - We optimized our waste solvent management strategy by taking inventory of waste solvent sources and compositions.
  - Based on market demand, we set quality specifications. Through a rigorous testing and determination process, we successfully transformed specific waste solvents into industrial cleaning agents for external sale, turning waste into commercially valuable products.



Total Waste Generation and Composition Breakdown

(Unit: Tons)

Site	Category	Item	Year			
			2021	2023	2024	2025
Plants I to IV	Hazardous Industrial Waste	Amount Removed	1,792.2	1,715.3	1,441.0	1,473.2
		Change in Storage	61.7	-32.3	-10.7	-3.0
		Generated Amount	1,853.9	1,683.0	1,430.3	1,470.2
	Non-hazardous Industrial Waste	Amount Removed	8,944.9	6,528.9	6,752.1	6,794.2
		Change in Storage	76.2	-22.8	48.4	27.9
		Generated Amount	9,021.1	6,506.1	6,800.5	6,822.1
	Total Waste Generation		10,875.0	8,189.1	8,230.8	8,292.3
Trend Tone	Hazardous Industrial Waste	Amount Removed	0.2	0.0	0.2	0.1
		Change in Storage	0.0	0.0	0.0	0.0
		Generated Amount	0.2	0.0	0.2	0.1
	Non-hazardous Industrial Waste	Amount Removed	245.3	254.1	83.7	137.2
		Change in Storage	61.3	0.0	0.0	0.0
		Generated Amount	306.6	254.1	83.7	137.2
	Total Waste Generation		306.8	254.1	83.9	137.3
Suzhou Everlight	Hazardous Industrial Waste	Amount Removed	117.3	79.8	52.0	58.8
		Change in Storage	0.4	-1.0	0.0	0.0
		Generated Amount	117.7	78.8	52.0	58.8
	Non-hazardous Industrial Waste	Amount Removed	15.5	108.1	56.9	50.8
		Change in Storage	1.1	0.0	0.0	0.0
		Generated Amount	16.6	108.1	56.9	50.8
	Total Waste Generation		134.3	186.9	108.9	109.6
Plant Site Total	Hazardous Industrial Waste	Amount Removed	1,909.7	1,795.1	1,493.2	1,532.1
		Change in Storage	62.1	-33.3	-10.7	-3.0
		Generated Amount	1,971.8	1,761.8	1,482.5	1,529.1
	Non-hazardous Industrial Waste	Amount Removed	9,205.7	6,891.1	6,892.7	6,982.2
		Change in Storage	138.6	-22.8	48.4	27.9
		Generated Amount	9,344.3	6,868.3	6,941.1	7,010.1
	Total Waste Generation		11,316.1	8,630.1	8,423.6	8,539.2
	Waste intensity (divided by production value in millions)		1.2	1.2	1.1	1.2

Note 1: On-site storage refers to the final annual temporary storage volume of waste; all other disposal information represents the sum of monthly statistical data.

Note 2: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

Waste Diverted from Disposal

(Unit: Tons)

Site	Category	Diversion Method	Year			
			2021	2023	2024	2025
Plants I to IV	Hazardous Industrial Waste	Reuse	64.5	123.7	182.4	190.1
		Recycling	0.0	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	64.5	123.7	182.4	190.1
	Non-hazardous Industrial Waste	Reuse	4,454.3	5,758.9	5,403.5	5,495.7
		Recycling	3,438.0	0.0	826.4	807.3
		Preparation for Reuse	0.0	0.0	32.1	15.2
		Subtotal	7,892.3	5,758.9	6,262.0	6,318.2
	Total Waste Diverted from Disposal		7,956.8	5,882.6	6,444.4	6,508.3
Trend Tone	Hazardous Industrial Waste	Reuse	0.0	0.0	0.0	0.0
		Recycling	0.0	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	0.0	0.0	0.0	0.0
	Non-hazardous Industrial Waste	Reuse	35.3	95.4	51.7	121.9
		Recycling	0.0	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	35.3	95.4	51.7	121.9
	Total Waste Diverted from Disposal		35.3	95.4	51.7	121.9
Suzhou Everlight	Hazardous Industrial Waste	Reuse	0.0	0.0	0.0	0.0
		Recycling	0.0	57.7	18.3	11.2
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	0.0	57.7	18.3	11.2
	Non-hazardous Industrial Waste	Reuse	0.0	91.3	45.5	39.8
		Recycling	15.5	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	15.5	91.3	45.5	39.8
	Total Waste Diverted from Disposal		15.5	149.0	63.8	51.0
Plant Site Total	Hazardous Industrial Waste	Reuse	64.5	123.7	182.4	190.1
		Recycling	0.0	57.7	18.3	11.2
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	64.5	181.4	200.7	201.3
	Non-hazardous Industrial Waste	Reuse	4,489.6	5,945.6	5,500.7	5,657.4
		Recycling	3,453.5	0.0	826.4	807.3
		Preparation for Reuse	0.0	0.0	32.1	15.2
		Subtotal	7,943.1	5,945.6	6,359.2	6,479.9
	Total Waste Diverted from Disposal		8,007.6	6,127.0	6,559.9	6,681.2

Note 1: Regarding the waste information in this table, the on-site treatment volume refers to the recycling of permeate from the ink process at Suzhou Everlight (Hazardous waste: 11.2 tons); all others are off-site clearance volumes.

Note 2: Reuse and recycling items include announced mandatory recycling, announced reuse, and items reused after intermediate treatment.

Note 3: The data in this table includes both declared and non-declared waste information (e.g., scrap iron, scrap plastic, and scrap paper, recorded based on weighbridge tickets).

Note 4: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

Waste Directed to Disposal

(Unit: Tons)

Site	Category	Disposal Method	Year			
			2021	2023	2024	2025
Plants I to IV	Hazardous Industrial Waste	Incineration (with energy recovery)	1,356.8	1,172.4	1,258.6	1,283.1
		Incineration (without energy recovery)	370.9	419.2	0.0	0.0
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	1,727.7	1,591.6	1,258.6	1,283.1
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	165.8	255.6	265.5	340.3
		Incineration (without energy recovery)	226.2	112.1	99.7	0.0
		Landfilling	660.6	402.3	124.9	135.7
		Subtotal	1,052.6	770.0	490.1	476.0
	Total Waste Directed to Disposal		2,780.3	2,361.6	1,748.7	1,759.1
Trend Tone	Hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	0.2	0.0	0.2	0.1
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	0.2	0.0	0.2	0.1
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	146.7	104.5	32.0	15.3
		Landfilling	63.3	54.2	0.0	0.0
		Subtotal	210.0	158.7	32.0	15.3
	Total Waste Directed to Disposal		210.2	158.7	32.2	15.4
Suzhou Everlight	Hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	117.3	22.1	33.7	47.6
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	117.3	22.1	33.7	47.6
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	0.0	16.8	11.4	11.0
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	0.0	16.8	11.4	11.0
	Total Waste Directed to Disposal		117.3	38.9	45.1	58.6
Plant Site Total	Hazardous Industrial Waste	Incineration (with energy recovery)	1,356.8	1,172.4	1,258.6	1,283.1
		Incineration (without energy recovery)	488.4	441.3	33.9	47.7
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	1,845.2	1,613.7	1,292.5	1,330.8
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	165.8	255.6	265.5	340.3
		Incineration (without energy recovery)	372.9	233.4	143.1	26.3
		Landfilling	723.9	456.5	124.9	135.7
		Subtotal	1,262.6	945.5	533.5	502.3
	Total Waste Directed to Disposal		3,107.8	2,559.2	1,826.0	1,833.1

Note 1: For the 2025 waste information in this table, the on-site treatment volume refers to the self-treatment by the incinerator at Plant III (Hazardous waste: 963.2 tons); all others are off-site clearance volumes.

Note 2: The data in this table includes both declared and non-declared waste information (e.g., scrap iron, scrap plastic, and scrap paper, recorded based on weighbridge tickets).

Note 3: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

5.5 Climate Change Response - Mitigation and Adaptation

Material Topic | SASB RT-CH-110a.2 | GRI 305-4

Facing the challenge of global climate change, the Company systematically discloses climate risks and opportunities from the four core pillars of Governance, Strategy, Risk Management, and Metrics and Targets, in accordance with the Financial Supervisory Commission (FSC) requirements and IFRS S2 guidelines. In response to the national net-zero carbon emissions policy and the FSC's Sustainable Development Action Plan for Listed Companies, the Board of Directors officially approved the Group's 2030 carbon reduction target in 2023. We committed to using the 2021 consolidated group inventory data as the baseline year, targeting production sites for emission reductions, and plan to achieve a 25% reduction in total carbon emissions at production sites by 2030, striving for net-zero carbon emissions by 2050.

Using the 2021 as the baseline year → **25% Reduction in total carbon emissions by 2030** → **Net-zero carbon emissions by 2050**

To ensure the implementation of our carbon reduction pathway, the Company views energy efficiency improvement as a core strategy, strengthening climate resilience through the introduction of innovative energy-saving technological equipment and institutionalized management systems. In terms of verification performance, as of 2025, the entire Group has completed third-party verification for ISO 14064-1 Greenhouse Gas (GHG) inventories. Furthermore, Plants I to IV and Trend Tone Scientific have all passed the ISO 50001 Energy Management System certification. Through a standardized management framework, we accurately identify risks and optimize energy performance, concurrently lowering operational expenditures and environmental burdens while partnering with stakeholders to move towards a low-carbon transition and a sustainable future.

ISO 14064-1 GHG Verification Statement

ISO 50001 Energy Management System Certification

Material Topic 6	Climate Change Response - Mitigation and Adaptation
Management Policy & Commitment (SASB RT-CH-530a.1)	Energy Management Policy: Improve energy performance, move towards net-zero sustainability. Upholding this policy, we signed the Net Zero Emissions Declaration, committing to a 25% carbon reduction by 2030 and net-zero emissions by 2050. Through an institutionalized continuous improvement mechanism, we reduce the climate impact of our operations and enhance long-term corporate resilience.
Governance Organization	・Headquarters established a Sustainability Development Committee. ・Sub-committees: Sustainable Environment, Social Welfare, Corporate Governance, and Information Disclosure to coordinate sustainability issues.
Management Actions	・Board of Directors: Highest decision-making level, overseeing climate-related risks and opportunities. ・Risk Management Committee & Sustainability Development Committee: Assess climate change impacts and formulate response strategies. ・Climate Change Working Group (under the Sustainable Environment sub-committee): Tracks and compiles improvement performance across production plants.
Resource Investment	・Conducted climate risk and opportunity analysis based on the IFRS S2 framework, WBCSD chemical industry case guidelines, and CDP questionnaires. ・Engaged external consultants for a pilot IFRS sustainability disclosure project.
Metrics and Targets	See table below
Evaluation & Improvement Mechanism	・Sustainability Development Committee (2 times/year): Regularly monitors sustainable environment performance. ・Risk Management Committee (2 times/year): Regularly monitors sustainable environment risks. ・Management System Internal Audit (2 times/year), Management Review (1 time/year), and Plant/Department Policy Plan Review (1 time/quarter): Verifies the achievement status of carbon and energy reduction targets and continuously optimizes management measures. ・External Verification Body (DNV) EMS Audit (1 time/year).

Management Indicator	2026 Target	2030 Target
Annual Power Savings Rate (Average) (%)	≥ 1.5	≥ 1.5
GHG Emission Intensity (tCO_2e / NT$ Million Production Value)	≤ 8.5	≤ 7.4
Energy Intensity (GJ / NT$ Million Production Value)	≤ 70	≤ 70

GHG Emission Intensity = Total GHG Emissions (tCO_2e) / NT$ Million Production Value
Annual Power Savings Rate (Average) = [Power Saved / (Total Power Consumed + Power Saved)] × 100%
Energy Intensity = Total Energy Consumption (GJ) / NT$ Million Production Value

Material Topic 6	Climate Change Response - Mitigation and Adaptation
2025 Implementation Performance	GHG Emission Intensity (tCO2e/Million Production Value): 8.9 Energy Intensity (GJ/Million Production Value): 70.8 Power Savings (%): 2.9
Stakeholder Communication	Communicating climate action and energy management results with shareholders/investors, clients/brands, suppliers/contractors, neighboring communities, and government agencies through ESG reports, periodic or ad-hoc meetings, and communication activities.

5.5.1 GHG and Energy Management Performance

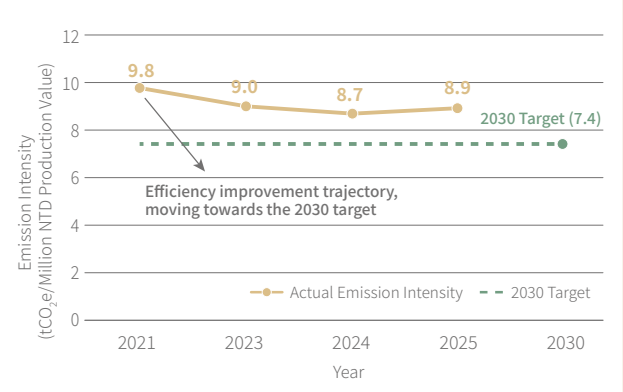
GRI 302-4 GRI 305-5

To deepen GHG control and energy transition performance, our plant sites have established three major management dimensions to drive carbon reduction through tangible data:

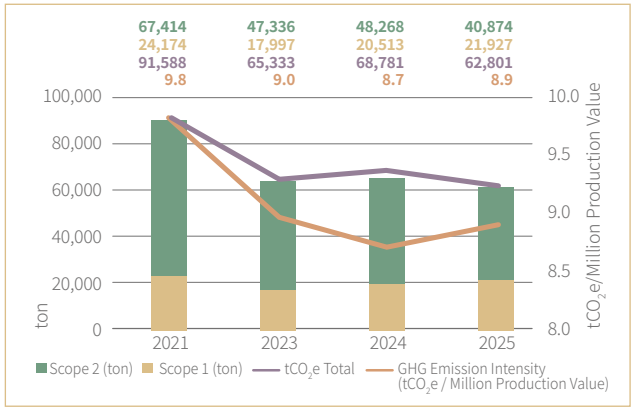
1. **Power Savings Rate (%):** Tracking energy efficiency improvement progress.
2. **GHG Emission Intensity (tCO_2e / Million Production Value):** Measuring emission intensity per unit of production value.
3. **Energy Intensity (GJ / Million Production Value):** Evaluating resource utilization efficiency.

Continuing our mid-term net-zero commitments announced in 2022, we actively implemented multiple carbon reduction projects in 2025. Through process refinement, equipment replacement, and the deep integration of the ISO 50001 Energy Management System, we significantly improved energy efficiency. Looking ahead, the Company will firmly execute its carbon reduction plans, striving to achieve a 25% reduction by 2030 and advancing towards our long-term vision of net-zero emissions by 2050.

Plant Site GHG Emission Intensity Trend and Comparison with 2030 Target



Plant sites GHG Emission（Scope 1 /Scope 2



Historical GHG and Energy Management Indicators and Targets

Management Indicator	Actual				Target	
	2021	2023	2024	2025	2026	2030
Power Savings (%)	1.2	1.5	3.2	2.9	≥ 1.5	≥ 1.5
GHG Emission Intensity (tCO_2e / Million Production Value)	9.8	9.0	8.7	8.9 (Missed Target)	≤ 8.8	≤ 7.4
Energy Intensity (GJ / Million Production Value)	80.1	68.3	70.4	70.8 (Missed Target)	≤ 70	≤ 70

In 2025, due to capacity adjustments in specific high-energy-consuming processes and the cross-year execution of certain large-scale energy-saving projects, the three major indicators fell slightly short of their annual targets. The Company will continue to promote the remaining 15 high-energy equipment replacement plans and deepen process energy efficiency optimization to ensure our long-term carbon reduction pathway aligns with expectations.

5.5.2 Energy Management and Consumption Analysis

GRI 302-1 GRI 302-3 GRI 302-4 GRI 305-1 GRI 305-2 GRI 305-5 SASB RT-CH-130a.1

— Overall Trend Analysis of Energy Consumption Within the Organization

In 2025, the total energy input across our plant sites was 498.3 × 10^3 GJ, a significant decrease of approximately 10.2% compared to 555.2 × 10^3 GJ in 2024. This reduction primarily reflects the concrete results of our ongoing energy management measures and optimized production processes.

— Energy Structure Transition and Renewable Energy Development

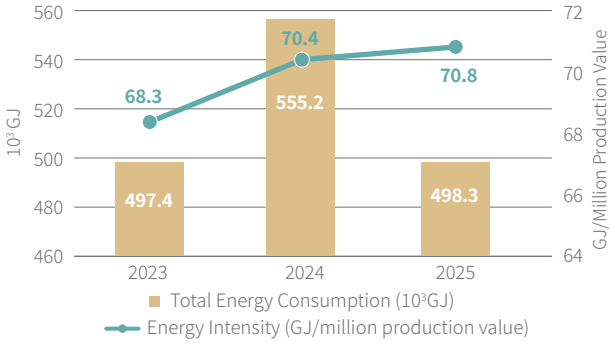
Analyzing our energy usage structure, purchased electricity remains the primary energy source, with usage at 266.8 × 10^3 GJ in 2025 (accounting for approximately 53.5% of total energy consumption), a slight decrease from the previous year. We reduced our reliance on purchased steam, with some plant sites switching to more energy-efficient natural gas once-through boilers for steam generation, thereby enhancing energy efficiency in specific processes.

Regarding renewable energy installation, the self-generated/self-consumed solar power system introduced at Plant II in 2023 operates stably; Trend Tone Scientific also installed an approximately 74 kW self-use solar power facility by the end of 2025. As of the end of 2025, the total self-generated green electricity reached 418,997 kWh (approx. 1.5 × 10^3 GJ), raising the Group's renewable energy usage rate to 0.3%. Although the proportion remains low, it lays the foundation for reducing fossil fuel reliance and improving our energy structure.

— Energy Intensity and Efficiency Performance:

Impacted by changes in operational activities and the product mix, the energy intensity in 2025 was 70.8 GJ/Million Production Value, a slight increase of about 0.6% compared to 70.4 GJ in 2024. The Company will continue to deepen energy-saving actions through the ISO 50001 system to enhance long-term energy use efficiency.

2023-2025 Energy Intensity



2023-2025 Energy Consumption Statistics

(Unit: 10^3 GJ)

Site	Item	Year		
		2023	2024	2025
Plant I to IV	Electricity	167.3	180.3	170.3
	Steam	102.0	114.4	60.6
	Natural Gas	117.3	150.7	165.5
	Diesel	2.4	2.4	2.4
	Gasoline	0.2	0.2	0.2
	LPG	0.8	0.9	0.9
	Renewable Energy (Self-generated)	1.3	1.3	1.4
	Total	391.3	450.2	401.3
Tread Tone	Electricity	59.8	59.9	48.1
	Steam	0.0	0.0	0.0
	Natural Gas	0.0	0.0	0.0
	Diesel	0.0	0.0	0.0
	Gasoline	0.0	0.2	0.2

Site	Item	Year		
		2023	2024	2025
Tread Tone	LPG	0.0	0.0	0.0
	Renewable Energy (Self-generated)	0.0	0.0	0.1
	Total	59.8	60.1	48.4
Everlight Suzhou	Electricity	45.9	44.5	48.4
	Steam	0.0	0.0	0.0
	Natural Gas	0.0	0.0	0.0
	Diesel	0.1	0.1	0.0
	Gasoline	0.3	0.3	0.2
	LPG	0.0	0.0	0.0
	Renewable Energy (Self-generated)	0.0	0.0	0.0
	Total	46.3	44.9	48.6
Plant Site Total	Electricity	273.0	284.7	266.8
	Steam	102.0	114.4	60.6
	Natural Gas	117.3	150.7	165.5
	Diesel	2.5	2.5	2.4
	Gasoline	0.5	0.7	0.6
	LPG	0.8	0.9	0.9
	Renewable Energy (Self-generated)	1.3	1.3	1.5
	Total	497.4	555.2	498.3

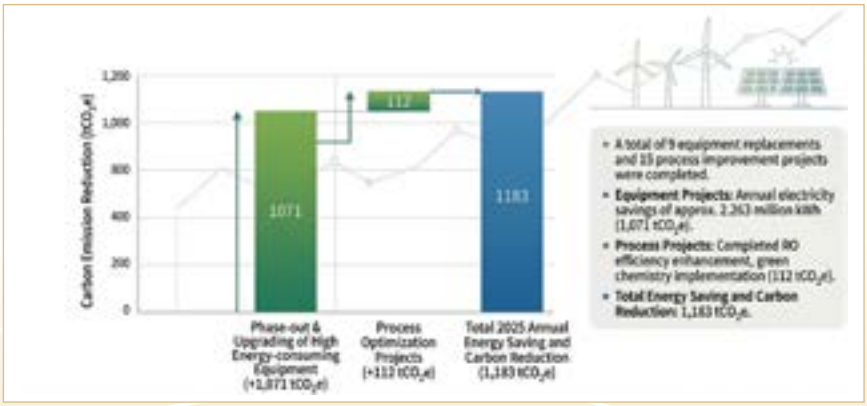
Note 1: Calculated based on the latest energy heating values announced by the Energy Administration, MOEA (e.g., Electricity: 860 kcal/kWh, Natural Gas: 8,000 kcal/m³).
Note 2: Energy Conversion (GJ) = [Energy Usage (Unit) × Heating Value (kcal/unit) × Conversion Factor (4.187 × 10^3 Joules (J)/kcal)] ÷ 10^9.
Note 3: This year's table adopts the GRI-recommended standard format. Aggregated totals may exhibit slight discrepancies compared to direct raw data calculations due to rounding, but this does not affect overall trends or comparability.

— 2025 Key Energy-Saving and Carbon Reduction Project Results

In 2025, our plant sites successfully executed 9 high-energy equipment replacement projects and 15 process improvement projects, achieving a total energy-saving carbon reduction of 1,183.8 tCO_2e, demonstrating significant reduction benefits.

- **Equipment Projects:** Upgraded ice makers, air compressor systems, and blowers, saving approx. 2,260.7 thousand kWh annually (equivalent to 1,071.8 tCO_2e reduction or 8,140.0 GJ of energy saved).
- **Process Optimization:** Through green chemistry technology, RO process efficiency improvements, reduced reaction times, and energy optimization, manufacturing processes reduced carbon emissions by approximately 112 tCO_2e.

2025 Annual Energy Saving and Carbon Reduction Projects Contribution Waterfall Chart (tCO_2e)



Energy Saving and Carbon Reduction Performance GRI 302-4 GRI 305-5

Through unremitting efforts and innovation, we have achieved significant milestones in reducing greenhouse gas (GHG) emissions and enhancing energy management effectiveness. We have not only successfully lowered energy consumption and carbon footprints but have also simultaneously boosted overall operational efficiency, thereby contributing to the achievement of sustainable development goals.

2025 Energy Saving Statistics by Plant Site

Site	Energy-Saving & Carbon Reduction Measure	Power Saved (Thousand kWh)	Heat Value Saved (10^6 kcal) [Note 1]	Carbon Reduced (tCO_2e) [Note 2]	Energy Saved (GJ) [Note 3]
Plant I	Replaced 150HP reciprocating ice maker with 125HP screw ice maker	161.1	138.5	76.4	579.9
	Replaced 100HP screw chiller with new 100HP screw chiller	32.5	28.0	15.4	117.2
Plant II	Replaced old refrigerated dryers with heat recovery dryers for air compressors	1.7	1.5	0.8	6.3
	Ice maker replacement	40.5	34.8	19.2	145.7
	Chiller replacement	282.7	243.1	134.0	1,017.9
	Solar power (self-use)	47.1	40.5	22.3	169.6
Plant III	Installed VFDs on process chilled water systems	32.2	27.7	15.3	116.0
	Blower system replacement	81.8	70.3	38.8	294.3
	Lighting equipment replacement	15.5	13.3	7.3	55.7
	Air conditioning equipment upgrade	28.6	24.6	13.6	103.0
Plant IV	Installed VFD on air pollution water pump	7.5	6.5	3.6	27.2
	Energy-saving LED panel light replacement	0.6	0.5	0.3	2.1
Trend Tone	250HP air compressor replacement	82.0	70.5	38.9	295.2
	Office building cooling tower VFD control	2.7	2.3	1.3	9.6
	Demand Response	1,444.2	1,242.0	684.6	5,200.3
Total		2,260.7	1,944.1	1,071.8	8,140.0

Note 1: Heat Value Saved (kcal) = [Power Saved (Thousand kWh) × Electricity Heating Value (8.6×10^5 kcal / Thousand kWh)].
Note 2: Carbon Reduced (tCO_2e) = [Power Saved (Thousand kWh) × Latest Electricity Emission Factor (0.474 $kgCO_2e$ / kWh)].
Note 3: Energy Saved (GJ) = [Heat Value Saved (kcal) × Conversion Factor (4.187×10^3 J / kcal)] ÷ 10^9.
Note 4: Statistics in this table are rounded to one decimal place.

Special Report — Promoting Energy Saving and Carbon Reduction Projects

We began implementing these projects in 2021. By replacing old equipment (chillers, compressors), improving processes, and systemizing energy management, we effectively achieved our goal of saving ≥ 1.5% in electricity annually [Note 1]. In 2025, we saved a total of 2,260.7 thousand kWh, reducing carbon emissions by approx. 1,071.8 tCO_2e—equivalent to the annual carbon absorption of 89,317 trees [Note 2]—translating to 8,151 GJ of energy saved and a 2.9% electricity savings rate.

Specifically, plant sites proposed a total of 24 high-energy-consuming equipment replacement plans for fiscal year 2025. As of the end of 2024, 9 plans have been completed, with the remaining projects scheduled for continuation in 2026. In 2025, these projects resulted in a total electricity savings of 627.9 thousand kWh and reduced carbon emissions by approximately 305 tCO_2e. In terms of energy consumption, this amounts to approximately 2,261.1 GJ of energy saved, representing an overall electricity savings of 0.8%.

Note 1: The conversion of electricity savings and carbon emissions in 2025 references the latest 2024 Electricity Grid Emission Factor = 0.474 $kgCO_2e$/kWh announced by the Energy Administration, Ministry of Economic Affairs (MOEA), and relevant energy coefficient values from the 2022 Energy Statistics Handbook.

Note 2: Based on the article Contribution of Trees to the Environment by the Environmental Quality Protection Foundation (http://www.eqpf.org/sf/3-1.htm), each tree absorbs approximately 12 kgCO_2e annually. Therefore, 1,071.8 tons divided by 0.012 tCO_2e/tree is equivalent to the annual carbon sequestration of approximately 89,317 trees.

— Emissions of Ozone-Depleting Substances GRI 305-6

We are gradually reducing the use of harmful ODS refrigerants, particularly R22. R22 usage has decreased from 1.97 tons in the baseline year to 0.12 tons in 2025. We will continue phasing out R22 to align with international environmental trends.

Historical ODS Emission Statistics

Year	2021	2023	2024	2025
R22 Refrigerant Usage (ton) [Note 1]	1.97	0.16	0.09	0.12
CFC-11 Equivalent (ton)	0.11	0.01	0.01	0.01

Note 1: R-22 refrigerant has an ODP value of 0.055 (as announced by the Montreal Protocol); CFC-11 has an ODP of 1. R-22 refrigerant usage is converted to CFC-11 equivalents (tons), as shown in this table.
Note 2: Refers to the Ozone Depletion Potential (ODP) factors in the Annexes of the Montreal Protocol for the calculation of ODS emissions.

5.5.3 GHG Inventory and Emission Performance GRI 305-1 GRI 305-2 GRI 305-3 SASB RT-CH-110a.2

— Inventory Methodology and Boundaries

To ensure disclosure accuracy and consistency, the Group uses the ISO 14064-1:2018 standard and the Operational Control approach. For Scope 3 value chain emissions, we rigorously estimate using verified activity data and emission factors covering upstream transport, employee commuting, business travel, purchased goods, and waste generated in operations.

- **Scope 1:** Direct emissions (processes, stationary/mobile combustion).
- **Scope 2:** Indirect energy emissions (purchased electricity and steam), calculated using the location-based method.
- **Scope 3:** Other indirect emissions.
- **Data Verification:** 2024 data has passed third-party verification; 2025 data is a self-assessed provisional value, with external verification expected in Q2 2026.

Historical GHG Emission Intensity and 2030 Targets

(Unit: tCO_2e/Million Production Value)

Year	2021(Baseline)			2023			2024			2025			2030
Item	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Total S1+S2
Plant I to Plant IV	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
All Plant Sites Total	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

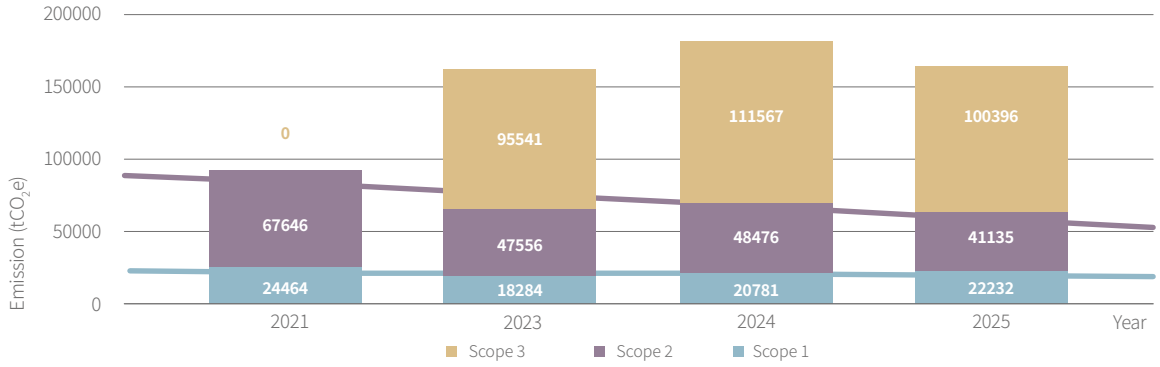
— 2025 GHG Emission Performance

SASB RT-CH-110a.1

In 2025, the Group's total GHG emissions (Scopes 1, 2, and 3) were 163,763 tCO_2e. At plant sites, Scope 1 and Scope 2 emissions were 62,827 tCO_2e, a significant 8.7% decrease from 2024 (68,781 tCO_2e) and a major reduction from the 2021 baseline (91,588 tCO_2e). Despite a slight uptick in intensity to 8.9 due to capacity structures, the long-term trajectory remains downward.

Despite the impact of capacity structure adjustments, the 2025 plant-site GHG emission intensity (Scope 1 & 2) increased slightly to 8.9 tCO_2e/million NTD production value. However, the long-term trend continues to present a downward trajectory, indicating that carbon emission efficiency is continuously improving.

2023-2025 GHG Emission Info (Scopes 1, 2, 3)



2023-2025 GHG Emission Information (Scope 1/Scope2/Scope 3)

(Unit: tCO_2e)

Sites	Item	Year			
		2021 (Baseline)	2023	2024	2025
All Plant Sites	Scope 1	24,174	17,997	20,513	21,927
	Scope 2	67,414	47,336	48,268	40,900
	Scope 3	-	95,160	111,227	100,035
Offices	Scope 1	290	287	268	305
	Scope 2	232	220	208	235
	Scope 3	-	381	340	361
Whole Group	Scope 1	24,464	18,284	20,781	22,232
	Scope 2	67,646	47,556	48,476	41,135
	Scope 3	-	95,541	111,567	100,396

Note 1: The Company's GHG emissions inventory is conducted using the operational control approach. The greenhouse gases covered include carbon dioxide (CO_2), methane (CH_4), nitrous oxide (N_2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF_6), and nitrogen trifluoride (NF_3).

Note 2: The selection of GHG emission factors is based on operational locations. In the Taiwan region, they are primarily sourced from the latest GHG emission factors announced by the Ministry of Environment. In the China region, they are based on relevant announcements from the Ministry of Ecology and Environment. For other overseas locations, emission factors published by the International Energy Agency (IEA) are utilized.

Note 3: The Company has no GHG emissions from invested enterprises.

Note 4: The Company's Scope 2 GHG emissions are calculated using the location-based method.

Note 5: The 2024 GHG emissions disclosed in this table completed verification by an external verification body in July 2024 according to the scheduled timeline, and the data has been updated.

Note 6: The 2025 GHG emissions are currently based on an internal inventory; some data are provisional values and external verification is expected to be completed in the second quarter of 2026. Any verified data adjustments will be promptly updated on the Company's official website.
Note 7: The symbol "–" in the table indicates that the year was not included in the inventory.
Note 8: The GHG calculations for 2021 and 2022 are based on the applicable electricity grid emission factors for each respective year. Revisions to these factors resulted in slight adjustments to the values, with differences from previous reports remaining below 1%, thus having no impact on the interpretation of the overall emission trend.
Note 9: In accordance with the requirements of the Sustainable Development Action Plan for TWSE/TPEx Listed Companies (2023), Scope 1 and Scope 2 carbon emission data for office sites in 2021 have been added.

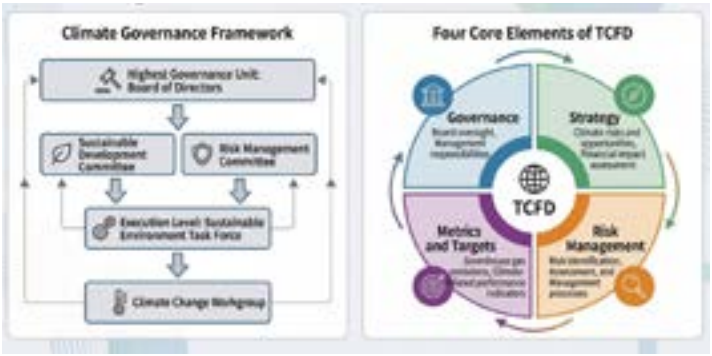
Strategy and Plan

Climate Change Governances Framwork

5.5.4 Climate Change Governance and Risk Management

The Company has established a rigorous climate governance framework, with the Board of Directors bearing the ultimate oversight responsibility. The Sustainability Development Committee and the Risk Management Committee are responsible for strategy formulation and risk assessment, while the Climate Change Working Group, operating under the Sustainable Environment Group, concretely implements various action plans. (Please refer to the Sustainable Governance section of this report for a detailed governance structure.)

Everlight Chemical Climate Governance Framework

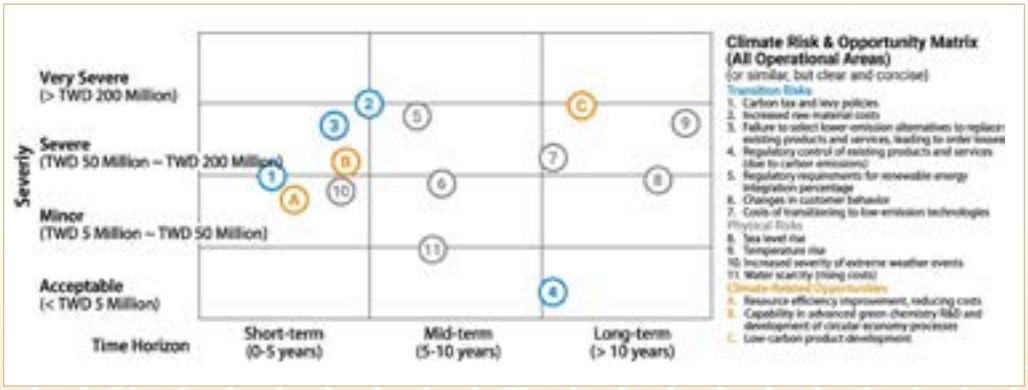


— Climate Risk Assessment

To conduct a comprehensive climate risk assessment, the Climate Change Working Group performs climate-related risk identification based on the Task Force on Climate-related Financial Disclosures (TCFD) framework. This process references the World Business Council for Sustainable Development (WBCSD) Chemical Sector Guidance, CDP questionnaires, and risk factors specific to the chemical industry. Climate-related risks are prioritized and analyzed using a risk matrix, and response strategies are formulated based on existing risk management systems to conduct risk control.

Based on the severity of impact and likelihood of occurrence of climate change-related risks, we developed a climate risk matrix plot and collated short-, medium-, and long-term climate risks and opportunities. The identification results are as follows:

Identified Short-, Medium-, and Long-Term Climate Risks and Opportunities



Note: The vertical axis represents the impact through severity: Very Severe: Financial loss > NT$200 million, Severe: Financial loss between NT$50 million and NT$200 million, Minor: Financial loss between NT$5 million and NT$50 million, Acceptable: Within NT$5 million.

To address the risks and opportunities brought about by global climate change, the Company promotes low-carbon transition and implements management mechanisms aimed at reducing carbon emissions, enhancing energy efficiency, and developing sustainable products and green chemistry production technologies. Specific measures and actions are summarized in the table below:

— Specific Measures and Actions for Climate-Related Risks and Opportunities

Measure	Description	2025 Actions and Achievements
1) Energy Management	Enhance energy performance	Passed ISO 50001 external verification in 2025.
2) Carbon Inventory	Implement ISO 14064-1 and ISO 14067 systems	Completed Group-wide Scope 1 & 2 verification. Conducted product carbon footprint verification for 8 products in 2025.
3) Reduction Targets	Establish 2030 targets and pathways	2030 target set at reducing 25% from 2021. To date, absolute emissions decreased by ~31.4%, Furthermore, under the condition of equal production value, intensity dropped by ~9.2%.
4) Sustainable Products	Develop green/sustainable products	Eversorb® MPU Series won the Silver Award at Taipei PLAS 2024 for improving TPU material efficiency and durability.
5) Green Chemistry	Apply green chemistry principles	Everzol® CS Earth Tone Reactive Dyes won the 2025 Taiwan Excellence Gold Award for its water/energy-saving and fluorine-free formula.
6) Circular Economy	Industry collaboration	Won the top Innovative Technology Award - Paradigm Award at the 2025 Taiwan Circular Economy Awards for ammonium sulfate recycling.

5.5.5 2025 Process Improvement Cases and Carbon Reduction Results

Our plant sites proposed 20 process improvement plans in 2025, with 15 successfully executed.

Strategy		Process Description	Total Carbon Reduction (tCO_2e / year)
Developing Green Chemistry Production Technologies	Process Improvement	Optimization of Reverse Osmosis (RO) desalination water volume, enhancing RO process efficiency	111
		Optimization of spray drying process and energy efficiency, reducing natural gas usage and labor hours	
		Acid reduction improvement in the diazotization process	
		Optimization of secondary condensation and coupling processes	
		Product and Process Condition Improvement	
		Process cycle time optimization	
		Shortening main reaction time, saving steam and agitation power	
		Adjusting heating and cooling times, saving thermal energy	
Enhancing Energy Efficiency	Equipment Improvement	Variable Frequency Drive (VFD) control of office building cooling towers	1
	Total		**112**

5.5.6 Description of Climate Change Risk and Opportunity Impacts and Financial Effects

When evaluating climate change mitigation and adaptation strategies, the Company comprehensively considers aspects including product R&D and manufacturing, supply chain management, and market operations, and manages carbon issues based on the Group's five major product categories. For the identified material risks and opportunities, we evaluate the necessary low-carbon transition actions and their potential financial impacts. The relevant results are summarized in the table below to assist in grasping the overall financial impact and formulating response plans and implementation timelines.

Summary Table of Financial Impacts from Climate-Related Risks and Opportunities (IFRS S2 / TCFD)

Category	Risk/Opportunity Item	Financial & Operational Impact	Key Actions	Resource Input & Cost
Transition Risk	Regulatory Carbon Pricing (Carbon Fee, CBAM)	Estimated increase of over NT$ 50 million in annual emission costs.	Establish product carbon footprints and climate risk systems.	NT$ 9.2 million (2022-2025 system rollout)
	Energy Transition	Green power procurement will increase OPEX by ~1%.	Expand solar PV, implement ISO 50001.	1. Renewable construction: NT$ 24.75 million. 2. Energy management: NT$ 111.5 million.
	Market & Supply Chain	Rising raw material costs; market shifting to low-carbon products.	Roadmap for low-carbon products, supply chain resilience.	Integrated into R&D budget (approx. 4% of revenue).
Physical Risk	Extreme Weather Events	Floods, droughts, heatwaves disrupting operations.	Flood potential assessments, mitigation at Plants I & III.	Funded per project plans.
Opportunity	Low-Carbon Products	Growing market preference for green chemistry.	R&D in green chemistry and resource circulation.	Approx. 4% of annual revenue allocated to low-carbon R&D.

Climate Change Risk Management
Climate Change Risk Management PDCA Process
Organization and Functions for Integrating Climate-Related Risk Management Systems

— Future Outlook

The Company remains firmly committed to advancing towards our low-carbon operational goals. We will continue to adhere to the carbon reduction plans established for our various plant locations, focusing on key measures such as replacing high-energy-consuming equipment, deepening process improvements, and comprehensively enhancing energy efficiency. Through these concrete actions, we aim to drive continuous reductions in greenhouse gas emissions.

5.6 Circular Economy

Upholding the principles of maintaining natural resources, optimizing resource utilization, and fostering system effectiveness, we actively strive towards the ultimate goal of Zero Emissions and Zero Waste.

Organization and Responsibilities of the Circular Economy Promotion

Ammonium Sulfate Recycling Wins Taiwan Circular Economy Award

Building on internal competitions, our Ammonium Sulfate Recycling case study stood out among competitors, winning the Innovative Technology Award - Paradigm Award.

— Innovation:

Utilized membrane distillation and ion conversion condensation to recycle ammonium sulfate wastewater back into the process, replacing traditional ammonia water to form a closed-loop system.

— Benefits:

Reduces raw material needs, diverts waste, removes 98% of ammonia nitrogen, reduces CO_2e by 114 tons annually, and saves approx. **NT$ 5.7 million** per year in OPEX.



National Development Council Deputy Minister Kao Shien-quey presented an award to Chairman Chen Chien-hsin.



Expanding Circular Impact (APCER & Hotspot 2025)

Our General Manager was invited as a panelist at the Asia-Pacific Circular Economy Roundtable (APCER & Hotspot 2025), sharing our governance structures, technological innovations, and successful transitions from waste to valuable resources.



Future Outlook

- **Advanced Training:**

  Rolling out advanced Circular Economy training for all employees in 2026.

- **2nd Circular Economy Competition:**

  Fostering bottom-up innovation and cross-departmental collaboration to solidify our sustainable foundation.

General Manager Chen Wei-wang was invited to serve as a panelist at the Asia-Pacific Circular Economy Roundtable & Hotspot 2025

5.7 Biodiversity:Commitment to Biodiversity and Nature-Positive Outcomes

Our policy is to fulfill our responsibilities as global citizens and protect the Earth. We champion environmental management, green chemistry, and a zero-carbon economy. To minimize our ecological footprint and foster biodiversity and nature-positive outcomes, we implement the following strategies:

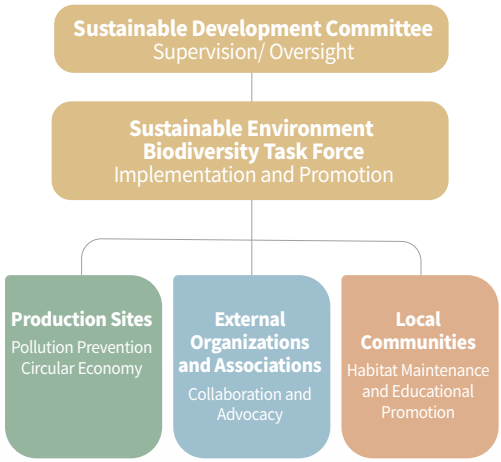
- **Reducing Site Impact:** Optimizing operations to prevent pollution, maintaining a zero-deforestation policy, and protecting local habitats.
- **Enhancing Awareness:** Deepening employee understanding of biodiversity through targeted sustainability training and initiatives.
- **Promoting Restoration:** Actively supporting local ecological projects, including wetland restoration and afforestation in our operating regions.

5.7.1 Biodiversity Governance Framework

We have established a structured, tiered governance system to ensure top-down implementation of decisions:

- **Decision-making and Oversight:** Managed comprehensively by the Sustainability Development Committee, responsible for setting strategic direction and monitoring goals.
- **Implementation and Promotion:** Led by the Biodiversity Task Force (comprising various factory operations and the Sustainability Office), responsible for cross-departmental implementation.

- **Three Main Action Areas:**
  1. **Production Factories:** Focus on pollution prevention and circular economy.
  2. **External Organizations:** Participate in initiatives such as BCSD Taiwan, with the Chairman personally serving on the Board of Directors to engage in cross-industry collaboration.
  3. **Neighborhoods and Communities:** Jointly promote habitat maintenance and environmental education.



2030 Qualitative Goals:

Target Theme	2030 Qualitative Goals
Pollution Reduction	Reduce risks of water and soil pollution through process optimization and waste reduction management to maintain ecosystem health.
Awareness Elevation	Strengthen ecological cognition among employees and within the supply chain, integrate nature-related risks into decision-making, and internalize a corporate ecological culture.
Habitat Protection	Participate in habitat restoration actions around operating sites to achieve harmonious symbiosis between the enterprise and the local ecosystem.

2030 Quantitative Goals:

Item	2030 Quantitative Goals
Education and Training	100% training coverage rate for core function employees and the supply chain (at least 1 hour annually).
External Partnerships	Establish long-term cooperative relationships with two or more NGO groups/communities.

5.7.2 Application of the TNFD-LEAP Process



Everlight Chemical utilizes the LEAP process to accurately evaluate the connection between operations and nature:

- **Locate:** Focus on production factories in Taiwan, mapping the environment of the five major plant areas adjacent to the Xucuo Harbor Wetland and the ecotonal axis of the Taoyuan-Hsinchu-Miaoli region.
- **Evaluate:** Conduct in-depth analysis of four key impact factors, including water consumption and pollution emissions.
- **Assess:** Evaluate the green transformation pressures and nature-related risks faced by the enterprise.
- **Prepare:** Initiate circular economy, habitat conservation, and pollution prevention optimization actions.

5.7.3 2025 Key Actions and Performance Indicators

— Operational and Resource Management

- **Water Resources:** Maintain a wastewater recycling rate above 90%.
- **Pollution Prevention:** Achieve a 100% compliant rate for wastewater discharge over three years; no major fines for air pollution.
- **Circular Economy:** Sponsor BCSD Taiwan in the publication of the traditional Chinese version of the Circular Transition Indicators (CTI) Framework: Guidance for the Chemical Sector and related workshops (cost: NTD 150,000).



— Environmental Education and Community Cooperation

1. Employee Eco-Tours: Organized three eco-tours in 2025, with total participation exceeding 150 individuals.
2. Community Co-learning: Adopted Dahu Creek and the Caota Sand Dunes for beach cleanups, assisting with environmental patrolling and cleaning. Collaborated with volunteer organizations to host sand dune beach cleanups and disaster prevention education activities. (For items 1 and 2, please refer to Chapter 7 Social Engagement, Section 7.2.4).
3. Continued Support for the 24th STP Seed Program: Driving ecological preservation and environmental education.

In 2025, the Company incurred no significant fines or non-monetary sanctions for violations of biodiversity-related laws and/or regulations.

— Outlook and Conclusion: Advancing Toward a Nature-Positive and Resilient Future

In response to the dual challenges of global biodiversity loss and escalating nature-related risks, Everlight Chemical steadfastly adheres to its brand philosophy of Better Chemistry, Better Life. We view ecological preservation not merely as a responsibility but as an internalized core element of our corporate culture. Looking ahead, Everlight Chemical is committed to co-creating a sustainable ecosystem: collaborating with academia, organizations, and supply chain partners to jointly build a sustainable future characterized by harmony with nature and climate resilience.

Special Feature: STP Ecological Preservation Action

Deepening Environmental Education and Implementing Natural Transformation

In 2025, Everlight Chemical continued its collaboration with the STP Seed Program to execute the Vine Removal + Upcycling project, transforming abstract risks into tangible youth action:

- **Educational Promotion (Knowledge Dissemination):** Digitally empowering STP participants to produce a 4-minute TNFD online educational module. This module introduces the economic impact of nature-related risks and the necessity of managing invasive species (Mikania micrantha), effectively expanding ecological knowledge.
- **Action and Practice (Green Preservation):** On August 10, 2025, participants were led to the Laojie River basin in Zhongli, Taoyuan, to remove Mikania micrantha. The collected vine stems were upcycled into handmade soap, embodying the spirit of turning waste into resources.
- **Results and Feedback (Satisfaction Score: 4.78/5.0):** Participants highly validated the company's commitment to conservation in practice. This action not only raised awareness regarding surrounding ecosystems but also planted the seeds of sustainability in the hearts of the younger generation.





6 Happy Workplace

6.1 Human Rights Policy and Due Diligence

6.2 Labor-Management Relations and Diverse Communication Mechanisms

6.3 Diverse and Friendly Workplace

6.4 Comprehensive Employee Care and Well-being

Material Topic 6.5 Talent Attraction and Cultivation

6.6 Occupational Safety and Health





Everlight Happy Enterprise Declaration – Enriching the Meaning of Life



Since 2016, Everlight has officially released the Happy Enterprise Declaration, transforming operational results into happiness for employees. Its core contains two major dimensions:

- **Sharing Operational Results:** Recognizing the contribution of employees and establishing a profit-sharing mechanism, where a fixed proportion of surplus is allocated annually to be shared among all members to practice mutual prosperity.
- **Enriching the Meaning of Life:** Deeply cultivating Character First materials for over 27 years. Through systematic promotion by the Human Resources Department, a lifelong learning platform is provided for employees and their families to establish a positive outlook on life.



A commemorative photo of the 2025 Year-End Thanksgiving Gathering.

We firmly believe that employees are the cornerstone of corporate sustainability. Throughout 2025, we have remained dedicated to fostering a diverse, inclusive, healthy, and balanced workplace. It is an honor to have this commitment recognized with high acclaim from external organizations. These two major accolades are more than just honors; they serve as the driving force for us to continuously optimize the employee experience. Guided by our core philosophy of Loving Management , we are committed to building a safe, harmonious, and friendly workplace while upholding human rights protection as the foundation of our global operations. Through our industry-leading Character Education , we cultivate talents who possess both professional expertise and moral resilience, creating an environment of mutual trust and inclusion. Our ultimate hope is that every member of the Everlight Chemical family can find a sense of security, belonging, and honor in their work as we move together toward a sustainable future.

2025 Honors and Affirmations



Everlight Chemical won the 1111 Job Bank Happy Enterprise Gold Award



Trend Tone Imaging won the 2025 Workplace Equality Award

GRI 2-23

6.1 Human Rights Policy and Due Diligence

The Company follows the core principles of the International Labour Organization (ILO) and formulated the Everlight Human Rights Policy in 2019. This policy, signed by the Chairman, applies to all Group employees and partners such as suppliers and contractors, demonstrating our determination for zero tolerance toward human rights violations.

Human Rights Policy

Labor Issue Management Targets: 2030 Sustainability Blueprint

We have set clear qualitative goals and 2030 quantitative performance indicators for five core issues:

Management Item	Qualitative Goal (Strategic Direction)	2030 Quantitative Target
Employee Health and Safety	Implement preventive medicine and build a zero-accident workplace.	Health check coverage 100%; Average annual EHS training per employee ≥ 1 hour; First-aider configuration rate ≥ 6% [Note]
Working Conditions	Abide by local regulations and safeguard labor dignity.	Regulatory compliance rate 100%
Labor Relations	Deepen character communication and establish harmonious labor relations.	Unlawful discrimination cases: 0; Year-end employee seminar: 100% response rate to opinions (within 1 month) and improvement closure rate ≥ 85%; Annual average character education hours ≥ 8 hours
Career Management	Empower employee literacy and strengthen organizational competitiveness.	Average annual training hours per person ≥ 81 hours
Child Labor and Forced Labor	Eliminate illegal labor and guard basic rights.	100% implementation of prohibition of child labor and forced labor

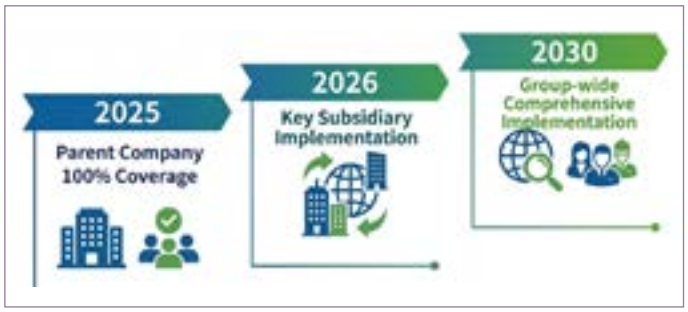
Note: Considering the validity of first-aider certificates, the 2030 target value has been adjusted downward.

6.1.1 Human Rights Due Diligence and Risk Prevention GRI 2-24

Preventive Management Measures: Everlight Chemical proactively identifies potential human rights risks in operational processes. We strictly abide by the Labor Standards Act and Employment Service Act, not hiring child labor under the age of 16. In the recruitment and employment process, equal opportunities are given regardless of race, gender, sexual orientation, or religion. Simultaneously, in accordance with the law, no person is forced or coerced into labor against their will, and employees are given reasonable working hours.

- **Transparent Communication Mechanism:** Labor-management meetings are held quarterly, and year-end seminars are held regularly to ensure that labor opinions receive timely responses.
- **Supply Chain Human Rights Spillover:** We extend our influence to the value chain. Through over 3,000 procurement contracts, we require suppliers to sign a Corporate Social Responsibility Guarantee, ensuring that the supply chain is free of child labor, forced labor, or any form of discrimination.

Everlight Chemical Group Human Rights Roadmap (2025-2030)



Human Rights Education and Training Performance: In 2025, the parent company Everlight Chemical achieved a 100% completion rate for human rights policy promotion (1,159 people). We have established a roadmap, planning to expand the scope of promotion to the Board of Directors and global subsidiaries starting in 2026, with the expectation of achieving group-wide coverage by 2030.

6.1.2 Elimination of Unlawful Discrimination and Grievance Remediation GRI 2-25 GRI 406-1

Workplace Safety and Sexual Harassment Prevention:

The Company's human rights policy explicitly prohibits unlawful discrimination. Respecting employees is listed as one of the operational principles, following humanized management. Employees must respect each other and are not allowed to engage in discrimination, insult, abuse, or assault. To ensure a fair and safe workplace environment, we have established Regulations for Sexual Harassment Grievances and Discipline and an independent Grievance Handling Committee. The mechanism possesses rigorous evaluation procedures, confidentiality duties, and external medical/psychological referral services to ensure the privacy and rights of the complainant.

Transparent Grievance Channels:

The Company has established smooth and diverse grievance channels. Heads of the personnel units of each plant serve as windows, and the Human Resources Department reports periodically to the Board of Directors.

2025 Performance Summary

Unlawful discrimination grievance cases: **0**
Sexual harassment grievance cases: **0**
Labor-management dispute cases: **0**

6.2 Labor-Management Relations and Diverse Communication Mechanisms

GRI 2-30

Everlight Chemical firmly believes that good labor-management interaction is the cornerstone of stable corporate operation. We establish transparent, real-time, and two-way communication networks to protect employees' freedom of association and collective bargaining rights, aiming to construct a happy workplace of information symmetry, valued opinions, and shared interests.

6.2.1 Labor-Management Consultation and Rights Protection

Union Organization and Collective Participation: The Everlight Chemical Corporate Union was established in 1987. In accordance with the Labor Standards Act, labor-management meeting regulations were formulated. Meetings are held quarterly, allowing union representatives to directly reflect employee demands to senior management. The Company respects and actively negotiates to strengthen labor-management relations and protect labor rights. As of the end of 2025, the union membership coverage rate for the parent company reached 80% [Note 1]. Labor-management issues receive attention and proper handling, with smooth and good communication channels.

Note 1: Union coverage calculation: The total number of full-time employees at Everlight Chemical is 1,167 (calculated as 1,327 total people minus 160 fixed-term contract foreign workers). The actual number of members in 2025 was 934, resulting in a participation rate of 80%.

Negotiation Mechanism and Compliance Performance:

Key Points of Labor-Management Communication

- **Active Negotiation:** Union representatives can directly reflect demands regarding labor conditions, compensation and benefits, and workplace safety. The Company upholds an attitude of active negotiation, ensuring all labor-management issues receive substantive responses and proper handling.
- **Transparent Standards:** The Company's Work Rules have been approved by the union and filed with the Taipei City labor authority, protecting the clarity of rights and obligations for both labor and management.
- **Collective Bargaining Agreement Description:** Although the union has not requested a collective bargaining agreement to date, the Company's labor protections for employees are superior to the legal minimum, and it maintains a 100% smooth communication rate.

2025 Performance: No labor-management disputes occurred throughout the year.

6.2.2 Diverse Participation Mechanisms and Deepening of Employee Rights

We construct a comprehensive communication matrix to ensure employees of different positions and regions can participate in decision-making and integrate the spirit of Character Education into every interaction.

Communication Dimensions	Specific Measures	Communication Value and Impact
Rights Supervision	Employee Welfare Committee	Regularly plan and review various welfare policies, and implement the commitment to "share operating results."
Strategic Communication	Monthly Meetings & Everlight Quarterly	Through high-level dialogues and in-depth reporting, synchronize operating goals and policy dynamics, and strengthen organizational cohesion.
Innovative Participation	Suggestion & Improvement System	Stimulate the creativity of grassroots employees, issue incentives after review, and practice full employee participation in management.
Two-way Feedback	Annual Employee Year-end Symposium	Chaired by the top manager of each plant and office, collect workplace environment suggestions on site, take 100% specific responses to discussed items, and announce them to all.
Grievance & Protection	Diverse Opinion Feedback Mechanism	Set up a dedicated e-mail, grievance mailbox, and diverse grievance channels (see Chapter 2 for details), ensuring that employees can receive immediate protection and relief when encountering improper treatment.

GRI 402-1

6.2.3 Significant Operational Changes and Notification Mechanism

Everlight Chemical is well aware of the impact of organizational changes on employees livelihoods and is committed to maintaining stable employment relationships. In the event of significant operational adjustments (e.g., reorganization, plant closure, or large-scale downsizing), we commit to the following principles:

- **Communication Superior to Regulations:** We abide by the labor laws of all global operating sites and provide advance notice to the union and affected employees in the shortest possible time. Where feasible, we strive to provide notice periods superior to the statutory requirement to ensure information transparency.
- **Impact Buffering and Support:** Fully communicate the reasons for changes and supporting measures through labor-management meeting mechanisms, provide career guidance, and do our best to reduce the impact on employees.
- **Notice of Dismissal:** In accordance with the law, if a significant change in operation requires terminating the employment of some employees, notice will be given in advance according to local regulations.

6.2.4 Substantive Results of 2025 Labor-Management Consultations

We respect and actively respond to union proposals, viewing them as a key driver for optimizing the workplace. In 2025, both labor and management negotiated on compensation, benefits, and career development issues, demonstrating a culture of pragmatic communication.

Union Proposal Issue	Consultation Status	Concrete Response and Action Plan from the Company
Optimization of Shift Allowance Structure	Reached Resolution	Evaluated reasonableness internally/externally and refined shift scheduling, with a commitment to an annual rolling review.
Proposal to Increase Night Shift Pay	Evaluation and Planning Completed	Considering price fluctuations and the hard work of night shift colleagues, the Company agreed to adjust the distribution standard to substantially enhance the well-being of night shift colleagues.
Discussion on Appointment and Promotion Mechanism	Ongoing Communication	Although consensus has not been reached, the Company is immediately reviewing and evaluating the optimization of appointment and promotion procedures to respond to union demands.

Negotiation Summary and Future Outlook

The results of this year's consultations show that Everlight Chemical takes active action in increasing employees real income. Regarding other issues (such as the promotion mechanism), we maintain an open attitude, continue to study feasibility and supporting measures, maintain dialogue with the union, and perform rolling reviews of relevant systems based on current operations and regulatory changes to jointly create a fair workplace.

6.3 Diverse and Friendly Workplace

GRI 2-7 GRI 2-8

Everlight Chemical is committed to building a diverse, equitable, and inclusive (DEI) workplace. Employees from different backgrounds, genders, ages, and professions are the core driving force for continuous innovation.

GRI 2-7

6.3.1 Global Employee Composition and Diversity Analysis

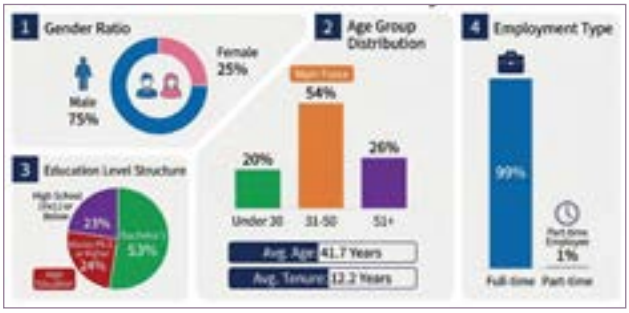
GRI 405-1

As of the end of 2025, the total number of full-time employees at Everlight Group's global operating sites was 1,818. We continue to track the diversity of our workforce structure to ensure our human resources strategy aligns with sustainability goals.

Key Workforce Metrics:

- **Gender Ratio:** Male employees 75%, Female employees 25%.
- **Age Distribution:** Prime age (31-50 years) is the mainstay at 54%; young talent under 30 accounts for 20%; senior employees aged 51 and over account for 26%. The overall average age is 41.7 years, and the average service tenure is 12.2 years, showing high employee stability.
- **Education Structure:** Those with a bachelor's degree are the majority at 53%, high-education talent with a master's or doctorate accounts for 24%, and high school (inclusive) or below accounts for 23%.
- **Employment Type:** Full-time employees account for 99%, part-time for 1%.

Human Resource Structure Key Metrics



Everlight Group 2025 Global Workforce Diversity Structure Table

Category	Sub-category	Male		Female		Total	% of Total
		Number	%	Number	%		
Job Position	General Staff	893	71%	370	29%	1,263	70%
	Junior Managers (Section/Group)	253	84%	49	16%	302	17%
	Middle Managers (Department/Supervisor)	127	78%	36	22%	163	9%
	Senior Managers (Plant/Office Director and above / VP)	85	94%	5	6%	90	5%
Level	Non-management	893	71%	370	29%	1,263	70%
	Management	465	84%	90	16%	555	30%
Age	Under 30 years old	284	77%	84	23%	368	20%
	31–50 years old	707	73%	264	27%	971	54%
	51 years old and above	367	76%	112	24%	479	26%
	Average Age			41.7			
	Average Years of Service			12.2			
Education	PhD	29	89%	4	11%	36	2%
	Master's Degree	274	71%	112	29%	398	22%
	Bachelor's Degree	672	68%	303	24%	971	53%
	High School and below	383	91%	41	8%	415	23%
Contract Type	Full-time Employee	1,352	75%	450	25%	1,804	99%
	Part-time Employee	6	38%	10	62%	16	1%
Employment Relationship	Permanent Employee	1,151	72%	437	28%	1,591	87%
	Temporary Employee	206	91%	23	9%	227	12%
	Non-guaranteed Hours Employees	0	0%	0	0	0	0%
Minority or Vulnerable Groups	Indigenous Peoples	9	82%	2	18%	11	1%
	Persons with Disabilities	10	83%	2	17%	12	1%
	Foreign Migrant Workers (Vulnerable Groups)	205	100%	0	0%	205	11%
Total		1,358	75%	460	25%	1,818	-

Everlight Group 2025 Workforce Structure (Global Operations) GRI 2-7 GRI 2-8

Item	Everlight Chemical	Trend Tone Imaging	Suzhou Everlight	Min-De / De-Hua	Shanghai An-Li	Min-Guang	Hong Kong	Neth-er-lands	USA	Turkey	Viet-nam	Total
Total Employees												
Male	1,018	142	107	26	9	11	1	5	10	26	3	1,358 (75%)
Female	309	46	42	17	8	7	1	8	7	13	2	460 (25%)
Full-time Employees												
Male	1,018	142	107	22	9	11	1	4	9	26	3	1,352 (75%)
Female	309	46	42	11	8	7	1	5	6	13	2	450 (25%)
Part-time Employees												
Male	0	0	0	4	0	0	0	1	1	0	0	6 (0%)
Female	0	0	0	6	0	0	0	3	1	0	0	10 (1%)
Permanent Employees												
Male	858	142	79	16	5	11	1	4	10	23	3	1,152 (64%)
Female	307	46	34	8	5	7	1	7	7	13	2	437 (24%)
Temporary Employees												
Male	160	0	28	10	4	0	0	1	0	3	0	206 (11%)
Female	2	0	8	9	3	0	0	1	0	0	0	21 (1%)
Non-guaranteed Hours Employees [Note]												
Male	0	0	0	0	0	0	0	0	0	0	0	-
Female	0	0	0	0	0	0	0	0	0	0	0	-
By Employee Category												
Manage-ment	380	59	59	22	6	7	1	5	6	7	3	555 (31%)
Non-man-agement	947	129	90	21	11	11	1	8	11	32	2	1,263 (69%)
By Age Group												
Under 30	324	16	23	0	0	3	0	1	0	1	0	368 (20%)
31–50	619	133	120	27	16	11	1	8	6	26	4	971 (54%)
51 and above	384	39	6	16	1	4	1	4	11	12	1	479 (26%)

Note: No Non-guaranteed Hours Employees are employed across any of Everlight Group's global locations.

In 2025, the total number of employees across the Group was 1,818, a decrease of 4 people compared to 1,822 in the previous year (2024). This represents a slight decline of approximately 0.22%, indicating no significant change. The overall fluctuation in headcount was less than 1%, demonstrating that the company's overall operational scale and manpower requirements remain stable.

The scope of the employee data statistics covers Everlight Group's global operating sites, based on the number of active employees at the end of each reporting year. The data is categorized by employment relationship and contract type, including full-time, part-time, permanent, and temporary employees, using the same statistical methods and scope as the reporting boundaries for the current year.

GRI 405-1

6.3.2 Promoting Gender Equality and STEM Talent Development

We commit to gender equality in recruitment, compensation, and promotion and actively encourage women to enter the fields of Science, Technology, Engineering, and Mathematics (STEM).

Female Leadership and Pay Equity

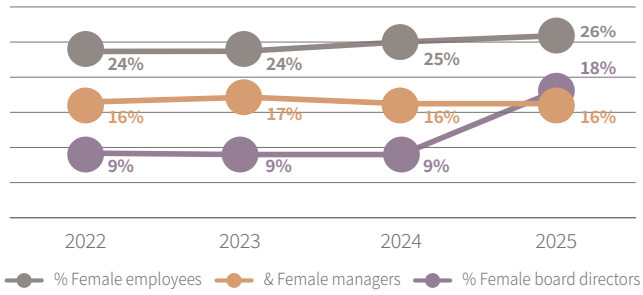
- **Equal Pay:** We strictly implement a policy of equal pay for equal work regardless of gender.
- **Female Management Ratio:** Everlight Group's female employee ratio is 26% in 2025, female management ratio is 16%, and female director ratio is 18%. We continue to benchmark against leading enterprises to set mid-to-long-term goals for increasing these ratios.

STEM Gender Ratio Trend:

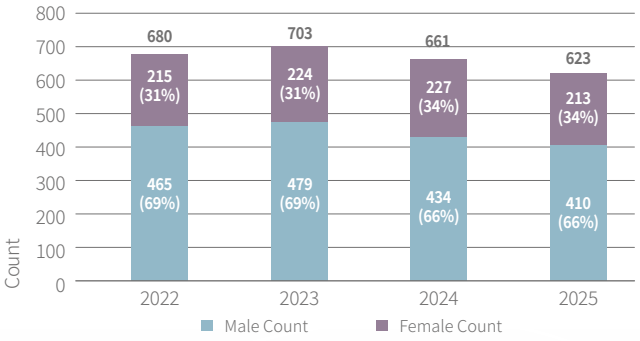
For key technical positions such as R&D, IT, EHS, and actuarial, we tracked the STEM gender ratio. In 2025, the total number of STEM positions was 623, accounting for 34% of the Group total. Women account for 34% of the STEM total.

Trend Analysis: Data over the last four years show the female percentage in STEM has steadily risen from 31% to 34%, showing success in encouraging women into technical careers.

% of Female employees, managers, board directors



2022-2025 Everlight Chemical Group STEM ProfessionalsGender Structure Trend Chart



2022–2025 Number and Ratio of Males and Females in STEM Positions

Everlight Group	Number of Males	Ratio of Males (%)	Number of Females	Ratio of Females (%)	Total Number of Males and Females in STEM
2025	410	66%	213	34%	623
2024	434	66%	227	34%	661
2023	479	69%	224	31%	703
2022	465	69%	215	31%	680

6.3.3 Talent Mobility and Retention Strategy GRI 401-1

Moderate talent mobility is normal for organizational metabolism, but retention of key talent is the core of sustainable competitiveness.

Overall Dynamics:

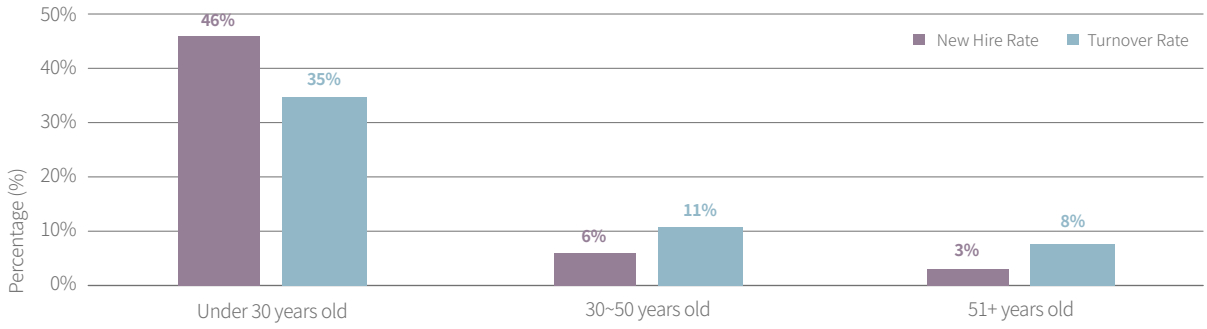
In 2025, the Group introduced 246 new employees while 278 employees left. Gender analysis shows the turnover rates for both males and females are around 15%, reflecting workplace neutrality and fairness.

Generational Differences and Retention Challenges:

- **Challenge:** High mobility of young talent. Under-30s have a new-hire rate of 46% but also a turnover rate of 35% (mostly within the first year). This reflects exploration of career values by Gen Z and Millennials.
- **Advantage:** Stability of the backbone. 31-50 year olds are the pillars, with a turnover rate of only 11%, much lower than the new-hire rate.
- **Normalcy:** Generational turnover of senior employees. Turnover for those 51+ is mainly due to reaching retirement age.

Regional Management and Future Action Strategies

2025 Everlight Chepical Grop New Hire and Tunover Rate Compartive GRI 401-1



Note: The younger age group shows a high turnover rate, while the middle-aged group is relatively stable.

In terms of regional distribution, manpower at the parent company and main production sites remains relatively stable. Some small overseas locations (such as Turkey and Shanghai An-Li) have a smaller personnel base, meaning individual turnover can significantly impact percentage values. We continue to strengthen localized communication to ensure organizational stability and employee morale.

Looking ahead, to enhance the overall resilience of our human capital, we will implement the following actions:

- **Strengthening Youth Retention:** For employees under the age of 30, we are implementing New Employee Mentorship and Career Development Maps. We aim to reinforce coaching, learning, and the vision of future work roles between managers and employees to bridge expectations. Additionally, we conduct regular interviews to provide care and assistance for specific cases.

— **Localization of Global Talent:** We promote the cultivation of local managers at overseas sites and establish a key talent pool to support the sustainable operation of the Group's global expansion.

Statistics of New Hires and Employee Turnover of Everlight Group in 2025

Category	Sub-category	Total Employees	Number of New Hires	New Hire Rate [Note 1]	Number of Turnovers	Turnover Rate [Note 2]
Gender	Male	1,357	187	14%	210	15%
	Female	463	59	13%	68	15%
Age Group	Under 30 years old	368	171	46%	129	35%
	31–50 years old	972	63	6%	110	11%
	51 years old and above	480	12	3%	39	8%
Region	Everlight Chemical	1,327	216	16%	219	17%
	Trend Tone Imaging	188	15	8%	24	13%
	Suzhou Everlight	149	5	3%	17	11%
	Min-De / De-Hua	43	2	5%	1	2%
	Shanghai An-Li	16	1	6%	4	25%
	Guangzhou Min-Guang	18	2	11%	3	17%
	Everlight Hong Kong	2	0	0%	0	0%
	Everlight Netherlands	13	1	8%	0	0%
	Everlight USA	15	1	7%	1	7%
	Elite Turkey	44	1	2%	9	20%
	Everlight Vietnam	5	2	40%	0	0%

Note 1: New Hire Rate = (Number of new hires in the category / Total number of employees in the category).
Note 2: Turnover Rate = (Number of turnovers in the category / Total number of employees in the category).

6.3.4 Long-term Talent Retention Trend Analysis GRI 401-1

Employee retention rate is a key indicator for evaluating the effectiveness of a Happy Workplace. Everlight Chemical analyzes potential human resource risks and adjusts retention strategies by monitoring changes in turnover rates at both the parent company and the Group level.

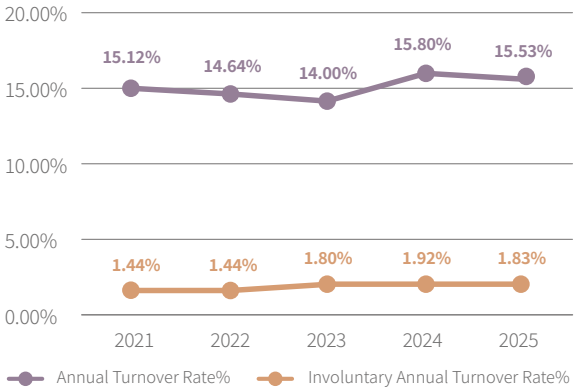
Five-Year Trend of the Parent Company: Core Stability and Proactive Management

Observing the data of Everlight Chemical (parent company) over the past five years, the overall annual turnover rate has fluctuated within a range of 14.0% to 15.8%. Despite external challenges such as the post-pandemic labor shortage and intensified industry competition, the company's overall manpower flow has remained relatively stable. The involuntary annual turnover rate has consistently stayed at an extremely low level below 2% (1.83% in 2025). This reflects Everlight Chemical's core philosophy of Loving Management and its commitment to protecting employee job security, maintaining a stable workforce unless major performance issues or breaches of integrity occur. Turnover causes are primarily voluntary resignations based on employees' personal career choices.

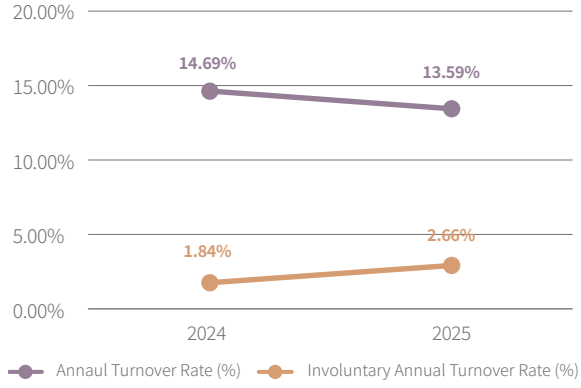
Group-wide Dynamics: Optimization Trends Emerge

The overall annual turnover rate of the Group in 2025 was 13.59%, a decrease of 1.1 percentage points compared to 14.69% in 2024. This indicates that the localized retention measures implemented across various subsidiaries are yielding results, with the Group's overall manpower stability outperforming that of the parent company's individual sites. The Group's involuntary turnover rate rose slightly to 2.66%, primarily reflecting necessary organizational structure optimizations carried out at certain overseas locations to enhance operational efficiency.

Everlight Chemical (Parent Company) Annual Turnover Rate and Involuntary Annual Turnover Rate



Everlight Chemical (Group) Annual Turnover Rate and Involuntary Annual Turnover Rate



Notes on Calculation Formulas:
- Annual Turnover Rate (%) = [(Number of voluntary resignations in Jan / Total number of ever-employed in Jan) + ... + (Number of voluntary resignations in Dec / Total number of ever-employed in Dec)] x 100%
- Involuntary Annual Turnover Rate (%) = [(Number of involuntary turnovers in Jan / Total number of ever-employed in Jan) + ... + (Number of involuntary turnovers in Dec / Total number of ever-employed in Dec)] x 100%

Definition of Terms:
- Total number of ever-employed in month N = Number of active employees at the end of month N-1 + Number of new hires in month N. (Note: Number of active employees at the end of the month refers to those who are currently employed and have not resigned or taken unpaid leave.)
- New hires for the current month include employees returning to work from leave during that same month.

Future Outlook

With the parent company's turnover rate at 15.53% in 2025, there remains room for improvement (our target for 2030 is to maintain a turnover rate of ≤ 14.5%). We will continue to implement New Employee Mentorship and Career Development Maps to enhance employee adaptability and long-term retention intentions, steadily optimizing our overall turnover performance.

6.3.5 Exit Analysis and Talent Retention Optimization Mechanism

For employees who submit a resignation, we initiate a multi-level care and exit interview process.

— **Multi-perspective Information Gathering:** One-on-one in-depth interviews are conducted separately by the direct department head and an independent HR supervisor. This ensures the collection of objective information from both operational and institutional perspectives.

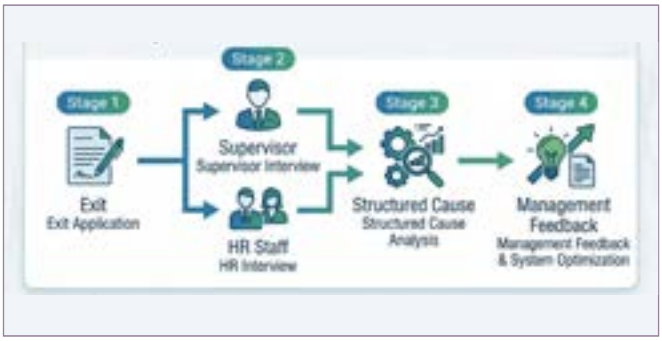
— **Structured Root Cause Analysis:** Information gathered from interviews is categorized into structured groups:

- **Personal Career Factors:** (e.g., family care, health issues, advanced studies, better external career opportunities, etc.).
- **Organizational Management Factors:** (e.g., competitiveness of compensation and benefits, transparency of promotion channels, workload, workplace interpersonal atmosphere, training resources, cross-departmental communication, etc.).

From Data to Action: The Improvement Closed-Loop

The Human Resources Department periodically compiles and analyzes turnover data to identify potential systemic issues within the organization. The results of these analyses are reported to senior management meetings to serve as vital evidence for revising internal management regulations, optimizing leadership training, adjusting compensation and benefit structures, or improving workplace culture. This establishes a positive management cycle of Analysis → Insight → Action → Improvement, fundamentally enhancing employee retention.

Exit Analysis and Talent Retention Optimization Mechanism Flowchart



6.3.6 Base-level Personnel Salary GRI 2-21 GRI 405-1 GRI 405-2

1. Ratio of Entry-Level Wage to Local Minimum Wage GRI 202-1

In 2025, the ratio of standard entry-level wages [Note 3] for both male and female employees at Everlight Chemical to the local minimum wage was 1.07:1. The wages of all employees are higher than the local minimum wage.

Everlight Chemical Salary of full-time employees

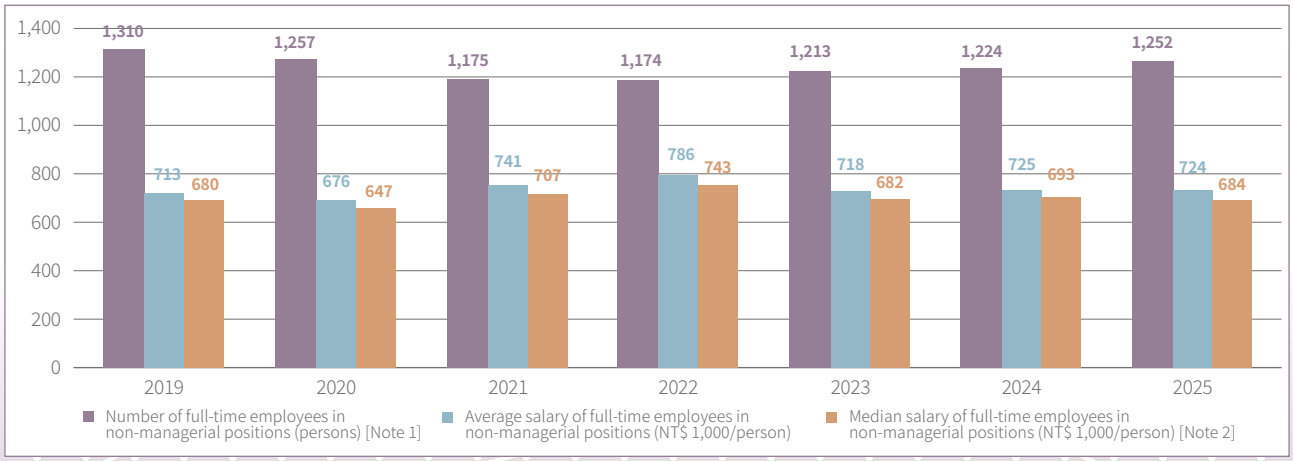
Item / Year	2019	2020	2021	2022	2023	2024	2025
Number of full-time employees in non-managerial positions (persons) [Note 1]	1,310	1,257	1,175	1,174	1,213	1,224	1,252
Average salary of full-time employees in non-managerial positions (NT$ 1,000/person)	713	676	741	786	718	725	724
Median salary of full-time employees in non-managerial positions (NT$ 1,000/person) [Note 2]	680	647	707	743	682	693	684

Note 1: According to the regulations formulated by the Taiwan Stock Exchange (TWSE), Full-time employees not in management positions refers to the total number of employees (or regular employees) minus those in management positions (managers), employees in overseas branches, part-time employees, and personnel who meet the exclusion/exempt criteria. This regulation applies to the disclosure of individual entity information for listed companies and excludes overseas branch employees, covering only Everlight Chemical as a standalone entity.

Note 2: The company uses the Declaration of Salary Information for Full-time Employees Not in Management Positions from the TWSE as the statistical basis and discloses the highest individual annual total compensation and the median salary of full-time employees.

Note 3: Standard entry-level wage for personnel with no prior experience.

2019-2025 Everlight Chemical Full-Time Employees' Salary Information (Non-Managerial Positions)



GRI 405-2

2. Ratio of Basic Salary and Remuneration by Gender

Recruitment, salary adjustments, and promotions are managed based on standardized salary structures to ensure no discriminatory treatment based on gender and to implement equal pay for equal work. Salary differences are primarily based on non-gender factors such as job responsibilities, seniority, and performance.

Employee Category [Note 1]	Ratio of Basic Salary plus Remuneration (Male : Female)	
Year	2024	2025
Management	1 : 0.94	1 : 0.88
Non-management	1 : 0.96	1 : 0.98

Note 1: The categories of Management and Non-management are based on the statistical foundation of the TWSE Declaration of Salary Information for Full-time Employees Not in Management Positions.

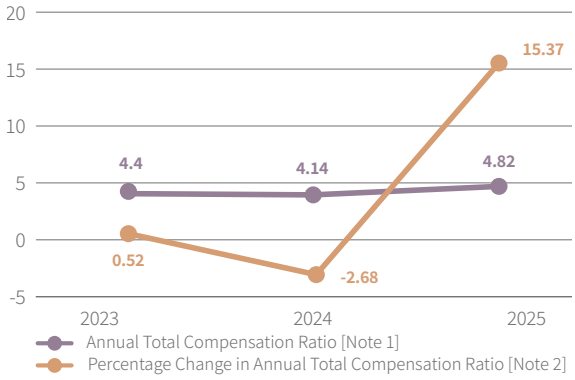
Note 2: The ratio of basic salary plus remuneration by gender currently covers only employees in Taiwan and does not include overseas subsidiaries. Due to differences in compensation systems and data collection methods across regions, they have not been included in the overall calculation at this stage. We will continue to evaluate data collection methods and gradually expand the scope of disclosure in the future.

3. Annual Total Compensation Ratio

GRI 2-21

In 2025, the annual total compensation ratio was **4.82**, a slight increase from **4.14** in 2024. Meanwhile, the ratio of the percentage increase in annual total compensation rose from **-2.68%** in 2024 to **15.37%** in 2025. This growth was due to an increase in the annual total compensation of the highest-paid individual in the organization. Given that this individual's compensation level had not been adjusted for a long period, a moderate adjustment was made in consideration of operational performance and market benchmarks. This adjustment is an individual annual factor and does not represent a routine change in the remuneration system.

Annual Total Compensation Ratio (%)



Note 1: The annual total compensation ratio refers to the ratio of senior management compensation to employee compensation, calculated as: (Annual total compensation for the organization's highest-paid individual) / (Median annual total compensation for all employees, excluding the highest-paid individual).

Note 2: The ratio of the percentage increase in annual total compensation refers to the percentage change in total compensation compared to the previous year, calculated as: (Percentage increase in annual total compensation for the organization's highest-paid individual) / (Percentage increase in median annual total compensation for all employees, excluding the highest-paid individual).

6.4 Comprehensive Employee Care and Well-being

Everlight Chemical upholds the concept of Compassionate Management, establishing a Comprehensive Welfare System covering physical/mental health, family economy, and emergency response.

6.4.1 Maternity Protection and Parenting Support

GRI 401-3

We actively respond to government policies for child-friendly environments and strive to build a gender-inclusive workplace, allowing female employees to pursue their careers and motherhood without concerns.

— **Maternity Health Protection:** We provide lactation rooms and exclusive priority parking spaces for pregnant employees. The Maternity Health Protection Plan is strictly implemented to ensure the workplace safety of colleagues during pregnancy and the postpartum period.

— **Childcare Subsidies and Services:** In the Taiwan region, we offer a NT$ 20,000 childbirth incentive and an additional NT$ 2,000 subsidy per child from the Employee Welfare Committee. In 2025, a total of NT$ 500,000 in incentives was distributed, benefiting 25 families. Furthermore, since 2013, we have signed special cooperation agreements with community kindergartens, providing enrollment discounts to assist employees in arranging proper childcare.

2025 Parental Leave Statistics (Covering Everlight Chemical and Trend Tone Imaging)

In 2025, the return-to-work rate for both female and male employees at Everlight Chemical remained at 100%. This demonstrates the concrete implementation of the company's support measures for employees returning from parental leave, helping them balance family care with career development.

Item	Male	Female	Total
Number of employees entitled to parental leave in 2025	31	19	50
Number of employees who took parental leave in 2025	4	2	6
Total number of employees due to return to work in 2025 (A)	1	3	4
Total number of employees who returned to work in 2025 (B)	1	3	4
Return-to-work rate in 2025 (B/A) (%)	100%	100%	100%
Total number of employees who returned to work in 2024 (C)	5	7	12
Number of employees still employed 12 months after returning in 2024 (D)	5	6	11
Retention rate in 2025 (D/C) (%)	100%	86%	92%

Note 1: Statistics cover employees who applied for maternity leave or paternity leave between January 1, 2025, and December 31, 2025, and were still employed as of December 31, 2025.
Note 2: Due to different definitions and calculation methods for parental leave in overseas subsidiaries, they are not included in these statistics.

6.4.2 Family Support and Economic Resilience

Everlight Chemical extends its scope of protection to employees' families, establishing a long-term economic and risk protection network.

— **Three Decades of Education Scholarships:** For 30 consecutive years, the company has provided higher education scholarships for employees' children.

Year	Number of Employees	Employee Children (Two Semesters)	Subsidy Amount (NTD)
2025	222	530	$3,861,460
2024	216	557	$4,010,548
2023	224	575	$4,302,798
Total	662	1662	$12,174,806

In 2025, subsidies were provided for 530 student-times. Over the past three years, a total of 1,662 student-times have been supported, with a total investment exceeding NT$ 12.17 million, supporting employees' children in pursuing higher education.

— **Comprehensive Group Insurance:** In addition to statutory insurance, the company provides group insurance covering life, accident, and cancer insurance. The coverage extends to spouses and children, strengthening the family's ability to resist risks.

— **Serious Illness and Emergency Care:** For colleagues suffering from serious illnesses, we have established special care procedures to provide necessary living support and financial assistance. Between 2023 and 2025, the company initiated case assistance for 17 employees in need and distributed a cumulative total of NT$ 60,000 in consolation and bereavement payments, supporting employees in focusing on their treatment and recovery through practical action.

— **Care for Families of Deceased Employees:** For the families of deceased employees, the company provides a Child Living Subsidy (NT$ 3,000 per person per month) and a Lunar New Year Consolation Payment until the children reach the age of 23. In 2025, care was provided to 4 families (7 children), with an investment of NT$ 346,000.

(Note: The decrease in the subsidy amount compared to the previous year is due to some children reaching age 23, with the subsidy standard adjusted accordingly.)

Year	Number of Families (Cumulative)	Number of Children (Cumulative)	Subsidy Amount (NTD)
2025	4	7	$346,000
2024	5	8	$370,000
2023	4	6	$377,000

Everlight Chemical Long-Term Support for Employee Families: Input Statistics GRI 201-3 GRI 401-2

Employee Children Education Subsidy & Scholarship	Beneficiaries (Times)	Subsidy Amount
2025	530	$3,861,460
2024	557	$4,010,548
2023	575	$4,302,798
Recent Three-Year Cumulative Total	1,662 (Times)	$12,174,806

Deceased Employee Family Care Subsidy	Beneficiary Households/Children	Subsidy Amount
2025	4 Households / 7 Children	$346,000
2024	5 Households / 8 Children	$370,000
2023	4 Households / 6 Children	$377,000
Recent Three-Year Cumulative Total	-	$1,093,000

Three-Year Cumulative Total Investment: $13,267,806

— **Natural Disaster Response and Relief:** In the face of natural disasters such as earthquakes and typhoons, the company proactively provides affected employees with a relief fund of up to NT$ 50,000, interest-free loans of up to NT$ 1 million, and paid natural disaster leave.

In 2025, a total of NT$ 700,000 in relief funds was distributed to help employees quickly rebuild their homes.

Item	Subsidy Amount per Household	Number of Applicants	Total Subsidy Amount (NTD)
Relief Fund	NT$ 50,000	14	NT$ 700,000
Interest-free Loan for Home Purchase and Replacement	NT$ 1,000,000	0	-
Interest-free Loan for Home Repair	NT$ 400,000	2	NT$ 800,000

6.4.3 Healthy Workplace and LOHAS Lifestyle GRI 403-6 GRI 404-2

— **Everlight Low-Carbon Healthy Kitchen:** Guided by the principle of Eat Locally, Enjoy Healthily, our Taoyuan plants have obtained Low-Carbon Healthy Kitchen certifications to ensure nutritional balance and food safety.

Low-Carbon Kitchen Certification: Plant II and Plant III have been awarded the Taoyuan City Healthy Kitchen Label, safeguarding the dietary health of our colleagues.





— **Diverse Clubs and Annual Trips:** We have established 18 self-governing clubs, with 743 participants in 2025. Our 2025 annual trip attracted 1,066 employees and their families, strengthening organizational cohesion.

— **Creating Charging Stations for the Mind and Knowledge:** The Employee Welfare Committee selects high-quality cross-disciplinary readings to build a rich corporate knowledge base. To improve the convenience of knowledge acquisition, a comprehensive Online Borrowing System was introduced in 2024 to enable cloud reading. Simultaneously, a new layout for library spaces across plants was completed to create a comfortable, immersive reading environment that encourages lifelong learning.





Cozy General Library at Plant II



Online Borrowing System

- **Promoting Workplace LOHAS:** Committed to fostering a culture of exercise, we have established fitness spaces within our plants equipped with diverse professional equipment (such as treadmills). We encourage colleagues to exercise during their leisure time to release work pressure and promote balanced physical and mental development.
- **Employee Assistance Program (EAP):** In collaboration with external professional psychological counseling agencies, we provide consultation hotlines and individual interviews covering topics such as career planning, retirement preparation, and life adaptation.

  In 2025, 23 counseling sessions were provided to assist employees in managing stress.
- **Regular Supervisor Sensitivity Training :** We cultivate supervisors' ability to perceive the behavior and emotions of their subordinates while enhancing their skills in caring communication and building trust.





6.4.4 Diversity, Equity, Inclusion (DEI) and Care for Specific Groups

Everlight Chemical firmly believes that a diverse workforce is the source of corporate innovation. We are dedicated to creating a respectful and inclusive workplace where every colleague, regardless of ethnicity or nationality, can work with peace of mind, leverage their strengths, and feel the warmth of a family.

— **Indigenous Colleagues: Respecting Cultural Traditions:** We deeply respect the cultural roots and tribal beliefs of our indigenous colleagues. To protect their right to participate in important tribal ceremonies, the company strictly adheres to regulations and implements the Indigenous Ceremonial Leave system, encouraging colleagues to return to their hometowns to pass on their culture.

In 2025, 5 colleagues applied for and successfully participated in tribal ceremonies.

— **Foreign Colleagues (Migrant Workers):** A Comprehensive Support and Inclusion System: Foreign colleagues are indispensable partners on our production lines. Everlight Chemical goes beyond legal requirements to build a warm, positive, and inclusive support system covering economic aid, life settlement, and cultural integration.

Reducing Burden and Ensuring Equal Rights

- **Economic Support:** To show appreciation for the hard work of foreign colleagues traveling across the ocean, we provide additional employment subsidies based on their years of service in Taiwan (ranging from NT$ 1,500 to 1,800) to alleviate economic pressure. As of the end of 2025, 570 individuals have cumulatively benefited.
- **Equal Treatment:** We uphold the principle of equal pay for equal work and ensure that salaries are paid on time and comply with regulations. Foreign colleagues enjoy the exact same legal rights as local employees regarding labor leave, various insurances, and overtime pay.

Dignified Living and Safe Working Environment

- **Dignity in Housing:** We have established strict dormitory management regulations and are committed to providing safe, comfortable living environments that exceed standards, fully protecting the privacy and dignity of our colleagues.
- **Workplace Safety:** We provide safe and hygienic work environments and implement safety education and training in native languages to effectively reduce occupational risks, ensuring colleagues can come to work happily and return home safely.

Cultural Inclusion and Holistic Care: We respect the religious customs of every colleague and promote cultural exchange and mental health through diverse activities:

- **Faith and Psychological Support:** We hold year-end Thanksgiving services and arrange for professional counselors to visit plants regularly to provide psychological support.
- **Tastes of Home and Leisure:** We provide hometown-style meals on weekends and subscribe to satellite channels from their home countries to ease homesickness. Simultaneously, we provide comprehensive leisure and sports facilities and hold various competitions and recreational activities to promote physical and mental balance.

Recognition of Contributions and Incentive Mechanisms: For foreign colleagues who exhibit excellence in attendance, work performance, and life management, the company has established incentive bonuses and honorary point systems to recognize their hard work and contributions with tangible rewards.

Highlights of Foreign Colleague Activities in 2025



6.4.5 Retirement System and Lifelong Career Care GRI 201-3

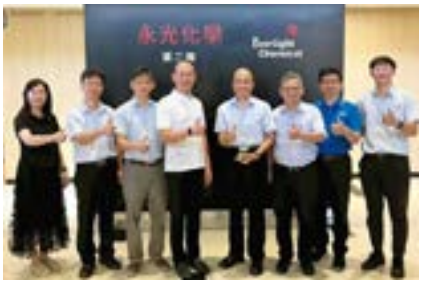
Everlight Chemical is dedicated to building a secure future for our employees. We provide a robust retirement protection mechanism and extend our commitment to a Happy Workplace into our employees' retirement years, practicing lifelong care for our talent.

Statutory Pension Contributions and Protection: All employees (including senior executives) are entitled to clear retirement benefits in accordance with the law. We strictly adhere to relevant regulations to ensure the economic security of our employees after retirement:

- **Defined Benefit Plan (Old Labor Pension System):** In accordance with Article 56 of the Labor Standards Act, we conduct a regular review every March and make full contributions to the Labor Pension Reserve Fund in a dedicated account at the Bank of Taiwan to ensure the rights of employees under the old system.
- **Defined Contribution Plan (New Labor Pension System):** Under the Labor Pension Act, we contribute 6% of each eligible employee's monthly wage to their individual pension account at the Bureau of Labor Insurance. Additionally, we have established a mechanism to assist employees interested in making voluntary contributions to strengthen their personal retirement savings.

Honorable Retirement and Recognition of Merit: We hold deep respect and gratitude for senior colleagues reaching retirement age. Upon retirement, the company holds a heartwarming recognition ceremony where the highest unit supervisor personally presents a retirement trophy, commemorative gifts, and a meaningful Character Certificate. These honors acknowledge their outstanding contributions and years of dedicated service to Everlight Chemical, allowing them to embark on a new chapter of life with dignity and glory.





Chairman and President taking group photos with Advisors Lin Chao-wen and Chen Wen-cheng, along with senior executives.



VIP Homecoming Event of the association on 2025/11/05

Everlight Retirees Association: A Lifelong Extension of the Happy Workplace: We firmly believe that the connection between employees and the company should not end at the moment of retirement. The establishment of the Everlight Retirees Association is a concrete practice of extending our Happy Workplace from employment to lifelong. Currently, the association has 35 members.



Group photo of the 1st General Meeting of the Everlight Retirees Association on 2025/06/02

- **Demonstrating Brand Warmth:** This is not only a continuous recognition of the past contributions of senior employees but also an important indicator of Everlight Chemical's practice of corporate social responsibility and its commitment to brand warmth.
- **Lifelong Belonging and Care:** Through regularly held gatherings and exchange activities, we ensure that retired colleagues continue to feel a sense of belonging to the Everlight Family, promoting their physical and mental health and social connections.
- **A Milestone in Diversity and Inclusion:** This is also one of our strategies for actively addressing the challenges of an aging society and a significant milestone in practicing workplace human rights and building a cross-generational, diverse, and inclusive culture. We hope that every member of Everlight, whether currently employed or not, can enjoy a healthy, fulfilling, and respected senior life.

6.5 Talent Attraction and Cultivation: Building Sustainable Competitiveness

Material Topic

Everlight Chemical fosters a diverse, growth-oriented workplace with competitive rewards to retain top talent.

Material Topic 2	Talent Attraction and Cultivation
Management Policy and Commitment	We are committed to building competitive compensation, benefits, and a fair workplace, combining comprehensive learning development mechanisms and digital tools (such as AI) to achieve a win-win goal of individual employee growth and corporate sustainable operation.
Governance Organization	Human Resources Department, Corporate Headquarters.
Management Actions	・All-round Training: Includes pre-employment practice, on-the-job mentorship, and digital blended learning to accelerate talent integration and professional enhancement. ・Culture and Values: Promoting Character Education and a positive culture while establishing a cross-departmental knowledge-sharing platform. ・Career Development: Implementing the TTQS (Talent Quality Management System) to deploy clear learning maps and development paths.
Resource Investment	・Talent Pipeline: Executing the Key Position Succession Project and Business Continuity Management (BCM) manpower planning to ensure management inheritance. ・Digital Transformation: Conducting AI digital tool workshops to strengthen employees' digital competencies and work efficiency. ・Precision Investment: Adopting the TTQS system and allocating annual specialized training funds to strengthen senior leadership and specific professional competencies.
Indicators and Targets	

Management Indicators	Target 2026	Target 2030
Group Employee Annual Turnover Rate (%)	≤ 15	≤ 14.5
Average Training Hours (Hours/Person)	72	81
Key Competency Course Completion Rate (%)	100	100
Key Position Trainee Qualification Rate (%)	100	100

Material Topic 2	Talent Attraction and Cultivation
Formula Definitions	・Employee Annual Turnover Rate = (Number of annual turnover employees / Annual average number of active employees) × 100%. ・Average Training Hours = Total annual training hours / Annual average number of active employees. ・Key Competency Course Completion Rate = (Number of personnel completing key competency courses / Number of personnel required to take key competency courses) × 100%. ・Key Position Trainee Qualification Rate = (Number of personnel passing training and obtaining qualifications / Number of personnel participating in key position training) × 100%.
Evaluation and Improvement Mechanisms	・Employee performance appraisals are conducted regularly every year (May and November) to review work performance and competency development. ・Based on performance appraisal results and career development reviews, training content and talent cultivation strategies are dynamically adjusted to ensure training effectiveness aligns with organizational needs.
2025 Performance	・Employee Annual Turnover Rate: 13.6%. ・Average Training Hours: 68 Hours / Person.
Stakeholder Communication	・Communicate talent development directions with employees through internal communication platforms, training orientation meetings, and performance interviews. ・Disclose talent cultivation policies and results in the Sustainability Report to respond to investor and social concerns.

GRI 404-1 GRI 404-2

6.5.1 Competency-Oriented Learning and Development System

We utilize a job-competency framework as our foundation, closely linking selection, cultivation, utilization, and retention with performance management. Through annual competency inventories and demand surveys, we tailor learning blueprints for employees at different levels and functions, ensuring precise investment of training resources to strengthen their core competitiveness.

— Comprehensive Education and Training

In accordance with our annual training plans, we provide diverse learning channels covering pre-employment training, on-the-job training (including enlightenment education, hierarchy-based training, and professional training), as well as opportunities for domestic or international advanced studies assigned based on business needs. We encourage continuous learning and constantly optimize course quality through post-course satisfaction surveys and feedback mechanisms.

2025 Training Overview

- Total Group employee training hours reached 133,574 hours, averaging 68 hours per employee.
- Total training expenses reached NT$ 10.53 million (including internal and external training at Everlight Chemical).
- In 2025, 2 colleagues pursued advanced degrees while in-service; to date, a total of 40 employees have pursued master's or doctoral degrees or participated in in-service training programs, with a cumulative investment of approximately NT$ 15.39 million.

2025 Group Employee Average Training Hours [Note 1] (By Gender and Category)

Category	Total Training Hours	Average Training Hours
Male Management	41,293	83
Female Management	6,343	64
Male Non-management	62,285	65
Female Non-management	23,653	58
Total Employees	133,574	68

Note 1: The statistical headcount covers 1,961 colleagues who were employed during 2025, which differs from the active headcount of 1,818 on December 31, 2025, used in the GRI 2-7 employee structure statistics.

Internal and External Training Expenses [Note 1]

Year	External Training Expenses	Internal Training Expenses	Total
2024	NT$ 1.49 million	NT$ 9.03 million	NT$ 10.52 million
2025	NT$ 1.02 million	NT$ 9.51 million	NT$ 10.53 million

Note 1: The statistical scope is primarily Everlight Chemical and does not include overseas subsidiaries or Trend Tone Imaging.

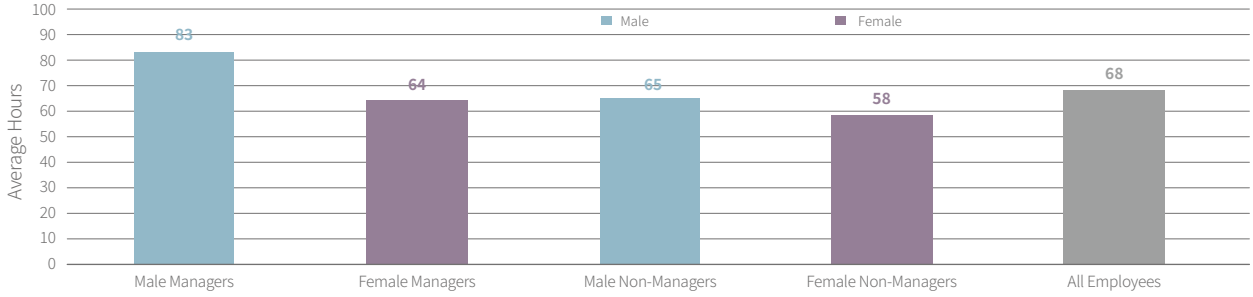
The total investment in education and training has exceeded NT$ 10.5 million for two consecutive years. In 2025, the investment in internal training increased compared to the previous year, reflecting the company's continuous deepening of its internal training system and demonstrating its commitment to long-term talent cultivation and organizational capacity building.

— Digital Transformation and Future Talent Cultivation

To accelerate digital transformation, we actively cultivate talents with digital mindsets and skills. In 2025, we focused on the following items:

- RPA and AI Empowerment: Trained 14 RPA (Robotic Process Automation) seed members and held AI instructional courses with a total of 1,413 participants, totaling 140 hours.
- Digital Transformation Projects: Selected seed personnel to collaborate with PWC, utilizing AI tools to solve actual business pain points and promoting the popularization of digital work environments.
- Management Pipeline Construction: For senior successors, as well as middle and junior managers, we implemented key position competency standard settings, talent assessments, IDP (Individual Development Plan) planning, and management training courses such as TWI and MTP to comprehensively enhance leadership and management skills.

2025 Group Employee Average Training Hours (by Gender and Job Category)

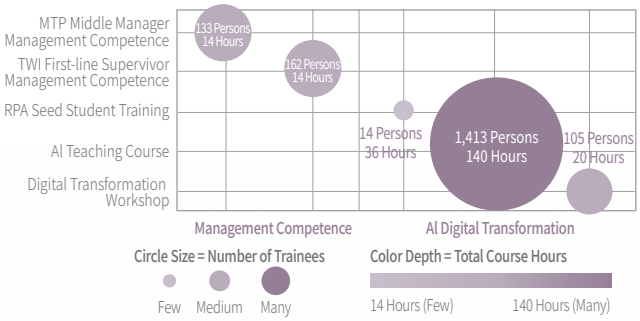


Note: Statistical coverage includes 1961 employees who were employed during the 2025 fiscal year

2025 Key Training Project Participation and Hours

Training Type	Course Name	Total Course Hours	Number of Trainees
Management Competency	MTP (Management Training Program) for Middle Managers	14	133
	TWI (Training Within Industry) for Junior Managers	14	162
AI Digital Transformation	RPA Seed Member Training	36	14
	AI Instructional Courses	140	1,413
	Digital Transformation Workshops	20	105

2025 Overview of Key Training Project Scale and Investment



— New Employee Mentorship: Integration and Knowledge Inheritance

We value the pre-employment training and adaptation of new employees. Through a systematic mentorship mechanism, direct supervisors or senior employees serve as mentors to help new hires understand work content, organizational culture, and future career development paths, thereby reducing role gaps and enhancing adaptation effectiveness. Additionally, we hold new hire seminars to build a communication bridge between new employees and management, assisting them in quickly integrating into the team.

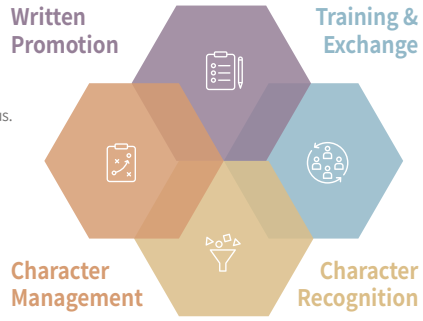
6.5.2 Unique Character Education

At Everlight Chemical, we are committed to our Character First culture. We believe that good character is the foundation of success. By incorporating character education into our daily routines through various initiatives, we help our employees develop positive qualities and build a strong, heartfelt connection with the company.

— **Practice:** Monthly character praise, monthly magazines, pocket cards, posters, and calendars.
— **System Integration:** Included in performance evaluations and new employee questionnaires.
— **Supervisor Role:** Lead by example (Servant spirit).

(1) Report character recognitions, educational information, and experience sharing in the quarterly journal.
(2) Distribute pocket-sized character cards for employees to learn and refer to at any time.
(3) Post character theme posters every month to remind employees of the month's learning focus.
(4) Print and present character calendars to every employee to sustain the practice of character learning.

(1) Character has been integrated into the employee performance appraisal system as a key indicator of job performance.
(2) New employees are required to complete a character trait questionnaire to ensure alignment with the corporate culture.



(1) Emphasize the importance of Praising Character through sharing at monthly meetings and reports in the quarterly journal.
(2) Distribute the Character Monthly Journal to encourage employees to learn and share together in both their professional and family lives.
(3) Arrange 30 minutes of reading time for the monthly journal each month to facilitate exchange and character cultivation among employees.
(4) Supervisors at all levels are required to deeply understand and practice character traits, passing on these values through leading by example.

- Recognition of employees who meet character standards is conducted monthly during the monthly meetings of each plant or business unit.

Driving Character Education: Key Pillars and Action Plans

GRI 404-3

6.5.3 Performance Management and Diverse Career Development

We have established a comprehensive performance management and career development system aimed at stimulating employee potential and achieving the mutual growth of both individuals and the organization.

1. Regular Performance Review and Feedback

We implement regular performance appraisals (held every May and November for Everlight Chemical, and every June and December for Trend Tone Imaging) covering all regular employees. The appraisal content includes multiple indicators such as annual work priorities, professional competencies, interpersonal communication, alignment with corporate philosophy, and leadership skills.

— **100% Appraisal Completion Rate:** As of the end of 2025, all eligible regular employees have completed their performance appraisals.
— **Two-way Communication:** Supervisors conduct performance interviews with employees to have in-depth discussions regarding work performance, competency gaps, and development needs, which serve as the basis for future training and job adjustments.

2. Linking Performance with Compensation

We link performance appraisal results with compensation and bonuses to ensure the fairness and incentivization of the remuneration system. The salaries and bonuses of managers are determined based on the company's compensation standards, comprehensively considering their roles, contributions, performance, and responsibilities. These are regularly reviewed by the Remuneration Committee and submitted to the Board of Directors for approval. For sales personnel, sales bonuses are distributed based on their degree of contribution.

3. Diverse Career Paths

We encourage employees to pursue diverse career development. In addition to vertical promotions, we also provide opportunities for horizontal job rotation and project participation. For key talents and high-potential employees, we provide Individual Development Plans (IDP) and recommendations to assist them in achieving their professional dreams at Everlight Chemical.

6.6 Occupational Health and Safety

The Company adheres to the working policy of Safety First, Quality Second, and Efficiency Third. Based on the ISO 45001:2018 Occupational Health and Safety Management System framework, we have formulated relevant management regulations. The Occupational Health and Safety Committee regularly reviews the implementation of Safety and Health Goals, Targets, and Programs every quarter and provides corresponding guidance.

Occupational health and Safety	Content
Management Policy and Commitment	The Company adheres to the Occupational Health and Safety policy of Respecting Life and Pursuing Zero Disasters. We fully implement and integrate OHS management systems, continuously identify and reduce OHS risks through institutionalized management, safeguard the physical and mental health of employees and all workers, and create a safe, healthy, and friendly working environment. We adopt the following strategies: 1. Implement the ISO 45001 OHS management system and seek continuous improvement. 2. Comply with OHS laws, regulations, and other requirements. 3. Provide safe and healthy working conditions. 4. Eliminate hazards and reduce OHS risks. 5. Promote employee OHS consultation and participation. Everlight Chemical OHS Policy
Governance Organization	・ Occupational Health and Safety Committees at the Headquarters and Plant levels. ・ Corporate Safety and Health Management Committee and Plant-level Safety and Health Management Teams. ・ Establishment of first-level dedicated safety and health units and personnel at Headquarters and Plants.
Management Actions	・ Continuously improve the performance of ISO 45001 and TOSHMS OHS management systems to strengthen workplace safety and health management. ・ Conduct annual disaster prevention drills and OHS education and training to enhance employees' emergency response and self-protection capabilities. ・ Set up safety and health organizations and personnel responsible for formulating, planning, promoting, and supervising OHS-related business.
Resource Input	・ Continuously improve the safety protection measures for machinery, equipment, and tools. ・ Establish smart manufacturing production lines or introduce intelligent disaster prevention facilities. ・ Organize health check-ups, health classification management, and health promotion activities to reduce the risk of occupational diseases.
Indicators and Targets	Management Indicators / 2026 Target / 2030 Target Full Injury Frequency-Severity Indicator (FSI) / 0 / 0 Annual Occupational Disaster Count and Rate (%) / 0 person / 0 / 0 person / 0 Indicator Descriptions: 1. Full Injury Frequency-Severity Indicator (FSI) = Square root of (Disabling Injury Frequency Rate × Disabling Injury Severity Rate ÷ 1,000) 2. Annual Occupational Disaster Count and Rate = (Annual number of disabling injuries ÷ Number of employees at year-end) × 100%
Evaluation and Improvement Mechanisms	— Regularly perform internal audits and management reviews to examine system operations and goal achievement. — Investigate and analyze accidents and non-conformities to continuously improve potential risks. — Track improvement effectiveness according to the PDCA cycle mechanism and include it in performance management.
2025 Implementation Performance	・ Full Injury Frequency-Severity Indicator (FSI): 0.14 ・ Annual Occupational Disaster Count and Rate: 3 persons / 0.16%
Communication with Stakeholders	— Regularly communicate OHS policies, risks, and improvement results to employees through internal channels such as Labor-Management Meetings, OHS Committees, and monthly meetings. — Conduct necessary education and training for contractors and inform them of the working environment, hazard factors, and OHS regulations related to relevant laws and required measures to ensure the safety of contracted operations. — Externally disclose OHS management practices and performance in the Sustainability Report to respond to investors and social concerns.

6.6.1 OHS Management System and International Certification GRI 403-1

ISO 45001 Occupational Health and Safety (OH&S) Management Systems Certification

To ensure the safety and health of workers, Everlight Group has fully introduced the OHS management system. Among them, the parent company, Everlight Chemical, established it according to regulations, while Everlight (Suzhou) and Trendtone Photoconductor adopted high-standard voluntary implementation, demonstrating the importance placed on OHS.

All production sites of the Group passed the annual certifications for DNV's ISO 45001:2018 and the

parent company Everlight Chemical's TOSHMS in October 2025. Regarding the 22 minor non-conformities and 35 observation items discovered during the audit process, all locations have actively completed all improvements. Through the operation of the management system and external audit mechanisms, we strictly require all members to implement management regulations, ensuring the continuous effectiveness and protective power of the system.



6.6.2 Management System Coverage Rate

Everlight Group implements rigorous hazard identification and risk assessment mechanisms, conducting systematic analyses of the working environment, equipment, and processes at each operating site, and adopting corresponding preventive and control measures based on the assessment results. We use the ISO 45001:2018 international standard as the management core to ensure the most comprehensive protection for workers' safety and health.

OHS Management System Coverage GRI 403-8

The Group prioritizes resource investment in high-risk production areas. As of the end of 2025, all production sites of the Group (including Plants I to IV, Trend Tone Imaging, and Everlight Suzhou) and the Corporate Headquarters have passed 100% ISO 45001 certification. The sites not included in the certification are mainly overseas and domestic sales offices with fewer personnel, simple operations, and lower risk levels; however, they must still comply with the Group's unified safety management principles.

2025 Statistics on Personnel Covered by ISO 45001:2018 Management System

Type	Sites with ISO 45001:2018 Certification					Sites without ISO 45001:2018 Certification				Total Personnel	Coverage Rate
Number of People	Corporate HQ	Plants I to IV	Trendtone Photoconductor	Everlight Suzhou	Subtotal	Sales Offices (Taiwan)	Sales Subsidiaries (China)	Subsidiaries (USA, Netherlands, Turkey, Vietnam)	Subtotal		
Employees	155	1157	188	145	1,645	11	84	74	169	1,814 [Note 1]	91%
Non-employees [Note 2]	0	14	2	0	16	0	0	0	0	16	100%

Note 1: The Group employee count excludes employers (referring to business owners or persons responsible for business operations) as defined by the Occupational Safety and Health Act.
Note 2: Non-employees refer to contractor workers permanently stationed at the plant to perform maintenance, soil remediation, catering services, and cleaning operations. The Company includes their safety in unified management to protect their rights and environmental safety.
※ The personnel calculation is based on the values as of the end of the reporting period (2025/12/31).

— Non-employee Workers GRI 2-8

In addition to the aforementioned permanent employees, as of the end of 2025, the Group had a total of 16 workers[Note 1] not directly employed by Everlight (stationed personnel) permanently at the Company's operating sites, responsible for auxiliary tasks such as maintenance, environmental pest control, catering, and cleaning. The overall situation showed no significant fluctuations compared to 2024.

Note 1: The personnel calculation is based on the values as of the end of the reporting period (2025/12/31).

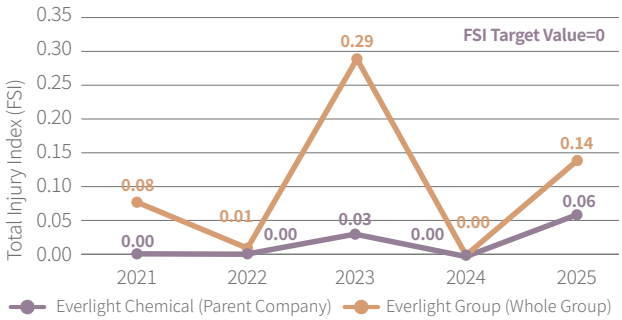
6.6.3 2025 Key Performance Indicators (KPI) Achievement

We set challenging OHS performance indicators and strive to achieve the ultimate goal of Zero Disasters through rigorous management and continuous improvement mechanisms.

Indicator 1: Full Injury Frequency-Severity Indicator (FSI) Performance

FSI is an indicator that comprehensively considers the frequency and severity of disabling injuries, objectively reflecting overall safety performance. In 2025, although the FSI of the parent company and the Group showed slight fluctuations, the long-term trend remained at an extremely low level, far superior to the industry average, indicating that various risk control measures continue to be effective. We maintain a high-standard Zero Disaster commitment for our short-, medium-, and long-term goals.

2021-2025 Everlight Chemical and Group Total Comprehensive Injury Index (FSI) Trend Chart



Historical FSI[Note 1] Trends and Targets

Statistical Scope	2021	2022	2023	2024	2025	Short-term Target	Medium-term Target	Long-term Target
Everlight Chemical (Parent Co.)	0.00	0.00	0.03	0.00	0.06	0.00	0.00	0.00
Everlight Group (Entire Group) [Note 2]	0.08	0.01	0.29	0.00	0.14 [Note 3]	0.00	0.00	0.00
Industry Average Reference [Note 4]	0.46	0.22	0.22	0.31	0.38	-	-	-

Note 1: The statistical subjects for FSI are all employees of the Group.
Note 2: The Group data scope includes the parent company and all domestic and overseas subsidiaries. For some earlier years, integrated Group statistics were not conducted, indicated by - .
Note 3: For detailed occupational accident analysis for 2024 and 2025, please refer to the Occupational Accidents and Injuries section of this chapter.
Note 4: The industry average refers to the average data of Other Chemical Product Manufacturing released by the OSHA for the past three years. The Company's historical FSI performance is significantly better than the industry average.

Indicator 2: Deepening the Effectiveness of Process Safety Management (PSM)

To control risks at the source, we continued to deepen PSM in 2025. Key results are as follows:



GRI 403-1

6.6.4 Multi-level Performance Evaluation and Supervision Mechanism

Everlight Group has constructed a strict OHS supervision system. Through regular reviews and audit mechanisms, we ensure that the management system is continuously optimized in response to environmental changes, thereby protecting every worker's safety.

I. Systematic Review and Discussion System

We implement all-round supervision from the production floor to senior decision-making levels through regular meetings at different levels:

- **Plant Policy Plan Review (Quarterly):** Follow-up and analysis of specific safety goals and implementation progress for each plant area.
- **Sustainability Committee Review (Semi-annually):** Cross-departmental coordination and review of OHS strategies and sustainability indicators by the senior management team.
- **OHS Management Review Meeting (Annually):** Annual summary according to ISO 45001 requirements to examine the suitability, adequacy, and effectiveness of the management system.

II. 2025 OHS Audit Implementation Results

Qualified audit teams carried out annual internal ISO 45001 audits at various Group sites, ensuring continuous optimization of the management system through the PDCA cycle. To ensure implementation reaches the grassroots level, we formed a project team of qualified internal auditors to strictly execute annual internal audit plans for each site.

- **Internal Audits:**

Internal Audit Site	Corporate HQ	Plant I	Plant II	Plant III	Plant IV	Trend Tone	Everlight Suzhou	Total
Frequency	1	2	2	2	2	1	1	11 Sessions

III. External Certification and Effectiveness Confirmation

In addition to rigorous internal control mechanisms, all the aforementioned sites underwent external annual audits by a third-party professional certification body (DNV) in October 2025. Through deep inspection from an expert's external perspective, the effectiveness of Everlight Group's management system operation is continuously verified and aligned with international safety trends.

GRI 403-5

6.6.5 Safety and Health Management Measures and Results

SASB RT-CH-320a.2

Everlight Group embeds Safety into its DNA, adhering to the 12 principles of Green Chemistry to eliminate high-hazard raw materials at the source and develop low-hazard processes. Through systematic management mechanisms, we minimize OHS risks to create a zero disaster, low risk working environment.

A. Smart Chemical Management: Protection Standards Beyond Compliance

The chemical management policy is: Recognizing the importance of safely using chemicals for human health and the environment, strictly abiding by Taiwan and international chemical laws and regulations, building a safe chemical use environment, and continuously developing green chemistry solutions. Fulfilling corporate social responsibility to reduce the hazards and impacts of chemicals on human health and the environment during manufacturing, transportation, and use, and moving toward a sustainable environmental future.

To achieve this vision, we construct a tight protection network through the following specific strategies:

- **Preventive Mechanism:** Implement GHS hazard communication training, perfect Safety Data Sheets (SDS) and hazard labeling, and promote Respiratory Protection Programs and precise wearing of Personal Protective Equipment (PPE) for high-risk substances.
- **Self-Environmental Monitoring:** We regularly perform workplace environment measurements. In 2025, 100% of measurement results met legal allowable standards. Furthermore, multiple plants conducted voluntary monitoring of non-legally required noise, heat indices, and specific chemicals (such as pyridine), demonstrating a high level of concern for colleagues' health.

2025 Workplace Environment Measurement and Self-Management Statistics by Site

Site	CO2	Organic Solvents	Specific Chemicals	Noise	Dust	Other Voluntary Monitoring Items
Corporate HQ	2 times	-	-	-	-	-
Plant I	2 times	2 times	2 times	1 time [Note 1]	0 times	-
Plant II	2 times	2 times	2 times	2 times	2 times	-
Plant III	2 times	2 times	2 times	2 times	2 times	Wet Bulb Globe Temperature (2 times)
Plant IV	2 times	2 times	2 times	2 times	2 times	Toxic substance - Pyridine (2 times)
Trendtone Photoconductor	2 times	2 times	2 times	2 times	2 times	-
Everlight Suzhou [Note 2]	-	-	1 time	1 time	1 time	Illuminance, power frequency electric field, ozone (1 time)

Note 1: Voluntary testing is implemented for noise operations that are not legally required to serve as a basis for engineering improvement.
Note 2: Testing frequency is set according to local regulations and company self-management needs. This table includes multiple voluntary monitoring data (such as noise engineering improvement basis, heat index monitoring, etc.) aimed at driving environmental improvement through data.

B. Rigorous Operational Control and Contractor Management

Everlight Group ensures every step of the operation meets the highest safety standards through five core management pillars:

1. **Equipment and Dangerous Machinery Management:** 100% certification management is implemented for dangerous equipment such as boilers and pressure vessels; special machinery undergoes regular automatic inspections and type certifications by professionals to ensure intact protection performance.
2. **Green and Safe Procurement:** In 2025, the total investment in safety and health-related procurement reached NT$37.66 million. All procurement cases must pass OHS reviews, and procurement of Three-No products with unknown information is strictly prohibited to ensure every item entering the plant complies with safety regulations.
3. **High-Risk Permitted Operations:** Implementation of the Permit Before Work system. In 2025, a total of 7,289 work permits were issued for high-risk operations such as hot work, work at heights, and confined spaces, each undergoing strict risk assessment and protection confirmation.
4. **Health Protection and Safety Management for Contractors and Dispatched Personnel:** Everlight Chemical regards contractors and dispatched personnel as a Safety Community. To implement SASB RT-CH-320a.2 indicators, we not only focus on the prevention of occupational accidents but also deepen the monitoring and management of long-term health risks, strictly executing hazard notification and pre-entry education (see 6.6.8). To reduce long-term and chronic health risks, we proactively introduce external resources and professional medical consultations:
   - On-site Health Guidance: Cooperated with the Occupational Safety and Health Prevention and Rehabilitation Center to hold 5 contractor exchange symposiums and on-site health guidance, implementing preventive medicine at the work site.
   - Two-way Communication Consultation: Handled 829 cases of contractor operation consultation throughout the year, instantly resolving safety and health concerns on-site; issued 40 violation notices for contractor misconduct, effectively preventing major accidents through immediate correction and deficiency tracking, and ensuring operational procedures meet health protection standards.

In 2025, contractor operations achieved the Zero Accident goal.





5. Management of Change (MOC): For changes in products, processes, or technology, compliance and risk assessments are implemented.

- In 2025, 179 OHS-related change applications were handled, ensuring every change is accompanied by a safety assessment.

C. PDCA Continuous Improvement of Non-conformities

We have established a transparent deficiency reporting mechanism. A total of 225 non-conformities were issued in 2025, with 222 cases completed and closed,

- **reaching a closure rate of 98.6%.**
  The remaining 3 cases (3 at Plant III) are complex improvement items discovered during senior management inspections and are currently being tracked by dedicated units to ensure root causes are eliminated.

GRI 2-25 GRI 403-2 GRI 403-8 SASB RT-CH-320a.2

6.6.6 OHS Hazard Identification and Risk Management

Everlight Group prioritizes prevention over cure and institutionalizes hazard identification and risk assessment. We not only strive to comply with ISO 45001:2018 international standards but also actively introduce industry-leading safety practices, dedicated to building a Zero Disaster resilient workplace through the full participation PDCA cycle.

I. Risk Identification Mechanism with Full Participation

We firmly believe that frontline workers are key to risk management. All certified sites of the Group have established Hazard Identification, Risk and Opportunity Assessment Control Procedures and empowered colleagues with the ability to identify hazards:

Hazard Identification Steps and Description

— **Professional Training Empowerment:** All workers must complete relevant competency training to ensure they possess the ability to accurately identify operational risks.

— **Job Safety Analysis (JSA):** Each unit uses the JSA method to break down operational steps and identify potential hazards one by one.

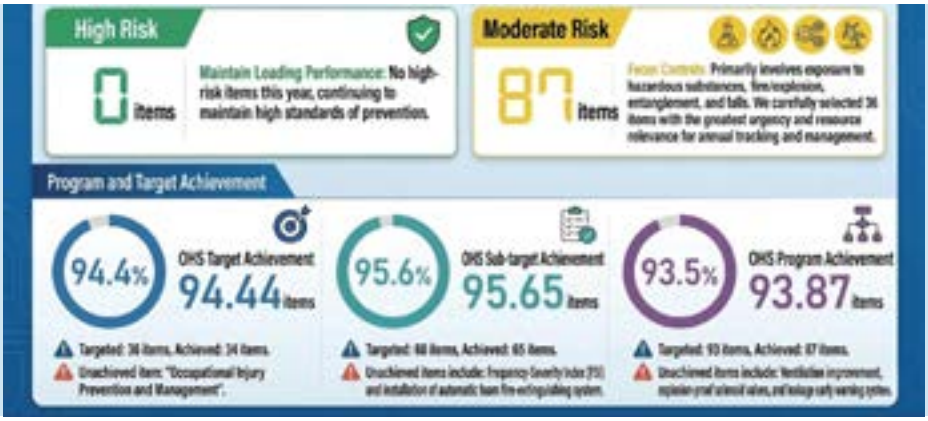


— **Continuous Improvement Mechanism:** Integrate industry best practice templates for rolling optimization of machinery, workplace environment, and personnel behavior.

II. 2025 Risk Inventory and Goal Implementation Results

Everlight Chemical conducts annual inventories according to internal procedures and formulates corresponding OHS goals, targets, and programs based on identified risks.

2025 Risk Inventory and Management Program Achievement



III. Transparent Disclosure and Review for Improvement

Regarding goals not 100% achieved in 2025 (such as FSI goal of 0, fire and explosion system optimization, ventilation improvement, etc.), the Company has taken the following active actions:

- **In-depth Review and Correction:** For unachieved items, OHS units and relevant plants co-analyzed reasons, including technical difficulties in engineering improvement, resource allocation, and environmental constraints.
- **Continuous Tracking Management:** All uncompleted programs and system constructions have been included in the 2026 key implementation plan. We do not evade problems but turn them into driving forces for the next stage of refinement to ensure risk prevention measures are finally implemented.

GRI 2-25 GRI 403-4

6.6.7 OHS Communication, Participation, and Consultation

Everlight Group values safety suggestions from every colleague. Through formal committees, grievance mechanisms, and diverse communication channels, we establish a transparent and real-time dialogue platform, ensuring safety awareness can exert substantial bottom-up influence.

I. OHS Committee: Labor Representation Exceeding Regulations

The Group has established Occupational Health and Safety Committees according to law at the Corporate HQ and each production base (Plants I to III, Trendtone Photoconductor, and Everlight Suzhou).

- **High Ratio of Labor Participation:** Labor representative seats at Taiwan sites are maintained at over 1/3.
  - In 2025, the committees held a total of 24 meetings, with an average labor representative participation rate of 43%, showing colleagues' active involvement in safety decisions.
- **Comprehensive Review Mechanism:** The committee meets regularly every quarter to conduct in-depth reviews and coordination on 11 key issues, including OHS education and training, environmental monitoring plans (results must be announced), occupational disease prevention, health promotion, and floor management performance.

Management Scope	Key Review and Monitoring Items
Strategy Regulations and Plans	1. Policy Suggestions: Review revisions and development suggestions for OHS policies. 2. Management Planning: Approve annual OHS management plans and education/training schemes. 3. Resource Allocation: Coordinate and review budgets and manpower for OHS.
Hazard Prevention and Monitoring	4. Workplace Environment Monitoring: Review monitoring plans and results, taking necessary measures (plans involve labor participation and public results). 5. Source Management: Approve hazard prevention and safety protection measures for machinery, equipment, and raw materials. 6. Contractor Management: Review OHS matters for contracted business to reduce external collaboration risks.
Performance Evaluation and Improvement	7. Audit Supervision: Track the effectiveness of automatic inspections and OHS audits. 8. Performance Audit: Evaluate floor management performance to stimulate OHS competitiveness across units. 9. Proposal Management: Handle employee OHS proposals, implementing a bottom-up communication mechanism.
Health Promotion and Investigation	10. Holistic Health: Plan health management, occupational disease prevention, and mental health promotion activities. 11. Accident Investigation: Review occupational accident reports, analyze root causes, and supervise the implementation of recurrence prevention measures.

II. Safety First: Implementing the Right to Refuse Unsafe Work and Zero Hazard Reporting

We empower workers with the highest safety autonomy to ensure timely mitigation before dangers occur:

- **Right to Refuse Unsafe Work:** If a worker discovers immediate danger while performing duties, they may exercise the right to refuse to stop work and evacuate to a safe location without endangering others. The Company clearly commits to not disciplining workers who reasonably exercise this right and discloses emergency response measures in Standard Operating Procedures (SOPs).
- **OHS Opinion Feedback:** Colleagues can fill out an OHS Opinion Form at any time to report hazard conditions, which are immediately addressed by responsible units, triggering corrective and preventive mechanisms.

  In 2025, 22 opinion forms were processed, and all information was openly communicated in the system.

III. Grievance Mechanism and Human Rights Protection GRI 2-25

To safeguard colleagues' rights and promptly correct negative impacts, the Company has established grievance windows managed by personnel unit heads at each plant:

- **Transparent Remediation Path:** Based on Article 32 of the Labor Inspection Act and relevant internal regulations, grievance announcements and feedback mechanisms have been established.

  2025 Implementation Performance: No cases of workplace unlawful infringement or sexual harassment grievances occurred this year. There were 0 cases related to general employee rights impairment.

IV. Diverse Communication Channels and Frequency

We have constructed a dense communication network, ensuring the unimpeded flow of OHS information through fixed meetings and occasional project surveys.

Note: External communication methods are detailed in Chapter 2 Stakeholders and Material Topics and Chapter 7 Community Involvement and Participation in External Associations and Organizations.

2025 Internal Communication Performance Statistics

Communication Channels	Frequency	2025 Number of Communications	Core Goals
Labor-Management Consultation Meeting	Quarterly	4	Maintain harmonious labor-management relations, negotiate rights and interests
OSH Management Committee	Annually	1	Safety and health strategy review, performance verification
Incident Investigation and Review Meeting	Irregular	45	Accident root cause analysis, preventive measures for recurrence
Non-conformity Review Meeting	Irregular	33	Audit deficiency tracking, management system optimization
OSH Communication Feedback	Open anytime	22	Conduct timely internal and external communication
OSH Management Team	Annually	1	Annual OSH target and policy planning
Environment Satisfaction Survey	Annually	1	Gather feedback for optimizing physical workplace environment
Employee Year-End Forum	Annually	1	Two-way exchange of opinions, sharing of annual outlook

GRI 403-5

6.6.8 OHS Education Training and Emergency Response

Everlight Group firmly believes that Knowledge is the best protective gear. We strengthen colleagues' safety literacy through systematic education and training and transform safety awareness into reflexive response capabilities through high-frequency simulation drills, constructing an indestructible safety line for the plants.

I. Comprehensive Education and Training: Covering Employees and Contractors

We tailor a three-level training system for different targets and functional needs, ensuring every person entering the plant possesses the ability to identify risks and protect themselves.

1. 2025 Employee OHS Training Results

- In 2025, total employee training hours reached 9,737, demonstrating the Company's continuous investment in human safety capital.



2025 Annual Occupational Safety and Health Training Outcomes

Training Type	Target Audience	2025 Total Person-Times	2025 Total Hours
Pre-employment Training	New Hires and Transferred Personnel	224 Person-Times	1,808 Hours
Legal and Regulatory Certification Training	Initial and Refresher Certification Personnel	641 Person-Times	4,136 Hours
In-service Training	Specific or General Operators	551 Person-Times	3,793 Hours
Σ Grand Total		1,416 Person-Times	9,737 Hours

Comprehensive deepening of training in 2025, enhancing full staff safety awareness and professional skills, to co-create a zero-disaster workplace.







2. 2025 Contractor Safety Enhancement Results

We regard contractors as a safety community, strictly executing hazard notification and pre-entry education to achieve co-prosperous safety management.

- Total Hazard Notifications: **11,825 person-times.**
- Project Education Training: **266 sessions held,** with cumulative training for **1,444 person-times.**

II. Emergency Response System: Constructing a High-Resilience Safety Line

Everlight Chemical adheres to the principle of Prevention First, Fast Response, regarding emergency response capability as a core indicator for protecting employee life and safety. Through the three pillars of Awareness Promotion, Professional Training, and Practical Drills, we have constructed a comprehensive Emergency Response Plan for potential scenarios such as fire, chemical leakage, natural disasters (earthquakes/typhoons), and transportation accidents.

In 2025, the Group held 149 emergency response meetings and field drills to ensure Notification, Evacuation, and Recovery can be achieved in the shortest possible time when fire, chemical leakage, natural disasters (earthquakes/typhoons), or transportation accidents occur.

Practical Case:
Night Fire Response Simulation Drill at Everlight Plant III

To verify response resilience during low-manpower periods, we conducted a deep drill for high-risk scenarios in 2025:

Drill Item	Details
Case Type	Fire Response on 1F of Building A, Everlight Plant III
Simulation Scenario	A toluene leakage caused by a hose detachment while filling toluene in the tank area, which sprayed onto a running forklift and ignited a fire. The fire rapidly spread back to the tank area along the pipeline.
Response Core	1. Challenging Limits: Specifically simulating autonomous response capability during night shifts with sparse manpower. 2. Multi-shift Linkage: The commander led the collaboration of six major classes: notification, firefighting, protection, guidance, and medical aid. 3. Equipment Familiarity: Strengthening the operation speed of Emergency Shut-off valves by area personnel.
Drill Effectiveness	Successfully verified personnel's judgment accuracy under pressure and completed a review of process deficiencies, which were included in the 2026 improvement plan.





GRI 403-3 GRI 403-6 SASB RT-CH-320a.2

6.6.9 Occupational Health Services and Health Promotion

Everlight Group regards employees as its most precious asset. We construct a health protection system superior to regulations. In addition to the Company bearing full costs for health checks at a frequency higher than legally required, we combine professional medical teams to implement Health Classification Management to ensure every colleague can excel in a protected environment.

I. Prevention is Better than Cure: Classified Management and Professional Monitoring

We implement an annual health check for current employees and more rigorous special health checks and tracking for workers engaged in operations particularly hazardous to health (such as production, quality assurance, R&D, and environmental protection).

2025 Employee Health Check Performance



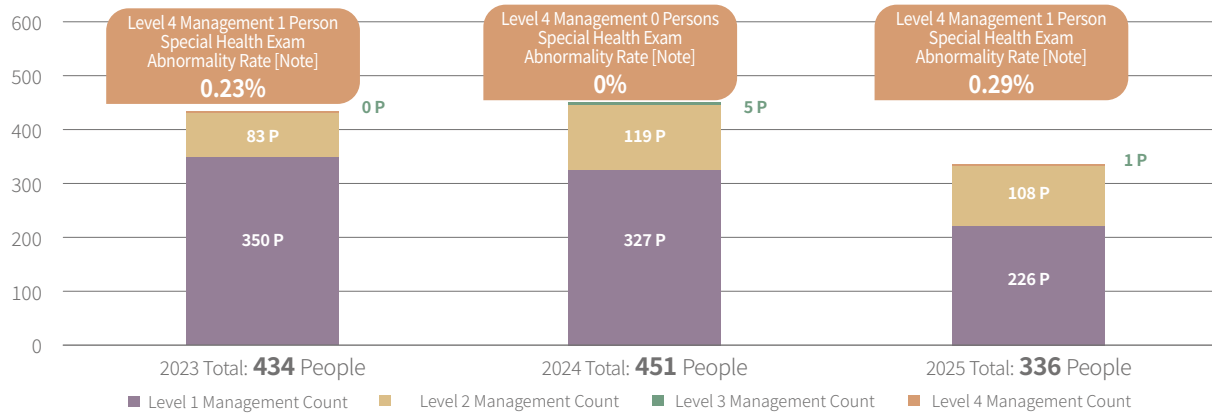
Note 1: Special health check abnormality rate = Level 4 Management / Total personnel.
Note 2: Everlight Suzhou's health checks are divided into general and occupational checks. In 2025, 1 person was abnormal; related operations have been stopped and a confirmation letter signed.

II. Annual Special Health Check Results: Data Testifying to Care

We establish transparent and rigorous health resumes through long-term monitoring of the physiological status of colleagues in high-risk operations. The data trend from 2023 to 2025 shows that the vast majority of examined colleagues stably remain in the Level 1 and Level 2 health categories, demonstrating the significant effectiveness of the Company's environmental control and protection measures.

Regarding Level 4 Management, the core of health alerts, the Company adheres to the principles of honest disclosure and active response: in 2024, we achieved the excellent performance of 0% abnormality rate. For the 1 person (0.29%) identified under Level 4 management in 2025, the Company immediately initiated occupational physician interviews, workplace environment surveys, and work fitness adjustments to ensure the colleague's health is not impaired by occupational exposure. This trend chart is not just operational data but concrete testimony to our commitment to Universal Health and a Safe Workplace.

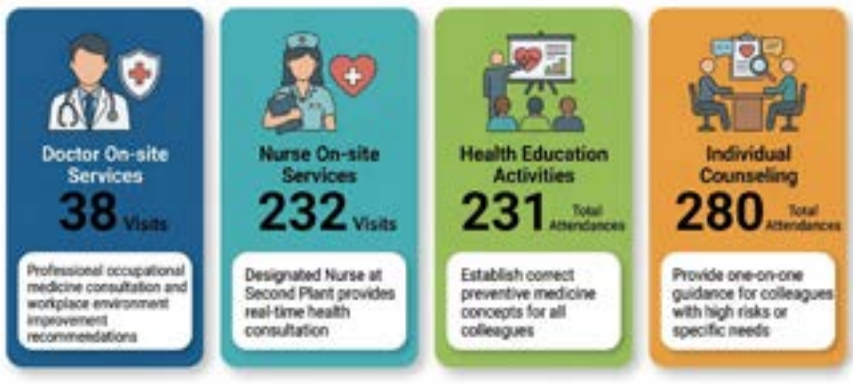
2023-2025 Special Health Examination Graded Management Achievements



Note: If a colleague's special check results reach Level 2, a physician interview and guidance will be arranged. If it reaches Level 4, the Work Stop, Site Survey, Fit Work Assignment trilogy is immediately initiated to ensure health is not impaired by operations.

III. Physician and Nurse On-site Services

We implement on-site medical guidance, bringing professional health resources to the plant frontline. In 2025, the on-site service capacity at each plant (including Taiwan HQ, Plants I-IV, and Trendtone Plants I-III) was as follows:



IV. Four Major Occupational Safety Protection Plans: Safeguarding Diverse Groups

We implement health protection or prevention programs, targeting middle-aged and senior workers, as well as night-shift workers, and fulfill the four major programs in accordance with regulations to eliminate potential health threats through systematic identification and improvement.

Item	Maternal Health Protection			Abnormal Workload Notification Cases	Ergonomics Improvement Cases	Workplace Unlawful Infringement Prevention
	Pregnancy	Within 1 yr of childbirth	After 1 yr, still breastfeeding			
People/Cases	7 people	3 people	0 people	0 cases	1 case	0 cases

— **Maternal Health Protection:** Cared for 10 pregnant or post-childbirth colleagues in 2025. Physicians evaluated environmental hazards and implemented necessary protection and work adjustments to ensure mother and infant health.

— **Overwork Prevention (Abnormal Workload):** Through system questionnaires and proactive HR care, interviews are arranged for high-risk colleagues.

- 2025 maintained **0 cases** of work-induced disease.

— **Ergonomic Hazard Prevention:** Combining musculoskeletal questionnaires and physician guidance, a major engineering improvement was completed.

- In 2025: **Replacing traditional carts with manual lift platform carts**, effectively reducing the human handling load, with a 100% improvement completion rate.

— **Workplace Unlawful Infringement Prevention:** The Chairman signed a Zero Tolerance statement to ensure workplace dignity is not violated.

- 2025 maintained **0 grievance** records.

V. Everlight LOHAS Life: Health Promotion and Green Diet

We extend the concept of health to colleagues' daily lives and diet, creating a vibrant work atmosphere.

— **Diverse Sports and Outdoor Activities:**

- **Taiwan-wide Connection:** Plant 2 actively participated in the National Workplace Safety and Health Week to strengthen the OHS consensus among all members.
- **Natural Stress Relief:** Organized bird watching in Danan Forest Park, group activities in Dongyanshan, and cornhole competitions, attracting over 300 person-times in 2025.
- **Self-fitness:** Support employees in participating in marathons, Ba-Duan-Jin, yoga, and other clubs, with a total of 62 seed students driving the sports trend.

(See Chapter 7 for employee activities).



National Occupational Safety & Health Week - Everlight Plant II

— **Green Food Restaurants and Nutrition Management:**

- **Nutrition Calculation:** Meals are calorie-counted by nutritionists, providing healthy staples like sweet potato rice and brown rice, and adhering to steaming instead of frying, reduced seasoning, and elimination of processed products.

— **Environmentally Friendly:**

- **Plant 2** plans to complete Green Food Restaurant certification in 2026.
- **Plant 3** has applied for Environmental Protection Restaurant status, providing a low-carbon dining environment.
- **Plant 4** has joined the Ministry of Environment's Net-Zero Green Life Eco-friendly Restaurant ranks to implement sustainable catering.

6.6.10 Occupational Accidents, Injury Statistics, and Safety Supervision

GRI 403-9 SASB RT-CH-320a.1 RT-CH-540a.1 RT-CH-540a.2

Everlight Group strictly enforces an accident notification and investigation system covering all employees and contractors. We proactively identify risks through data analysis and the PDCA continuous improvement cycle.

I. Accident Notification Mechanism and Performance

We utilize clear reporting protocols to immediately alert senior management of major risks, maintaining a strong safety record.

Highest Notification Level Table by Region

Type \ Region	Everlight Chemical	Trendtone Imaging	Everlight Suzhou
Death or Serious Occupational Injury	President	President	Plant Manager
Recordable Occupational Injury	Plant Manager	President	Plant Manager

— **Efficient Escalation:** Fatalities and serious injuries are reported directly to the Group President for immediate resource allocation.

— **Five-Year Record (2021-2025):** The Group achieved zero fatalities, zero occupational diseases, and zero transportation accidents.

II. Near-miss Analysis and Risk Prevention

We encourage proactive near-miss reporting to prevent major accidents. Increased reporting in 2025 reflects heightened employee safety awareness.

2021-2025 Trend Table of Near-miss and Safety Events

Year / Type	Near-miss		Safety Events	
	Process Near-miss	Non-process Near-miss	Process Safety Events	Non-process Safety Events
2021	14	8	4	19
2022	9	12	5	20
2023	4	31	9	27
2024	39	110	4	40
2025	12	151	6	41

- **2025 Performance:** Process safety events increased by 2 cases, primarily involving chemical leaks.
- **Countermeasures:** We upgraded tank liquid level alarms and pipeline labels, updated shutdown checklists, installed leak/overpressure detectors, and secured external remote connections.

Note 1: A near-miss is an event that could have caused harm or damage but ultimately did not (ISO 45001:2018).

III. 2025 Employee Occupational Injury Analysis

GRI 403-9

In 2025, Group employees worked 3,492,467 hours. The Disabling Injury Frequency Rate (FR) was 0.85, the Severity Rate (SR) was 24, and the Full Injury Frequency-Severity Indicator (FSI) was 0.14.

2021-2025 Employee Injury Statistics

Year / Item	Number of Fatalities		Permanent Total Disability		Permanent Partial Disability		Temporary Total Disability		Absentee Rate (AR) %	Occupational Injury Fatality Rate	Occupational Disease Rate (ODR)	Injury Rate (IR)		Lost Day Rate (LDR)	Process Safety Total Incident Rate (PSTIR)	Process Safety Event Severity Rate (PSESR)	Percentage of Injured Group Employees %	Total Group Employees	Number of Injured Group Employees
	Cases	Days	Cases	Days	Cases	Days	Cases	Days				Serious	Recordable						
2021	0	0	0	0	0	0	4	23	1.07	0	0	0	5.04	6.44	0.22	No data	0.23	1748	4
2022	0	0	0	0	0	0	1	4	5.21	0	0	0	4.27	1.14	0.28	0.91	0.05	1814	1
2023	0	0	0	0	1	100	5	87	1.14	0	0	0.28	5.36	52.82	0.50	0.50	0.32	1824	6
2024	0	0	0	0	0	0	1	2	6.74	0	0	0.28	2.02	0.57	0.23	0.34	0.05	1819	1
2025	0	0	0	0	0	0	3	87	1.81	0	0	0.85	3.43	24.91	0.34	0.68	0.16	1814	3

Note 1: PSTIR and PSESR are calculated per 200,000 work hours (truncated to two decimal places).
Note 2: Fatality rate, ODR, IR, and LDR are calculated per 1,000,000 work hours (truncated to two decimal places).
Note 3: Commuting accidents are excluded.
Note 4: Serious injuries include both permanent total and partial disabilities.

2025 Disabling Injury Cases and Strengthening Measures

Deep root cause analysis and corrective actions have been implemented for the 3 disabling injuries occurring this year:

Injury Type	Case Summary	Strengthening Management Measures
Contact with harmful substances	During hydrofluoric acid recovery operations, chemicals dripped onto the ankle.	Strengthen high-risk chemical operation management: Suspend operations, review and revise SOPs, and implement supervisor double-confirmation of PPE.
Sprain	While dodging an operating strapping machine, the foot touched a baffle.	Optimize equipment operation areas: Expand safety warning lines and strengthen machinery operation training.
Fall	Slipped while descending stairs and hit a railing.	Behavioral safety communication: Promote Hazard Prediction activities and incorporate daily safety reminders.

Outlook: Despite a slight increase in disabling injuries, we are utilizing daily OHS inspections to drive improvements toward a zero-disaster environment.

IV. Non-employee (Contractor) Safety Performance

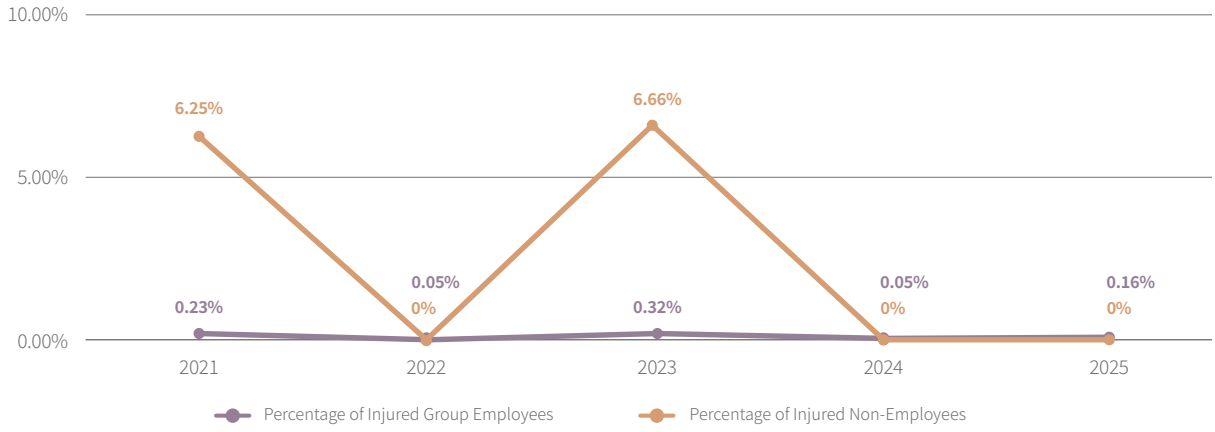
The Group maintains equally high-standard protection for non-employees (stationed service personnel). In 2025, total work hours for non-employees reached 31,872 hours, achieving the safety target of 0 injured persons, which reflects the solid effectiveness of our contractor management.

Occupational Injury Statistics for Non-employees

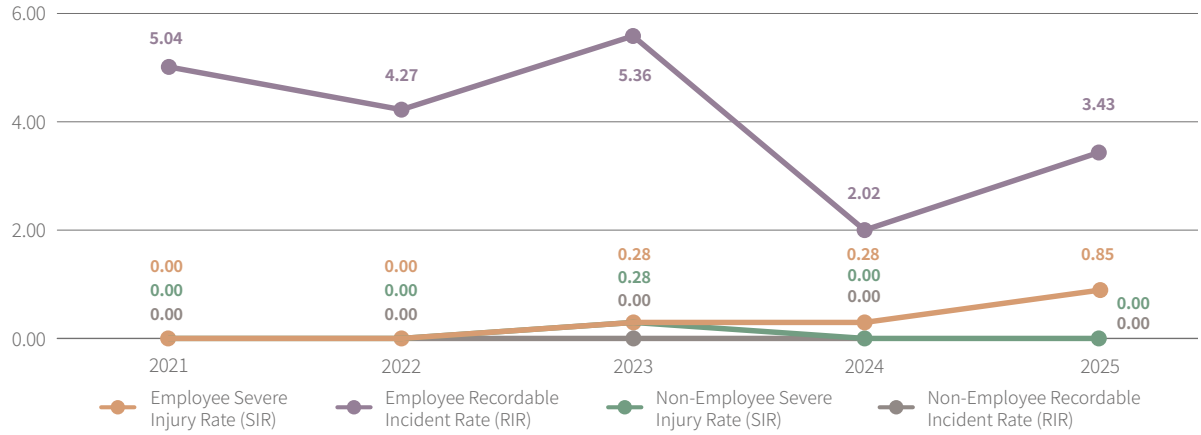
Year / Item	Fatalities		Permanent Total Disability		Permanent Partial Disability		Temporary Total Disability		Absentee Rate (AR) %	Occupational Injury Fatality Rate	Occupational Disease Rate (ODR)	Injury Rate (IR)		Lost Day Rate (LDR)	Process Safety Total Incident Rate (PSTIR)	Process Safety Event Severity Rate (PSESR)	Percentage of Injured Non-employee %	Total Non-employees	Number of Injured Non-employees
	Cases	Days	Cases	Days	Cases	Days	Cases	Days				Serious	Recordable						
2021	0	0	0	0	0	0	0	0	0	0	0	No Data	No Data	No Data	No Data	No Data	6.25	16	1
2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	0
2023	0	0	0	0	0	0	1	92	0	0	0	0	0.28	26.01	0	0	6.66	15	1
2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	0

Note 1: PSTIR and PSESR are calculated per 200,000 work hours (truncated to two decimal places).
Note 2: Fatality rate, ODR, IR, and LDR are calculated per 1,000,000 work hours (truncated to two decimal places).
Note 3: Non-employees are on-site service providers not directly employed by Everlight Group.
Note 4: Commuting accidents are excluded.

Historical Injury Percentage



Historical Injury Rates (IR)



V. Safety Supervision and Participation: Led by Senior Management, Co-created by All

— **Senior Management Inspections:** In 2025, the Chairman and President personally executed 8 sessions of high-level safety inspections, conducting face-to-face communication with frontline colleagues on potential risk issues (such as injuries, chemical splashes, and fires), demonstrating the top-down implementation of safety culture.



Chairman conducting safety walkaround.



General Manager conducting safety walkaround.

— **Full Participation in Improvement Proposals:** To encourage employees to use their wisdom, unleash individual and team potential, and actively participate in floor optimization and work efficiency enhancement, a total of 480 proposals (quality, design change, work method, OHS, etc.) were made in 2025, with a 100% implementation rate. Among them, 97 were OHS proposals, all adopted and implemented, fully leveraging bottom-up collective brainstorming.

Highlight Showcase:

Transnational OHS Professional Exchange: ANOH Experts Visit Everlight Plant II

In 2025, the 8th Conference of the Asian Network of Occupational Hygiene (ANOH) was grandly held in Taiwan. As a safety benchmark in the chemical industry, Everlight Chemical Plant II was selected as an expert visit site. ANOH experts and the Everlight team conducted deep international exchanges on Safety Culture in the Chemical Industry and Professional Monitoring Technology. This not only affirmed Everlight Chemical's People-oriented safety foundation but also demonstrated our practical results in combining professional management with innovative technology to drive a safer and healthier workplace environment.







7 Social Participation

7.1 Community Strategy and Engagement

7.2 Social Philanthropy Activities

7.3 External Participation and Industry





Enhancing human well-being is the core business philosophy of Everlight Chemical. We firmly believe that corporate value lies in our contribution to society and the natural environment. Everlight actively participates in community activities and philanthropic initiatives to fulfill our ESG commitments, creating long-term value between our business operations and community development.

7.1 Community Strategy and Engagement: Building Local Resilience

GRI 203-1 GRI 203-2 SASB RT-CH-210a.1

As a responsible chemical enterprise, we deeply value the impact of our operations on neighboring communities. The company implements its corporate social responsibility through a systematic assessment and management mechanism.

7.1.1 Community Impact Assessment and Management Mechanism

We assess our impact on neighboring communities across three dimensions: Environment, Social, and Governance, and deploy corresponding management measures to eliminate any negative impacts:

Community Risk and Management Response Matrix



Dimension	Risk Assessment Items	Corresponding Management Measures
Environment	Impacts on water resources, soil, air, and quality of life due to wastewater and exhaust emissions, waste treatment, and noise; carbon reduction progress; disaster risks (e.g., chemical spills).	・Environmental Management & Technical Refinement: Implement ISO 14001, optimize processes, water resource management, and monitoring to ensure compliance with wastewater, exhaust, waste, and noise regulations, thereby reducing community impact. ・Carbon Reduction Plan: Set clear carbon reduction targets and action plans. ・Community Environment Enhancement: Support ecological conservation actions such as environmental education, beach cleanups, and river/sand dune adoption.
Social People	Trust gaps resulting from insufficient community communication; unequal educational resources and employment opportunities; local economic reliance.	・Community Communication: Cooperate with community development associations to strengthen two-way communication and trust. ・Local Hiring: Provide local employment opportunities and prioritize hiring local residents. ・Local Empowerment & Education Support: Invest in training and resources to assist with school education and infrastructure improvements. ・Supporting Local Economy: Procure from and support local SME products and services to promote regional prosperity.
Governance	Compliance with environmental and safety regulations; risk assessment and response capabilities; transparency in data reporting and potential negative impacts.	・Environmental & OSH Compliance: All plants strictly execute and report environmental and occupational safety and health (OSH) operations according to regulations to minimize operational impacts. ・Risk Assessment & BCP Drills: Conduct regular risk management and annual Business Continuity Plan (BCP) emergency response drills to ensure operational stability. ・Disaster Prevention & Drills: Establish emergency response plans for fires and chemical spills to mitigate community risks.

7.1.2 Community Communication and Relationship Management

Everlight views the community as a vital stakeholder. We establish profound two-way trust through regular annual visits, prioritizing local hiring (to promote the economy), industrial park joint defense drills (for industrial safety), and river adoption alongside school donations (for community development).



Each factory prioritizes hiring local residents and provides dormitory accommodation for employees from distant locations, thus promoting economic development in the areas where the factories are located.

All factories comply with the requirements of the competent authorities and manage the storage and transportation of hazardous materials effectively. Furthermore, each factory participates in the industrial park's joint defense organization and regularly engages in drills to enhance its disaster response capabilities.

Each factory has assigned dedicated personnel to regularly visit neighboring district chiefs, actively participate in/assist the community in disaster prevention, river adoption, and beach cleanup activities; they also provide epidemic prevention supplies and regularly donate to nearby primary and secondary schools, which has been widely praised and recognized.

7.1.3 Neighborhood Inclusion and Deepening Community Ties

Everlight Chemical regards the community as a crucial partner, deeply understanding that corporate development is intertwined with the local area. We invest resources in foundational education, cultural preservation, sports promotion, and community safety. We are dedicated to fostering neighborhood ties through diverse channels to co-create a harmonious, livable, and sustainable living circle. Our neighborhood activities focus on three core pillars:

— **Deepening Local Ties and Preserving Festive Culture**

We actively collaborate with community development associations around our plants (such as Zuntou and Neihai Villages in Dayuan District, and Shulin Village in Guanyin District) to participate in significant local festivals and exchange activities, maintaining positive interactions and strengthening emotional connections.



- **Folk Festival Inclusion:** We support activities such as the Lantern Festival, Mother's Day hikes, and Mid-Autumn Festival parties to promote resident exchange. In 2025, we specially provided Mid-Autumn gifts to the Shulin Village evening party to convey our care.
- **Health Promotion Exchange:** Everlight Plant I formed a team to join a 3.5 km walking event organized by the Guanyin District Air Pollution Disaster Prevention Patrol Association, supporting health and environmental awareness through action and enhancing neighborhood interaction.

— **Injecting Educational Resources to Empower Future Generations** Everlight has long focused on education in the Dayuan and Guanyin regions, comprehensively improving the learning quality and character development of local students from hardware environment improvement to software curriculum support.

- **Optimizing Learning Environments and Facility Safety:** We subsidize rural and neighboring schools to improve infrastructure. This includes assisting Neihai Elementary School in repairing typhoon-damaged floors, subsidizing Chaoyin Elementary School for new desks and chairs, and continuously donating to multiple schools in Guanyin District to improve teaching facilities, thereby elevating regional educational quality and safety.
- **Diverse Learning and Ecological Education:** We support diverse educational projects that encourage scientific exploration and environmental care. This includes backing the 2025 summer tutoring program for disadvantaged students at Neihai Elementary School (benefiting 77 students with nutritious lunches), and assisting Dayuan Elementary School in improving its fish pond system, which inspired students to spontaneously form a Fish Protection Squad, turning environmental issues into a practical arena for scientific inquiry and life care.
- **Hardware Facility Improvement:** We donated to multiple schools (e.g., Dayuan, Chaoyin, and Neihai Elementary Schools) to improve fish pond circulation systems, desk and chair equipment, and floor repairs, creating a safer learning environment.









- **Character Education and Dignity of Teaching:** We value students' inner worth and recognize educators. We sponsored life education funds for Caota and Shulin Elementary Schools to advocate character philosophy, donated prizes to outstanding graduates in Guanyin District, and sponsored Teachers' Day recognition events to uphold the dignity of the teaching profession.

— **Supporting Diverse Development and Safeguarding Community Safety** We also invest resources to support sports training and neighborhood watch mechanisms, promoting diverse community development and overall safety.

- **Sports Talent Cultivation:** We provided Taekwondo training funds for Dayuan Junior High School to nurture outstanding athletes, facilitating diverse educational pathways and fostering positive attitudes.
- **Community Safety Net:** We donated funds to the Fulin Village Neighborhood Watch to consolidate neighborhood efforts in maintaining public security and co-creating a high-quality, safe living environment.

Community Satisfaction Results: In 2025, the satisfaction survey of neighboring communities regarding our company scored 98.8 points, showing significant progress from 97.3 points in 2024, reflecting the effectiveness of our long-term community engagement. The main survey encompasses three dimensions:

- **Environmental Management:** Whether each plant strengthens industrial safety and implements air, water, and waste pollution prevention to reduce pollution, practicing environmental protection and sustainable development.
- **Social:** Whether each plant invests in community development, philanthropy, and caring for the disadvantaged; participates in ecological maintenance actions like beach cleanups; and establishes smooth grievance channels to ensure stakeholders' voices are valued.
- **Human Rights:** Whether each plant adheres to human rights policies, defends employees' basic rights, and creates a fair and respectful workplace environment.

Community Satisfaction Improvement Trend Chart



Key Areas for Continuous Improvement

7.2 Social Philanthropy Activities

Everlight Chemical allocates at least 1% of its after-tax profit annually to give back to society, primarily focusing on four major areas: neighboring community education, university/social education, industry development, and philanthropic activities. Our contributions include in-kind donations, corporate volunteer services, community services, sponsoring charity events, providing school scholarships, and funding academic research. In 2025, the company's total donations reached NT$4.01 million. Below is the statistical table of social philanthropic donations from 2023 to 2025:

2023-2025 Social Philanthropy Donation Statistics Table [Note 1]

(Unit: NT$10,000)

Year / Category	Neighboring Community Education	University / Social Education	Industry Development	Philanthropic Activities	Annual Total	% of After-Tax Profit
2023	155	45	94	250	544	6.3
2024	143	65	99	126	433	1.9
2025	144	55	76	126	401	-3.4%
Category Total	442	165	269	502	1,378	-

Note 1: The donation amounts reflect Everlight Taiwan's booked figures, excluding group data and cash/in-kind donations from internal groups such as the Charity Club.

Leveraging our core specialty chemical technology, Everlight promotes Green Chemistry education and Character Guidance programs, dedicated to bridging the urban-rural gap and cultivating sustainable talents.

7.2.1 Science Education and Talent Cultivation (SDG 4)

— **LIS Situational Science Teaching Materials and In-School Services:** Following 2024, Everlight continued to partner with Learning in Science (LIS) to develop philanthropic digital teaching materials and conduct long-term in-school services in rural primary schools (e.g., Neihai Elementary in Taoyuan), aiming to bridge the urban-rural educational divide.

- **Activity:** LIS & Everlight Chemical Half-Day Science Camp
- **Location:** Neihai Elementary School, Taoyuan City
- **Specific Results:** Total service volume reached 202 person-times in 2025. Through hands-on experiments, the proportion of students who really like science increased from 76.1% to 82.3%.
- **Funding Investment:** Cumulative sponsorship for the project has reached NT$1.03 million (including TCIA sponsorship).










— **Donation of "Future" Magazine:** Conducted continuously for 12 years. In 2025, 194 magazines were donated to rural primary schools, benefiting over 44,000 children cumulatively. We also conducted book donations and ecological sharing activities at Shangda and Lunping Elementary Schools.




— **Deepening Business Ethics and Supporting Higher Academic Exchange:** Beyond local basic education, we have long supported foundational ethics work in higher education. As of 2025, we have sponsored the Economic Ethics Forum hosted by Tamkang University for 17 consecutive years, and supported the Jubilee Economic Ethics Education Foundation's seminar for 25 years, striving to cultivate future talents with strong ethical literacy for the industry.



Everlight Chemical Chairman Chen Chien-hsin (center), Tamkang University Vice President for Academic Affairs Hui-Huang Hsu (fourth from left), and scholars in a group photo. (Courtesy of Tamkang University)

7.2.2 Green Chemistry Promotion（SDG 12、SDG 13）

— Everlight Green Chemistry Research Paper Award:

To encourage university R&D based on the 12 Principles of Green Chemistry, Everlight became the first enterprise in Taiwan to fund the Chemical Society Located in Taipei (CSLT) to establish this award in 2020.



Historical Accumulation: From 2020 to 2025, our investment reached NT$2.5 million. A cumulative total of 126 papers were submitted, honoring 15 outstanding teams of teachers and students.



7.2.3 Character Education and Caring for the Disadvantaged

（SDG 3、SDG 10）

— Character Campus, Rooting Moral Education

Everlight Chemical views character as the cornerstone of talent and has long sown these seeds in schools. We promote the Character Leadership Education Development Program and morning life education activities, covering National Taipei University of Business (NTUB) and neighboring primary schools (Shulin and Caota Elementary Schools), with nearly a thousand participants.

Project Category	Partner	Core Content & Participation	Annual Participation (2024 / 2025)	Key Impact & Results
Character Leadership Education	National Taipei University of Business (Since 2010)	Case studies and digital short film creation to cultivate seven core workplace characters: punctuality, focus, creativity, honesty, enthusiasm, gratitude, and responsibility.	205 / 196 person-times	Strengthens students' workplace soft skills and establishes positive professional ethics and leadership.
Morning Life Education	Shulin and Caota Elementary Schools (Since 2021)	Volunteers use storytelling and experiential activities to guide students in defining and practicing character in daily life.	814 / 793 person-times	Helps students establish correct values and creates a positive, harmonious campus atmosphere.

Character Development Starts in Schools

For over twenty years, Everlight Chemical has not only successfully promoted character education internally but has also hosted children's character camps and assisted over ten primary schools near its plants, as well as universities like NTUB, Chang Jung Christian University, and Chung Hua University. We aim to deeply embed the influence of character across all levels of society. Honorary Chairman Chen Ting-chuan, the founder, sponsored the Enterprise Character Leadership Education Program at NTUB. Chairman Chen Chien-hsin has lectured at NTUB for two consecutive years since 2024 on Character Education, Corporate Culture, and Brand Commitment. Since its launch in 2010, the program has reached its 15th year, inspiring students' understanding of workplace character



through case studies, team interactions, and digital short film creation. In the 2025 academic year, 196 students participated, with a cumulative total of 1,027 students since the 2022 academic year.

Chairman Chen invited to speak at the Character Leadership Exemplary Enterprise Lecture at National Taipei University of Business, 2025.5.2



Character Leadership Exemplary Enterprise Lecture, 2025.6.3





Character First Education Foundation promoting character education.

Children's Education Promotion: Character Camps and Morning Life Education Activities

(1) For many years, Everlight Chemical has not only promoted character education internally but has also scattered the seeds of character into campuses. We aim to help children lay a lifelong foundation and establish correct values—being optimistic, enterprising, diligent, responsible, and helpful.



Shulin Elementary School



Caota Elementary School

(2) The company continuously sponsors the Morning Life Education Activities at Shulin and Caota Elementary Schools in the Guanyin District. Through volunteers' storytelling, students are taught to clearly understand various character definitions and put them into practice, fostering an excellent next generation with fine character.





(3) In 2025, a total of 793 students participated in Morning Life Education activities (650 from Caota Elementary School and 143 from Shulin Elementary School), bringing the cumulative total to 3,929 participants since 2021.

Discovering Taiwan's Little Warriors of Life





Everlight Chemical long supports the Discovering Taiwan's Little Warriors of Life activity hosted by the Rainbow Family Life Education Association. The initiative encourages children to cherish life with a positive attitude and bravely pursue dreams when facing challenges. In 2025, Everlight Chemical donated NT$80,000 to assist in expanding the activity. This year, 23 students were honored, bringing the total to 355 awarded Little Warriors of Life whose stories serve as positive inspirations and life role models for other students.

— **Philanthropic Donations:** In 2025, employees spontaneously initiated a charity club, donating a total of NT$522,000 to 14 philanthropic organizations, including World Vision Taiwan and the Eden Social Welfare Foundation.

7.2.4 Environmental Conservation and Ecological Action: Protecting Taoyuan's Natural Assets（SDG 14、SDG 15）



Everlight actively practices biodiversity protection, conducting long-term safeguarding actions at ecologically sensitive points around its plants:

— **River Adoption:** We continuously adopt the Dahu Stream in Guanyin. Colleagues conduct regular weekly patrols to ensure the clarity of our home river. We have received the River Adoption Excellence Award from the Taoyuan City Government for the fourth consecutive year.



- **2025 Adoption of Dahu Stream in Guanyin:** Everlight Plant II continues to conduct river patrolling and safeguarding work, receiving the River Adoption Excellence Award from the City Government for the fourth consecutive year. On April 19, Everlight employees formed a team to participate in the River Adoption Concert organized by the city government.

— **Beach Cleanup Action:** Protecting the natural environment through practical actions to reduce marine pollution. This demonstrates Everlight's concrete commitment to environmental protection, land care, and fulfilling corporate social responsibility.

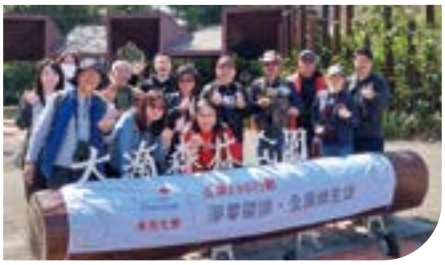


- **Beach cleanup at Caota Sand Dunes by Everlight Plant III:** Plant III mobilized 75 colleagues on May 24, 2025, to the Caota Sand Dunes in Taoyuan. Together, they collected approximately 300 kg of coastal waste.











— **Ecological Education and Tours:** Partnering with the Wild Bird Society of Taoyuan, we organized bird watching at Danan Forest Park, ecological observation at the Xucuogang Wetland, and hikes at Dongyanshan. These activities enhance the ecological conservation awareness of employees and the community.

- Plant I also invited experts for special lectures on ecological conservation and educated foreign employees on protecting local habitats.
- One-day Ecological Trip for Everlight Plant II and STP23 Trainees: The itinerary included bird watching at Danan Forest Park, Licuo, and Zungutou paddy fields, as well as ecological observations at the Xucuogang Wetland. This program combined education with hands-on experience to deepen environmental awareness.
- Ecological Tour organized by Everlight Plant I and the Wild Bird Society: This event included bird watching at Danan Forest Park, environmental cleanup of the Xucuogang windbreak forest, and ecological observations at the Xucuogang Wetland. This trip enhanced employees' understanding of the local ecosystem and the importance of environmental protection.
- Dongyanshan Health Activity: Colleagues from three plants hiked at the Dongyanshan National Forest Recreation Area. The event included professional ecological guided tours and post-activity social exchanges to strengthen team cohesion.









7.3 External Participation and Industry Leadership (SDG 17) GRI 2-28

Everlight Chemical actively participates in external associations and initiatives to strengthen industry cooperation and sustainable development. Through the deep involvement of senior executives and subsidiaries, we connect the upstream and downstream of the industrial chain to drive global sustainability practices.

— Senior Executive Leadership Roles

The company's leadership team holds key positions in several critical organizations to guide industry direction:

- **Chairman:** Chairman of the Taiwan Dyestuffs and Pigments Industrial Association (TDPIA); Director of the Business Council for Sustainable Development of Taiwan (BCSD-Taiwan); Supervisor of the Taiwan Corporate Governance Association (TCGA); Chairman of CMI-Taipei and the Jubilee Economic Ethics Education Foundation (JFEE).
- **President:** Chairman of the Taiwan Chemical Industry Association (TCIA).
- **Other Senior Executives:** Serve as committee members, supervisors, or directors in organizations including CIECA, TRCA, TDMDA, and the Taiwan branch of ETAD. These roles promote industrial cooperation, governance enhancement, and sustainability initiatives.

— Local Engagement of Subsidiaries

Subsidiaries integrate into local professional and philanthropic networks:

- **Trend Tone Imaging (TTI):** Member of the Association of Industries in Science Parks and TDPIA; participates in the 1919 Food Bank Home Delivery Service by the Chinese Christian Relief Association.
- **Suzhou Everlight:** Participates in the National Technical Committee on Printing Machinery Standardization (SAC/TC147), the China Office Equipment Association, and the Suzhou Association of Enterprises with Taiwan Investment (Industrial Park Branch).

— International Sustainability Commitments

- Everlight Chemical signed the International Council of Chemical Associations' Responsible Care Global Charter, committing to the safe management of chemicals throughout their entire life cycle.
- We support ETAD and the ZDHC Foundation, promoting dye and pigment safety and the goal of zero discharge in the textile, leather, and footwear supply chains, dedicating ourselves to health, safety, environmental responsibility, and global partnerships.

President Chen Wei-wang (as TCIA Chairman):
Attended the B.V.-organized 2025 ZDHC Solutions Roadshow in Taipei.





ESG Executive Secretary Huang Hui-ching:
Introduced the ETAD Taiwan Branch at the 2025 Taipei TITAS exhibition.







8 Appendix

Appendix 1 GRI Content Index

Appendix 2 SASB Content Index–Chemical Industry

Appendix 3 Sustainability Disclosure Indicators–Chemical Industry

Appendix 4 Climate-Related Information for TWSE/TPEx Listed Companies

Appendix 5 BSI Independent Assurance Opinion Statement

Appendix 6 Independent Auditor's Limited Assurance Report



Appendix 1: GRI Content Index

Statement of Use	Everlight Chemical has reported the information cited in this GRI content index for the period from January 1, 2025, to December 31, 2025, with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard		Disclosure Item	Corresponding Chapter	Page Number
General Disclosures				
GRI 2: General Disclosures 2021	2-1	Organizational details	About This Report, 1.1	2, 8
	2-2	Entities included in the organization's sustainability reporting	About This Report, 1.1	2, 8, 9
	2-3	Reporting period, frequency and contact point	About This Report	3
	2-4	Restatements of information	About This Report, 3.4.2, 5	3, 40, 85, 89, 95, 96, 97, 100, 101, 104
	2-5	External assurance	About This Report, Appendix 6, Appendix 7	2, 179, 181
	2-6	Activities, value chain and other business relationships	1.3	11
	2-7	Employees	6.3.1	118, 120
	2-8	Workers who are not employees	6.3.1, 6.6.2	118, 120, 137
	2-9	Governance structure and composition	4.1.1	46
	2-10	Nomination and selection of the highest governance body	4.1.1	46
	2-11	Chair of the highest governance body	4.1.3	48
	2-12	Role of the highest governance body in overseeing the management of impacts	2.3.1, 4.1.4, 4.4.1	19, 49, 58
	2-13	Delegation of responsibility for managing impacts	2.3.1, 4.1.4	19, 49
	2-14	Role of the highest governance body in sustainability reporting	About This Report, 2.2.3	2, 17, 23
	2-15	Conflicts of interest	4.1.7, 4.2.3	51, 52
	2-16	Communication of critical concerns	4.1.8	51
	2-17	Collective knowledge of the highest governance body	4.1.6	51
	2-18	Evaluation of the performance of the highest governance body	4.1.5	50, 55
	2-19	Remuneration policies	4.3	55, 56
	2-20	Process to determine remuneration	4.3.2	56
	2-21	Annual total compensation ratio	6.3.6	125, 126
	2-22	Statement on sustainable development strategy	Message from the Management	4
	2-23	Policy commitments	4.9.1, 6.1	52, 59, 69, 115

GRI Standard	Disclosure Item		Corresponding Chapter	Page Number
	2-24	Embedding policy commitments	4.9.1, 6.1.1	52, 69, 116
	2-25	Processes to remediate negative impacts	4.2.5, 6.1.2, 6.6.6, 6.6.7	53, 116, 141, 142, 143
	2-26	Mechanisms for seeking advice and raising concerns	4.9.3	70
	2-27	Compliance with laws and regulations	4.8	68
	2-28	Membership associations	7.3	164
	2-29	Approach to stakeholder engagement	2.3.2, 2.4	19, 27
	2-30	Collective bargaining agreements	6.2	117
Material Topics				
GRI 3: Material Topics 2021	3-1	Process to determine material topics	2.3.2	19
	3-2	List of material topics	2.3.3	23
	3-3	Management of material topics	2.3.4, 2.3.5	24, 26
1.Organizational Resilience (including response to major incidents, information security and digital transformation)				
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	1.2	9
	201-3	Defined benefit plan obligations and other retirement plans	6.4.5	131
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.6	66
2.Talent Attraction and Cultivation				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	6.3.3, 6.3.4	122, 123
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.4	128
	401-3	Parental leave	6.4.1	126
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	6.4.3, 6.5.1	133
	404-2	Programs for upgrading employee skills and transition assistance programs		129, 133
	404-3	Percentage of employees receiving regular performance and career development reviews	6.5.3	135
3.Water Resource Management				
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	5.3	84, 86
	303-2	Management of water discharge-related impacts	5.3	84, 90
	303-3	Water withdrawal	5.3, 5.3.3	84, 85
	303-4	Water discharge	5.3, 5.4.3	84, 90
	303-5	Water consumption	5.3	84

GRI Standard		Disclosure Item	Corresponding Chapter	Page Number
4.Pollution Prevention and Control				
GRI 305: Emissions 2016	305-6	Emissions of ozone-depleting substances (ODS)	5.5.2	103
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.4	88
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	5.4.4	92
	306-2	Management of significant waste-related impacts		92, 94
	306-3	Waste generated		92
	306-4	Waste diverted from disposal		92
	306-5	Waste directed to disposal		92
5.Product Strategy and R&D Innovation				
GRI 301: Materials 2016	301-1	Materials used by weight or volume	3.4.2	40
	301-2	Recycled input materials used		40
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.2, 3.3	34, 36
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.2	34, 35
6.Climate Change Response - Mitigation and Adaptation				
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	5.5.2, 5.5.3	100, 103
	305-2	Energy indirect (Scope 2) GHG emissions		100, 103
	305-3	Other indirect (Scope 3) GHG emissions	5.5.3	103
	305-4	GHG emissions intensity	5.5	98
	305-5	Reduction of GHG emissions	5.5.1, 5.5.2	99
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5.1.1, 5.5.2	80, 100
	302-3	Energy intensity		80, 100
	302-4	Reduction of energy consumption	5.1.1, 5.5.1, 5.5.2	99, 100, 102
Self-defined Material Topics				
Self-defined Material Topics		Risk Management, Digital Transformation and Development	4.4, 4.5	57, 61
Other Disclosure Indicators				
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.3.6	125

GRI Standard		Disclosure Item	Corresponding Chapter	Page Number
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	7.1	154
	203-2	Significant indirect economic impacts		154
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	4.9.5	72
GRI 205: Anti-corruption 2016	205-2	Communication and training about anti-corruption policies and procedures	4.2.6	53
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	4.9.6	73
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	6.6.1, 6.6.4	136, 139
	403-2	Hazard identification, risk assessment, and incident investigation	6.6.6	141
	403-3	Occupational health services	6.6.9	145
	403-4	Worker participation, consultation, and communication on occupational health and safety	6.6.7	142
	403-5	Worker training on occupational health and safety	6.6.5, 6.6.8	139, 144
	403-6	Promotion of worker health	6.4.3, 6.6.9	128, 145
	403-8	Workers covered by an occupational health and safety management system	6.6.2, 6.6.6	137, 141
	403-9	Work-related injuries	6.6.10	148
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	4.1.3, 6.3.1, 6.3.2	48, 118-121, 125
	405-2	Ratio of basic salary and remuneration of women to men	6.3.6	125, 126
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	6.1.2	116
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.9.6	73
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	3.2	34, 35
	417-2	Incidents of non-compliance concerning product and service information and labeling	3.2	34, 35

Appendix 2: SASB Content Index – Chemical Industry

Metric Code	Topic Description	2025 Performance and Description	Corresponding Chapter	Page Number
Greenhouse Gas Emissions				
RT-CH-110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	Direct (Scope 1) GHG emissions in 2025 were 22,232 tCO_2e; the company is currently not listed under regulatory emission limits, so the percentage is 0%.	5.5, 5.5.3	104
RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Commits to 2021 as the base year for carbon emissions, aiming for 25% reduction by 2030 and net-zero by 2050. Concrete actions include ISO 50001 certification, carbon inventory, green chemistry, sustainable products, and circular economy. Annual performance analysis is conducted.	5.5, 5.6	98, 103
Air Quality				
RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) Volatile organic compounds (VOCs), and (4) Hazardous air pollutants (HAPs)	NOx: 11.08 metric tons; SOx: 1.76 metric tons; VOCs: 76.71 metric tons; Particulate matter: 0.92 metric tons.	5.4.1	88, 89
Energy Management				
RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy	Total energy consumed: 498.3 x 10^3 GJ; Grid electricity: 266.8 x 10^3 GJ (53.5%); Renewable energy: 0.3%; Self-generated energy (Solar): 1.5 x 10^3 GJ.	5.5.2	100
Water Management				
RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Total water withdrawn: 634.0 thousand m^3; Total water consumed: 141.0 thousand m^3. Only Everlight Suzhou is in a water stress area, with withdrawal and consumption ratios of 8.9% and 20.2% respectively.	5.3, 5.3.2, 5.3.3	84, 85, 86
RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	In 2025, 100% of discharge water quality control test items were compliant, with no violations of discharge permits.	5.4, 5.4.3	90
RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	The company is committed to improving the R2 water recovery rate and optimizing withdrawal strategies in response to limited water resources, enhancing efficiency and achieving sustainable management.	5.3	84
Hazardous Waste Management				
RT-CH-150a.1	Amount of hazardous waste generated, percentage recycled	1. General waste is properly handled by qualified companies approved by the Ministry of Environment. 2.Total hazardous industrial waste in 2025 was 1,529.1 tons; recovery/treatment was 201.3 tons (13.2%).	5.4, 5.4.4	88, 92, 94
Community Relations				
RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	Everlight views the community as an important stakeholder, establishing deep mutual trust through regular visits, prioritizing local hiring, industrial park joint defense drills, and river adoption/school donations.	7.1	154

Metric Code	Topic Description	2025 Performance and Description	Corresponding Chapter	Page Number
Workforce Health & Safety				
RT-CH-320a.1	(1) Total Recordable Incident Rate (TRIR) and (2) Fatality rate for (a) direct employees and (b) contract employees	1. TRIR: Employees (Severe 0.85, Recordable 3.43); Non-employees (Severe 0, Recordable 0). 2. Fatality rate: 0 for both regular and contract employees.	6.6.10	148
RT-CH-320a.2	Description of efforts to assess, monitor, and reduce exposure of employees to long-term (chronic) health risks	1. For Employees: Building a Comprehensive Protection Network We have constructed a rigorous protection network by implementing GHS (Globally Harmonized System) hazard communication training, ensuring the completeness of Safety Data Sheets (SDS) and hazard labeling. For high-risk substances, we promote the Respiratory Protection Plan and the precise use of Personal Protective Equipment (PPE). We conduct regular operating environment monitoring; in 2025, all monitoring results were 100% in compliance with statutory permissible standards. Furthermore, multiple plants have conducted voluntary monitoring for non-statutory requirements, such as noise, heat stress indices, and specific chemical substances (e.g., pyridine), demonstrating our high regard for employee health. Annual health examinations are provided for all employees. For those engaged in especially hazardous operations (such as production, quality assurance, R&D, and environmental protection), we implement more stringent special health examinations and follow-ups, alongside health promotion activities to mitigate occupational disease risks. 2. Health Protection for Contractors and On-site Service Personnel Everlight Chemical regards contractors and dispatched personnel as a Safety Community. To implement the SASB RT-CH-320a.2 indicator, we focus not only on preventing occupational accidents but also on the monitoring and management of long-term health risks. We strictly enforce hazard disclosure and pre-entry safety education (please refer to section 6.6.8). To reduce long-term and chronic health risks, we proactively introduce external resources and professional medical consultations. In collaboration with the Center for Occupational Accident Prevention and Rehabilitation, we held 5 contractor exchange symposiums and provided on-site health guidance, integrating preventive medicine into the workplace. Implementing two-way Communication and Consultation Throughout the year, we handled 829 cases of contractor operation consultations, providing immediate answers to on-site safety and health concerns. We issued 40 violation notices for contractor non-compliance; through immediate correction and deficiency tracking, we effectively prevented major accidents. In 2025, the number of injuries was 0.	6.6.5, 6.6.6, 6.6.9	139, 140, 141, 145
Product Design for Use-phase Efficiency				
RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Revenue from products designed for use-phase resource efficiency (UPE sustainable products) accounted for 76% of total revenue in 2025.	1.3	12

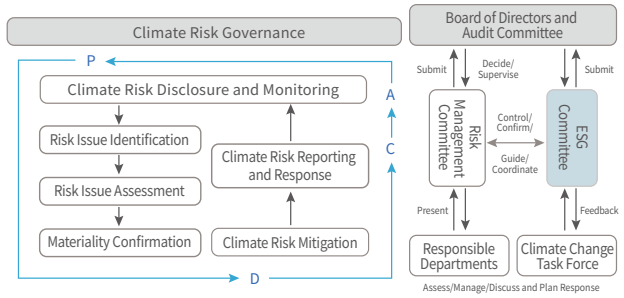
Metric Code	Topic Description	2025 Performance and Description	Corresponding Chapter	Page Number
Safety & Environmental Stewardship of Chemicals				
RT-CH-410b.1	(1) Percentage of products that contain GHS Category 1 and 2 Health and Environmental Hazards, (2) percentage of such products that have undergone a hazard assessment	Completed GHS Category 1 and 2 Health and Ecological hazard classification (GHS C1/C2). These products accounted for 59.96% of 2025 revenue. 100% of relevant products underwent hazard risk assessment.	3.2	34, 35
RT-CH-410b.2	Discussion of strategy to elicit product stewardship for high-concern substances and develop safer alternatives	Established a rigorous New Product Safety Evaluation and Review Mechanism, integrating internal R&D and external regulations (SVHC, RoHS, PFAS, toxic substances). 100% of newly developed products undergo strict health/safety impact assessments before launch.	3.3	36, 37, 38
Genetically Modified Organisms				
RT-CH-410c.1	Percentage of revenue from products that contain Genetically Modified Organisms (GMOs)	The company has no such products.	N/A	N/A
Management of the Legal & Regulatory Environment				
RT-CH-530a.1	Discussion of corporate positions on relevant government regulations and/or policy proposals	Established a sound regulatory monitoring mechanism, tracking domestic/international dynamics in governance, human rights, environmental protection, and OSH. Regularly identifies compliance and risk to update internal regulations and ensure operational compliance.	4.4, 5.1	34, 80, 98
Operational Safety, Emergency Preparedness & Response				
RT-CH-540a.1	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	Event statistics: PSIC: 6; PSTIR: 0.34; PSISR: 0.68 (equivalent to PSESR).	6.6.10	148
RT-CH-540a.2	Number of transport incidents	No transport incidents occurred in the last four years.	6.6.10	148

Appendix 3: Sustainability Disclosure Indicators — Chemical Industry

No.	Indicator	Type	2025 Disclosure	Unit	Corresponding Chapter
1	Total energy consumption, percentage of grid electricity, renewable energy use rate and total self-generated energy [Note 1]	Quantitative	・Total energy consumption: 498.3 x 10^3 GJ; ・Grid electricity: 53.5%; Renewable energy: 0.3%; ・Self-generated energy: 1.5 x 10^3 GJ.	GJ, %	5.5
2	Total water withdrawal, total water consumption, wastewater discharge according to regulations or voluntary disclosure.	Quantitative	・Total water withdrawal: 634.0 thousand m^3; ・Total water consumption: 141.0 thousand m^3; ・Wastewater discharge: 493.0 thousand m^3.	1,000 m^3	5.3
3	Total amount and recycling percentage of hazardous waste produced in the production process according to regulations or voluntary disclosure.	Quantitative	・Total hazardous waste: 1,529.1 metric tons; ・Hazardous industrial waste recycling/ treatment rate: 13.2%.	t, %	5.4
4	Description of the number and rate of occupational injuries	Quantitative	・Occupational injuries: 3 persons (excluding commuting accidents); ・Occupational injury rate: 0.16% (Rate = Number of injuries / end-of-year total employees; rounded to three decimal places).	Number, %	6.6
5	Operational activities with significant actual or potential negative impacts on the local community.	Qualitative	Operational activities with community impact include: water resource management, wastewater/exhaust emissions, waste treatment, noise, and carbon reduction progress. The company implements corresponding management measures, causing no significant negative impact.	N/A	2.3, 7.1
6	Specific and effective mechanisms and actions taken by the enterprise and its suppliers to reduce negative impacts on the environment or society.	Qualitative	Product strategy and R&D innovation; sustainable supply chain management; water resource management; pollutant emission management; waste management; occupational safety and health management.	N/A	3.1~3.4, 4.9, 5.4, 6.6
7	Product output by product category	Quantitative	・Color chemicals: 12,836.4287 t; ・Specialty chemicals:3,188.3873 t; ・Electronic chemicals:13,998.3746 t; ・Pharmaceutical chemicals: 0.3139 t; ・Toner: 3,815.3099 t.	ton (4 decimal places)	

Note 1: Total self-generated energy is defined by the Renewable Energy Development Act, Regulations for the Issuance of Renewable Energy Certificates, or related subsidiary laws.

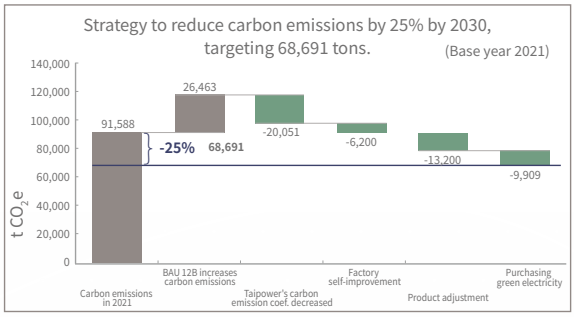
Appendix 4: Climate-Related Information for TWSE/TPEx Listed Companies

<table>
<tr><th></th><th>Item</th><th>Status</th><th>Execution Description</th></tr>
<tr><td>1</td><td>Governance and Oversight of Climate-Related Risks and Opportunities by the Board and Management</td><td>Implemented</td><td>1.1 The Board of Directors of Everlight Chemical is the highest-level oversight body for climate-related risks and opportunities.
1.2 The Risk Management Committee and the Sustainability Committee have been established under the Board to manage climate change risks and opportunities.
1.3 In 2021, the Climate Change Working Group was established under the Environment Subcommittee of the ESG Committee. It is responsible for identifying, assessing, and providing management recommendations for climate-related risks and opportunities.
1.4 Management at all levels is responsible for physical risk management.
<table>
<tr><th>Management Organization</th><th>Function</th></tr>
<tr><td>Board of Directors
Governance Level</td><td>1. Approve risk management policies and frameworks.
2. Oversee the effective operation of risk management mechanisms.</td></tr>
<tr><td>Risk Management Committee
Management Level</td><td>1. Review management reports on major risk issues.
2. Report risk management operations to the Board in a timely manner.</td></tr>
<tr><td>Climate Change Working Group (ESG Committee)
Identification and Assessment Level</td><td>Dedicated to identifying, assessing, and handling climate-related risks/opportunities and reporting improvement suggestions through administrative channels.</td></tr>
<tr><td>Respective Functional Units
Operational Level</td><td>Identify, assess, manage, and report daily climate risks, and implement necessary response measures.</td></tr>
</table></td></tr>
<tr><td>2</td><td>Impact of Identified Climate Risks and Opportunities on Business, Strategy, and Finance (Short, Medium, and Long Term)</td><td>Implemented</td><td>
<table>
<tr><th>Period</th><th>Identification of Risks</th><th>Identification of Opportunities</th></tr>
<tr><td>Short-term
(0-5 years)</td><td>Physical: Increased severity of extreme weather (heavy rain, drought, temperature fluctuations).
Transition: Increased raw material and logistics costs due to carbon policy changes, regulation of existing products, and market risks.</td><td>· Develop BCM (Business Continuity Management) for flexible response.
· Possess advanced green chemistry R&D and circular economy process capabilities.</td></tr>
<tr><td>Medium-term
(5-10 years)</td><td>Physical: Water scarcity and increased severity of extreme weather events.
Transition: Increased carbon management costs (carbon tax/fees, GHG pricing, renewable energy costs). Reputation risk from shifting consumer preferences. Technical risks if failing to replace existing products with low-emission alternatives.</td><td>· Build comprehensive climate adaptation strategies integrated into overall operations.
· Develop sustainable, low-carbon products to assist customers in decarbonization
· Maintain high product quality and strong technical service capabilities.</td></tr>
<tr><td>Long-term
(>10 years)</td><td>Physical: Rising average temperatures leading to lifestyle/consumption changes; sea-level rise affecting factory operations.</td><td>· Actively cultivate R&D talent to build a value chain of low-carbon products/services that meet future customer needs.</td></tr>
</table></td></tr>
<tr><td>3</td><td>Financial Impact of Extreme Climate Events and Transition Actions</td><td>Implemented</td><td>Physical: Extreme weather (heavy rain, drought, etc.) may cause flooding or water shortages, leading to process interruptions and negative financial impacts. Strengthening infrastructure resilience will also increase operating costs.
Transition: Actions such as developing low-carbon/sustainable products, implementing energy management systems (ISO 50001), carbon footprint tracking, and purchasing renewable energy may increase operating expenses and capital expenditure.</td></tr>
<tr><td>4</td><td>Integration of Climate Risk Identification, Assessment, and Management into the Overall Risk Management System</td><td>Implemented</td><td>Everlight Chemical integrates climate risk management through various functional units. In 2021, the cross-departmental Climate Change Working Group was established to identify and assess transition and physical risks. Functional units handle daily physical risks, reporting results to the Risk Management Committee to adjust management mechanisms and business strategies.
Assessment Process: Risk Identification → Risk Ranking → Impact Assessment → Planning of Adaptation/Pre-emptive Measures → Integration into existing risk management systems.

</td></tr>
</table>

	Item	Status	Execution Description
5	Scenario Analysis for Resilience	Implemented	Scenario: BAU, National Mid-to-Long-term Target Path, 1.5° C Path. Parameters: Green power prices, carbon pricing, grid emission factors, production value. Assumptions: Production value grows with the economy; stable green power prices; 5% annual increase in gray power prices; completion of autonomous factory improvements. Financial Impact: Achieving the 2030 target (25% carbon reduction) is estimated to increase operating costs by approximately 1% and increase financial risk due to future carbon pricing fluctuations.
6	Transition Plan and Management Indicators	Implemented	Transition Plan: High-energy equipment replacement (2021–2030), aiming for 10.25 million kWh annual savings with an estimated cost of NT$310 million. Indicators & Results:

Risk Type	Risk Source	Risk Issue	Opportunities & Strategies	Management Indicators	2025 Perf.	2026 Target
Transition	Carbon policy changes	Carbon tax/fee	1. Implement energy systems. 2. Conduct carbon inventory. 3. Develop green products. 4. Upgrade equipment. (1) Use low-carbon energy. (2) Improve energy efficiency. (3) Reduce greenhouse gas emission intensity. 5. Increase waste recycling and reuse rates. 6. Increase water recycling rates. 5. Boost waste & water recycling.	Pass ISO 50001 external verification	Achieved	Pass
		Existing product regulations		Pass Group GHG Inventory & Verification	Achieved	Pass
				Product carbon footprint inventory	Completed	Adjust as needed
	Reputation Risk	Shifting consumer preferences		Waste recycling rate	78.2%	≧ 79.2%
	Technology	Failure to adopt low-emission substitutes		GHG intensity (tCO_2e/M NTD)	8.9	≦ 8.5
	Market	Changing customer behavior		Water recycling rate R2	90.3%	≧ 90%
		Rising raw material costs		Electricity savings %	2.9%	≧ 1.5%
Physical	Acute	Severe extreme weather	Enhance plant resilience against heavy rain	Assess plant water accumulation risks	Assessed	Monitor other risks

7	Internal Carbon Pricing (ICP)	Planning in Progress	The company is actively evaluating the feasibility of implementing an internal carbon pricing mechanism.
8	Climate Targets and Progress	Planned	Reduction Target: Using 2021 as the base year, reduce total carbon emissions at production sites by 25% by 2030. Scope: Scope 1 and Scope 2. Progress Information: 2030 Carbon Reduction Targets and Strategies Activities: Equipment replacement, solar energy installation, process optimization, and procurement of RECs (approx. 9,909 tCO_2e required). Based on the green electricity procurement strategy, it is estimated that the required documentation will be equivalent to a reduction of 9,909 tCO_2e.



GHG Emission Intensity (tCO_2e / Million NTD):

Year	2021			2023			2024			2025			2030
Item	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Total
Parent 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

Basic Information

Applicable Category	Companies with capital between NT$5 billion and NT$10 billion.
Inventory Scope	Parent company (Individual)
Assurance Status	Parent company assurance (Planning/Implemented)

Scope 1	Total Emissions (tCO_2e)	Production Value (M NTD)	Intensity (tCO_2e / M NTD)	Assurance Body	Assurance Status/ Notes
Parent Company (Plants I-IV)	21,360	7,039	3.1	DNV	Scheduled for 2026 Q2
Trend Tone Imaging	456				
Everlight Suzhou	111				
Total	21,927				
Scope 2	**Total Emissions (tCO_2e)**		**Intensity (tCO_2e / M NTD)**		
Parent Company (Plants I-IV)	27,365		5.8		
Trend Tone Imaging	6,327				
Everlight Suzhou	7,208				
Total	40,900				
Scope 3	**Total Emissions (tCO_2e)**		**Intensity (tCO_2e / M NTD)**		
Parent Company (Plants I-IV)	79,041		14.2		
Trend Tone Imaging	11,410				
Everlight Suzhou	9,584				
Total	100,035				

Note: This appendix discloses GHG emissions according to the Sustainability Development Roadmap, focusing on production sites, consistent with the annual report; total Group emissions in the main report text may differ due to different boundaries.

Appendix 5: BSI Independent Assurance Opinion Statement

INDEPENDENT ASSURANCE OPINION STATEMENT

Everlight Chemical Industrial Corporation 2025 Sustainability Report

The British Standards Institution is independent to Everlight Chemical Industrial Corporation (hereafter referred to as ECIC in this statement) and has no financial interest in the operation of ECIC other than for the assessment and verification of the sustainability statements contained in this report.

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

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

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

Scope

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

1. The assurance scope is consistent with the description of Everlight Chemical Industrial Corporation 2025 Sustainability Report.
2. The evaluation of the nature and extent of the ECIC's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.

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

Opinion Statement

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

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

Methodology

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

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

Conclusions

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

Inclusivity

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

Materiality

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

Responsiveness

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

Impact

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

GRI Sustainability Reporting Standards (GRI Standards)

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

Assurance level

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

Responsibility

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

Competency and Independence

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

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC

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Statement No: SRA-TW-836750
2026-05-04

Taiwan Headquarters. 2nd Floor, No. 97, Ji-Hu Rd., Nei Hu Dist., Taipei 114, Taiwan, R.O.C.

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Appendix 6: Independent Auditor's Limited Assurance Report

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Independent Limited Assurance Report

To Everlight Chemical Industrial Corporation:

We were engaged by Everlight Chemical Industrial Corporation ("Everlight") to provide limited assurance over the selected information ("the Subject Matter Information") on the 2025 Sustainability Report of Everlight ("the Report") for the year ended December 31, 2025.

Applicable Criteria of the Subject Matter Information

Everlight shall prepare the Subject Matter Information in accordance with applicable criteria required by Article 4 of Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies ("the Rules") as set forth in Appendix I.

Management's Responsibilities

Everlight is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. Everlight is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

We performed our work in accordance with the Standard on Assurance Engagements TWSAE3000 "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" issued by the Accounting Research and Development Foundation in Taiwan and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.

Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of Everlight;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Inherent limitations

The Report for the year ended December 31, 2025 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of Everlight. Therefore, the different stakeholders may have different interpretations of such information.

Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partner on the assurance resulting in this independent auditors' report are Tang, Chia-Chien.

KPMG

Taipei, Taiwan (Republic of China)
July 24, 2026

Notes to readers

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

KPMG

Appendix I：Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Applicable Criteria
1	Appendix Sustainability Disclosure Indicators - Chemical Industry	■ Total energy consumption: 498.3 x 10^3 GJ; ■ Grid electricity: 53.5%; ■ Renewable energy: 0.3%; ■ Self-generated energy: 1.5 x 10^3 GJ.	The Rules Appendix 1-2 No.1 Total energy consumption, percentage of purchased electricity, utilization rate(renewable energy/ total energy), and total self-generated and self-use energy.
2	Appendix Sustainability Disclosure Indicators - Chemical Industry	■ Total water withdrawal: 634.0 thousand m^3; ■ Total water consumption: 141.0 thousand m^3; ■ Wastewater discharge: 493.0 thousand m^3.	The Rules Appendix 1-2 No.2 Total water withdrawn, total water consumption, mandatorily or voluntarily disclosed total wastewater (sewage) discharged
3	Appendix Sustainability Disclosure Indicators - Chemical Industry	■ Total hazardous waste: 1,529.1 metric tons; ■ Hazardous industrial waste recycling/treatment rate: 13.2%.	The Rules Appendix 1-2 No.3 Total amount of hazardous wastes generated during the production process of products and percentage of hazardous wastes recycled, as required to be disclosed under the law or to be disclosed voluntarily.
4	Appendix Sustainability Disclosure Indicators - Chemical Industry	■ Occupational injuries: 3 persons (excluding commuting accidents); ■ Occupational injury rate: 0.16% (Rate = Number of injuries / end-of-year total employees; rounded to three decimal places).	The Rules Appendix 1-2 No.4 Number of employees in and rate of occupational accidents.
5	Appendix Sustainability Disclosure Indicators - Chemical Industry	■ Operational activities with community impact include: water resource management, wastewater/exhaust emissions, waste treatment, noise, and carbon reduction progress. The company implements corresponding management measures, causing no significant negative impact.	The Rules Appendix 1-2 No.5 Operations with significant actual and potential negative impacts on local communities.

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No.	Corresponding Section	Subject Matter Information	Applicable Criteria
6	Chapter 3 Product Strategy and R&D Innovation	■ 2025 Product Responsibility Management Execution Results : 1.Implementing Animal-Friendly and Non-Animal Testing Management No use of animal-tested raw materials, ensuring raw materials and products are 100% free of animal carcass components. In chemical registration work, the Company commits to reducing animal testing; unless officially required, non-animal test data (such as international literature, QSAR models, or cross-reference data) will be prioritized. In 2025, a total of 1 substance used such data for submission. 2.Responsible Mineral Procurement and Supply Chain Due Diligence Through implementing CMRT and EMRT due diligence, we ensured that all products do not intentionally use conflict minerals from uncertified sources, achieving transparent supply chain management. 3.Implementing Full Life Cycle Hazardous Substance Risk Control Using ISO 9001 as a cornerstone to integrate the IECQ QC 080000 system, optimizing R&D identification, green procurement, and autonomous high-precision testing capacity to ensure products are 100% compliant with international standards, practicing the Zero Discharge of Hazardous Chemicals vision. 4.Chemical Hazard Risk Screening 1. Use the GSLT tool (Note 1) to strengthen hazard screening, proactively reduce environmental and health impacts, and accelerate the substitution and transformation toward green and safe chemicals. 2. Screened a total of 808 product items sold over one ton in 2025 (CCBU 495, SCBU 92, ECBU 46, Toner 175). 3. Completed new chemical substance GS assessment score inventory for the aforementioned product compositions, totaling 82 items (CCBU 13, SCBU 64, Toner 5). 4. Completed GS assessment score inventory for new raw materials used in factory synthesis for 2025. 5.Product Safety Compliant Labeling (SDS & Labelling) and Safety Communication 1. Closely followed global regulatory changes to complete procedure revisions, providing compliant multi-language SDS and labels for the global market, ensuring a 100% compliant rate for annual product marketing labeling. 2. Continuously optimized registration procedures to ensure seamless hazard identification, risk assessment, and national registration of chemical substances for the global market, maintaining operational compliance. 3. Completed GHS health and ecological hazard Category 1 and Category 2 chemical product classification (GHS C1/C2). These products accounted for 60% of the 2025 Group consolidated revenue. These products have 100% undergone confirmation via the hazard risk assessment regulations required by the company.	The Rules Appendix 1-2 No.6 Concrete valid mechanisms and actions implemented by the company itself and its suppliers to mitigate negative environmental or social impact.

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<table>
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<tr><td>6</td><td>Chapter 3 Product Strategy and R&D Innovation</td><td>
4. Per industry customer requirements, issued a total of 1,251 safety guarantees in 2025 (1,325 in 2024). There were 0 product safety complaints (hazardous chemicals, safety labeling).
6.Product Health Index
1.Completed Group Product Health Index self-inventory.
✓ All products: 100% compliant with RoHS Directive / 99% compliant with SVHCs.
✓ Color Chemicals - Textile/Leather products: 100% compliant with REACH Annex XVII / Over 99% compliant with Standard 100 & Leather Standard by OEKO-TEX.
✓ Electronic Chemicals: Completed PFAS raw material substitution evaluations for 7 products in 2025.
2. Total incidents of product and service non-compliance with health and safety regulations and voluntary codes in 2025: zero case.
3. International Product Health and Safety Certification
<table>
<tr><th>Business Unit Product</th><th>Certification / Mark / Award Category</th><th>Country / Industry</th><th>Number of Products</th></tr>
<tr><td rowspan="2">Color Chemicals & Specialty Chemicals</td><td>ZDHC MRSL Level 3</td><td rowspan="2">Global application / Textiles, Leather, Footwear</td><td>829（Colorants 826＋UVA 3）</td></tr>
<tr><td>Bluesign</td><td>463（Colorants 460＋UVA 3）</td></tr>
<tr><td rowspan="2">Color Chemicals</td><td>GOTS</td><td>Global application / Textile Organic Cotton</td><td>285</td></tr>
<tr><td>The LIST V by INDITEX</td><td>Global application / Textiles, Leather, Footwear</td><td>792</td></tr>
<tr><td>Specialty Chemicals</td><td>Hongtu Award (Green Coating Technology Sustainable Development Award)</td><td>Global application / Coatings Industry</td><td>1</td></tr>
</table>
</td><td>The Rules Appendix 1-2 No.6
Concrete valid mechanisms and actions implemented by the company itself and its suppliers to mitigate negative environmental or social impact.</td></tr>
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6	Chapter 4 Corporate Governance – Sustainable Supply Chain Management	■ Steady Growth of Core Plant Sites: For Everlight Chemical (Taiwan plant sites), the local procurement amount percentage increased from 27% in 2024 to 31% in 2025. This demonstrates our successful integration of local supply resources alongside the growth of manufacturing projects. ■ Tailored Supply Strategies: We adopt differentiated management models based on the industrial characteristics of various plant sites.For instance, Suzhou Everlight consistently maintains a high ratio of local suppliers (over 75%).Meanwhile, Chuan-Tung Tech, belonging to the toner industry, must maintain close collaboration with top international supply chains to ensure the stability and high quality of key materials such as resins and colorants, thereby balancing supply stability with product performance.	The Rules Appendix 1-2 No.6 Concrete valid mechanisms and actions implemented by the company itself and its suppliers to mitigate negative environmental or social impact.
6	Chapter 5 Sustainable Environment – Water Resource Management	■ Practicing Indicator Management: Introducing Unit Product Water Consumption Formally introduced into monitoring in 2025. Result: 18.7 (10^3 liters / ton). The rise from 2024 is due to new boiler equipment increasing water use.	The Rules Appendix 1-2 No.6 Concrete valid mechanisms and actions implemented by the company itself and its suppliers to mitigate negative environmental or social impact.
6	Chapter 5 Sustainable Environment – Pollution Prevention and Control	■ Air Pollution Prevention and Management Governance Policy and Regulatory Compliance: Everlight Chemical strictly complies with and aims to exceed regulatory standards by formulating the Air Pollution Control and Treatment Procedure to implement standardized management. In 2025, we effectively reduced sulfur oxides (SOx) and nitrogen oxides (NOx) emissions by prioritizing the adoption of low-pollution clean energy and optimizing manufacturing processes. In the current year, there were no significant fines or penalties for violating air pollution regulations across all plant sites. ■ Boundary Noise Control and Management To maintain a friendly workplace and community environment, Everlight Chemical implements boundary noise monitoring and control in accordance with the regulations of local competent authorities at each operating site. Our plants in Taiwan regularly conduct self-monitoring or commissioned external testing in accordance with the internal 3-A3-13 Noise Management Procedure. The Suzhou Plant implements quarterly third-party testing in compliance with local regulations, while Trend Tone Scientific complies with the centralized monitoring conducted by	The Rules Appendix 1-2 No.6 Concrete valid mechanisms and actions implemented by the company itself and its suppliers to mitigate negative environmental or social impact.

Everlight Chemical



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