

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



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.

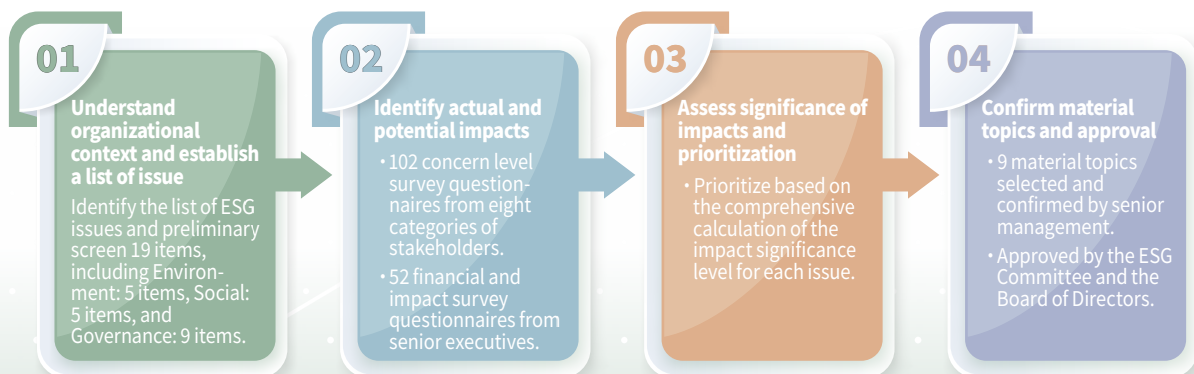
2.3.1 Impact Management Mechanism GRI 2-12 GRI 2-13

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

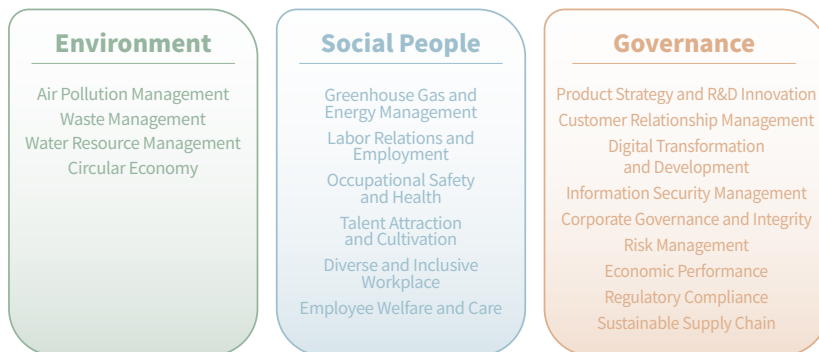
The identification process for this year's material topics was led by the Sustainability Development Committee, supervised and reviewed by the highest governance body (Board of Directors). The specific steps are as follows:



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).

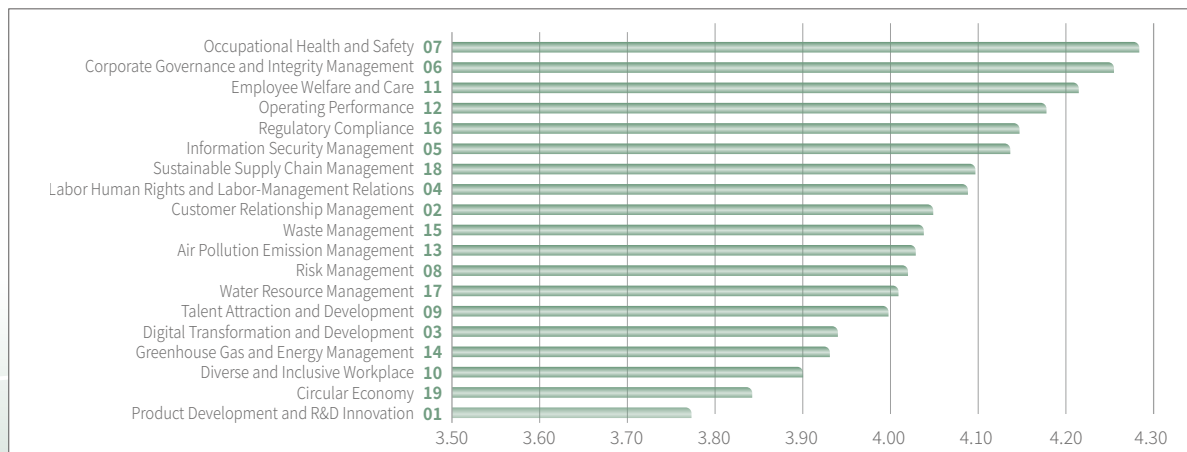


Step 2: Identify Impacts: In 2025, relevant departments reviewed operational activities, interaction frequency, and the degree of impact on the company's sustainable development, confirming no major changes in the scope of stakeholders. Therefore, we continued to use the stakeholder categories identified 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)



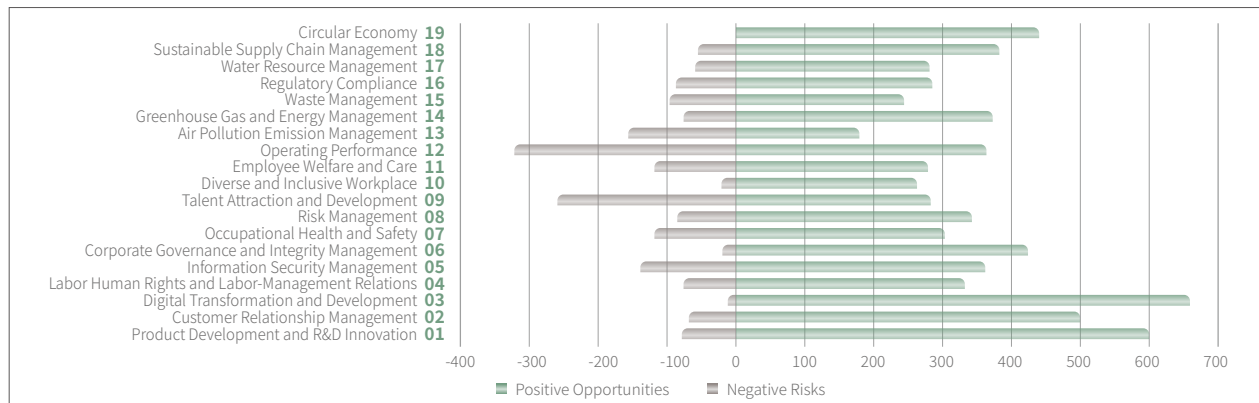
- **Double Materiality Assessment:** Conducted by 52 internal senior executives through dual-way evaluation. For 19 issues, quantitative assessments were conducted from the company's operational financial perspective and the actual and potential positive and negative impacts that may or have occurred 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

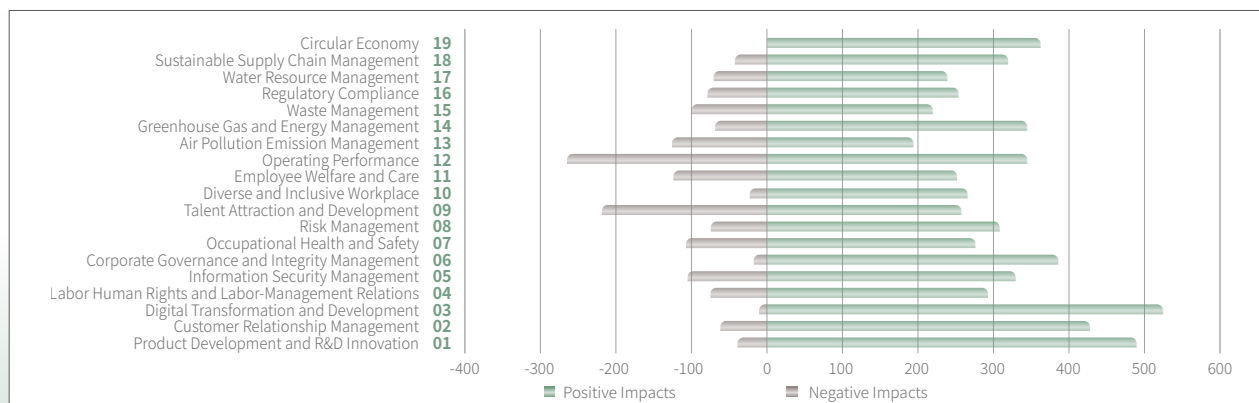


• Impact Materiality Chart (Internal Executives):

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.

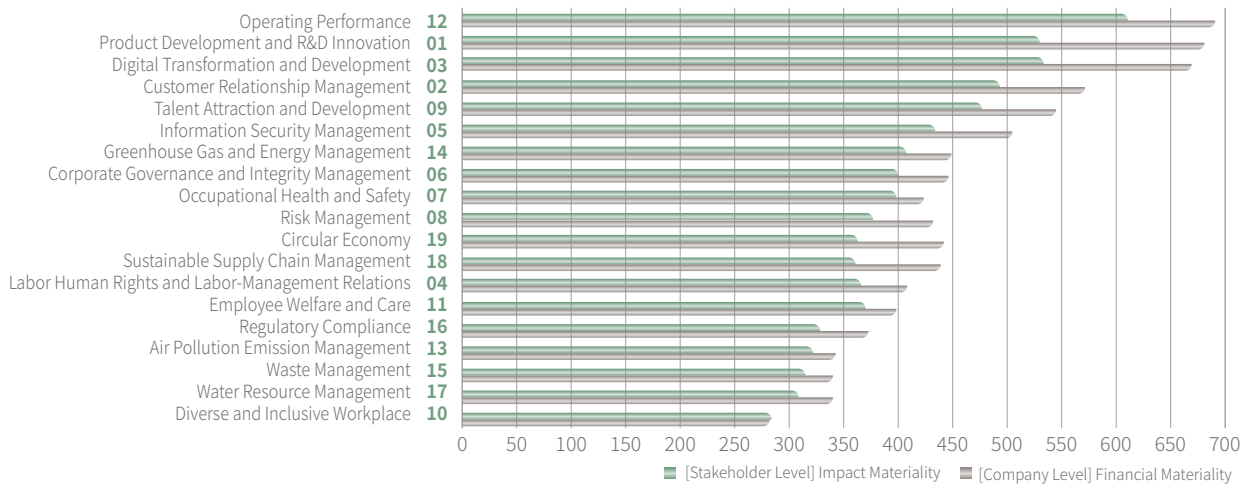
■ Impact Materiality



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:

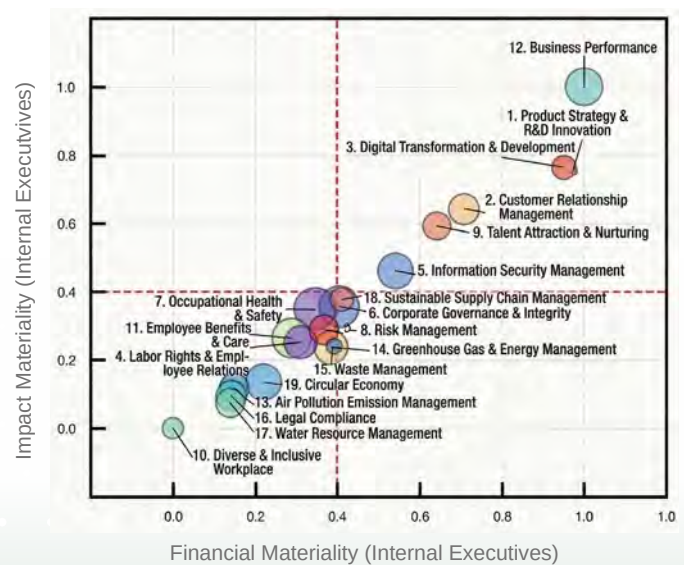
After standardizing data for financial materiality, impact materiality, and stakeholder concern, an ESG Issue Materiality Bubble Matrix was drawn.

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.

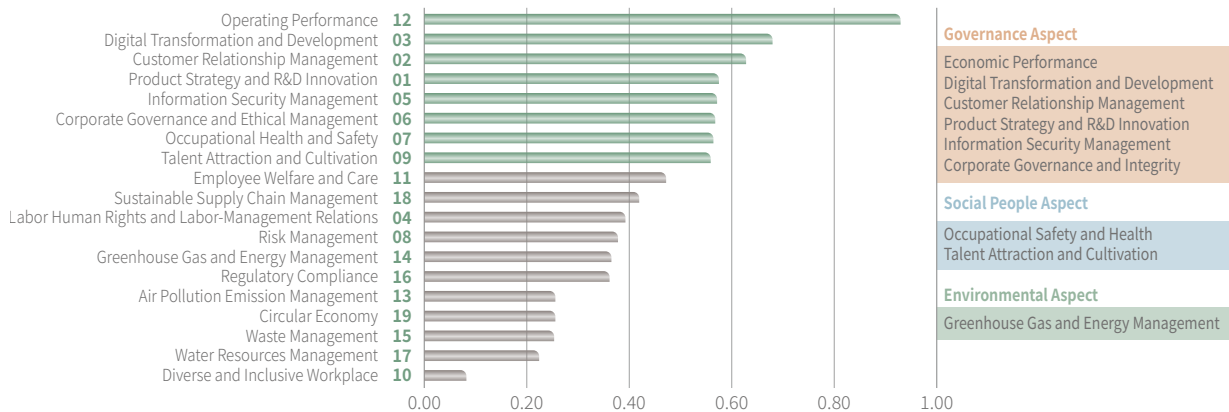
ESG Issue Materiality Bubble Matrix

(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	Continued as a key issue, subdivided/adjusted to reflect increased digital maturity requirements, emphasizing cybersecurity resilience.
—	—	5. Information Security Management	
—	—	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
		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.			
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 ₂ e/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 ₂ e/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:

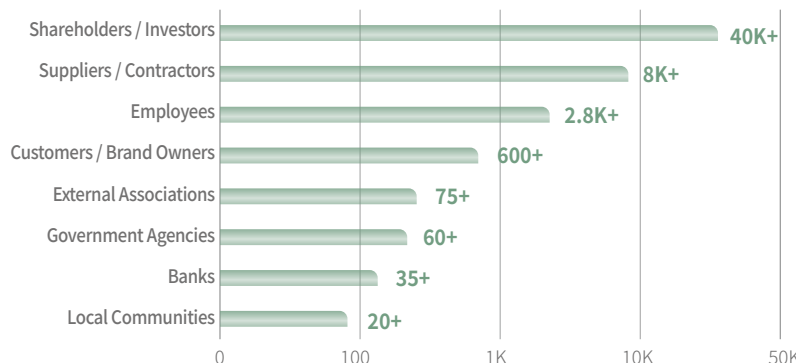
- **Highest Governance Body Participation:** The ESG Executive Secretary reports the overview of stakeholder engagement to the Board at least once a year.
- **Diversified Channels:** Tailored appropriate communication tools (such as employee seminars, customer satisfaction surveys, supplier conferences, 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 fully 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 Disclosure 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.