



SOLAR APPLIED MATERIALS TECHNOLOGY CORP.

SUSTAINABILITY REPORT



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INTRODUCTION

About This Report

Overview

This is the 2024 ESG Report published by Solar Applied Materials Technology Corp. (hereinafter referred to as "SOLAR"). Moving forward, SOLAR will continue to publish annual reports to regularly disclose its operational performance and demonstrate its commitment to sustainable development through concrete actions.

This report covers the period from January 1 to December 31, 2024, aligning with the Company's financial reporting period. It was published in August 2025, with an annual reporting cycle. The previous edition was published in June 2024, and the next is scheduled for publication in August 2026.

The contents of this report were compiled by a dedicated sustainability unit based on reviews conducted by department heads and approved by the Chairperson of the Sustainable Development Committee prior to publication.

This report has been prepared in reference to the Global Reporting Initiative (GRI) Standards 2021 Universal Standards and the Sustainability Accounting Standards Board (SASB) industry standards, with a corresponding content index provided.

Reporting Boundaries and Scope

This report covers over 99% of the Company's consolidated revenue, including the Taiwan-based parent company (headquarters R&D center (TTIP Plant), Solar Park, and ESTP Plant) and key manufacturing subsidiaries: Solar Chemical Applied Materials Technology (Kunshan) Co., Ltd., Solar Green Materials Technology Co., Ltd. (collectively referred to as the "Kunshan subsidiaries"), and the sales subsidiary, Precision Packaging Materials Corp.

If a section contains information with a different boundary or scope due to the nature of the topic or limitations in data availability, such differences are noted within that corresponding section.

External Assurance

This report has been assured by TUV NORD Taiwan Co., Ltd., following the GRI 2021 Standards with the "With Reference to" approach and Type 1 Moderate Level Assurance under AA1000 AS v3. The assurance statement is provided in the appendix.

Financial data disclosed in this report is based on the financial statements audited and certified by Deloitte Taiwan, in accordance with the International Financial Reporting Standards (IFRS). The Taiwan-based parent company has obtained certifications under the following international standards

and guidelines: ISO 9001 Quality Management System; ISO 14001 Environmental Management System; ISO 14064-1 Greenhouse Gas Inventory Standard; ISO 14067 Product Carbon Footprint Standard; ISO 17025 Laboratory Quality Management System; ISO 27001 Information Security Management System; ISO 45001 Occupational Health and Safety Management System; ISO 50001 Energy Management System; AEO Authorized Economic Operator Certification; CNS 45001 Occupational Safety and Health Management System (TOSHMS); IATF 16949 Automotive Quality Management System; BS 8001:2017 Circular Economy Standard (Level 4); UL 2809 Recycled Material Content Verification; London Bullion Market Association (LBMA) Good Delivery Refinery Certification and Responsible Sourcing for Gold (Au) and Silver (Ag); London Platinum and Palladium Market (LPPM) Good Delivery Refinery Certification for Platinum (Pt).

Data Notes

To ensure completeness and accuracy of the report's data, some historical data in this report may differ from the previous version. The reasons of these variations are detailed as follows:

Section	Explanation of Differences
Preface – Main Products and Services	Some 2023 data on product sales volume and value, sales regions, as well as employee compensation and benefit expenses were previously misstated.
Pollutants Emissions Management	2023 nitrogen oxide (NOx) emissions were previously misstated.

Contact Information

Solar Applied Materials Technology Corp. Sustainable Development Committee

Tel: 06-5110123

Address: No. 1, Gongye 3rd Road, Annan District, Tainan City, Taiwan

Email: service@solartech.com.tw

Website: <https://www.solartech.com.tw>

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About This Report



Message from the Chairman

Embracing Twin Transformations Toward a New Era of Sustainability

Amid escalating extreme weather and environmental challenges, carbon reduction and net-zero emissions have become shared global objectives. Following the Paris Agreement and resolutions from COP28, countries worldwide are accelerating energy transition and carbon neutrality plans, aiming to triple global renewable energy capacity and double energy efficiency by 2030. Carbon Border Adjustment Mechanism (CBAM) and stricter carbon regulations are being implemented across the EU, the US, and many Asian countries, profoundly impacting corporate trade and supply chain management. In Taiwan, preparatory measures for carbon fees officially commenced in 2024, encouraging companies to proactively reduce emissions and enhance global competitiveness. Although SOLAR is not currently classified as a major carbon emitter, the Company recognizes sustainability as a fundamental requirement for business continuity. We are actively committed to energy conservation and carbon reduction, taking concrete action to support global net-zero initiatives and secure long-term resilience and competitive advantage.

Deepening Net-Zero Transformation to Drive Operational Resilience

In response to international net-zero targets and intensifying climate challenges, SOLAR has continued to deepen and implement the digital and net-zero transformation plans initiated in 2022. These efforts have been further advanced in 2024, aligning proactively with international sustainability standards.

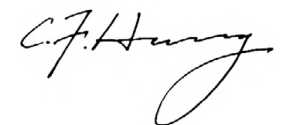
1. SOLAR has expanded the scope of its carbon inventory beyond its own operations. Beginning in 2024, the Company extended its greenhouse gas inventory upstream to include Tier 1 domestic suppliers, conducting Scope 1 and Scope 2 emission surveys to collaboratively establish a green supply chain. In alignment with global carbon management trends, SOLAR is also closely monitoring international frameworks such as the Science-Based Targets initiative (SBTi) and responding to the Carbon Disclosure Project (CDP) questionnaire. These efforts are part of a strategic roadmap to align with international net-zero pathways and enhance competitiveness in global markets.
2. In terms of resource recovery and product circularity, SOLAR continues to collaborate with clients on circular economy initiatives to recover precious and rare metals (gold, silver, platinum, palladium, ruthenium, indium, and gallium). These efforts help reduce high-carbon emissions associated with primary ore extraction and effectively assist clients in reducing their Scope 3 emissions. This not only embodies the principles of a circular economy but also creates shared carbon reduction value for customers.
3. Driven by a strong commitment to energy transition, SOLAR continues to promote the installation of solar power systems at its plants. The Company aims to achieve an installed capacity of 5 MW by 2026, providing a stable and low-carbon energy supply for operations while reducing dependence on traditional fossil fuels.

Future Outlook: Co-Creating Sustainable Value

In 2024, amid intensifying global decarbonization pressure and rising international expectations for sustainability, SOLAR recognizes that continuous innovation and transformation are essential to ensuring long-term corporate resilience. Moving forward, we will strengthen collaboration with supply chain partners, customers, and other stakeholders, leveraging digital tools and international resources to not only reinforce internal carbon reduction efforts but also expand our external sustainability impact.

Sustainable development is a long-term and continuous commitment. SOLAR will remain steadfast in the belief that “Responsibility Creates the Future,” staying in step with global sustainability trends and striving to build a better world for future generations.

Chairman
CHII-FENG, HUANG



INTRODUCTION

About This Report

Sustainability Performance

Environmental



Electricity saved
1,829,384 kWh



Carbon reduction
867 ton CO₂e



Annual carbon reduction from
refined recycled metals
366,297 ton CO₂e



Water reused
11,164 metric tons



Waste recycling and reuse rate
43.08 %



Green procurement amount
NT\$12.92 million

Social



Social participation
beneficiaries
500 individuals



Total social participation
investment
NT\$1.19 million



Female managerial officers
31.1 %



Employee training completions
16,673



Employment of persons
with disabilities
125 % of the legal mandate

Governance

Member of the S&P Global
Sustainability Yearbook

Awarded Best Partner Supplier
by SDI Corporation

Certified under Taiwan Intellectual
Property Management Standard
(TIPS A-Level)

Received a B rating in CDP's
"Climate Change" and
"Water Security" assessments

Recognized as an Outstanding
Green Procurement Company
by Tainan City Government

Received Regional Joint Emergency
Response Excellence Award from
the Ministry of Environment

INTRODUCTION

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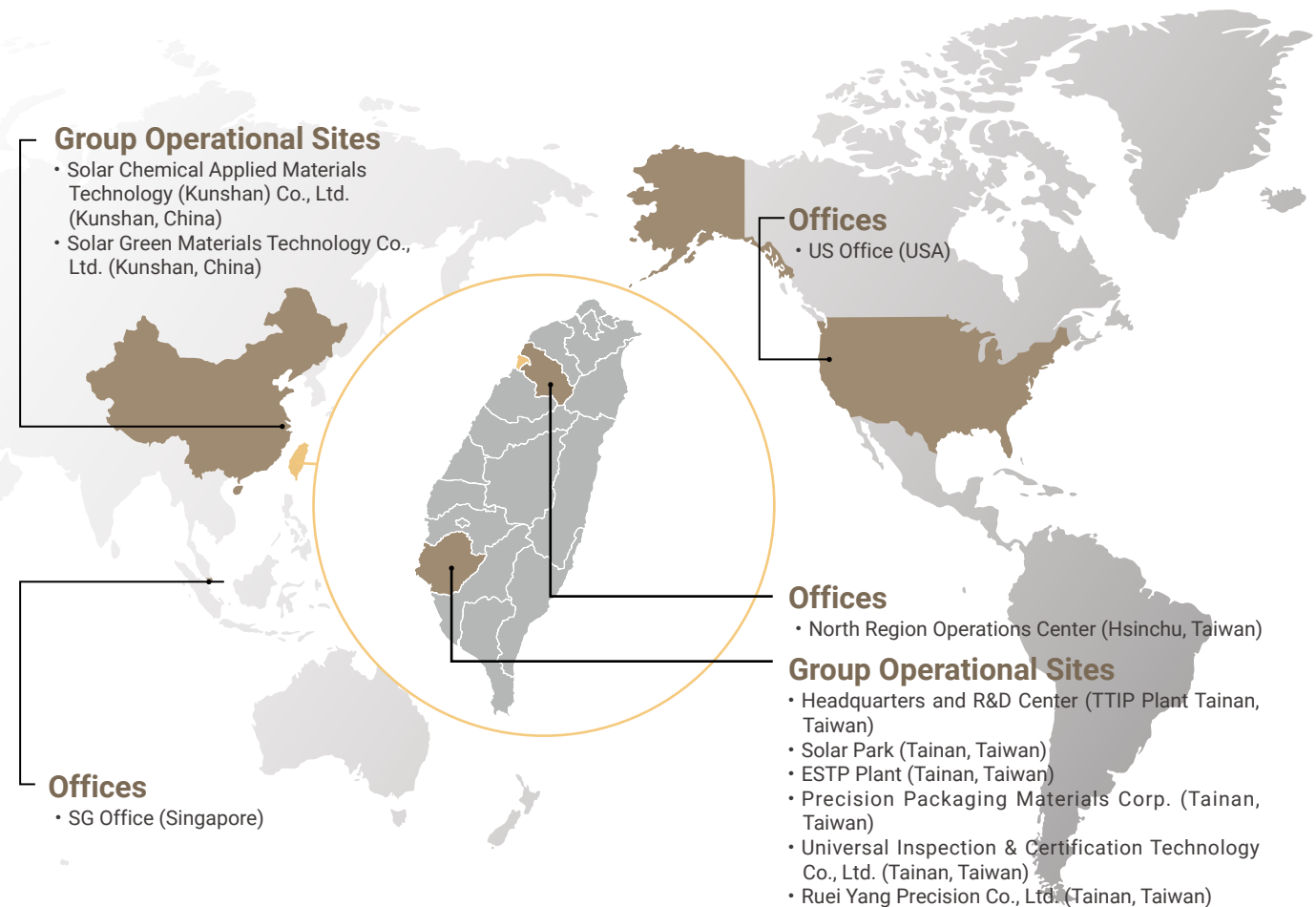
Company Profile

Solar Applied Materials Technology Corp. (SOLAR) was established in 1978 and listed on the Taipei Exchange (TPEX) in 2005 (stock code: 1785). As a global leader in the research and manufacturing of thin-film sputtering targets, SOLAR leverages its platform in precious and rare metals recycling and refining to focus on the development of high-value functional materials. These materials are primarily applied in industries such as data storage, optoelectronic displays, and semiconductor electronics. With a commitment to value-driven innovation, the Company is dedicated to advancing Taiwan's strategic materials industry.

The SOLAR Group consists of four subsidiaries: Solar Chemical Applied Materials Technology (Kunshan) Co., Ltd., Solar Green Materials Technology Co., Ltd., Precision Packaging Materials Corp., and Universal Inspection & Certification Technology Co., Ltd. These entities provide a wide range of services including sputtering target production, precious metal chemical manufacturing, precious metal scrap recycling, automotive chemical solutions, specialty chemicals, metallic wires for IC and LED packaging, and materials testing. By fully integrating group capabilities—from raw material sourcing, target manufacturing, refining, and testing to precious metal management—SOLAR has established a comprehensive and responsive product development process. This supports end-to-end solutions and enables the development of a Green Circular Economy (GCE) model, reflecting the Company's core values of Green, Value, and Future.

Global Presence

Founded in Guantian District, Tainan, SOLAR has developed three production facilities across Tainan in adherence to its founding principles of community engagement and shared prosperity. In response to customer demand and market development in China, the Company entered the Chinese market in 2000, establishing two production bases and a research center in Kunshan, Jiangsu Province. In addition to its facilities in Taiwan and China, SOLAR has also established offices and customer service centers in the United States and Singapore.



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SOLAR Milestones

Development of Potassium Gold
Cyanide and Potassium Silver Cyanide

1978 (Au) (Ag)

| Establishment of Solar Chemical
Co., Ltd

Development of Optical Disc
Sputtering Targets

1999

| Company renamed as “Solar Applied
Materials Technology Corp.”
| Sputtering Target Manufacturing

Development of Hard Disk
Sputtering Targets

2004 (Pt) (Pd) (Ru)

| Composite Alloy Manufacturing / Alloy
Design

Development of Photonic
Sputtering Targets

2008 (In) (Ga)

| Ceramic Powder and Target Manufacturing Transparent
| Conductive Oxide (TCO) Materials Design
| Optical Materials Design

Development of Semiconductor
Sputtering Targets

2016 (Ta)

| Materials Purification Technology

Urban Mining Strategy

2017

| Electronic Waste Recycling Technology

Strengthening Materials Circularity

2019 (Cu)

| Semiconductor Copper Recycling Technology
| Fresh Catalyst Synthesis Technology

Dual Transformation

2022

| Digital Transformation
| Net Zero Transformation

Headquarters and R&D Center (TTIP Plant)



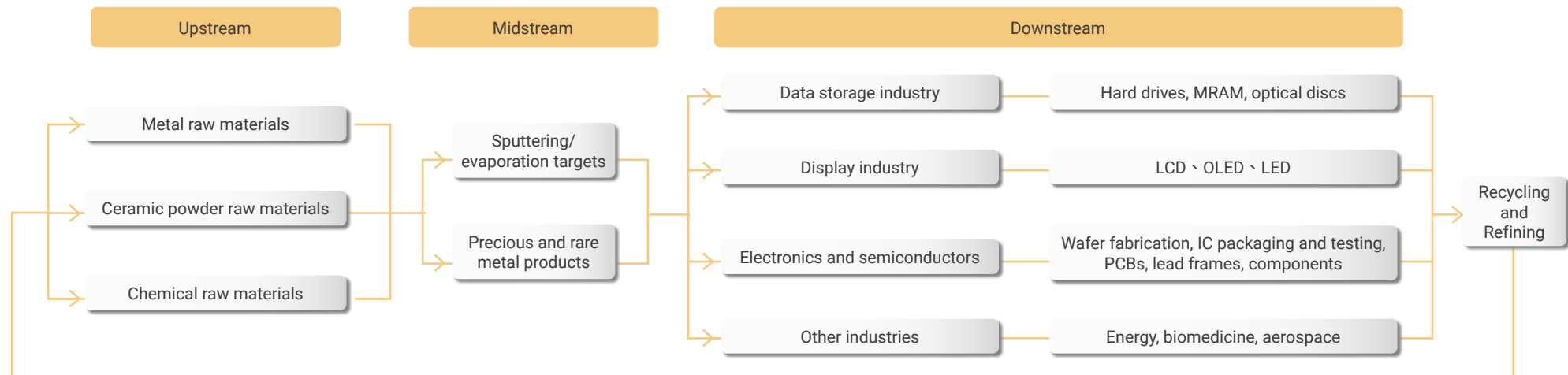
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Main Products and Services

SOLAR is dedicated to the innovation, research, and manufacturing of functional materials, while also establishing key technologies for waste recovery and reuse. The Company has developed a highly integrated circular economy business model, realizing a fully closed-loop system for sustainable material use from production to regeneration. Its products are primarily applied in ten major industries: data storage, optical discs, displays, semiconductors, solar energy, light-emitting diodes (LEDs), coatings, petrochemicals, biomedicine, and automotive, where it plays a critical role in the green supply chain.

▼ Industry Value Chain Diagram (Upstream, Midstream, Downstream)



In the field of functional materials, SOLAR has to date developed over 3,000 alloy types and more than 30 metal oxide materials, utilizing over 50 different elements. Backed by extensive experience in material design, its product formats encompass thin film sputtering targets, evaporation materials, wires, powders, chemicals, catalysts, and equipment components.

In recent years, SOLAR has strategically focused on three core industries—data storage, electronics and semiconductors, and optoelectronic displays—to enhance its competitive edge. It commands a global market share of over 35% in hard disk target shipments, leading the industry. New semiconductor materials have successfully entered the advanced process supply chains of wafer fabs. In addition, the Company is actively developing optoelectronic ceramic materials with special specifications to penetrate niche application markets and expand its product application portfolio.

In the area of precious and rare metal recycling and refining, SOLAR has adopted commercial models and technologies that are on par with global standards, achieving refined purity levels above 3N5 (99.95%) for industrial-grade materials. We have obtained certifications from international trading associations for its gold (Au), silver (Ag), and platinum (Pt) bars, and currently offers recycling and refining services for five precious metals and three rare metals.

Furthermore, SOLAR is actively developing capabilities in electronic waste (e-waste) recycling and is committed to promoting a comprehensive Green Circular Economy (GCE) model, providing end-to-end solutions from waste materials to high-performance materials. In 2019, SOLAR became the world's first sputtering target manufacturer to be certified under the BS 8001 Circular Economy Standard, attaining the highest Level 4 certification. In accordance with the UL 2809 Recycled Content Standard, SOLAR obtained product verification in 2020 for four items: potassium gold cyanide (PGC), gold slugs (Au slug), gold kilo bars (Au Kilo Bar), and ITO targets. In 2023, SOLAR obtained product verification for potassium silver cyanide (PSC).

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Product Sales Value and Volume

(Unit: NT\$ thousand; kg)

Category	2022		2023		2024	
	Sales Value	Sales Volume	Sales Value	Sales Volume	Sales Value	Sales Volume
Precious Metals	20,305,323	165,083	17,621,736	155,642	23,673,062	158,876
Others (VAS)	5,485,271	Not applicable	5,007,456	Not applicable	6,096,896	Not applicable
Total	25,790,594	Not applicable	22,629,192	Not applicable	29,769,958	Not applicable

Note: "Precious Metals" include ingots and other materials categorized as precious metals within the scope of business.

"Others" refer to processing fees and non-precious metal product sales.

VAS — Value Added Sales

Major Sales Regions

(Unit: NT\$ thousand; kg)

Region		2022		2023		2024	
		Sales Value	%	Sales Value	%	Sales Value	%
Export	Asia	18,240,683	71	17,144,970	75	22,146,390	74
	Other	1,722,938	7	575,811	3	446,624	2
Domestic		5,826,973	22	4,908,411	22	7,176,944	24
Total		25,790,594	100	22,629,192	100	29,769,958	100

Economic Performance Statistics

(Unit: NT\$)

Item	2022	2023	2024
Paid-in Capital	5,971,372 thousand	5,964,432 thousand	5,961,562 thousand
Consolidated Revenue	25,790,594 thousand	22,629,192 thousand	29,769,958 thousand
Operating Costs	22,317,563 thousand	19,906,133 thousand	25,957,588 thousand
Gross Profit	3,473,031 thousand	2,723,059 thousand	3,812,370 thousand
Income Tax	240,887 thousand	222,243 thousand	462,852 thousand
Net Income After Tax	1,429,021 thousand	1,066,418 thousand	1,900,159 thousand
Earnings Per Share (EPS)	NT\$21.42	NT\$21.71	NT\$23.93
Earnings Per Share After Tax	NT\$2.35	NT\$1.83	NT\$3.21
Employee Salary and Benefit Expenses ^{Note 2}	2,059,611 thousand	1,492,513 thousand	1,672,612 thousand
Cash Dividend Per Share	NT\$1.5	NT\$1.2	NT\$2

Note 1: As of 2013, SOLAR's financial reporting has been prepared in accordance with International Financial Reporting Standards (IFRS), replacing the previous Generally Accepted Accounting Principles (GAAP).

Note 2: Data sourced from IAS 19 – Employee Benefits.

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CHAPTER 1

Stakeholders

Stakeholder Identification and Communication

Members of SOLAR's Sustainability Development Committee conducted internal meetings to brainstorm and identify potential stakeholder groups. This process was guided by the five principles of the AA1000 Stakeholder Engagement Standard (AA1000 SES): (1) Dependency, (2) Responsibility, (3) Tension, (4) Influence, and (5) Diverse Perspectives. Based on these principles and the level of each group's relationship with SOLAR, six key stakeholder groups were identified: (1) employees, (2) investors, (3) government agencies, (4) customers, (5) suppliers/contractors, and (6) communities/non-profit organizations.

1. DEPENDENCY

2. RESPONSIBILITY

3. TENSION

4. INFLUENCE

5. DIVERSE PERSPECTIVES



Stakeholder Engagement

SOLAR places high importance on open communication with stakeholders and maintains multiple communication channels to ensure both regular and ad-hoc engagement. These efforts help the Company better understand the expectations and needs of various stakeholder groups. A dedicated Stakeholder Section is available on SOLAR's official website, which includes a direct contact email address: service@solartech.com.tw. Stakeholders may use this channel to ask questions, provide feedback, or file complaints regarding sustainability-related topics, ensuring transparent and effective two-way communication. For internal stakeholders, employees experiencing unlawful infringement from employers, supervisors, colleagues, clients, or other third parties while performing their duties, or if they wish to share any thoughts or feedback, they may do so through various channels such as labor-management meetings, departmental meetings, the CEO email, or the internal employee grievance platform. External stakeholders with specific concerns related to occupational safety or environmental protection may communicate through the official website or contact the responsible departments directly. This facilitates ongoing enhancement of SOLAR's occupational health and safety systems as well as the integrity of its environmental management practices.



CHAPTER 1

Stakeholders

Stakeholder Concerns and Communication Outcomes

Stakeholder	Concerns	Communication Channels and Frequency	2024 Communication Outcomes
 Government Agencies	- Regulatory compliance - Circular Economy - Waste management - Climate change/energy management - Occupational safety and health - Human rights	- Official correspondence (as needed) - Official website (as needed) - Market Observation Post System (MOPS) (as needed) - Government audits (as needed) - ESG Reports (annually) - Participation in government advisory and task groups	- Material violations (economic, environmental, or social): 0 cases - Completed required audits and disclosures in accordance with regulations - Completed Corporate Governance Evaluation as required - Invited by the Tainan City Labor Affairs Bureau to serve as a core enterprise of the “Occupational Safety and Health Family” to promote OSH initiatives - Invited by the Tainan City Labor Affairs Bureau to assist in the 2024 Tainan Disaster Preparedness Drill and Taiwan Lantern Festival emergency response exercise
 Customers	- Occupational safety and health - Customer service - Human rights - Regulatory compliance - Information security and customer privacy - Climate change/energy management - Quality management	- Customer audits (as needed) - Customer environmental compliance requests (as needed) - Customer satisfaction surveys (annually) - Customer questionnaire responses (as needed) - Compliance assessments (as needed) - Supplier conferences (annually) - ESG Reports (annually)	- Complaints regarding customer privacy violations or data loss: 0 cases - Customer satisfaction rate reached 70% - Completed audits for 21 customers - Participated in supplier conferences to receive and respond to customer feedback (as needed) - Responded to customer questionnaires to address key issues of concern - Certified under ISO/IEC 27001:2022 Information Security Management System
 Employees	- Circular Economy - Human rights - Employee welfare - Occupational safety and health	- Labor-management meetings (quarterly) - Employee welfare committee meetings (quarterly) - OSH Committee meetings (quarterly) - Performance evaluations (semi-annually) - Employee feedback inbox (as needed) - Internal communications (as needed) - ESG Reports (annually)	- Held 4 labor-management meetings - Held 4 employee welfare committee meetings - Held 4 OSH Committee meetings - Held 61 physical drills, lectures, awareness programs, and safety training sessions - In an effort to promote workplace health and implementing labor health protection measures, SOLAR invited certified occupational medicine physicians for 36 on-site consultations throughout the year. Additionally, the Company held one annual wellness walk to encourage employees to improve physical fitness and relieve stress through exercise, thereby achieving a better work-life balance - Continued implementation of the RBA management system in accordance with international sustainability and human rights frameworks

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Stakeholders

Stakeholder	Concerns	Communication Channels and Frequency	2024 Communication Outcomes
 Investors	▪ Circular Economy ▪ Technology and innovation ▪ Information security and customer privacy ▪ Climate change/energy management	▪ Annual shareholders' meeting (annually) ▪ Investor conference (annually) ▪ Annual report (annually) ▪ Financial statements (quarterly) ▪ Market Observation Post System (MOPS) (as needed) ▪ Investor relations inbox (as needed) ▪ ESG Reports (annually)	▪ Held 1 annual shareholders' meeting ▪ Held 2 investor conferences ▪ Real-time communication with investors was conducted on an ongoing basis through the corporate website, social media platforms, and email
 Suppliers Contractors	▪ Quality management ▪ Information security and customer privacy ▪ Regulatory compliance ▪ Occupational safety and health ▪ Human rights	▪ Supplier documentation review (annually) ▪ On-site supplier audits (annually) ▪ Supplier questionnaires (annually) ▪ Contractor training programs (as needed) ▪ Dedicated procurement and quality assurance contact points (ongoing) ▪ ESG Reports (annually)	▪ Completed annual assessments for 191 Tier 1 and Tier 2 suppliers ▪ Conducted audits for 24 key raw material suppliers ▪ Collected self-assessment questionnaires from 2 new suppliers ▪ Completed responsible sourcing due diligence on conflict minerals for 18 suppliers ▪ Held 77 contractor safety training sessions
 Communities and Non-Profit Organizations	▪ Air pollution prevention ▪ Water resource management ▪ Waste management ▪ Human rights	▪ Phone interviews (as needed) ▪ Company website/email (as needed) ▪ Community engagement activities (as needed) ▪ Dedicated contact points via General Affairs/Foundation teams (ongoing) ▪ ESG Reports (annually)	▪ Total social participation investment: NT\$1.19 million ▪ A total of 500 individuals benefited from community services

CHAPTER 1

Stakeholders

Materiality Analysis

SOLAR conducted material topic identification and analysis in accordance with the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI). Through a structured process of identification, screening, assessment, validation, and management, the Company determined its material topics for 2024, defined the disclosure boundaries of this report, and evaluated the effectiveness of its sustainability efforts.



Identification

Based on the daily operational insights of employees across departments and stakeholder feedback, SOLAR referenced material topics from domestic and international industry benchmarks, global sustainability trends, and key themes from ESG rating agencies. The Company also reviewed material topics disclosed in the previous report. These efforts formed the foundation for compiling a preliminary list of 24 sustainability topics relevant to SOLAR.



Screening

SOLAR conducted an initial stakeholder engagement via an electronic survey, achieving a 70% valid response rate. The results helped assess the level of stakeholder concern for each sustainability topic and collected qualitative feedback. An internal topic screening mechanism was then applied to prioritize and select 19 sustainability topics of core stakeholder concern.



Assessment

Each topic was assessed for its impact severity from two perspectives:

1. Senior executives evaluated the impact of each topic on SOLAR's business operations, scoring the level and likelihood of both positive and negative impacts on a scale of 1 to 5.
2. Heads of departments on the Sustainability Task Force assessed the impact of each topic on the environment, economy, and people, also scoring both positive and negative impacts by severity and likelihood on a scale of 1 to 5.
3. The results of both assessments were compiled, categorized by positive and negative impact, and used as the basis for materiality impact evaluation.



Validation

Upon completing the impact assessment, SOLAR visualized the material topics with significant positive and negative impacts. Relevant departments then further evaluated these topics by considering stakeholder expectations, existing company capabilities, available resources, and future development plans. Based on these discussions, nine material topics were finalized and submitted to the Chairperson of the Sustainable Development Committee for approval.



Management

SOLAR categorized the 9 material topics under the environmental, social, and economic dimensions and defined their significance and impact on the Company's operations. For each material topic, corresponding policies, commitments, and management actions were developed. The Company also established a performance evaluation mechanism to monitor the effectiveness of each action, reviewing progress and achievements throughout 2024 to ensure ongoing improvement and oversight.

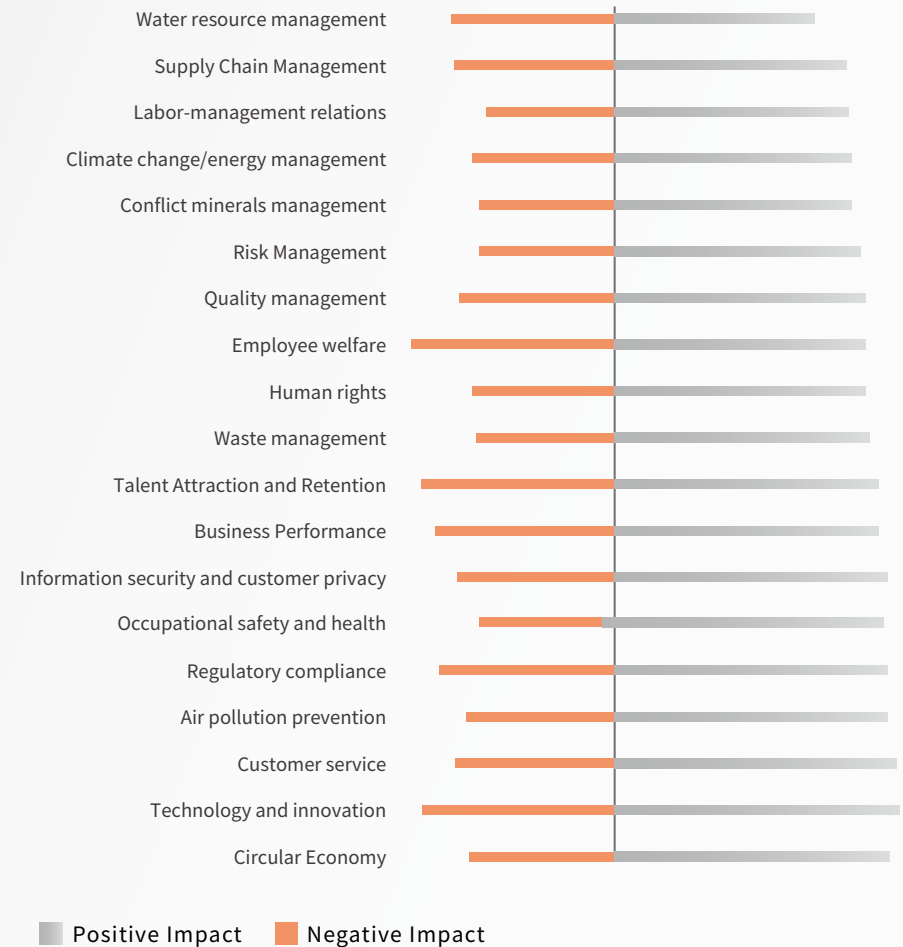
CHAPTER 1

Stakeholders

▼ Impact of Sustainability Topics on SOLAR's Operations



▼ Impact of Sustainability Topics on the Environment, Economy, and People



CHAPTER 1

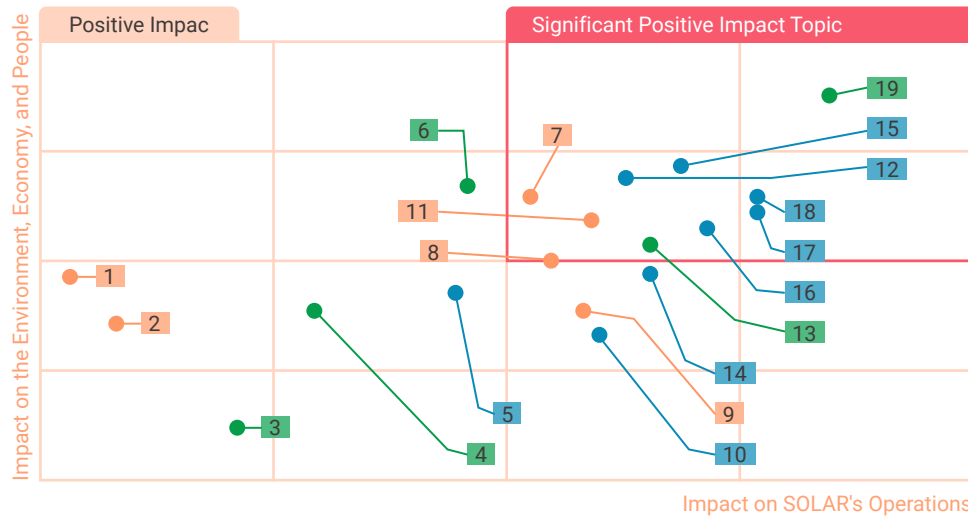
Stakeholders

▼ 2024 Material Topic Matrix Analysis

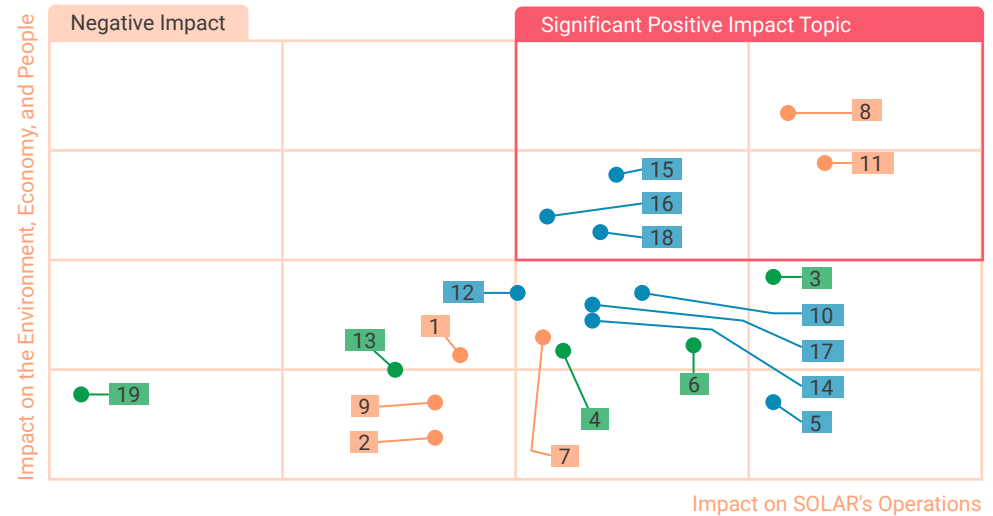
1. Degree of positive impact on SOLAR' s operations and on the environment, economy, and people

2. Degree of negative impact on SOLAR' s operations and on the environment, economy, and people

■ Social
 ■ Governance
 ■ Environmental



No.	Item
1	Human rights
2	Labor-management relations
3	Water resource management
4	Climate change/energy management
5	Risk Management
6	Air pollution prevention
7	Occupational safety and health
8	Employee welfare
9	Conflict minerals management
10	Supply Chain Management



No.	Item
11	Talent Attraction and Retention
12	Customer service
13	Waste management
14	Quality management
15	Technology and innovation
16	Business Performance
17	Information security and customer privacy
18	Regulatory compliance
19	Circular Economy

CHAPTER 1

Stakeholders

▼ 2024 Material Topics

After evaluating stakeholder concerns and considering internal resource allocation, SOLAR resolved to include Occupational Safety and Health as a material topic. Additionally, Waste Management was integrated into the Circular Economy indicator to consolidate focus and prevent redundant investments.



ENVIRONMENTAL

- **Circular Economy**



SOCIAL

- **Occupational Safety And Health**
- **Talent Attraction And Retention**
- **Employee Welfare**



GOVERNANCE

- **Customer service**
- **Technology and innovation**
- **Business Performance**
- **Regulatory compliance**
- **Information security and customer privacy**

▼ Comparison of Material Topics: 2023 vs. 2024

2023 (6 items)	2024 (9 items)	Explanation of Differences
Occupational safety and health	Occupational safety and health	
Customer service	Customer service	
Technology and innovation	Technology and innovation	
Quality management		Standardized operating procedures are in place, with regular internal and external audits conducted to minimize the occurrence of quality issues. As a result, the materiality of this topic has been downgraded.
Supply Chain Management		As the supply chain disruptions caused by the pandemic have gradually eased, and contingency measures such as establishing second-source suppliers and increasing inventory have proven effective, the associated risks have diminished, resulting in a reduced level of materiality for this topic.
Waste management		Waste management practices have become increasingly standardized. Additionally, as Circular Economy, a core value of SOLAR, has been identified as a material topic this year, the materiality of waste management has been consolidated and therefore downgraded.
	Business Performance	Global geopolitical developments have triggered market volatility, resulting in an elevated materiality for this topic.
	Talent Attraction and Retention	The ongoing labor shortage has significantly increased the value of talent, leading to a heightened level of materiality for this topic.
	Employee welfare	With growing employee expectations regarding welfare and the Company's active response, the materiality of this topic has increased.
	Regulatory compliance	Efforts to enhance information transparency and protect investor rights have raised the materiality of this topic.
	Information security and customer privacy	To prevent data breaches and associated losses, the materiality of this topic has increased.
	Circular Economy	A core value of SOLAR

CHAPTER 1

Stakeholders

▼ Description and Scope of Material Topic Impacts

● Direct Impact ○ Indirect Impact

Material Topics	Importance to Operations	Impact on the Environment, Economy, and People	Stakeholder						Corresponding GRI Standards
			Employees	Investors	Government Agencies	Customers	Suppliers/Contractors	Communities/Non-Profit Organizations	
Talent Attraction and Retention	Employees are regarded as one of the Company's most valuable assets. SOLAR places great emphasis on talent development and career growth to retain both key and high-potential personnel, thereby strengthening its operational competitiveness.	Attracting talent enables the organization to build a healthier workforce structure, while retention measures help preserve key and high-potential personnel, thereby enhancing the Company's overall competitiveness.	●	○	●	○	○	○	GRI 401
Employee Welfare and Compensation	Competitive benefits and salaries help retain talent and boost employee engagement	By offering industry-competitive employee benefits and compensation, retain both talent and commitment, ensuring the retention of key and high-potential personnel and enhancing the Company's overall competitiveness.	●	●	○	○	○	○	GRI 401
Regulatory compliance	Fostering a strong corporate governance culture by ensuring compliance with applicable laws, regulations. This helps prevent regulatory penalties and protects the Company's reputation.	Effective regulatory compliance reduces operational risks and the likelihood of sanctions, while safeguarding the Company's goodwill.	●	●	●	●	○		-
Information security and customer privacy	Establish a robust cybersecurity framework to ensure information security and safeguard patents, as well as confidential data of customers and suppliers.	- Failure to effectively protect information security and customer privacy may result in reputational damage, regulatory penalties, and customer attrition. - By implementing an Information Security Management System and offering cybersecurity training programs, SOLAR enhances employee awareness and delivers secure services to its customers.	●	●		●	●		GRI 418

CHAPTER 1

Stakeholders

Material Topics	Importance to Operations	Impact on the Environment, Economy, and People	Stakeholder						Corresponding GRI Standards
			Employees	Investors	Government Agencies	Customers	Suppliers/Contractors	Communities/Non-Profit Organizations	
Business Performance	Pursue steady growth and operational profitability to create greater value for investors.	- Achieving stable growth and strong financial performance not only generates returns for investors but also allows the Company to give back to employees and society. - However, an excessive focus on business performance at the expense of other key sustainability factors may, in the long term, undermine the Company's ability to operate sustainably.	●	●	○	●	●	○	GRI 201
Occupational safety and health	Strong emphasis on providing a safe and healthy working environment to minimize the risk of occupational accidents.	- A comprehensive occupational health and safety management system helps protect the well-being of both employees and contractors. - Workplace incidents may erode employee trust and negatively impact public perception of the Company.	●	○	●	○	●	○	GRI 403
Customer service	Delivering comprehensive solutions and co-developing value-added products with customers.	- Close collaboration and high-quality service foster long-term, stable partnerships and contribute positively to the Company's sustainable growth. - Failure to meet customer expectations may result in a loss of competitiveness.	○	●		●	○		-
Technology and innovation	Leveraging core technologies and capabilities, the Company continues to expand its portfolio of technical service offerings.	- Ongoing innovation enables the Company to deliver a broader range of products, extend its operational scope, and diversify business development channels. - Failure to keep pace with customer needs and technological trends may result in a loss of competitiveness.	○	●		●	○		-
Circular Economy	Emphasize the principles of resource reuse, waste reduction, and minimized waste generation. Through the refining and recycling of precious and rare metals into industrial-grade materials, SOLAR realizes a circular economy business model.	- By recycling precious and rare metal resources, limited materials can be infinitely reused, enhancing their efficiency and value while reducing environmental impact. - Circular products and services help SOLAR establish differentiated brand value and strengthen market competitiveness.	○	○	○	●	●	○	-

CHAPTER 1

Stakeholders

▼ Material Topics Management Approach

Material Topics	Policies and Commitments	Management Approach	Targets	2024 Performance
Talent Attraction and Retention	Employees are a vital asset to the Company. We are committed to building a more progressive, healthier, and more inclusive workplace to attract top talent and enhance SOLAR's competitive edge.	- Establish a talent development framework and training programs for supervisors at all levels. - Create diverse and effective learning channels to strengthen employee competencies. - Enhance employer branding through recruitment events and external engagement.	- Promote at least 10% of outstanding managerial/ professional personnel annually through the training plan. - Ensure an average of at least 14 training hours per employee.	- Through internal development by each department, approximately 26 managerial-level supervisors and 98 professionals were promoted in 2024, with an annual promotion rate of 10.9%. - In 2024, total training hours reached 30,130 hours, with an average of 14.1 hours per employee.
Employee Welfare and Compensation	Implement a "high performance, high reward" strategy and provide generous employee benefits.	- Establish remuneration-related management regulations. - Develop a wide range of employee welfare programs.	- Raise the median salary level. - Hold at least one company-wide employee event annually to strengthen team solidarity.	- In 2024, the median salary increased by 15.41% compared to 2023. - Held a "Christmas Market" event in 2024 with participation from employees across the entire plant.
Regulatory compliance	Comply with all applicable laws and regulations related to governance, finance, environmental protection, occupational safety and health, intellectual property rights, and labor and human rights.	- Monitor regulatory developments and implement compliance procedures accordingly. - Require all employees to follow the Procedures for Ethical Management and Guidelines for Conduct as well as the RBA Code of Conduct. - Require suppliers and contractors to comply with the RBA Code of Conduct and local laws. - Provide training and awareness resources related to regulatory compliance.	- Zero major regulatory violations attributed to company operations. - Zero violations of ethical conduct attributed to company operations or employees.	- Zero major regulatory violations attributed to company operations. - Zero violations of ethical conduct attributed to company operations or employees. - One company-wide training session on intellectual property concepts was completed. - One company-wide training session on confidential information management was completed. - A total of 11 regulatory compliance awareness sessions were conducted.

CHAPTER 1

Stakeholders

Material Topics	Policies and Commitments	Management Approach	Targets	2024 Performance
Information security and customer privacy	- Ensure the security and protection of customer information and personal data in compliance with international standards and regulations. - Strengthen the information security management framework and optimize internal policies to ensure secure, stable, and efficient system operations. - Enhance employee awareness and accountability in information security to mitigate internal and external risks.	- Conduct regular reviews and assessments of information security risks in accordance with ISO 27001:2022 to ensure the effective operation of the Information Security Management System (ISMS). - The Information Security Management Committee regularly reviews performance and promotes improvement initiatives. - Establish cloud service security policies to ensure third-party services meet information security standards and reduce supply chain risks. - Organize regular training and drills on information security threats to enhance employee awareness.	- Obtain ISO 27001:2022 certification for the Information Security Management System. - Annual company-wide information security training session ≥ 1 session. - Complaints annually regarding customer privacy violations or data loss ≤ 0 cases. - Annual disaster recovery drill for critical systems ≥ 1 drill. - Annual information security incident ≤ 0 cases.	- Certified under ISO 27001:2022 Information Security Management System. - All employees completed online information security training courses. - Zero complaints regarding customer privacy breaches or data loss. - Conducted two disaster recovery drills for critical systems. - Zero information security incidents occurred.
Business Performance	- Continuously enhance the competitiveness and market share of SOLAR's products. - Consistently implement improvement initiatives to optimize cost structures. - Develop technologies and products that meet customer needs. - Evaluate and manage investments more efficiently.	Each business unit formulates annual budgets and KPIs; the President monitors progress monthly and reports to the Chairman, with oversight from the Board of Directors.	Maintain profitability every year.	Achieved earnings per share (EPS) of NT\$3.21 in 2024.
Occupational safety and health	- Ensure that products, activities, and services comply with occupational safety and health regulations and other applicable requirements. - Effectively control workplace hazards to prevent injuries and accidents. - Promote health and wellness programs to support employees' physical and mental well-being.	- Implement operational controls in line with the ISO 45001 Occupational Health and Safety Management System. - Regularly monitor workplace hazards and update risk control measures. - Establish health protection plans and provide occupational health services for employees.	- Maintain the validity of the ISO 45001 Occupational Health and Safety Management System certification annually. - Execute occupational health and safety improvement plans. - Zero major occupational injuries or fatalities.	- Completed ISO 45001 Occupational Health and Safety Management System validity review. - Implemented 15 out of 25 improvement action items, with a completion rate of 60%; remaining items are in progress. - No major occupational injuries or fatalities reported.

CHAPTER 1

Stakeholders

Material Topics	Policies and Commitments	Management Approach	Targets	2024 Performance
Customer service	- Provide full-process support and real-time feedback to customers, fostering a circular economy model. - Build mutually beneficial partnerships to deliver higher-quality service and more competitive products.	- Sales and R&D teams conduct regular or ad hoc visits to maintain long-term, stable partnerships with customers. - Conduct meetings and surveys to understand and respond to customer needs, ensuring quality service delivery.	Customer satisfaction score exceeds 77 points.	- Customer satisfaction rate reached 70% - Honored with the “Best Partner Award” by SDI Corporation.
Technology and innovation	- Continuously monitor industry and technology trends to develop new products and technologies that meet customer needs and sustain competitiveness. - Optimize intellectual property (IP) management systems to strengthen IP deployment and employee awareness.	- Each business unit reviews R&D project progress on a weekly basis. - A dedicated IP team oversees the acquisition of intellectual property rights and regularly reviews the implementation of IP management practices.	- Active patents maintained > 100 patents. - Trade secrets registered annually > 100 cases - Continuously certified under the Taiwan Intellectual Property Management System (TIPS). - Conduct company-wide training and awareness programs on intellectual property.	- Active patents maintained > 100 patents. - Over 400 trade secrets registered in 2024; cumulative trade secret registrations > 3,000. - Continuously certified at TIPS Class A. 938 employees completed intellectual property concept training. 942 employees completed confidential information management training.
Circular Economy	- Develop refining technologies for the recovery of precious and rare metals. - Establish a circular economy business model, expanding from factory-level circulation to industrial and societal circulation. - Promote a comprehensive green circular economy model, offering customers end-to-end solutions from waste to high-end materials.	- Regularly monitor recovery volumes and efficiency across production lines. - Track progress on circular economy certification.	- Annual recovery volume of six major metals > 200 metric tons. - Maintain valid UL 2809 recycled content validation for five products: Potassium Gold Cyanide, Gold Granules, Gold Bars, ITO Planar Sputtering Target, and ITO Rotary Sputtering Target.	- In 2024, the total recovery volume of the six major metals reached 250 metric tons. - In 2024, all five products continued to maintain valid UL 2809 recycled content validation.

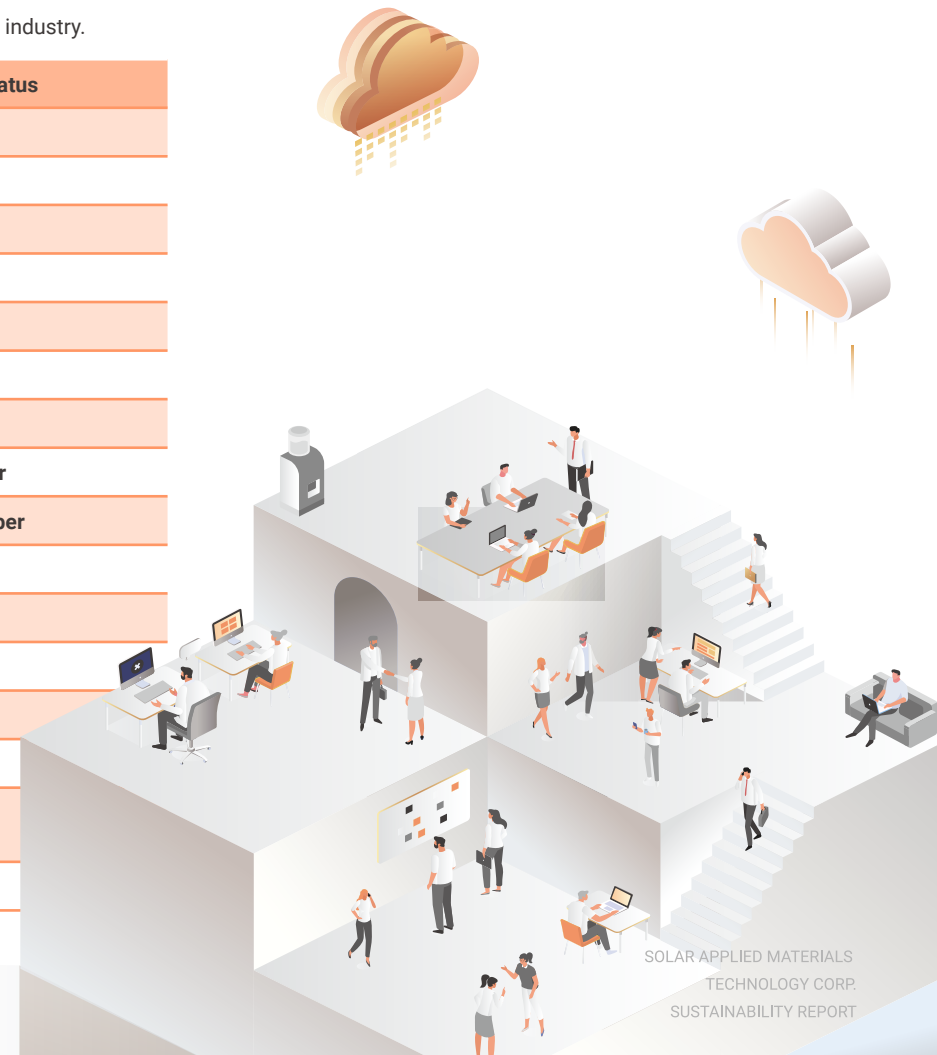
CHAPTER 1

Stakeholders

Participation in External Organizations

SOLAR has long demonstrated active engagement with relevant external organizations and their associated activities. Through participation in various events and meetings, the Company continuously monitors industry trends and acquires up-to-date knowledge in both the industrial and technological domains. Furthermore, SOLAR actively sends representatives to attend domestic and international seminars, forums, and industry alliances to stay attuned to the latest developments and innovations. In addition to absorbing industry insights, SOLAR also shares its own technical expertise and best practices at these gatherings, fostering cross-industry knowledge exchange and collaboration. These efforts help strengthen partnerships with stakeholders and contribute to advancing innovation and development across the industry.

Organization Name	Participation Status
SEMI (Semiconductor Equipment and Materials International)	Member
Powders and Powder Metallurgy Association of the Republic of China	Member
Taiwan Compound Semiconductor and Equipment Industry-Academia Alliance	Member
Taiwan Display Materials & Devices Association	Member
Taiwan Electrical and Electronic Manufacturers' Association	Member
Taiwan Panel & Solution Association (TPSA)	Member
Taiwan Accreditation Foundation (TAF)	Member
London Bullion Market Association (LBMA)	Affiliate Member
Taiwan Hydrogen and Fuel Cell Partnership	Associate Member
The Formosa Association of Resource Recycling	Member
Taiwan Resource Recycling Industries Association	Member
Tainan Industry Association	Member
Tainan City General Industrial Association	Member
Tainan Technology Industrial Park Manufacturers Association	Member
Liuying Science and Technology Industrial Zone and Environmental Protection Park Manufacturers Association	Member
Tainan Waste Disposal Commercial Association	Member





CHAP² CORPORATE GOVERNANCE

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Information Security Policy and Defense Framework	42
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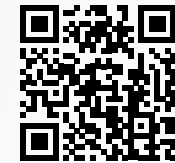
CHAPTER 2

Corporate Governance

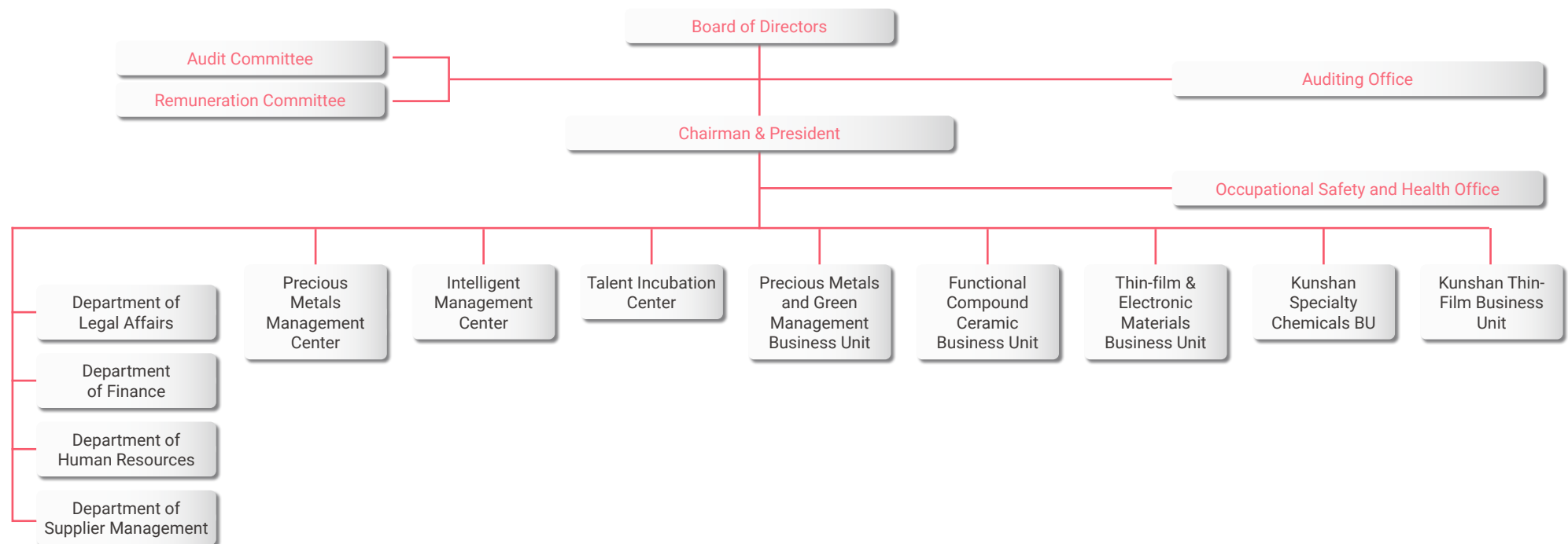
Sustainable Management

SOLAR places strong emphasis on corporate governance to fulfill the responsibilities of corporate management, protect shareholders' legitimate rights, and address the interests of other stakeholders. To implement sound corporate governance, the Company has established comprehensive policies covering ESG, occupational safety and health, environmental protection, information security, intellectual property, quality, energy management, water resource management, biodiversity, and zero deforestation commitments. Relevant governance structures have been established in compliance with the law to support corporate operations and ensure effective oversight mechanisms. For more detailed information on these policies, please visit the Policy Section on SOLAR's official website.

▼ SOLAR Official Website – Policy Section



SOLAR Organizational Responsibilities



CHAPTER 2

Corporate Governance

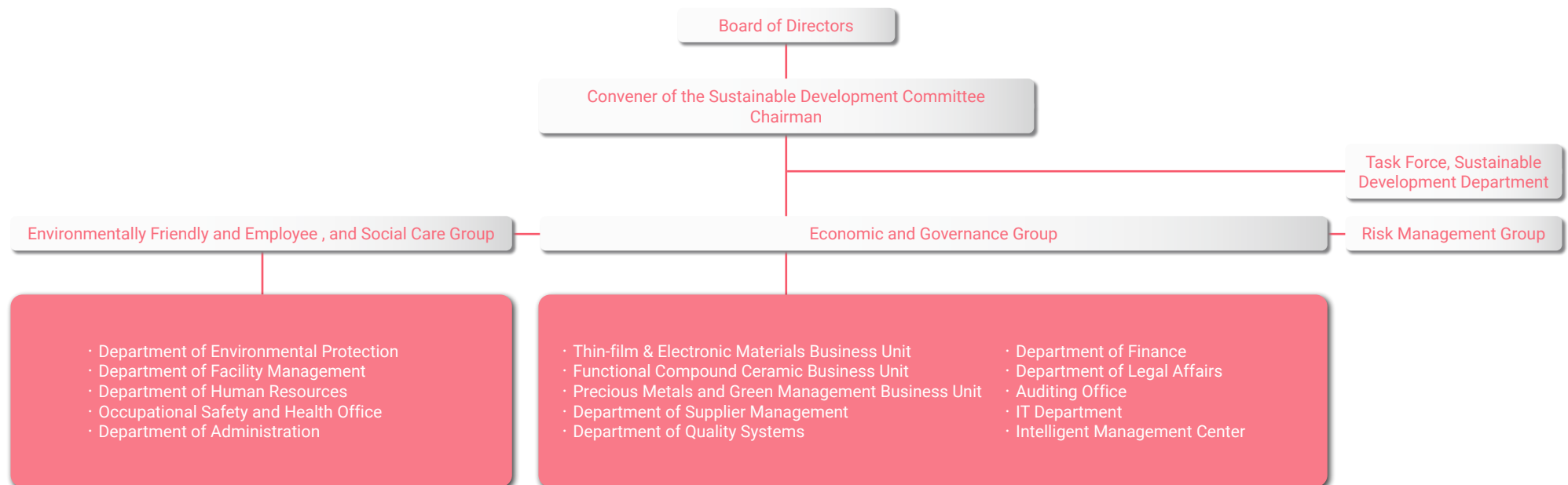
Sustainable Development Committee

The Sustainable Development Committee is SOLAR's highest-level internal body responsible for sustainability management. Chaired by the Chairman of the Board, the Committee is structured into two groups based on professional responsibilities and sustainability themes: the "Economic and Governance Group" and the "Environmentally Friendly and Employee & Social Care Group." Members are drawn from relevant departments, with each group led by the department's highest-ranking officer to ensure efficient resource integration and implementation of sustainability strategies across the Company.

The Sustainable Development Committee is tasked with formulating strategic sustainability directions, setting annual policies and goals, and promoting sustainability-related activities and projects through regular meetings. It also ensures transparent and diverse stakeholder communication to incorporate stakeholder concerns into the Company's action plans, actively promoting sustainability efforts

across economic, environmental, and social dimensions as part of its corporate citizenship. Since 2022, SOLAR has established a dedicated sustainability unit responsible for consolidating the progress of sustainability projects. The unit reports key initiatives and implementation results to the Board of Directors annually, with the Board overseeing and guiding the advancement and results of the Company's sustainability strategies. In November 2024, SOLAR reported the key implementation progress of its sustainability initiatives to the Board of Directors. The report covered the advancement of greenhouse gas inventory projects for its subsidiaries, the integration of sustainability information management into internal audits as mandated by regulatory authorities, and the Company's initiatives in intellectual property management. At the discretion of the Chairman of the Board, material issues must be submitted to the Board for review. No material issues requiring Board reporting occurred in 2024.

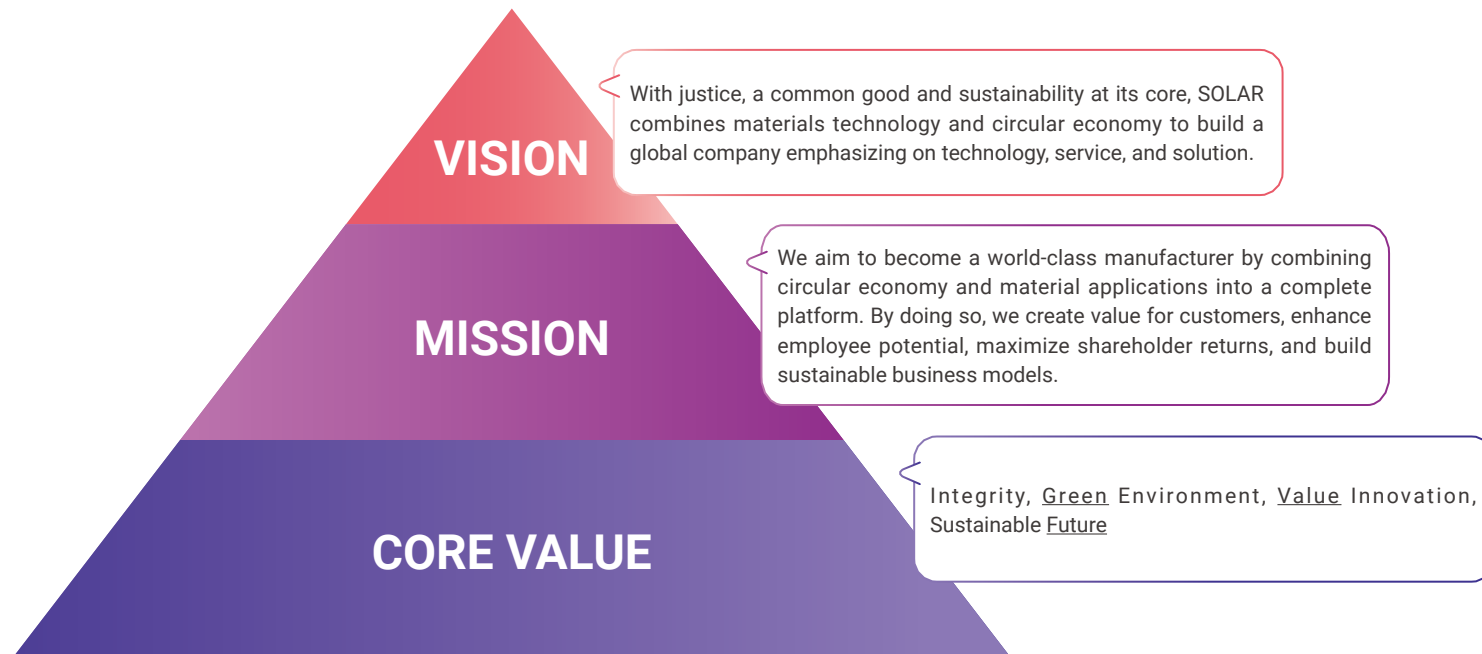
▼ Sustainable Development Committee – Organizational Chart



CHAPTER 2

Corporate Governance

SOLAR's Sustainability Management Policy



SOLAR builds its corporate culture and operational philosophy on its vision, mission, and core values. SOLAR upholds the core values of integrity, green environment, value innovation, and a sustainable future. The Company's mission is to establish a comprehensive circular economy and materials application platform, striving to become a global industry leader by delivering value for customers, fulfilling employees' potential, creating profits for shareholders, and achieving sustainable development. The Company's vision is to build a solutions-oriented organization that integrates materials technology with circular economy principles, founded upon the belief in justice, a common good, and sustainability.

For the SOLAR team, corporate social responsibility is approached through three key dimensions:

"sustainability," "mutual benefit," and "justice." Sustainability refers to the concepts of long-term business continuity and environmental stewardship. Leveraging its core strength in the circular economy, SOLAR advances sustainability from in-plant recycling to industrial recycling, and now actively promotes social-level recycling, striving to create a better future for the next generation. A common good is realized through a process of value creation, shared gain, profit distribution, and value giving, ensuring that all stakeholders, including customers, shareholders, employees, and society, derive benefits and achieve win-win outcomes. Justice reflects the public good and ethical principles. The management team upholds a commitment to integrity and honesty, making decisions in alignment with ethical values and the interests of the broader public.

CHAPTER 2

Corporate Governance

Board Operations

All directors of SOLAR exercise their duties with objectivity and independence, prioritizing the long-term interests of the Company and all shareholders, and consistently adhering to principles of corporate governance. In accordance with Article 4 of the Company's Procedures for Election of Directors, directors are elected by shareholders with legal capacity as specified in the Articles of Incorporation, using a cumulative voting system. The nomination of directors (including independent directors) is conducted through a candidate nomination system, and those receiving the highest number of votes are elected accordingly. To enhance the Board's functionality and ensure the effective operation of corporate governance, SOLAR has established functional committees under the Board. This structure upholds a high standard of corporate governance and protects shareholder interests.

Pursuant to the Company's internal policies and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," the composition of the Board takes into account a diverse range of expertise, including operational and managerial experience, accounting and financial analysis, crisis management, industry knowledge, international perspective, leadership, and decision-making ability. As of the reporting year, the Board comprises nine directors, including four independent directors (44%). Board members have diverse backgrounds and possess the knowledge, skills, and experience required to perform their duties. The independent directors have expertise in finance, law, and banking, while the other directors bring professional experience in metallic materials, industrial engineering, financial management, and the electronics industry, enhancing the Board's strategic advisory capacity.

Following the Board election in May 2023, Mr. Chii-Feng Huang was nominated and appointed Chairman by all directors. In view of his professional and technical expertise, as well as the operational demands of the Company, he concurrently serves as President. To prevent conflicts of interest, SOLAR has established "Rules of Procedure for Board of Directors Meetings." Directors must disclose the material facts of any interests they or the legal entities they represent may have in the matters discussed. Where a potential conflict of interest could harm the Company, the director must recuse themselves from discussion and voting and may not act as a proxy for other directors.

In accordance with Article 209 of the Company Act: "A director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval." Where such conduct involves concurrent positions and does not harm the Company's interests, the matter is submitted to the shareholders' meeting for approval to lift the restriction on competitive conduct for the director and their representative. Any related conflict of interest issues are disclosed in the Company's annual report under "Corporate Governance Practices," including full disclosure of insider roles and shareholder holdings.

SOLAR has established an Audit Committee, Remuneration Committee, Auditing Office, and a Chief Corporate Governance Officer. These functional units report regularly to the Board on key strategic issues, ensuring transparent and effective communication. Board members fulfill their governance responsibilities by evaluating business performance and deliberating on critical topics, including environmental, social, governance (ESG) matters, risks, and opportunities. Major resolutions adopted by the Board are promptly disclosed on the Market Observation Post System (MOPS) of the Taiwan Stock Exchange to ensure transparency for all stakeholders. In addition, SOLAR publicly provides access to its Articles of Incorporation, Rules of Procedure for Board Meetings, Board operations, and the implementation of recusal practices concerning stakeholder-related proposals, ensuring timely access for domestic and international investors.

SOLAR's Board of Directors convenes at least once every quarter. In 2024, a total of eight Board meetings were held, with an average attendance rate of 99%.

CHAPTER 2

Corporate Governance



Board Members (as of December 31, 2024)

Title	Name	Gender	Term	Over 60 years of age	Major Experience / Education
Chairman	Chii-Feng Huang	Male	2023.5.30~ 2026.5.29	v	- Vice President, Deyi Braking Technology Co., Ltd. - M.S. in Industrial Engineering, University of Pittsburgh, USA
Directors	Sheng Yuan Investment Co., Ltd. Representative: Ben Hong	Male	2023.5.30~ 2026.5.29	v	- Bell Communication Research (Bellcore) Principal Engineer, Director of Advanced Screen Telephony - President, Inventec Multimedia & Telecom Corporation, Inventec Group - Vice President, Quanta Computer Inc. - Ph.D. in Electrical Engineering, Penn State University, USA
Directors	Yung-Chang Chao	Male	2023.5.30~ 2026.5.29	v	Founder, Jentech Precision Industrial Co., Ltd.
Directors	Representative of Xxentria Chi Co., Ltd.: Gary Chung	Male	2023.5.30~ 2026.5.29		General Manager, Life Fusion Inc.
Directors	Representative of Xxentria Chi Co., Ltd.: Vincent Huang	Male	2023.5.30~ 2026.5.29		Manager, ChipMOS Technologies Inc.
Independent Directors	Feng-Chi Kao	Male	2023.5.30~ 2026.5.29		- Prosecutor, Taiwan Tainan District Prosecutors Office - Chief Prosecutor, Taiwan Kaohsiung District Prosecutors Office
Independent Directors	Chun-Hung Tung	Male	2023.5.30~ 2026.5.29	v	- Passed the Senior Examination for Financial Professionals, Examination Yuan - Manager, Chang Hwa Bank
Independent Directors	Chia-Hsin Chang	Male	2023.5.30~ 2026.5.29	v	Partner CPA, KPMG Taiwan
Independent Directors	Pi-Chuan Sun	Female	2023.5.30~ 2026.5.29	v	Dean, College of Management, Tatung University

CHAPTER 2

Corporate Governance

External Training of the Board of Directors

The Board of Directors follows the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies” to arrange external training programs, covering a wide range of topics. To enhance the Board’s overall understanding of economic, environmental, and social (ESG) issues, SOLAR regularly offers sustainability-related training programs to Board members.

▼ 2024 Board Collective Training Topics and Hours

Organizer	Course Name	Total Training Hours
Taiwan Institute of Directors	Enhancing Corporate Governance and Reducing R&D Risk through Policy Tools	3
Taiwan Corporate Governance Association	2024 Cathay Sustainable Finance and Climate Change Summit	12
	Trends and Risk Management of Generative AI	15
	Interpretation of IFRS Sustainability Disclosure Standards and Corporate Countermeasures	12
Taiwan Academy of Banking and Finance	Corporate Governance Forum	3
Greater China Financial and Economic Development Association	Global and Taiwan Economic Outlook	3
Taiwan Project Management Association	Financial Statement Analysis and Accounting Trends	3
Taipei Foundation of Finance	Key Indicators and Trend Analysis for the 2025 Global Outlook	3
Taiwan Project Management Association	Corporate Sustainability and Lean Production	3
Total		57

Note 1: Training hours = course hours × number of trainees

Note 2: For more information on external training of the Board, please refer to the SOLAR 2024 Annual Report.

Board Performance Evaluation

Since 2020, SOLAR has conducted regular Board performance evaluations to review the effectiveness of the Board and strengthen its supervisory role. The performance evaluation for the fiscal year is conducted at the end of each year. At least once every three years, an external professional independent institution or expert team is engaged to carry out the evaluation. In 2023, an external evaluation of the overall Board performance was conducted by the Taiwan Investor Relations Institute.

In 2024, the evaluation was carried out through self-assessment by Board members. The overall evaluation result was rated above “Excellent.”

Evaluation Cycle	Annually	
Evaluation Period	January 1, 2024 to December 31, 2024	
Scope	Board of Directors, individual directors, and functional committees	
Method	Self-assessment by Board members	
Content	1. Understanding of director’s responsibilities 2. Participation in company operations 3. Improving the quality of decisions made by the Board and committees 4. Composition and structure of the Board and committees	5. Election and ongoing education of directors 6. Awareness of corporate goals and missions 7. Internal control 8. Management of internal relationships and communication
Evaluation Result	- The overall performance of the Board, based on self-assessment, was rated above “Excellent.” - It is recommended to provide quarterly online training courses to support directors in fulfilling their duties and ensuring the effective operation of the Board.	

CHAPTER 2

Corporate Governance

Audit Committee

Structure

- ① Established on July 20, 2016
- ② The Audit Committee is composed of four independent directors from the Board:
 - Feng-Chi Kao, Independent Director (Convener)
 - Chun-Hung Tung, Independent Director
 - Chia-Hsin Chang, Independent Director
 - Pi-Chuan Sun, Independent Director

Primary Duties

- ① Assist the Board in overseeing the quality and integrity of the Company's accounting, financial reporting processes, and audits
- ② Strengthen the internal control mechanism
- ③ Establish or amend internal control systems and evaluate their effectiveness
- ④ Review matters involving conflicts of interest related to directors
- ⑤ Review material asset or derivative transactions
- ⑥ Review material loans, endorsements, or guarantees
- ⑦ Review fundraising, issuance, or private placement of equity-related securities
- ⑧ Appoint, dismiss, or determine the remuneration of CPAs
- ⑨ Appoint or dismiss financial, accounting, or internal audit officers

Operations

The committee meets at least once per quarter. In 2024, seven meetings were held, with an average attendance rate of approximately 100%.

Remuneration Committee

Structure

- ① Established on December 16, 2011
- ② The Remuneration Committee is composed of four independent directors from the Board:
 - Feng-Chi Kao, Independent Director (Convener)
 - Chun-Hung Tung, Independent Director
 - Chia-Hsin Chang, Independent Director
 - Pi-Chuan Sun, Independent Director

Primary Duties

- ① Establish and periodically review policies, systems, standards, and structures for performance evaluation and remuneration of directors and managerial officers
- ② Periodically assess and determine the remuneration of directors and managerial officers
- ③ The term "remuneration" as stated above includes cash compensation, stock options, profit sharing, retirement benefits or severance pay, allowances, and any other substantive incentive measures. The scope of such remuneration shall be consistent with the requirements for disclosure in the annual report of a public company.

Operations

The committee meets at least twice a year. In 2024, five meetings were held, with an average attendance rate of 100%.

Remuneration Policy

① Directors' Remuneration:

Pursuant to Article 20 of the Articles of Incorporation, "If the Company generates profit for the year, no less than 2% shall be allocated as employees' remuneration, and no more than 5% shall be allocated as directors' remuneration. However, if the Company has accumulated losses, an amount shall first be retained to offset such losses." In 2024, the actual allocation ratio was 2.1%.

② Independent Directors' Compensation:

Independent directors perform their duties independently and participate in corporate governance. Their compensation is based on the extent of their involvement in Company operations and contributions, as well as industry standards. Compensation for independent directors is proposed by the Remuneration Committee and approved by the Board of Directors, including any subsequent adjustments.

③ Managerial Officers' Compensation:

Managerial compensation includes monthly salary, annual performance bonuses, and other incentives based on the Company's profitability for the year. Compensation amounts are determined by benchmarking against industry norms, Company performance, individual roles, and ESG contributions. Proposals are submitted by the Human Resources Department, reviewed by the Remuneration Committee, and approved by the Board of Directors.

CHAPTER 2

Corporate Governance

Remuneration Policy

④ Correlation Between Compensation, Performance, and Risk:

SOLAR regularly evaluates directors' performance in accordance with the "Board Performance Evaluation Regulations." The results are submitted to the Board in the following year as a basis for improvement, director nomination, or remuneration determination. The compensation of directors, the President, and Vice Presidents is determined by taking into account professional competence, Company performance, financial conditions, and individual contributions. It is directly tied to both corporate and individual performance. SOLAR continuously assesses future operational risks and corporate social responsibility commitments, and reviews its remuneration system accordingly to maintain a balance between business sustainability and risk management.

Chief Governance Officer

Structure

- ① The Finance Department serves as the dedicated corporate governance unit.
- ② On November 6, 2023, the Board of Directors appointed General Counsel Sen-Jung Wang as the Governance Officer. He holds a practicing attorney qualification and has completed continuing education in accordance with legal requirements.

Primary Duties

- ① Provide directors with necessary information to execute their duties
- ② Assist directors in compliance matters
- ③ Handle matters related to company registration and amendments
- ④ Organize Board and shareholders' meetings in accordance with the law
- ⑤ Review and prepare meeting minutes for both the Board and shareholders' meetings.

Operations

- ① Assist directors in the execution of their duties and provide them with the necessary Company information to ensure smooth communication and interaction between directors and department heads
- ② Provide directors with information on relevant training programs and assist in arranging continuing education
- ③ Facilitate communication between Audit Committee members, the CPA, and the Audit Supervisor
- ④ Conduct performance evaluations of the Board and its committees and submit the results to the Board
- ⑤ Notify directors of Board meeting agendas and provide meeting materials at least seven days prior to the meeting; remind directors in advance of any items requiring recusal due to conflicts of interest; complete and distribute meeting minutes to all directors within twenty days after the meeting
- ⑥ Handle matters related to shareholders' meetings.

Internal Audit

Structure

- ① Establish an independent audit unit under the Board of Directors in accordance with regulatory requirements
- ② Comprise one full-time Audit Supervisor and five auditors
- ③ Appoint or dismiss the Audit Supervisor with approval from both the Audit Committee and the Board of Directors.

Primary Duties

- ① Assist the Board of Directors and management in examining and evaluating the soundness and effectiveness of internal control system design
- ② Provide timely consultation and recommendations for improving the internal control system to ensure its continued effective implementation

Operations

- ① Formulate the annual audit plan based on regulatory requirements, risk assessments, and results of internal control self-evaluations
- ② Conduct audit tasks, issue audit reports, and continuously follow up on improvement actions
- ③ Report audit implementation status regularly to the Board of Directors and the Audit Committee to ensure smooth communication
- ④ Collaborate with audited departments during the audit process to promote process optimization and enhance operational efficiency; in Q4, the President leads department heads in conducting self-assessments of all internal control systems and their implementation, compiles a self-evaluation report, and submits it to the Board of Directors for approval along with the Internal Control Declaration.

CHAPTER 2

Corporate Governance

Legal Compliance Performance

SOLAR's management team remains vigilant toward domestic and international policies and regulations that may affect the Company's finances and operations. The Company has established procedures for legal compliance, with the Legal Department and relevant units responsible for consolidating and reviewing compliance status. To ensure all employees understand various legal compliance topics, SOLAR provides internal training and promotional resources through multiple channels such as in-person courses and e-learning platforms. Key subjects include Occupational Safety and Health Training, Intellectual Property Rights, the Trade Secrets Act, and TIPS – Taiwan Intellectual Property Management System. Participation in these programs is mandatory for management and relevant personnel. Additionally, all employees are required to complete e-learning courses and adhere to the Procedures for Ethical Management and Guidelines for Conduct and the Responsible Business Alliance Code of Conduct, which serve as the foundation for sustainable operations.

SOLAR defines any administrative legal case resulting in a fine exceeding NT\$1.5 million or significantly impacting business operations as a material violation. In 2024, the Company reported no material violations in the economic, environmental, or social categories resulting from legal non-compliance. The Company also complies with the Fair Trade Act and has not been involved in any legal proceedings related to anti-competitive practices, antitrust violations, or monopolistic behavior. Furthermore, SOLAR reviews its legal compliance in 2024 across environmental, social, and product-related categories.

Environmental Compliance

In 2024, SOLAR incurred no significant fines for environmental violations, received no sanctions other than fines, and had zero complaints regarding environmental impacts filed, processed, or resolved through formal grievance mechanisms.

Social Compliance

In 2024, SOLAR incurred no significant fines for social violations, received no sanctions other than fines, and had zero complaints related to human rights issues filed, processed, or resolved through formal grievance mechanisms.

Product and Service Compliance

In 2024, SOLAR incurred no significant fines or compensations for violations related to the provision or use of its products and services.

- ★ There were no instances of corruption.
- ★ There were no complaints regarding customer privacy breaches or misuse of customer data.
- ★ There were no violations of marketing-related regulations or voluntary codes, including advertising, promotion, and sponsorship.
- ★ There were no product sales-related disputes.
- ★ There were no violations of regulations or voluntary codes concerning product and service information labeling.
- ★ There were no violations of regulations or voluntary standards related to health and safety impacts of products and services throughout their life cycle.

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Corporate Governance



▼ External Penalties Incurred by the Parent Company in Taiwan in 2023 and 2024

Year	Category	Violated Regulation	Number of Cases	Summary of Violation	Fine Amount (NT\$10,000s)	Response and Remedial Measures
2024	Environmental	Air Pollution Control Act	1	Failure to replace scrubbing liquid in air pollution control equipment at the frequency specified in the permit.	10	Established a checklist review and real-time tracking and correction mechanism; improvements completed.
		Water Pollution Control Act	4	Mismatch between the number of wastewater treatment units and the chemical dosage versus the content of the approved water pollution control plan (Note).	9	Applied for and obtained approval for changes to the water pollution control plan and permit registration; improvements completed.
		Waste Disposal Act	2	- CCTV monitoring system malfunctioned and was not properly maintained; failed to comply with the approved review content. - Waste stored in the ESTP Plant did not match the site layout in the approved waste disposal plan.	1.2	- Repaired surveillance cameras and established a daily monitoring check mechanism; improvements completed. - Applied for and obtained approval for changes to the plant layout in the waste disposal plan; improvements completed.
	Social	Labor Standards Act	2	Overtime work exceeded legal limits	25	- Accelerated manpower recruitment in Q1 2024 to reduce the risk of excessive overtime. - In Q4 2024, the labor-management meeting approved the adoption of a three-month cap on total overtime hours; the plan was filed with the Labor Bureau and improvements completed.
	Governance	Internal Control System	1	Failure to report a major contract to the Board of Directors in accordance with Procedures for Acquisition and Disposal of Assets.	10	Reported to the Board in accordance with regulations; improvements completed.
2023	Environmental	Applied for and obtained approval for changes to the plant layout in the waste disposal plan; improvements completed.	1	Air pollution emissions from a discharge outlet exceeded standards.	10	Completed cleaning of the scrubber tower and replacement of Raschig rings; re-inspection passed odor control test by the Environmental Protection Bureau; improvements completed.
	Social	Overtime work of foreign migrant workers exceeded legal limits.	1	Overtime work of foreign migrant workers exceeded legal limits.	5	Accelerated manpower recruitment to reduce the risk of excessive overtime.
	Governance				None.	

Note: Due to joint applications, separate penalties were imposed on different plant sites. Fines were duplicated during the supplemental documentation period.

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Ethical Corporate Management Policy

SOLAR's management team and all employees are committed to upholding the Company's ethical corporate management policy. A training blueprint for the Company's "Code of Ethical Conduct" has been developed, requiring all employees to participate in compliance-related training programs to strengthen legal awareness. New employees must sign an employment consent form upon onboarding, which includes adherence to the ethical behavior standards outlined in the Employee Code of Conduct. At the same time, suppliers are required to strictly observe integrity and anti-corruption standards in their business activities. They must commit to complying with all integrity-related requirements stipulated by SOLAR for its business partners. Under no circumstances may they conspire with, request, promise, or offer any bribe or improper benefit to SOLAR employees, their relatives, or designated representatives—nor engage in any conduct that directly or indirectly benefits such individuals.

SOLAR is dedicated to conducting all business activities with integrity and in accordance with the "Employee Code of Conduct." Corruption and any form of fraudulent behavior are strictly prohibited. In 2024, no complaints or whistleblower reports were filed concerning violations of ethical conduct or unlawful behavior by employees or involving the Company's operations. Should any employee or member of the supply chain be suspected of unlawful conduct, reporting is encouraged. SOLAR will investigate and take disciplinary action as necessary. The identity of the whistleblower will be kept strictly confidential, and appropriate legal protections will be provided.

▼ Overview of 2024 Integrity Management Awareness Training Courses

Course Name	Number of Completions	Total Training Hours	Completion Rate
Introduction to Intellectual Property Concepts and SOLAR IP Regulations	187	93.5	100%
Protection of Trade Secrets and Case Studies	193	193	100%
SOLAR Guidelines on Ethical Business Conduct	237	98.7	100%
Total	617	385.2	100%

Compliance with the RBA and Related Standards

In 2013, SOLAR established an RBA (Responsible Business Alliance) Management System Promotion Task Force, responsible for overseeing the implementation of the RBA management system across departments, including labor, health and safety, environment, and ethical standards. Through onboarding training and the posting of RBA guideline posters, employees are made aware of the Company's commitment to RBA principles, ensuring a safe working environment, dignity and respect for employees, environmentally responsible business operations, and adherence to ethical conduct. A whistleblower mailbox is also publicly available to ensure confidentiality and anonymity for reporters. The Company reviews its internal systems annually to ensure alignment with the latest RBA guidelines. Self-assessment questionnaires (SAQ) are conducted via the RBA-Online platform to identify and mitigate potential risks. In 2024, SOLAR's SAQ scores all exceeded 90 points, indicating a low-risk rating.

SOLAR follows internationally recognized sustainability and human rights frameworks, including the UN Global Compact. It also references core principles from the International Bill of Human Rights, ILO Declaration on Fundamental Principles and Rights at Work, UN Global Compact, and the RBA Code of Conduct to reinforce the Company's Human Rights Policy. This policy affirms the Company's responsibility to respect and protect human rights, and to treat all personnel, including full-time and contract workers, with dignity and respect. SOLAR also encourages suppliers and business partners to uphold the same standards.

Strengthening Precious Metals Management

Given the substantial volume of precious and rare metals involved in its daily operations, SOLAR places strong emphasis on ethical conduct and risk control in metal transactions. The division of authority and responsibility related to precious metals is clearly defined according to departmental functions. All procurement or sales transactions involving precious metals must be instructed by a unit not engaged in execution, and transactions may only proceed following approval. Derivative transactions are conducted solely for hedging purposes, with no speculative or arbitrage activities permitted. The Company also designates dedicated personnel to assess, monitor, and control risks associated with precious metal transactions, and has enhanced audit intensity to ensure all operations are carried out in compliance with relevant standards.

CHAPTER 2

Corporate Governance

Certificate Verification in Taiwan

The parent company of SOLAR has obtained independent third-party verification and holds the following certifications:

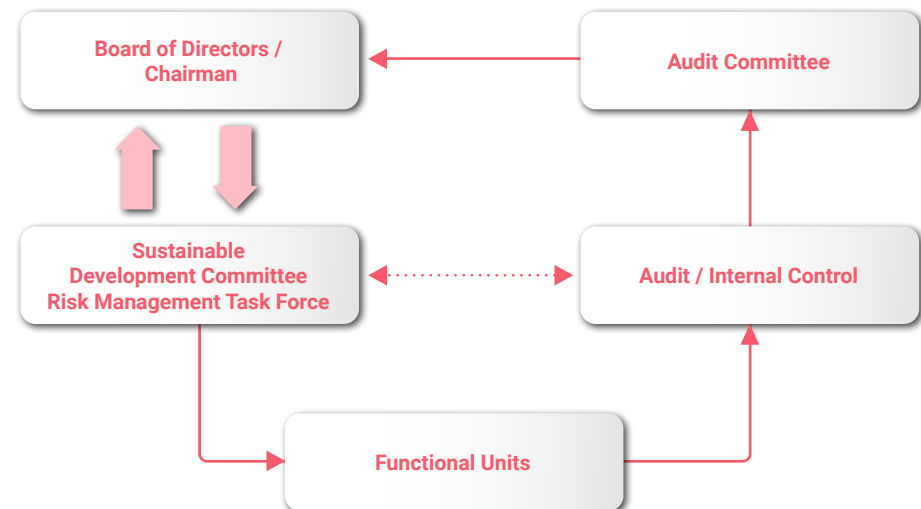


To demonstrate its commitment to quality and environmental control in compliance with international standards, SOLAR adopts the highest-level control principles and aligns fully with global management system standards. The Company has obtained certifications as a Good Delivery Refiner for gold (Au) and silver (Ag) from the London Bullion Market Association (LBMA), passed the Responsible Minerals Assurance Process (RMAP), and received Good Delivery Refiner certification for platinum (Pt) from the London Platinum and Palladium Market (LPPM).

Risk Management

Risk Management Organization

- Board of Directors: The Company's Board of Directors serves as the highest supervisory body for risk management. Its primary goal is to ensure legal compliance and promote the implementation of comprehensive risk management across the Company. The Board is responsible for gaining a clear understanding of the risks associated with operations, ensuring the effectiveness of risk management, and bearing ultimate responsibility for risk oversight.
- Risk Management Task Force: Under the Board of Directors, the Company has established the Corporate Sustainability Committee, within which a Risk Management Task Force has been formed. The Chairperson of the Corporate Sustainability Committee serves as the convener of this Task Force. The Risk Management Task Force is the designated unit responsible for executing risk management. It convenes meetings at least once a year and regularly reports risk management results to the Corporate Sustainability Committee.
- Functional Units: Heads of functional units are responsible for managing risks within their respective departments. This includes analyzing and monitoring relevant risks, ensuring that control mechanisms and procedures are effectively implemented, and embedding risk management into daily operations.
- Risk management procedures and internal control systems shall be audited periodically by internal auditors. The frequency of audits is determined based on the level of risk.



CHAPTER 2

Corporate Governance

Risk Management Strategy

In response to increasing volatility caused by market shifts, environmental and climate changes, information security threats, and financial turbulence, all of which elevate operational risk, SOLAR recognizes the critical and urgent need for effective risk management. To this end, SOLAR has established dedicated risk management procedures to define the scope and responsibilities within its risk management structure, thereby enhancing corporate governance and building an effective risk management mechanism.

SOLAR's risk management framework encompasses a wide range of risks encountered during operational activities, including market risks, operational risks, investment risks, and environmental risks. The Company regularly conducts business impact analyses and risk identification exercises, adopting corresponding strategies to ensure sound operations and sustainable development.

Risk Management Process

At SOLAR, the President delegates responsibility for risk management implementation to functional heads based on the type of risk. The Company emphasizes enterprise-wide risk control, with strict adherence to internal control policies to ensure the effectiveness of risk management practices.

1. Functional unit heads are required to incorporate risk assessment and control into daily operations.
2. When encountering uncertainties that may pose a threat to business continuity, and depending on the severity of the risk, responsible units may convene internal meetings or consult external experts to evaluate the risk and propose preventive measures.
3. Within their scope of authority, functional units may also initiate risk control discussions independently or report through operational review meetings or the Corporate Sustainability Committee, depending on the urgency, significance, and complexity of the issue.

In addition, SOLAR actively promotes risk reporting on an ongoing basis. For example, a whistleblower section has been established on the official website to encourage stakeholders to report any conduct that may compromise business ethics or violate the Ethical Corporate Management Policy and related codes of conduct, serving to deter and prevent unethical or non-compliant behavior. °

Risk Culture

SOLAR has integrated risk awareness into its executive-level operations. Regular weekly, monthly, annual, and mid- to long-term strategic meetings are held to assess short-, medium-, and long-term risk issues, allowing the Company to dynamically respond to and adjust for emerging and potential risks. Through goal management at the executive level, risk management practices are promoted throughout the Company, fostering a strong risk-aware culture.

To institutionalize a risk-conscious corporate culture, SOLAR has incorporated various risk management indicators into daily operations and performance assessments. Additionally, the Company provides internal training programs focused on risk management, including online courses to enhance employee awareness. Mechanisms have been established to encourage individual employees to proactively identify and report potential risks across the organization, promoting greater employee engagement in risk management practices.

To further foster innovation and risk awareness, SOLAR offers a wide array of incentive programs for employee suggestions. These programs include evaluation and reward mechanisms to encourage innovative thinking and identification of hidden risks. Risk management culture is also continuously reinforced through internal media such as digital displays, posters, and corporate bulletin boards, embedding risk awareness into the mindset of every employee.

CHAPTER 2

Corporate Governance

Risk Identification, Response Strategies, and Measures

Following the principle of materiality, SOLAR identifies and assesses risks related to its operations across economic (including corporate governance), environmental, social, and other dimensions. Based on the likelihood of occurrence and the potential impact, risks are categorized into six major types, which are detailed as follows:

Risk Category	Risk Factors	Response Strategies and Measures
Market Risk	Political and Economic Aspects	Actively monitor risks arising from political, economic, and regulatory changes, both domestic and international, that may impact the Company's finances or operations.
	Technological and Industry Aspects	Actively monitor risks stemming from domestic and international technological advancements and industry developments that may affect the Company's finances or business operations.
	Financial Aspects	Actively identify and monitor risks arising from fluctuations in market risk factors (such as interest rates, exchange rates, stock prices, commodity prices, and electricity prices) that may affect the value of the Company's financial assets or liabilities (including on- and off-balance sheet items), potentially resulting in various forms of loss.
Operational Risk	Operational Aspects	Actively identify and monitor risks arising from changes in business models, organizational restructuring, overly concentrated sales or procurement, product obsolescence, and issues related to the design and quality management of products and services, as well as significant risks associated with business contracts.
	Precious Metals Management Aspects	Actively identify and monitor risks stemming from fluctuations in precious metal prices, inventory levels, delivery processes, transportation security, and overall management, which may impact the Company.
	Intellectual Property Aspects	Actively identify and monitor risks related to patent applications and maintenance, and the protection of intellectual property rights, including potential infringements that may affect the Company.
	Supply Chain Aspects	Actively identify and monitor risks caused by issues concerning supplier quality, pricing, and delivery schedules that may impact the Company.
Investment Risk	Information Security Aspects	Actively identify and monitor risks related to digital information security, data protection regulations, and the management of confidential documents that may impact the Company.
	Investment Aspects	Actively identify and monitor risks arising from overly concentrated investments, high-risk and high-leverage operations, trading of derivative financial instruments, fluctuations in the market value of short-term financial investments, or governance and operational risks associated with long-term investee companies, all of which may impact the Company.
Legal and Compliance Risk	Compliance Aspects	Actively identify and monitor risks resulting from non-compliance with relevant laws and regulations, including but not limited to labor laws, the Company Act, securities-related regulations, import/export controls, industry conduct guidelines, and anti-corruption and anti-trust regulations, which may pose potential risks to the Company.
Environmental Risk	Environmental Aspects	Actively identify and monitor risks related to compliance with international and local environmental protection regulations, such as those governing air, water, waste, hazardous substances, noise emissions, and environmental impact assessment requirements.
	Climate Change Aspects	Actively identify and monitor risks associated with issues linked to natural disasters, including greenhouse gas emissions management, energy management, water resource management, shortages of water and electricity, and emerging concerns such as carbon credits and carbon fees.
Social Operational Hazard Risk	Personnel Operations Aspects	Actively identify and monitor risks arising from occupational safety, health and hygiene, chemical management, safety protection and emergency response, as well as improper or erroneous human operations that may impact the Company.
	Human Resources Aspects	Actively identify and monitor risks related to human rights issues involving employees or suppliers, including but not limited to labor relations, child labor, and forced labor. In addition, monitor risks associated with talent development and management, such as recruitment and retention, and mechanisms for talent development.

CHAPTER 2

Corporate Governance

Emerging Risks

Emerging Risks	 Geopolitical Risk	 Key Talent Risk
Risk Description	Rising international geopolitical tensions pose a threat as SOLAR operates production sites in both Taiwan and mainland China. The ongoing US-China trade war and cross-strait dynamics are closely monitored by global clients and may impact operations.	SOLAR operates within a highly specialized segment of the materials industry in Taiwan, with most competitors being century-old international conglomerates. SOLAR supplies to Taiwan's critical electronics sectors, including semiconductors, ICT, displays, and printed circuit boards, which are indispensable to global industry. These sectors require a workforce with high technical proficiency and expertise. However, Taiwan faces a severe shortage of talent in the materials field, compounded by the declining birthrate, shrinking pool of graduates, and increasing challenges in recruitment.
Potential Impact	1. Clients, under pressure from their end customers, are planning to relocate or expand production sites outside of China to mitigate geopolitical risks. Uncertainties in supply chain management and the establishment of new production sites may lead to potential cost increases. 2. SOLAR's core products involve precious metals, which are subject to price volatility influenced by political factors.	1. The poaching of materials talent by domestic and international companies offering high compensation packages poses a threat to SOLAR's human resource stability. 2. With SOLAR's continued business expansion, there may be a need for a significant increase in workforce size. The high-tech industry is marked by intense competition for recruitment and hiring. Located near a science park, SOLAR also faces the risk of talent being drawn away, which could affect its ability to retain current staff or recruit qualified personnel necessary for ongoing expansion.
Response Measures	1. In response to geopolitical developments, SOLAR has proactively conducted assessments to diversify its supplier regions and is evaluating investment plans and strategic partnerships in alternative regions. 2. To mitigate the impact of precious metal price fluctuations on asset and liability values, SOLAR engages in hedging activities to manage related risks.	1. To retain key talent, SOLAR has established a key talent database and continues to strengthen both talent retention and recruitment mechanisms. This includes performance-based incentives, job rotation management, and monitoring of turnover risk. 2. SOLAR maintains active collaborations with universities through industry-academia partnerships, cooperative education programs, and internship opportunities to increase student interest in pursuing careers at SOLAR upon graduation.

CHAPTER 2

Corporate Governance

Intellectual Property Management

To protect intellectual property rights, SOLAR has established four key intellectual property management policies: (1) optimize the intellectual property management system and ensure compliance with corporate governance regulations; (2) enhance employees' intellectual property knowledge; (3) respect the intellectual property rights of others to reduce operational risk; and (4) protect and accumulate intellectual property assets. The Company has set up a dedicated Intellectual Property Affairs Department and implemented a comprehensive IP management system to strengthen awareness and reduce operational risks, thereby preventing the loss of corporate intellectual assets. In addition, SOLAR places strong emphasis on research and development innovation by establishing incentive programs for innovation and robust mechanisms for intellectual property protection.



Optimize the IP management system and ensure compliance with corporate governance regulations

- Actively implement the newly added IP provisions in the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies” and the new IP indicators in the “Corporate Governance Evaluation System.”
- Introduce and maintain certification under the Taiwan Intellectual Property Management System (TIPS, Grade A) and continue improving the IP management framework.



Enhance employees' IP knowledge

- Establish a dedicated Intellectual Property Affairs Department and formulate the IP management system to strengthen employees' IP knowledge.
- Convey national IP regulations, the Company's IP policy, and related knowledge through training courses, expert lectures, bulletin materials, and other formats.



Respect the intellectual property rights of others to reduce operational risks

- Require each department to classify information and apply appropriate confidentiality measures in accordance with the “Confidentiality Management Regulations,” implementing access control over facilities, documents, and personnel to reduce the risk of information leaks



Protect and accumulate intellectual property assets

- Formulate the “Patent Application and Management Procedure” and the “Trade Secret Registration and Management Regulations” to standardize the generation and protection processes for patents and trade secrets.
- Encourage innovation through an R&D incentive program, preserve innovative outcomes, and accumulate them as part of the Company's long-term competitive edge.

SOLAR holds at least one Intellectual Property Committee meeting each year to review its IP policies, strategic patent portfolio, and the quality of its IP assets. In the fourth quarter of each year, the implementation status of the annual IP management plan is reported to the Board of Directors to ensure the effectiveness of IP management. As of the end of 2024, SOLAR holds over 100 approved and valid patents, with coverage across key sectors including storage media, optoelectronics and displays, semiconductors, and solar energy. The Company will continue focusing its patent portfolio strategy on innovation within these core industries.

Since 2021, SOLAR has actively promoted a trade secret and confidentiality management framework. Each department follows the “Confidentiality Management Regulations” to classify information and implement appropriate protection measures, including access control for facilities, documents, and personnel, in order to mitigate the risk of information leakage. In addition, the Company has established the “Trade Secret Registration and Management Measures” to define the processes for generating and protecting trade secrets. By the end of 2024, SOLAR had registered over 3,000 trade secrets. SOLAR encourages employees to pursue innovation and preserves these outcomes as part of its growing intellectual capital, further strengthening the protection and competitiveness of its intellectual property. In 2023, SOLAR adopted and was certified under the Taiwan Intellectual Property Management System (TIPS, Grade A), with certification valid through December 31, 2026.

CHAPTER 2

Corporate Governance

Information Security Policy and Defense Framework

SOLAR is committed to safeguarding the confidentiality, integrity, and availability of information throughout its operations and customer service processes. The Company places great emphasis on customer information security and personal data protection, adheres to all applicable information security laws and industry best practices, and has adopted the ISO 27001 Information Security Management System. SOLAR undergoes regular third-party audits to effectively mitigate internal and external information security risks. To ensure the effective implementation of information security management, SOLAR convenes annual Information Security Management Review meetings to evaluate and continually refine its information security standards and practices. In addition, SOLAR conducts ongoing employee education and awareness campaigns to raise consciousness around information security responsibilities. These efforts include social engineering drills and disaster recovery simulations. Employees who incorrectly respond to phishing simulations receive follow-up education and reminders to improve vigilance and resilience. These practices help reinforce a robust information security system capable of responding to evolving internal and external threats.

Information Security Policy

The protection of information security and confidentiality is a fundamental commitment SOLAR makes to its customers, shareholders, and employees. SOLAR actively promotes its information security management system by establishing clear policies, guidelines, and operating procedures. The publication of the “Information Security Policy” demonstrates the Company’s firm commitment to defending information security and sets out concrete goals for its implementation, ensuring SOLAR’s market competitiveness while safeguarding the interests of customers and partners.

To ensure the effective enforcement of information security, SOLAR has formulated a group-wide Information Security Policy. The Intelligent Management Center is responsible for coordinating the formulation, implementation, risk management, and compliance review of information security and protection-related policies. The Information Security Management Committee also holds an annual management review meeting to assess the effectiveness of information security practices. The agenda covers information security issues, system operations, and the evaluation and implementation results of new security technologies or products. SOLAR has built a comprehensive, multi-layered information security architecture to ensure the security, stability, and efficiency of systems within the information security framework. The defense strategy centers on protecting core information across three dimensions—communications, software, and hardware—and is based on the CIA triad of Confidentiality, Integrity, and Availability.

Process Security

Establish clear protocols to prevent information security risks caused by procedural gaps.

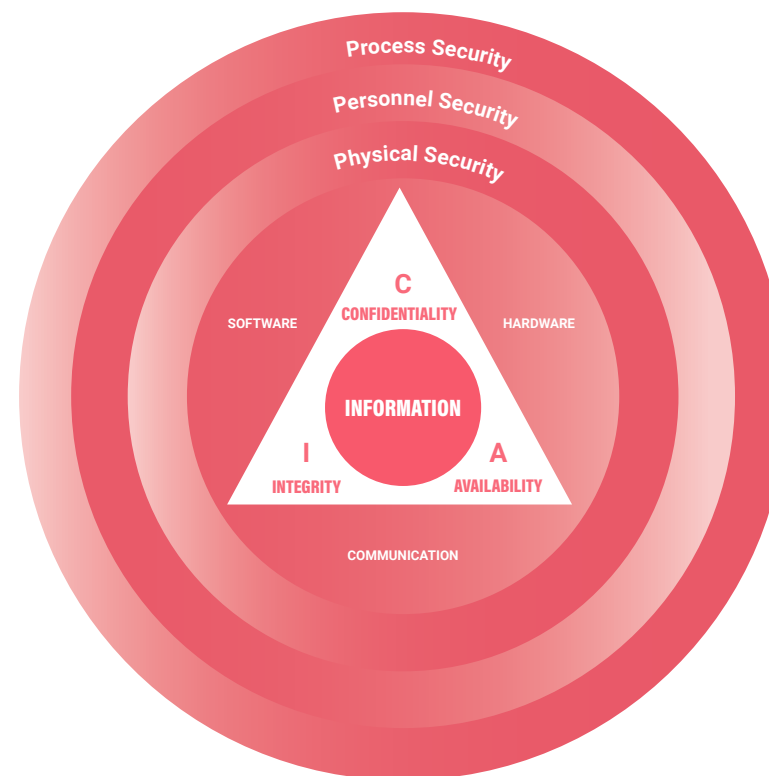
Personnel Security

Train and manage personnel to reduce human error and mitigate internal threats.

Physical Security

Protect server rooms and equipment from intrusion, theft, and disaster-related damage.

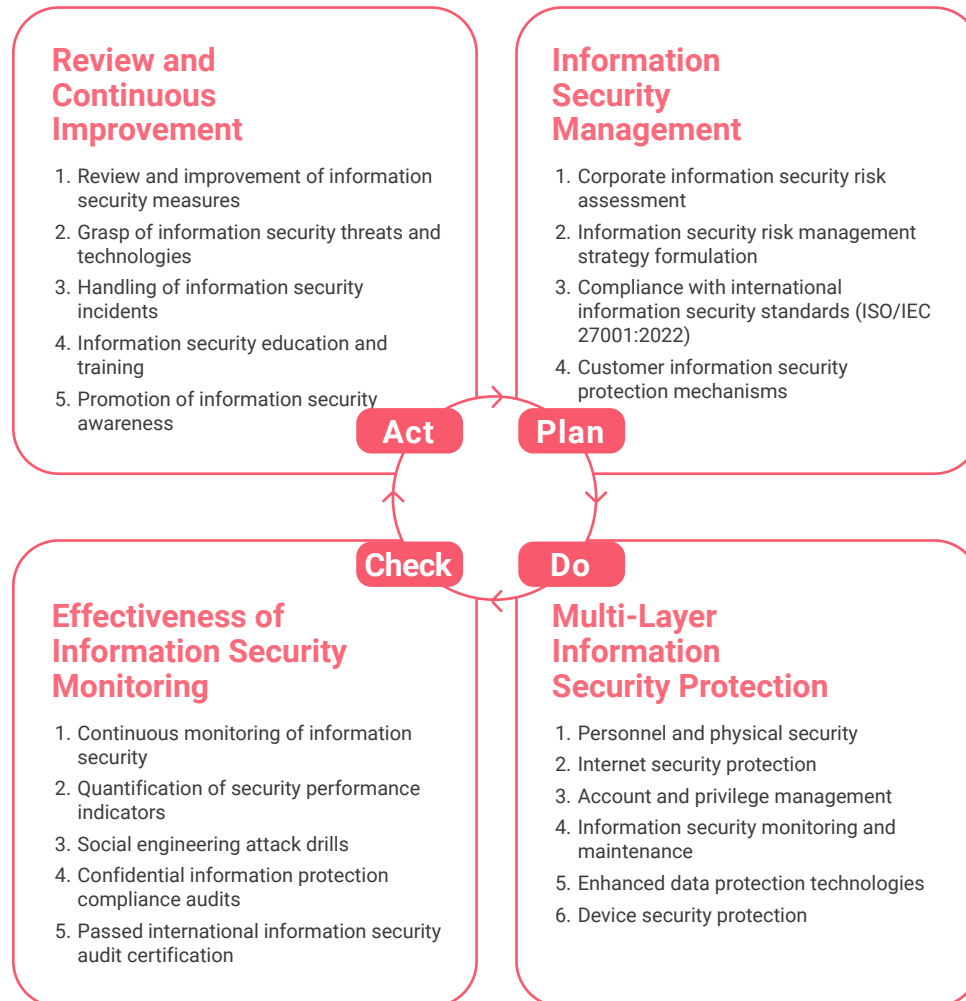
▼ SOLAR’s Information Security Defense Strategy and Framework



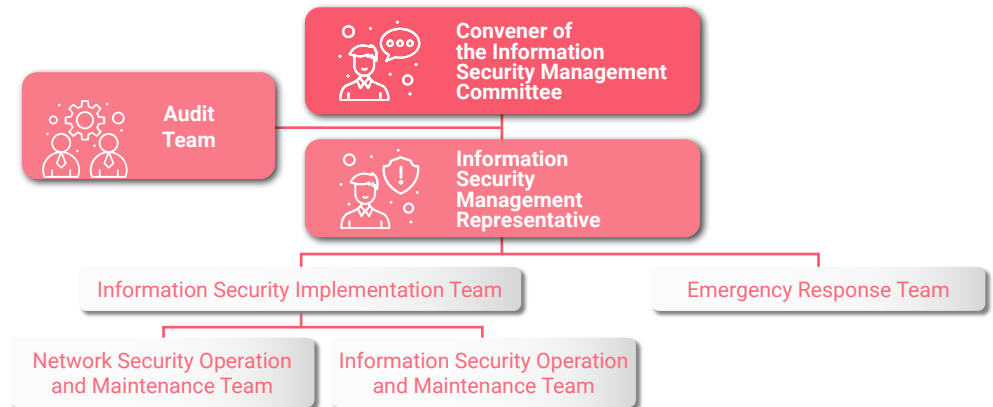
CHAPTER 2

Corporate Governance

To ensure effective implementation of information security management, SOLAR holds regular review meetings and adheres to the Plan-Do-Check-Act (PDCA) management cycle. This mechanism helps evaluate the applicability of the Information Security Policy and the effectiveness of protective measures, with implementation results reported on a regular basis.



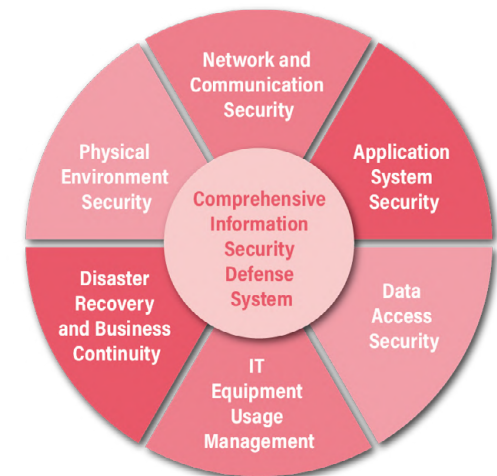
Information Security Management Committee Organizational Structure



Since 2023, SOLAR has appointed a Chief Information Security Officer (CISO) and designated information security personnel, enabling the organization to respond more systematically to cybersecurity challenges. This structure ensures the effective execution of information security policies and measures, while continuously strengthening the Company's overall information security risk management capabilities.

Comprehensive Information Security Defense System

Through the implementation of information security management standards, SOLAR aims to prevent improper data use, leaks, tampering, or damage caused by human error, malicious acts, or natural disasters, minimizing associated risks and impacts. In parallel, SOLAR actively promotes digital transformation by adopting automation and data analytics to enhance production efficiency, supply chain management, and resource integration, ensuring a competitive edge in a dynamic market environment.



CHAPTER 2

Corporate Governance

2024 Information Security Implementation Achievements

Certification

Certified under the International Information Security Management System | ISO/IEC 27001 : 2022 |

Scope includes: All information security-related activities provided by the IT department, including the development and maintenance of enterprise resource planning (ERP) systems, manufacturing execution systems (MES), and the infrastructure of related data centers and networks.

Policy

34

 procedures

Aligned with ISO 27001 revision, 34 procedures have been updated to cover areas such as cloud service provider management, information security incident response, and risk assessment, ensuring compliance with the latest standards.

2024

34 procedures

Control

7,000

 electronic devices
controlled upon entry

Entry control measures apply to all electronic devices (mobile phones, laptops, cameras, tablets), with more than 56,000 control labels issued. The total number of devices managed has exceeded 7,000.

Training & Awareness

100%

All new employees completed information security training courses

2022

100%

2023

100%

2024

100%

100%

All employees completed the annual online information security education program. Course topics include:

- Email Security
- Password Management
- AI Security and ChatGPT

2022

100%

2023

100%

2024

100%

2

 email-based social engineering
drills were conducted

Two email-based social engineering drills were conducted to reinforce awareness of email security

2022

Email open rate
17%

2023

Email open rate
20%

2024

Email open rate
17%

60

 minute Information Security
Awareness Video

A 60-minute awareness video was produced, focusing on password protection and email security best practices

2022

2 videos/4hr

2023

2 videos/2hr

2024

1 videos/1hr

CHAPTER 2

Corporate Governance

Deepening ESG Awareness

Environmental, Social, and Governance (ESG) has emerged as a global focal point and an indispensable aspect of modern business. Sustainability is now a shared goal and strategic vision across industries. To raise employee awareness of ESG and reinforce corporate competitiveness, SOLAR has launched relevant training programs and initiatives to integrate ESG concepts into daily operations and cultivate a culture of sustainability throughout the organization. During weekly operations meetings, the ESG unit regularly shares ESG updates and initiatives with department heads to ensure that the management team remains engaged with ESG topics. To further embed ESG awareness in daily operations, the SOLAR employs diverse internal communication channels. The ESG unit utilizes the internal e-bulletin board (“Corporate Dashboard Section”) to disseminate ESG-related content, including global trends, glossary explanations, ISO standards and systems, and policy highlights. The unit also hosts annual ESG Online Seminars covering global ESG developments, carbon reduction, energy-saving practices, and SOLAR’ s ESG initiatives—enabling employees to fully understand the Company’ s commitment and translate ESG concepts into everyday operations and culture.

In addition, ESG personnel continue to participate in external courses, both in-person and online, to enhance their professional competencies. This ensures that the team remains aligned with international ESG developments and can apply best practices internally to advance the Company’ s sustainable development objectives.

▼ ESG Corporate Panel Awareness





CHAP³ CIRCULAR ECONOMY

From Waste Regeneration to Carbon
Reduction and Sustainability
Data Destruction Services
Co-creating a Sustainable Future
| Action, Dialogue, and Global Engagement |

47
51
54

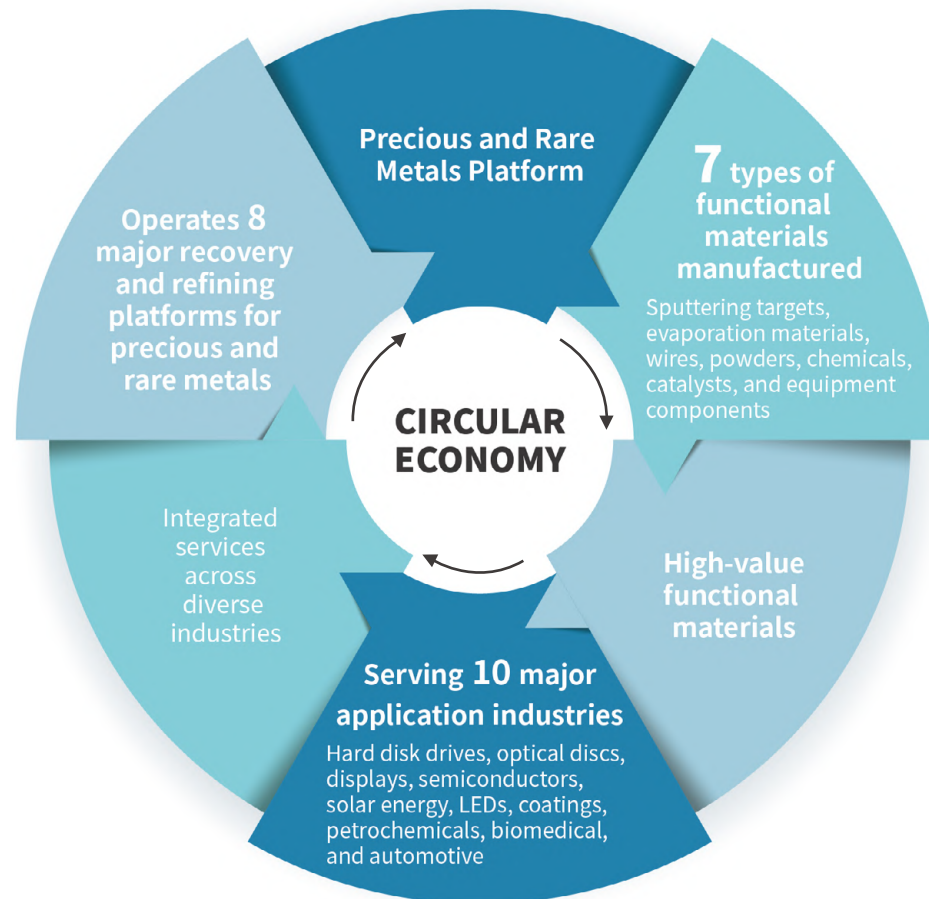
CHAPTER 3

Circular Economy



From Waste Regeneration to Carbon Reduction and Sustainability

SOLAR embraces the vision of “Green, Value, and Future” and actively promotes a circular economy guided by the 3Rs (Reuse, Reduce, Recycle). This philosophy is deeply embedded in its business model and has become a core part of the Company’s DNA. At the heart of SOLAR’s operations is a business model centered on the recovery and reuse of precious and rare metals. This approach has given rise to a multi-tiered value chain of circular economy practices, ranging from micro (factory-level) to meso (industry-level) and macro (society-level) cycles, forming a complete Green Circular Economy (GCE) framework. By converting waste into high-end materials and applying them across consumer and technology sectors, SOLAR has pioneered a circular economy-driven operational model that opens new pathways for sustainability and resource optimization.



CHAPTER 3

Circular Economy

High-Value Utilization of Metal Waste: Building a Comprehensive Precious Metals Value Chain and Creating Value

Circular economy is a regenerative and renewable economic and industrial system. In contrast to the linear economy, where products move through a life cycle of development, growth, decline, and disposal, the circular economy redefines materials, products, processes, and business models by utilizing renewable energy and resources. The goal is to maximize resource reuse and eliminate waste. To address the challenges posed by environmental concerns and finite resources, SOLAR adopts circular economy thinking to reduce operational risks related to sustainability and lessen dependence on raw materials. Through this approach, SOLAR delivers five key contributions to sustainable business:

1.

Maximizing resource efficiency by ensuring every material is fully utilized and continuously circulated within the industrial system

2.

Decoupling economic growth from resource extraction and consumption to reduce waste generation and lower emissions

3.

Preventing environmental degradation and promoting the achievement of sustainable development goals

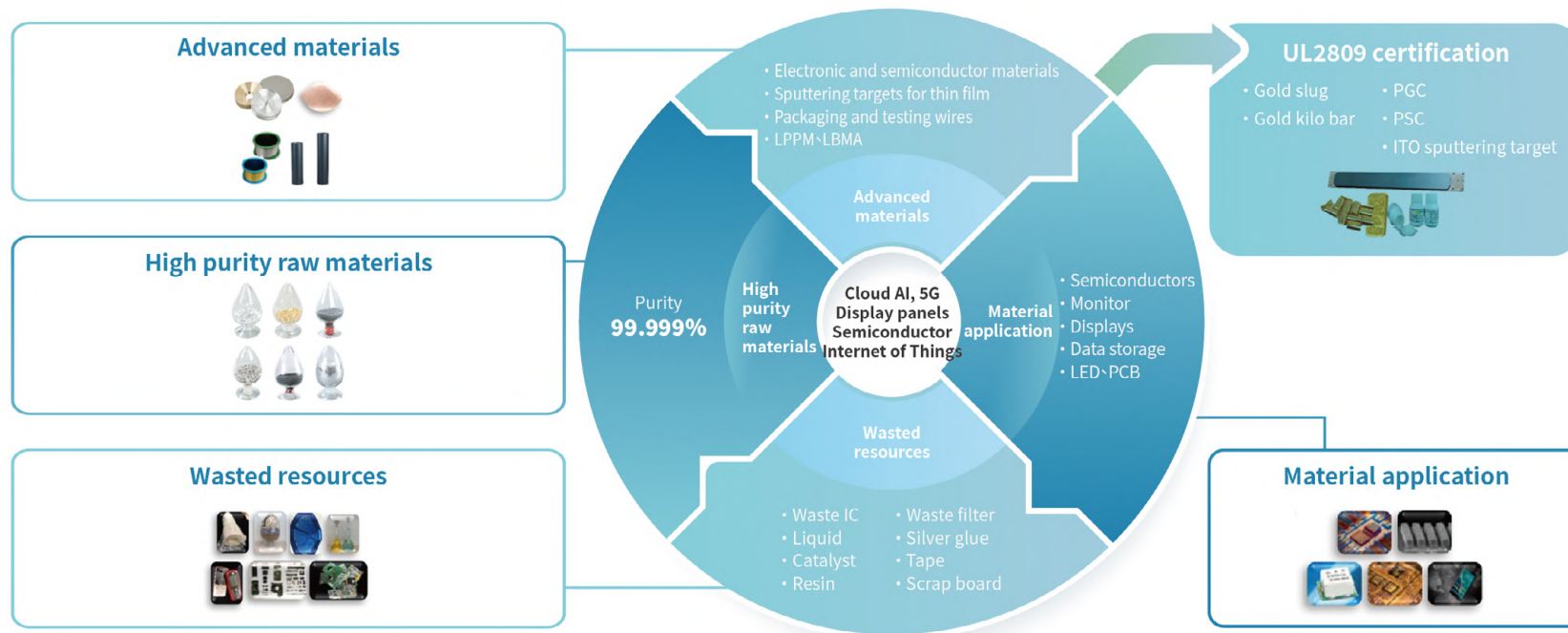
4.

Creating differentiated brand value for customers through SOLAR's circular products and services

5.

Establishing a distinct competitive advantage that opens new opportunities for sustainable business growth

▼ SOLAR's Comprehensive Circular Economy Model for Precious and Rare Metals

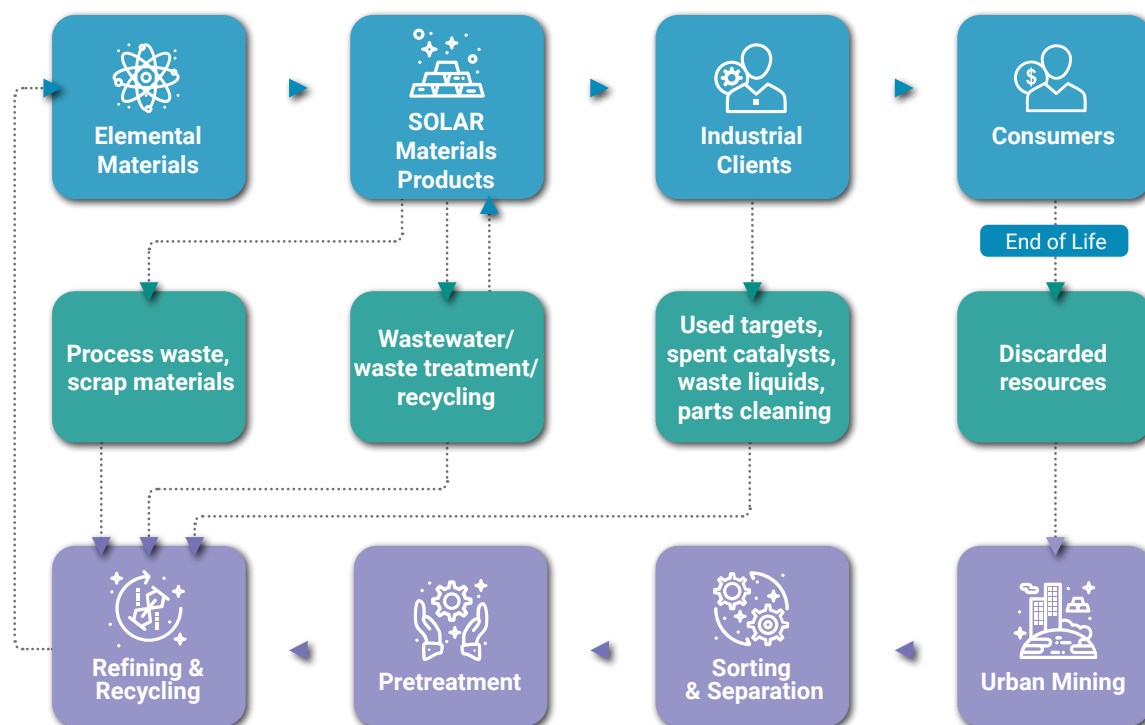


CHAPTER 3

Circular Economy

SOLAR recycles precious and rare metal waste from the industry, including waste and scrap generated in its own manufacturing processes, factory waste and spent sputtering targets from customers, and end-of-life electronic products. Through its proprietary refining and purification technologies, the Company processes these waste materials into industrial-grade raw materials, enabling the regeneration of valuable metal elements. These recycled materials are then directly incorporated into the production of various industrial products, which are supplied to customers in Taiwan and across the globe. Through this approach, SOLAR achieves material sustainability and realizes a fully circular economy model that transforms waste into high-end materials. SOLAR provides comprehensive recycling and refining services for a wide range of metal elements, including gold (Au), silver (Ag), platinum (Pt), palladium (Pd), ruthenium (Ru), indium (In), gallium (Ga), and tantalum (Ta), sourced from diverse waste materials. In addition to metal recovery and purification, the Company offers integrated services such as precious metal trading, transfers, leasing, and equipment component cleaning, establishing a fully integrated, end-to-end value chain for precious metals.

▼ SOLAR's Circular Economy Value Chain



Carbon Reduction through Recycled Metal Refining

Embracing the principles of circular economy and urban mining, SOLAR recovers and refines high-purity precious and rare metals from industrial waste. This process enables discarded resources to be reused, reducing reliance on imported raw materials and maximizing resource efficiency. By doing so, SOLAR minimizes the environmental impact associated with resource extraction and advances its goal of building a green circular economy. To monitor progress, SOLAR regularly tracks the recovery volume of its top six metals. In 2024, the total recovery volume of these six key metals reached approximately 251 metric tons. Among them, platinum (Pt) showed a 4% decrease in recovered volume due to a reduction in incoming materials. In contrast, gold (Au), ruthenium (Ru), and indium (In) posted notable increases of 10%, 42%, and 31%, respectively, driven by greater recovery from waste solutions and expanded production capacity.

▼ Six key Metal recovery volumes over the past 3 years

(Unit: kg)

Item	Recovery Volume		
	2022	2023	2024
Au	10,655	10,196	11,211
Ag	134,486	111,712	113,034
Pt	5,286	3,800	3,652
Ru	14,534	7,973	11,290
Pd	421	521	535
In	81,764	84,760	111,199
Total	247,146	218,962	250,921

Note: Silver (Ag) recovery volume excludes material processed on behalf of the London Bullion Market Association (LBMA).

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Circular Economy

▼ Carbon Reduction through Precious and Rare Metals Recovery from Scrap

In 2024, SOLAR recovered approximately 251 metric tons of precious and rare metals. Gold, silver, platinum, and indium together accounted for around 239 metric tons. Based on internal evaluations, comparing emissions from the refining of recycled metals to those from traditional mining and refining processes, the analysis showed that SOLAR's recycling and refining efforts reduced annual carbon emissions by an estimated 370,000 metric tons, equivalent to the annual per capita emissions of approximately 30,525 Taiwanese residents. This demonstrates the dual benefits of resource reuse and carbon reduction. Looking ahead, SOLAR will continue to deepen and expand its efforts in this area, working alongside partners to contribute meaningfully to environmental sustainability.

Carbon Reduction through SOLAR's Recycled Metal Refining

366,297 metric tons

Combined for Gold / Silver / Platinum / Indium
(4 elements)

2024 total recycled volume of 4 elements
by SOLAR: 239 metric tons

Total
Carbon
Reduction

Equivalent to the annual carbon emissions of

30,525 people

Annual carbon absorption of

942 Da' an Forest Parks

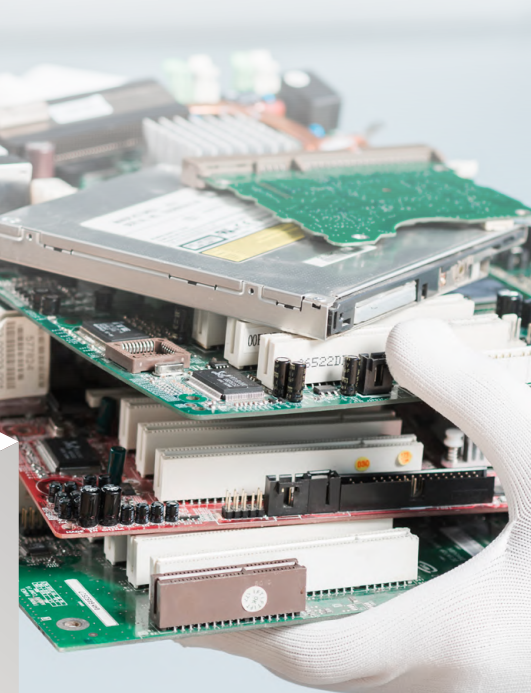
Note 1 : The average annual carbon emissions per person in Taiwan is approximately 12 tCO₂e

Note 2 : The annual carbon absorption of one Da' an Forest Park is approximately 389 tCO₂e

Note 3 : The data reflects the difference in carbon emissions between metals recycled/refined and metals extracted/refined from natural ores

Natural Mining

Urban Mining



CHAPTER 3

Circular Economy



Data Destruction Services

E-Waste and Cybersecurity Risks in the Digital Age

As digital transformation accelerates, the proliferation of electronic products has led to an explosive increase in e-waste. According to the UN's Global E-Waste Monitor, 62 million metric tons of e-waste were generated worldwide in 2022, an 82% increase compared to 2010. However, only 22.3% was properly recycled. E-waste is growing five times faster than recycling efforts, and global volumes are projected to reach 82 million metric tons by 2030.

Unrecycled e-waste contains approximately US\$62 billion worth of materials, including base metals such as iron, aluminum, and copper, along with precious metals like gold and silver, and strategic rare earth elements used in permanent magnets, energy, and aerospace applications. Rare earths, designated as strategic resources in many countries due to their scarcity and critical role in advanced materials, currently have a global recycling rate of just 1%. Proper recovery and refining not only reclaim these valuable metals and reduce reliance on conflict minerals but also help cut greenhouse gas emissions and prevent heavy metal and compound pollution from damaging ecosystems and human health.

Additionally, electronic devices often contain vast amounts of sensitive information. Without proper handling, disposed devices pose significant data breach risks. The disposal of e-waste is not only an environmental challenge but also a global issue concerning information security. It urgently calls for effective strategies for disposal and recycling to achieve a win-win solution of resource reuse and environmental sustainability.

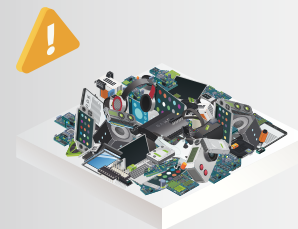
Global E-Waste Risks and Challenges



Unrecycled E-Waste
USD 62 billion
worth of
recoverable
resources



Information Security
Risk
Data leakage



E-Waste
Explosive
growth

Comprehensive Monitoring and Traceability Mechanism

Balancing Information Security and Environmental Protection to Promote Corporate Sustainability

SOLAR's Green IT Asset Disposal Solution

1. One-Stop Service



2. Data Sanitization Technology in Compliance with Global Standards

Blancco data erasure – trusted on over 250 million devices globally

Physical destruction – third-party witnessed and certified

3. Comprehensive Auditable Reporting for All Use

Third-party/ISO audit records – verifiable data destruction log

Sustainability/ESG reports – GHG reduction documentation

4. E-Waste Recycling and Refining



⊙ Data destruction compliant with ISO/IEC 21964:2018 international security standard

⊙ Waste is sorted and recycled in line with regulations, offering full traceability

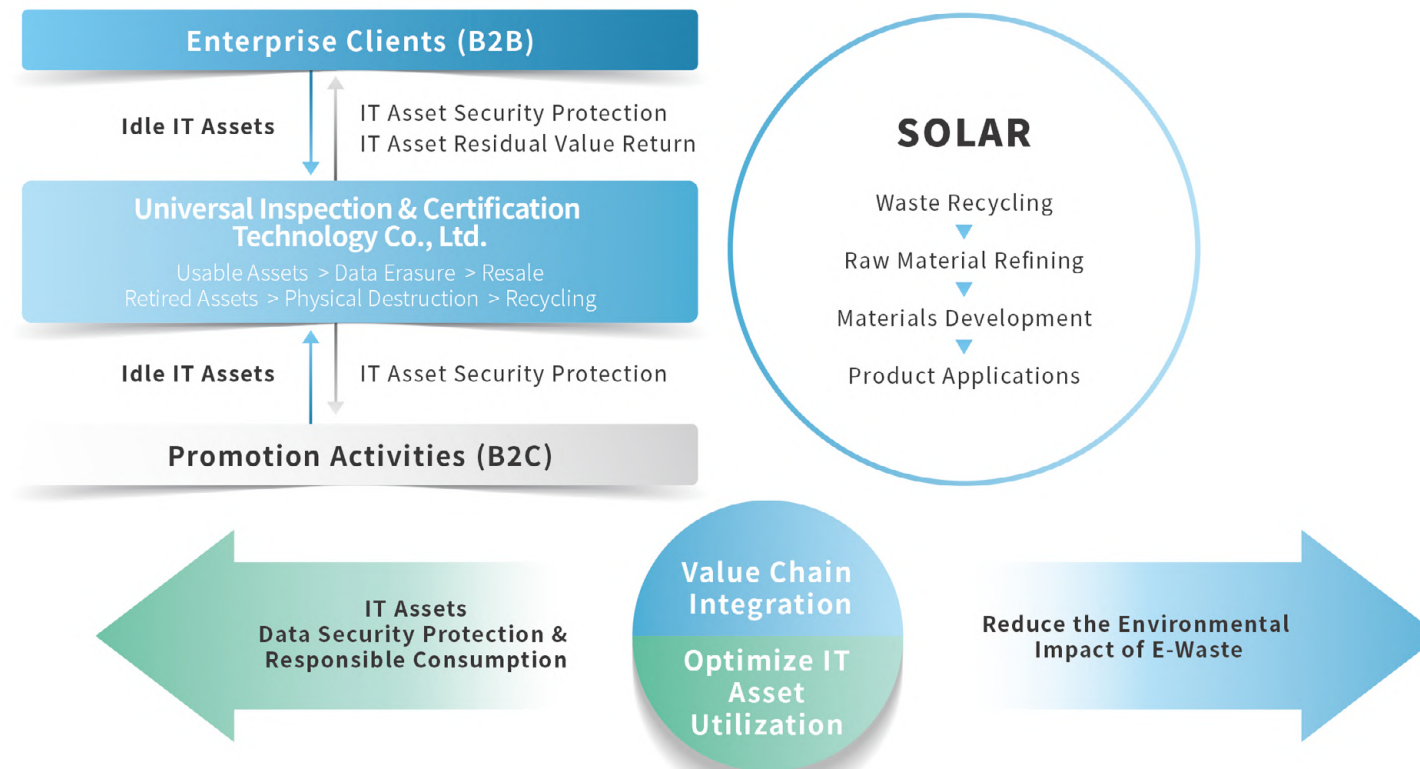
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Data Security Meets Circular Economy: SOLAR's Green IT Asset Disposition Solution

SOLAR, together with its subsidiary Universal Inspection & Certification Technology Co., Ltd. (collectively referred to as “SOLAR” hereinafter), upholds the principles of responsible consumption and resource circulation by offering a one-stop IT asset disposition service. This service encompasses data erasure, data destruction, asset reuse, and waste recycling—ensuring that every decommissioned device is put to its best possible use. Information equipment that has undergone certified data erasure may be reused or resold to maximize value. Assets with no residual value are destroyed in accordance with ISO 21964 standard. Through recovery and refining, SOLAR transforms discarded IT assets into high-purity materials, which are further processed into advanced technology components. This extends the life cycle of resources while supporting environmental conservation.

In terms of data security, SOLAR adopts Blancco's industry-leading erasure technology. After erasure, the system verifies the affected storage areas to ensure data is unrecoverable, and generates tamper-proof digital reports. Blancco has processed over 250 million devices globally, supports more than 25 standards, holds 40 patents, and has passed certifications from 18 international organizations. Its solutions apply to all types of IT storage media, including desktops, laptops, mobile devices, and data centers.



CHAPTER 3

Circular Economy

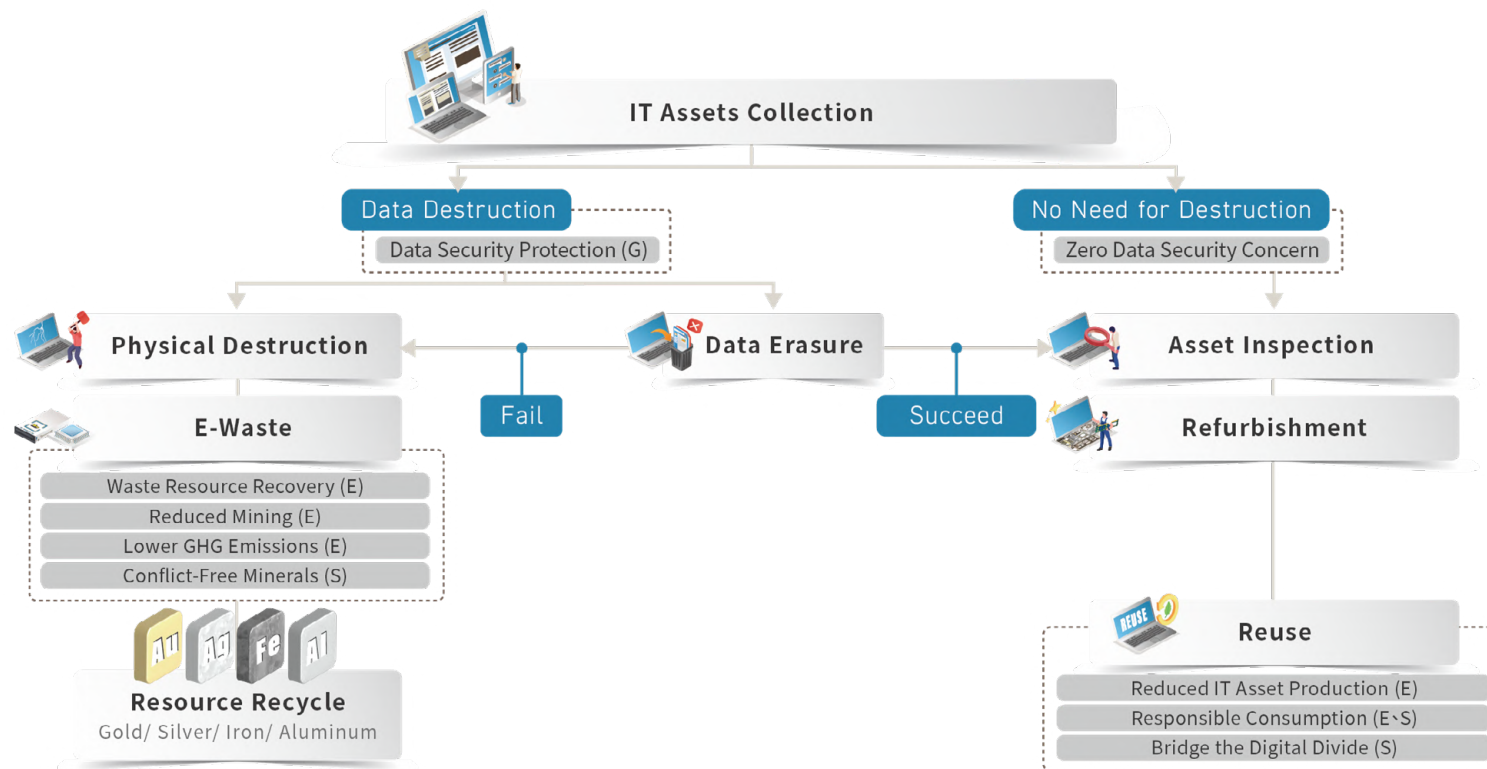


Dual Assurance of Data Destruction and Environmental Recycling

When IT assets reach end-of-life or no longer hold commercial value, SOLAR follows international standards such as ISO/IEC 21964:2018 to execute secure data destruction. Sensitive information in various types of storage devices (including HDDs, SSDs, LTOs, and mobile devices) are handled by means of degaussing, physical deformation, or shredding to prevent data recovery and ensure data security. These practices meet international information security requirements such as IEEE 2883 and NIST 800-88. Post-destruction waste is sorted and processed in compliance with domestic regulations. SOLAR tracks the entire disposal path to ensure that each step meets the highest safety and environmental standards.

By offering integrated services, SOLAR provides detailed records of data erasure and destruction, along with greenhouse gas reduction reports resulting from proper recycling. This supports clients in both internal and external audits and reinforces their environmental commitments with transparency and accountability.

SOLAR strikes a careful balance between information security and sustainability. Through robust monitoring and traceability systems, the Company helps businesses pursue sustainable development, minimize environmental impact, and promote resource circulation.



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Circular Economy

Co-creating a Sustainable Future | Action, Dialogue, and Global Engagement |

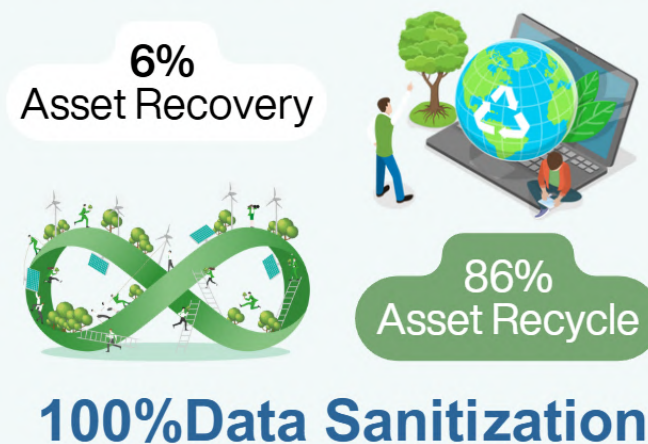
Cross-Sector Collaboration to Promote “Information Security × Sustainability in Action”

As part of the Tainan 400 series in 2024, SOLAR launched the “Information Security xSustainability in Action” initiative on Earth Day, partnering with enterprises and Tainan citizens to promote the recycling of idle IT equipment. The campaign collected 1,650 IT items—nearly 0.8 metric tons in total, equivalent to approximately 4,000 iPhone 16 devices. These assets underwent certified data erasure, physical destruction, and proper sorting. As a result, 6% of the equipment was repurposed and donated to organizations in need, 86% was converted into recycled materials, and only 8% was deemed unrecoverable and disposed of as waste.

Thanks to the enthusiastic participation of all partners, the initiative helped reduce nearly 8,500 kg [“CO₂e”] emissions—an 82% reduction compared to emissions from mining raw metals—delivering tangible environmental benefits. The event showcased the powerful synergy between data security and environmental sustainability, setting a benchmark for how enterprises can put sustainable development into action.



Asset Value Circulation



CHAPTER 3

Circular Economy

Keynote Speech

In July 2024, Chairman Chii-Feng Huang of SOLAR was invited by the Tainan Corporate Culture Foundation to participate in the "Tainan 400 – A Good South in Progress" series. At the "TED x Tainan x Sustainability Academy" event, he shared how SOLAR, together with its subsidiary Universal Inspection & Certification Technology Co., Ltd., addresses the hidden data security challenges and environmental value behind electronic waste. In an era of exploding information, rapid AI application growth, and soaring storage demands, the company advocates for responsible consumption and circular economy practices as a pathway to a sustainable future.

Chairman Chii-Feng Huang delivering a keynote at "TED x Tainan x Sustainability Academy"



International Delegation Visit

In August 2024, SOLAR was invited by the International Cooperation and Development Fund (TaiwanICDF) under the Ministry of Foreign Affairs to host a site visit as part of the National Development Council's training program on waste management for officials from allied and friendly nations. The program aimed to share Taiwan's experiences in waste management, source reduction, recycling technologies, and circular economy practices to support participants in formulating strategies for their home countries. Representatives from 18 countries visited SOLAR's facility. Senior management personally welcomed the delegation and introduced SOLAR's innovative achievements in the recovery and refining of diverse waste materials, showcasing its global competitiveness in the field of green technology.

Foreign business professionals visiting SOLAR through Taiwan ICDF





CHAP4

ENVIRONMENTAL SUSTAINABILITY

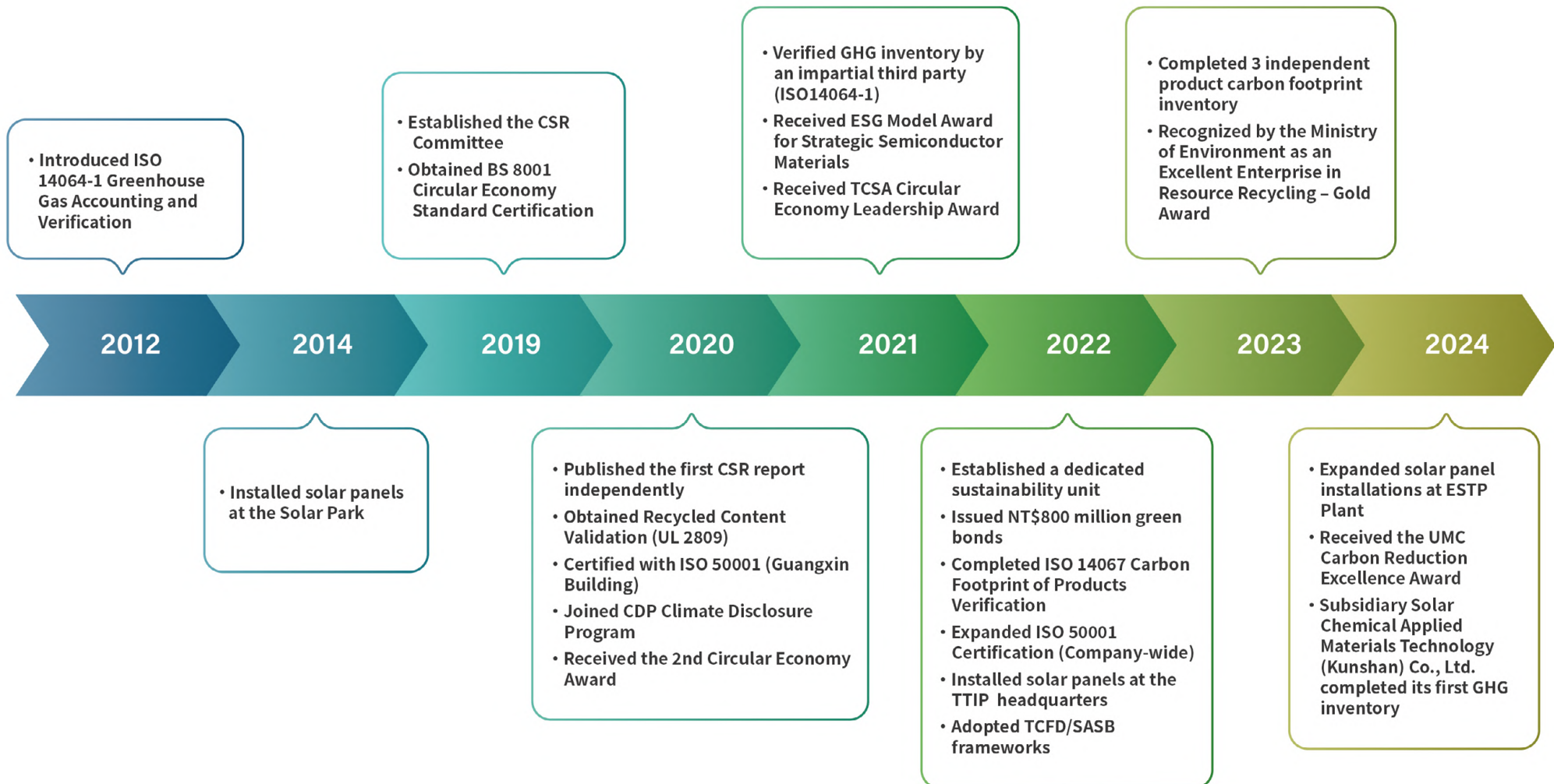
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Environmental Protection and Sustainability in Action

Key ESG Milestones



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Environmental Sustainability

Protecting Earth's Resources

SOLAR has long prioritized resource sustainability and environmental protection. As a global leader in the recycling, refining, specialized forming, and processing of precious and rare metals, SOLAR actively seeks solutions to reduce pollution throughout its recycling processes, thereby minimizing environmental impact. The headquarters and R&D center are located near Taijiang National Park, further underscoring SOLAR's commitment to environmental stewardship and its pursuit of harmonious coexistence with nature.

Green and Sustainable Development

Guided by the principle of “green and sustainable development,” SOLAR has built a comprehensive green ecosystem that integrates green production, green living, and green ecology. Through low-density development of its facilities, the Company minimizes industrial impact on the surrounding environment while actively promoting internal landscape greening and adopting nearby greenbelt areas. These actions reflect SOLAR's commitment to biodiversity and ecological preservation, fostering a mutually beneficial relationship between business and the environment. In addition, SOLAR has implemented specific policies aimed at protecting the environment, conserving energy, and utilizing natural resources efficiently, ensuring that environmental protection is not relegated to a mere slogan. During the reporting period, SOLAR did not experience any major leaks, nor did it cause any environmental impact to the local surroundings of its facilities.

Ongoing Process Optimization

Energy consumption is one of the primary drivers of climate change, as the burning of non-renewable fuels generates greenhouse gas emissions and other environmental impacts. Efficient energy use is therefore critical in mitigating climate change. SOLAR continues to optimize its processes to reduce energy consumption and improve overall efficiency.

Participation in the CDP Platform

With growing global awareness of climate-related risks, SOLAR has participated in the Carbon Disclosure Project (CDP) since 2020. The Company leverages this platform to assess the risks, opportunities, and strategies related to climate change and water supply. These assessments focus on three key areas: (1) regulatory risks, (2) reputational and market risks, and (3) physical risks. In 2024, SOLAR received a CDP Climate Change score of B and a Water Security score of B.

Mangrove Conservation and Ecological Greening

SOLAR is dedicated to cultivating a green environment. Each year, the Company allocates funding to maintain nearly one hectare of mangrove wetlands within its facilities. Native plant species—such as Indian almond, Paper-bark tree, Chinese laurel fig, and blue snakeweed—are used for on-site greening efforts to help preserve the natural ecology and maintain one of the few expansive green spaces within the industrial zone. Looking ahead, SOLAR will continue to support mangrove conservation efforts. Beyond its goal of achieving a fully circular economy in its core business, the Company aims to foster a naturally sustainable ecological environment in coastal Tainan through the preservation of these “national treasure” mangroves.

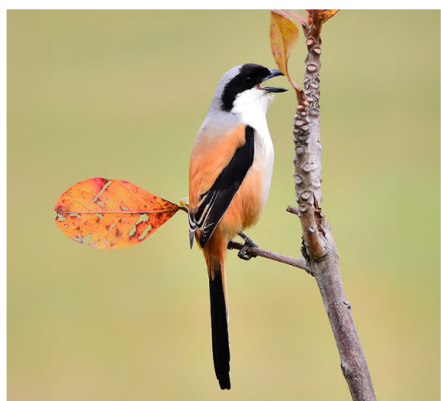
Additionally, in collaboration with government agencies, SOLAR is engaged in the management and maintenance of a mangrove ecological park located within the industrial zone. The ecological park features open green space enclosed by a system of recycled water canals, earthen embankments, greenbelts, and plantings that together create a natural boundary. One of the park's most distinctive features is the preserved “mangrove water channel,” which contributes to a thriving and verdant ecological setting.

CHAPTER 4

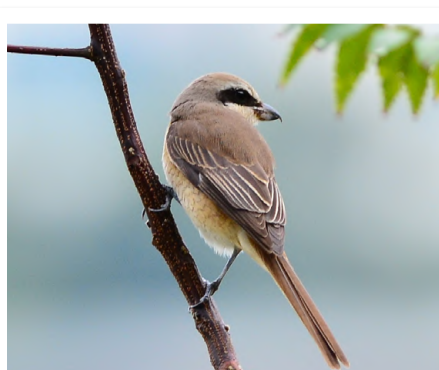
Environmental Sustainability

Biodiversity: Ecological Survey of Flora and Avifauna at the Headquarters

To gain a better understanding of the biodiversity surrounding its facilities, SOLAR commissioned the Tainan Wild Bird Society in November 2024 to conduct an ecological survey of plant and bird species at its headquarters located in the Science-Based Industrial Park. The scope covered both terrestrial and aquatic ecosystems. The findings revealed a rich and diverse biological composition in and around the facility, indicating favorable habitat conditions and strong ecological potential.



On the botanical side, a total of 75 species across 40 families were recorded. Among them were native and endemic species with significant horticultural and ecological value. For example, native woody plants such as Chinaberry (*Melia azedarach*), Indian beech (*Millettia pinnata*), and Fragrant pittosporum (*Pittosporum pentandrum*) were found in core areas, suggesting that



the facility's landscaping had incorporated ecological considerations. Additionally, several species listed in the Red List of Vascular Plants were identified, such as *Thespesia populnea*, *Heritiera littoralis*, *Podocarpus costalis*, and *Rhaphiolepis umbellata*, likely intentionally introduced during early planning to enhance plant diversity. Peripheral areas were dominated by highly adaptive invasive species like *Leucaena leucocephala*, coexisting with salt-tolerant plants such as *Aquilaria sinensis* and *Lumnitzera racemosa*, reflecting the site's environmental characteristics and historical land use. Herbaceous layers were primarily composed of hardy, low-maintenance grasses such as *Imperata cylindrica* and *Zoysia matrella*, serving both aesthetic and ecological purposes.

In terms of birdlife, the survey recorded 40 species from 23 families, totaling 378 individuals, including 19 terrestrial species and 21 waterfowl

species. While no breeding behavior was observed, the diversity of species remains ecologically significant. Terrestrial birds were dominated by common resident species like the Light-vented Bulbul, Eurasian Tree Sparrow, Swinhoe's White-eye, and Eastern Red-rumped Swallow. Winter migratory species of conservation interest, such as the Brown Shrike, were also observed, alongside non-native species like the White-vented Myna and Common Myna. Waterfowl were concentrated around nearby fishponds and tidal ditches, with species such as the Tufted Duck, Red-necked Stint, and Eurasian Wigeon appearing primarily as winter migrants. These birds occupied zones with varying water depths, reflecting the diverse structure and ecological functions of the surrounding aquatic habitats.



Overall, the findings highlight the high biodiversity and conservation potential of the site's greenbelt and adjacent wetland areas. Moving forward, SOLAR plans to continue quarterly

monitoring and optimize habitat management to enhance overall environmental quality and promote long-term ecological sustainability.



Note:

1. The survey map includes:
Red lines: Terrestrial bird and plant survey transects.
Blue circles: Fixed-point waterbird observation zones.

2. Survey Methodology

Avifauna: Terrestrial birds were surveyed using the transect method. Observations were conducted between 6:00 AM and 9:00 AM along the facility's greenbelt, with all bird species seen or heard recorded. During the breeding season, breeding codes were additionally noted. Waterfowl were observed from a fixed point using a spotting scope on the 5th-floor terrace of the office building, with species and individual counts recorded. Bird species names and migratory status were referenced from the 2023 TWBF Checklist of the Birds of Taiwan.

Flora: Plant species were documented along the same transect routes used in the terrestrial bird survey, with observations recorded on both sides. Plant names and habitat status were referenced from the Taiwan Biodiversity Network (TBN).

For detailed survey results, please refer to the Appendix.

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Environmental Sustainability

Climate Action

As climate change continues to escalate, the frequency and severity of global climate-related disasters are rising, affecting increasingly wider regions and larger populations. Keeping the global average temperature rise below 1.5°C by the end of the century has become a critical challenge shared by governments, businesses, and individuals alike. This issue is not only about sustaining the global environment but also about securing economic development and societal well-being.

In response to global trends and stakeholder expectations, SOLAR formally adopted the framework and recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) in 2022. The TCFD framework covers four key areas: governance, strategy, risk management, and metrics and targets. It helps companies comprehensively assess and respond to the challenges posed by climate change. Throughout this process, SOLAR has systematically evaluated the climate-related risks and opportunities affecting its operations, including physical risks (e.g., extreme weather events), transition risks (e.g., regulatory and market shifts), and climate-related opportunities. The Company has also implemented adaptive management strategies, such as complying with stricter regulations, reducing carbon emissions, and investing in green technologies, to ensure long-term competitiveness and alignment with its sustainability goals.

Through these proactive measures, SOLAR is strengthening its operational resilience and aims to play a constructive role in global climate action, working collaboratively with upstream and downstream partners in the value chain to contribute to international climate goals.

Task Force on Climate-related Financial Disclosures (TCFD)

Aspects	TCFD Disclosure Recommendation	SOLAR' s response
	Describe the board' s oversight of climate-related risks and opportunities	The Sustainable Development Department regularly reports climate change issues, progress, and outcomes of sustainability programs to the Board of Directors. Board members with expertise in sustainability provide ongoing oversight and guidance.
Governance	Describe management' s role in assessing and managing climate-related risks and opportunities	▪ A cross-departmental Climate Risk Task Force is responsible for identifying climate-related risks and evaluating responsive measures within their respective areas. ▪ A Sustainable Development Committee has been established, chaired by the Chairman, to lead and supervise the implementation of climate-related management and sustainability strategy planning.

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Environmental Sustainability

Aspects	TCFD Disclosure Recommendation	SOLAR' s response
	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	Short term : - Transition Risks: Stricter renewable energy regulations; policies promoting power usage optimization and restrictions; air pollution control measures - Physical Risks: Tropical cyclones (typhoons) - Market Opportunities: Process optimization, provision of low-carbon products or services and recycled materials, enhanced energy efficiency Medium term : - Transition Risks: Introduction of carbon tax or fee mechanisms, uncertainty in market signals - Market Opportunities: Offering low-carbon products or services and recycled materials, and continuously engaging in innovative research and development Long-term : - Physical Risks: Changes in rainfall patterns and distribution (e.g., extreme precipitation and drought)
Strategy	Describe the impact of climate-related risks and opportunities on the organization' s businesses, strategy, and financial planning	The major climate-related risks faced by SOLAR primarily stem from increasingly stringent regulations imposed by competent authorities and growing expectations from key stakeholders, such as customers, regarding reductions in greenhouse gas emissions and energy consumption. Conversely, climate change also presents opportunities aligned with sustainability trends, particularly the rising demand for circular materials and low-carbon products. SOLAR' s core business focuses on providing such circular materials and low-carbon products, which help clients reduce their Scope 3 greenhouse gas emissions. - Primary Transition Risks: To comply with increasingly strict governmental regulations and meet customer expectations on emissions reduction, SOLAR allocates significant resources each year, in both manpower and capital, to promote energy-saving initiatives and install pollution control equipment. The Company is also expanding its solar energy facilities onsite to align with regulatory developments and stakeholder demands. These efforts, while advancing sustainability, also contribute to increased operating costs. - Primary Physical Risks: To mitigate the impact of drought events, SOLAR has made progressive investments in water-saving facilities and storage tanks. The Company has also improved the efficiency of its ultrapure water systems to reduce the volume of reclaimed wastewater. In preparation for typhoons, preventive measures are implemented in advance, alongside the establishment of an effective emergency notification mechanism. In addition, shipping and production schedules are flexibly adjusted to respond to the effects of severe weather, thereby minimizing operational disruptions and losses caused by natural disasters. - Key Climate-related Opportunities: SOLAR continues to optimize its manufacturing processes, improve energy efficiency, and enhance resource recycling and reuse in order to reduce energy consumption. The Company is also actively developing recovery technologies for additional metals and collaborating with clients to establish green supply chains. By integrating recycled materials provided by SOLAR into their products, clients can lower their Scope 3 carbon emissions while SOLAR increases its revenue.
	Describe the resilience of the organization' s strategy, taking into consideration different climate-related scenarios	SOLAR references the IEA Net Zero Emissions by 2050 Scenario (NZE 2050), which targets limiting global temperature rise to 1.5°C and achieving net zero emissions by 2050. Based on this framework and SOLAR' s current and planned initiatives, climate-related impacts are analyzed to project potential financial implications. These insights serve as a reference for adjusting business strategies and strengthening long-term climate resilience.

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Aspects	TCFD Disclosure Recommendation	SOLAR' s response
Risk Management	Describe the organization' s processes for identifying and assessing climate-related risks	Each responsible unit within SOLAR collects information on external developments in markets, regulations, technologies, and physical climate trends. Potential climate-related risks and opportunities are compiled and assessed based on their likelihood of occurrence and potential severity of impact. Material risks and opportunities are identified and prioritized accordingly. For those with higher assessed risk levels, climate scenario analyses are conducted to estimate possible financial consequences, and corresponding response measures are formulated.
	Describe the organization' s processes for managing climate-related risks	A cross-functional Climate Risk Task Force is responsible for identifying climate-related risks. Each designated unit is assigned to explore appropriate response measures. The results of risk identification are submitted to the Sustainable Development Committee for oversight.
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization' s overall risk management	- At SOLAR, the President delegates responsibility for risk management implementation to functional heads based on the type of risk. The Company emphasizes enterprise-wide risk control, with strict adherence to internal control policies to ensure the effectiveness of risk management practices. - In response to climate-related risks, the Company has established a dedicated project team to identify material risks arising from climate change. These risks are incorporated into the daily management scope of the responsible departments, with corresponding mitigation measures implemented. Each risk is assessed based on its potential operational impact, severity, and likelihood.
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	In terms of climate change mitigation, the Company uses electricity savings as a key quantitative performance indicator. Each year, the previous year serves as the baseline, with an annual energy saving target of more than 1%.
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	Since 2012, SOLAR has conducted annual greenhouse gas inventories for Scope 1 and Scope 2 emissions and obtained ISO 14064-1 verification statements. Starting in 2021, the inventory boundary was expanded to include selected Scope 3 categories. The greenhouse gas emissions for 2024 (in tCO₂e) are as follows: - Scope 1: 5,938 - Scope 2: 28,722 - Scope 3: 236,256
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	In 2024, SOLAR implemented 39 energy-saving measures across four key areas: equipment replacement, process optimization, system efficiency enhancement, and improved management practices. These efforts resulted in actual energy savings of 1,829,384 kWh, achieving an energy saving rate of 2.93% and meeting the annual target.

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Scenario Analysis

To address the potential impacts of climate change, SOLAR has conducted scenario analyses based on factors such as regulatory developments, technological advancements, market dynamics, and corporate reputation. These analyses are built on baseline assumptions reflecting existing or planned measures implemented by the Company. The financial impacts of future climate-related developments are evaluated using international reference scenarios, including IEA Net Zero Emissions by 2050 (NZE 2050): A 1.5° C-aligned decarbonization scenario where developed economies achieve net zero earlier, with global net zero achieved by 2050. Conversely, the IEA Stated Policies Scenario (STEPS) assumes no significant slowdown in the growth of greenhouse gas emissions. In addition, based on the location of SOLAR's facilities, the Company has adopted RCP2.6 and RCP8.5 scenarios from the IPCC's Fifth Assessment Report (AR5) to assess physical climate risks.

Risk Category	Scenario	Scenario Description
Transition Risk	IEA NZE Net Zero Emissions by 2050 Scenario	This scenario assumes that the global energy sector achieves net zero emissions by 2050, with developed economies reaching net zero earlier than developing ones. Global temperature rise is limited to 1.5° C.
Transition Risk	IEA STEPS Stated Policies Scenario	This scenario reflects current climate policies and announced measures. By 2050, nearly all net growth in energy demand is met by low-carbon sources. However, annual emissions remain at roughly today's levels, and the global average temperature is expected to rise to 2.6° C by 2100, continuing to climb thereafter.
Physical Risk	IPCC-AR5 RCP2.6	A low-emissions scenario with active mitigation of greenhouse gas emissions. By 2050, emissions are halved and the temperature rise is kept within 2° C, aligning with the Paris Agreement's 2° C or 1.5° C target.
Physical Risk	IPCC-AR5 RCP8.5	A high-emissions scenario (Business as Usual) in which emissions continue to increase without intervention. Global temperature rise could approach 4° C by 2100, resulting in severe climate deterioration.

Identification of Material Climate Risks and Opportunities

SOLAR assesses the potential impacts, severity, and likelihood of various climate-related risks and opportunities on its business, strategy, and financial performance under changing climate conditions. In 2024, a total of 22 carbon-related risk items were evaluated, resulting in the identification of 7 material carbon risks. For opportunities, 19 items were evaluated, with 5 material carbon opportunities identified.

Going forward, SOLAR will continue to carefully assess the financial impacts of extreme weather events and transition efforts on its operations. The Company will analyze short-, medium-, and long-term climate-related risks and opportunities to better understand their potential implications for its business strategy and financial performance.

Risk Matrix



Material Carbon Risks

No.	Risk Item
1	Carbon tax/carbon fee mechanisms
3	Renewable energy regulations
4	Air pollution control
11	Uncertainty in market signals
15	Tropical cyclones
17	Changes in rainfall patterns and distribution
20	Government policies promoting “optimized power usage, improved efficiency, and power restrictions when necessary”

CHAPTER 4

Environmental Sustainability

Evaluation of the Impacts of Material Carbon Risks on Business, Strategy, and Financials, and Corresponding Adaptation Measures

Material Carbon Risks	Risk Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Introduction of carbon tax or carbon fee mechanisms	- The EU plans to implement the Carbon Border Adjustment Mechanism (CBAM) in 2026. - Starting in 2025, the Taiwanese government will impose a carbon fee on companies in the electricity, gas supply, and manufacturing sectors with annual emissions over 25,000 tCO₂e. - Although currently not subject to these regulations, SOLAR may become a liable entity if production increases, policies tighten, or thresholds are lowered.	Medium-term	Suppliers, SOLAR, Customers	Taiwan, Mainland China	Increase in operating costs; low financial impact	- Monitor regulatory developments and stay updated on legal requirements. - Continue using recycled materials. - Purchased electricity is the main source of carbon emissions; since 2022, energy-saving initiatives target at least 1% annual reduction. - Continued installation of renewable energy systems from 2022 to 2024, with ongoing feasibility assessments. - Evaluate opportunities for waste resource reuse to reduce emissions. - Conduct product carbon footprint analyses to identify emission hotspots and improvement opportunities.
Increasingly stringent renewable energy regulations	- All SOLAR plants in Taiwan are located in Tainan City. The city's original Low-Carbon City Self-Governance Ordinance mandates that users with contracted capacity above 800 kW must install renewable energy systems amounting to at least 10% of their capacity. Currently, the city government is reviewing amendments to the ordinance that would require users above a certain contracted capacity threshold to install renewable energy systems above a set percentage. The specific implementation details are still under deliberation. - In response to regulatory amendments, SOLAR may be required to further increase the proportion of renewable energy installations in accordance with government mandates.	Short-term	SOLAR	Taiwan	Increase in capital expenditures and operating costs; low financial impact	- To comply with relevant regulations, SOLAR installed renewable energy equipment between 2022 and 2024 and will continue to evaluate the feasibility of additional installations. - SOLAR's manufacturing facilities have already implemented a variety of energy-saving measures to reduce electricity consumption. - Continue to monitor and assess government requirements regarding renewable energy installation ratios to ensure regulatory compliance.

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Material Carbon Risks	Risk Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Government policies promoting “optimized power usage, improved efficiency, and power restrictions when necessary”	- The Taiwanese government has announced that from 2025 to 2028, annual energy-saving targets will be set based on the contracted electricity capacity of each company or user. - To achieve its carbon neutrality goals, the Mainland Chinese government has enforced the “dual control” policy on total energy consumption and energy intensity. Additionally, due to high summer temperatures and surging electricity demand, many regions often face power rationing challenges. - In line with these policies, SOLAR has raised its annual energy-saving target at the Taiwan plant from 1% to 1.5%, while its Mainland China facilities adjust power usage schedules and regions accordingly.	Short-term	Suppliers, SOLAR, Customers	Taiwan, Mainland China	Increase in capital expenditures and operating costs; low financial impact	- To ensure the effective operation of its energy management system, SOLAR adopted the ISO 50001 standard in 2022 and obtained third-party certification. - Since 2022, SOLAR has targeted an annual electricity savings rate of at least 1% and implemented various energy-saving measures to reduce power consumption. Starting in 2025, in alignment with regulatory adjustments, the energy-saving target has been raised to at least 1.5% per year, with continued efforts to explore additional energy conservation solutions. - Outdated, energy-intensive equipment is being gradually phased out to enhance overall energy efficiency, which has resulted in increased capital expenditures. - To minimize the impact of potential power restrictions on manufacturing operations, SOLAR has identified and confirmed production areas that can align with such restrictions. Additionally, multiple generators have been installed on-site to ensure production continuity in cases where compliance with power curtailment requirements cannot be achieved.

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Material Carbon Risks	Risk Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Air pollution control	- Government agencies have established air pollution control regulations requiring enterprises to comply with emission standards and to undergo regular or random inspections to ensure operational compliance. - At SOLAR's facilities, processes such as crushing, sampling, heat treatment, and smelting are subject to regular emissions and exhaust concentration testing. Among them, the ESTP Plant is classified as a Category A waste treatment facility equipped with incineration systems, for which the competent authority mandates quarterly emissions testing. - In recent years, both the Solar Park and ESTP Plants, located in the Liuying Science and Technology Industrial Zone and Environmental Protection Park, have been the subject of public complaints regarding odor and air pollution. In response, the Tainan Environmental Protection Bureau and Economic Development Bureau have strengthened environmental monitoring and management efforts for manufacturers operating in the area.	Short-term	SOLAR	Taiwan	Increase in capital expenditures and operating costs; low financial impact	- Each plant is staffed with dedicated environmental personnel responsible for implementing various environmental regulatory requirements. - Weekly inspections are conducted to assess the operation of air pollution control equipment. - Environmental testing agencies are regularly commissioned to perform regulatory flue emission tests and self-assessments of odor from non-regulated emission sources to monitor air pollution emissions. - Incinerator operation and monitoring records are reported monthly, and air pollutant emissions from discharge outlets are regularly tested. - Efforts are made to improve exhaust capture efficiency. - Continue investing in air pollution control equipment, with routine maintenance and servicing of existing systems.
	- As climate change and carbon reduction issues gain prominence, clients increasingly require suppliers to conduct greenhouse gas inventories and adopt emission reduction measures. However, it remains unclear whether low-carbon performance will become a formal supplier selection criterion in the future. - Market demand for low-carbon products is also still uncertain, and the resources required for research and development must be carefully evaluated.					- Continue to monitor market trends and stay attuned to customer demands. - Actively collaborate with clients to develop low-carbon products and independently researches technologies for recovering other metals. - Technology and product development are approached with caution to avoid one-time, large-scale resource investments.

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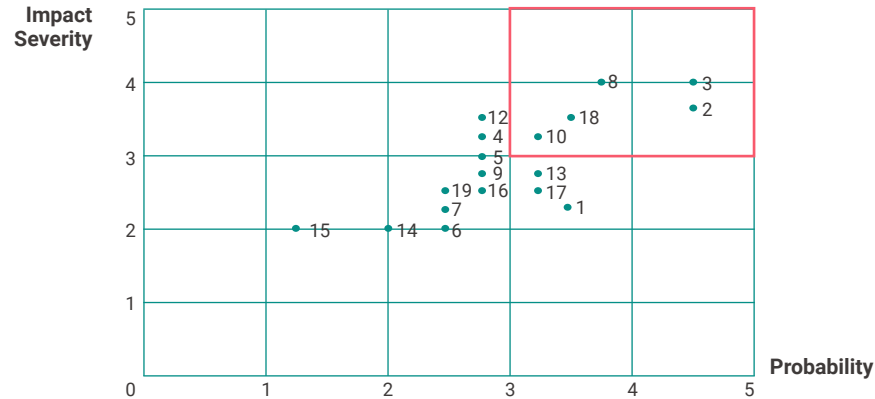
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Material Carbon Risks	Risk Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Changes in rainfall patterns and distribution	- Extreme weather events are significantly altering rainfall patterns, increasing the frequency and intensity of global disasters such as droughts and floods. This has led to instability in rainfall amount, intensity, distribution, and frequency. - SOLAR's plants are located in southern Taiwan and Jiangsu Province along the eastern coast of China. Southern Taiwan relies heavily on rainfall during the plum rain and typhoon seasons. In recent years, this region has repeatedly faced water shortages during summer months. Given that SOLAR's operations involve precious metal recovery—which includes water-intensive chemical processing—the Company is exposed to water shortage risks in Taiwan. The facilities in China, however, are not affected by this issue.	Long-term	Suppliers, SOLAR, Customers	Taiwan	Increase in operating costs; low financial impact	- The plant has implemented multiple water-saving measures, such as suspending landscape irrigation and vehicle washing, adjusting the liquid levels of scrubber recirculation tanks to reduce make-up water usage, among others. - Improve the efficiency of the ultrapure water system to minimize the volume of wastewater generated during regeneration. - Several water storage tanks have been installed on-site to facilitate water conservation.
	- Climate change has significantly affected the formation, intensity, frequency, and paths of typhoons, further intensifying their threats to human society and the natural environment. - SOLAR's major facilities are located in Taiwan and Jiangsu Province, China, both situated along coastal regions. During the summer and autumn seasons, typhoons frequently impact these areas. In Taiwan, plant operations may be suspended to ensure personnel safety and comply with government mandates. In contrast, the China facilities are generally less affected by such weather events.					- Prior to the arrival of typhoons, comprehensive typhoon preparedness measures are implemented, including the establishment of an effective disaster notification mechanism. - Employee safety is always the top priority. During typhoon periods, employees are not required to report to work and are granted full pay under natural disaster leave, thereby minimizing personal impact. - Production and shipment schedules are adjusted flexibly to mitigate the effects of typhoons.

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Opportunity Matrix



▼ Carbon Opportunities

No.	Opportunity Item
2	Production Process
3	Recycled Materials
8	Low-Carbon Products/Services
10	R&D and Innovation
18	Enhanced Energy Efficiency

Evaluation of the Impacts of Material Carbon Opportunities on Business, Strategy, and Financials, and Corresponding Adaptation Measures

Material Carbon Opportunities	Opportunity Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Optimized production process	In response to global trends and increasing customer demands for carbon reduction, the Company actively seeks opportunities to enhance energy efficiency and production performance.	Short-term	Suppliers, SOLAR, Customers	Taiwan, Mainland China	Decrease in operating costs; low financial impact	- Installation of sensors on major energy-consuming equipment for continuous electricity consumption monitoring and periodic usage reviews. - Ongoing optimization of energy use efficiency, promotion of resource recycling and reuse, and improvement of production processes. - Implementation of employee training and awareness programs on energy conservation.

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Material Carbon Opportunities	Opportunity Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Low-carbon products/ services/ and recycled materials	- Customers are placing increasing importance on carbon reduction initiatives and are actively expecting the supply chain to provide low-carbon products and services. - One of SOLAR's core businesses is the recovery of precious and rare metals, which are reprocessed into products supplied to customers. Several of these products have received UL 2809 certification, verifying the proportion of recycled content. At the same time, SOLAR has implemented carbon footprint assessments, with results indicating that products made from recycled materials emit significantly less carbon compared to those made from virgin ores, effectively meeting customer demands for low-carbon solutions.	Short- and medium-term	SOLAR, customers	Taiwan, Mainland China	Enhancing brand value and revenue growth; low financial impact	- Actively collaborate with clients to develop low-carbon products and independently researches technologies for recovering other metals. - The Company also partners with clients to build a green supply chain by incorporating SOLAR's recycled materials into their products, thereby reducing customers' Scope 3 emissions. - To support this, dedicated personnel are trained to build carbon footprint assessment capabilities. - By tracking the carbon footprint of its precious metal recycling products, SOLAR has verified that emissions from refined recycled metals are significantly lower than those from virgin ore extraction.
R&D and Innovation	- Establish a circular economy value chain within the semiconductor industry, enhancing the value of waste resources. - The Company also develops an IT asset disposal value chain, offering comprehensive solutions that combine data security with environmentally responsible processing.	Medium-term	SOLAR, customers	Taiwan	Increase in operating revenue; low financial impact	- Allocate R&D manpower and funding to develop ESG-aligned services - Continuously monitor market trends and develop new customers - Carefully evaluate investment projects to mitigate risks
Enhanced Energy Efficiency	As Taiwan's power grid undergoes structural transformation to support energy transition and achieve net-zero goals, the government has opened participation to private enterprises in power generation, energy storage, and electricity sales. This promotes competition and collaboration among traditional power producers, on-site generation operators, and emerging storage solution providers, thereby improving grid flexibility and operational efficiency.	Short-term	SOLAR	Taiwan	Increase in other revenue; low financial impact	To help increase electricity supply and enhance contributions to grid stability, SOLAR actively participates in electricity trading platforms while maximizing the use of on-site generator facilities.

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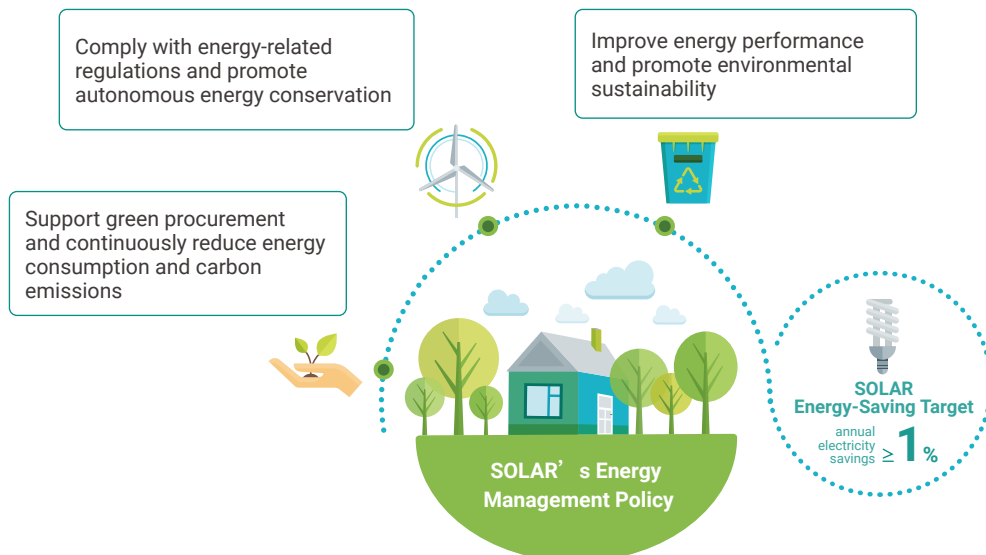
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Energy Management

Energy Management System

With continued global economic activity driving the rise in greenhouse gas emissions, climate change has become a shared risk to the long-term sustainability of enterprises. Reducing greenhouse gas emissions is now an essential action in response to climate risks.

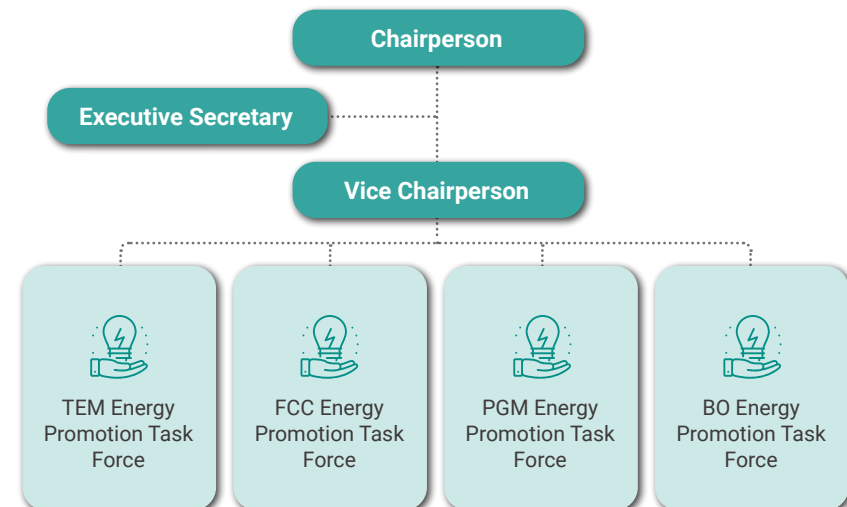
Since 2020, SOLAR has been progressively implementing the ISO 50001 Energy Management System and has continued to strengthen its energy management practices. In 2022, three facilities in Taiwan (Headquarters and R&D Center, Solar Park, and ESTP Plant) successfully adopted ISO 50001 and have since undergone annual verification by SGS Taiwan Ltd. Through systematic identification of major energy-consuming equipment, setting of energy targets, and implementation of multiple energy-saving initiatives, SOLAR reduces energy use and improves energy efficiency as part of its overall energy conservation strategy.



Energy Task Force – Energy Management Committee

SOLAR has established an Energy Management Committee, chaired by the General Manager. The committee holds quarterly meetings to regularly review regulatory compliance, track the progress of energy-saving action plans, and evaluate project effectiveness. In addition, SOLAR incorporates energy considerations into equipment procurement and design by reviewing whether energy-saving power components are used, controlling the energy consumption standards of new equipment, and conducting energy audits to assess the energy use of existing equipment. Major energy-consuming equipment is identified and improvement plans are reviewed to achieve overall energy management goals.

Energy Management Committee – Organizational Chart



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Energy Consumption Overview

In 2024, SOLAR's primary energy source was purchased electricity, totaling 218,142 GJ (accounting for approximately 77% of total energy use). This was followed by natural gas, gasoline, and diesel, totaling 63,578 GJ (about 22.4%). Total energy consumption in 2024 was 283,317 GJ.

▼ Energy consumption over the past 3 years

Item	Unit	2022	2023	2024
Natural Gas, Gasoline, Diesel (A) (Note 1)	kWh	22,058,611	16,120,869	17,660,515
	GJ	79,411	58,035	63,578
Purchased Electricity (B) (Note 2)	kWh	59,853,860	55,099,082	60,595,139
	GJ	215,474	198,357	218,142
Total Renewable Energy (C) (Note 3)	kWh	385,308	320,182	517,525
	GJ	1,387	1,153	1,863
Sold Renewable Energy (D) (Note 3)	kWh	385,308	315,232	73,992
	GJ	1,387	1,135	266
Total Energy Consumption (A + B + C - D)	kWh	81,912,471	71,224,901	78,699,187
	GJ	294,885	256,410	283,317

Note 1: Calculation formula = Consumption × Electricity equivalence conversion factor. The conversion factors are based on the 2020 Energy Product Unit Calorific Value Table published by the Bureau of Energy, Ministry of Economic Affairs. Electricity equivalence conversion factors: Natural gas = 9.3, Gasoline = 9.07, Diesel = 9.77.

Note 2: Excludes electricity used by leased-out plant facilities.

Note 3: In 2024, renewable energy systems were added at the TTIP Plant and adopted for self-use, resulting in an increase in total renewable energy. In the same year, feed-in tariff power sales were suspended at the Solar Park and the ESTP Plant.

Note 4: 1 kWh = 0.0036 GJ

In 2024, SOLAR's energy intensity per NT\$1,000 of revenue was 0.02468 GJ, representing a decrease compared to 2023. This reduction was primarily due to the fact that the Company's revenue includes the price of precious metal materials, which are subject to market fluctuations. Additionally, increased business demand in 2024 led to changes in revenue, resulting in a lower energy intensity. SOLAR aims to expand the scope of its ISO 50001 Energy Management System implementation and continue proposing effective energy-saving initiatives to reduce overall energy consumption and improve energy efficiency.

▼ Energy intensity over the past 3 years

Item	2022	2023	2024
Total Energy Consumption (GJ/year)	294,885	256,410	283,317
SOLAR Standalone Revenue (NT\$ thousand)	11,081,066	8,207,459	11,477,609
Energy Intensity (GJ/NT\$1,000)	0.02661	0.03124	0.02468

Reducing Energy Consumption

In light of the intensifying global climate crisis, improving energy efficiency and reducing energy consumption have become urgent priorities for corporate sustainability. In 2024, SOLAR implemented 39 energy-saving measures across four key areas: equipment replacement, process optimization, system efficiency enhancement, and improved management practices. These efforts resulted in actual energy savings of 1,829,384 kWh (6,586 GJ), achieving an energy saving rate of 2.93%.

▼ 2024 energy-saving measures and reduced energy consumption

Category	Number of Projects	Total Power Saved (%)	Power Saved (kWh)	Power Saved (GJ)
Enhanced System Efficiency	6	22%	402,493	1,449
Equipment Replacement	10	23%	183,857	662
Process Optimization	13	47%	1,109,154	3,993
Improved Management Practices	10	8%	133,880	482
Total	39	100%	1,829,384	6,586

Note : 1 kWh = 0.0036 GJ

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Supporting the National Energy Transition – Renewable Energy Deployment and Power Trading

Since 2014, SOLAR has installed solar panels across its facilities, actively demonstrating its commitment to environmental sustainability. In recent years, in response to government energy transition and sustainability policies, SOLAR has accelerated the development of solar power facilities.

By the end of 2024, solar panels with a total installed capacity of 713 kWp had been deployed across the Company's three plants in Taiwan, continually increasing the proportion of renewable energy usage. Looking ahead, SOLAR plans to complete the solar panel installation at the Solar Park plant by 2025, with a total installed capacity expected to reach 2,129 kWp, further advancing its sustainable operations.

In terms of carbon reduction, SOLAR generated 320,000 kWh of electricity through solar power in 2023, reducing 158 metric tons of carbon dioxide emissions. Following equipment upgrades and capacity expansion, total power generation in 2024 increased to 517,000 kWh, reducing carbon dioxide emissions by 245 metric tons, further delivering on its environmental sustainability goals.

▼ Energy-saving performance of rooftop solar panels over the past 3 years

Year	2022	2023	2024
Power Generation (kWh)	385,308	320,182	517,525
Carbon Reduction (metric tons CO ₂ e/year)	191	158	245

Note: The solar power generation data includes the TTIP Plant, Solar Park, and ESTP Plant. Carbon reduction is calculated using Taipower's published "Annual Carbon Emission Factor of Electricity" for each respective year (2022: 0.495 kgCO₂e/kWh; 2023: 0.494 kgCO₂e/kWh; 2024: 0.474 kgCO₂e/kWh).

As renewable energy usage increases and power demand rises, Taiwan's power grid is undergoing structural transformation to meet the goals of energy transition and net-zero emissions. Enhancing the resilience and flexibility of the grid has become a top priority. Allowing private enterprises to participate in power generation, energy storage, and electricity sales can foster competition and collaboration among traditional power generators, self-generation equipment operators, and emerging energy storage providers. This, in turn, would facilitate the integration of diversified and decentralized power resources, thereby improving grid dispatch flexibility and efficiency.

To promote market liberalization and resource integration, Taipower established the Electricity Trading Platform in July 2021. The platform aims to activate private-sector equipment resources, encourage participation in the electricity market, and accelerate the development of renewable energy. With various participation mechanisms in place, commercial and industrial users—such as shopping malls, telecom facilities, data centers, medical institutions, battery swapping stations, industrial parks, and buildings—can engage through demand response programs, self-generation equipment, and grid-connected energy storage systems.

Starting in July 2024, SOLAR began participating in the electricity trading platform by utilizing its own generators under a guided program. This initiative supports the national energy transition policy and contributes to increasing power supply and stabilizing the grid. Moving forward, the Company will continue to evaluate the potential for additional generators to participate, without impacting existing operations, as part of its commitment to enhancing grid stability and fulfilling its corporate social responsibility.

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Greenhouse Gas Inventory and Management

Climate change has become a major global concern, affecting the natural environment, industrial competitiveness, and economic development. Therefore, proactive efforts to reduce greenhouse gas emissions are thus essential in addressing the climate crisis.

Since 2012, SOLAR has adopted the ISO 14064-1 standard for greenhouse gas inventory. Each year, the Company conducts internal inventories and undergoes third-party verification by the British Standards Institution (BSI) to identify emission sources and quantify annual emissions. In 2020, internal training courses for ISO 14064 greenhouse gas verifiers were held. In 2021, the Company organized training sessions on the transition to ISO 14064-1:2018 for inventory implementation. Through these trainings, employees have gained insight into the latest trends in greenhouse gas management, enhanced their familiarity with inventory tools, and improved the Company's capabilities in carbon management. These professional development efforts not only improve internal efficiency in carbon inventory and management but also provide the foundation for setting carbon reduction targets and strategies, demonstrating SOLAR's commitment and determination toward sustainable development.

The parent company of SOLAR conducts greenhouse gas inventories in accordance with the ISO 14064-1:2018 standard. In April 2024, the Company obtained verification from the British Standards Institution (BSI) for its greenhouse gas inventory data (Scopes 1–5) covering the period from January 1 to December 31, 2023. Subsequently, in May 2025, it obtained BSI verification for the 2024 inventory data (Scopes 1–5) covering the period from January 1 to December 31, 2024. For both 2023 and 2024, BSI issued verification statements: the verification for Scopes 1 and 2 was conducted to a reasonable assurance level, while the conclusions for Scopes 3, 4 and 5 were obtained through agreed-upon procedures and assurance engagements, with no reservations noted. Looking ahead, SOLAR will continue to promote greenhouse gas inventory initiatives across its subsidiaries to gain a comprehensive understanding of the Group's total emissions. This will serve as the basis for setting carbon reduction targets and prioritizing implementation measures.

Greenhouse Gas Emissions

The primary sources of greenhouse gas (GHG) emissions for SOLAR are purchased electricity and stationary combustion, together accounting for approximately 12.15% of the total emissions. In 2024, total Scope 1 and Scope 2 emissions reached 34,660 tCO₂e, representing a 5.2% increase compared to the previous year. Scope 3 emissions amounted to 236,256 tCO₂e in 2024 and were verified by an independent third-party organization (BSI) in 2025, with a verification statement issued at a reasonable assurance level.

▼ GHG emissions (Scope 1 and 2) over the past 3 years

(Unit: t CO ₂ e)				
Item	Category	2022	2023	2024
Scope 1	Stationary combustion	9,694	3,628	4,203
	Process emissions	0	0	0
	Mobile combustion	721	629	660
	Fugitive emissions	988	1,411	1,075
Scope 2	Energy indirect emissions	30,527	27,274	28,722
Total		41,930	32,942	34,660

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▼ Scope 3 GHG Emissions (Scope 3) in 2024

Item		(Unit: t CO ₂ e)
Emissions Volume		
Category 3: Other indirect GHG emissions from transportation		
3.1 Upstream transportation and distribution	Emissions from the transportation of raw materials and consumables procured during the inventory year	390
3.2 Downstream transportation and distribution	Emissions from the transportation of products during the inventory year	-
3.3 Employee commuting	Includes transportation modes such as cars and motorcycles	799
3.4 Customer and visitor transportation	Includes transportation modes such as cars, motorcycles, or public transit	-
3.5 Business travel	Includes all forms of business travel (land, sea, and air), such as high-speed rail for domestic travel	105
Category 4: Indirect GHG emissions from products used by the organization		
4.1 Purchased goods	Raw materials and consumables related to in-plant production	220,500
	Emissions related to purchased energy (electricity, oil) not accounted for in Scope 1 or 2	6,903
4.2 Capital goods	Emissions from machinery and equipment purchased during the inventory year	-
4.3 Waste generated in operations	Emissions from waste treatment and transport (including general waste and recyclables)	214
4.4 Use of assets	Scope 1 and 2 emissions from assets leased from third parties during the inventory year (e.g., electricity, diesel used at rented locations)	-
4.5 Other services not included above	Emissions from services such as consulting, cleaning, and maintenance	-
Category 5: Indirect GHG emissions from the use of sold products		
5.1 Use of sold products	Estimated GHG emissions generated during the use phase of all products manufactured during the inventory year	-
5.2 Downstream leased assets	Scope 1 and 2 GHG emissions generated from assets leased to third parties during the inventory year, such as electricity and fuel consumption at leased sites	-
5.3 End-of-life treatment of sold products	GHG emissions resulting from waste generated at the end of the product lifecycle during the inventory year, including waste packaging materials	-
5.4 Investment	Electricity and fuel consumption at investment sites	7,345
Category 6: Other sources		
6.1 -	GHG emissions generated from other sources	-
Total		236,256

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GHG Emission Intensity

Based on the results of Scope 1 and Scope 2 GHG inventories, SOLAR calculates its GHG emission intensity. In 2024, the GHG emissions per NT\$1,000 of revenue amounted to 3.02 kg. This was mainly due to the inclusion of precious metal material prices in revenue, which are subject to market fluctuations. Consequently, changes in revenue affected the GHG emission intensity.

1. In 2022, GHG emissions per NT\$1,000 of revenue were 3.78 kgCO₂e
2. In 2023, GHG emissions per NT\$1,000 of revenue were 4.01 kgCO₂e
3. In 2024, GHG emissions per NT\$1,000 of revenue were 3.02 kgCO₂e

▼ GHG emission intensity over the past 3 years

Item	2022	2023	2024
GHG Emissions (tCO ₂ e/year)	41,930	32,942	34,660
SOLAR Standalone Revenue (NT\$ thousand)	11,081,066	8,207,459	11,477,609
GHG Emission Intensity (tCO ₂ e/NT\$1,000)	0.00378	0.00401	0.00302

GHG Reduction Strategy and Specific Actions

As SOLAR's GHG emissions are primarily derived from Scope 2 energy indirect emissions, its carbon reduction strategy centers on energy-saving initiatives, with an annual energy-saving target of no less than 1% (based on the previous year). In 2024, using 2023 as the baseline year, the total energy-saving rate for 2024 was 2.93%, with total savings of 1,829,384 kWh, equivalent to 867 tCO₂e reduction (based on the 2024 electricity emission factor, where 1 kWh saved reduces approximately 0.474 kg of CO₂ emissions), thus achieving the annual GHG reduction target. Additionally, SOLAR has actively promoted the installation of renewable energy facilities to gradually increase the proportion of renewable energy usage.

Deepening Carbon Reduction Efforts – Winner of UMC Carbon Reduction Excellence Award

SOLAR actively participated in United Microelectronics Corporation's (UMC) "Supplier Carbon Inventory Coaching Program," adhering to the principles of Reduce, Reuse, and Recycle. Through energy optimization, improved production efficiency, and the implementation of circular economy strategies, SOLAR significantly reduced its carbon emissions. At the "2024 Low-Carbon Supply Chain Awards - Supplier Award Ceremony" hosted by UMC, SOLAR was honored with the "Supplier Distinguished Carbon Reduction Award." This recognition affirms SOLAR's efforts and achievements in carbon reduction and encourages the Company to continue pursuing its GHG reduction goals while working hand-in-hand with supply chain partners to create a low-carbon and sustainable future.

▼ SOLAR receives UMC's Supplier Distinguished Carbon Reduction Award during the 2024 Low-Carbon Supply Chain Awards



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Pollutants Emissions Management

Process Pollution Control

SOLAR applies a variety of physical, chemical, and thermal recovery technologies to reclaim and refine precious and rare metals from electronic waste and spent catalysts, including gold (Au), silver (Ag), platinum (Pt), palladium (Pd), ruthenium (Ru), indium (In), and gallium (Ga). In line with its commitment to environmental protection, SOLAR proactively invests in and installs necessary pollution control equipment to manage potential air pollution generated from production processes, ensuring effective control of emissions and minimizing environmental impact.

▼ SOLAR's Air Pollution Control Equipment

Process	Type of Air Pollutant	Pollution Control Equipment
Crushing & Sampling	Particulate pollutants	Baghouse dust collector
Thermal Treatment & Smelting	Particulate pollutants, sulfur oxides, nitrogen oxides, hydrogen chloride, dioxins, lead, cadmium, mercury, volatile organic compounds	Secondary combustion chamber, quench tower, semi-dry acid scrubber, activated carbon injection system, baghouse dust collector, activated carbon tower, packed scrubber, cartridge dust collector
Chemical Processes	Nitric acid, sulfuric acid, hydrogen chloride, hydrogen cyanide, chlorine, ammonia, nitrogen oxides, odors	Packed scrubber

Regular Monitoring of Pollutant Emission Concentrations

SOLAR regularly monitors pollutant emissions and exhaust gas concentrations from each process. The monitoring results consistently fall well below regulatory limits and meet the Company's environmental performance targets.

▼ Pollutant emissions over the past 3 years

(Unit: metric tons)			
Pollutant Type	2022	2023	2024
Sulfur Oxides (SOx)	4.21	0.77	0.77
Nitrogen Oxides (NOx)	16.94	3.75	5.81
Particulate pollutants	0.52	0.45	0.36
Volatile Organic Compounds (VOCs)	21.21	15.25	18.61

Note: Emission data are sourced from air pollution fee and total quantity control reporting details.

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Water resource management

Water is essential not only for human life but also as a critical element of business operations. SOLAR places great importance on water resource management, ensuring proper oversight of both water intake and wastewater discharge. The primary water source used by SOLAR is municipal tap water, which is utilized in production processes and wastewater treatment. For wastewater management, effluent from both the ESTP Plant and the Solar Park is first treated in on-site wastewater treatment facilities, then discharged through external outfalls to the wastewater treatment plant in the Liuying Science and Technology Industrial Zone and Environmental Protection Park, and finally released into the upstream section of the Jishui River. Similarly, effluent from the TTIP Plant is discharged via three outfalls to external outfall points, and then to the wastewater treatment facility of the Tainan Science Park, with final discharge into the Yanshui River.

In 2024, SOLAR's total water withdrawal across its Taiwan plants amounted to 509.121 million liters, with total discharge reaching 282.406 million liters and total water consumption totaling 226.715 million liters.

▼ Water withdrawal over the past 3 years

(Unit: million liters (thousand cubic meters))

Water withdrawal by source		2022	2023	2024
Output water	Freshwater	0	0	0
	Other water	95.319	108.467	93.157
Third-party water	Freshwater	467.539	342.329	415.964
	Other water	0	0	0
Total withdrawal	Freshwater	467.539	342.329	415.964
	Other water	95.319	108.467	93.157

Note: SOLAR's main water sources are output water and third-party water. The plants are not located in water-stressed areas.

▼ Water discharge over the past 3 years

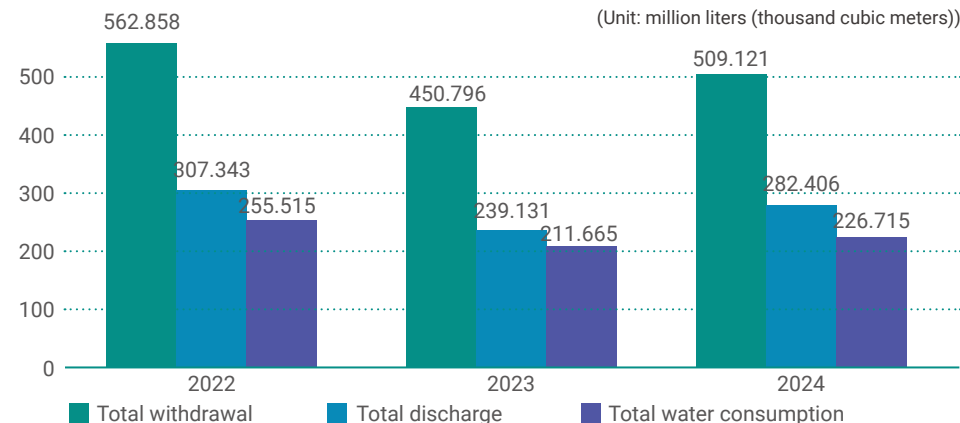
(Unit: million liters (thousand cubic meters))

Water discharge by type (freshwater or others)		2022	2023	2024
Freshwater		307.343	239.131	282.406
Other water		0.000	0.000	0.000
Total discharge		307.343	239.131	282.406

Note: All effluent from SOLAR is discharged to the wastewater treatment facilities of the industrial zones. The plants are not located in water-stressed areas.

▼ Water consumption over the past 3 years

(Unit: million liters (thousand cubic meters))



Water Recycling and Reuse

In light of increasing global water scarcity, efficient water use is critical to reducing operational risk. SOLAR places high importance on water reuse, with specific initiatives including rainwater harvesting and reclaimed water systems at its wastewater treatment facilities.

▼ Water recycling practices and statistics over the past 3 years

(Unit: metric tons)

Year	2022	2023	2024
Rainwater harvesting (Note 1)	2,320	1,872	3,594
Wastewater reclamation (Note 2, 3)	10,436	10,460	7,570
Total recycled water	12,756	12,332	11,164

Note 1: Calculated based on the flowmeter readings at the rainwater harvesting pump outlet.

Note 2: Reclaimed water from the wastewater treatment plant at the Solar Park.

Note 3: In 2024, reclaimed water volume decreased due to system malfunction, which has since been rectified.

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Waste management

In Taiwan, SOLAR selects qualified waste clearance, treatment, and recycling service providers based on the Environmental Protection Administration's public-private waste disposal permit inquiry system and reuse permit system. All vendors must possess valid permits for the corresponding waste codes and meet the required qualifications. Additionally, SOLAR conducts annual audits of contracted waste vendors in accordance with the "Principles for Determining Reasonable Attention Obligations in Commissioned Waste Clearance" and the internally established "Operational Guidelines for Industrial Waste Management."

Waste category management is based on factory-generated new waste or vendor-submitted waste samples. Waste codes are determined based on testing results. If the selected waste code has not been previously approved in the Waste Clearance Plan, an amendment application must be filed. At SOLAR's ESTP Plant, waste treatment follows the facility's permit requirements, including semi-annual sampling and testing of derived wastes. In 2024, all of SOLAR's waste was processed by qualified and contracted collection and treatment vendors. A total of 26 vendor audits were conducted, and all vendors met the Company's management requirements.

▼ Waste Management Process Flowchart



In 2024, SOLAR's Taiwan operations generated a total of 3,534.35 metric tons of waste, of which 1,522.76 metric tons were recycled or reused, resulting in a recycling and reuse rate of 43.08%. Compared to the previous year, total waste generation increased by 624.59 metric tons, mainly due to an increase in Category D waste, as improved performance of drying equipment enabled MVR concentrate to be treated via dryers, generating D-type salt sludge. In addition, among non-hazardous waste, general solid waste totaled 2,663.65 metric tons, of which 1,072.83 metric tons were handled through recycling and reuse, 773.14 metric tons were treated via incineration with energy recovery, and 817.68 metric tons were directly disposed of by other means.

General liquid waste amounted to 590.58 metric tons, with 290.02 metric tons processed through recycling and reuse, and 300.56 metric tons directly disposed of.

▼ Waste generation over the past 3 years

(Unit: metric tons)

Waste Category		2022	2023	2024
Hazardous Waste	Category A Waste	49.98	68.59	70.22
	Category B Waste	13.58	11.47	12.18
	Category C Waste	459.65	254.95	197.72
	Subtotal	523.21	335.01	280.12
Non-Hazardous Waste	Category D Waste	5,229.02	1,890.85	2,480.60
	Category E Waste	112.69	65.16	42.43
	Category R Waste	914.59	320.28	396.09
	Non-precious Metals	281.48	298.46	335.11
	Subtotal	6,537.78	2,574.75	3,254.23
Total		7,060.99	2,909.76	3,534.35

Note: Waste generation is disclosed in accordance with the Ministry of Environment Resource Circulation Administration's classification codes for waste and recyclable resources under Categories A, B, C, D, E, and R.

CHAPTER 4

Environmental Sustainability



▼ 2024 Waste Treatment Methods

(Unit: metric tons)

Waste Category		Waste Generation Volume	Transferred for Treatment				Direct Disposal			
			Recycling	Other Recovery Operations		Incineration (Energy Recovery)	Incineration (without Energy Recovery)		Landfilling	Other Disposal
				Off-site	On-site		On-site	Off-site		
Hazardous Waste	Category A Waste	70.22	0.00	18.80	0.00	0.00	0.00	0.00	0.00	51.42
	Category B Waste	12.18	0.00	6.68	0.00	0.00	0.00	5.50	0.00	0.00
	Category C Waste	197.72	95.49	0.00	38.94	0.00	0.00	0.00	59.15	4.14
	Subtotal	280.12	95.49	25.48	38.94	0.00	0.00	5.50	59.15	55.56
Non-Hazardous Waste	Category D Waste	2,480.60	225.09	96.62	267.51	800.55	0.00	68.37	513.65	508.80
	Category E Waste	42.43	0.00	0.00	42.43	0.00	0.00	0.00	0.00	0.00
	Category R Waste	396.09	231.46	0.00	164.63	0.00	0.00	0.00	0.00	0.00
	Non-precious Metals	335.11	0.00	0.00	335.11	0.00	0.00	0.00	0.00	0.00
	Subtotal	3,254.23	456.55	96.62	809.68	800.55	0.00	68.37	513.65	508.80
Total		3,534.35	552.04	122.11	848.62	800.55	0.00	73.87	572.80	564.36

CHAPTER 4

Environmental Sustainability



Waste Resource Recovery

SOLAR evaluates scrapped raw materials and obsolete inventory from each department through its internal resource recovery assessment platform to determine whether they can be reused by other departments. Only when internal reuse, recycling, or recovery is deemed unfeasible are the materials disposed of externally as waste. This approach reduces raw material inventory and procurement volume, minimizes waste generation, and ultimately helps lower material procurement and waste disposal costs, as well as optimize space utilization, ensuring efficient resource use. The scrapped materials evaluated through SOLAR's resource recovery assessment platform were primarily in-house offcuts, achieving a 100% coverage rate. In 2024, 6,200 kilograms (1.85%) of the scrapped materials were recovered and processed by suppliers, while 328,905 kilograms (98.15%) were handled by recycling contractors.

▼ Effectiveness of the Waste Resource Recovery Assessment Platform

(Unit: kg)

Item	Treatment Method	2022	2023	2024
Scrapped Materials (Solid)	Collected and processed by suppliers	4,948	6,873	6,200
Scrapped Materials (Solid)	Handled by recycling contractors	276,531	291,586	328,905

Note: All scrapped materials evaluated for resource recovery were solid offcuts.

Waste Reduction and Resource Reuse

SOLAR actively promotes annual waste reduction initiatives by collaborating with process and facility units to reduce waste generation through reduction, reuse, and recycling, thereby maximizing resource utilization. In 2024, reusable waste plastic was sorted at the source and handed over to licensed recyclers, reducing the amount of plastic sent for incineration. The effectiveness is illustrated in the following example:

▼ 2024 Waste Reduction Case Study

Program/Initiative Name	Description	Reduction Target	Reduction Achieved
Waste Plastic Incineration Reduction Program	Reusable plastic waste was sorted and collected, and transported by certified recyclers to be processed into SRF (Solid Recovered Fuel), maximizing material reuse while reducing incinerator load and disposal costs.	1. TTIP Plant: 50% 2. Solar Park: 30%	1. TTIP Plant: 52% 2. Solar Park: 40%

▼ 2024 Waste Recycling and Reuse Rate, and Landfill Ratio

Item	2024
Waste Recycling and Reuse Rate (%)	43%
Waste Landfill Ratio (%) (Target < 30%)	16%



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PRODUCTS AND SERVICES

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CHAPTER 5

Products and Services

Comprehensive End-to-End Customer Solutions

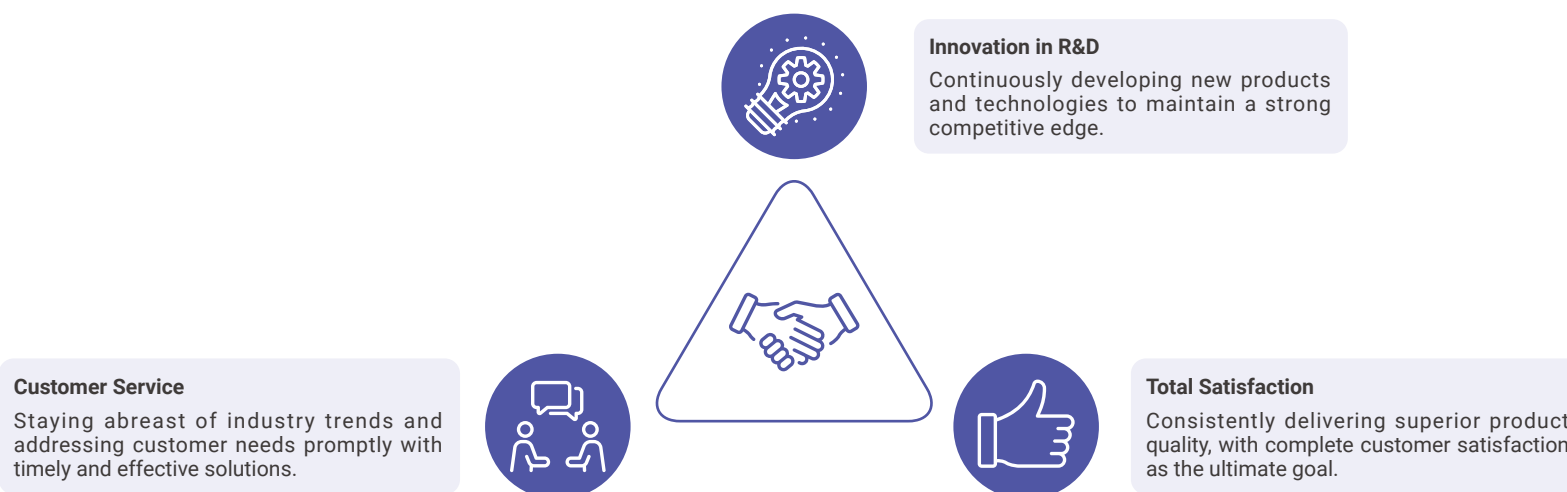
With over 40 years of proven expertise in the field of precious metal recycling, SOLAR has developed extensive expertise and a wide range of recycling technologies. We offer comprehensive refining and recovery services for various precious and rare metals, including gold (Au), silver (Ag), platinum (Pt), palladium (Pd), ruthenium (Ru), indium (In), and gallium (Ga), as well as diverse industrial waste streams. In addition, SOLAR provides a full suite of supporting services such as precious metal trading, transfer, and leasing, thereby creating a complete and efficient platform for managing the value chain of precious metals.

Leveraging the Group's integrated resources, SOLAR has built a streamlined and rapid product development process covering every stage—from raw material supply and target material production to recycling, refining, material analysis, and rare metal management. Through this end-to-end process integration, SOLAR is able to respond promptly to customer needs, foster a fully circular economy model, and establish mutually beneficial partnerships. Guided by the principles of Total Quality

Management (TQM), SOLAR committed to enhancing customer competitiveness and driving their long-term success.

SOLAR places great importance on co-developing new products with its customers, actively tracking industry trends and client requirements. To strengthen these collaborations, both the sales and R&D teams conduct regular and ad hoc visits, fostering long-term and stable strategic partnerships. To continuously enhance product quality, improve production efficiency, and reduce costs, SOLAR has established a nationally-certified in-house analytical laboratory. This facility is staffed with highly trained technical personnel and is fully equipped for trace impurity analysis, microstructural analysis of materials, and thin-film characterization. The laboratory has obtained multiple domestic and international accreditations, contributing not only to advancements in R&D but also playing a critical role in quality assurance—reinforcing SOLAR's core competitiveness.

▼ SOLAR is committed to delivering on three core promises to its customers



CHAPTER 5

Products and Services



Customer Satisfaction Survey

SOLAR is committed to delivering superior quality and achieving complete customer satisfaction. To better understand client needs and gather valuable feedback, SOLAR conducts an annual customer satisfaction survey. These insights drive ongoing optimization of internal processes and promote a customer-centric mindset, in alignment with the “Customer Satisfaction” principle outlined in SOLAR’s Quality Policy.

As a responsible enterprise, SOLAR places great emphasis on delivering high-quality products and services, recognizing customer satisfaction as a key performance indicator under the Social dimension of ESG. In response to challenges identified through the annual survey, SOLAR has launched internal reviews and enhancement initiatives, incorporating more data-driven management tools and feedback mechanisms to foster long-term customer trust and sustained relationships.



Survey Frequency

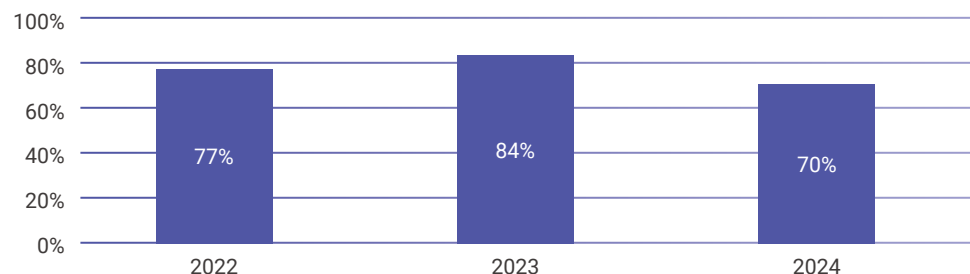
Conducted and analyzed annually



Survey Scope

Service, product, and delivery performance

Customer Satisfaction Target Achievement Rate – Past Three Years



Customer Complaint Handling Process

As a manufacturer specializing in precious and rare metal application materials, SOLAR’s products are widely used across various industries, including data storage, optoelectronics, and semiconductors. SOLAR is committed to meeting customer needs and resolving issues swiftly, treating every complaint as an opportunity for continuous improvement. As early as 2006, SOLAR adopted the 8D methodology and established a customer complaint management system to ensure efficiency and accuracy in issue resolution. To further enhance service quality, SOLAR strengthened its complaint management system in 2024 by implementing a standardized and systematic handling process. This ensures that customer concerns are identified promptly and addressed with effective solutions.

Customer Privacy Protection

SOLAR places great importance on protecting customer privacy and intellectual property. All customer-related information is handled under strict confidentiality protocols. The Company has implemented a “Source File Protection Management System,” where all documents are encrypted and safeguarded—especially confidential files, which are subject to privileged access control. In addition, system vulnerability scans are conducted annually to identify and remediate potential risks, thereby continuously strengthening information security and safeguarding company and customer data.

SOLAR’s IT department has established a comprehensive information security management system. In 2024, the Company successfully passed the certification for the updated ISO/IEC 27001:2022 Information Security Management System. To date, no incidents involving customer data breaches have occurred, reflecting SOLAR’s stringent standards and outstanding performance in information security management.

CHAPTER 5

Products and Services

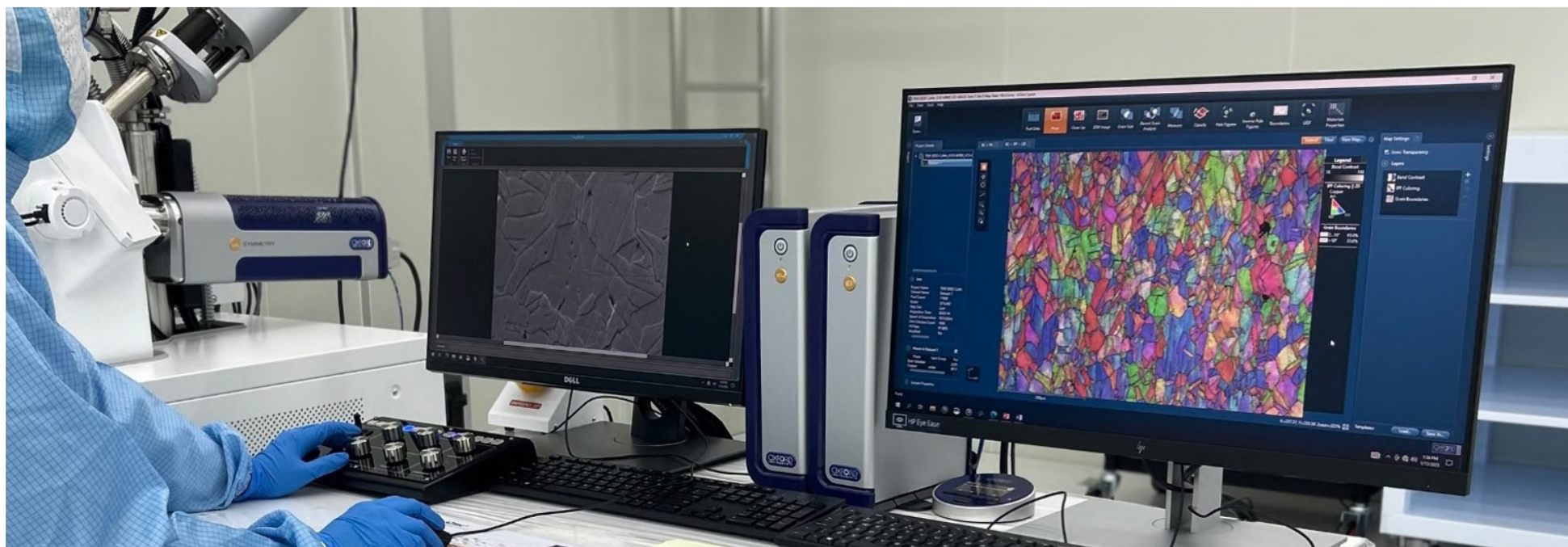


Product Quality Management

SOLAR is a global leader in the development and manufacturing of thin-film sputtering targets. Leveraging its capabilities in precious and rare metal recycling and refining, the Company focuses on the development of high-value functional materials. SOLAR has established a rigorous quality management system in accordance with the IATF 16949 automotive quality management standard and ISO 9001 quality management system, underpinned by its core principles of “technology-driven R&D, service excellence, and customer satisfaction.” The Company sets clear quality objectives and regularly reviews their implementation. The principle of “continuous improvement” is deeply embedded in daily operations, enhancing employees’ quality awareness, risk-based thinking, and competency in applying the quality management system.

World-Class Analytical Quality

SOLAR’s analytical laboratory is the only one in Taiwan concurrently accredited by TAF (Taiwan Accreditation Foundation), LBMA (London Bullion Market Association), and LPPM (London Platinum and Palladium Market), and participates in the international ASTM proficiency testing program for precious metals. With advanced analytical technologies and innovative capabilities, the lab ensures both the internal quality and data integrity of SOLAR’s products while also providing professional third-party testing services.



CHAPTER 5

Products and Services

Professional and Precise Analytical Techniques

The laboratory offers a wide range of analytical services. For samples containing precious metals—such as industrial waste, spent solutions, and chemicals—SOLAR has established a professional fire assay laboratory capable of detecting even trace levels of precious metals as low as one part in ten thousand. In addition to fire assay capabilities, SOLAR has built a materials analysis lab meeting international standards. Equipped with glow discharge mass spectrometers, optical emission spectrometers, and electron microscopes, it can perform precise analyses of material composition and microstructure.

In 2022, to meet the advanced testing demands of the semiconductor industry, SOLAR expanded its facilities to include a dedicated semiconductor lab, featuring advanced instruments such as non-contact 3D measurement systems, laser microscopes, ion chromatography analyzers with ppt-level resolution (10^{-12}), and inductively coupled plasma mass spectrometers (ICP-MS). A high-resolution electron microscope equipped with EBSD (Electron Backscatter Diffraction) was also added to support comprehensive analytical needs.

With its professional capabilities and extensive experience, the lab aims to deliver “accurate and efficient analytical services.” In 2024, the lab processed over 10,000 test samples in a single month, continuously advancing in the field of precision testing for next-generation manufacturing.

Efficient and Outstanding Service Quality

SOLAR maintains strong partnerships with its clients. Sales and R&D teams regularly engage in technical exchanges with customer engineering teams to gain deep insights into their needs and support product development and optimization efforts. In response to the growing global focus on climate change, SOLAR proactively addresses customer requirements by providing greenhouse gas inventory data and carbon footprint information, collaborating closely with clients to advance carbon reduction initiatives. At the same time, the Company responds flexibly to supply chain challenges by adjusting delivery schedules as needed, ensuring a stable and reliable supply through its highly adaptive operations. Thanks to these efforts, SOLAR was honored with the “Best Partner Award” from SDI Corporation in 2024, recognizing the Company’s exceptional service and collaborative spirit. SOLAR aspires not only to be a trusted supplier but also a key strategic partner, delivering peace of mind and satisfaction to every customer.

▼ SOLAR delivers high-quality services



CHAPTER 5

Products and Services

Compliance with RoHS and REACH Regulations

From raw materials to finished products, SOLAR adheres to international regulations and customer requirements. We regularly disseminate updates on the RoHS Directive and REACH regulations internally to ensure 100% compliance and to fulfill our environmental responsibilities.

PLAN

1. Restricted Substance Guidelines: Operational standards are updated in real time in accordance with the latest regulations and customer specifications, with relevant awareness programs in place.
2. Customer Requirements Identification: Monthly review and identification of domestic and international customer requirements related to hazardous substance (HSF) questionnaires.
3. Hazardous Substance Management Training Program: In the third quarter, engineers from R&D, manufacturing, product service, quality assurance, procurement, and supplier management completed mandatory training.
4. **Key Achievements in 2024 :**
 - (1) The EU REACH SVHC (Substances of Very High Concern) list is updated biannually. As of November 7, 2024, the list includes 242 substances. Updates and global chemical policies are posted on the Company's internal digital bulletin.
 - (2) A total of 266 customer documents were reviewed and identified in 2024, a year-on-year increase from 208 in 2023.
 - (3) 90 required personnel completed hazardous substance training via the E-Learning platform, achieving a 100% completion rate.

ACT

1. Hazardous Substance Management KPI: 100% on-time completion rate for customer hazardous substance questionnaires.
2. **Key Achievements in 2024 :**

Successfully completed and submitted 266 customer questionnaires on hazardous substances with a 100% completion rate.

DO

1. New Material Review: New suppliers and materials must comply with restricted substance regulations and other environmental, safety, and health standards before entering the R&D phase.
2. **Key Achievements in 2024 :**

Completed qualification evaluation and review of 1 new supplier.

CHECK

1. Hazardous Substance Testing for Raw Materials: Third-party testing reports from ISO/IEC 17025-accredited laboratories are required to verify compliance with hazardous substance regulations.
2. Non-Use Declarations: Suppliers are required to submit non-use declarations or statements for environmental management substances (banned or restricted).
3. Product Hazardous Substance Testing: Each year, SOLAR commissions third-party labs to test products for hazardous substances and updates reports to customers as scheduled.
4. **Key Achievements in 2024 :**
 - (1) Reviewed 110 raw material testing reports or declarations in accordance with SOLAR's internal standards.
 - (2) Received 87 signed non-use declarations from raw material suppliers.
 - (3) Completed 74 outsourced product tests in full compliance with international standards and customer requirements, including updated testing methods for PFOS/PFOA and related salts, with a 100% on-time reporting rate.

CHAPTER 5

Products and Services

Technology and Innovation

SOLAR focuses on three core industries—data storage, optoelectronics displays, semiconductors—developing high-end thin-film sputtering and evaporation materials and promoting materials circularity. Beyond being a trusted supplier, SOLAR actively collaborates with market leaders to develop new materials and explore emerging application markets. SOLAR is committed to delivering high-quality products and solutions to clients across various industries. In 2024, SOLAR invested approximately NT\$397,177 thousand in R&D to develop thin-film materials for high-density storage media and next-generation memory, launched a ceramic target product line for diverse optoelectronic applications, and established advanced material manufacturing capabilities to support the localization of Taiwan's semiconductor supply chain. The Company also expanded its efforts in electronic waste treatment and precious metal refining, enhancing product competitiveness while aligning with sustainable development trends. SOLAR continues to advance material science while placing greater emphasis on digital transformation and net-zero transition, contributing actively to global sustainability efforts.

▼ SOLAR's Niche Competitive Advantages

1.

Developed over 3,000 alloy formulations, demonstrating extensive alloy design expertise that allows the Company to offer customized material solutions for thin-film applications, providing clients with a competitive edge in emerging supply chains.

3.

Built comprehensive analysis and testing capabilities for sputtering targets and thin films, accelerating technology development and ensuring product quality.

5.

Progressively establishing an integrated operations model that delivers comprehensive end-to-end solutions tailored to customer needs.

2.

Equipped with both melting and casting, as well as powder metallurgy production technologies; its sputtering target manufacturing processes are fully developed. In-house design and fabrication of key equipment significantly reduce capital costs and speed up maintenance and upgrades.

4.

Offers a complete circular economy model, from precious and rare metal materials to recovery and refining, maintaining full control over target raw materials.

As new technologies evolve at a rapid pace, there is a growing demand for functional materials and sustainable material recycling. In light of this trend, SOLAR will continue to strengthen its core competencies, focusing not only on the green circular economy of precious and rare metals, but also targeting key application sectors such as data storage, optoelectronics displays, and semiconductors. At the same time, we are actively expanding into new energy and carbon reduction fields. By building critical technologies and validating new products, SOLAR aims to establish a more comprehensive foundation in both core technologies and product strategies. In addition, SOLAR protects its R&D achievements and fosters a culture of innovation through its intellectual property management system and innovation incentive programs.

CHAPTER 5

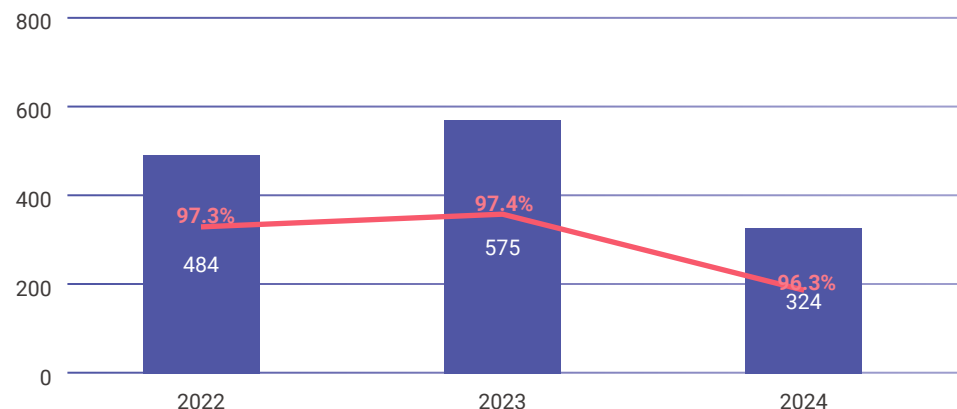
Products and Services

Continuous Improvement Initiatives

Driven by a spirit of value creation, SOLAR promotes a company-wide culture of improvement through its employee suggestion system. Each quarter, submitted proposals are reviewed by a dedicated committee, and outstanding ideas are recognized with the “Good Idea Award” and the “Commitment Award.” Award recipients are honored on a “Hall of Fame” board and featured in success stories to encourage creative thinking and enhance employee pride. In 2024, a total of 324 improvement proposals were submitted across the Company, with an immediate implementation rate of 96.3%. Now in its fourth year, the company-wide improvement campaign has increasingly embraced environmental sustainability. SOLAR has expanded the scope of proposals beyond quality and manufacturing to include energy conservation and environmental protection. The quality of proposals continues to improve, and the improvement system has taken root across all levels of the organization, reflecting a growing employee awareness of quality enhancement. Through the establishment of the “Good Idea” platform, employees are encouraged to optimize their own work processes to better meet internal and external customer expectations.

To further embed a culture of quality across the organization, SOLAR continues to promote improvement project management and has established a case management and experience-sharing platform. These efforts help transform valuable experiences into organizational innovation and continuous improvement DNA, fulfilling the dual goals of creating value for customers and fostering an environment where employees can achieve self-fulfillment and realize their full potential.

▼ Number of improvement proposals and immediate implementation rate over the past three years



National Quality Competitions

In response to customer invitations, SOLAR actively participated in National QC circle Competitions. In 2024, the Company took part in the Taiwan Continuous Improvement Awards (TCIA) hosted by the Corporate Synergy Development Center and entered the TCIA Golden Tower Awards competition. SOLAR successfully advanced through the Southern District preliminary selection and welcomed three expert reviewers for on-site evaluation at its TTIP Plant. By participating in national competitions, SOLAR continues to strengthen its quality improvement momentum, deepens its application of QC tools and performance techniques, and expands team horizons through benchmarking and knowledge exchange with industry peers. These experiences are internalized and practically applied, reinforcing continuous improvement practices across the organization.

▼ District President's Award – Continuous Improvement Competition



▼ On-Site Review – Continuous Improvement Competition



CHAPTER 5

Products and Services

Conflict Minerals Prohibition

SOLAR is a certified refiner of gold (Au), silver (Ag), and platinum (Pt), supplying precious and rare metal materials and chemicals across industries including data storage, optoelectronics displays, and semiconductors. The Company supports and practices responsible sourcing and due diligence to ensure that all purchased and recycled precious and rare metals are sourced legally and ethically.

Responsible Minerals Management Process – Gold (Au), Silver (Ag), Platinum (Pt)

SOLAR has established a comprehensive responsible minerals management procedure and risk control platform. A dedicated compliance officer conducts pre-procurement reviews to ensure regulatory compliance. An annual Due Diligence Review Committee is convened to monitor and implement responsible minerals practices across the supply chain.

The LBMA and LPPM Responsible Sourcing Programs aim to ensure that refiners conduct thorough due diligence and engage in responsible business practices. These programs follow the OECD Due Diligence Guidance framework and require third-party audits of refiners in accordance with ISAE 3000 (Revised) international audit standards. To reduce audit duplication, the Responsible Minerals Initiative (RMI) and the London Bullion Market Association (LBMA) have adopted mutual recognition of independent third-party gold refinery audits. Since 2016, SOLAR has participated in LBMA-led audits and continues to undergo annual evaluations to maintain the effectiveness of its system. In 2024, third-party audit results confirmed zero nonconformities. Compliance information for SOLAR's certified gold (Au), silver (Ag), and platinum (Pt) refineries can be found on the official websites of LBMA, RMI, and LPPM.



Responsible Minerals Management – Non-Precious Metals: Ta, W, Sn, Co

SOLAR collects due diligence data across its supply chain for tantalum (Ta), tungsten (W), tin (Sn), and cobalt (Co) through the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT). This enables the Company to effectively monitor supplier compliance with responsible sourcing practices.

CHAPTER 5

Products and Services

Supply Chain Management

Supplier Management Standards

Guided by a sustainable development philosophy, SOLAR aims to build a sustainable supply chain and foster long-term, stable, and collaborative relationships with its partners. We actively encourage suppliers to fulfill their corporate social responsibilities and contribute to environmental protection. To ensure effective supplier oversight, SOLAR has established the Supplier Management Procedure, which outlines processes for managing Tier 1 and Tier 2 suppliers. This includes raw materials, critical materials, outsourced semi-finished or finished goods, and contract manufacturers. The procedure covers new supplier evaluation, annual supplier performance assessments, and audit mechanisms.

SOLAR requires its suppliers to sign the Business Partner Supply Chain Security Statement, the Declaration of Responsible Mineral Supply Chain, the Code of Ethical Conduct for Suppliers and Employees, the Integrity and Anti-Corruption Code, and the Declaration of Non-Use of Restricted Environmental Substances. Suppliers must ensure that all supplied products, parts, packaging materials, and related items comply with EU RoHS Directive and the EU Waste Electrical and Electronic Equipment (WEEE) Directive.

To further ensure compliance, SOLAR has implemented the Environmental Restricted Substances Content and Testing Standards Procedure, requiring suppliers to submit compliance documentation. Violations may lead to contract suspension or termination, encouraging supplier alignment with SOLAR's sustainability and CSR standards.

SOLAR's supplier requirements go beyond performance and quality. Before entering into cooperation with SOLAR, suppliers are required to sign a number of declarations and codes of conduct, including: the Corporate Social Responsibility Commitment, Supplier Evaluation Checklist, Declaration of Non-Use of Restricted Environmental Management Substances (Prohibited and Restricted Substances), Manufacturer-Process-Material Change Notification, Declaration of Responsible Mineral Supply Chain, Quality Management Agreement, Supplier Survey and Evaluation Form, Integrity Pledge, and the Business Partner Supply Chain Security Statement. These documents ensure that suppliers clearly understand SOLAR's expectations regarding social and environmental responsibility. Supplier documentation is thoroughly reviewed by SOLAR's audit team, and support is provided where corrective action is needed to foster mutual growth.

New Supplier Evaluation Procedure

A dedicated evaluation team assesses new suppliers based on criteria such as quality performance, delivery reliability, quality system certification, engineering capabilities, and service responsiveness. A comprehensive risk assessment is conducted, taking into account the supplier's industry track record, to ensure the continued enhancement of the Company's competitive edge. Priority is given to suppliers certified under ISO 9001 or IATF 16949. Those also holding ISO 14001 (Environmental Management) or ISO 45001 (Occupational Health and Safety) certifications are awarded additional points in the evaluation process.

To align supplier practices with SOLAR's CSR policies, the Company promotes the Responsible Business Alliance (RBA) Code of Conduct, which is communicated through official declarations. Suppliers are expected to commit to the RBA guidelines, and their compliance with green product requirements, RBA policies, and EHS management practices is reviewed to ensure full alignment with quality, environmental, and labor protection standards. In 2024, SOLAR added two new suppliers for direct and critical materials, one of which was a renamed existing supplier. Both successfully passed the evaluation and were qualified as approved vendors.



CHAPTER 5

Products and Services

Annual Supplier Evaluation

For qualified suppliers continuously providing direct and critical materials, SOLAR conducts quarterly performance assessments covering quality, service, delivery, pricing, and technical support. The “Service” category evaluates the supplier’s level of cooperation, including timely submission of environmental declarations and other commitment documents. Based on the quarterly evaluation results, appropriate measures are taken according to performance levels.

In addition, annual evaluations categorize suppliers into five performance tiers: A, B, C, D, and E, with corresponding actions for each grade. C/D-grade suppliers are prioritized for annual audits and are required to implement continuous improvements. E-grade suppliers are subject to either intensive guidance to improve their ratings or disqualification as approved vendors.

In 2024, a total of 191 suppliers were included in SOLAR’s annual evaluation.

▼ 2024 Assessment Results

Level A suppliers	182
Level B suppliers	8
Level C suppliers (prioritized in the 2025 supplier audit plan)	1
Level D suppliers	None
Level E suppliers	None

Annual Supplier Audits

Each year, SOLAR develops a supplier audit plan. In accordance with this plan, audits are conducted through written questionnaires or on-site inspections for key raw material suppliers. When nonconformities are identified, SOLAR requires and supports the supplier in implementing corrective actions.

Supplier audits cover both the quality management system and the five core areas of the RBA. Any deficiencies identified during the audit are jointly reviewed by SOLAR and the supplier to ensure full resolution. At the same time, SOLAR uses the audit process to communicate compliance expectations and provide relevant training. The Company also actively encourages and assists suppliers in obtaining international system certifications. Through this collaborative process, SOLAR aims to foster mutual learning and shared growth with its supply chain partners.

In 2024, SOLAR conducted audits on 24 suppliers.

▼ 2024 Audit Results

Quality management system compliance rate

100%

Compliance rate with the five core aspects of the Responsible Business Alliance (RBA)

100%

Note: A score of 80 or above is deemed compliant. Scores between 60 and 79 are considered conditionally compliant and require continuous guidance until full improvement is achieved.

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Products and Services



SOLAR's On-site and Document-Based Supplier Audit Results – Past Three Years :

Over the past three years, SOLAR's joint audit team has conducted audits on suppliers of raw and critical materials, outsourced semi-finished and finished products, and contract-processed semi-finished products

19 suppliers were audited in **2022**
22 suppliers were audited in **2023**
24 suppliers were audited in **2024**

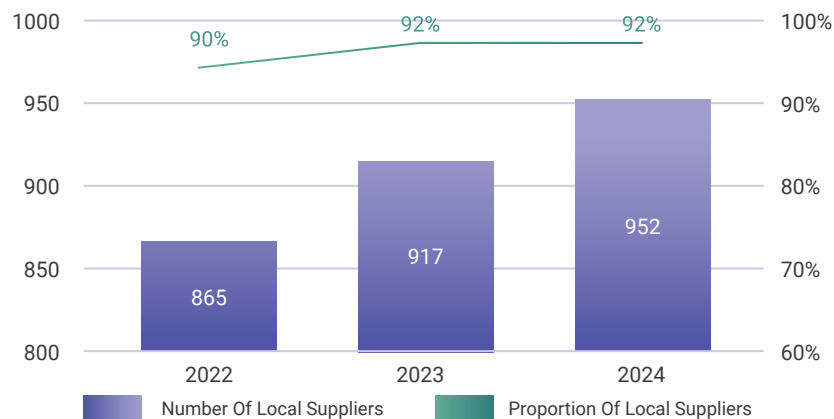
Of these, the number of suppliers audited through on-site or remote assessments was

4 suppliers in **2022**
6 suppliers in **2023**
14 suppliers in **2024**

Local Procurement and Green Procurement

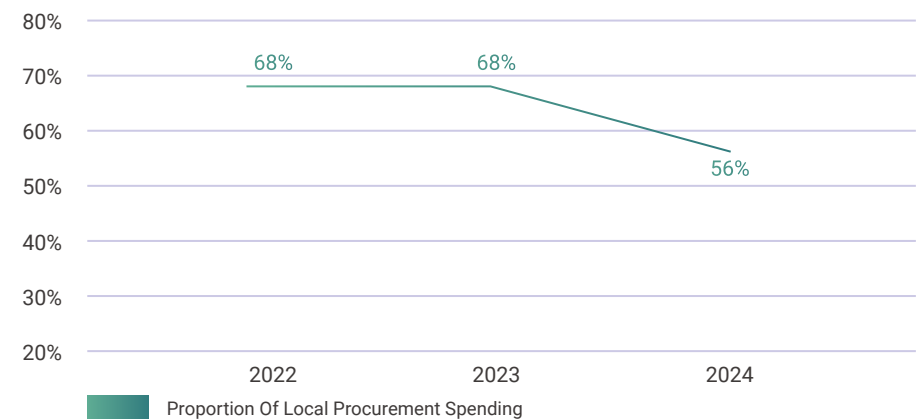
SOLAR actively implements local procurement practices. Under the condition of meeting product suitability and quality requirements, the Company prioritizes partnerships with local suppliers to source materials needed at each operational site. This approach helps reduce transportation risks and costs, decreases dependence on overseas suppliers, enhances local design and manufacturing capabilities, and supports domestic industries—contributing to the stable development of Taiwan's economy.

Number and proportion of local suppliers over the past three years



Note: Foreign companies with branch offices in Taiwan are classified as non-local suppliers.

Proportion of local procurement by value over the past three years

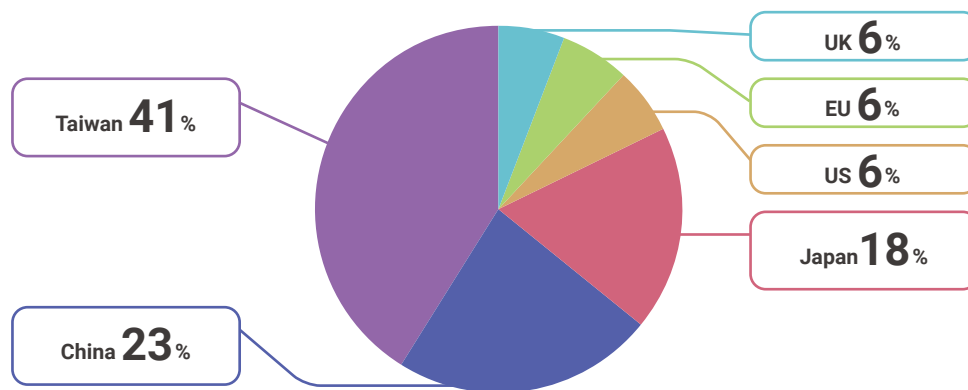


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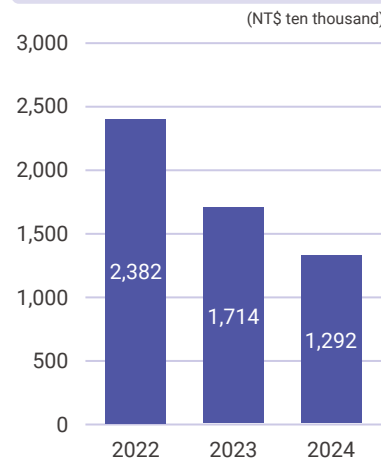
Since Taiwan is classified as a non-metallic mineral-producing country, most of SOLAR's essential raw materials must be imported. Therefore, annual procurement volumes directly affect the proportion of local procurement spending. Supplier countries and regions are diverse.

▼ Key raw material supplier information



Green procurement is a core component of SOLAR's commitment to sustainable development. Guided by environmentally friendly principles, the Company has placed increasing importance on green procurement in recent years. Throughout sourcing, manufacturing, sales, usage, and disposal, SOLAR prioritizes products that are recyclable, low-polluting, and resource-efficient. Preference is given to eco-labeled products, and suppliers are encouraged to join these efforts—implementing sustainability at the source. SOLAR began reporting green procurement data in 2021. In 2024, the Company reported NT\$12.92 million in green procurement spending. SOLAR has been recognized for three consecutive years by the Tainan Environmental Protection Bureau and was honored with the Outstanding Green Procurement Enterprise Award at the Tainan City Air Quality and Green Purchasing Recognition Ceremony.

▼ Green procurement spending over the past three years



► SOLAR recognized by Tainan Environmental Protection Bureau as an Outstanding Green Procurement Enterprise



Critical Materials Management

When critical materials are used in products, companies often face supply chain risks. To mitigate such challenges, SOLAR places strong emphasis on material management planning. Materials are categorized into four quadrants based on their attributes and procurement strategies. During the initial phase of collaboration, SOLAR requires all suppliers to sign multiple codes of conduct and declarations. For suppliers of critical materials, SOLAR further establishes a dedicated version of the Quality Management Agreement, which must be signed to strengthen risk control measures.

To ensure stable sourcing of critical materials, SOLAR enters into long-term agreements with key suppliers. In addition, the Company promotes supplier diversification, builds material storage infrastructure, and develops or qualifies alternative materials. These measures are designed to ensure that in the event of external disruptions—such as natural disasters, pandemics, or major global events—emergency response plans can be activated immediately. Thanks to these strategies, SOLAR has been able to maintain stable material supply and uninterrupted delivery even during the COVID-19 pandemic and global port congestion in recent years.

Recognizing the growing importance of climate change and sustainability, in 2024 SOLAR began evaluating the ESG progress of its critical material suppliers. This includes reviewing whether suppliers conduct greenhouse gas inventories or implement energy-saving initiatives. Looking ahead, SOLAR aims to collaborate with both suppliers and customers of critical materials to jointly contribute to climate change mitigation efforts.



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SOLAR places strong emphasis on employee development and the protection of employee rights. The Company adopts a systematic approach to talent management and is committed to creating a workplace environment founded on safety, respect, ethics, equality, and diversity. It also embraces the globally advocated DEI principles of Diversity, Equity, and Inclusion, empowering employees to thrive, realize their personal value, and experience a strong sense of belonging at SOLAR. SOLAR continues to cultivate a more progressive, healthier, and more inclusive work environment. This effort plays a key role in attracting and retaining top talent, forming a vital pillar for the Company's long-term sustainable growth.

Human Resources Policy

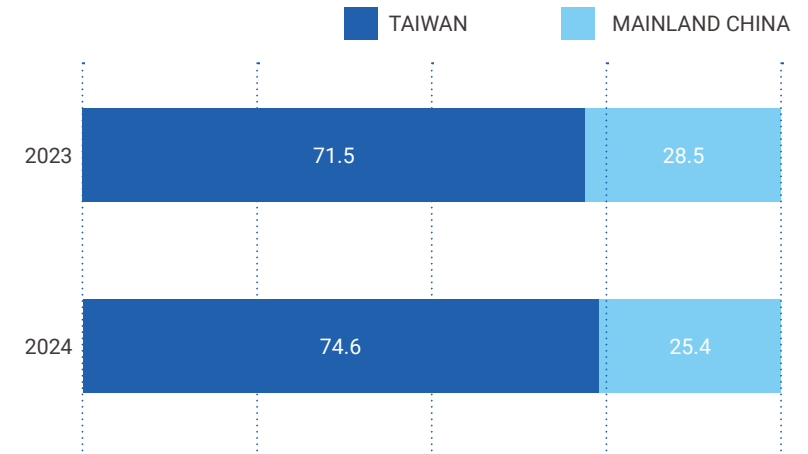
SOLAR's mission for talent development is to: "Provide a comprehensive recruitment, development, utilization, and retention mechanism to build top-performing teams across all business units, continuously enhancing SOLAR's competitive advantage." To achieve its organizational strategic goals in alignment with its business direction, SOLAR has built a solid foundation in talent strategy by implementing a phased approach. This began with the "Revival from Adversity" phase from 2016 to 2018, which focused on three core talent strategies, followed by the "Return to Glory" phase from 2019 to 2021, which introduced five expanded strategies. Looking ahead, SOLAR has launched the "Sustainable Growth" phase for the Golden Decade (2021–2030), comprising eight comprehensive talent strategies. These efforts are advanced under the overarching theme of digital transformation, driving a diverse range of talent development initiatives to continuously create value and enhance overall workforce competitiveness.

In accordance with its talent development framework, SOLAR has established training programs tailored to employees at different levels. Frontline employees focus on skill development and certification, indirect staff are trained to enhance their professional competencies, and supervisory personnel receive training in next-generation management and frontline leadership through TWI (Training Within Industry) courses. Beginning in 2023, SOLAR also incorporated training blueprints for digital capabilities and ESG literacy, supporting the Company's dual transformation strategy toward both digitalization and net-zero sustainability.

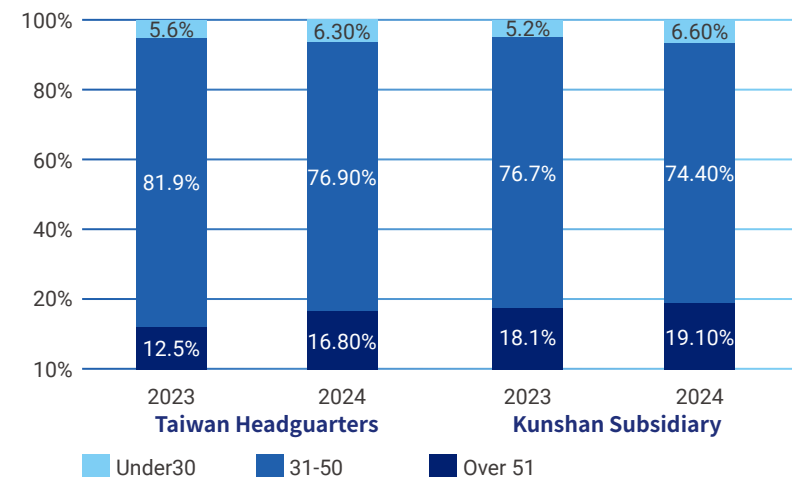
Workforce Structure and Distribution

As of December 31, 2024, SOLAR employed a total of 1,671 people, including 1,246 employees in Taiwan and 425 in Mainland China. By comparison, as of December 31, 2023, the total number of employees was 1,487, with 1,063 in Taiwan and 424 in Mainland China. In terms of age structure in 2024, the workforce continued to be primarily composed of young to mid-career employees. In Taiwan, 76.7% of employees were aged 31 to 50, while in Mainland China the proportion was 74.4%. Employees aged 30 or below accounted for 16.9% in Taiwan and 19.1% in Mainland China. Those aged 51 and above made up 6.4% and 6.6%, respectively.

Employee Distribution by Region for SOLAR in 2023 and 2024



Employee Age Distribution – SOLAR



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▼ SOLAR Workforce Structure Distribution

Region	Category	Function Group	Female		Male		Subtotal	
			Hires	Percentage of Employees by Region	Hires	Percentage of Employees by Region	Hires	Percentage of Employees by Region
Taiwan	Age	Under 30	40	3.2%	170	13.6%	210	16.9%
		31–50	212	17.0%	744	59.7%	956	76.7%
		Over 51	19	1.5%	61	4.8%	80	6.4%
	Contract Type	Indefinite-Term Employees	261	20.9%	966	77.5%	1,227	98.5%
		Conduct regular training programs	10	0.8%	9	0.7%	19	1.5%
	Employment Type	Full-Time Personnel	271	21.8%	974	78.2%	1,245	99.9%
		Part-Time Employees	0	0%	1	0.1%	1	0.1%
	Mainland China	Age	Under 30	21	4.9%	60	14.1%	81
31–50			89	20.9%	227	53.4%	316	74.4%
Over 51			4	0.9%	24	5.6%	28	6.6%
Contract Type		Indefinite-Term Employees	28	6.6%	80	18.8%	108	25.4%
		Conduct regular training programs	86	20.2%	231	54.4%	317	74.6%
Employment Type		Full-Time Personnel	114	26.8%	311	73.2%	425	100.0%
		Part-Time Employees	0	0.0%	0	0.0%	0	0.0%

Note 1: As of December 31, 2024, there were 1,246 employees in SOLAR's Taiwan operations and 425 employees in SOLAR's Mainland China operations

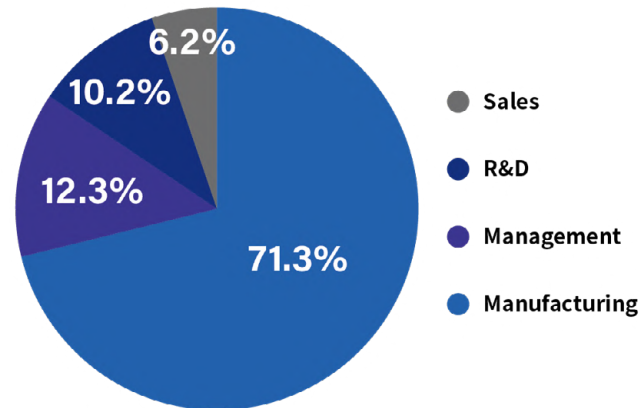
Note 2: All SOLAR employees are full-time employees. Part-time employees refer to those working reduced hours; fixed-term employees refer to interns.

In terms of job structure, due to the nature of the technology industry, the majority of SOLAR employees are manufacturing personnel, accounting for 71.3%, followed by management personnel at 12.3%. R&D personnel and sales personnel account for 10.2% and 6.2%, respectively.

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▼ Employee Distribution by Job Category – SOLAR



▼ Employee Distribution by Job Category and Gender

Job Category	Female		Male		Subtotal	
	Hires	% of total employees	Hires	% of total employees	Hires	% of total employees
Marketing Staff	68	4.1%	36	2.2%	104	6.2%
R&D Personnel	76	4.5%	95	5.7%	171	10.2%
Management Staff	90	5.4%	115	6.9%	205	12.3%
Manufacturing Staff	151	9.0%	1,040	62.2%	1,191	71.3%
Subtotal	385	23.0%	1,286	77.0%	1,671	100.0%

Note 1: Total number of employees as of December 31, 2024: 1,671

Note 2: Statistical data covers SOLAR's operations in both Taiwan and Mainland China

For SOLAR's Taiwan operations, the new hire rate was 31.5% in 2024 (compared to 17.3% in 2023), primarily due to business expansion. The turnover rate was 17.3% (compared to 18.9% in 2023). For SOLAR's Mainland China operations, the new hire rate was 12.7% in 2024 (compared to 10.3% in 2023), while the turnover rate was 12.5% (compared to 18.6% in 2023).

▼ New Hires and Employee Turnover by Age Group, Gender, and Region

Region	Category	Female		Male		Subtotal		
		Number	Percentage of Employees by Region	Number	Percentage of Employees by Region	Number	Percentage of Employees by Region	
Taiwan	New Hires	Under 30	41	3.3%	101	8.1%	142	11.4%
		31–50	81	6.5%	166	13.3%	247	19.8%
		Over 51	0	0.0%	3	0.2%	3	0.2%
		Subtotal	122	9.8%	270	21.7%	392	31.5%
	Departures	Under 30	14	1.1%	44	3.5%	58	4.7%
		31–50	35	2.8%	115	9.2%	150	12.0%
		Over 51	0	0.0%	7	0.6%	7	0.6%
		Subtotal	49	3.9%	166	13.3%	215	17.3%
Mainland China	New Hires	Under 30	5	1.2%	25	5.9%	30	7.1%
		31–50	6	1.4%	18	4.2%	24	5.6%
		Over 51	0	0.0%	0	0.0%	0	0.0%
		Subtotal	11	2.6%	43	10.1%	54	12.7%
	Departures	Under 30	2	0.5%	14	3.3%	16	3.8%
		31–50	5	1.2%	31	7.3%	36	8.5%
		Over 51	0	0.0%	1	0.2%	1	0.2%
		Subtotal	7	1.6%	46	10.8%	53	12.5%

Note 1: As of December 31, 2024, there were 1,246 employees in SOLAR's Taiwan operations and 425 employees in SOLAR's Mainland China operations

Note 2: Calculation formula = Number of new hires or resignations in the category / Number of employees in the respective region.

Due to the nature of the industry, the workforce at SOLAR predominantly comprises male employees. The overall percentage of female managers stood at 30.99%, with no significant fluctuation over the past two years.

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▼ Ratio of Female Managers

Job Category	2024			2023
	(A) Number of Female Employees	(B) Total Number of Managers in the Category	A/B (Ratio)	Ratio
Female Frontline Managers (Section level)	34	95	35.79%	33.3%
Female Mid-Level Managers (Manager Level)	30	95	31.58%	28.9%
Female Senior Managers (Director Level and Above)	2	23	8.70%	10.5%
Total Female Managers	66	213	30.99%	29.4%

Note: Statistics cover SOLAR employees in Taiwan and Mainland China.

SOLAR is committed to providing fair and appropriate employment opportunities, prioritizing professional competence as the primary recruitment criterion. The Company strictly prohibits discriminatory treatment based on race, skin color, nationality, age, gender, marital status, sexual orientation, political affiliation, or religious beliefs. SOLAR's workforce comprises individuals from four nationalities: Taiwan, Mainland China, the Philippines, and Malaysia. Among them, employees from Taiwan and Mainland China account for over 86% of the total workforce, reflecting a high proportion of local hiring.

▼ Ratio of Employees and Managers by Nationality

Nationality	Total Employees	Ratio	Total Managers	Ratio
 Taiwan	1,017	60.9%	153	71.8%
 Mainland China	426	25.5%	59	27.7%
 Philippines	227	13.6%	0	0.0%
 Malaysia	1	0.1%	1	0.5%
Total	1,671	100%	213	100.0%

Note: The statistics cover SOLAR's operations in Taiwan and China.

SOLAR offers an inclusive work environment. In accordance with legal requirements, 12 persons with disabilities were hired as of 2024 (including 4 with severe disabilities). After weighted calculations per regulations, this qualifies as "employment in excess" of the statutory quota. Persons with disabilities employed at SOLAR are placed across diverse job functions and plant sites, including 1 in a managerial role, 9 in manufacturing roles, and 2 in back-end support units. Based on individual capabilities, the Company provides stable employment in suitable workplaces and offers friendly support in job placement, working conditions, and environment. In 2024, one of our employees was recognized with the Model Workplace Award for Persons with Disabilities by the Tainan City Labor Affairs Bureau.

■ Non-Employee Workers

Common types of non-employee workers at SOLAR include irregular contract-based contractors engaged in equipment repair, maintenance, or improvement projects. In addition, a small number of workers are engaged under fixed-term contracts for roles such as security and cleaning. As of December 31, 2024, there were approximately 37 regular on-site non-employee workers performing routine security and cleaning services. Their tasks are assigned according to specific project needs.

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Talent Development Strategy

SOLAR has established the “Solar APP School” training system, which focuses on Application as the core. Emphasis is placed on providing tools, applying methods, constructing learning blueprints, and passing on hands-on experience. The system is built around a talent development framework comprising core competencies, professional competencies, and managerial competencies to cultivate a robust leadership pipeline.

In response to SOLAR’s “dual transformation” strategy—digitalization and net-zero transformation, the Company has implemented a comprehensive training policy to deepen skill cultivation and accelerate talent development, advancing toward sustainable operations under a circular green economy. A complete talent transformation plan has been devised based on the Company’s vision, mission, and strategies, with clear management goals and blueprints for developing the next generation of leaders. Since 2023, SOLAR has introduced digital and ESG-related training programs to actively cultivate professionals in these fields and build a talent pool capable of supporting a circular green economy, aligned with the Company’s strategic objectives.

Diverse Learning Channels

In the face of rapid globalization and industry shifts, SOLAR is committed to equipping its employees with international perspectives and the skills to engage on a global stage. By learning through hands-on experiences, employees are encouraged to expand their professional scope and mindset. SOLAR promotes a culture of knowledge-sharing and lifelong learning led by mid- and senior-level managers through a variety of effective learning channels. These include mobile learning (M-Learning), digital learning (E-Learning), mentoring systems, internal and external corporate training programs, invited expert lectures, reading groups, experiential team-building workshops, and online discussion forums. A hybrid learning model that blends digital materials with in-person instruction is used to foster and disseminate the Company’s culture and internal knowledge.

Employee Training and Development

SOLAR places strong emphasis on investing in talent development and has established a comprehensive training framework consisting of five systems: Orientation Training, General Training, Professional Training, Management Training, and Self-Development. Through competency design and training programs, SOLAR nurtures both generalists and specialists, allowing each employee to plan their career path and achieve personal growth according to their individual development goals.



Orientation Training

Provides foundational education and on-the-job training to help new employees quickly adapt to the work environment.



General Training

Covers corporate culture, company values, customer satisfaction, quality, safety, and hygiene.



Professional Training

Offers job-specific professional courses and hands-on project-based learning to strengthen technical expertise.



Management Training

Includes training for reserve managers, current managers, leadership, and operational management programs.



Self-Development

Encourages continued education and individual skill-building through study groups and collaborative learning sessions.

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Based on HR strategy and policy, SOLAR designs customized training courses for each function. By offering a range of general knowledge and self-development programs, the Company enhances learning outcomes, work quality, and overall efficiency. Starting in 2023, the professional training system incorporated digital skill development programs in collaboration with external expert teams. Using project-based learning and peer collaboration, employees rapidly developed digital thinking and competencies, progressing steadily toward organizational digital transformation.

In 2024, a total of 938 training sessions were conducted with 16,673 participants, and the average training hours per employee reached 14.1 hours. Additionally, in alignment with its DEI (Diversity, Equity, and Inclusion) policy, SOLAR launched a learning roadmap for blue-collar foreign workers in 2024. Migrant workers are encouraged to learn Chinese to prepare for future promotion as frontline supervisors or transition into mid-level roles, furthering the Company's vision of a diverse and inclusive workplace.

▼ Employee Training Hours and Resources in 2024

Item	Number of Shifts	Total Employees	Total Hours (hours)	Total Cost (NT\$)
New Employee Orientation Training	145	446	4,116	234,000
Managerial Competency Training	39	267	2,747	619,100
Professional Skills Training	331	388	5,031	1,164,550
General Education Training	394	15,534	17,642	59,000
Self-Development Training	29	38	594	132,609
Total	938	16,673	30,130	2,209,259

Note: Figures include employees in both SOLAR's Taiwan and Mainland China operations. Currency: NT\$

▼ Average Annual Training Hours per Employee

Item	Managerial Staff		Non-Managerial Staff – Indirect Personnel		Non-Managerial Staff – Direct Personnel		Subtotal
	Female	Male	Female	Male	Female	Male	
Number of Actual Personnel During Reporting Period (A)	83	180	314	257	106	1,196	2,136
Training Hours During Reporting Period (B)	1,136	1,992	3,784	4,006	1,177	18,035	30,130
Average Training Hours During Reporting Period (C) C=B/A	13.7	11.1	12.0	15.6	11.1	15.1	14.1

Note 1: As of December 31, 2024, the total number of employees was 1,671.

Note 2: Statistical data covers SOLAR's operations in both Taiwan and Mainland China

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SOLAR e-Learning Portal

SOLAR has established the “SOLAR e-Learning Portal” to facilitate training based on job categories, supporting microlearning and agile learning. This digital platform provides comprehensive functionality for digital training, learning records, knowledge management, and experience sharing. It allows employees to take initiative in their own learning while enabling supervisors to monitor training progress. The platform also records professional certifications and serves as a dynamic resource for talent development. Since its launch in 2009, the platform has offered a total of 1,936 digital courses and 4,976 in-person sessions, with cumulative logins reaching 324,668.

Employee Performance Evaluation

SOLAR has long implemented a robust performance management system, incorporating objective-setting, regular performance reviews, and formal evaluations. This approach supports organizational development and competency management while driving employee growth. In parallel, the Company has developed a comprehensive career progression and promotion system that covers advancement, internal transfers, and retention. This framework not only empowers employees to shape their career paths and unlock their potential, but also enables the Company to identify key talents and provide them with appropriate incentives and development opportunities.

▼ Percentage of Employees Receiving Regular Performance and Career Development Reviews

Gender	Calculation Formula Code	Managerial Staff	Non-Managerial Staff – Indirect Personnel	Non-Managerial Staff – Direct Personnel	Subtotal
Female	Total number of employees at end of reporting period (A)	66	238	81	385
	Number of employees receiving regular performance and career development reviews (B)	65	224	71	360
	Percentage (C = B / A)	98%	94%	88%	94%
Male	Total number of employees at end of reporting period (D)	147	205	934	1,286
	Number of employees receiving regular performance and career development reviews (E)	143	194	877	1,214
	Percentage (F = E / D)	97%	95%	94%	94%
Subtotal	Total number of employees at end of reporting period (G)	213	443	1,015	1,671
	Number of employees receiving regular performance and career development reviews (H)	208	418	948	1,574
	Percentage (I = H / G)	98%	94%	93%	94%

Note 1: As of December 31, 2024, the total number of employees at the end of the reporting period was 1,671. Employees who had left the Company or had been employed for less than three months were not included in the performance evaluation statistics.

Note 2: Statistical data covers SOLAR’s operations in both Taiwan and Mainland China

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Competitive Compensation and Benefits to Motivate and Retain Talent

To attract external talent and retain internal key personnel, SOLAR offers competitive compensation aligned with industry standards, aiming to retain both talent and commitment. The Company provides a comprehensive system covering training, performance evaluation, and compensation and bonuses to fulfill employee needs and expectations. Adjustments to salary, year-end bonuses, profit-sharing, production performance bonuses, and R&D project bonuses are made based on overall operational performance as a way to recognize employee contributions. In addition to immediate incentive-based pay, SOLAR also provides long-term incentives through the Employee Stock Ownership Trust (ESOT) and Restricted Stock Awards (RSAs) to enhance talent retention. SOLAR also emphasizes work-life balance, believing that caring for employees is fundamental to retaining talent. The Company enforces the following policies: (1) weekly working hours do not exceed 60 hours; (2) employees are entitled to at least one rest day for every six consecutive workdays.

▼ Number and Annual Salary of Full-Time Non-Managerial Employees in 2023 and 2024

Item	2023	2024	Growth
Number of full-time non-managerial employees	1,023	1,173	150 (14.66%)
Average salary	NT\$756,684	NT\$788,435	NT\$31,715 (4.20%)
Median salary	NT\$537,548	NT\$620,408	NT\$82,860 (15.41%)

Note 1: Data includes only SOLAR's parent company in Taiwan

Note 2: Data is based on the average for the reporting year

Note 3: Salary includes monthly wages, annual bonuses, and employee remuneration

▼ Gender Pay Ratio

	Senior-level managers (base salary)	Senior-level managers (total salary)	Other managerial personnel (base salary)	Other managerial personnel (total salary)	Non-managerial personnel (base salary)
	1	1	1	1	1
	0.81	0.78	0.92	0.87	1.13

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Employee Stock Options and Employee Share Ownership Trust

As part of its medium- to long-term talent development strategy, SOLAR has established an Employee Share Ownership Trust to retain high-performing, key, and high-potential employees. In addition to contributing a fixed amount from their monthly salary, participating employees also receive performance-based matching contributions from the Company. During the annual stock and dividend allocation, trust members are entitled to receive their corresponding shares or dividends within the same year.

Since the introduction of the long-term incentive program in 2019, the employee participation rate in the Share Ownership Trust has increased significantly—from 41.6% in 2019 to 62.4% in 2024—demonstrating strong results. SOLAR remains committed to retaining talent through a comprehensive incentive scheme that supports employees in achieving their personal and professional goals. With the philosophy of "comprehensive performance-based retention and enabling employee self-realization" and the vision of creating a workplace where "everyone is an owner," the Company strives to build a culture of shared growth.

▼ Employee Participation in Share Ownership Trust in Taiwan

Year	2022	2023	2024
Number of Participants	610	580	606
Participation Rate	62.7%	64.8%	62.4%

Note 1: Eligible employees must have completed at least three months of service

Note 2: Participation rate = Number of participants / Total number of eligible employees

Retirement Benefits Aligned with Local Labor Regulations

SOLAR complies with local labor laws in providing retirement benefits. In accordance with the Labor Standards Act, the Company contributes 4% of total monthly salaries to a statutory retirement reserve account (old pension system) and has established a Labor Retirement Reserve Supervisory Committee to oversee and manage the fund. Since July 1, 2015, SOLAR has also complied with the implementation of the Labor Pension Act (new pension system). Employees originally under the old system who opted into the new system, as well as those hired after the Act took effect, are covered by a defined contribution scheme. The Company contributes no less than 6% of each employee's monthly wages to their individual pension accounts.

Advance Notice of Operational Changes Compliant with Local Labor Regulations

In the event of significant operational changes that may affect employment rights or working conditions, SOLAR adheres to the Labor Standards Act Article 16 and the Act for Worker Protection of Mass Redundancy by providing prior notice before termination of employment contracts, in compliance with legal requirements. The Company also provides supporting measures, such as internal transfers or assistance with applications for government subsidies, to mitigate the impact on affected employees.

Emergency Relief Fund and Employee Assistance Programs

SOLAR has implemented an Emergency Relief Guidelines to assist employees facing severe hardship due to natural disasters, accidents, or major life events. The program offers timely financial aid to help employees navigate difficult times and reflects the Company's care and concern.

To further enhance employee well-being, SOLAR's Kunshan subsidiary has implemented an Employee Assistance Program (EAP), which includes counseling services (covering work, family, mental health, interpersonal relationships, and career development), as well as mental health awareness initiatives. The program aims to foster a healthy and balanced development of mind and body through holistic employee care.

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▼ SOLAR's Comprehensive EAP Services



Protection Against Unlawful Infringement in the Workplace

SOLAR publicly affirms its commitment on the official website to fostering a friendly and respectful workplace, maintaining harmonious labor relations, and promoting gender equality. The Company is dedicated to protecting all employees, job applicants, and service recipients from unlawful infringement, including the prevention of sexual harassment. In accordance with the SOLAR Unlawful Infringement Protection Guidelines, the Company has established and announced reporting channels to facilitate employee complaints. Annual risk assessments are conducted to identify potential workplace harassment, with additional evaluations for medium- and high-risk departments, and corresponding preventive measures implemented. To raise awareness of workplace safety, all new employees are required to complete harassment prevention training upon onboarding, while existing employees receive regular refresher training every three years.

In 2024, SOLAR introduced a “Unlawful Infringement in the Workplace Checklist” as part of its annual assessment of unlawful infringement in the workplace. Department supervisors use this checklist to review whether any inappropriate conduct has occurred under their management, thereby strengthening the Company’s employee protection framework. The 2024 assessment revealed no high-risk findings.

Surveys and Assessment Tools	Hazard Identification and Risk Assessment Form for the Prevention of Unlawful Infringement in the Workplace	Unlawful Infringement in the Workplace Checklist
Response Rate	100%	100%

Note 1: Hazard Identification and Risk Assessment Form for the Prevention of Unlawful Infringement in the Workplace is completed by each department

Note 2: Unlawful Infringement in the Workplace Checklist is targeted towards all managerial staff

Maternity Protection Program

SOLAR actively promotes its maternity protection program through a range of measures, including conducting workplace environmental hazard identification and risk assessments, providing continuous health education and follow-up care during pregnancy and after returning to work, arranging on-site consultations with physicians before and after childbirth, and assisting with applications for labor and group insurance benefits. Additionally, 12 designated parking spaces for employees with major illnesses and pregnant women have been made available across three plant sites. When demand exceeds the available spaces, additional parking spaces may be flexibly allocated. To further support maternal needs and rights, SOLAR has partnered with four contracted kindergartens to offer tuition discounts and has established breastfeeding rooms to safeguard maternal health.

▼ Statistics on Parental Leave

Item	Female	Male	Total
Number of employees eligible for parental leave (A)	24	53	77
Number of employees who applied for parental leave in 2024 (B)	11	11	22
Parental Leave Application Rate (B / A)	45.84%	20.76%	28.58%
Number of employees scheduled to return from parental leave in 2024 (C)	13	10	23
Number of employees who actually returned from parental leave in 2024 (D)	9	5	14
Parental Leave Reinstatement Rate = (D / C)	69.23%	50.00%	60.87%
Number of employees who actually returned from parental leave in 2023 (E)	4	5	9
Number of employees who returned from parental leave in 2023 and remained employed for at least one year (F)	2	3	5
Parental Leave Retention Rate (F / E)	50.00%	60.00%	55.56%

Note 1: Eligibility for parental leave includes men applying for paternity leave and women applying for prenatal checkup leave.

Note 2: Data coverage is limited to SOLAR’s operations in Taiwan, as other regions do not have statutory parental leave requirements.

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Friendly Workplace Environment

Effective Communication Channels and Harmonious Labor Relations

SOLAR strives to create a diverse, equitable, and healthy workplace through comprehensive human resource policies and effective communication channels that embrace a wide range of ideas and perspectives. Awareness campaigns on the prevention of unlawful infringement in the workplace are carried out regularly. New employees receive onboarding training, while current employees are provided with ongoing communications and announcements. In addition, annual preventive surveys are conducted to identify and assist high-risk individuals.

Employees who experience physical or psychological harm due to unlawful infringement at the workplace by employers, supervisors, colleagues, clients, or other third parties, or who wish to provide feedback, may do so via the CEO mailbox or the employee grievance system

SOLAR is committed to open and transparent labor-management communication, reinforcing cross-department coordination and encouraging voluntary consultation and cooperation between both parties. This fosters a positive atmosphere, builds consensus, and promotes the implementation of joint resolutions. In Taiwan, the parent company has long promoted a labor-management meeting system. Labor and management each appoint six representatives to convene regular meetings. Resolutions are made with the consent of three-fourths of the representatives, realizing the vision of mutual benefit and win-win labor relations. In 2024, four regular quarterly meetings were held, each meeting the statutory quorum, demonstrating the Company's firm commitment to and consistent implementation of the system.

At the Kunshan subsidiary, a labor union has been established, and both a "Collective Agreement" and a "Special Collective Agreement on the Protection of Female Employees' Rights" have been signed. Union membership stands at 97%, and all employees benefit from the welfare measures negotiated by the union. Although there is no labor union in the Group's Taiwan entities, a "Labor-Management Meeting Implementation Plan" has been established in accordance with Article 83 of the Labor Standards Act and related regulations. Quarterly meetings are regularly held to facilitate negotiation and discussion of labor issues.

All employees may express their suggestions through representatives and gain insights into the Company's operations, HR matters, and labor-related topics. This helps build harmonious and stable labor relations and supports sustainable corporate development.

Implementing Gender Equality

SOLAR places great importance on gender equality in the workplace and has established a Gender Equality Committee in compliance with the Act of Gender Equality in Employment Act. The Company also upholds the principle of equal pay for equal work in hiring, compensation, and reward systems, and does not discriminate based on race, ethnicity, social class, ancestry, religion, disability, gender, sexual orientation, family responsibilities, marital status, political affiliation, or age. Women account for 31% of SOLAR's management positions. Female employees are evaluated based on personal merit and abilities, with equal opportunities for career advancement. Additionally, the Board of Directors appointed a female independent director in 2023 to promote a more diverse, equitable, and inclusive workplace.

Happy Work Environment

SOLAR is dedicated to providing a comfortable and enjoyable work environment and actively organizes diverse employee engagement activities to enrich the employee experience beyond daily work. Since 2023, smart vending machines operated by 7-Eleven have been installed at Taiwan facilities to offer convenient and diverse purchasing options. In addition, food truck afternoon tea events are held from time to time, allowing employees to indulge and enhancing overall workplace satisfaction.

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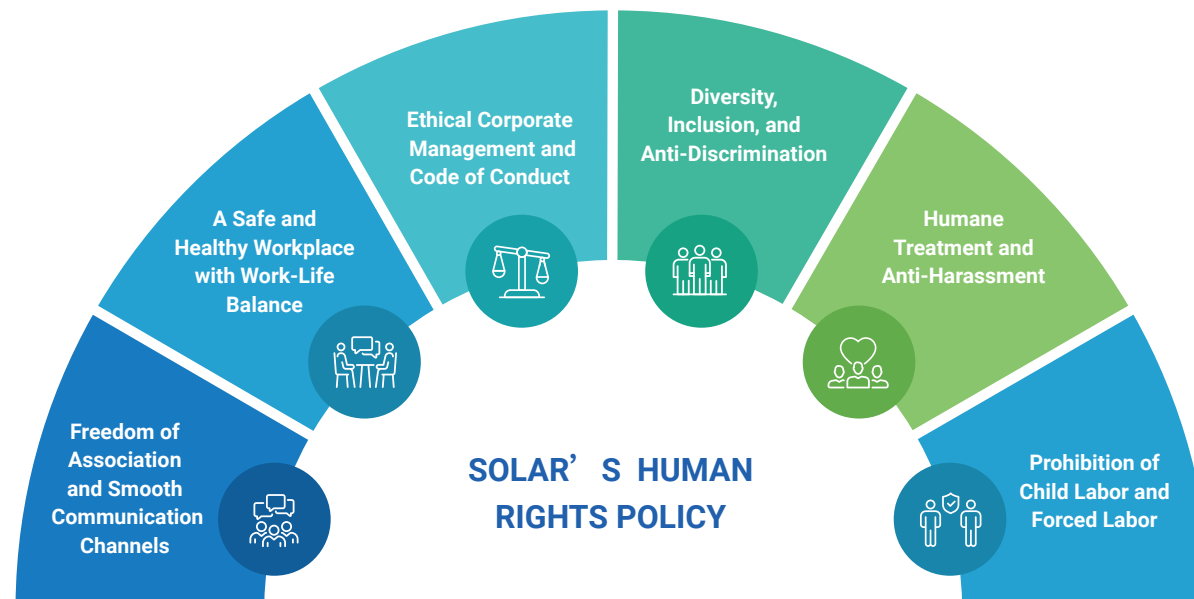
Human Rights Policy

SOLAR is committed to respecting human rights and strictly adheres to labor laws and regulations in all countries and regions where it operates, ensuring the protection of employees' legal rights and interests. Drawing on the International Bill of Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and the United Nations Global Compact, SOLAR has established a Human Rights Policy that reflects its responsibility to respect and safeguard human rights and to treat all employees with dignity and respect. In addition, the Company's Work Rules, Employee Code of Conduct, and Recruitment and Employment Management Guides explicitly state its commitment to protecting human rights, including compliance with legal requirements, freedom of employment, humane treatment, prohibition of discrimination and harassment, grievance mechanisms, and freedom of association.

SOLAR firmly believes that every employee deserves to be treated with dignity. To that end, the Company actively engages in responsible human resource management, ensuring that all labor practices align with the principles of human rights and justice. It complies with all applicable laws and regulations, prohibits the use of child labor and forced labor, and opposes labor exploitation or human trafficking. SOLAR also respects employees' rights to freedom of association and collective bargaining, ensures a workplace free from discrimination, implements humane management practices, reasonably plans working hours and rest periods, and provides fair wages and benefits. The Company continuously monitors changes in laws and external trends, regularly reviews internal systems for compliance, and works to enhance employee benefits and protections.

During the reporting period, SOLAR did not experience any of the following material human rights violations: no operating sites were found to potentially violate or significantly jeopardize freedom of association or collective bargaining; no operating sites were involved in the use of child labor; no incidents of discrimination or sexual harassment occurred; and no operating sites posed significant risks of forced or compulsory labor.

Full Text of SOLAR's
Human Rights Policy



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▼ Human Rights Due Diligence

SOLAR conducts annual human rights due diligence. In 2024, a company-wide human rights due diligence was carried out, covering all production sites. Based on the findings, SOLAR proposed corrective actions to minimize potential human rights risks.

Human Rights Aspect	Risk Issues	Management Measures	Survey Results
Labor Rights	Working hours and wages & benefits	• Use of a system to monitor employee attendance, ensuring at least one rest day every seven days. • Regular reviews to ensure compliance with minimum wage regulations. • Guarantee of basic statutory benefits and additional incentive programs. • Establishment of an Employee Welfare Committee to implement and regularly review benefit programs.	Low risk
Right to Privacy	Personal data protection	• Compliance with the Personal Data Protection Act, obtaining employee consent prior to data collection, processing, or use. • Implementation of an Information Security Policy aligned with ISO 27001 to enhance data protection. • Annual training on the “Confidential Information Management System” to strengthen employee awareness of information security.	Low risk
Child Labor and Labor Exploitation	▪ Prohibition of child labor ▪ Forced labor ▪ Human trafficking	• Established the “Child and Juvenile Labor Remediation and Protection Procedure” and the “Recruitment and Employment Management Regulations” to ensure proper control during the recruitment and employment process, thereby preventing involuntary labor. • Human rights audits of labor agencies are conducted twice annually.	Low risk
Diversity and Inclusion	Anti-discrimination and DEI	Issued a DEI declaration and regularly provides awareness training on general DEI principles.	Low risk
Gender Equality	Gender Equality	• Maternity protection measures are in place to safeguard the physical and mental well-being of pregnant and breastfeeding employees. • Anti-sexual harassment posters are displayed in appropriate locations, and regular training is held to promote prevention awareness. • Clear grievance procedures and designated units are established to handle complaints and investigations, with protection measures for complainants, whistleblowers, and those assisting in investigations.	Low risk
Supply Chain Responsibility	Conflict Minerals	• Complies with the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals. • Requires suppliers to provide compliance documentation through the Responsible Minerals Initiative (RMI). • Conducts periodic reviews of supplier sources to ensure conflict minerals do not originate from the Democratic Republic of Congo (DRC) or adjoining countries.	Low risk
Freedom of Association	Labor relations and employee participation	Regular labor-management meetings are held in compliance with legal requirements, and the right to collective bargaining is respected.	Low risk
Occupational Health and Safety	A Safe and Healthy Workplace with Work-Life Balance	Occupational safety and health management units are established and follow ISO 45001 standards. Regular training is provided on occupational safety and health, as well as unlawful infringement prevention.	Low risk
Ethical Corporate Management and Code of Conduct	Grievance mechanisms and whistleblower protection	Clearly stipulate the “Employee Code of Integrity,” providing a transparent and anonymous grievance mechanism to ensure whistleblowers are protected from retaliation.	Low risk

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Occupational Health and Safety Management

Occupational Safety and Health Management System

To ensure the safety of all employees in the workplace, SOLAR adheres to its Environment, Health, and Safety (EHS) policy, establishing dedicated teams and a comprehensive management system. Strict policies, procedures, and standards are formulated to promote internal occupational safety practices. The scope of the externally certified occupational safety management system not only includes SOLAR employees but also extends to all other on-site personnel. All required measures under the occupational safety management system are implemented thoroughly. All SOLAR sites, including its Kunshan subsidiary, have completed ISO 45001:2018 certification. The Taiwan site has also obtained certification for CNS 45001:2018, and recertification is conducted every three years to ensure continued effectiveness of the management system. In 2024, SOLAR successfully passed the SGS audit and verification process.

Safety Performance Evaluation and 6S Management Activities

SOLAR holds a monthly safety officer meeting to review occupational safety and health matters and track the progress of improvement plans. The Company ensures the implementation of safety training, accident risk management, contractor oversight, health checkups, and emergency medical response. Through a safety performance evaluation mechanism, SOLAR fosters a culture of safety and reinforces awareness among personnel. In 2024, SOLAR reported zero occupational fatalities, zero serious occupational injuries, zero occupational disease-related fatalities, and zero recordable occupational disease cases. The Recordable Occupational Injury Rates for the Taiwan headquarters and Kunshan subsidiaries were 1.72, 5.48, and 3.08, respectively. Upon review, the most frequent types of injuries in 2024 were cuts, lacerations, abrasions, and entanglement-related incidents. In response, SOLAR implemented a series of improvements, including enhanced equipment safety guards, clearer safety protocols in procedural manuals, and the addition of ergonomic aids for material handling. Training on the hazards of operating machinery and transporting items has also been strengthened. For fall-related incidents due to missteps while carrying items, additional ergonomic tools were introduced to improve both equipment and operational procedures.

Near-miss incidents are also included in safety reviews. SOLAR conducts in-depth analyses of root causes, formulates corrective measures, and continuously monitors the effectiveness of implementation to reduce potential risks.

▼ SOLAR 2024 Disabling Injury Statistics

Item	Taiwan		Mainland China	
	Male	Female	Male	Female
Number of Disabling Injuries	4	0	4	0
Disabling Injury Lost Workdays	144	0	91	0

Item	SOLAR Applied Materials Taiwan	SOLAR Chemical	SOLAR Green Materials
Disabling Injury Frequency Rate (FR)	1.72	5.48	3.08
Disabling Injury Severity Rate (SR)	62	46	114.1

Note 1: Total work hours for SOLAR Taiwan in 2024: 2,321,656 hours
 Total work hours for SOLAR Chemicals in 2024: 364,800 hours
 Total work hours for SOLAR Green Materials in 2024: 648,000 hours

Note 2: Commuting accidents are excluded from the statistics.

Note 3: Disabling Injury Frequency Rate (FR) = (Number of Disabling Injuries / Total Work Hours) × 1,000,000. Rounded to the second decimal place; digits beyond the third decimal are truncated without rounding.

Note 4: Disabling Injury Severity Rate (SR) = (Lost Workdays due to Disabling Injuries / Total Work Hours) × 1,000,000. Rounded to the nearest whole number; decimal digits are truncated without rounding.

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▼ SOLAR 2024 Statistics on Occupational Injuries, Occupational Diseases, Accidents, and Incidents

Item		Taiwan	SOLAR Chemical	SOLAR Green Materials
Employees	Occupational Fatality Rate (Note 3)	0	0	0
	Severe Occupational Injury Rate (Note 4)	0	0	0
	Recordable Occupational Injury Rate (Note 5)	1.72	5.48	3.08
	Occupational Disease Fatality Rate (Note 6)	0	0	0
	Recordable Occupational Disease Rate (Note 7)	0	0	0
	Total Recordable Incident Rate (Note 8)	3.44	5.48	3.08
	Recordable Near-Miss Incident Rate (Note 9)	14.21	5.48	6.17
	Recordable Process Safety Event Rate (Note 10)	0	0	0
	Occupational Fatality Rate	0	0	0
	Serious Occupational Injury Rate	0	0	0
Non-Employees Whose Work and/ or Workplace Is Controlled by the Organization	Recordable Occupational Injury Rate	0	0	0
	Occupational Disease Fatality Rate	0	0	0
	Recordable Occupational Disease Rate	0	0	0
	Total Recordable Incident Rate	0	0	0
	Recordable Near-Miss Incident Rate	0	0	0
	Recordable Process Safety Event Rate	0	0	0

Note 1: Commuting accidents are excluded from the statistics. All rates are rounded down to the second decimal place.

SOLAR Taiwan headquarters total employee hours worked in 2024 = 2,321,656 hours.

SOLAR Chemical total employee hours worked in 2024: 364,800 hours.

SOLAR Green Materials total employee hours worked in 2024: 648,000 hours.

Note 2: No fatal occupational incidents occurred among SOLAR employees in 2024. No serious injuries occurred in 2024 among non-employees whose work and/or workplace is under the control of the organization.

Note 3: Occupational Fatality Rate = (Number of occupational injury-related fatalities / Total hours worked) × 1,000,000.

Note 4: A serious occupational injury refers to an incident defined under Article 37, Paragraph 2, Subparagraph 1 of the Occupational Safety and Health Act.

Serious Occupational Injury Rate = (Number of serious occupational injuries / Total hours worked) × 1,000,000.

Note 5: Recordable Occupational Injury Rate = (Number of recordable occupational injuries / Total hours worked) × 1,000,000.

Note 6: Occupational Disease Fatality Rate = (Number of occupational disease-related fatalities / Total hours worked) × 1,000,000.

Note 7: Recordable Occupational Disease Rate = (Number of recordable occupational disease cases / Total hours worked) × 1,000,000.

Note 8: Total Recordable Incident Rate = (Number of recordable incidents / Total hours worked) × 1,000,000.

Note 9: Recordable Near Miss Rate = (Number of recordable near miss incidents / Total hours worked) × 1,000,000.

Note 10: Process Safety Events Rate (PSE Rate) = (Number of recordable process safety events / Total hours worked) × 1,000,000; process safety events are defined in accordance with CCPS Process Safety Leading & Lagging Metrics.

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To provide employees with a safer and more comfortable working environment, SOLAR implemented a safety performance index competition at its facilities. Evaluation criteria include the occurrence of occupational injuries, training participation, routine inspections, audit deficiencies, and 6S on-site audits. Results are published monthly to help management closely monitor on-site conditions and promptly implement improvement measures. In 2024, the total competition prize pool increased to NT\$280,000—a 4.3-fold increase compared to 2023. Awards are issued quarterly, with annual commendations for top-performing units. Units ranking lowest in performance are subject to review to drive continual improvement. Among these initiatives, the 6S on-site audit and inspection activities help to promptly identify workplace hazards, significantly enhancing the efficiency of safety management and risk control, and strengthening overall occupational safety performance.

▼ Commendation and cash awards for top-performing units



Training and Practical Drills (Taiwan Region)

SOLAR places great importance on enhancing safety awareness among all workers. Annual training plans are formulated based on job responsibilities and regulatory requirements. All employees and contractors are required to complete general occupational safety and health training as mandated by law. Courses are delivered in person by safety personnel and include real-time quizzes and post-training tests to ensure effectiveness and teaching quality. Additionally, onboarding safety and health training is enforced to ensure 100% compliance among new employees and contractors. Each year, SOLAR allocates a training budget to encourage employees to enhance their occupational safety and health knowledge and obtain mandatory certifications. In 2024, a total of 348 participants completed 4,226 hours of occupational safety and health training, including both basic and refresher courses.

Furthermore, SOLAR prioritizes hands-on emergency drills, such as fire response drills, full-site evacuation drills, emergency response for air pollution incidents, toxic chemical spills, and public hazardous material leaks. The Company also regularly holds safety-related seminars, campaigns, and training sessions, including monthly safety officer meetings, personal protective equipment management training, contractor coordination meetings, and health promotion seminars—all aimed at strengthening employee safety awareness and emergency response capabilities. In 2024, SOLAR conducted a total of 6,212 participant sessions in training and drill activities. Among these, occupational safety training and hands-on emergency drills accounted for the highest proportion, underscoring employees' strong emphasis on practical safety preparedness. For newly hired employees, training sessions include clear instructions that, in the event of a factory incident posing imminent danger, they are permitted to cease operations and evacuate to a safe area—provided this does not endanger others—and must report immediately to their line manager.

Additionally, in recognition of SOLAR's outstanding performance in emergency response and the operation of mutual aid systems for toxic chemical incidents, the Company received the Excellence Award from the Ministry of Environment on August 6, 2024.

▼ Excellence Award for Joint Defense Organization for Toxic and Concerned Chemical Substances



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▼ Chemical Spill Response Drill



▼ Firefighting and Extinguishing Drill



Occupational Safety Management and Training for Contractors

SOLAR mandates that all contractors entering the Company's premises must wear safety helmets and vests. A "Contractor Access Control and Site Inspection Mechanism" is in place to safeguard the well-being of company personnel, contractors, and the facility environment during construction. The Occupational Safety Department conducts weekly hazard communication training sessions for contractors to mitigate operational risks. SOLAR holds biannual contractor coordination meetings to communicate inspection deficiencies identified during the period, occupational safety and health regulations, and precautions required for special projects. These efforts aim to reduce the risk of contractor-related incidents. The Company has also established a recurrence-based violation handling mechanism to ensure contractors remain vigilant and compliant. In 2024, the Taiwan headquarters organized 77 hazard communication training sessions for contractors and held two coordination meetings with a total of 384 participants. The Kunshan subsidiary conducted 94 training sessions, totaling 697 participants.

▼ Contractor Coordination Meeting



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Workplace Environment Monitoring and Special Operations Management Requirements

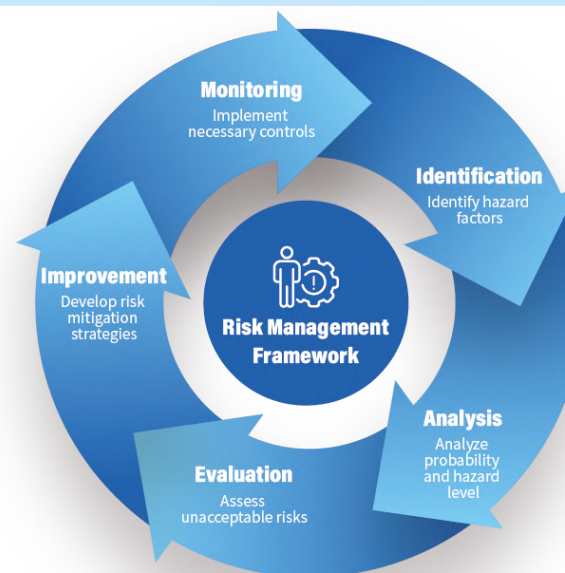
In accordance with the Regulations for Workplace Environmental Monitoring, SOLAR commissions certified agencies designated by the government to conduct regular environmental monitoring. The results are evaluated for compliance, and any abnormalities trigger immediate corrective actions that are incorporated into annual management plans for continuous oversight and improvement, ensuring employee health protection.

Based on the nature of employees' work environments, SOLAR provides necessary personal protective equipment (PPE) such as earplugs or earmuffs, masks, safety goggles, and face shields to prevent direct occupational hazards. In line with the Company's "PPE Usage Management Guidelines," the Occupational Safety and Health Office works with all departments to select appropriate PPE and establish specific PPE wearing standards. These standards are posted in work areas to serve as reminders for proper usage before operations commence.

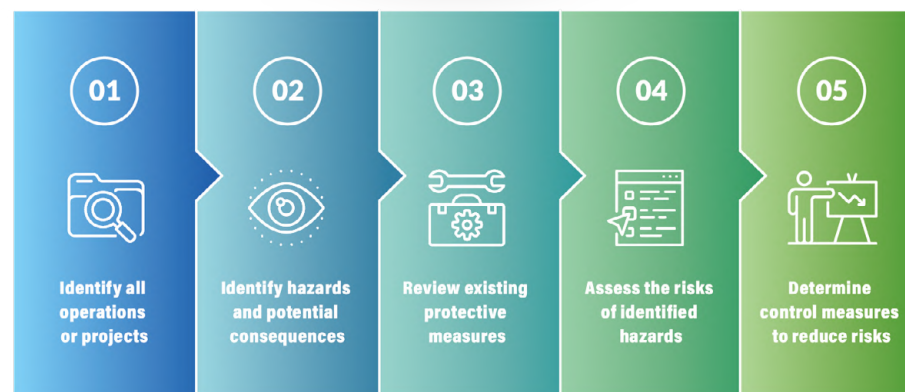
Hazard Identification and Risk and Opportunity Assessment

Following the ISO 45001:2018 standard, SOLAR's trained personnel conduct hazard identification and risk and opportunity assessments. Risk levels are determined by combining the likelihood and severity of incidents. High-risk items require improvement measures for risk control or mitigation. SOLAR ensures the integrity of its management system through regular and ad hoc reviews and continuous improvements. SOLAR also strengthens its assessment measures through various processes, including compliance obligations, internal and external communications, health management, change management, and operating procedures, in order to evaluate their associated risks and opportunities to the Company.

▼ Risk Management Framework



▼ Risk Assessment Process



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Both SOLAR's Taiwan headquarters and Kunshan subsidiary have obtained ISO 45001 Occupational Health and Safety Management System certification. In 2024, both sites conducted risk and opportunity identification through the system's risk assessment process. Kunshan further followed government regulations to identify medium- and high-risk issues, using this as the basis for formulating improvement plans. A total of 25 management plans were initiated in Taiwan, targeting categories including: reducing chemical hazards, mitigating musculoskeletal risks among workers, minimizing dust and noise exposure, lowering fire and explosion risks, and addressing other occupational safety and health-related hazards. These initiatives aimed at both reducing risks and capturing improvement opportunities. As of 2024, SOLAR Taiwan completed 15 out of 25 management plans, achieving a 60% completion rate, with remaining items undergoing continuous improvement. The Kunshan subsidiary successfully completed all 32 management plans, reaching a 100% completion rate.

▼ Risk Assessment and Control Summary

Item	Taiwan	Mainland China	Total
Unacceptable Risks	211	84	295
Management Plans (Number of Cases)	25	32	57
Number of Plans Closed in 2024	15	32	47
2024 Management Plan Completion Rate	60%	100%	82%

Note: Some of the Kunshan subsidiary's management plans are derived from the identification of medium- and high-risk issues, while others originate from risk and opportunity assessments.

SOLAR regards all employees as valuable assets. In the Company's Occupational Safety and Health Code, it is clearly stated: "If a worker identifies an imminent danger while performing their duties, they may, in accordance with regulations, stop operations and retreat to a safe location without being subjected to disciplinary action." This right is reinforced through training programs to raise awareness of employee rights. An emergency response and reporting procedure is also in place. All employees are provided with a pocket-sized emergency contact card summarizing the reporting process and emergency contact numbers to enhance response capabilities.

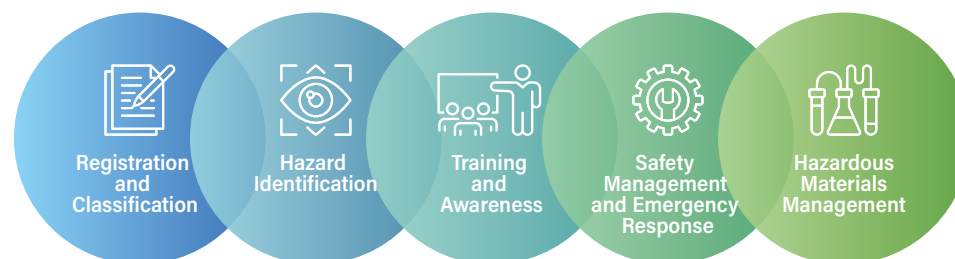
Chemical Substance Control Measures

Given that certain SOLAR production lines involve chemical substances, the Company has implemented rigorous chemical management protocols to safeguard employee health, protect the environment, comply with regulatory requirements, and minimize accident risks. These protocols ensure that chemicals are used, stored, and handled in a way that reduces risks to personnel and the environment. Key management measures include hazard identification, risk assessment, safe operation standards, and educational training, all strictly aligned with applicable laws and guidelines to maintain workplace safety.

Furthermore, SOLAR has developed a comprehensive chemical safety management system covering storage, transportation, and waste disposal. An emergency response plan is in place to address spills or accidents.

▼ Specific Control and Implementation Measures

Chemical Safety Management



Chemical substances are registered and classified to ensure proper handling and regulatory compliance.

Identify hazards associated with chemicals and assess potential risks.

Emphasize the importance of educating and training personnel on chemical hazards.

Covers chemical management and emergency response planning.

Handle hazardous materials in both factory and public areas.

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Incident Investigation

To prevent recurrence, SOLAR has established a comprehensive incident reporting, handling, and investigation procedure. Upon occurrence, an investigation team is formed, consisting of the involved employee(s), unit supervisor, labor representative, and occupational safety and health personnel, to identify root causes and determine appropriate corrective actions to be completed within a defined timeframe. Corrective actions must be reassessed through SOLAR's risk evaluation system to confirm risk reduction before implementation. These actions are integrated into environmental, safety, and health (EHS) procedures to prevent similar incidents from recurring.

SOLAR continues to refine its incident investigation and analysis methods using root cause analysis tools such as 5W1H, fishbone diagrams, and 8D methodology. The incident report format has also been updated to require more detailed information and visual aids to facilitate understanding during review and accelerate the effectiveness of analysis.

Occupational Health and Safety

SOLAR is committed to fostering a work environment characterized by low injury and absenteeism rates through proactive prevention measures. To ensure employee occupational health and safety, the Company organizes relevant activities and training programs to promote a strong culture of occupational health awareness. In accordance with Taiwanese regulations, SOLAR has established a dedicated Occupational Safety and Health Office and an Occupational Safety and Health Committee responsible for promoting and managing all related affairs. The Committee includes labor representatives and convenes quarterly to oversee and review occupational health and safety plans.

Beyond the statutory requirements, SOLAR values employee feedback and is dedicated to protecting workers' rights by maintaining open communication channels. Employees can express opinions and engage in dialogue through labor-management meetings, departmental meetings, monthly safety officer meetings, and suggestion boxes. At the monthly safety officer meetings, key occupational safety and health topics are communicated, including tracking performance indicators for each department.

These meetings help manage workplace safety and hygiene affairs, ensure a safe work environment, disseminate safety-related knowledge, and offer opportunities for communication and consultation with employees—continuously enhancing the integrity of the occupational health and safety system.

Recognizing employees as valuable assets, SOLAR goes beyond regulatory requirements by conducting annual health examinations and organizing a wide range of health promotion activities. These include cancer screenings, vaccination programs, weight loss classes, smoking cessation programs, and more, all aimed at addressing potential and existing health issues, reducing disease incidence, improving employee well-being, and enhancing overall work performance. Since 2010, SOLAR has applied for the “Healthy Workplace Certification” issued by the Health Promotion Administration, Ministry of Health and Welfare, and has been awarded the Workplace Health Promotion Badge. The certification periods are from 2025 to 2027 for the TTIP Plant and ESTP Plant, and from 2024 to 2026 for Solar Park. Moving forward, SOLAR will continue to pursue relevant certifications and provide employees with comprehensive health promotion programs.

Healthy Workplace Certification – Health Promotion Badge (SOLAR Taiwan)



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Workplace Safety and Health Week

The "Workplace Safety and Health Week" campaign, organized by the Occupational Safety and Health Administration (OSHA) of the Ministry of Labor in collaboration with related organizations, is aimed at promoting workplace safety, protecting worker health, and fostering a culture of safety through activities and competitions. To uphold employee health and enhance safety awareness, SOLAR organizes various health and safety-related activities annually, in alignment with the national Workplace Safety and Health Week campaign, jointly building a safe and healthy workplace that supports employee well-being.

In 2024, SOLAR launched a two-month "Walk for Health" campaign on-site, setting a daily target of 8,000 steps per participant. Employees who reached the target received gifts and were entered into a prize draw. A total of 188 employees participated; 152 successfully met the step goal, 111 participants lost weight, and the overall satisfaction rate reached 94%.

▼ Certificate of Participation – National Workplace Safety and Health Week



▼ "Walk for Health" campaign prize draw



▼ Chairman presenting awards



Core Enterprise of the Occupational Safety and Health Alliance and Health Promotion Alliance

Adopting the philosophy of "factory safety as the foundation, employee health as the goal, eliminating hazards, and ensuring sustainable operations," SOLAR serves as a leading enterprise within the Occupational Safety and Health Alliance, promoting a health service network and labor health service operations. The core aim is to provide a safe, comfortable, and healthy working environment while minimizing exposure to potential hazards. SOLAR participates in the annual Alliance evaluations and assists the Tainan Labor Affairs Bureau in organizing related activities, jointly promoting workplace safety and employee well-being. In 2024, SOLAR co-hosted an educational training session with the Labor Affairs Bureau and invited other Alliance members to participate, enhancing knowledge on occupational safety and health.

▼ Occupational Safety and Health Alliance Annual Gathering



▼ Occupational Safety and Health Training by the Tainan City Labor Affairs Bureau (hosted at SOLAR's venue)



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Health and Safety Management

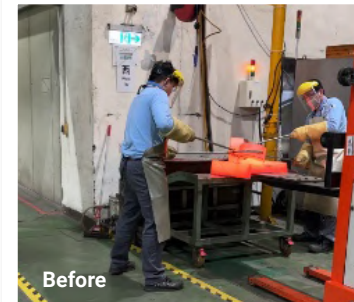
SOLAR places a strong emphasis on the health and safety management of its employees. Each year, the Company organizes a variety of activities and seminars to promote physical and mental well-being, including smoking cessation programs, health education seminars (such as interpreting health reports and identifying health risks), and hearing protection courses. In addition, AED and CPR training sessions are conducted regularly to strengthen employees' awareness of health and safety.

Furthermore, musculoskeletal disorders (MSDs) are among the most common occupational illnesses. To prevent injuries caused by repetitive tasks and other related factors, SOLAR has developed and implemented a range of assessments and preventive measures. By identifying, analyzing, and confirming ergonomic hazards in the workplace, the Company selects and implements appropriate improvements to reduce the risk of MSDs associated with work intensity, posture, and repetitive movements.

▼ AED and CPR Training



▼ Ergonomic Hazard Identification and Improvement



▼ Health Education Seminars (Health Report Interpretation and Risk Awareness)



▼ Hearing Protection Seminar



▼ Smoking Cessation Campaigns



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Regular Health Examinations

Recognizing employees as its most valuable asset, SOLAR prioritizes employee health. In Taiwan, the Company exceeds legal requirements by conducting annual health checkups for all employees with more than one year of service. In mainland China, health checkups are conducted every two years.

In 2024, SOLAR conducted occupational health examinations for its employees, with a total of 944 participants. Based on the examination results, the Company implemented a tiered health management approach. Employees with abnormal results were advised to undergo follow-up tests and were arranged for consultations with on-site occupational physicians. To safeguard employee health, those with elevated blood pressure in their annual health reports received follow-up monitoring and health counseling. When necessary, the occupational physician conducted one-on-one consultations. For employees with more severe conditions, the physician could recommend temporary suspension from shift work or limit overtime hours as part of the health management strategy to prevent health-related incidents.

All three of SOLAR's plants in Taiwan meet the criteria of employing more than 300 workers and having over 100 employees engaged in work involving specific health hazards. Accordingly, and in compliance with the Labor Health Protection Regulations, SOLAR engages board-certified occupational physicians to provide on-site services at least three times per month and assigns two full-time occupational health personnel at the workplace.

▼ 2024 Participation in on-site physician consultation services

Plant Area	Number of Participants
TTIP Plant	405
Solar Park	329
ESTP Plant	67
Total	801

Note: Data includes only SOLAR's parent company in Taiwan

▼ Annual health examinations



Occupational Disease Risk Management and Regular Special Health Examinations

Under its occupational safety and health management system, no cases of occupational disease were reported among employees or workers at SOLAR in 2024. SOLAR prioritizes the continuous safeguarding of employee and contractor health and safety by implementing regular workplace environment monitoring, chemical substance classification management, hazard identification and risk assessment, health examinations, and on-site consultations by occupational medicine specialists.

For health protection, SOLAR complies with legal requirements by conducting special health examinations for employees engaged in regulated special operations. These efforts are integrated with environmental monitoring and on-site evaluations to ensure a safe working environment.

SOLAR conducts annual special health checkups for indium exposure. The Taiwan headquarters implements a tiered management and follow-up system for individuals with abnormal blood indium levels. Those classified as Tier 4 are subject to specific health management measures, including personalized health education, interviews with occupational medicine specialists, workstation investigations, ventilation system improvements, and the use of powered air-purifying respirators (PAPR). In our mainland China operations, improvement measures are carried out based on physicians' assessments.

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Diverse Employee Benefits

To create an inclusive and diverse workplace, SOLAR is committed to fostering a work-life balance through high-quality living accommodations, nutritious meal options, recreational outings, club subsidies, and various festive celebrations. These initiatives aim to enhance employees' quality of life beyond the workplace. Additionally, in accordance with the "Rules Governing Organization of Employees' Welfare Committee" issued by the Ministry of Labor, SOLAR has established an Employee Welfare Committee composed of representatives from various departments. This committee centrally manages the welfare budget and spearheads benefit policies that reflect the real needs of employees. Through institutionalized management and cross-departmental collaboration, SOLAR not only enhances organizational cohesion but also embodies a people-oriented philosophy in everyday operations.

Employee Dormitories

According to the Ministry of Labor, Tainan City ranks fourth in Taiwan for its number of migrant workers. Within this labor landscape, SOLAR not only safeguards the rights of domestic workers but also actively upholds human rights for foreign workers by promoting equal treatment policies. In many respects, the benefits provided surpass general industry standards, demonstrating the Company's respect for cultural diversity and labor dignity.

At Solar Park, SOLAR provides dormitories for foreign migrant workers, with each individual assigned a private room. Additional benefits include housing subsidies and complimentary cable TV service, ensuring a comfortable, home-like environment for workers far from home. The dormitory facilities are equally well-equipped, featuring a fitness center, karaoke room, newly installed basketball arcade game, a bar-style lounge area, and self-service laundry room. These amenities offer employees a variety of recreational options to unwind after work and encourage social interaction.

Moreover, SOLAR offers employees a diverse selection of dormitory room types to accommodate varying lifestyle needs. The Company also places great importance on hygiene and health safety within the living environment. Disinfection and vector control measures are conducted every three months in the dormitories, with frequency increased as needed to strengthen disease prevention and cleanliness protocols, ensuring a safe and secure living space for all employees.

Through these tangible actions, SOLAR demonstrates its long-term commitment to employee welfare, diversity, and inclusion, laying a solid foundation for a truly supportive and inclusive workplace.

Employee Benefits



Quality Employee
Dormitories



Free Employee
Lunches

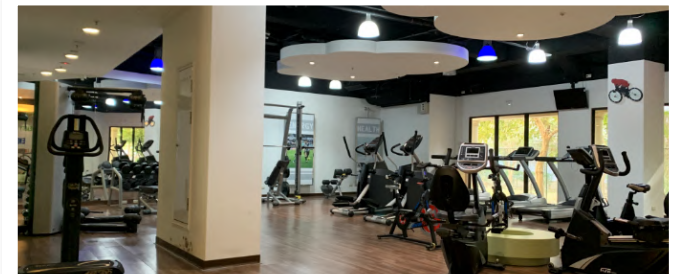


Club Activities



Multicultural Festive
Celebrations

Dormitory facilities for employee use



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Employee Cafeteria

In addition to providing accommodation, SOLAR places a strong emphasis on employees' health and well-being. The employee cafeteria offers a diverse and balanced meal selection, with meals outsourced to a professional catering company. Lunch is fully subsidized by the Company, while dinner is 65% Company-sponsored and 35% employee-paid. The menu is carefully curated to ensure nutritional balance and variety, allowing employees to enjoy a rich and healthy dining experience. To maintain high standards of hygiene, the cafeteria undergoes regular disinfection every three months, ensuring a clean and safe environment where employees can dine with peace of mind.

Club Activities

To encourage active participation in wholesome leisure pursuits, physical fitness, and overall life quality, SOLAR provides quarterly subsidies of NT\$5,000 (up to NT\$20,000 annually) to each employee club. These subsidies support the sustainable and vibrant operation of a wide range of clubs. For clubs representing SOLAR in external competitions, registration fees can also be reimbursed to ease the financial burden on members. To further motivate excellence, rewards are given to winning clubs: NT\$10,000 for first place, NT\$8,000 for second, and NT\$5,000 for third, which can be used for club activities and celebration events.

SOLAR firmly believes that a healthy body and joyful spirit are key to work efficiency and team cohesion. Through ongoing support for a diverse range of clubs, the Company fosters a positive workplace culture and upholds its people-centered philosophy—ensuring that employees can truly “find joy in work and fulfillment in life.”

Multicultural Festive Celebrations

To thank employees for their hard work and dedication, and to strengthen team spirit, SOLAR organizes a variety of annual employee events. In 2024, the Company hosted a festive year-end gala dinner and lucky draw event, inviting all employees to celebrate and share joyful moments together. The evening featured impressive talent performances by employees, as well as special appearances by the Chairman, President, and other senior executives, who joined in the entertainment on stage. The lively atmosphere reflected the vibrant culture and strong team spirit that define SOLAR's corporate identity.

During the Christmas season, the Taiwan and Kunshan plants each held a heartwarming Christmas market. With beautifully decorated trees, dazzling lights, and a variety of festive ornaments throughout the plant, a joyful holiday ambiance was created, bringing cheer and warm wishes to all employees. In addition to enjoying a wide array of seasonal treats, employees were able to spend meaningful time with colleagues and friends. These festive events not only encouraged greater interaction and collaboration among team members but also allowed every participant to feel the care and warmth from SOLAR and their coworkers—making for a truly joyful and fulfilling celebration during the winter season.

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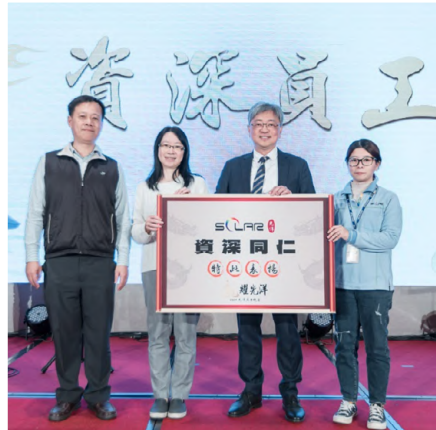
Employee Care



Taiwan Headquarters



2024 Year-end Gala Dinner performances



2024 Recognition of Long-Service Employees

Kunshan Subsidiary



2024 Year-end Gala Dinner performances



Christmas celebrations



2024 Year-end Gala Dinner performances



Christmas Market



Mid-Autumn Festival Gala Dinner



Employee outings



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CHAPTER 7

Social Participation

Acting with Love: SOLAR Charity Foundation's Deep Commitment to Local Communities

Social participation is a core value for SOLAR. Recognizing the ongoing needs within society, SOLAR established the “SOLAR Social Welfare and Charity Foundation of Tainan City” in 2008 (hereafter referred to as the SOLAR Charity Foundation) to respond to social issues through meaningful actions. SOLAR Charity Foundation was founded with a mission to promote “educational equity for the underprivileged” and “local support for the disadvantaged.” Through various charitable activities, SOLAR aspires to inspire kindness and compassion among employees, spreading love from the SOLAR community to every corner of society and fostering a ripple effect of positive energy. Over the years, the SOLAR Charity Foundation has actively participated in charitable initiatives, primarily serving local communities while also engaging in interregional charity events from time to time, putting into practice the principle of unwavering commitment to love and care.

The Foundation has long supported cultural and educational development in local communities. Its initiatives include assisting schools in establishing after-school tutoring programs and awarding scholarships to outstanding graduates, thereby enhancing the equitable distribution of educational resources and helping narrow the urban–rural gap. In addition, it provides emergency relief and care for disadvantaged children, ensuring timely support and hope for those in need. With a spirit of “giving back to society,” SOLAR leverages the Foundation’s platform to gather the goodwill and strength of its employees to help others pursue a life of truth, beauty, and virtue—laying the foundation for a harmonious and sustainable society.

▼ SOLAR awarded scholarships to schools in rural and underserved communities

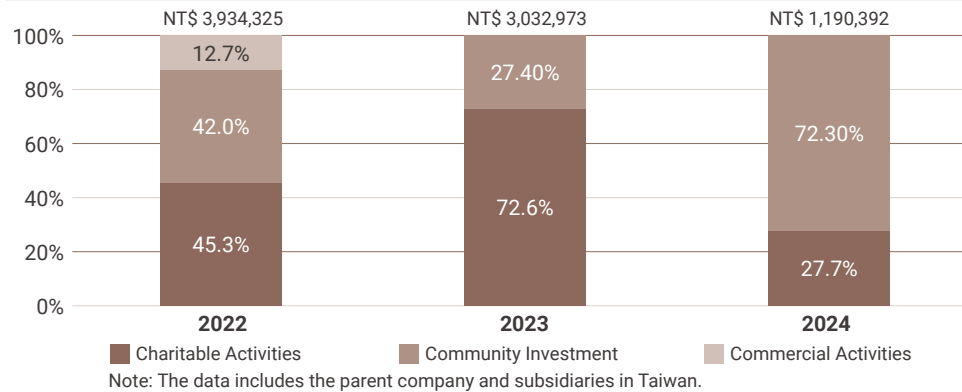


CHAPTER 7

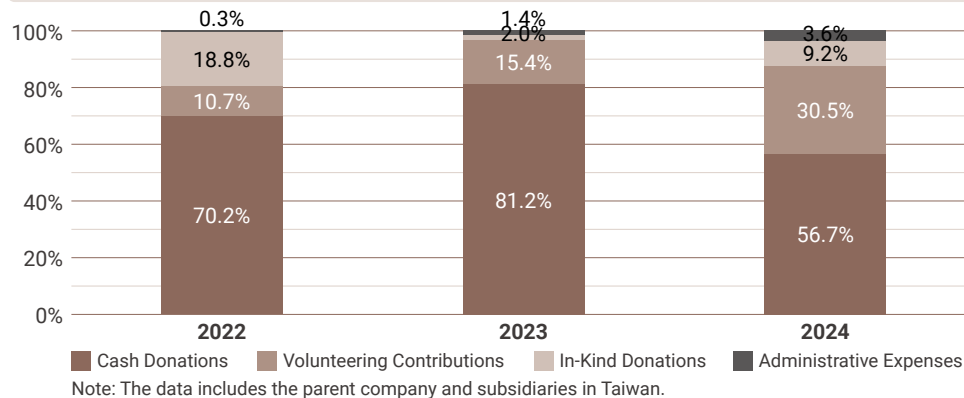
Social Participation

In 2024, SOLAR's total social participation expenditure amounted to approximately NT\$1,190,392. By activity type: charitable activities accounted for approximately NT\$330,000 (27.7%), while community investment amounted to approximately NT\$860,392 (72.3%). By donation type, cash donations amounted to approximately NT\$675,000 (56.7%), in-kind donations approximately NT\$109,852 (9.2%), volunteer service costs approximately NT\$363,000 (30.5%), and administrative expenses approximately NT\$42,540 (3.6%).

▼ Total Social Participation Expenditures by Activity Type over the Past Three Years (Unit: NT\$)



▼ Total Social Participation Expenditures by Donation Type over the Past Three Years (Unit: NT\$)



Public Welfare and Care

Fostering a Better Society

Since 2014, SOLAR has regularly collaborated with local charitable organizations to spread love and compassion through joint initiatives. In 2024, SOLAR donated NT\$100,000 to Tobias Social Welfare Foundation, Tainan to support its social welfare efforts, contributing to the care of developmentally delayed children, individuals with disabilities, and their families in the Tainan region.

▼ SOLAR regularly collaborates with local charitable groups and makes donations



CHAPTER 7

Social Participation



Spreading Love to Remote Areas

SOLAR has long supported social welfare groups and charitable social enterprises. In 2024, the Company purchased Mid-Autumn Festival charity gift boxes from the Libertás Education Foundation and donated them to rural schools and social welfare organizations, sharing festive cheer across communities and promoting a cycle of kindness.

▼ SOLAR donated Mid-Autumn Festival gift boxes to rural schools



CHAPTER 7

Social Participation

Participation in Regional Charity Events

SOLAR's Kunshan subsidiary regularly engages with the Kunshan Taiwanese Business Association, which organizes charitable events such as winter outreach, corporate values-sharing, and spring gatherings for local farmers. General Manager Yao-Wen Liu also serves as an executive director of the Association's Gaoxin District chapter. SOLAR employees actively participate in these events, strengthening positive relations between government and businesses while spreading warmth and goodwill.

▼ Winter gift drive with the Gaoxin District Fire Brigade



▼ Winter outreach activity at the Gaoxin District Wusongjiang Police Station



Industry–Academia Collaboration for Mutual Success

Since 2008, SOLAR has been actively engaged in industry–academia collaboration by launching exchange programs that offer students diverse opportunities, including internships, research projects, and company visits. Starting in 2020, SOLAR further deepened its partnerships with academic institutions by participating in major educational initiatives such as the Dual-Track Employment Flagship Program and the Industry–Academia Collaboration Program. Partner schools span across northern, central, and southern Taiwan, including National Taiwan University, National Tsing Hua University, National Cheng Kung University, National Chung Hsing University, National Chung Cheng University, National Sun Yat-sen University, National Taiwan University of Science and Technology, National Kaohsiung University of Science and Technology, Southern Taiwan University of Science and Technology, and Kun Shan University. These efforts have laid the foundation for strong and lasting industry–academia partnerships.

In addition to working closely with higher education institutions, SOLAR actively collaborates with the Workforce Development Agency to participate in promotional and training programs that provide hands-on guidance and enhance learners' technical skills in line with industry demands. The Company also takes part in job fairs organized by the Ministry of Labor, offering a wide range of job opportunities and career counseling to help job seekers explore potential career paths and find suitable employment. Through talent cultivation, mentoring systems, and employment matching, SOLAR is committed to developing outstanding technical professionals for the industry and advancing overall employment development.

CHAPTER 7

Social Participation

In May 2024

SOLAR participated in the Workforce Development Agency's Industrial Talent Pilot Program, sharing the Company's core competencies and cultural values. The session enhanced students' understanding of industry trends and SOLAR's future outlook.

In June 2024

At the Yunlin-Chiayi-Tainan Employment Expo hosted by the Ministry of Labor, SOLAR joined numerous leading companies to provide diverse job opportunities to the local community. On-site interviews and career consultations facilitated effective talent matching.

In August 2024

SOLAR hosted a site visit for the Circular Economy and Industrial Carbon Inventory Talent Training Class, welcoming 39 teachers and students. During the event, SOLAR's management engaged in meaningful exchanges with the faculty and students, resulting in a rewarding experience for all. The interaction not only deepened participants' understanding of the industry but also enhanced their practical knowledge, bringing the visit to a successful and fulfilling conclusion.

In October 2024

The Labor Affairs Bureau and National Cheng Kung University visited SOLAR as part of the International Student Collaboration Project. The initiative aimed to strengthen industry-academia cooperation, enhance internship and employment opportunities for international students, and build a closer bridge between global talent cultivation and corporate development.

In November 2024

SOLAR participated in an internship briefing session hosted by the Department of Business Administration at Tainan University of Technology. By sharing internship experiences and workplace insights, the event helped students better understand market trends and employment opportunities. It also fostered university-industry collaboration, encouraging students to plan their careers early and prepare for future challenges.

In November 2024

SOLAR hosted a recruitment event at the Tainan Employment Center's Talent Recruitment Zone. The event attracted outstanding job seekers who went through a series of interviews and selection processes. Successful candidates were hired and reported for duty, bringing fresh momentum to the team and further enhancing the Company's competitiveness and growth potential.



March

Vocational Training and Employment Services Center – “Ride the Waves, Advance Toward Employment” Joint Recruitment Event

March

Guantian Employment Services Station – CNC Lathe Class On-Site Promotion

April

Vocational Training and Employment Services Center – Good Life in Tainan, Great Jobs in Tainan

April

Vocational Training and Employment Services Center – Joint Recruitment Event

May

Workforce Development Agency – Industrial Talent Pilot Program

May

Vocational Training and Employment Services Center – Good Life in Tainan, Great Jobs in Tainan

June

Ministry of Labor – Yunlin-Chiayi-Tainan Employment Expo

July

Vocational Training and Employment Services Center – Good Life in Tainan, Great Jobs in Tainan

August

Circular Economy and Industrial Carbon Inventory Talent Training Class – On-Site Visit

September

Vocational Training and Employment Services Center – Third Major Employment Expo

October

Labor Affairs Bureau and National Cheng Kung University Visit to SOLAR – International Student Collaboration Project

November

Vocational Training and Employment Services Center – Good Life in Tainan, Great Jobs in Tainan

November

Tainan University of Technology, Department of Business Administration – Internship Briefing Session

November

SOLAR Recruitment Event at Tainan Employment Center's Talent Zone



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GRI Content Index

Statement of Use	SOLAR Applied Materials Technology Corporation has reported the information for the period from January 1 to December 31, 2024, with reference to the GRI Standards.
GRI 1 Version Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

GRI Standards	Disclosure Number	Disclosure Title	Corresponding Section and Description	Page
GRI 2: General Disclosures 2021				
The organization and its reporting practices	2-1	Organizational details	Overview; Company Profile	4,7
	2-2	Entities included in the organization's sustainability reporting	Reporting Boundaries and Scope	4
	2-3	Reporting period, frequency, and contact point	Overview	4
	2-4	Restatements of information	Data Notes	4
	2-5	External assurance	External Assurance	4
Activities and workers	2-6	Activities, value chain, and other business relationships	Company Profile; Comprehensive End-to-End Customer Solutions; Supply Chain Management	7,82,90
	2-7	Employees	Workforce Structure and Distribution	95
	2-8	Non-Employee Workers	Non-Employee Workers	98
Governance	2-9	Governance structure and composition	Sustainable Development Committee	27
	2-10	Nomination and selection of the highest governance body	Board Operations	29
	2-11	Chair of the highest governance body	Board Operations	29
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development Committee	27
	2-13	Delegation of responsibility for managing impacts	Sustainable Development Committee	27
	2-14	Role of the highest governance body in sustainability reporting	Overview	4
	2-15	Conflicts of interest	Board Operations	29
	2-16	Communication of critical concerns	Sustainable Development Committee; Board Operations	27,29
	2-17	Collective knowledge of the highest governance body	External Training of the Board of Directors	31
	2-18	Evaluation of the performance of the highest governance body	Board Performance Evaluation	31
	2-19	Remuneration Policy	Remuneration Policy	32
	2-20	Process to determine remuneration	Remuneration Policy	32
	2-21	Annual total compensation ratio	Omitted from disclosure	Information not disclosed due to confidentiality considerations and internal management restrictions.

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GRI Standards	Disclosure Number	Disclosure Title	Corresponding Section and Description	Page
Strategy, policies, and practices	2-22	Statement on sustainable development strategy	Message from the Chairman	5
	2-23	Policy commitments	Sustainable Management; Compliance with the RBA and Related Standards; Supplier Management Standards; Human Rights Policy	27,36,90,106
	2-24	Embedding policy commitments	Sustainable Management; Ethical Corporate Management Policy; Compliance with the RBA and Related Standards; Intellectual Property Management; Information Security Policies; Energy Management System; Product Quality Management; New Supplier Evaluation Procedure; Human Rights Policy	27,36,41,42,70,84,90,106
	2-25	Processes to remediate negative impacts	Stakeholder Engagement; Ethical Corporate Management Policy	12,36
	2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Engagement; Ethical Corporate Management Policy	12,36
	2-27	Regulatory compliance	Legal Compliance Performance	34
	2-28	Membership associations	Participation in External Organizations	24
Stakeholder Engagement	2-29	Approach to stakeholder engagement	Stakeholder Identification and Communication	12
	2-30	Collective bargaining agreements	SOLAR Group has not signed collective bargaining agreements with employees. Negotiations on working conditions and employment terms are conducted through labor-management meetings or labor unions in accordance with local laws at headquarters and overseas locations.	105
GRI 3: Material Topics 2021				
Material Topics	3-1	Process to determine material topics	Materiality Analysis	15
	3-2	List of material topics	Materiality Analysis	15
	3-3	Management of material topics	Material Topics Management Approach	21
Business Performance				
GRI 201 Economic Performance 2016	201-1	Direct economic value generated and distributed	Economic Performance Statistics	10
	201-3	Defined benefit plan obligations and other retirement plans	Competitive Compensation and Benefits to Motivate and Retain Talent	102
Social: Talent Attraction and Retention; Employee Welfare and Compensation				
GRI 401 Employment 2016	401-1	New employee hires and employee turnover	Workforce Structure and Distribution	95
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Competitive Compensation and Benefits to Motivate and Retain Talent	102
	401-3	Parental leave	Maternity Protection Program	104

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GRI Standards	Disclosure Number	Disclosure Title	Corresponding Section and Description	Page
Occupational Safety and Health				
GRI 403 Occupational Health and Safety 2018	403-1	Occupational Safety and Health Management System	Occupational Safety and Health Management System	108
	403-2	Hazard identification, risk assessment, and incident investigation	Hazard Identification and Risk and Opportunity Assessment; Incident Investigation	112,114
	403-3	Occupational health services	Occupational Health and Safety	114
	403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	114
	403-5	Worker training on occupational health and safety	Training and Practical Drills; Workplace Environment Monitoring and Special Operations Management Requirements	110,112
	403-6	Promotion of worker health	Health and Safety Management	116
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Workplace Environment Monitoring and Special Operations Management Requirements; Chemical Substance Control Measures	112,113
	403-8	Workers covered by an occupational health and safety management system	Occupational Safety and Health Management System	108
	403-9	Work-related injuries	Safety Performance Evaluation and 6S Management Activities	108
	403-10	Work-related ill health	Occupational Disease Risk Management and Regular Special Health Examinations	117
Information Security and Customer Privacy				
GRI 418 Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy Protection	83
Compliance; Customer Service; Technology and Innovation; Circular Economy (Custom Disclosure)				
Material Topics	3-3	Management of material topics	Material Topics Management Approach	21
Regulatory compliance	-	Custom Topics	Legal Compliance Performance	34
Customer service	-	Custom Topics	Comprehensive End-to-End Customer Solutions	82
Technology and innovation	-	Custom Topics	Technology and innovation	87
Circular Economy	-	Custom Topics	Circular Economy	46

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SASB Index Table

Disclosure Topic	Metric Code	Disclosure Metric	Type	Unit of Measure	Corresponding Section and Description	Page	Summary
Energy Management	RT-IG-130a.1	(1) Total energy consumed (2) Percentage grid electricity (3) Percentage renewable energy	Quantitative	GJ, %	Energy Consumption Overview	70	(1) Total energy consumption in 2024: 283,317 GJ (2) Percentage of electricity purchased from the grid: 77% (3) Percentage of renewable energy used: 0.6%
Employee Health and Safety	RT-IG-320a.1	(1) Total Recordable Incident Rate (TRIR) (2) Fatality Rate (3) Near Miss Frequency Rate (NMFR)	Quantitative	Percentage (%)	Safety Performance Evaluation	108	(1) 2024 TRIR: 0 for Taiwan HQ, 0 for Kunshan subsidiary (2) 2024 Fatality Rate: 0 for both Taiwan HQ and Kunshan (3) 2024 NMFR: 14.21 for Taiwan HQ; 5.48 for SOLAR Chemical, and 6.17 for SOLAR Green Materials.
Fuel Economy and Use-phase Emissions	RT-IG-410a.1	Sales-weighted fuel efficiency for medium- and heavy-duty vehicles	Quantitative	gal/ thousand ton-miles	-	-	Not applicable to SOLAR products
	RT-IG-410a.2	Sales-weighted fuel efficiency for non-road equipment	Quantitative	gal/hour			
	RT-IG-410a.3	Sales-weighted fuel efficiency for stationary generators	Quantitative	Watts/gal			
	RT-IG-410a.4	Sales-weighted emissions of: (1) nitrogen oxides (NOx) and (2) particulate matter (PM) for: (a) marine diesel engines, (b) locomotive diesel engines, (c) on-road medium- and heavy-duty engines, and (d) other non-road diesel engines	Quantitative	grams/kWh			
Materials Sourcing	RT-IG-440a.1	Description of risk management associated with the use of critical materials	Discussion and Analysis	N/A	Critical Materials Management	93	SOLAR has signed long-term contracts with key suppliers to ensure stable material supply and is actively promoting supplier diversification, storage infrastructure, and alternative material development or verification to ensure contingency readiness in case of supply disruption due to external factors (e.g., natural disasters, pandemics, or global events).
Remanufacturing Design and Services	RT-IG-440b.1	Revenue from remanufactured products and services	Quantitative	Reporting currency	Main Products and Services	9	In 2024, revenue totaled NT\$29,769,958 thousand. As SOLAR primarily deals in recycled precious and rare metals, all sales of such materials are classified under remanufactured product revenue.
Activity Metrics	RT-IG-000.A	Production volume by product category	Quantitative	Number	Main Products and Services	9	(1) Precious metal material sales: 158,876 kg (2) Other sales: Not applicable
	RT-IG-000.B	Number of employees	Quantitative	Number	Workforce Structure and Distribution	95	In 2024, SOLAR employed a total of 1,671 people (including Taiwan and Mainland China operations).

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Sustainability Disclosure Indicators Comparison Table– Other Electronics Industry

No.	Indicator	Indicator Type	2024 Disclosure	Unit	Corresponding Section and Description	Page
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	(1) Total energy consumption in 2024: 283,317 GJ (2) Percentage of electricity purchased from the grid: 77% (3) Percentage of renewable energy used: 0.6%	GJ, %	Energy Consumption Overview	70
2	Total water withdrawal and consumption	Quantitative	(1) Total water withdrawal in 2024: 509.121 thousand m ³ (2) Total water consumption in 2024: 226.715 thousand m ³	Thousand cubic meters (1,000 m ³)	Water Resource Management	77
3	Weight of hazardous waste generated and recycling rate	Quantitative	(1) Hazardous waste generated in 2024: 280.12 metric tons (2) Recycling rate of hazardous waste in 2024: 57%	Metric tons (t), Percentage (%)	Waste management	78
4	Types, number, and rate of occupational injuries	Quantitative	In 2024, SOLAR Taiwan headquarters recorded 4 occupational injuries with an incidence rate of 1.72%; SOLAR Green Materials recorded 2 cases with an incidence rate of 3.08%; and SOLAR Chemical recorded 2 cases with an incidence rate of 5.48%. The primary causes were being struck by objects and exposure to chemicals.	Number, Percentage (%)	Occupational Safety Performance Evaluation	108
5	Product lifecycle management disclosure: weight of scrapped products and e-waste and recycling rate (Note 1)	Quantitative	SOLAR's main products are not end-user products; thus, related information is currently unavailable	Metric tons (t), Percentage (%)	-	-
6	Description of risk management associated with the use of critical materials	Qualitative	SOLAR has signed long-term contracts with key suppliers to ensure stable material supply and is actively promoting supplier diversification, storage infrastructure, and alternative material development or verification to ensure contingency readiness in case of supply disruption due to external factors (e.g., natural disasters, pandemics, or global events).	Not applicable	Critical Materials Management	93
7	Total monetary losses from legal proceedings related to anti-competitive behavior	Quantitative	SOLAR complies with the Fair Trade Act and has not been involved in any legal proceedings related to anti-competitive, antitrust, or monopolistic practices.	Reporting currency	Legal Compliance Performance	34
8	Major product output by product category	Quantitative	(1) Precious metal material sales: 158,876 kg (2) Other sales: Not applicable	Varies by product type	Main Products and Services	9

Note 1: Includes sale of scrap or other forms of recycling. Relevant explanations should be provided.

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Climate Management Information

Item Description	Implementation Summary	For further details, please refer to corresponding chapters and sections	Page
Board and Management Oversight of Climate-Related Risks and Opportunities	SOLAR has established a dedicated Sustainable Development Department to monitor international trends and external ESG-related issues, and to oversee the implementation of ESG projects. Progress and results are regularly reported to the Sustainable Development Committee, chaired by the President, who provides guidance and oversight on sustainability strategies and action plans. Progress and results are also reported regularly to the Board of Directors, with oversight conducted by directors possessing expertise in sustainability.	Climate-Related Financial Disclosures (TCFD)	60
Impacts of Identified Climate Risks and Opportunities on Business, Strategy, and Financial Planning (Short, Medium, Long-Term)	SOLAR has assessed the potential impacts of climate change on operations—including business strategy and financial planning—by evaluating the severity and likelihood of various risks and opportunities. These are classified by short, medium, and long-term time horizons, and corresponding countermeasures are formulated. In 2024, seven material carbon risks were identified. For example, the tightening of renewable energy regulations is expected to necessitate new solar power installations, increasing capital expenditure and operating costs. Five material carbon opportunities were also identified, such as the development of low-carbon products or services and the use of recycled materials, which are anticipated to enhance brand reputation and revenue. For detailed information on risks and opportunities, please refer to SOLAR's ESG Report.	Evaluation of the Impacts of Material Carbon Opportunities on Business, Strategy, and Financials, and Corresponding Adaptation Measures	64,68
Financial Impacts of Extreme Weather Events and Transition Actions	SOLAR has assessed the potential financial impacts of the identified climate-related risks and opportunities on its operations, including revenue, costs, and assets. For more details, please refer to SOLAR's ESG Report.	Evaluation of the Impacts of Material Carbon Opportunities on Business, Strategy, and Financials, and Corresponding Adaptation Measures	64,68
Integration of Climate Risk Identification, Assessment, and Management into the Overall Risk Management System	The Company's risk management is led by the President, who delegates authority to functional unit heads based on the type of risk, enabling them to implement daily risk control measures. The Company emphasizes enterprise-wide risk management and strictly adheres to internal control regulations to ensure the effective execution of risk management practices. Regarding climate-related risks, the Company has established a dedicated task force to identify and assess climate risks, evaluate their potential impacts on operations, the severity of such impacts, and the likelihood of occurrence.	Climate-Related Financial Disclosures (TCFD)	62

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Item Description	Implementation Summary	For further details, please refer to corresponding chapters and sections	Page
If scenario analysis is used to assess the resilience of the Company against climate-related risks, the scenarios, parameters, assumptions, analytical factors, and major financial impacts should be disclosed.	Not applicable.	NA	-
If a transition plan is in place to manage climate-related risks, the content of the plan, along with the metrics and targets used to identify and manage physical and transition risks, should be disclosed.	Not applicable.	NA	-
If internal carbon pricing is used as a planning tool, the basis for price determination should be disclosed.	Not applicable.	NA	-
If climate-related targets have been established, information should be provided on the scope of activities covered, GHG emission scopes, target timelines, and annual progress. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet the targets, the sources and quantities of carbon offsets or RECs should be disclosed.	Not applicable.	NA	-
GHG Inventory, Assurance Status, and Reduction Targets, Strategies, and Action Plans	The parent company of SOLAR conducts greenhouse gas inventories in accordance with the ISO 14064-1:2018 standard. In April 2024, the Company obtained verification from the British Standards Institution (BSI) for its greenhouse gas inventory data (Category 1–5) covering the period from January 1 to December 31, 2023. Subsequently, in May 2025, it obtained BSI verification for the 2024 inventory data (Category 1–5) covering the period from January 1 to December 31, 2024. For both 2023 and 2024, BSI issued verification statements: the verification for Category 1 and 2 was conducted to a reasonable assurance level, while the conclusions for Category 3 to 5 were obtained through agreed-upon procedures and assurance engagements, with no reservations noted. For more detailed information, please refer to SOLAR’s ESG Report.	Greenhouse Gas Inventory and Management	73

APPENDIX



Biodiversity List – Plants and Birds

▼ Plants

Family	Scientific Name	English Name	Species Attribute	Conservation Status	Remarks
Euphorbiaceae	Excoecaria agallocha	Aquilaria sinensis	Native	Vulnerable (VU)	Tree, self-propagating
	Euphorbia hirta	Euphorbia hirta	Naturalized alien		Herbaceous, self-propagating
	Euphorbia prostrata	Euphorbia prostrata	Native	Least Concern (LC)	Herbaceous, self-propagating
	Acalypha wilkesiana	Acalypha wilkesiana	Cultivated alien		Herbaceous, horticultural planting
Sapotaceae	Synsepalum dulcificum	Synsepalum dulcificum	Cultivated alien		Shrub, horticultural planting
Asparagaceae	Furcraea foetida	Furcraea foetida	Cultivated alien		Herbaceous, horticultural planting
	Dracaena reflexa	Dracaena reflexa	Cultivated alien		Herbaceous, horticultural planting
	Sansevieria trifasciata	Dracaena trifasciata	Cultivated alien		Herbaceous, horticultural planting
Magnoliaceae	Magnolia × alba	Magnolia denudata	Cultivated alien		Tree, horticultural planting
Linderniaceae	Torenia crustacea	Blue Pig-ear (Lindernia crustacea (L.) F. Muell.)	Native	Least Concern (LC)	Herbaceous, self-propagating
Scrophulariaceae	Myoporum bontioides	Myoporum bontioides	Native	Endangered (EN)	Shrub, horticultural planting
Amaryllidaceae	Crinum asiaticum	Crinum asiaticum	Native	Vulnerable (VU)	Herbaceous, horticultural planting
	Hymenocallis speciosa	Hymenocallis speciosa	Cultivated alien		Herbaceous, horticultural planting

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Family	Scientific Name	English Name	Species Attribute	Conservation Status	Remarks
Poaceae	Megathyrsus maximus	Guinea grass (Megathyrsus maximus)	Naturalized alien		Herbaceous, self-propagating
	Imperata cylindrica	Cogon grass (Imperata cylindrica)	Native	Least Concern (LC)	Herbaceous, self-propagating
	Axonopus compressus	Carpet grass (Axonopus)	Naturalized alien		Herbaceous, horticultural planting
	Chloris barbata	Chloris barbata	Native		Herbaceous, self-propagating
	Eragrostis cumingii	Eragrostis bulbillifera	Native	Least Concern (LC)	Herbaceous, self-propagating
	Bothriochloa bladhii	Bothriochloa bladhii	Native	Least Concern (LC)	Herbaceous, self-propagating
	Zoysia matrella	Manila grass (Zoysia matrella Merr.)	Native	Least Concern (LC)	Herbaceous, horticultural planting
	Zoysia	Zoysia			Herbaceous, horticultural planting
	Dichanthium annulatum	Bluegrass (Dichanthium)	Naturalized alien		Herbaceous, self-propagating
	Eragrostis tenella	Japanese lovegrass (Eragrostis tenella)	Native	Least Concern (LC)	Herbaceous, self-propagating
Passifloraceae	Passiflora suberosa	Corkystem passionflower (Passiflora suberosa)	Naturalized alien		Vine, self-propagating
	Passiflora vesicaria	Stinking passionflower (Passiflora foetida)	Naturalized alien		Vine, self-propagating
Fabaceae	Centrosema pubescens	Butterfly pea (Centrosema pubescens)	Naturalized alien		Vine, self-propagating
	Milletia pinnata	Pongamia	Native	Least Concern (LC)	Tree, horticultural planting
	Alysicarpus vaginalis	Alysicarpus vaginalis	Native	Least Concern (LC)	Herbaceous, self-propagating
	Leucaena leucocephala	River tamarind (Leucaena leucocephala)	Naturalized alien		Tree, self-propagating
	Clitoria ternatea	Asian pigeonwings (Clitoria ternatea)	Naturalized alien		Vine, self-propagating
	Grona triflora	Grona triflora	Native	Least Concern (LC)	Herbaceous, self-propagating
Plantaginaceae	Scoparia dulcis	Licorice weed (Scoparia dulcis)	Naturalized alien		Herbaceous, self-propagating
Combretaceae	Terminalia mantaly	Madagascar almond (Terminalia neotaliala)	Cultivated alien		Tree, horticultural planting
	Lumnitzera racemosa	White-flowered black mangrove (Lumnitzera racemosa)	Native	Near Threatened (NT)	Shrub, self-propagating
Rutaceae	Murraya paniculata	Orange jessamine (Murraya paniculata)	Native	Least Concern (LC)	Shrub, horticultural planting
Asphodelaceae	Aloe vera	Aloe vera	Cultivated alien		Herbaceous, horticultural planting
Araucariaceae	Araucaria heterophylla	Norfolk Island Pine (Araucaria heterophylla)	Cultivated alien		Tree, horticultural planting
Lamiaceae	Volkameria inermis	Indian privet (Clerodendrum inerme)	Native	Least Concern (LC)	Shrub, horticultural planting
	Premna serratifolia	Premna serratifolia	Native	Least Concern (LC)	Tree, horticultural planting

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Family	Scientific Name	English Name	Species Attribute	Conservation Status	Remarks
Strelitziaceae	Strelitzia reginae	Crane flower (Strelitzia reginae)	Cultivated alien		Herbaceous, horticultural planting
Myrtaceae	Psidium guajava	Common guava	Naturalized alien		Tree, horticultural planting
Moraceae	Broussonetia papyrifera	Paper mulberry (Broussonetia papyrifera)	Native	Least Concern (LC)	Tree, self-propagating
Pittosporaceae	Pittosporum pentandrum	Taiwanese cheesewood (Pittosporum pentandrum)	Native	Least Concern (LC)	Shrub, horticultural planting/self-propagating
Rubiaceae	Ixora chinensis	Chinese ixora (Ixora chinensis)	Cultivated alien		Shrub, horticultural planting
	Ixora coccinea	Ixora coccinea	Cultivated alien		Shrub, horticultural planting
	Oldenlandia corymbosa	Flat-top mille graine (Oldenlandia corymbosa)	Native	Least Concern (LC)	Herbaceous, self-propagating
Goodeniaceae	Scaevola taccada	Beach cabbage (Scaevola taccada)	Native	Least Concern (LC)	Shrub, horticultural planting
Verbenaceae	Lantana camara	Lantana camara	Naturalized alien		Shrub, horticultural planting
Convolvulaceae	Evolvulus nummularius	Roundleaf bindweed (Evolvulus nummularius)	Naturalized alien		Herbaceous, self-propagating
Cyperaceae	Cyperus rotundus	Cyperus rotundus	Native	Least Concern (LC)	Herbaceous, self-propagating
	Cyperus sphacelatus	Cyperus sphacelatus	Naturalized alien		Herbaceous, self-propagating
Primulaceae	Ardisia squamulosa	Ardisia squamulosa	Naturalized alien		Shrub, horticultural planting
Arecaceae	Adonidia merrillii	Manila palm (Veitchia merrillii (Becc.) H.E.Moore.)	Cultivated alien		Tree, horticultural planting
	Phoenix loureiroi loureiroi	Phoenix loureiroi	Native	Least Concern (LC)	Tree, horticultural planting
Nyctaginaceae	Bougainvillea spectabilis	Bougainvillea	Cultivated alien		Vine, horticultural planting
Asteraceae	Blumea viscosa	Pseudoconyzia viscosa (Mill.) D'Arcy	Naturalized alien		Herbaceous, self-propagating
	Cyanthillium cinereum	Vernonia cinerea (L.) Less var. cinerea	Native	Least Concern (LC)	Herbaceous, self-propagating
	Bidens alba	Shepherd's needles (Bidens alba)	Naturalized alien		Herbaceous, self-propagating
	Ixeris chinensis	Ixeris chinensis	Native	Least Concern (LC)	Herbaceous, self-propagating
	Tridax procumbens	Coatbuttons (Tridax procumbens)	Naturalized alien		Herbaceous, self-propagating
	Youngia japonica	Youngia	Native	Least Concern (LC)	Herbaceous, self-propagating
Oxalidaceae	Oxalis corniculata	Bermuda buttercup (Oxalis pes-caprae)	Native	Least Concern (LC)	Herbaceous, self-propagating
Meliaceae	Melia azedarach	Chinaberry (Melia azedarach)	Native	Least Concern (LC)	Tree, horticultural planting/self-propagating

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Family	Scientific Name	English Name	Species Attribute	Conservation Status	Remarks
Phyllanthaceae	Phyllanthus reticulatus	Phyllanthus multiflorus Willd	Native	Least Concern (LC)	Shrub, self-propagating
	Bischofia javanica	Bishop wood (Bischofia javanica)	Native	Least Concern (LC)	Tree, horticultural planting
Vitaceae	Causonis japonica	Cayratia japonica	Native	Least Concern (LC)	Vine, self-propagating
Moringaceae	Moringa oleifera	Moringa	Cultivated alien		Tree, horticultural planting
Polygonaceae	Coccoloba uvifera	Seagrape (Coccoloba uvifera)	Cultivated alien		Tree, horticultural planting
Malvaceae	Hibiscus rosa-sinensis	Chinese hibiscus (Hibiscus rosa-sinensis)	Cultivated alien		Shrub, horticultural planting
	Heritiera littoralis	Heritiera littoralis	Native	Endangered (EN)	Tree, horticultural planting
	Thespesia populnea	Portia tree (Thespesia populnea)	Native	Endangered (EN)	Tree, horticultural planting
Acanthaceae	Ruellia simplex	Mexican petunia (Ruellia simplex)	Naturalized alien		Shrub, horticultural planting
Rosaceae	Rhaphiolepis umbellata	Rhaphiolepis umbellata	Native	Near Threatened (NT)	Shrub, horticultural planting
Podocarpaceae	Podocarpus costalis	Podocarpus costalis	Native	Critically Endangered (CR)	Tree, horticultural planting
Pandanaceae	Pandanus utilis	Screwpine (Pandanus utilis)	Cultivated alien		Tree, horticultural planting

▼ Birds

Family	Species	Scientific Name	Number	Migratory Status	Domestic Conservation Status
Anatidae	Northern shoveler	Spatula clypeata	7	Winter, common	
	Eurasian wigeon	Mareca penelope	34	Winter, common	
	Tufted duck	Aythya fuligula	99	Winter, common	
Podicipedidae	Little grebe	Tachybaptus ruficollis	2	Resident/Winter, common	
Columbidae	Red turtle dove	Streptopelia tranquebarica	3	Resident, common	
	Spotted dove	Spilopelia chinensis	5	Resident, common	
Rallidae	Common moorhen	Gallinula chloropus	1	Resident, common	
	Eurasian coot	Fulica atra	4	Winter, uncommon	
	White-breasted waterhen	Amaurornis phoenicurus	1	Resident, common	

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Family	Species	Scientific Name	Number	Migratory Status	Domestic Conservation Status
Recurvirostridae	Black-winged stilt	Himantopus himantopus	4	Resident/Winter, common	
	Pied avocet	Recurvirostra avosetta	3	Winter, common	
Charadriidae	Kentish plover	Anarhynchus alexandrinus	2	Resident, uncommon/Winter, common	
Scolopacidae	Red-necked stint	Calidris ruficollis	38	Winter, common	
	Dunlin	Calidris alpina	24	Winter, common	
	Common greenshank	Tringa nebularia	2	Winter, common	
	Common redshank	Tringa totanus	1	Winter, common	
Laridae	Caspian tern	Hydroprogne caspia	1	Winter, uncommon	
	Whiskered tern	Chlidonias hybrida	2	Winter, common / Passage, common	
Phalacrocoracidae	Great cormorant	Phalacrocorax carbo	14	Winter, common	
Ardeidae	Grey heron	Ardea cinerea	3	Winter, common	
	Great egret	Ardea alba	5	Resident, uncommon / Summer, uncommon / Winter, common	
	Medium egret	Ardea intermedia	2	Summer, rare / Winter, common	
	Little egret	Egretta garzetta	2	Resident, uncommon / Summer, uncommon / Passage, common	
Picidae	Grey-capped pygmy woodpecker	Yungipicus canicapillus	1	Resident, common	
Dicruridae	Black drongo	Dicrurus macrocercus	1	Resident, common / Passage, rare	
Laniidae	Brown shrike	Lanius cristatus	1	Resident/Winter, common	III

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Family	Species	Scientific Name	Number	Migratory Status	Domestic Conservation Status
Corvidae	Grey treepie	Dendrocitta formosae	1	Resident, common	
	Oriental magpie	Pica serica	2	Introduced species, common	
Cisticolidae	Plain prinia	Prinia inornata	1	Resident, common	
Hirundinidae	Pacific swallow	Hirundo javanica	17	Resident, common	
	Eastern red-rumped swallow	Cecropis daurica	10	Resident, common	
Pycnonotidae	Light-vented bulbul	Pycnonotus sinensis	20	Resident, common	
Phylloscopidae	Arctic warbler	Phylloscopus borealis	1	Winter, common	
White-eyes	Swinhoe's white-eye	Zosterops simplex	8	Resident, common	
Sturnidae	Chestnut-tailed starling	Sturnia malabarica	5	Introduced species, common	
	Common myna	Acridotheres tristis	9	Introduced species, common	
	Sturnidae	Acridotheres javanicus	22	Introduced species, common	
Muscicapidae	Oriental magpie-robin	Copsychus saularis	1	Introduced species, common	
Passeridae	Eurasian tree sparrow	Passer montanus	18	Resident, common	
Motacillidae	White wagtail	Motacilla alba	1	Resident/Winter, common	
Total			378		

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Third-Party Assurance Statement

TÜVNORD

Assurance Statement

SOLAR APPLIED MATERIALS TECH. CORP. Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by SOLAR APPLIED MATERIALS TECH. CORP. (hereinafter referred to as SOLARTECH) to perform the 2024 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 Assurance Standard Version 3 and the GRI Sustainability Reporting Standards (GRI Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

- 1) The scope of assurance is consistent with the scope of disclosure in SOLARTECH 2024 Sustainability Report, which covers the period from 1 January 2024 to 31 December 2024.
- 2) The verification of compliance with the AA1000 Principles of Accountability for SOLARTECH bases on the AA1000 Assurance Standard, Third Edition, Application Type I that does not include verification of the reliability of the information/data disclosed in the report.
- 3) The Sustainability Disclosure Indicators- Other Electronic Industries of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies,

Intended Users

The intended users of this statement are the stakeholders of SOLARTECH.

Assurance Type and Level

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 1, Moderate of Assurance Level.

Opinion Statement

SOLARTECH refers to the GRI sustainability reporting and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders' engagement.

We assure that SOLARTECH refers to the Sustainability Disclosure Indicators of The Sustainability Disclosure Indicators- Other Electronic Industries of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies.

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Methodology

The verification is in accordance with the above stated assurance standards and the TUV NORD Sustainability Report Verification Agreement.

Our verification includes the following activities:

- * Collect objective evidence of relevant performance metrics, as mentioned in the report.
- * Assurance of expectations of local or national regulations; international standards as set forth in public opinion and/or expert opinion are relevant to such general considerations.
- * Document review records and report content assessment in the context of GRI criteria application requirements.
- * Interviews with managers and related staff on issues of concern to the company's stakeholders.
- * Interviews with personnel involved in sustainability management, information gathering and report preparation.
- * Review significant organizational developments and review internal and external audit findings.
- * Review AA1000 (2018) Principles of Accountability and other compliance requirements.

Conclusion

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.

Inclusivity

SOLARTECH identifies 6 stakeholders and their concerns via the questionnaire method, and decides materiality through stakeholder discussions, sustainability team and experts. There are 9 material topics determined among the 24 sustainability topics including economic, governance, social, human rights and climate impact.

Materiality

SOLARTECH refers to the GRI Guidelines, the Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies to fully disclose the company's material risks and opportunities, taking into account the extent of impact on the company and prioritize the materiality of the report.

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Responsiveness

SOLARTECH Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status and adequately addresses the main issues of concern to stakeholders.

Impact

SOLARTECH Sustainability Report fully identifies materiality that reflects the significant economic, environmental, and social impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short, medium, and long-term strategic planning through corporate governance.

GRI Sustainability Reporting Standards

SOLARTECH Sustainability Report refers to the GRI 1 to GRI 3 universal Standards and the GRI 200 Series, GRI 300 Series and GRI 400 Series topic standards, and meets the requirements for disclosure.

Limitations

The financial report of SOLARTECH was certified by Deloitte Touche Tohmatsu Limited (DTTL), the accounting firm appointed by the company.

The data of carbon emission verification was verified by the third party, British Standards Institution (BSI).

Independent Statements and Competence

TUV NORD Group is a leader in the supervision, testing and certification. It operates businesses and provides services in more than 150 countries around the world. The services include management systems and product certification; quality, environmental safety, social and moral audits and training; corporate sustainability report assurance.

TUV NORD and SOLARTECH are mutually independent organizations, and there is no conflict of interest with SOLARTECH or any of its affiliates or interested parties when performing the verification of the sustainability report. Regarding the sustainability report of SOLARTECH, TUV NORD bases on the SOLARTECH verification agreement, and does not assume any legal or other responsibilities. SOLARTECH is responsible for responding to any questions that intended users concerned.

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The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001, SA 8000, ISO 50001, ISO 27001 etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team bases on extensive knowledge and experience in the industry to provide professional advice in this assignment.

Jack Yeh
General Manager



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TUV NORD Taiwan Co., Ltd.
Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei 10669 Taiwan, R.O.C.

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