

2025

SOLAR APPLIED MATERIALS TECHNOLOGY CORP.

SUSTAINABILITY REPORT



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Preface

Overview

Since 2020, Solar Applied Materials Technology Corp. (hereinafter referred to as “SOLAR”) has published an ESG Report annually. This report marks the seventh publicly issued ESG Report and is available in both Chinese and English versions. Through this report, the Company discloses its operational achievements to stakeholders and continues to put its vision of sustainable business operations into practice through concrete actions.

This report covers the period from January 1 to December 31, 2025, aligning with the Company’ s financial reporting period. It was published in August 2026, with an annual reporting cycle. The previous edition was published in August 2025, and the next is scheduled for publication in August 2027.

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: XALLOY Advanced Materials Corp, Ruei Yang Precision Co., Ltd. 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.

∞ 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
Main Products and Services	Adjustments were made to the accounting items used for economic performance statistics. Please refer to the main text for details.
Legal Compliance Performance	In 2024, two additional penalties related to the Occupational Safety and Health Act were identified. As the disclosures in the previous year were incomplete, supplementary information has been provided in this year’ s report.
Water Resource Management	Data for “Output Water – Other Water” in 2023 and 2024 were revised due to duplicate calculations. Accordingly, the total water withdrawal and total water consumption figures were updated simultaneously.
Human Resources Policy	The charts and textual descriptions regarding employee age distribution ratios contained errors and have been corrected in this year’ s report.

∞ 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.

The greenhouse gas data (ISO 14064-1) disclosed in this report for Taiwan operations over the past three years has been verified by BSI Group Singapore Pte. Ltd., Taiwan Branch. Categories 1 and 2 were verified under a reasonable assurance level, while Categories 3 to 5 were verified under a limited assurance level, with no qualified opinions noted. Data for the Kunshan operations in China was verified by AFNOR Asia Ltd.

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 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).

∞ Contact Information

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Preface

Message from the Chairman

“ Embracing the Wave of Transformation and Advancing Toward a Sustainable Future with Stability ”

In the context of increasingly frequent extreme weather events and rising environmental risks worldwide, net-zero emissions and low-carbon transformation are no longer merely environmental issues; they have become critical factors that determine a company's long-term competitiveness and operational resilience. As the goals of the Paris Agreement continue to be strengthened, with a clear global direction toward doubling renewable energy deployment and energy efficiency, countries are also introducing mechanisms such as the Carbon Border Adjustment Mechanism (CBAM) and stricter carbon management regulations to accelerate industrial transformation. Taiwan has likewise begun implementing a carbon fee system, marking the full launch of the low-carbon economy era.

Although SOLAR is not currently classified as a high-carbon-emitting industry, we deeply recognize that sustainable development has become a fundamental requirement for entering international markets. Only through early strategic planning and proactive response to global net-zero trends can we maintain our competitive advantage in a rapidly changing industrial environment. Accordingly, SOLAR has chosen to adopt a forward-looking perspective by integrating sustainability into its corporate strategy and continuously promoting both digital transformation and zero-carbon transformation to build a solid foundation for future development.

Since launching our transformation roadmap in 2022, we further deepened our initiatives in 2025 by actively aligning with international sustainability standards and emerging trends. In carbon management, we have not only continued to enhance the accuracy and completeness of greenhouse gas inventories for our operations, but also expanded the scope of our carbon accounting to include upstream supply chain activities, working together with partners to build a green supply chain ecosystem. At the same time, we closely monitor international initiatives such as the Science Based Targets initiative (SBTi) and the Carbon Disclosure Project (CDP), preparing

to align with global net-zero pathways and enhance trust and collaboration opportunities in international markets.

In circular economy practices, SOLAR continues to leverage its expertise in materials science by collaborating with customers to promote the recycling and reuse of precious and rare metals, including gold, silver, platinum, palladium, ruthenium, indium, and gallium. These efforts effectively reduce the high-carbon emissions associated with raw material extraction, while also helping customers reduce Scope 3 emissions, creating cross-value-chain decarbonization benefits and achieving true shared value. In addition, we are actively investing in renewable energy applications by installing solar power systems across our facilities, gradually increasing the share of low-carbon energy usage and reducing reliance on fossil fuels. These concrete actions support the energy transition while strengthening both operational stability and environmental responsibility.

Looking ahead, as global sustainability regulations continue to evolve and market expectations rise, SOLAR will remain driven by innovation and grounded in responsibility. We will further strengthen collaboration with supply chain partners, customers, and all stakeholders, leveraging technology and international resources to expand our positive environmental and social impact. Sustainability is not a short-term goal but a long-term and unwavering commitment. Guided by our belief in “Responsibility Creates the Future,” we will continue to move forward alongside global sustainability trends, creating stable and lasting value for our company, society, and future generations.

Chairman

Preface

Sustainability Performance



ENVIRONMENTAL

Electricity saved

1,670,542 kWh



Carbon reduction

792 ton CO₂e



Annual carbon reduction from refined recycled metals

384,929 ton CO₂e



Water reused

13,821 metric tons



Waste recycling and reuse rate

45.5%



Green procurement spending increased by

80.3% year over year



SOCIAL

Social participation beneficiaries

680 individuals



Total social participation investment

NT\$ 0.835 million



Female managerial officers

33.2%



Employee training completions

14,830 individuals



Employment of persons with disabilities exceeded the statutory requirement by

12.5 %



Workforce Development Agency "Talent Quality-management System"

TTQS Gold Award



GOVERNANCE

Certified under Taiwan Intellectual Property Management Standard

Tips A-level certification



In CDP's "Climate Change" and "Water Security" assessments

Received a B rating



Awarded by Ennostar Inc.

ESG outstanding contribution award



Recognized by Tainan City Government

Outstanding green procurement company



Awarded by the Kunshan Municipal People's Government

Top 10 high-growth taiwan-invested enterprises



Awarded by the Kunshan Municipal People's Government

Outstanding contribution award



Awarded by the Kunshan High-tech Industrial Development Zone

Top 10 technology innovation enterprises



Preface

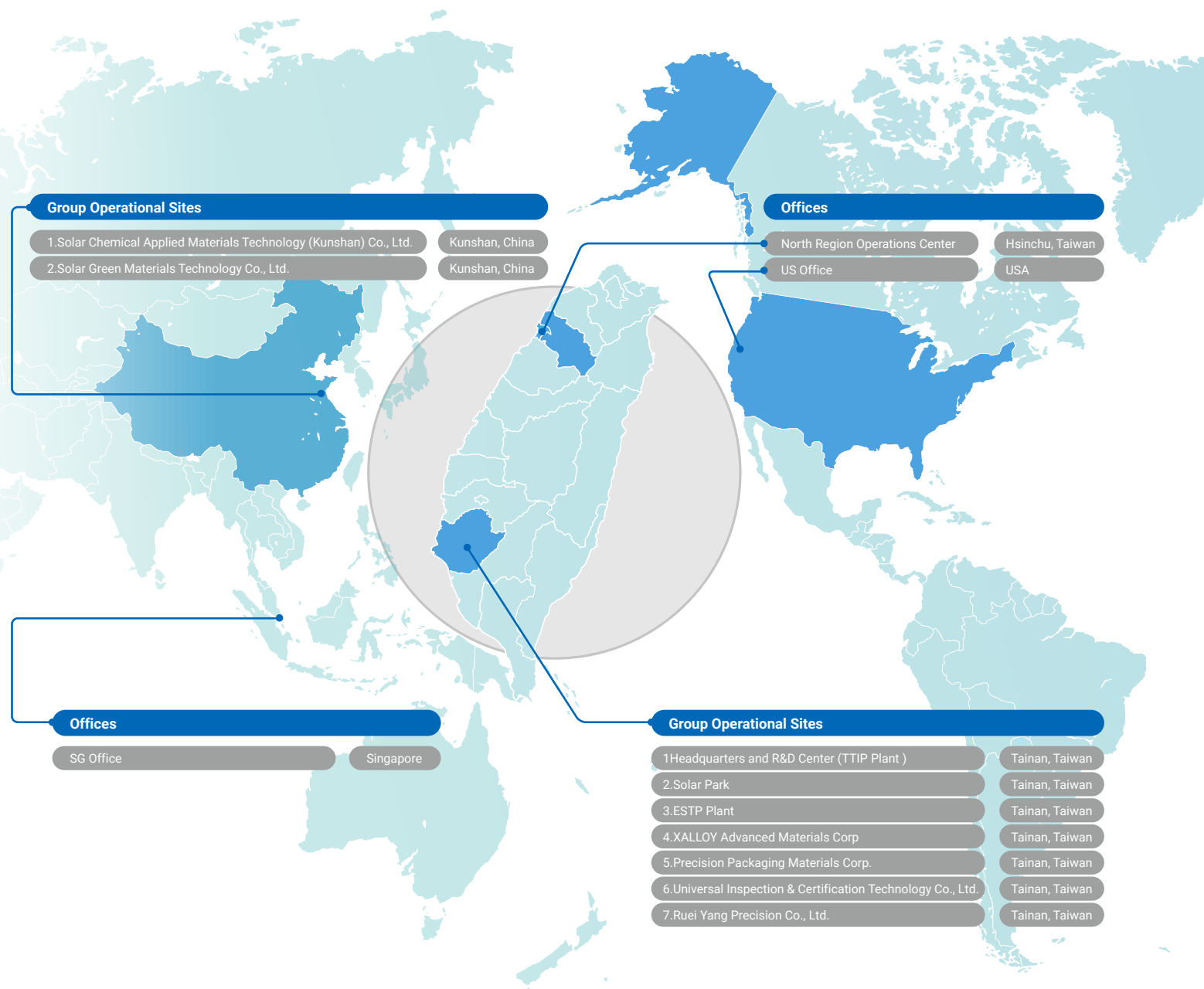
Company Profile

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 six subsidiaries: XALLOY Advanced Materials Corp, Solar Chemical Applied Materials Technology (Kunshan) Co., Ltd., Solar Green Materials Technology Co., Ltd., Precision Packaging Materials Corp., Universal Inspection & Certification Technology Co., Ltd., and Ruei Yang Precision Co., Ltd. These entities provide a wide range of services including semiconductor thin-film 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.

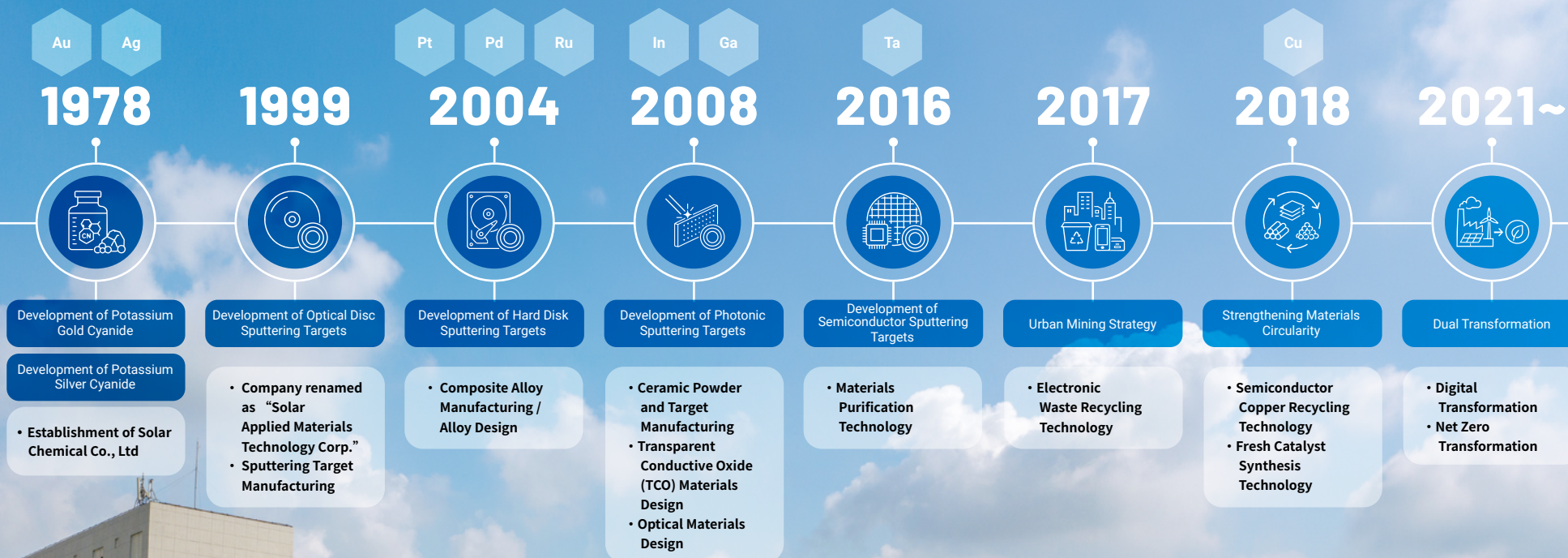
Global Presence

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.



Preface

SOLAR Milestones



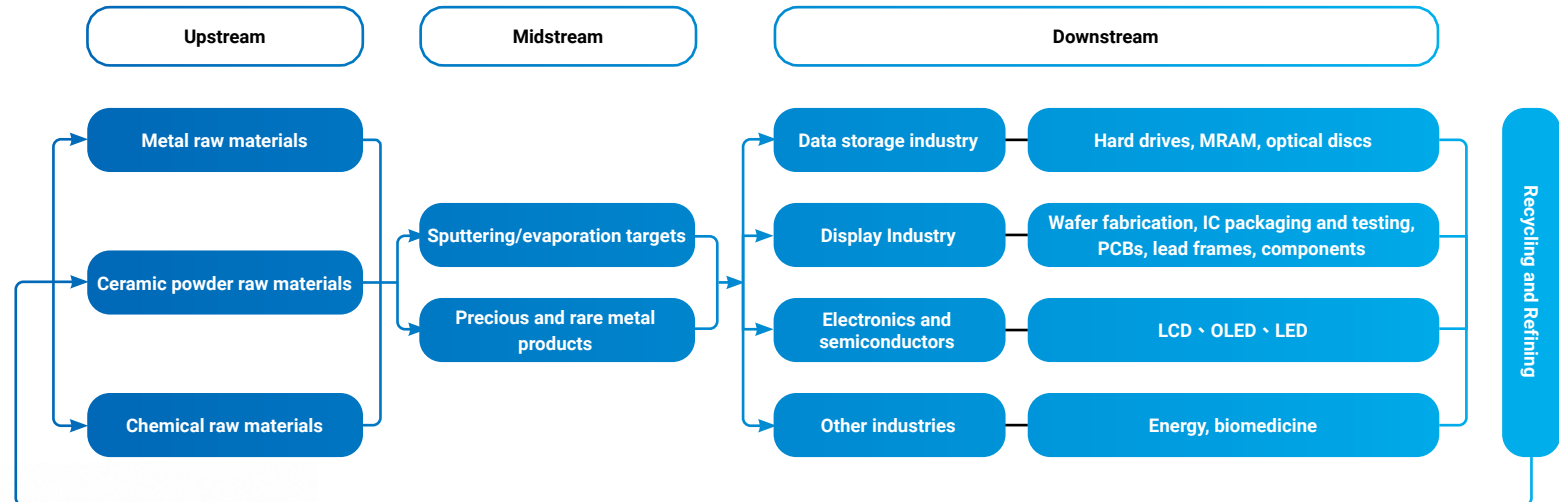


Preface

Main Products and Services

SOLAR focuses on the innovation, R&D, and manufacturing of functional materials. At the same time, it has established key technologies for waste recovery and reuse, building a highly integrated circular economy operating system that realizes a complete closed-loop model of materials—from production to regeneration—and promotes sustainable reuse. 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, the Company has placed strong focus on three major industries—storage media, semiconductors, and optoelectronic displays—to strengthen its core competitiveness. Its hard disk sputtering target shipments have exceeded a 35% market share, maintaining a leading global position. In the semiconductor sector, new materials have been introduced into advanced wafer fabrication supply chains. At the same time, the Company is actively developing specialty optoelectronic ceramic materials to target niche applications 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	2023		2024		2025	
	Sales Value	Sales Volume	Sales Value	Sales Volume	Sales Value	Sales Volume
Precious Metals	17,621,736	155,642	23,673,062	158,876	32,944,938	191,488
Others (VAS)	5,007,456	Not applicable	6,096,896	Not applicable	6,466,501	Not applicable
Total	22,629,192	Not applicable	29,769,958	Not applicable	39,411,439	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; %

Region	2023		2024		2025	
	Sales Value	%	Sales Value	%	Sales Value	%
Export	Asia	75	22,146,390	74	28,921,842	73
	Other	3	446,624	2	805,134	2
Domestic	4,908,411	22	7,176,944	24	9,684,463	25
Total	22,629,192	100	29,769,958	100	39,411,439	100

Economic Performance Statistics

NT\$ thousand

項目	2024	2025
Consolidated Revenue	29,769,958	39,411,439
Finance and Other Income	174,578	192,183
Operating Costs	25,112,091	32,808,618
Operating and Other Expenses	780,011	809,238
Community Investment (Donations)	1,150	600
Employee Salaries and Benefits Expenses (Note 2)	1,672,612	1,648,056
Interest Expense	304,987	330,229
Cash Dividends	715,490	1,192,142
Income Tax (Taiwan)	454,945	432,648
Income Tax (China)	7,907	19,116
Earnings Per Share After Tax	3.21	3.14

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.

∞ 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.

Stakeholder Concerns and Communication Outcomes

Stakeholder	Concerns	Communication Channels and Frequency	2025 Communication Outcomes
 Government Agencies	- Integrity management - Circular Economy - Climate change - Occupational safety and health - Human rights and labor relations	- 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
 Customers	- Occupational safety and health - Customer relationship management - Human rights and labor relations - Integrity management - Information security and customer privacy - Climate change - Product 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 87% - 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



CHAPTER 1 Stakeholders

Stakeholder	Concerns	Communication Channels and Frequency	2025 Communication Outcomes
 Employees	• Circular Economy • Human rights and labor relations • Talent management and employee development • 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 175 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, SOLAR 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
 Investors	• Circular Economy • Innovation and intellectual property management • Information security and customer privacy • Climate change	• 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 1 investor conferences • Real-time communication with investors was conducted on an ongoing basis through the corporate website, social media platforms, and email
 Suppliers Contractors	• Product quality management • Information security and customer privacy • Integrity management • Occupational safety and health • Human rights and labor relations	• 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 190 Tier 1 and Tier 2 suppliers • Conducted audits for 29 key raw material suppliers • Collected self-assessment questionnaires from 7 new suppliers • Completed responsible sourcing due diligence on conflict minerals for 21 suppliers • Held 54 contractor safety training sessions
 Communities and Non-Profit Organizations	• Air pollution prevention • Water resource management • Circular Economy • Human rights and labor relations	• 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\$0.835 million • A total of 680 individuals benefited from community services

CHAPTER 1 Stakeholders

Materiality Analysis

SOLAR conducts material topic identification and analysis in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards), through a structured process of identification, screening, assessment, validation, and management, the Company determined its material topics for 2025, defined the disclosure boundaries of this report, and evaluated the effectiveness of its sustainability efforts.

A materiality assessment is conducted and reviewed every two years to continuously align with the Company's business strategy and stakeholders' expectations. This ongoing process further strengthens sustainability governance and ensures the completeness of information disclosure. The most recent assessment was completed in 2025.



CHAPTER 1 Stakeholders

Impact of Sustainability Topics on SOLAR's Operations



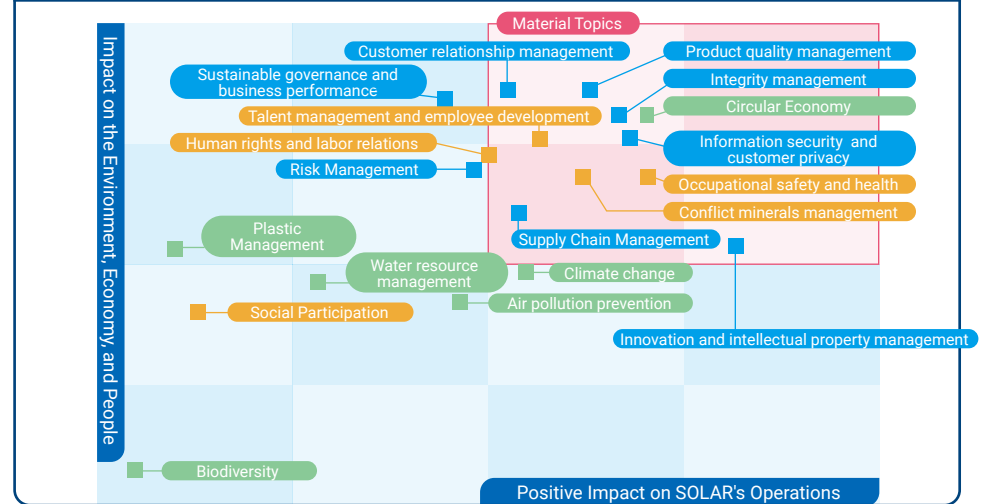
Impact of Sustainability Topics on the Environment, Economy, and People



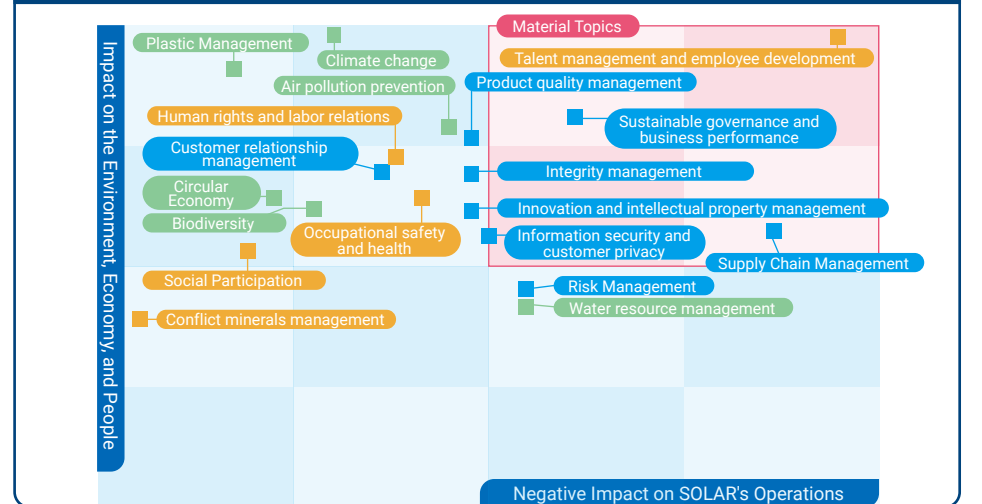
Material Topic Matrix Analysis

■ Governance ■ Environmental ■ Social

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



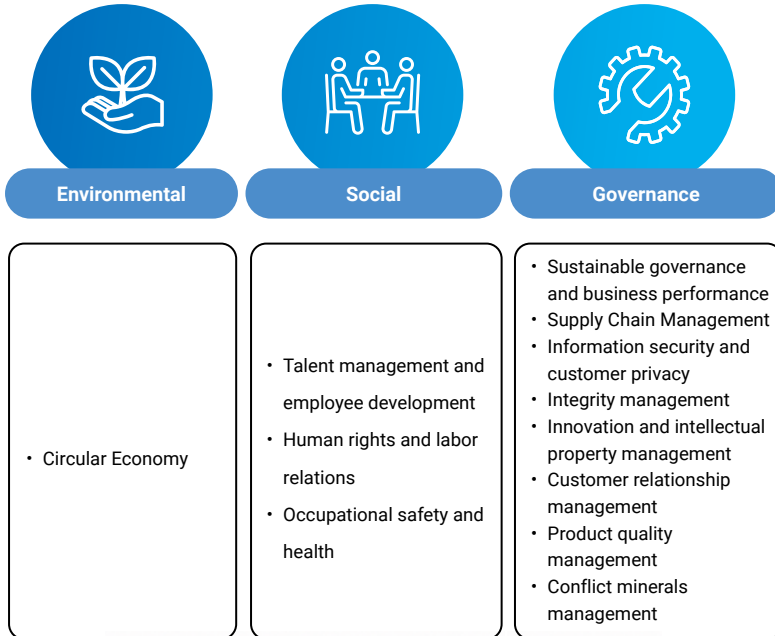
2. Degree of negative impact on SOLAR's operations and on the environment, economy, and people





CHAPTER 1 Stakeholders

2025 Material Topics



Comparison of Material Topics: 2024 vs. 2025

2024 (9 items)	2025 (12 items)	Explanation of Differences
Circular Economy	Circular Economy	-
Occupational safety and health	Occupational safety and health	-
Information security and customer privacy	Information security and customer privacy	-
Business Performance	Sustainable governance and business performance	Name changes only
Regulatory compliance	Integrity management	Name changes only
Technology and innovation	Innovation and intellectual property management	Revise the naming to align with SOLAR' s core concept regarding this material topic
Customer service	Customer relationship management	Revise the naming to more comprehensively reflect the overall framework
Talent Attraction and Retention	Talent management and employee development	Merge employee welfare, talent attraction, and talent development into a single material topic to avoid fragmentation and integrate an end-to-end talent strategy
Employee welfare	Human rights and labor relations	Prioritizing the protection of human rights and labor rights
	Product quality management	Maintaining market competitiveness is critical, and high-standard product quality management can reduce product liability risks and improve operational efficiency
	Conflict minerals management	Strengthened regulatory requirements, increasing supply chain transparency demands, and growing awareness of human rights risk management
	Supply Chain Management	Volatile international conditions and rising expectations for sustainability responsibilities



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	
Sustainable governance and 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.	●	●	○	●	●	○	GRI201
Supply Chain Management	Maintain strong relationships with supply chain partners and pursue mutual growth, while establishing procurement policies and management mechanisms	- Effective supply chain management can improve operational efficiency, enhance productivity, and reduce the risk of operational disruptions. - Costs associated with handling delivery delays or quality issues due to exceptions may increase, potentially affecting the company's and customers' reputation.		○		●	●		GRI 204
Talent management and employee development	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. Competitive benefits and salaries help retain talent and boost employee engagement	- 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. - 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.	●	○	●	○	○	○	GRI401
Human rights and labor relations	Enhance regulatory risk management, operational stability, talent competitiveness, brand reputation, and investor confidence, thereby strengthening business stability and reinforcing the Company's long-term competitive advantage and sustainable value.	Align with international standards to reduce operational and regulatory risks, improve employee satisfaction and productivity, and strengthen supply chain resilience, while indirectly supporting the implementation of environmental management practices.	●	○	●	○		○	GRI401 GRI402 GRI405
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. - If occupational accidents occur, they may reduce employees' trust in the company and negatively affect public perception of the enterprise.	●	○	●	○	●	○	GRI403
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.	●	●		●	●		GRI418



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	
Integrity management	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.	●	●	●	●	○		GRI205
Innovation and intellectual property management	Through continuous innovation and the protection of intellectual property rights, the Company can maintain its competitiveness and accumulate both intangible and tangible assets.	- Ongoing innovation enables the Company to deliver a broader range of products, extend its operational scope, and diversify business development channels. - Continuous improvement of the intellectual property management system can protect innovative technologies, reduce operational risks, and enhance asset value. - Failure to keep up with customer demands or lack of intellectual property protection, leading to imitation by competitors, may result in the loss of competitiveness.	○	●		●	○		Customized topic
Customer relationship management	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.	○	●		●	○		Customized topic
Product quality management	Continuously improve quality capabilities and advancement, and promote internal and external quality management systems and quality initiatives to meet customer requirements.	- Through internal and external quality management, stable and high-quality products can be delivered, improving customer satisfaction and enhancing market competitiveness. - Product quality defects may lead to customer dissatisfaction and result in loss of orders.	○	●		●	●		GRI417-2
Conflict minerals management	Through a robust responsible minerals and raw material sourcing management system, the Company ensures compliance with customer regulations and legal requirements, reduces supply chain risks, strengthens customer trust, and enhances market competitiveness.	If conflict minerals are not properly managed, they may not only cause ecological damage and environmental pollution, posing threats to biodiversity and sustainable development, but also contribute to illicit economic activities, increasing supply chain and operational risks and harming corporate reputation and operational stability. In addition, their supply chains may involve human rights risks such as child labor, forced labor, and community conflicts. Enterprises must strengthen due diligence and supply chain management to mitigate adverse impacts on the environment, economy, and human rights.	○		○	○	●	○	Customized topic
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.	○	○	○	●	●	○	Customized topic

CHAPTER 1 Stakeholders

Material Topics Management Approach

Material Topics	Strategies and Actions	Item	2025		2026	2030
			Performance	Target	Target	
Sustainable governance and business performance	Each business unit sets annual KPIs and reports the progress of business plan implementation and execution to the Chairman.	Sustained annual profitability (EPS)	3.14	>0	>0	>0
Supply Chain Management	Establish stable and mutually growing relationships with supply chain partners, including annual supplier evaluations.	Number of Tier 1 and Tier 2 supplier annual evaluations conducted	190	>180	>195	>200
	Maintain stable and mutually growing relationships with supply chain partners through ESG-related supplier assessments.	Response rate of ESG development questionnaires from key suppliers	60.50%	>60%	>65%	>80%
Talent management and employee development	Improve human resource systems and planning, and establish a comprehensive talent framework.	Retention rate of key professional and technical talent *Refers to R&D and sales personnel	62%	≥60%	≥70%	≥80%
	Average employee training hours.	Average training hours per employee	11h	≥10h	≥10.5h	≥11h
	Employee stock ownership trust.	Employee stock ownership trust participation rate	63%	≥60%	≥65%	≥70%
Human rights and labor relations	Human rights protection.	Human rights violations incidents	None	None	None	None
	Diversity and inclusion.	100% closure rate of employee grievance cases	No grievance cases were reported during the current year	100%	100%	100%

CHAPTER 1 Stakeholders

Material Topics	Strategies and Actions	Item	2025		2026	2030
			Performance	Target	Target	
Occupational safety and health	Ensure that products, activities, and services comply with occupational safety and health regulations and other applicable requirements.	Certification under ISO 45001 Occupational Health and Safety Management System	Passed	Passed	Passed	Passed
	Effectively control workplace hazards to prevent injuries and incidents, and regularly monitor occupational environmental risks.	Major occupational accident incidents	None	None	None	None
		FSI	0.3	≤0.29	≤0.27	≤0.26
		Annual health checkups provided to all employees regardless of age	Once	Once per year	Once per year	Once per year
	Implement health promotion programs to support employees' physical and mental well-being.	Implementation of health promotion programs	4 sessions	2 sessions	3 sessions	3 sessions
Information security and customer privacy	Ensure customer information security and personal data protection in compliance with international standards and regulations.	Annual certification under ISO 27001:2022 Information Security Management System	Passed	Passed	Passed	Passed
	Strengthen cybersecurity governance structure and optimize internal policies; the Information Security Management Committee regularly reviews management effectiveness.	Complaints regarding customer privacy breaches or loss of customer data	None	None	None	None
		Information security incidents	None	None	None	None
		Completion of disaster recovery drills for critical systems	Once	Once per year	Once per year	Once per year
		Completion of mandatory cybersecurity training for all employees	Once	Once per year	Once per year	Once per year
Integrity management	Continuously monitor domestic and international policies and regulations, establish compliance procedures, and regularly review compliance status.	Major regulatory violations affecting business operations	None	None	None	None
	Commit to integrity and ethical business conduct, requiring employees to comply with the "Code of Ethical Business Conduct" and the "Employee Code of Integrity," and prohibiting corruption and any form of fraud.	Violations of business ethics, integrity, or anti-corruption commitments by the Company or employees	None	None	None	None

CHAPTER 1 Stakeholders

Material Topics	Strategies and Actions	Item	2025	2026	2030
			Performance	Target	Target
Innovation and intellectual property management	- Continuously monitor industry and technology trends, develop new products and technologies to meet customer needs, and maintain competitiveness. - Optimize the corporate intellectual property management system, strengthen employees' IP awareness, and protect and accumulate intellectual property assets.	Cumulative number of global valid patents	94 patents	>90 patents	>95 patents >100 patents
		Cumulative number of trade secret registrations	>3,600 cases	>3,600 cases	>3,700 cases >4,000 cases
		Completion of intellectual property awareness training for all employees (including confidentiality management)	Once	Once per year	Once per year Once per year
		Certification under TIPS	Passed	Passed	Passed Passed
Customer relationship management	Establish long-term and mutually beneficial partnerships with customers, continuously enhance service quality and technical capabilities, and create greater value for customers.	Average customer satisfaction achievement rate	87%	87%	88% 90%
Product quality management	Comply with international standards to continuously provide high-quality products, with the ultimate goal of full customer satisfaction.	Establishment and continuous maintenance of ISO 9001 and IATF 16949 Quality Management Systems	Passed	Passed	Passed Passed
	Ensure product compliance with RoHS and REACH SVHC international environmental regulations.	Execution of annual outsourced product testing to ensure compliance with international regulations and customer requirements	100%	100%	100% 100%
Conflict minerals management	Follow the OECD Due Diligence Guidance and Responsible Minerals Initiative (RMI) standards. Require the supply chain to use gold, tin, tantalum, and tungsten (3TG) sourced from RMAP Conformant smelters.	3TG conformant smelter compliance rate	100%	100%	100% 100%
Circular Economy	Prioritize waste treatment through in-house handling and resource recycling.	Waste recycling and reuse rate	46%	>30%	>35% >40%
	Ensure waste management processes comply with relevant international environmental regulations.	ISO 14001 Environmental Management System certification	Passed	Passed	Passed Passed
		Major waste management violations	None	None	None None

Note: The targets for material topics primarily apply to the Taiwan sites.

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 Semiconductor & Optronics 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
London Platinum and Palladium Market (LPPM)	Affiliate 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



2. Corporate Governance

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CHAPTER 2 CORPORATE GOVERNANCE

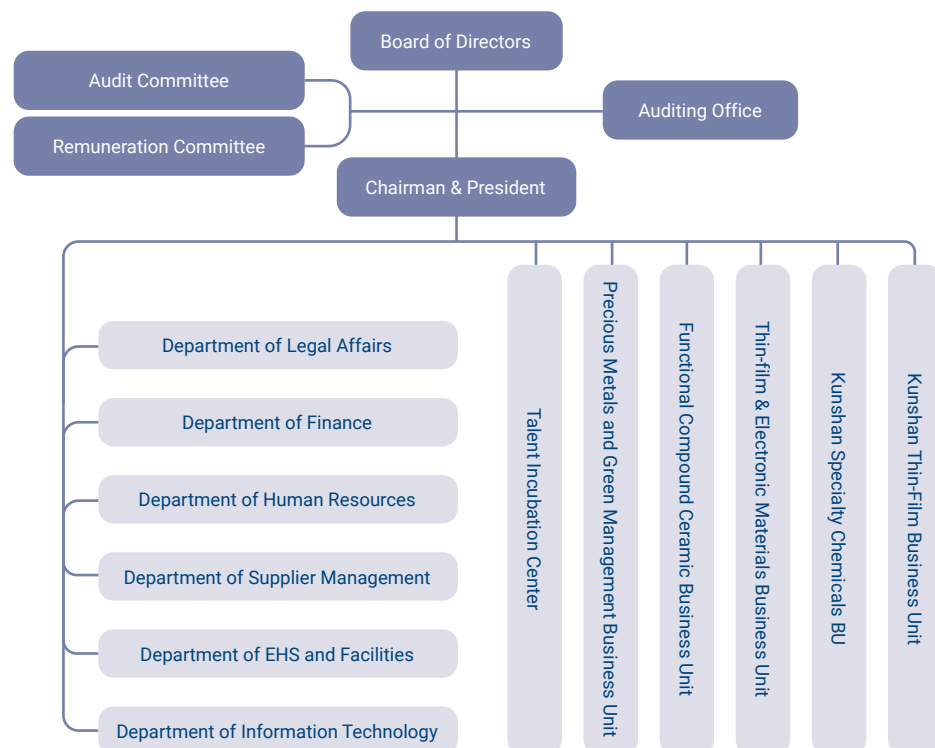
Sustainable Management

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, SOLAR has established policies covering ESG, occupational health and safety, environmental protection, information security, intellectual property, tax, quality, supply chain management, energy management, water resource management, biodiversity and zero-deforestation commitments, and diversity, equity, and inclusion. The Company has also established relevant governance organizations in accordance with applicable laws and regulations to support business operations and establish an effective oversight mechanism. 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

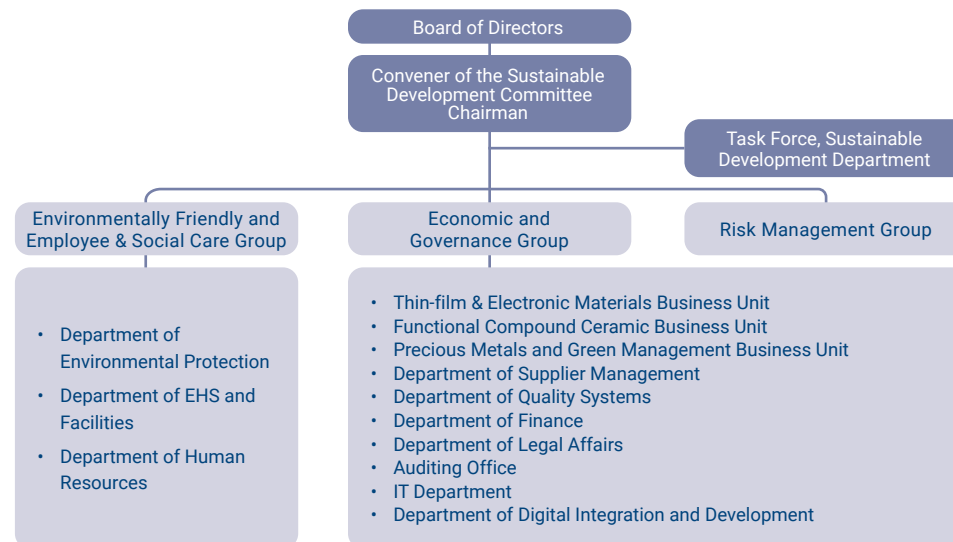


Sustainable Development Committee

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 three groups based on professional responsibilities and sustainability themes: the "Economic and Governance Group," the "Environmentally Friendly and Employee & Social Care Group," and the "Risk Management 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 January 2025 and November 2025, SOLAR reported the key implementation progress of its sustainability initiatives to the Board of Directors. The report covered The report covered the Group's intellectual property management initiatives, the solar power system installation project, and the implementation plan for the International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards to strengthen sustainability-related disclosures. 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 2025.

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.

∞ 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 SOLAR' 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 2025, a total of nine Board meetings were held, with an average attendance rate of 96.3%.

CHAPTER 2 CORPORATE GOVERNANCE

Board Members (as of December 31, 2025)

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. Yun-Fang Li	Female	2023.5.30 ~ 2026.5.29		- Director of KPMG Taiwan, - Chief Financial Officer of Xxentria Technology Materials Co., Ltd.
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.

2025 Board Collective Training Topics and Hours

Organizer	Course Name	Total Training Hours
Taiwan Corporate Governance Association	Benefits of the Circular Economy and Sustainable Finance Business Opportunities	3
	Climate Change-Related Accounting Issues and the Rules of the Game for Carbon Costs	27
	Corporate Governance and Securities Regulations	27
Taiwan Academy of Banking and Finance	Seminar on Trust Structures Related to Employee Equity Compensation and Reference Templates for Trust Agreements	6
	Corporate Governance Forum	3
Chinese National Association of Industry and Commerce	Corporate Governance: A Brief Discussion on Asset Succession and Equity Succession	3
Taiwan Institute of Directors	Creating a Sustainable Future Together: Global Esg Trends Seminar	3
	Cross-Generational Talent Management and Practical Implementation of IFRS S1/S2 Sustainability Standards	6
Taipei Foundation of Finance	Civic Governance: Workplace Bullying and Sexual Harassment	2
	Case Studies of Emerging Technology Crimes and Fraud Trends	2
Total		82

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 2025 Annual Report.

∞ Board Performance Evaluation

SOLAR has implemented board performance evaluations since 2020 to regularly review board effectiveness and strengthen the Board’s fulfillment of its oversight responsibilities. Board performance evaluations are conducted annually at the end of each year, and at least once every three years by an external independent professional institution or a team of external experts and scholars. The most recent external evaluation was conducted in 2023. In 2025, the overall Board performance evaluation was conducted through directors’ self-assessments, with the average evaluation result rated “Excellent” or above.

Evaluation Cycle	Annually	
Evaluation Period	January 1, 2025 to December 31, 2025	
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 design diversified training programs to support organizational development and facilitate the effective operation of the Board of Directors.	

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 2025, 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 2025, eight 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 2025, 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.

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.

CHAPTER 2 CORPORATE GOVERNANCE

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 2025, the Company reported no material violations in the governance, 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 2025 across environmental, social, and product-related categories.



Environmental Compliance

In 2025, 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 2025, 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 2025, 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.

CHAPTER 2 CORPORATE GOVERNANCE

External Penalty Information for Taiwan Operations in 2024 and 2025

Year	Category	Violated Regulation	Number of Cases	Summary of Violation	Fine Amount (NT\$10,000s)	Response and Remedial Measures
2025	Environmental	Waste Disposal Act	1	The site layout in the waste management plan is inconsistent with the actual factory configuration.	0.6	The Company applied to the Tainan City Environmental Protection Bureau for a revision of the waste management plan to update the site layout, including the addition of designated outdoor storage areas for R-type waste. The amendment was approved by the Tainan City Environmental Protection Bureau on January 9, 2025.
		Water Pollution Control Act	1	The operating quantities are inconsistent with the contents of the water pollution control measures.	1	A review and real-time tracking mechanism for inspection records has been established, and corrective actions have been completed.
	Social	Occupational Safety and Health Act	1	Lifting operations were not conducted in accordance with the relevant regulations.	10	- Equipment and angle steel frames affecting operations have been removed. - A case study has been conducted and communicated, and personnel are prohibited from touching suspended loads by hand.
			1	The safety devices of the equipment were not fully implemented or adequately installed.	10	The original cable reel was already equipped with a locking device. The SOP has been revised and relevant personnel training has been completed.
	Governance	No legal or regulatory violations or fines.				
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. - The site layout in the waste management plan is inconsistent with the actual factory configuration.	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.
		Occupational Safety and Health Act	1	Materials were not handled using the required manual carts, vehicles, or proper handling equipment in accordance with regulations.	10	Loading and unloading fixtures for machining target materials have been introduced.
			1	Machine maintenance was not performed in accordance with the required procedures.	10	The cleaning procedures for the bundling machine have been incorporated into the operating instructions.
	Governance	Securities and Exchange Act	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.

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

CHAPTER 2 CORPORATE GOVERNANCE

∞ 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 2025, no complaints or whistleblower reports were filed concerning violations of ethical conduct or unlawful behavior by employees or involving the Company’s operations. If any illegal conduct by employees or supply chain partners is identified, reporting is encouraged. SOLAR will investigate and take disciplinary action against such misconduct, maintain the confidentiality of whistleblower information, and implement appropriate legal protection measures in accordance with applicable laws.

Overview of 2025 Integrity Management Awareness Training Courses

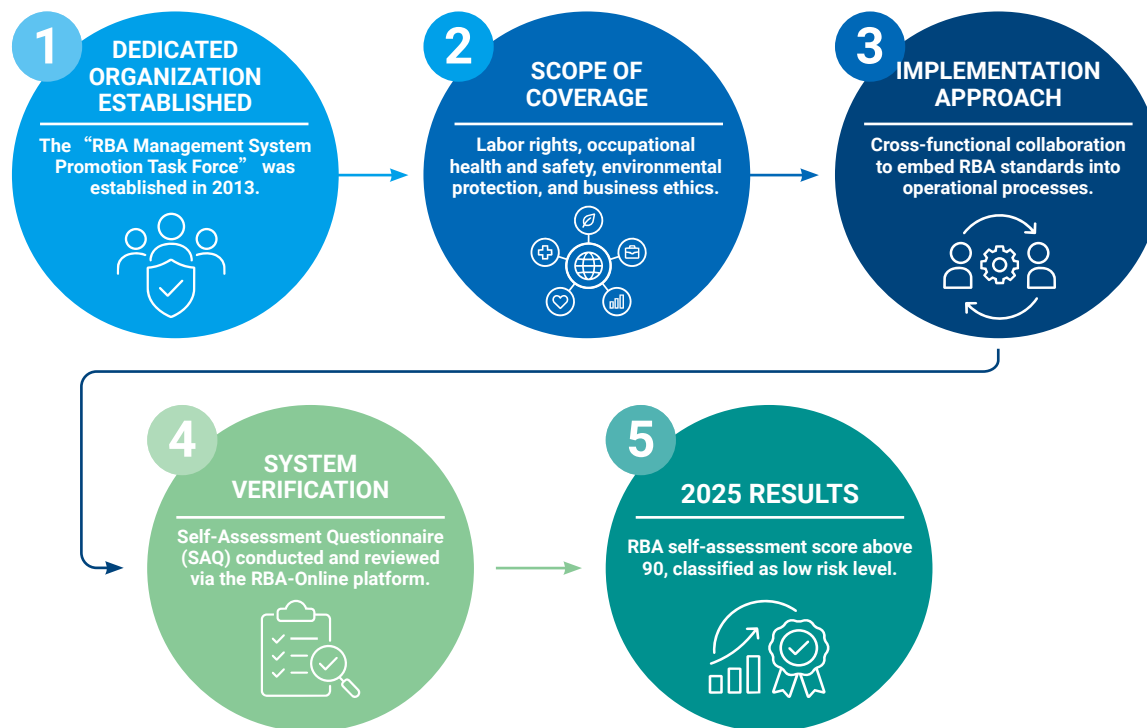
Course Name	Number of Completions	Total Training Hours	Completion Rate
Introduction to Intellectual Property Concepts and SOLAR IP Regulations	1,095	547.5	100%
Confidentiality Management System	137	68.5	100%
SOLAR Guidelines on Ethical Business Conduct	137	56	100%
Total	1,369	672	100%

∞ Compliance with the RBA and Related Standards

SOLAR adheres to the Responsible Business Alliance (RBA) Code of Conduct and has established a comprehensive management framework and implementation mechanism. The Company integrates requirements related to labor, health and safety, environmental protection, and business ethics into its operational management, and is committed to ensuring compliance with international responsible supply chain standards while continuously enhancing its corporate sustainability governance capabilities.

SOLAR has incorporated RBA training into its institutionalized management system. In addition to new employee orientation, the Company regularly conducts training courses on the “RBA Code of Conduct — Ethics and Management Systems” to strengthen employees’ awareness of ethical business practices and regulatory compliance. In 2025, a total of 954 training participations were completed, including 199 management-level participants and 755 general employee participants, helping reduce operational and compliance risks.

RBA Management System Implementation Framework and Results





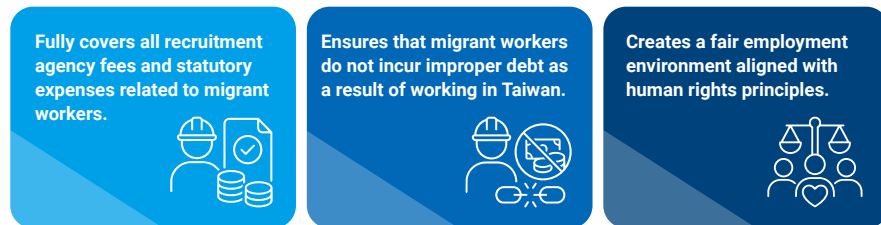
CHAPTER 2 CORPORATE GOVERNANCE

To strengthen internal communication and oversight mechanisms, the Company has established an independent whistleblowing mailbox and implemented whistleblower protection measures to ensure the confidentiality and anonymity of reports.



In terms of human rights, SOLAR follows internationally recognized human rights guidelines and continuously strengthens its human rights policies. The Company is committed to treating all employees fairly, respectfully, and without discrimination, and also requires suppliers and business partners to adhere to the same principles.

SOLAR Compliance with the “Zero Recruitment Fee Policy for Migrant Workers” in 2025



∞ 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.

∞ 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).

CHAPTER 2 CORPORATE GOVERNANCE

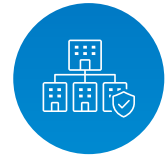
Risk Management

∞ 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 unit responsible for implementing risk management and reports risk management results periodically each year.



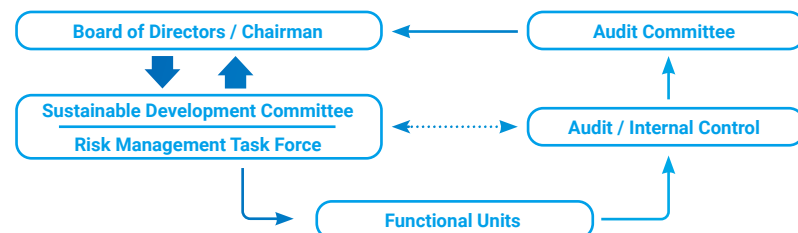
Functional Units

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.

SOLAR Risk Management Structure



∞ 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. Each functional unit implements risk management measures within its respective scope of responsibility. Relevant meetings may be convened independently, or issues may be reported through operational weekly meetings, Sustainable Development Committee meetings, or monthly meetings, as appropriate, based on the urgency, significance, and complexity of the matters involved.

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.

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.
	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 Risk	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	Risk Description	Potential Impact	Response Measures
Geopolitical Risk	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.	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.	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. SOLAR's main products are precious metals, and the prices of precious metals are highly susceptible to significant fluctuations due to political and economic factors as well as changes in geopolitical conditions.	2. To mitigate fluctuations in asset or liability values caused by volatility in precious metal prices, SOLAR implements hedging activities for precious metals as appropriate, based on international conditions and risk assessments.
Key Talent Risk	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.	1. The poaching of materials talent by domestic and international companies offering high compensation packages poses a threat to SOLAR's human resource stability.	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. 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.	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.

∞ Risk Culture

SOLAR embeds risk awareness into its management level. The Company regularly assesses short-, medium-, and long-term risk issues through weekly meetings, monthly meetings, annual planning sessions, and mid- to long-term strategic meetings, enabling dynamic responses and adjustments to emerging and potential risks. By extending management by objectives into risk management through senior executives, the Company comprehensively strengthens its risk culture and awareness.

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

Intellectual Property Management

SOLAR has formulated four intellectual property (IP) policies: “Keep improving intellectual property management systems and promote corporate sustainability”, “Strengthen employee knowledge about intellectual property”, “Respect others’ intellectual property rights to reduce operational risks”, and “Protect and accumulate intellectual property”, to protect relevant IP rights. SOLAR establishes a department specifically for intellectual property affairs, formulates intellectual property management systems, and raises awareness on intellectual property rights, so as to avoid the loss of intellectual assets, and reduce the risks of operation. Additionally, SOLAR values innovation in research and development, and establishes the systems to reward innovation and protect intellectual property.

SOLAR Intellectual Property Policies and System

Keep improving intellectual property management systems and promote corporate sustainability

- Take the initiative to implement the newly added intellectual property management provisions in the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies” and the intellectual property indicators added to the “ESG Evaluation”.
- SOLAR has implemented and passed the Taiwan Intellectual Property Management System (TIPS) certification, and continues to improve the intellectual property management system.

Strengthen employee knowledge about intellectual property

- SOLAR has established a department specifically for intellectual property affairs, formulates intellectual property management systems, and conduct awareness programs.
- Through educational training courses, lectures by experts, and bulletin displays, SOLAR communicates national intellectual property laws and regulations, intellectual property policies, or relevant intellectual property knowledge to employees.

Respect others' intellectual property rights to reduce operational risks

- Each department shall comply with the “Management Regulations for Confidential Information” to classify information and establish appropriate confidentiality measures to reduce the risk of information leakage by managing access control to specific locations, documents, and personnel, etc.
- Mitigate IP risks through pre-R&D risk assessments and standardized R&D documentation.

Protect and accumulate intellectual property

- SOLAR has formulated the “Procedures for Patent Application Management” and “Regulations for the Registration and Management of Trade Secrets” to standardize the process of generating and protecting of patents and trade secrets.
- Through the Research and Development Innovation Incentive System, SOLAR encourages the employees to actively innovate and preserves their results of innovation, to strengthen the company’s competitive edge and ensure business sustainability.

SOLAR has established a dedicated Intellectual Property (IP) department to implement a comprehensive management system for the acquisition, protection, maintenance, and utilization of IP assets. The company encourages innovation through incentive mechanisms. Furthermore, Solar actively promotes a confidentiality management system. All departments adhere to the “Confidentiality Management Regulations” to classify information and implement appropriate security measures. By enforcing rigorous permission management across physical access, documents, personnel, and IT, the company effectively mitigates the risk of trade secret leakage. To ensure corporate sustainability and competitiveness, the IP Review Committee meets at least annually to review policies, goals, intellectual property portfolio, and intellectual property quality. Furthermore, the execution of the annual IP management plan is presented to the Board of Directors every fourth quarter.

In 2025, Solar completed “Intellectual Property Concept Training” for all employees and “Confidentiality Management System Training” for new hires. The company filed more than 5 domestic and international patent applications and completed at least one intellectual property risk assessment prior to the research and development of a new product. With over 90 granted and valid patents as of the end of 2025, covering a wide range of industries including storage media, semiconductors, optoelectronics, panels displays and solar energy. In the future, the company will focus on innovation in these industries and continue to expand its patent portfolio. Additionally, Solar established the “Trade Secret Registration and Management Regulations” to standardize the creation and protection of trade secrets. By the end of 2025, trade secret registrations exceeded 3,600 cases, including over 200 “Green Trade Secrets”.

To strengthen intellectual property risk management and optimize the IP management system, Solar implemented the TIPS in 2023 and has consistently maintained its certification. The current certificate is valid from January 1, 2024, to December 31, 2026.

SOLAR was invited to participate in the “Trade Secret and Intellectual Property Management Expo” jointly organized by TSMC and The Allied Association for Science Park Industries.

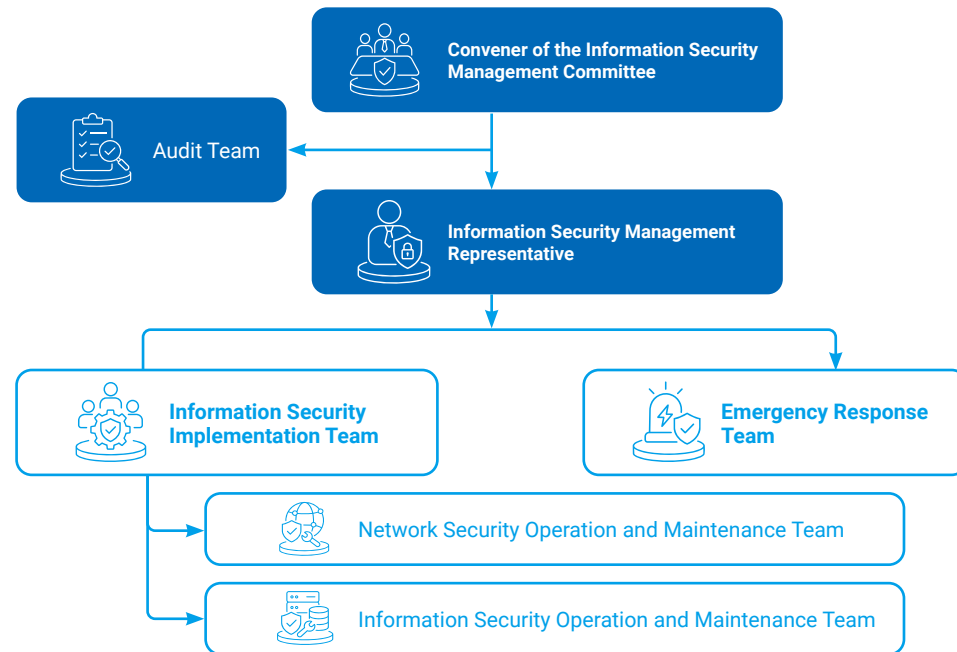


CHAPTER 2 CORPORATE GOVERNANCE

Information Security Policy and Defense Framework

SOLAR has appointed a dedicated information security supervisor and specialized information security personnel. Through a structured and dedicated organizational framework, the Company systematically addresses cybersecurity challenges. This approach not only ensures the effective implementation of information security policies and measures, but also continuously optimizes management processes to comprehensively enhance the organization's cybersecurity risk management capabilities.

資訊安全管理委員會組織圖



Information Security Policy

SOLAR is committed to safeguarding information security and protecting confidential information as an important commitment to customers, shareholders, and employees. The Company has established and continuously promotes an information security management system, with clearly defined policies, standards, and management procedures to ensure the confidentiality, integrity, and availability of information throughout its operations and customer service processes. In addition, the Company complies with relevant information security regulations, ISO standards, and industry best practices to strengthen the protection of customer information and personal data, reduce internal and external cybersecurity risks, and safeguard corporate competitiveness while protecting the rights and interests of customers and business partners.

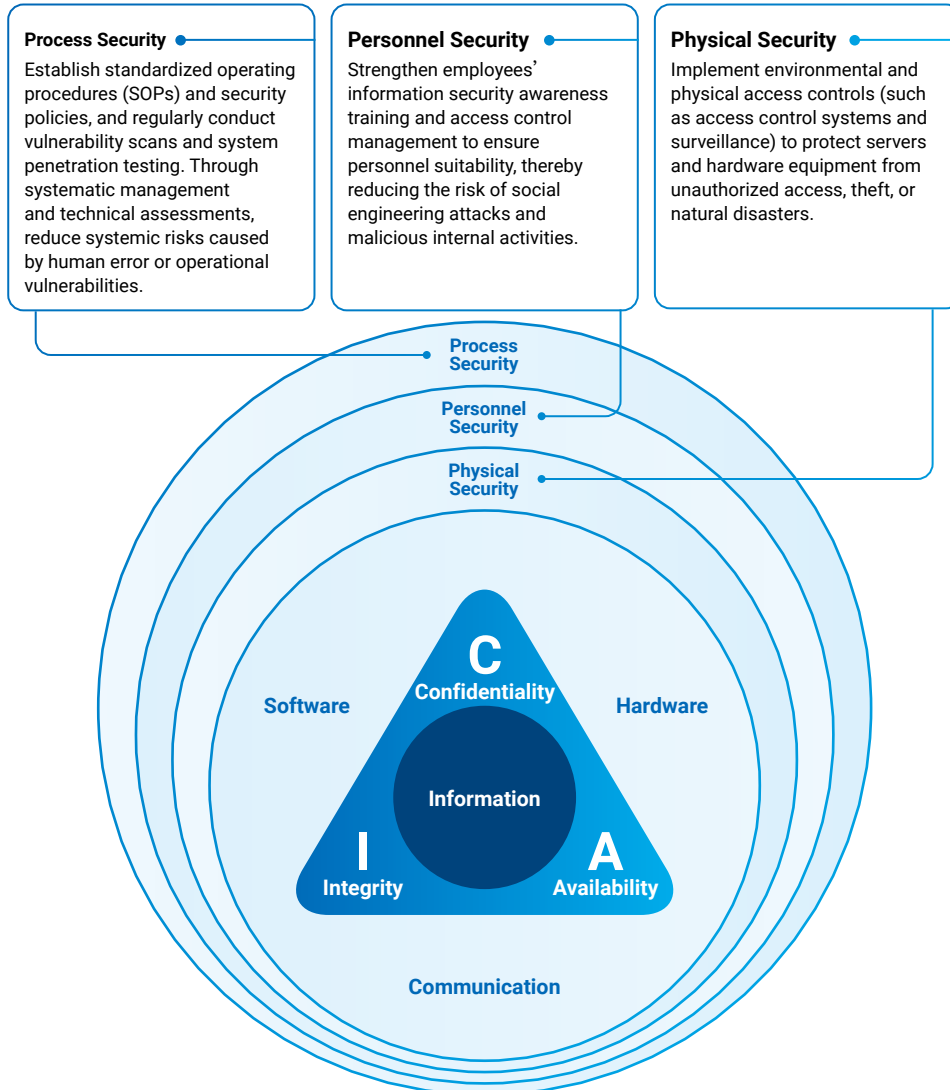
Comprehensive Information Security Defense System

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

SOLAR's Information Security Defense Strategy and Framework



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.



CHAPTER 2 CORPORATE GOVERNANCE

2025 Information Security Implementation Performance at SOLAR

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.



Cybersecurity Transformation and Governance: Process Optimization, Employee Training, and Device Management Achievements

✓ 10 Documents Core procedures continuously optimized to comply with international standards and strengthen information security governance.	✓ 100 % All new employees completed information security awareness training.	✓ 2 Exercises Email phishing simulation exercises	✓ 0 Incidents No information security breaches or data leakage incidents.	✓ 3 Drills Business, production, and network communication response drills to ensure operational resilience.	➤ 60 Minutes Annual information security training videos.	➤ 900 Participants Completed annual online information security training	➤ 7,000 Devices Controlled Multimedia photo storage function enabled for on-site equipment control
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Network & Cloud Security Management

Deployed a Cloud Web Application Firewall (WAF) and multi-layer email filtering system to effectively block malicious attacks and phishing emails, ensuring secure external communications.

✓ **Cloud Web Application Firewall (WAF) Implemented**

Asset Management & Secure Configuration

Endpoint Detection & Asset Management: Continued deployment of endpoint threat detection and Data Loss Prevention (DLP) solutions to strengthen device monitoring and prevent unauthorized disclosure of sensitive information.

➤ **19 Items**

Implemented and enhanced security configuration settings for perimeter firewalls.

Access Control

Implemented Network Access Control (NAC) to prevent unauthorized devices from connecting to the internal network; USB read/write access is fully disabled to prevent unauthorized data access and removal.

✓ **USB Read/Write Access Disabled**

✓ **Unauthorized Devices Prohibited**

Information Security Investment

2025 Investment

➤ **NT\$270 million**

▲ **8%**

2024 Investment

➤ **NT\$250 million**

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.



Meeting Presentations
Mid- to Senior-Level Executives



E-Bulletin Board Campaign
Employees



ESG Online Seminars
Employees



Continuous Education
ESG Unit Staff

ESG Corporate Panel Awareness

節省能資源 Saving Energy and Resources

- | | |
|--|--|
| ★ 下班後將待機電力的電器 (如：事務機、飲水機、蒸飯箱) 開關切掉或插頭拔掉，可有效節約用電並減少電費支出 | ★ Turning off or unplugging appliances that consume standby power after work (such as office machines, water dispensers, and rice steamers) can effectively save electricity and reduce electricity costs. |
| ★ 冷氣機溫度以 26~28 度 C 為宜，每調高 1 度 C，可節省用電 6% 以上 | ★ The air conditioner thermostat should be set between 26~28°C. Raising the temperature by 1°C can save more than 6% in electricity consumption. |
| ★ 辦公區域全面採用 LED 燈具，LED 燈具相較於傳統的白熾燈泡，節省照明用電 50% | ★ LED lighting in the office area can save 50% of electricity for lighting compared to traditional incandescent bulbs. |
| ★ 將原本馬桶水箱的配件換成二段式沖水配件，只需要用一半水量，即可完成沖水 | ★ Replacing the original toilet tank components with dual-flush fittings can allow flushing to be completed with only half the water usage. |



文字與圖源：環境部

公司能源政策 Energy Policy

- 1 遵守能源法規，推動自主節能
Conform to energy regulations and implement proactive energy saving measures.
- 2 支持綠色採購，持續節能減碳
Execute green purchasing and achieve energy saving and carbon reduction.
- 3 提升能源績效，促進環境永續
Boost efficiency of energy performance to build a sustainable environment.

公司節能目標 Energy-Saving Targets

各廠區每年節電 ≥ 1.5%
Annual Energy Savings ≥ 1.5% at Each Plant

能源管理系統 ISO 50001:2018

協助公司提升能源效率、改善能源績效、減少溫室氣體排放

ESG發展課 SOLAR
Change for Excellence!



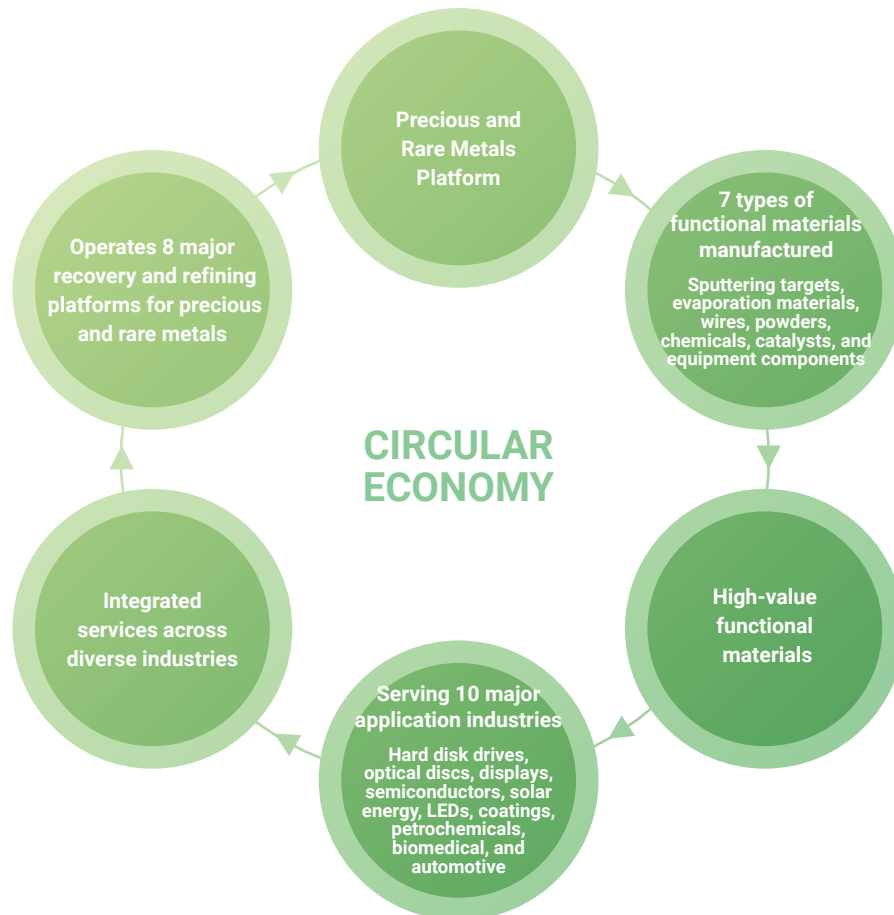
3. CIRCULAR ECONOMY

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CHAPTER 3 CIRCULAR ECONOMY

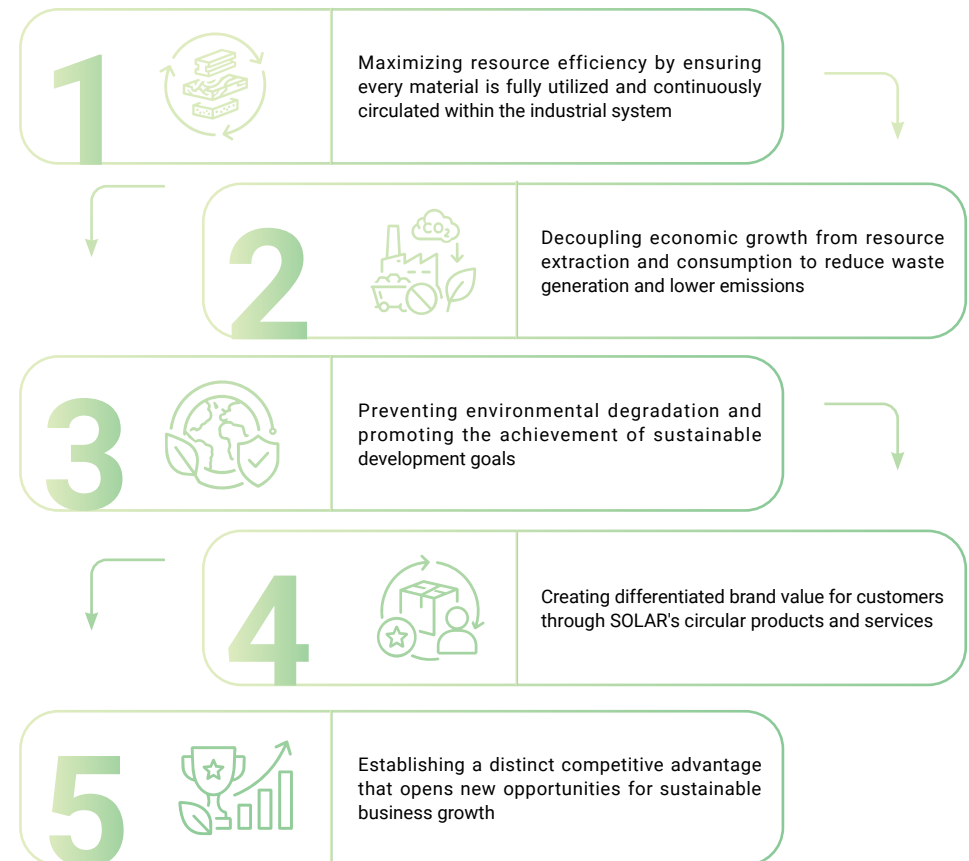
From Waste Regeneration to Carbon Reduction and Sustainability

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.



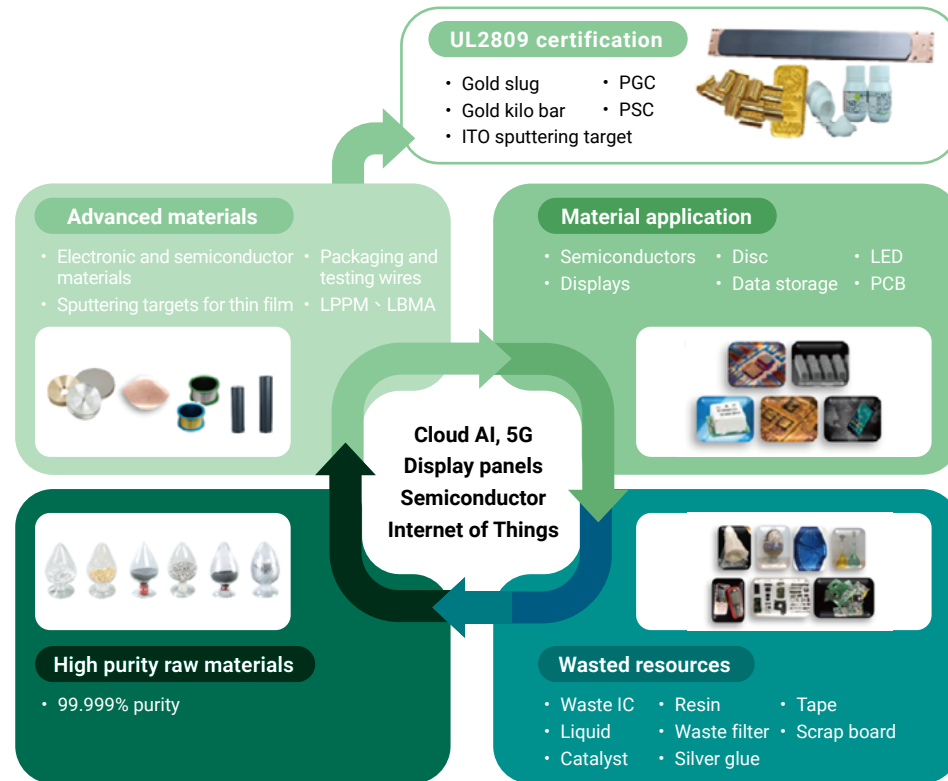
∞ High-Value Utilization of Metal Waste: Building a Comprehensive Precious Metals Value Chain and Creating Value

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:



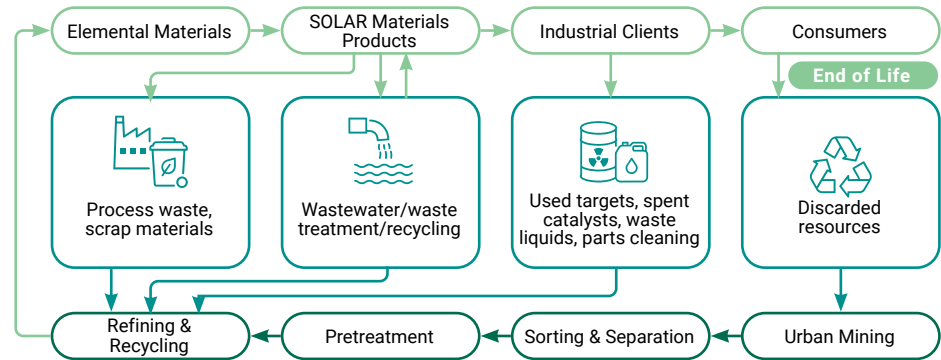
CHAPTER 3 CIRCULAR ECONOMY

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



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. SOLAR periodically tracks the recovery volumes of its top six precious metals. In 2025, silver (Ag) recovery decreased by approximately 36% due to reduced incoming feedstock. In contrast, platinum (Pt), ruthenium (Ru), and palladium (Pd) increased by approximately 20%, 26%, and 31% respectively, driven by higher recovery rates and improved production capacity.

Six key Metal recovery volumes over the past 3 years

(Unit: kg)

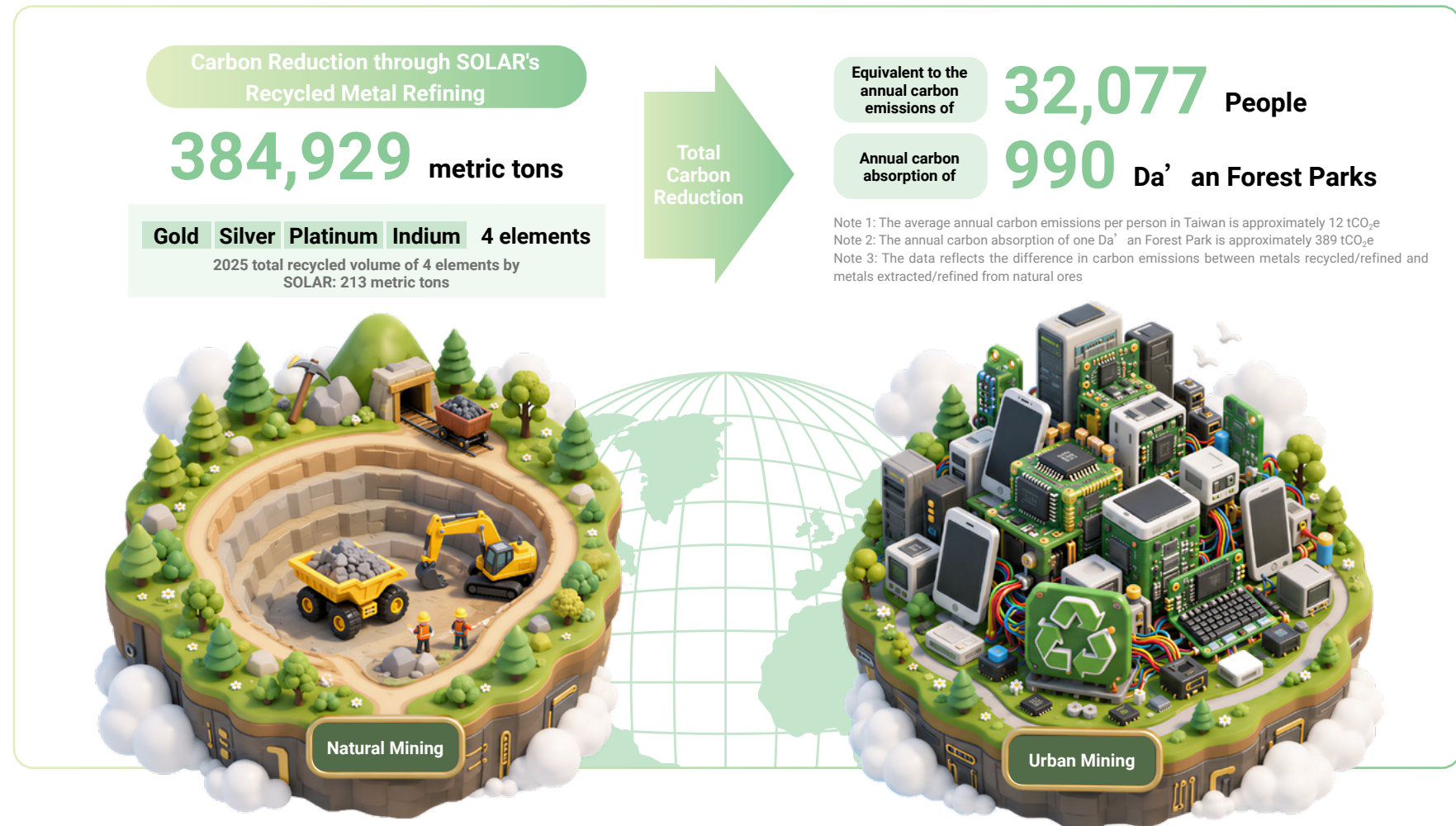
Item	Recovery Volume		
	2023	2024	2025
Au	10,196	11,211	10,674
Ag	111,712	113,034	72,536
Pt	3,800	3,652	4,389
Ru	7,973	11,290	14,229
Pd	521	535	701
In	84,760	111,199	110,476
Total	218,962	250,921	213,005

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

CHAPTER 3 CIRCULAR ECONOMY

In 2025, SOLAR recovered approximately 213 metric tons of precious and rare metals. Gold, silver, platinum, and indium together accounted for around 198 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 380,000 metric tons, equivalent to the annual per capita emissions of approximately 32,077 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 Precious and Rare Metals Recovery from Scrap



CHAPTER 3 CIRCULAR ECONOMY

Silver Circular Economy

∞ Rising demand for silver and scarcity-driven long-term value

With the rapid advancement of generative AI in 2025, demand for high-performance computing has increased significantly, driving strong growth in demand for critical materials. The global economy is gradually shifting from “compute scarcity” toward “resource scarcity.” Silver (Ag), with its outstanding electrical conductivity, thermal conductivity, and reflectivity, has evolved beyond its traditional applications in jewelry and investment, becoming an indispensable material for high-tech industries, including AI servers, electric vehicles, and solar energy systems. In 2025, global total silver demand is estimated to reach approximately 1.15 billion ounces, with industrial applications accounting for nearly 60%, demonstrating strong structural growth momentum.

However, the supply side has experienced deficits for five consecutive years. In 2025 alone, the silver supply shortfall is estimated at approximately 40.3 million ounces, while cumulative inventory drawdowns since 2021 have reached approximately 762 million ounces, indicating that the global silver market has remained in a state of structural shortage over the long term. In the electric vehicle sector, silver consumption per vehicle is approximately 67%–79% higher than that of conventional internal combustion engine vehicles. Furthermore, silver is expected to become the largest source of automotive silver demand by 2027, further intensifying the imbalance between supply and demand. Under this market structure, silver has transformed from a general commodity into a strategically critical scarce resource.

∞ The rise of circular supply: High-growth opportunities in recycled silver

Facing supply constraints and rapidly increasing demand, recycled silver is becoming an increasingly important source for addressing market shortages. As the expansion of AI applications and data centers accelerates demand for servers, power equipment, electronic components, and related infrastructure, silver consumption is expected to continue increasing. In recent years, global recycled silver supply has remained at approximately 190–200 million ounces, equivalent to around 6,000–6,200 tonnes, accounting for approximately 18%–20% of total supply and demonstrating its transition from a supplementary source into a critical supply component.

From a market value perspective, silver prices experienced significant growth in 2025, with market data cited by Reuters indicating an annual increase of approximately 147%. Assuming a global recycled silver supply of approximately 200 million ounces and a silver price scenario of USD 80 per ounce, the potential market value of recycled silver could reach approximately USD 16 billion. In addition, driven by sustainability-oriented consumption trends, approximately 20%–30% of jewelry sales in recent years have been influenced by sustainability considerations, further stimulating demand for recycled silver.

SOLAR has been deeply engaged in the silver circular economy for more than four decades. Through highly efficient recovery and refining technologies, the Company transforms silver resources contained in electronic waste and process residues into reusable raw materials. This approach not only helps address market supply shortages but also enables customers to mitigate raw material price volatility and enhance supply chain resilience for key industries such as semiconductors and electric vehicles.

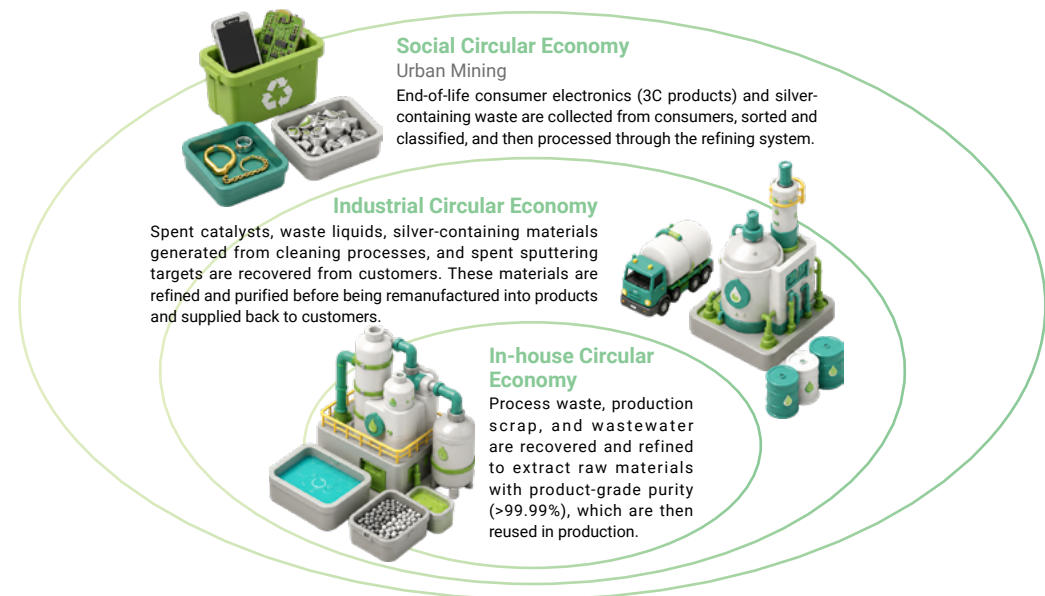
∞ Closed-loop value chain and low-carbon advantage: building sustainable competitiveness for high-tech industries

SOLAR has established a comprehensive silver circular value chain encompassing internal recycling, industrial recycling, and social recycling (urban mining). Silver resources recovered from process residues, industrial waste, and end-of-life consumer electronics are integrated into refining systems. Through advanced technologies, recycled silver purity can be enhanced to over 99.999%, enabling direct application in advanced semiconductor packaging and other critical manufacturing processes.

In terms of circular governance and quality management, the Company has adopted multiple international standards, including UL 2809 recycled content verification and the BS 8001 Circular Economy Framework (Level 4, the highest maturity level). Quality monitoring is conducted by laboratories accredited under LBMA, ISO/IEC 17025, and TAF, ensuring high traceability and establishing strong confidence in recycled silver within global markets.

From an environmental perspective, carbon reduction benefits of recycled silver vary depending on the life cycle assessment boundaries and methodologies applied. Publicly available studies indicate that recycled silver can significantly reduce carbon emissions compared with primary mined silver, with reductions estimated at approximately two-thirds to 87%. In addition, the Company has implemented wastewater resource recovery initiatives to achieve “zero landfill waste,” improving resource efficiency and reducing operational costs.

Through this circular economy model, SOLAR not only addresses global challenges related to resource scarcity and climate change but also establishes a long-term competitive advantage that integrates economic value with sustainable impact in the rapidly growing recycled silver market.



CHAPTER 3 CIRCULAR ECONOMY

Co-Creating a Sustainable Future

Keynote Speeches, Interviews, and Exchanges

SOLAR places circular economy at the core of its business strategy, embedding resource circularity into its corporate DNA. The Company continuously advances technological R&D and business model innovation to build a high-value-added material circular system, while expanding its industry influence through cross-sector collaboration.

In 2025, the Company participated in various platforms, including government forums, non-profit organization exchanges, and media interviews, to systematically communicate its circular economy practices and technological achievements. These efforts comprehensively demonstrate its closed-loop model—from “waste recycling” to “advanced materials”—and continue to lead the industry toward higher value creation and low-carbon transformation.

Taiwan Green Growth Series Forum hosted by the Ministry of Environment



Image source: Ministry of Environment Facebook page

Trade Insight interview report by the Taiwan External Trade Development Council



Article source: Trade Insight editorial team

Visit from the Global Federation of Chinese Business Women



International Industrial and Supply Chain Cooperation & Exchange Conference and Entrepreneurs' Taihu Forum



Visit from the Keelung City Environmental Protection Bureau



Cross-Strait (Kunshan) Supply Chain Negotiation Conference (attended by Kunshan General Manager representative)



Shanghai International Semiconductor Exhibition (Kunshan subsidiary)





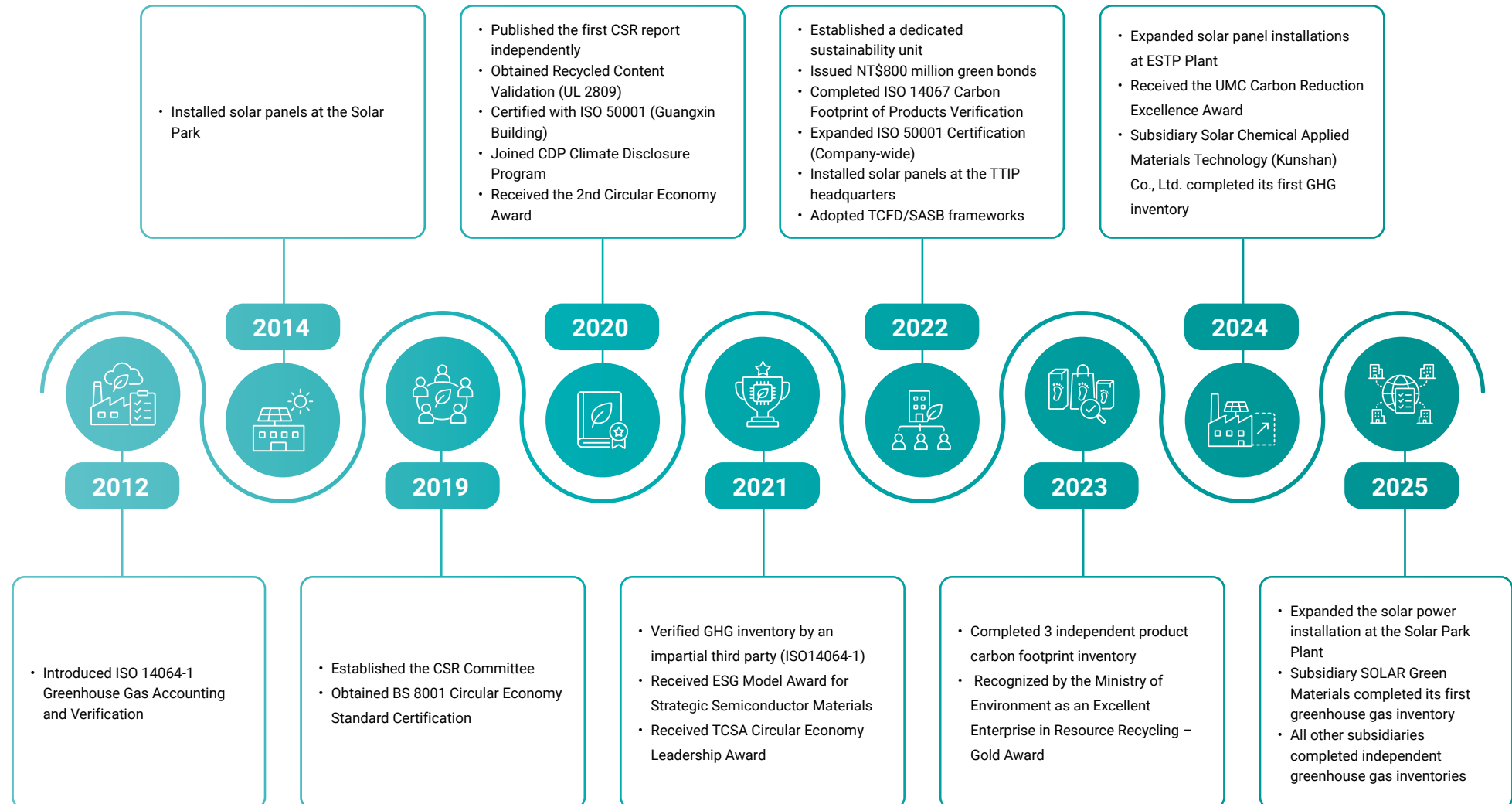
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CHAPTER 4 Environmental Sustainability

Environmental Protection and Sustainability in Action

∞ ESG Milestones



CHAPTER 4 Environmental Sustainability

∞ Protecting Earth’s Resource

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 2025, 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.

∞ Biodiversity: Bird and Plant Survey Report (Autumn 2024 – Summer 2025)

To better understand the current biodiversity conditions surrounding the plant site, SOLAR commissioned the Tainan Wild Bird Society in November 2024 to conduct a plant and bird ecological survey at its headquarters (TTIP Plant area), covering both terrestrial and aquatic ecosystems. The survey, conducted over four complete seasons, revealed rich and diverse biological communities within and around the site, demonstrating favorable habitat conditions and strong ecological potential.

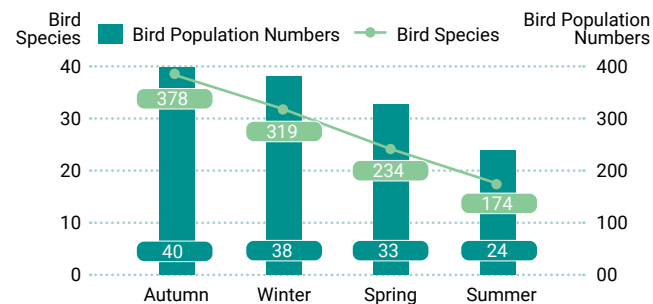
Survey Date November 19, 2024 Survey Season Autumn	Survey Items Birds, Plants
Survey Date January 14, 2025 Survey Season Winter	Survey Items Birds
Survey Date April 8, 2025 Survey Season Spring	Survey Items Birds, Plants
Survey Date July 15, 2025 Survey Season Summer	Survey Items Birds

CHAPTER 4 Environmental Sustainability

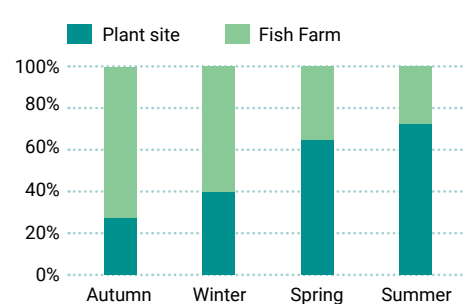
1 • Bird Survey

A total of 61 bird species from 32 families were recorded during the four-season survey, including seven introduced species. Details regarding species lists, population counts, and breeding codes are provided in Appendix 1. Both the number of bird species and individual birds were highest in autumn and lowest in summer, as shown in Figure 1. Seasonal variations were also observed in the spatial distribution of birds. During autumn and winter, more than 50% of the birds were distributed around the fish ponds located on the southern side of the plant area. In contrast, the spatial distribution pattern in spring and summer was opposite to that observed in autumn and winter (Figure 2).

Changes in Bird Species and Bird Population Numbers

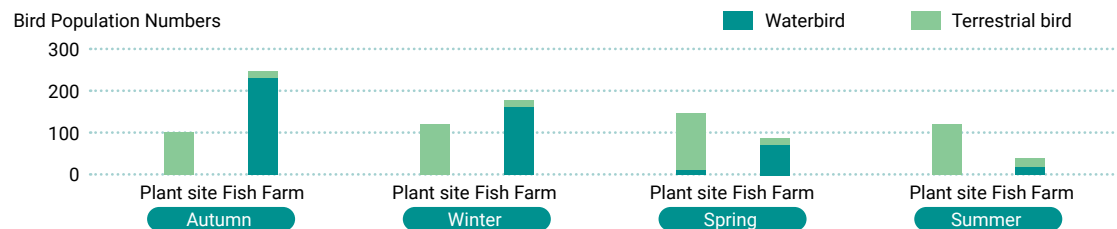


Spatial Distribution Ratio of Birds



The survey results were divided into two sampling areas—plant site and fish farm—and seasonal variations in bird abundance and community composition across the four seasons were compared, as shown in Figure 3. Bird abundance at the plant site showed relatively small seasonal variation, ranging from approximately 100 to 150 individuals, with spring slightly higher than the other seasons. The community was dominated by terrestrial birds, with occasional passage of waterbirds. In contrast, the fish farm area showed significant seasonal variation, with bird abundance exceeding 250 individuals in autumn, while dropping to only 48 individuals in summer. Waterbirds dominated in autumn, winter, and spring, whereas in summer the numbers of waterbirds and terrestrial birds were relatively balanced.

Seasonal changes in waterbird and terrestrial bird composition at the plant site and fish farm

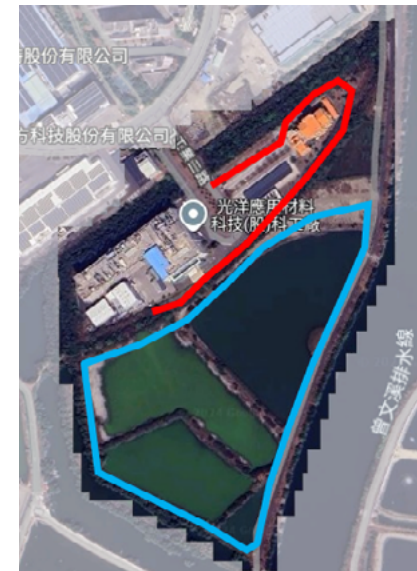


During spring and summer, bird breeding behavior was recorded in both the plant site and fish farm areas. The plant site, however, had a higher frequency of breeding-related activity, predominantly involving terrestrial birds. Species such as the Eurasian Tree Sparrow, Eastern Red-rumped Swallow, Black-billed Magpie, and Common Mynah were confirmed to be nesting and raising chicks in or around building structures at the plant site. Other species, including the Light-vented Bulbul, Japanese White-eye, Plain Prinia, and Zitting Cisticola, were only observed exhibiting pre-breeding behaviors such as singing and territorial display during the survey period; however, they may still utilize the surrounding green spaces of the plant site for breeding.

2 • Plant Survey

A total of 44 families and 89 plant species were recorded during the spring and autumn surveys. The full species list is provided in Appendix 2. Woody plants surrounding the plant site are primarily horticultural ornamental species and include several native species, such as *Melia azedarach*, *Pongamia pinnata*, *Taiwania malayana*, and *Scaevola taccada*. Several tree species listed in the Vascular Plant Red List were also recorded; however, these species have long been circulated in the horticultural market, including *Casuarina glauca* (NEN), *Heritiera littoralis* (NEN), *Excoecaria agallocha* (NEN), *Podocarpus costalis* (NCR), and *Rhaphiolepis indica* (NT). These species are likely intentionally introduced during the initial landscaping design of the plant site. The peripheral greenbelt is mainly dominated by *Leucaena leucocephala*, a highly invasive species that likely existed prior to development, along with salt-tolerant species such as *Aquilaria sinensis* (NVU) and *Barringtonia racemosa* (NT), both also listed in the Vascular Plant Red List.

Most herbaceous plants are species tolerant to frequent mowing, high levels of anthropogenic disturbance, and strong reproductive capacity. These include grasses such as *Axonopus compressus*, *Imperata cylindrica*, *Paspalum conjugatum*, and *Panicum maximum*, as well as legumes and Asteraceae species such as *Alysicarpus vaginalis*, *Stylosanthes guianensis*, and *Bidens pilosa*. Seasonal occurrences of plants such as *Solanum americanum* and *Gnaphalium affine* were also recorded. No Red List herbaceous species were observed during either survey.



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).

CHAPTER 4 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
Governance	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.
	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.
Strategy	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)
	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.

CHAPTER 4 Environmental Sustainability

Aspects	TCFD Disclosure Recommendation	SOLAR' s response
Strategy	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.
	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.
Risk Management	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 1.5%.
	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 2025 (in tCO₂e) are as follows: • Scope 1: 5,547 • Scope 2: 26,922 • Scope 3: 148,039
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets	In 2025, SOLAR implemented 48 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 1,670,542 kWh, achieving an energy saving rate of 2.7% and meeting the annual target.

CHAPTER 4 Environmental Sustainability

∞ 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.

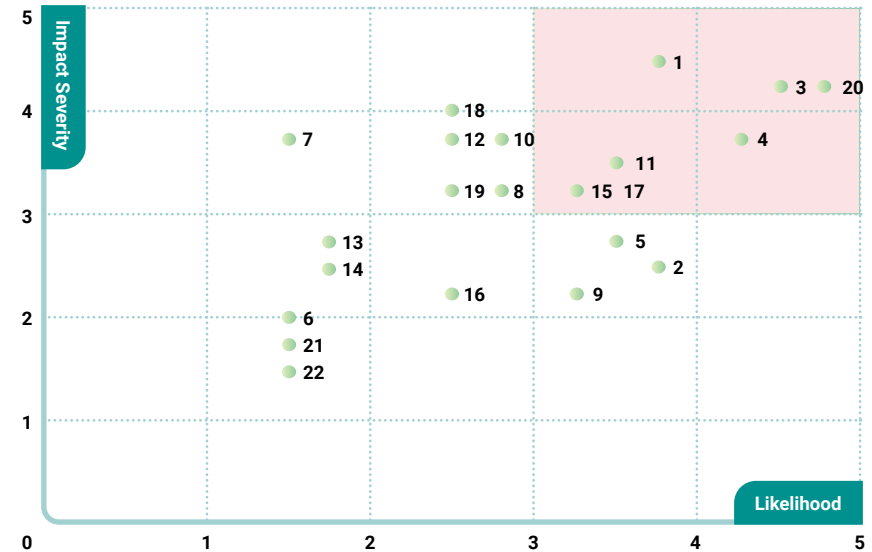
Risk Category	Scenario	Scenario Description
Transition Risk	IEA NZE Net Zero Emissions by 2050 Scenario	This scenario assumes that the global energy sector achieves net zero emissions by 2050, with developed economies reaching net zero earlier than developing ones. Global temperature rise is limited 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 2025, 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	No.	Risk Item
1	Carbon tax/carbon fee mechanisms	15	Tropical cyclones
3	Renewable energy regulations	17	Changes in rainfall patterns and distribution
4	Air pollution control	20	Government policies promoting “optimized power usage, improved efficiency, and power restrictions when necessary”
11	Uncertainty in market signals		

CHAPTER 4 Environmental Sustainability

∞ Assessment of Material Climate Risks and Adaptation Measures for Business, Strategy, and Finance

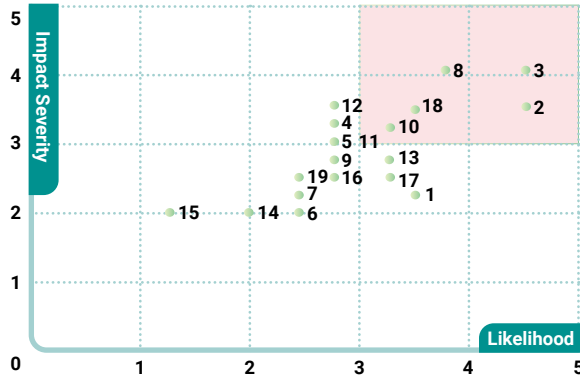
Material Carbon Risks	Risk Description	Timeframe	Impacted Value Chain Scope	Affected Plant Facility	Potential Operational Disruption and Financial Impact	Adaptation Measures
Introduction of carbon tax or carbon fee mechanisms	- The EU plans to implement the Carbon Border Adjustment Mechanism (CBAM) in 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 2025, energy-saving initiatives target at least 1.5% annual reduction. - Continued installation of renewable energy systems from 2022 to 2025, 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. - 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 2025 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.
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. - 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.

CHAPTER 4 Environmental Sustainability

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. - The Liuying Science and Technology Industrial Park and Environmental Technology Park, where the Solar Park and ESTP plant are located, have previously drawn public attention due to concerns over air odor issues. In response, the Tainan City Environmental Protection Bureau and the Economic Development Bureau have strengthened environmental monitoring and management measures for factories within the industrial 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.
Uncertainty in market signals	- 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.	Medium-term	Suppliers, SOLAR, Customers	Taiwan, Mainland China	Increase in operating and R&D costs; low financial impact	- 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.
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.
Tropical cyclones (typhoons)	- 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.	Short-term	Suppliers, SOLAR, Customers	Taiwan	Decrease in operating revenue; low financial impact	- 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.

CHAPTER 4 Environmental Sustainability

∞ 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.
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.

CHAPTER 4 Environmental Sustainability

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.

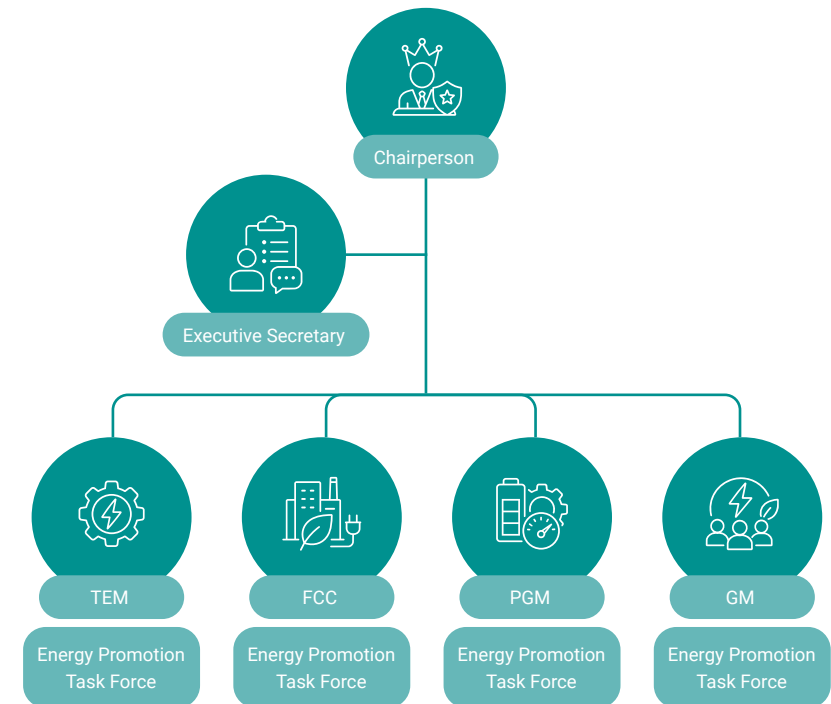
Since 2020, SOLAR has been progressively implementing the ISO 50001 Energy Management System and has continued to strengthen its energy management practices. In 2022, three facilities in Taiwan (Headquarters and R&D Center, Solar Park, and ESTP Plant) successfully adopted ISO 50001 and have since undergone 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



CHAPTER 4 Environmental Sustainability

∞ Energy Consumption Overview

In 2025, SOLAR's primary energy source was purchased electricity, totaling 204,469 GJ (accounting for approximately 74.2% of total energy use). This was followed by natural gas, gasoline, and diesel, totaling 70,805 GJ (about 25.7%). Other renewable energy sources (excluding energy sold) amounted to 432 GJ, representing 0.1% of total use. Total energy consumption in 2025 was 275,707 GJ.

Energy Consumption Overview

Item	單位	2023	2024	2025
Natural Gas, Gasoline, Diesel (A) ^{Note 1}	kWh	16,120,869	17,660,515	19,668,125
	GJ	58,035	63,578	70,805
Purchased Electricity (B) ^{Note 2}	kWh	55,099,082	60,595,139	56,796,899
	GJ	198,357	218,142	204,469
Total Renewable Energy (C) ^{Note 3}	kWh	320,182	517,525	2,410,882
	GJ	1,153	1,863	8,679
Sold Renewable Energy (D) ^{Note 3}	kWh	315,232	73,992	2,290,727
	GJ	1,135	266	8,247
Total Energy Consumption (A + B + C - D)	kWh	71,224,901	78,699,187	76,585,179
	GJ	256,410	283,317	275,707

Note 1: Calculation formula = Consumption × Electricity equivalence conversion factor. The conversion factors are based on the 2024 Energy Product Calculation formula = Consumption × Electricity equivalence conversion factor. The conversion factors are based on the 2024 Energy Product Unit Calorific Value Table published by the Bureau of Energy, Ministry of Economic Affairs. Electricity equivalence conversion factors: Natural gas = 10.13, Gasoline = 8.74, Diesel = 10.03.

Note 2: Excludes electricity consumption from leased factory buildings and subsidiaries.

Note 3: Due to the installation of new renewable energy facilities at the Solar Park plant in 2025, all generated renewable energy is fully sold to the grid under a feed-in tariff scheme, resulting in an increase in total renewable energy generation.

Note 4 : 1 kWh = 0.0036 GJ

In 2025, SOLAR's energy intensity per NT\$1,000 of revenue was 0.01768 GJ, representing a decrease compared to 2024. 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 2025 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	2023	2024	2025
Total Energy Consumption (GJ/year)	256,410	283,317	275,707
SOLAR Standalone Revenue (NT\$ thousand)	8,207,459	11,477,609	15,599,016
Energy Intensity (GJ/NT\$1,000)	0.03124	0.02468	0.01768

∞ 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 2025, SOLAR implemented 48 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 1,670,542 kWh (6,014 GJ), achieving an energy saving rate of 2.7%.

2025 energy-saving measures and reduced energy consumption

Category	Number of Projects	Total Power Saved (%)	Power Saved (kWh)	Power Saved (GJ)
Enhanced System Efficiency	5	6%	79,373	286
Equipment Replacement	9	27%	498,451	1,794
Process Optimization	14	31%	594,273	2,139
Improved Management Practices	20	36%	498,445	1,794
Total	48	100%	1,670,542	6,013

Note : 1 kWh = 0.0036 GJ

CHAPTER 4 Environmental Sustainability

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

Since 2014, SOLAR has installed solar panels within its plant sites to actively fulfill its commitment to environmental sustainability. In recent years, in response to government energy transition and sustainability policies, SOLAR has accelerated the deployment of solar power generation systems. As of the end of 2025, the total installed capacity of solar power systems across its three plant sites in Taiwan has reached 2,129 kWp, representing a significant increase of 199% compared to 2024, demonstrating the Company’ s strong commitment to expanding renewable energy adoption. Looking ahead, SOLAR will continue to advance the installation of solar power systems and plans to complete the solar panel installation at the Solar Park plant site by 2028. Upon completion, the total installed capacity is expected to reach 3,248 kWp, further moving toward a more sustainable operational model.

In terms of carbon reduction performance, SOLAR generated 517,000 kWh of electricity through solar power in 2024, reducing carbon emissions by 245 metric tons of CO₂. With the upgrade and expansion of solar facilities, total electricity generation in 2025 increased to 2,411,000 kWh, resulting in a reduction of 1,143 metric tons of CO₂ emissions, further advancing the Company’ s environmental sustainability goals.

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

Year	2023	2024	2025
Power Generation (kWh)	320,182	517,525	2,410,882
Carbon Reduction (metric tons CO₂e/year)	158	245	1,143

Note: The solar power generation data includes the TTIP Plant, Solar Park, and ESTP Plant.

The emission reductions in this section are calculated based on Taiwan Power Company’ s publicly announced “2024 Electricity Emission Factor.” The emission factors used for each year are as follows: 0.494 kgCO₂e/kWh for 2023; 0.474 kgCO₂e/kWh for 2024. As the 2025 carbon emissions data had not yet been published at the time of the third-party assurance of this report, the 2024 carbon emissions data were used.

Facing the increasing share of renewable energy and growing electricity demand, Taiwan’ s power grid is undergoing structural transformation as it advances toward energy transition and net-zero carbon emissions. Enhancing grid resilience and flexibility has therefore become a critical priority.

To encourage participation in the electricity market and integrate private energy resources, Taiwan Power Company established the Electricity Trading Platform in July 2021. Through mechanisms such as demand response, self-owned power generation facilities, and grid-connected energy storage systems, enterprises are able to participate in grid dispatch and help improve operational flexibility.

Since July 2024, SOLAR has participated in the Electricity Trading Platform pilot program through two self-owned generators, providing backup power when required by the grid. This initiative helps enhance grid stability and supports national energy transition policies. Going forward, the Company will continue to evaluate the potential participation of additional self-owned generators, without affecting existing operations, to actively support power system stability and the energy transition.

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. SOLAR also regularly organizes internal employee training programs and encourages participation in government-sponsored low-carbon and net-zero capacity-building courses. These initiatives enable employees to stay updated on the latest developments in greenhouse gas management, become proficient in inventory tools, and enhance the Company’ s professional 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 its greenhouse gas inventory in accordance with ISO 14064-1:2018. It passed verification by the British Standards Institution (BSI) in May 2025 for its 2024 greenhouse gas inventory covering the period from January 1 to December 31, 2024 (Categories 1-5). It also passed BSI verification in May 2026 for its 2025 greenhouse gas inventory covering January 1 to December 31, 2025 (Categories 1-5). For both 2024 and 2025, BSI issued verification statements. Categories 1-2 were verified at a reasonable assurance level, while Categories 3-5 were concluded under limited assurance, with no qualifications or reservations issued.

In response to regulatory requirements, the 2025 greenhouse gas inventory boundary must align with the financial reporting boundary. Therefore, except for two subsidiaries in Kunshan, China (SOLAR Green Materials and SOLAR Chemical), which were verified separately, all other subsidiaries were included within the parent company’ s inventory boundary and verified accordingly. This approach enables a comprehensive understanding of the Group’ s total greenhouse gas emissions and serves as a basis for determining carbon reduction targets and prioritizing mitigation measures.

∞ Greenhouse Gas Emissions and Emissions Intensity

SOLAR reviews its overall carbon reduction performance annually through third-party verification of its greenhouse gas inventory, obtaining verification statements at a reasonable assurance level. In 2025, total Scope 1 and Scope 2 emissions in Taiwan amounted to 32,469 metric tons of CO₂e, representing a 6.3% decrease compared to the previous year. The main emission source was Scope 2 indirect energy emissions from electricity consumption, accounting for 82.9% of total emissions. Scope 3 emissions cover all subsidiaries except those in Kunshan, China, with total emissions reaching 148,039 metric tons of CO₂e in 2025, a decrease of approximately 37.3% year-over-year. The reduction was primarily driven by a decrease in purchased goods, as well as differences in emission factors associated with various precious metals.

SOLAR calculates its greenhouse gas emissions intensity based on the results of its Scope 1 and Scope 2 greenhouse gas inventory. The decrease in greenhouse gas emissions intensity in 2025 was primarily due to fluctuations in revenue caused by changes in precious metal material prices, as revenue includes the value of precious metal materials, which are subject to market fluctuations. The inventory data are disclosed in the following table.

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Item	單位	2023	2024	2025
Solar Taiwan	Scope 1	5,668	5,938	5,547
	Scope 2	27,274	28,722	26,922
	Subtotal (A)	32,942	34,660	32,469
	Scope 3	151,852	236,257	148,039
All subsidiaries included in the consolidated financial statements	Scope 1	-	-	2,287
	Scope 2	-	-	6,341
	Subtotal (B)	-	-	8,628
	Scope 3	-	-	31,395
Total Scope 1 + Scope 2 (C)=(A)+(B)	t CO ₂ e	32,942	34,660	41,097
SOLAR Standalone Revenue(D)	NT\$ Thousand	8,207,459	11,477,609	15,599,016
SOLAR Consolidated Revenue(E)	NT\$ Thousand	22,629,192	29,769,958	39,411,439
GHG Emission Intensity of SOLAR Taiwan (A)/(D)	tCO ₂ e/	0.004	0.003	0.002
Group Consolidated GHG Emission Intensity (C)/(E)	NT\$ Thousand	-	-	0.001

∞ 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 1.5% (based on the previous year). In 2025, using 2024 as the baseline year, SOLAR implemented a total of 48 energy-saving projects covering four major areas: equipment replacement, process optimization, system efficiency enhancement, and management improvement. The total energy-saving rate in 2025 reached 2.7%, with total savings of 1,670,542 kWh, equivalent to 792 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 use.

∞ Deepening Carbon Reduction Actions, SOLAR Receives “ESG Outstanding Contribution Award” from Ennostar Group

SOLAR was invited to participate in Ennostar Group's “2025 Supply Chain Sustainability Collaboration Conference,” where it engaged with supply chain partners to exchange insights on green transformation and sustainability collaboration. At the event, SOLAR was honored with the “ESG Outstanding Contribution Award,” recognizing the Company's achievements in sustainable practices across environmental, social, and governance aspects.

2025 Supply Chain Sustainability Collaboration Conference



Chairman Chii-Feng, Huang of SOLAR, second from the right in the photo

Image source : Ennostar Group Facebook

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, phosphoric 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	2023	2024	2025
Sulfur Oxides (SOx)	0.77	0.77	1.25
Nitrogen Oxides (NOx)	3.75	5.81	8.77
Particulate pollutants	0.45	0.36	0.50
Volatile Organic Compounds (VOCs)	15.25	18.61	16.84

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 2025, SOLAR's total water withdrawal across its Taiwan plants amounted to 489.353 million liters, with total discharge reaching 341.881 million liters and total water consumption totaling 147.472 million liters.

Water withdrawal over the past 3 years

Unit: million liters (thousand cubic meters)

Water withdrawal by source		2023	2024	2025
Output water	Freshwater	0	0	0
	Other water	7.673	8.847	9.892
Third-party water	Freshwater	342.329	415.964	479.461
	Other water	0	0	0
Total withdrawal	Freshwater	342.329	415.964	479.461
	Other water	7.673	8.847	9.892

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

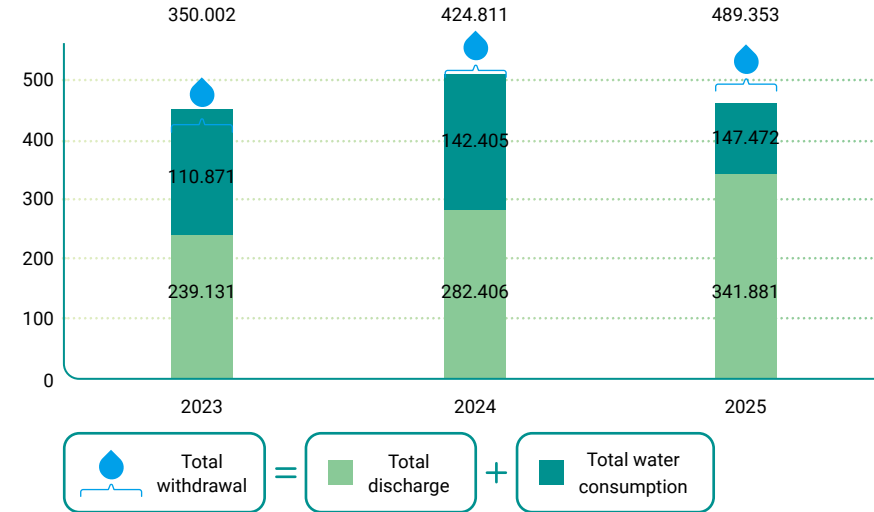
Unit: million liters (thousand cubic meters)

Freshwater and other water discharge volume		2023	2024	2025
Total discharge		239.131	282.406	341.881

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 also places strong emphasis on water recycling. Specific measures include rainwater harvesting within the plant site and reclaimed water systems from wastewater treatment facilities. In 2025, the Company additionally introduced a reuse treatment process for spent alkaline wastewater. The amount of water recycled and reused reached 262 metric tons.

Water recycling practices and statistics over the past 3 years

(Unit: metric tons)

Year	2023	2024	2025
Rainwater harvesting ^{Note 1}	1,872	3,594	1,881
Wastewater reclamation ^{Note 2}	10,460	7,570	11,940
Total recycled water	12,332	11,164	13,821

Note 1: Includes rainwater harvesting volume from TTIP Plant and Solar Park. (measurement method: flow meter)

Note 2: Reclaimed water produced by the recycled water system at the Solar Park, which is reused at end-use points. (measurement method: flow meter)

Note 3: Reduction in sodium hydroxide solution water content from alkaline wastewater treatment at the TTIP Plant. (measurement method: flow meter)

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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 2025, all of SOLAR's waste was processed by qualified and contracted collection and treatment vendors. A total of 25 vendor audits were conducted, and all vendors met the Company's management requirements.



In 2025, the total waste generation from SOLAR's Taiwan facilities was 4,003.10 metric tons. The amount of waste recycled and reused was 1,821.94 metric tons, resulting in a recycling and reuse rate of 45.51%. Waste generation increased by 468.75 metric tons compared to the previous year, primarily driven by increases in Category C and Category D waste. The increase in Category C waste was mainly attributed to copper-containing sludge, which was treated through resource recovery processes and sent to licensed recycling and reuse facilities. The increase in Category D waste was mainly due to valuable waste liquids processed and recovered by the Company's designated treatment contractors. Among non-hazardous waste, general solid waste totaled 2,774.70 metric tons, of which 1,147.39 metric tons were recycled and reused, 743.43 metric tons were treated through incineration facilities equipped with energy recovery systems, and 883.88 metric tons were disposed of through other direct disposal methods. General liquid waste totaled 812.34 metric tons, of which 397.42 metric tons were recycled and reused, while 414.92 metric tons were directly disposed of.

Waste Management Process Flowchart

Unit: metric tons

Waste Category		2023	2024	2025
Hazardous Waste	Category A Waste	68.59	70.22	73.78
	Category B Waste	11.47	12.18	12.23
	Category C Waste	254.95	197.72	330.05
	Subtotal	335.01	280.12	416.06
Non-Hazardous Waste	Category D Waste	1,890.85	2,480.60	2,777.10
	Category E Waste	65.16	42.43	42.47
	Category R Waste	320.28	396.09	525.41
	Non-precious Metals	298.46	335.11	242.06
Subtotal		2,574.75	3,254.23	3,587.04
Total		2,909.76	3,534.35	4,003.10

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.

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Waste generation over the past 3 years

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	Off-site	Off-site	On-site	Off-site	Off-site	Off-site
Hazardous Waste	Category A Waste	0.00	15.98	0.00	0.00	0.00	0.00	0.00	57.79
	Category B Waste	0.00	9.34	0.00	0.00	0.00	2.88	0.00	0.00
	Category C Waste	206.88	21.17	23.75	0.00	0.00	0.00	71.49	6.77
	Subtotal	206.88	46.50	23.75	0.00	0.00	2.88	71.49	64.56
Non-Hazardous Waste	Category D Waste	285.47	186.12	263.28	783.69	7.96	129.18	429.66	691.74
	Category E Waste	0.00	0.00	42.47	0.00	0.00	0.00	0.00	0.00
	Category R Waste	334.59	0.00	190.82	0.00	0.00	0.00	0.00	0.00
	Non-precious Metals	0.00	0.00	242.06	0.00	0.00	0.00	0.00	0.00
	Subtotal	620.06	186.12	738.63	783.69	7.96	129.18	429.66	691.74
Total		826.94	232.62	762.38	783.69	7.96	132.06	501.15	756.30

∞ 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 2025, 8,550 kilograms (3.41%) of the scrapped materials were recovered and processed by suppliers, while 242,056 kilograms (96.59%) were handled by recycling contractors.

Effectiveness of the Waste Resource Recovery Assessment Platform

Item	Treatment Method	2023	2024	2025
Scrapped Materials(Solid)	Collected and processed by suppliers	6,873	6,200	8,550
Scrapped Materials(Solid)	Handled by recycling contractors	291,586	328,905	242,056

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

CHAPTER 4 Environmental Sustainability

∞ 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 2025, the primary emission reduction initiatives focused on packaging material reduction and sludge drying reduction. The corresponding reduction performance and case examples for 2025 are presented in the table below.

2025 Waste Reduction Case Study

Program/Initiative Name	Description	Reduction Target	Reduction Achieved
 Packaging Material Reduction Initiative	The product packaging is composed of a three-layer structure. By optimizing the dimensions of the first and second layers, the weight of packaging materials is reduced, thereby decreasing the generation of waste packaging materials and associated carbon emissions.	Packaging material reduction: annual carbon reduction of 86 kg CO ₂ e	Annual reduction of 455 kg CO ₂ e
 PI Tape Reduction Initiative	Alternative materials are used to reduce the consumption of protective PI tape, thereby reducing the generation of plastic waste.	PI tape usage reduction: 50% annual reduction	53% annual reduction
 Sludge Reduction Improvement Initiative	Wastewater sludge is processed using a drying system to reduce moisture content and decrease overall sludge volume.	Average monthly reduction: 60%	Average monthly reduction: 70%

2025 Waste Recycling and Reuse Rate, and Landfill Ratio

2025	Item
46%	Waste Recycling and Reuse Rate (%) (Target >30%)
13%	Waste Landfill Ratio (%) (Target < 30%)

Note: The waste recycling and reuse rate is affected by factors such as product mix, production volume fluctuations, and process adjustments. SOLAR continues to promote source reduction and resource recycling management to improve overall resource efficiency and enhance recycling and reuse rates.





5. 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 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 :



SOLAR delivers high-quality services



∞ Customer Satisfaction Survey

SOLAR aims for outstanding quality and complete customer satisfaction as its ultimate goal. SOLAR proactively conducts annual customer satisfaction surveys to systematically collect customer needs and feedback. Through continuous optimization of internal processes, SOLAR deepens customer-oriented management and implements the core spirit of "customer satisfaction" in its quality policy.

As a responsible enterprise, SOLAR is committed to providing high-quality products and professional services, and regards customer satisfaction as a key performance indicator of the social aspect of ESG. In response to the improvement issues identified in the annual customer satisfaction survey, SOLAR has established a cross-departmental review and optimization mechanism. It has also gradually implemented data-driven management and feedback tracking processes to enhance service quality and establish long-term, stable customer trust and partnerships.

Explanation of the Customer Satisfaction Survey Mechanism :

Survey Frequency

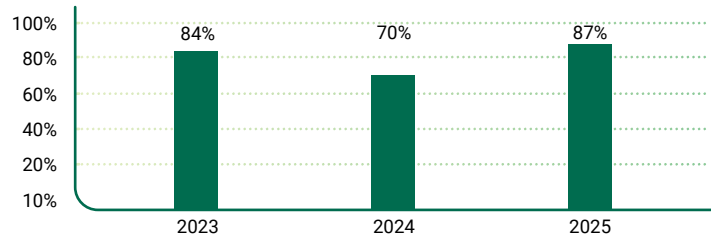
Solar conducts customer satisfaction surveys annually and carries out result analysis and improvement follow-up.

Survey Scope

Technical support, service quality, product quality, and delivery performance.

CHAPTER 5 Products and Services

Average Customer Satisfaction Target Achievement Rate – Past Three Years



∞ Customer Complaint Handling Process

SOLAR is a manufacturer of precious and rare metal application materials, with products used in industries including storage media, optoelectronic displays, and electronic semiconductors. SOLAR is committed to promptly responding to customer needs and swiftly resolving customer issues, viewing customer complaints as important opportunities for continuous improvement.

Prior to 2006, SOLAR implemented the 8D problem-solving methodology and established a comprehensive customer complaint management system to enhance the efficiency and accuracy of complaint handling. To further enhance service quality, SOLAR continued to optimize and improve the customer complaint management system in 2025. Through systematic and standardized handling procedures, SOLAR ensures timely tracking of customer feedback and provides concrete and effective corrective actions to improve customer satisfaction and foster long-term partnerships.

∞ Customer Privacy Protection

SOLAR places great importance on protecting customer privacy and intellectual property. All customer-related information is handled under strict confidentiality protocols. SOLAR has implemented a “Source File Protection Management System,” where all documents are encrypted and safeguarded—especially confidential files, which are subject to privileged access management. 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 2025, SOLAR continued to maintain the validity of its ISO/IEC 27001:2022 Information Security Management System certification. To date, no incidents involving customer data breaches have occurred, reflecting SOLAR’s stringent standards and outstanding performance in information security management.

Product Quality Management

SOLAR is a global leader in the research, development, and manufacturing of thin-film sputtering targets. Leveraging precious and rare metal recycling and refining as its platform, SOLAR focuses on the development of high-value functional materials. In accordance with the requirements of the IATF 16949 Automotive Quality Management System and the ISO 9001 Quality Management System, SOLAR has established a comprehensive and rigorous quality management system. Combined with SOLAR’s business philosophy, it has defined a quality policy centered on research and development technology orientation, service, and customer satisfaction.

SOLAR has established clear and measurable quality objectives and ensures their effective implementation through regular reviews and management mechanisms. At the same time, SOLAR integrates the concept of continuous improvement into daily operations and workflows to continuously enhance employees’ quality awareness, risk thinking, and practical application of 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.

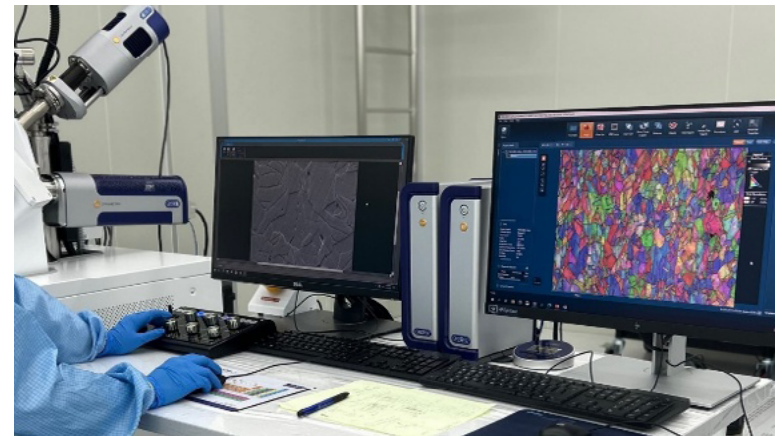
∞ Professional and Precise Analytical Techniques

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 2025, the lab processed over 10,000 test samples in a single month, continuously advancing in the field of precision testing for next-generation manufacturing.



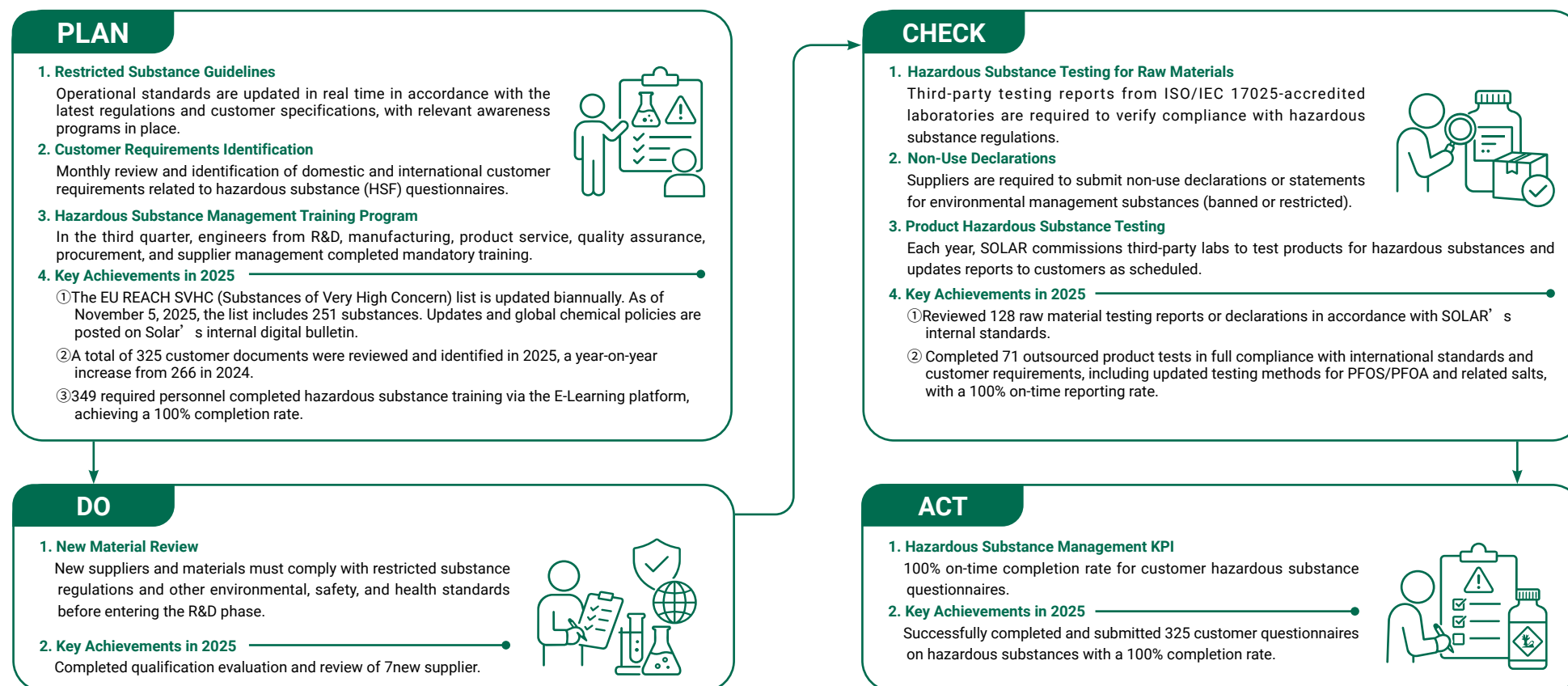
CHAPTER 5 Products and Services

∞ Efficient and Outstanding Service Quality

SOLAR maintains strong partnerships with its customers. The sales and R&D teams regularly engage in technical exchanges with customer technical personnel to understand their needs and actively collaborate on product development and optimization. In addition, as climate change issues receive increasing attention, SOLAR actively responds to customer demands by providing greenhouse gas inventories and carbon footprint information. SOLAR collaborates closely with customers to jointly promote carbon reduction initiatives and was honored with the "ESG Outstanding Contribution Award" from Ennostar Holdings in 2025. At the same time, SOLAR has responded flexibly to supply chain challenges and adjusted delivery schedules accordingly, ensuring supply stability with a high degree of flexibility, thereby demonstrating excellent collaboration and service value. SOLAR has not violated any regulations or voluntary standards regarding product and service information and labeling. SOLAR aspires not only to be a supplier but also to be the most trusted key partner for its customers, providing reliable and satisfactory 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.



CHAPTER 5 Products and Services

Technology and Innovation

SOLAR focuses on the development of three major industries: storage media, electronic semiconductors, and optoelectronics and displays, developing thin film sputtering and evaporation application materials needed for these three industries and forming a material circulation. In addition to striving to provide high-quality products and solutions to customers in various industries and becoming a supplier that satisfies customers, SOLAR also actively works with market leaders to jointly develop various new materials and expand into new application markets. In 2025, SOLAR continued to invest in the development of thin-film materials for high-density storage media and next-generation memories, establish advanced materials technologies to help localize material supply for Taiwan's semiconductor industry, develop ceramic materials required to meet various optoelectronic performance needs, and actively enhance electronic waste treatment and precious and rare metal recycling and refining technologies, thereby strengthening product competitiveness and aligning with sustainable development trends. In addition to continuously advancing material science, SOLAR also prioritizes zero-carbon transformation, demonstrating a dedicated commitment to global sustainable development.

SOLAR's Niche Competitive Advantages

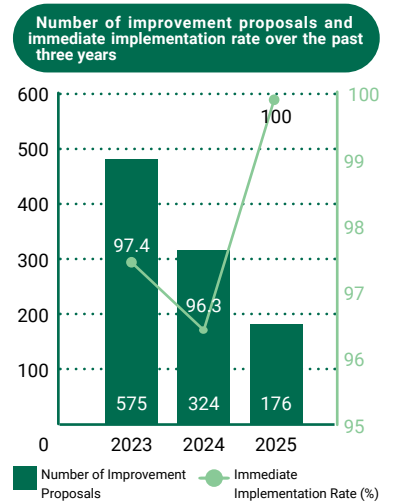
1. Developed over 3,000 alloy formulations, demonstrating extensive alloy design expertise that allows Solar to offer customized material solutions for thin-film applications, providing clients with a competitive edge in emerging supply chains.
2. Equipped with both melting and casting, as well as powder 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.
3. Built comprehensive analysis and testing capabilities for sputtering targets and thin films, accelerating technology development and ensuring product quality.
4. Offers a complete circular economy model, from precious and rare metal materials to recovery.
5. Progressively establishing an integrated operations model that delivers comprehensive end-to-end solutions tailored to customer needs, and refining, maintaining full control over target raw materials.

The rapid development of new technology applications has led to an increasing demand for various functional new materials and sustainable material recycling. Considering this, SOLAR will further enhance its core competitiveness. Alongside its focus on utilizing precious metals in the green circular economy, storage medium, optoelectronic displays, and electronic semiconductors, SOLAR will also expand its presence in the new energy and carbon reduction sectors. Through the establishment of key technologies and the validation of product development, SOLAR aims to achieve a more comprehensive core technology and product portfolio. Furthermore, SOLAR safeguards research and development accomplishments and fosters a culture of active innovation among colleagues through its intellectual property management system and innovation incentive program.

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 2025, a total of 176 improvement proposals were submitted across SOLAR, with an immediate trial implementation rate of 100%. 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.



National Quality Competitions

In response to customer invitations, SOLAR actively participated in National QC circle Competitions. In 2025, SOLAR took part in the Taiwan Continuous Improvement Awards (TCIA) hosted by the Corporate Synergy Development Center. 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.



On-Site Review – Continuous Improvement Competition



District President's Award – 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. SOLAR 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 management platform. Dedicated compliance personnel conduct compliance reviews before raw material intake. The Committee holds an annual due diligence review meeting to continuously assess, implement, and monitor the management practices and risk control effectiveness related to the responsible minerals supply chain.

LBMA and LPPM Responsible Sourcing Programs

The Responsible Sourcing Programs of the London Bullion Market Association (LBMA) and the London Platinum and Palladium Market (LPPM) aim to ensure that refiners operate in accordance with due diligence principles and implement responsible procurement practices. The project follows the framework established by the OECD Due Diligence Guidance for Responsible Mineral Supply Chains and requires auditors to conduct independent third-party audits of the refineries in accordance with the revised International Standard on Assurance Engagements No. 3000 (ISAE 3000).

To reduce the administrative burden of duplicate audits for refineries, the Responsible Minerals Initiative (RMI) and the London Bullion Market Association (LBMA) have announced mutual recognition of their independent third-party gold refinery audit results.

SOLAR undergoes annual third-party audits to ensure the effective operation of its responsible procurement management system. The third-party audit results for 2025 showed no deficiencies. Compliance information for the relevant gold (Au), silver (Ag), and platinum (Pt) certified refineries can be found on the official websites of LBMA, LPPM, and RMI.



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

SOLAR collects due diligence information throughout the 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). By doing so, SOLAR enhances visibility into suppliers' responsible sourcing practices and source transparency, while continuously mitigating potential conflict minerals risks.



CHAPTER 5 Products and Services

Supply Chain Management

∞ Supplier Management Standards

Under the philosophy of sustainable development, SOLAR aims to build a sustainable supply chain, establish stable and mutually beneficial relationships with supply chain partners, and jointly fulfill corporate social responsibility to contribute to environmental protection. To effectively manage suppliers, SOLAR has established the Supplier Management Procedure Manual, which applies to first- and second-tier suppliers. This includes management procedures for raw materials and critical materials, externally purchased semi-finished or finished products, and outsourced processing of semi-finished or finished products. The regulations cover new supplier evaluation procedures, annual supplier assessments, and supplier audit operations. In addition, SOLAR evaluates suppliers based on annual transaction amounts, supply sources, the difficulty of obtaining alternatives, and suppliers' high technical and innovative capabilities (or the degree of reliance on supplier technology). Those scoring above the internal threshold are designated as key suppliers, with the list reviewed and updated annually.

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 SOLAR'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, SOLAR 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 2025, SOLAR added seven new suppliers for direct and critical materials. All successfully passed the evaluation and were approved as qualified vendors.

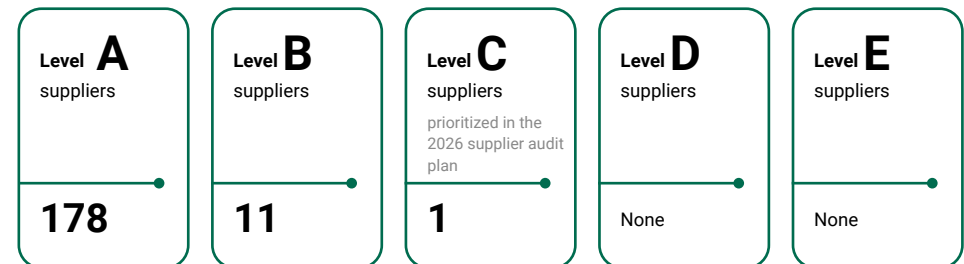
∞ Annual Supplier Evaluation

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 2025, a total of 190 suppliers were included in SOLAR's annual evaluation.

2025 Evaluation Results





CHAPTER 5 Products and Services

∞ Annual Supplier Audits

Each year, SOLAR develops a supplier audit plan. In accordance with this plan, audits are conducted on key raw material suppliers through written questionnaires, as well as on-site and remote audits. 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. SOLAR 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.

Supplier Audit Results from the Past Three Years, Including Written, On-Site, and Remote Audits

The Joint Audit Team audited suppliers of raw materials and key materials, externally purchased semi-finished and finished products, and outsourced processing semi-finished products: 22 suppliers in 2023, 24 suppliers in 2024, and 29 suppliers in 2025.

2025 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.

∞ Local Procurement and Green Procurement

SOLAR actively implements local procurement practices. Under the condition of meeting product suitability and quality requirements, SOLAR 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.

The local procurement ratio has remained at 92% over the past three years, demonstrating SOLAR's long-term commitment to supporting the local supply chain. By prioritizing cooperation with local suppliers, SOLAR promotes the development of the regional industrial economy.

Number and proportion of local suppliers over the past three years

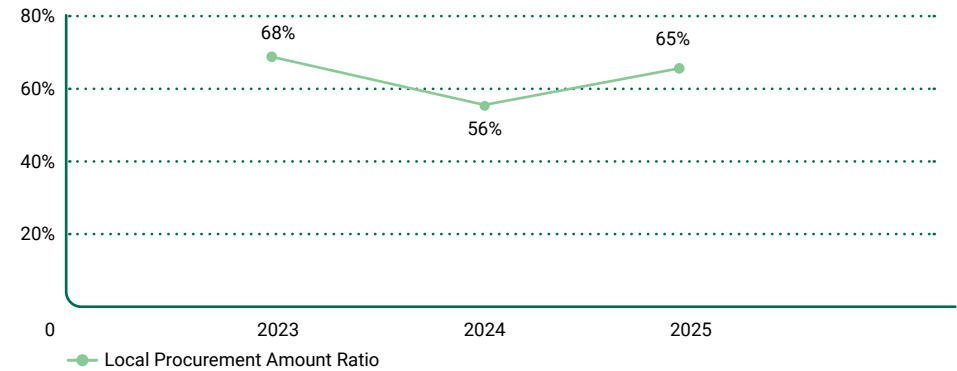


Number of Local Suppliers Over the Past Three Years

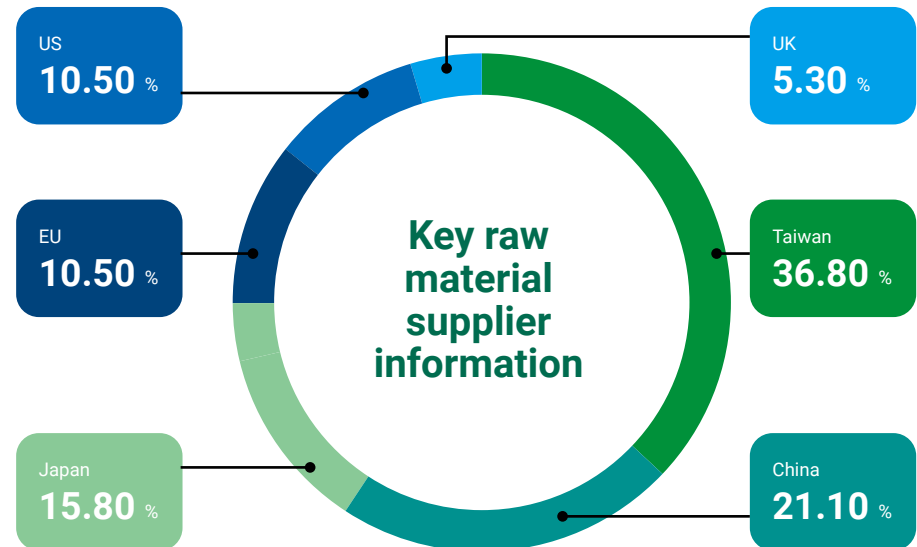
2023	917
2024	952
2025	907

Note: Direct procurement from foreign manufacturers of the Taiwan branch or office is classified as local suppliers.

Proportion of local procurement by value over the past three years



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.



CHAPTER 5 Products and Services

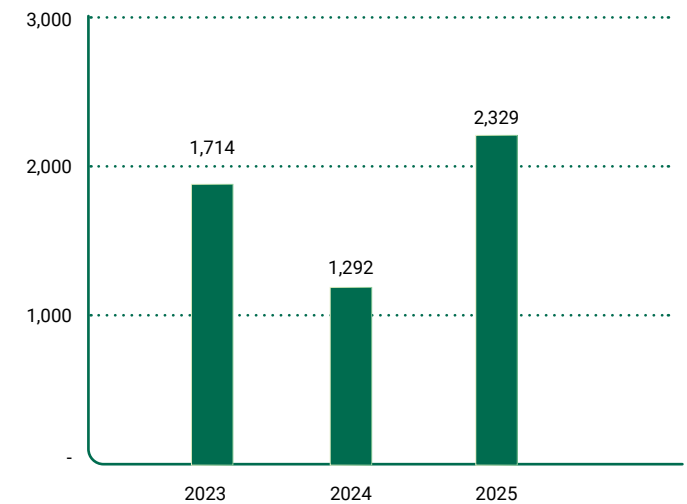
Green procurement is a core component of SOLAR's commitment to sustainable development. Guided by environmentally friendly principles, SOLAR has placed increasing importance on green procurement in recent years. Throughout sourcing, manufacturing, sales, usage, and disposal, SOLAR prioritizes products 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 2025, SOLAR reported NT\$23.29 million in green procurement spending. SOLAR has been recognized for four 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.

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



Green procurement spending over the past three years

NT\$ ten thousand



∞ Critical Materials Management

When key materials are used in products, SOLAR often faces risks such as supply chain disruptions and market fluctuations. SOLAR continues to strengthen its key materials management planning by categorizing materials into four management quadrants based on their characteristics, sources, and procurement difficulty. SOLAR implements differentiated management mechanisms accordingly to enhance the overall resilience of the supply chain.

In the early stages of supplier collaboration, SOLAR requires suppliers to sign multiple codes of conduct declarations. For key material suppliers, SOLAR also establishes a critical version of the quality management agreement, clearly defining responsibilities for quality, delivery schedules, and risk control, and requires suppliers to complete signing to further mitigate potential operational risks.

Regarding key material management measures, SOLAR continued to sign long-term supply contracts with core suppliers in 2025 to ensure a stable and predictable supply of materials. At the same time, SOLAR continues to promote a supplier diversification strategy, improve the establishment of material storage areas, and accelerate the development and validation process of alternative materials. Through the above measures, when SOLAR faces supply disruption risks due to natural disasters, geopolitical issues, or other major global events, it can promptly activate contingency mechanisms to ensure operational stability and consistent supply to customers.

In response to the increasing attention on climate change and sustainable development, SOLAR further deepened its understanding of the ESG performance of key material suppliers in 2025. The assessment scope covered the progress of greenhouse gas inventory implementation, energy-saving and carbon reduction measures, and related management systems. In the future, SOLAR will continue to collaborate with key material suppliers and customers to jointly promote low-carbon transformation and sustainable supply chain development, contributing to climate change mitigation.



6. Employee Care

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CHAPTER 6 Employee Care

SOLAR places strong emphasis on employee development and the protection of employee rights. SOLAR 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 SOLAR’ s long-term sustainable growth.

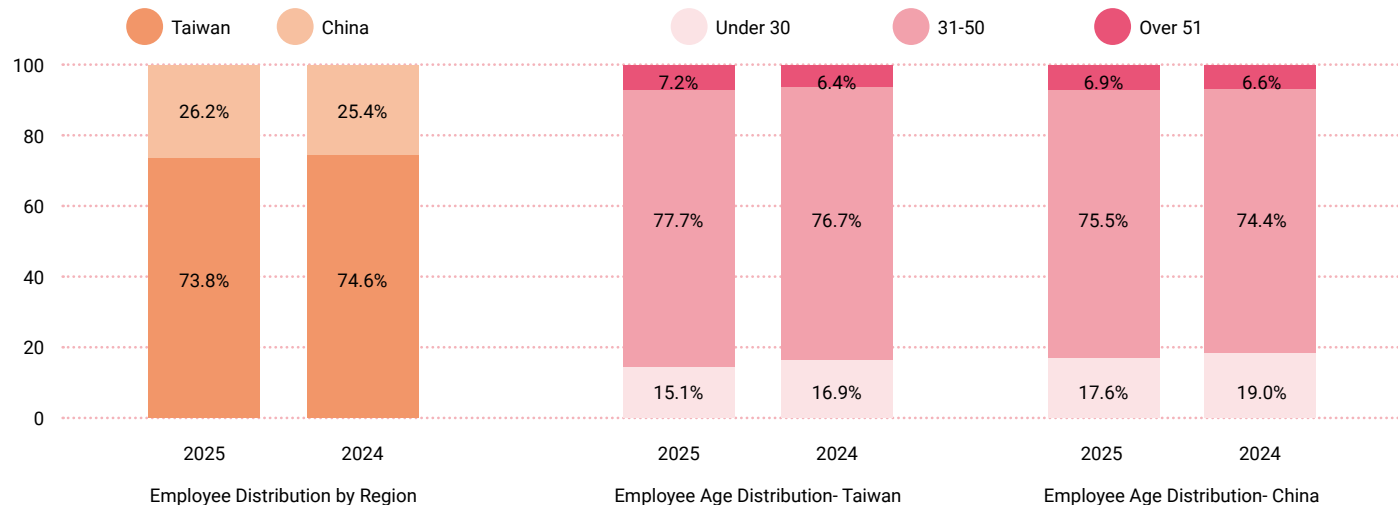
Human Resources Policy

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 to 2026–2030, SOLAR has launched the “Sustainable Growth” phase, 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 received enhanced training in next-generation management and frontline leadership through TWI (Training Within Industry) courses during 2023–2025. During the same period, SOLAR incorporated training blueprints for digital capabilities and ESG literacy, supporting SOLAR’ s dual transformation strategy toward both digitalization and net-zero sustainability.

∞ Workforce Structure and Distribution

As of December 31, 2025, SOLAR employed a total of 1,670 people, including 1,233 employees in Taiwan and 437 in Mainland China. By comparison, as of December 31, 2024, the total number of employees was 1,671, with 1,246 in Taiwan and 425 in Mainland China. In terms of age structure in 2025, the workforce continued to be primarily composed of young to mid-career employees. In Taiwan, 77.7% of employees were aged 31 to 50, while in Mainland China the proportion was 75.5%. Employees aged 30 or below accounted for 15.1% in Taiwan and 17.6% in Mainland China. Those aged 51 and above made up 7.2% and 6.9%, respectively.



CHAPTER 6 Employee Care

SOLAR Workforce Structure Distribution

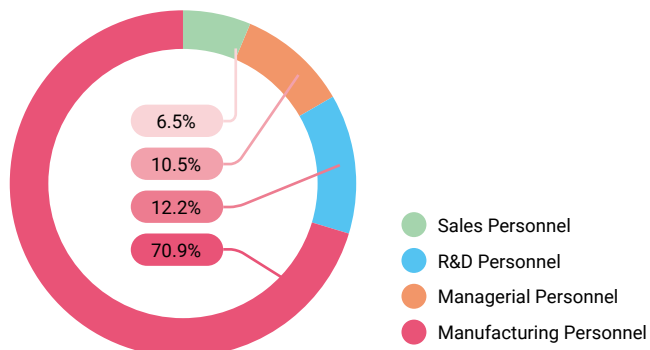
Region	Category	Function Group	Female		Male		Subtotal	
			Hires	Percentage of Employees by Region	Hires	Percentage of Employees by Region	Hires	Percentage of Employees by Region
Taiwan	Age	Under 30	48	3.9%	138	11.2%	186	15.1%
		31–50	219	17.8%	739	59.9%	958	77.7%
		Over 51	21	1.7%	68	5.5%	89	7.2%
	Contract Type	Indefinite-Term Employees	282	22.9%	944	76.5 %	1226	99.4%
		Conduct regular training programs	6	0.5%	1	0.1%	7	0.6%
	Employment Type	Full-Time Personnel	288	23.4%	945	76.6%	1233	100%
Part-Time Employees		0	0%	0	0.0%	0	0.0%	
Mainland China	Age	Under 30	19	4.3%	58	13.3%	77	17.6%
		31–50	90	20.6%	240	54.9%	330	75.5%
		Over 51	6	1.4%	24	5.5%	30	6.9%
	Contract Type	Indefinite-Term Employees	38	8.7%	101	23.1%	139	31.8%
		Conduct regular training programs	77	17.6%	221	50.6%	298	68.2%
	Employment Type	Full-Time Personnel	115	26.3%	322	73.7%	437	100.0%
		Part-Time Employees	0	0.0%	0	0.0%	0	0.0%

Note 1: As of December 31, 2025, there were 1,233 employees in SOLAR's Taiwan operations and 437 employees in SOLAR's Mainland China operations. Of the total workforce, 403 employees (24.1%) were female and 1,267 employees (75.9%) were male.

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 70.9%, followed by management personnel at 12.2%. R&D personnel and sales personnel account for 10.5% and 6.5%, respectively.

Employee Distribution by Job Category



Employee Distribution by Job Category and Gender

Job Category	Female		Male		Subtotal	
	Hires	% of total employees	Hires	% of total employees	Hires	% of total employees
Sales personnel	72	4.3%	36	2.2%	108	6.5%
R&D Personnel	79	4.7%	96	5.7%	175	10.5%
Managerial personnel	97	5.8%	106	6.3%	203	12.1%
Manufacturing personnel	155	9.3%	1,029	61.6%	1,184	70.9%
Subtotal	403	24.1%	1,267	75.9%	1,670	100.0%

Note 1: Total number of employees as of December 31, 2025: 1,670

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

CHAPTER 6 Employee Care

In 2025, SOLAR's employee hiring rate in Taiwan was 35.8%, 31.5% last year; employee turnover rate was 36.1%, 17.3% last year. Both are due to internal transfers following the establishment of the subsidiary Xalloy in 2025. In 2025, the employee hiring rate in China was 8.9%, 12.7% last year; employee turnover rate was 8.9%, 12.5% last year.

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	37	3.0%	58	4.7%	95	7.7%
		31–50	90	7.3%	230	18.7%	320	26.0%
		Over 51	5	0.4%	22	1.8%	27	2.2%
		Subtotal	132	10.7%	310	25.1%	442	35.8%
	Departures	Under 30	28	2.3%	52	4.2%	80	6.5%
		31–50	95	7.7%	233	18.9%	328	26.6%
		Over 51	13	1.1%	24	1.9%	37	3.0%
		Subtotal	136	11.0%	309	25.1%	445	36.1%
Mainland China	New Hires	Under 30	1	0.2%	16	3.7%	17	3.9%
		31–50	5	1.1%	17	3.9%	22	5.0%
		Over 51	0	0.0%	0	0.0%	0	0.0%
		Subtotal	6	1.4%	33	7.6%	39	8.9%
	Departures	Under 30	1	0.2%	11	2.5%	12	2.7%
		31–50	7	1.6%	18	4.1%	25	5.7%
		Over 51	0	0.0%	2	0.5%	2	0.5%
		Subtotal	8	1.8%	31	7.1%	39	8.9%

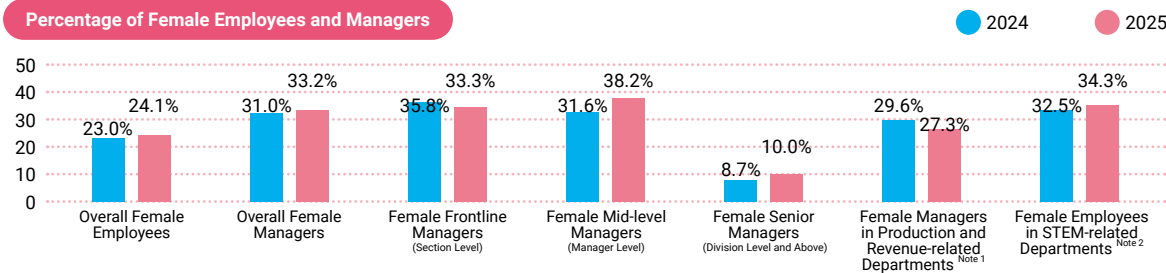
Note 1: As of December 31, 2025, there were 1,233 employees in SOLAR's Taiwan operations and 437 employees in SOLAR's Mainland China operations

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

Note 3: Due to the establishment of Xalloy and the internal transfer of 244 employees within the group, the number of new hires and resignations increased in 2025.

Due to the nature of the industry, the workforce at SOLAR predominantly comprises male employees. The overall percentage of female managers stood at 33.2%, with no significant fluctuation over the past two years.

Percentage of Female Employees and Managers



Note 1: Production and revenue-related departments exclude GM and BO units.

Note 2: STEM-related departments refer to engineering units.

Note 3: The statistical scope includes Solar Taiwan and China

SOLAR is committed to providing fair and appropriate employment opportunities, prioritizing professional competence as the primary recruitment criterion. SOLAR 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 employees from Taiwan, Mainland China, the Philippines, and Malaysia. Employees from Taiwan account for over 60.7% of the total workforce, demonstrating SOLAR's strong commitment to local hiring.

Ratio of Employees and Managers by Nationality

Nationality	Total Employees	Ratio	Total Managers	Ratio
Taiwan	1,014	60.7%	145	70.7%
Philippines	218	13.0%	0	0.0%
Malaysia	1	0.1%	1	0.5%
Mainland China	437	26.2%	59	28.8%
Total	1,670	100.0%	205	100.0%

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

SOLAR provides inclusive employment opportunities and is legally required to employ 12 persons with disabilities. SOLAR actually employs 11 persons with disabilities, including one part-time employee and three with severe disabilities. According to regulations, each part-time employee counts as 0.5 of a person, and each person with severe disabilities counts as two persons. Therefore, in 2025, the weighted calculation exceeds the statutory employment ratio by 12.5%, qualifying as an "excess employment" of persons with disabilities under the law. SOLAR employs a diverse range of employees with disabilities across different plant locations, including 2 in management positions and 9 in manufacturing roles. SOLAR provides stable and suitable work environments based on employees' abilities, grants them special employment rights according to their positions, and offers supportive accommodations in both work and environmental aspects.

Non-Employee Workers

Item/ Year	2025	2024
Contractors (Attendance)	22,856	20,478
Security Personnel (Number of Persons)	23	23
Cleaning (Number of Persons)	14	14

Note 1: Contractor attendance is recorded based on daily work permit applications for site entry, and the total reflects the cumulative number of annual site entries.

Note 2: Security and cleaning personnel are counted as of December 31, 2025.

CHAPTER 6 Employee Care

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, SOLAR 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 SOLAR’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 SOLAR’s strategic objectives.

SOLAR’s investment in education and training extends beyond comprehensive strategic planning to the continuous pursuit of quality and performance excellence. Since 2008, SOLAR has established a systematic training quality management mechanism through the implementation of the Talent Quality-management System (TTQS) by the Workforce Development Agency. After first receiving the Gold Award in 2019, SOLAR has continuously invested in talent development, consistently earning the Gold Award in subsequent evaluations. In 2025, SOLAR was again honored with the Gold Award, valid for two years, demonstrating its commitment to and effectiveness in talent development.

The Workforce Development Agency
“Talent Quality-management System”
(TTQS) Gold Certificate



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 SOLAR’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.

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, SOLAR 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 2025, a total of 992 training sessions were conducted with 14,830 participants, and the average training hours per employee reached 15 hours. In addition, since 2024, in alignment with its DEI (Diversity, Equity, and Inclusion) policy, SOLAR has implemented a learning roadmap for blue-collar foreign workers. Migrant workers are encouraged to learn Chinese to facilitate their development into frontline supervisors or transition into mid-level positions in the future, thereby promoting the principles of diversity, equity, and inclusion.

Employee Training Hours and Resources in 2025

Item	Number of Shifts	Total Employees	Total Hours (hours)	Total Cost (NT\$)
New Employee Orientation Training	109	212	2,690	150,750
Professional Skills Training	288	635	5,534	1,289,099
Managerial Competency Training	36	534	2,823	1,305,986
General Education Training	522	13,412	15,942	268,755
Self-Development Training	37	37	443	189,657
Total	992	14,830	27,432	3,204,247

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)	72	152	272	244	97	989	1,826
Training Hours During Reporting Period (B)	1,439	2,586	3,275	3,286	1,224	15,624	27,432
Average Training Hours During Reporting Period (C) = (B)/(A)	20.0	17.0	12.0	13.5	12.6	15.8	15.0

Note 1: As of December 31, 2025, the total number of employees was 1,670.

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

CHAPTER 6 Employee Care

∞ 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 2,711 digital courses and 5,801 in-person sessions, with cumulative logins reaching 359,671.

∞ Employee Performance Evaluation

SOLAR has long maintained a robust performance management system incorporating objective-setting, regular reviews, and formal evaluations to support organizational development, competency management, and employee growth. In parallel, SOLAR has established a comprehensive career development and promotion framework covering advancement, internal mobility, and retention. This framework empowers employees to pursue career growth and realize their potential while enabling SOLAR to identify key talents and provide targeted 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)	68	246	89	403
	Number of employees receiving regular performance and career development reviews (B)	66	227	81	374
	Percentage (C = B / A)	97.1%	92.3%	91.0%	92.8%
Male	Total number of employees at end of reporting period (D)	135	215	917	1,267
	Number of employees receiving regular performance and career development reviews (E)	129	197	895	1,221
	Percentage (F = E / D)	95.6%	91.6%	97.6%	96.4%
Subtotal	Total number of employees at end of reporting period (G)	203	461	1,006	1,670
	Number of employees receiving regular performance and career development reviews (H)	195	424	976	1,595
	Percentage (I = H / G)	96.1%	92.0%	97.0%	95.5%

Note 1: As of December 31, 2025, the total number of employees at the end of the reporting period was 1,670. Employees who had resigned or had been employed for less than three months were excluded from the performance evaluation statistics.

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

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. SOLAR 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. SOLAR enforces the following policies: (1) weekly working hours do not exceed 46 hours; (2) two days off per week.

Number and Annual Salary of Full-Time Non-Managerial Employees in 2024 and 2025

Item	2024	2025	Growth
Number of full-time non-managerial employees	1,173	1,170	-3 (-0.3%)
Average salary	NT\$788,435	NT\$926,676	NT\$138,241 (17.5%)
Median salary	NT\$620,408	NT\$713,638	NT\$93,230 (15.0%)

Note 1: Data includes only SOLAR’s operations 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

Category	Male	Female
 Senior-level managers (base salary)	1	0.75
 Senior-level managers (total salary)	1	0.67
 Other managerial personnel (base salary)	1	0.91
 Other managerial personnel (total salary)	1	0.90
 Non-managerial personnel (base salary)	1	1.14

Note: Data includes only SOLAR’s operations in Taiwan.



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∞ Employee Stock Options and Employee Share Ownership Trust

As part of its medium- to long-term talent development strategy, SOLAR established an Employee Share Ownership Trust to retain high-performing, key, and high-potential talent. In addition to contributing a fixed amount from their monthly salary, participating employees also receive performance-based matching contributions from SOLAR. 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 from 41.6% in 2019 to 63.5% in 2025—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," SOLAR strives to build a culture of shared growth.

Employee Participation in Share Ownership Trust in Taiwan over the Past Three Years

Year	2023	2024	2025
Number of Participants	580	606	628
Participation Rate	64.8%	62.4%	63.5%

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, SOLAR 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. SOLAR contributing at least 6% of each employee's monthly wages to their individual pension accounts.

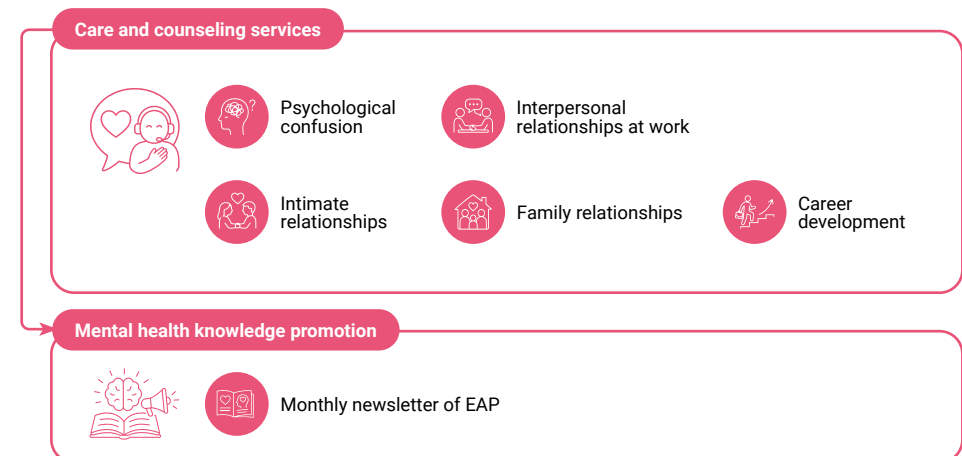
∞ Advance Notice of Operational Changes Compliant with Local Labor Regulations

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. SOLAR 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 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 SOLAR's care and concern. Typhoon Danas in 2025 caused severe damage to northern Tainan. SOLAR's Optical Technology and Environmental Technology plants were among the heavily affected areas. A total of eight employee assistance applications were received, with subsidies amounting to NT\$130,000.

In addition, SOLAR places great importance on employee mental health. In 2025, it conducted a mental health assessment survey and promoted diverse counseling resources and support channels. SOLAR's Kunshan subsidiary has implemented an Employee Assistance Program (EAP), which includes caring consultation services (covering work, family, psychological, interpersonal, and career development issues) and mental health education. Through this employee care program, SOLAR aims to support employees in establishing healthy physical and mental well-being.



CHAPTER 6 Employee Care

∞ Protection Against Unlawful Infringement in the Workplace

SOLAR publicly affirms its commitment to fostering a friendly and respectful workplace, maintaining harmonious labor relations, and promoting gender equality. SOLAR is committed to protecting employees, job applicants, and service recipients from unlawful infringement, including sexual harassment. In accordance with the SOLAR Unlawful Infringement Protection Guidelines, SOLAR has established reporting channels and conducts annual risk assessments to identify potential workplace harassment risks. Additional evaluations are conducted for medium- and high-risk departments, with preventive measures implemented accordingly. All new employees are required to complete harassment prevention training upon onboarding, while existing employees receive refresher training every three years.

Following the revision of the fourth edition of the Guidelines for Preventing Illegal Workplace Harassment, SOLAR has further enhanced internal management procedures by introducing departmental inspection records, including the "Workplace Task Suitability and Job Design Inspection Checklist" and the "Workplace Environment Inspection Checklist." In 2025, SOLAR continued to conduct workplace illegal harassment surveys, with departmental supervisors assessing potential risks faced by employees during work activities. These measures strengthen the employee protection framework and enhance harassment prevention practices. The assessment identified no high-risk issues, while moderate-risk matters continue to be monitored annually.

Surveys and Assessment Tools	Hazard Identification and Risk Assessment Form for the Prevention of Unlawful Infringement in the Workplace	NEW Workplace Task Suitability and Job Design Inspection Checklist	NEW Workplace Environment Inspection Checklist
Response Rate	100%	100%	100%

∞ 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)	30	52	82
Number of employees who applied for parental leave in 2025 (B)	5	7	12
Parental Leave Application Rate (B / A)	16.7%	13.5%	14.6%
Number of employees scheduled to return from parental leave in 2025 (C)	3	5	8
Number of employees who actually returned from parental leave in 2025 (D)	1	5	6
Parental Leave Reinstatement Rate (D / C)	33.3%	100%	75.0%
Number of employees who actually returned from parental leave in 2024 (E)	9	5	14
Number of employees who returned from parental leave in 2024 and remained employed for at least one year (F)	7	4	11
Parental Leave Retention Rate (F / E)	77.8%	80.0%	78.6%

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.



CHAPTER 6 Employee Care

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, anonymous online reporting forms, or SOLAR's official website.

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 2025, four regular quarterly meetings were held, each meeting the statutory quorum, demonstrating SOLAR'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.

Employees may express their suggestions through representatives and gain insights into SOLAR's operations, HR matters, and labor-related topics. This mechanism helps foster harmonious and stable labor relations while supporting sustainable corporate development.

∞ Implementing Gender Equality

SOLAR places strong emphasis on workplace gender equality and has established a Gender Equality Committee in compliance with the Act of Gender Equality in Employment. SOLAR upholds equal pay for equal work in recruitment, compensation, and reward systems and prohibits discrimination based on race, ethnicity, social class, ancestry, religion, disability, gender, sexual orientation, family responsibilities, marital status, political affiliation, or age. Women represent 31% of SOLAR's management positions, with career advancement opportunities based on individual performance and capabilities. In addition, the Board of Directors includes two female directors, one of whom is an independent director, further promoting a diverse, equitable, and inclusive workplace.

∞ Happy Work Environment

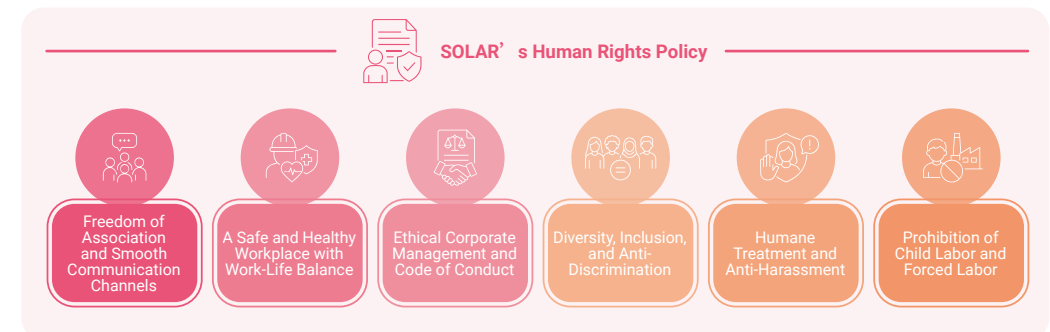
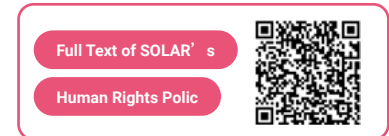
SOLAR is dedicated to providing a comfortable and enjoyable work environment and actively organizes diverse employee engagement activities to enrich the employee experience beyond daily work. Since 2023, smart vending machines operated by 7-Eleven have been installed at Taiwan facilities to offer convenient and diverse purchasing options. Starting in 2025, SOLAR will organize quarterly employee activities in conjunction with festivals to enhance overall employee well-being and improve overall workplace satisfaction.

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, SOLAR'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 and actively practices responsible human resource management. SOLAR ensures that all labor practices align with human rights principles by complying with applicable laws and regulations, prohibiting child labor, forced labor, labor exploitation, and human trafficking. SOLAR respects employees' rights to freedom of association and collective bargaining, maintains a discrimination-free workplace, implements humane management practices, reasonably manages working hours and rest periods, and provides fair wages and benefits. SOLAR continuously monitors regulatory developments and external trends, reviews internal systems for compliance, and enhances 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.



CHAPTER 6 Employee Care

∞ Human Rights Due Diligence

In 2025, SOLAR optimized the scope of its human rights due diligence across the entire organization to reduce the likelihood of human rights risks.

Human Rights Aspect	Risk Issues	Management Measures	Internal Evaluation
 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

CHAPTER 6 Employee Care

Occupational Health and Safety Management

∞ Occupational Safety and Health Management System

All SOLAR facilities, including the Kunshan subsidiary, have completed ISO 45001:2018 certification and passed third-party audit verification. Additionally, the Taiwan facility has obtained CNS 45001:2018 and TOSHMS occupational safety and health management system certifications. Re-certification is conducted every three years as required to ensure the continued effectiveness of the management systems. 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.

Disabling Injury Statistics for 2024 and 2025

Item	Gender	2024		2025	
		Number of Disabling Injuries	Disabling Injury Lost Workdays	Number of Disabling Injuries	Disabling Injury Lost Workdays
SOLAR Taiwan	Male	4	144	6	67
	Female	0	0	1	4
SOLAR Chemical	Male	2	17	3	75
	Female	0	0	0	0
SOLAR Green Materials	Male	2	74	0	0
	Female	0	0	0	0

Item	2024			2025		
	Disabling Injury Frequency Rate (FR)	Disabling Injury Severity Rate (SR)	Frequency-Severity Index (FSI)	Disabling Injury Frequency Rate (FR)	Disabling Injury Severity Rate (SR)	Frequency-Severity Index (FSI)
SOLAR Taiwan	1.72	62	0.32	3.09	31	0.30
SOLAR Chemical	5.48	46	0.50	8.22	205	1.29
SOLAR Green Materials	3.08	114	0.59	0	0	0

Note 1: Commuting accidents are excluded from the statistics.

Note 2: Total work hours for SOLAR Taiwan in 2025: 2,263,488 hours

Total work hours for SOLAR Chemical in 2025: 364,800 hours

Total work hours for SOLAR Green Materials in 2025: 648,000 hours

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.

Note 5: Statistical data covers SOLAR's operations in both Taiwan and Mainland China.

∞ Safety Performance Evaluation and 6S Management Activities

SOLAR holds a monthly safety officer meetings to review occupational safety and health matters and track the progress of improvement plans. SOLAR ensures the implementation of safety training, accident risk management, contractor oversight, health examinations, and emergency medical response. Through a safety performance evaluation mechanism, SOLAR fosters a culture of safety and reinforces awareness among personnel. In 2025, 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 Solar Taiwan, Solar Chemical, and Solar Green Materials were 3.09, 8.22, and 0, respectively.

CHAPTER 6 Employee Care

2025 Statistics on Occupational Injuries, Occupational Diseases, Accidents, and Incidents

Item	Taiwan	SOLAR Chemical	SOLAR Green Materials
Employees	Occupational Fatality Rate (Note 3)	0	0
	Severe Occupational Injury Rate (Note 4)	0	0
	Recordable Occupational Injury Rate (Note 5)	3.09	8.22
	Occupational Disease Fatality Rate (Note 6)	0	0
	Recordable Occupational Disease Rate (Note 7)	0	0
	Total Recordable Incident Rate (Note 8)	6.62	8.22
	Recordable Near-Miss Incident Rate (Note 9)	6.63	0
	Recordable Process Safety Event Rate (Note 10)	0	0
Non-Employees Whose Work and/ or Workplace Is Controlled by the Organization	Occupational Fatality Rate	0	0
	Serious Occupational Injury Rate	0	0
	Recordable Occupational Injury Rate	0	0
	Occupational Disease Fatality Rate	0	0
	Recordable Occupational Disease Rate	0	0
	Total Recordable Incident Rate	0	0
	Recordable Near-Miss Incident Rate	0	0
	Occupational Fatality Rate (Note 3)	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 2025: 2,263,488 hours.

SOLAR Chemical total employee hours worked in 2025: 364,800 hours.

SOLAR Green Materials total employee hours worked in 2025: 648,000 hours.

Note 2: No fatal occupational incidents occurred among SOLAR employees in 2025. No serious injuries occurred in 2025 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.

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. 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



CHAPTER 6 Employee Care

∞ Training and Practical Drills

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.

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. SOLAR 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 2025, SOLAR continued to conduct various training and drill activities. Among these activities, 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.

Occupational Safety Training Statistics for 2025 are presented in the table below.

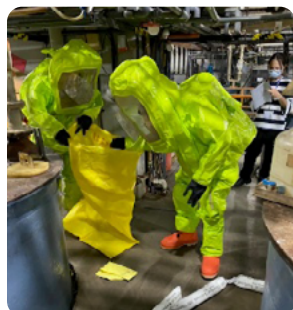
Occupational Safety and Health Training Statistics

Item		New Employee Training	General Safety and Health Training	Professional Certification (Statutory Training)	Emergency Response	Non-employee Workers (Contractors, etc.)
SOLAR Taiwan	Participant Sessions	130 (persons)	3,527	318	1,872	533
	Training Hours	780	2,972	2,232	5,112	747.5
SOLAR Chemical	Number of Participants	9	142	71	267	107
	Training Hours	648	1,918.5	1,008	133.5	53.5
SOLAR Green Materials	Number of Participants	42	237	103	16	445
	Training Hours	1,008	1,494	1,029	419	445

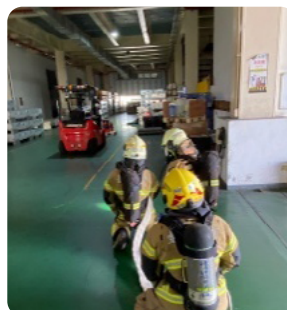
Note 1: Training Hours = Number of Attendees × Course Hours

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

Chemical Spill Response Drill



Firefighting and Extinguishing Drill



CHAPTER 6 Employee Care

∞ Occupational Safety Management and Training for Contractors

SOLAR strictly requires all contractors entering its premises to wear safety helmets and vests. Through the implementation of the “Contractor Access Control and Site Inspection Mechanism,” SOLAR ensures the safety of employees, contractors, and the plant environment during construction activities. The Occupational Safety Department conducts weekly hazard communication training sessions for contractors to control and reduce construction-related risks. SOLAR holds biannual contractor coordination meetings to communicate inspection findings, occupational safety and health requirements, and precautions for special projects. To reduce contractor-related incident risks, SOLAR has established a recurrence-based violation handling mechanism and prohibits personnel who fail to comply with personal protective equipment (PPE) requirements from entering the plant for work, thereby strengthening contractor awareness and compliance. In 2025, SOLAR’s Taiwan headquarters conducted 54 hazard communication training sessions for contractors and held biannual contractor coordination meetings, with a total of 429 participants. The Kunshan subsidiary conducted 141 training sessions with 552 participants.

Contractor Coordination Meeting



∞ Workplace Environment Monitoring and Special Operations Management Requirements

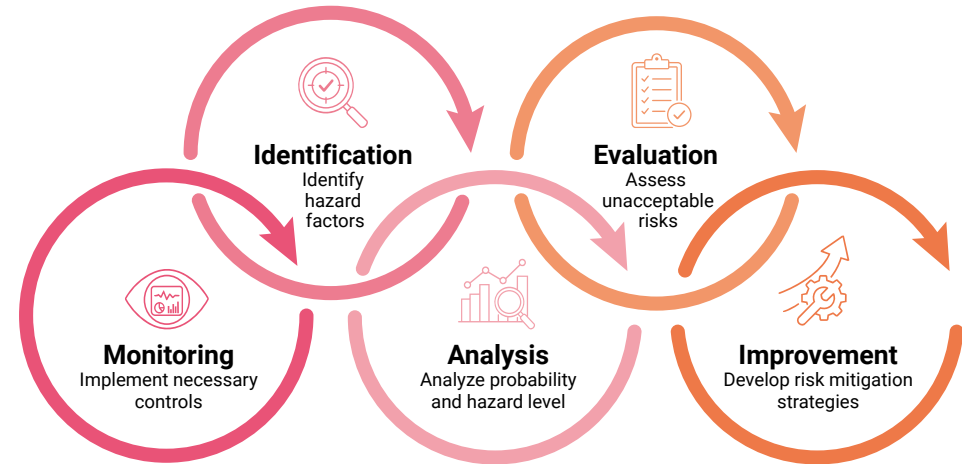
In accordance with the Regulations for Workplace Environmental Monitoring, SOLAR commissions certified agencies designated by the government to conduct regular environmental monitoring. The results are evaluated for compliance, and any abnormalities trigger immediate corrective actions that are incorporated 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 SOLAR's “PPE Usage Management Guidelines,” the Safety and Health Department 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.

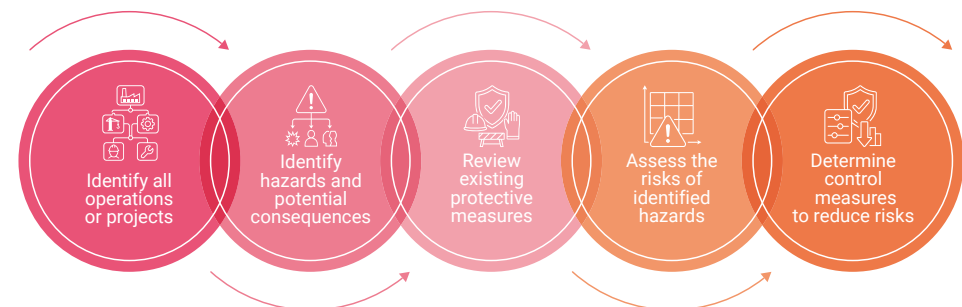
∞ Hazard Identification and Risk and Opportunity Assessment

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 SOLAR.

Risk Management Framework



Risk Assessment Process





CHAPTER 6 Employee Care

SOLAR’ s Taiwan headquarters and Kunshan subsidiary have both obtained ISO 45001 Occupational Health and Safety Management System certification. In 2025, risk and opportunity identification was conducted through the management system’ s risk assessment. Additionally, the Kunshan subsidiary carried out medium- and high-risk item identification in accordance with government regulations, serving as the basis for developing improvement management plans. These plans include reducing chemical hazards, minimizing musculoskeletal risks to operators, enhancing machinery protection, improving the working environment, lowering fire and explosion risks, and mitigating other safety and health-related hazards, thereby facilitating risk reduction and opportunity management. In 2025, SOLAR completed 17 management programs in Taiwan, achieving a completion rate of 71%. The unfinished projects are undergoing continuous improvement. The Kunshan subsidiary completed 32 management projects, achieving a 100% completion rate.

SOLAR regards all employees as valuable assets. In SOLAR’ 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.

Risk Assessment and Control Summary

Item	Taiwan	Mainland China	Total
Unacceptable Risks	222	84	306
Management Plans (Number of Cases)	24	32	56
Number of Plans Closed in 2025	17	32	49
2025 Management Plan Completion Rate	71%	100%	88%

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.

∞ Chemical Substance Control Measures

Given that certain SOLAR production lines involve chemical substances, SOLAR 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



∞ 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.

Following a review of workplace accidents in Taiwan, SOLAR identified cuts, lacerations, abrasions, crush injuries, and falls as the occupational injury types with the highest number of cases in 2025. Improvement measures included stair tread inspections; enhancements to handrails, lighting, anti-slip strips, and warning signs; jig improvements to meet operational requirements; strengthened procedures and operational training; and improvements in engineering controls and administrative management.

Following an incident review at SOLAR Chemical, material handling contact injuries were identified as the occupational injury type with the highest number of cases in 2025. Improvement measures included evaluating the effectiveness of existing equipment safeguards, reassessing risks associated with material handling processes, strengthening employee training on material handling hazards, and increasing the use of labor-saving jigs to improve both hardware and operational practices.

Near-miss incidents are also included in the review scope. Through in-depth analysis of their causes, improvement measures are formulated and the subsequent implementation effectiveness is continuously monitored to effectively reduce potential risks.

CHAPTER 6 Employee Care

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, SOLAR 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.

SOLAR regards its employees as one of its most valuable assets. To safeguard employee health, SOLAR goes beyond regulatory requirements by providing annual health examinations and organizing a wide range of health promotion activities, including blood donation drives, healthy eating seminars, cancer screening programs, and walking challenges. These initiatives are designed to address potential and existing health concerns, prevent illness, enhance employee well-being, and improve work performance. To foster a healthy and supportive workplace while promoting employees' physical and mental well-being, SOLAR identified mental health as a key sustainability focus in 2025. SOLAR introduced programs on sleep management, stress relief, and effective workplace communication to help reduce work-related stress and strengthen employee engagement. Since 2010, SOLAR has participated in the Ministry of Health and Welfare's Health Promotion Administration Healthy Workplace Certification program and has continuously obtained the Healthy Workplace Certification Mark. The TTIP and ESTP Plant plants are certified for the 2025–2027 period, while the Solar Park is certified for 2024–2026. Looking ahead, SOLAR will continue to pursue relevant certifications and provide comprehensive health promotion programs to support employee well-being.

Healthy Workplace Certification – Health Promotion Badge (SOLAR Taiwan)



∞ 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 2025, 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 240 employees participated; 177 successfully met the step goal; 99 participants lost weight, and the overall satisfaction rate reached 98.9%.

Certificate of Participation – National Workplace Safety and Health Week



"Walk for Health" campaign prize draw



∞ 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 2025, 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 Training by the Tainan City Labor Affairs Bureau



Occupational Safety and Health Alliance Annual Gathering



CHAPTER 6 Employee Care

∞ Health and Safety Management

SOLAR places great emphasis on employee health and safety management. Each year, it held numerous activities and lectures promoting physical and mental well-being, including health diet lectures, Mother's Day screening events, hearing protection courses, maternal health protection awareness sessions, mental health courses, and health examination consultation events. It also regularly conducted AED and CPR training to strengthen employees' awareness of health and safety and their first-aid skills.

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, SOLAR selects and implements appropriate improvements to reduce the risk of MSDs associated with work intensity, posture, and repetitive movements.

Ergonomic Hazard Identification and Improvement

Before



After



Healthy Diet Seminar



AED and CPR Training



Mother's Day screening events



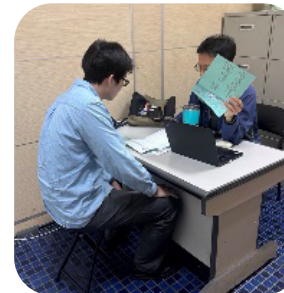
Mental Health Courses (Sleep Management, Stress Relief, Efficient Communication)



Hearing Protection Seminar



Health Examination Consultation Services



Maternal Health Protection Seminar



CHAPTER 6 Employee Care

∞ Regular Health Examinations

Recognizing employees as its most valuable asset, SOLAR prioritizes employee health. In Taiwan, SOLAR 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 2025, SOLAR conducted occupational health examinations for its employees, with 856 employees participating in Taiwan and 267 employees participating in Mainland China. Based on the examination results, SOLAR 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 three full-time occupational health personnel at the workplace.

2025 Participation in on-site physician consultation services

Plant Area	Number of Participants
TTIP Plant	357
Solar Park	406
ESTP Plant	83
Total	846

Note: Data includes only SOLAR Taiwan

∞ 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 2025. SOLAR prioritizes the continuous safeguarding of the health and safety of all employees and workers. Through regular workplace environment monitoring, chemical substance classification management, hazard identification and risk assessment, health examinations, and on-site consultations by occupational medicine specialists, SOLAR helps protect the health of all employees and contractors.

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 workplace environment monitoring, on-site inspections and evaluations, and personal protective equipment management, to establish a safe working environment.

SOLAR conducts annual special health checkups for blood indium monitoring. In Taiwan, a tiered management and follow-up system is implemented 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, the use of powered air-purifying respirators (PAPR), and administrative control measures. In Mainland China operations, improvement measures are carried out based on physicians' assessments.



Annual health examinations



Annual health examinations



CHAPTER 6 Employee Care

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 Benefits



Quality
Employee
Dormitories



Free
Employee
Lunches



Club
Activities



Multicultural
Festive
Celebrations

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 SOLAR'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. SOLAR 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.

Dormitory facilities for employee use



Employee Cafeteria

In addition to providing employee accommodations, SOLAR places great emphasis on employee health. The meal offerings are designed with diverse options. An outsourced catering company supplies breakfast, lunch, and dinner. SOLAR fully covers the cost of lunch, while it subsidizes 60% of the cost for breakfast and dinner, with employees paying the remaining 40%. The meals are varied and balanced, offering employees a diverse and nutritious 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 leisure activities and promote work-life balance, SOLAR provides quarterly subsidies of NT\$5,000 (up to NT\$20,000 annually) to each employee club, enabling the stable and vibrant operation of various clubs. For clubs representing SOLAR in external competitions, registration fees can also be reimbursed to ease the financial burden on members. To further recognize outstanding performance, prizes are awarded to the top three winners, with NT\$10,000 for first place, NT\$8,000 for second place, and NT\$5,000 for third place. These prizes may be used for club activities and celebration events.

SOLAR firmly believes that a healthy body and a joyful spirit are fundamental to work efficiency and team cohesion. Through support for diverse club activities, SOLAR fosters a positive workplace culture and upholds its people-centered philosophy—ensuring that employees can truly “find joy in work and enjoy life.”

Multicultural Festive Celebrations

To express appreciation for employees' dedication and contributions throughout the year while strengthening team cohesion, SOLAR organizes a variety of employee welfare activities each year. In 2025, SOLAR held its year-end banquet and raffle, inviting all employees to celebrate together. During the event, senior executives, including the Chairman and General Manager, performed on stage alongside employees, creating a lively atmosphere that reflected SOLAR's vibrant corporate culture and strong team spirit.

In 2025, SOLAR celebrated the Lantern Festival, Dragon Boat Festival, Mid-Autumn Festival, and Christmas through festive decorations and interactive games, creating a joyful workplace atmosphere where employees could enjoy seasonal celebrations and share festive blessings. Through festive food and activities, employees had opportunities to connect and interact with colleagues and friends while enjoying memorable moments together. These events not only strengthened teamwork and collaboration but also enabled employees to experience the care and warmth of SOLAR and their colleagues, fostering a strong sense of belonging and well-being.

CHAPTER 6 Employee Care

Taiwan sites



Year-end Gala Dinner



Year-end Gala Dinner



Dragon Boat Festival Activity



Dragon Boat Festival Activity



Mid-Autumn Festival Activity



Lantern Festival Activity



Lantern Festival Activity



Christmas Activity



Christmas Activity



Christmas Activity

Mainland China sites



Year-end Gala Dinner



Year-end Gala Dinner



Christmas Activity



Employee Trip



7 Social Participation

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CHAPTER 7 Social Participation

Rooted Locally, Connected to Society

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.

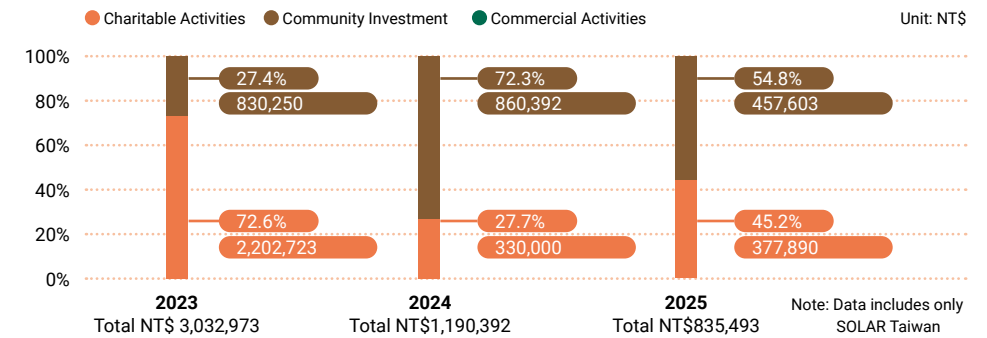
The Foundation has long supported cultural and educational development in local communities. Its initiatives include assisting schools in establishing after-school tutoring programs and awarding scholarships to outstanding graduates, thereby enhancing the equitable distribution of educational resources 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

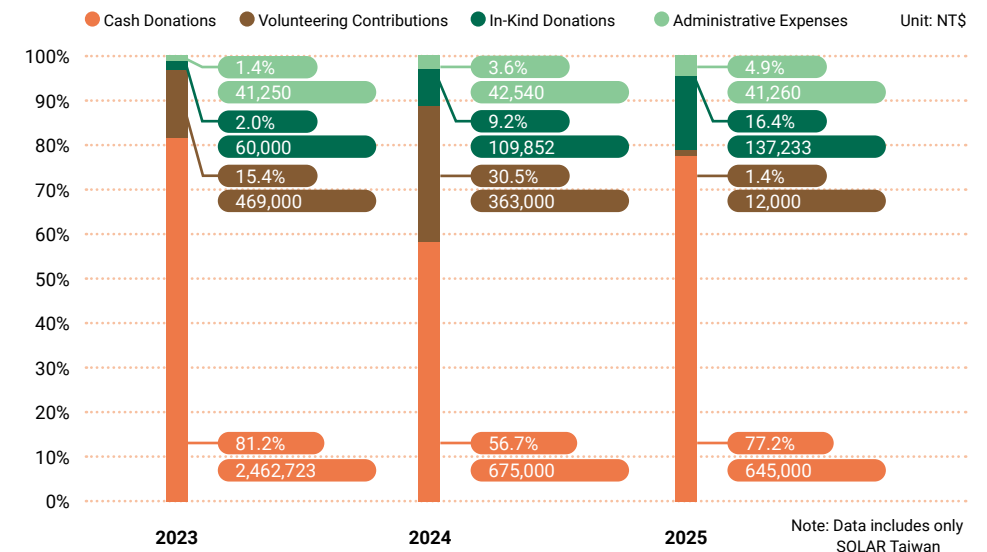


In 2025, SOLAR’s total social participation expenditure amounted to approximately NT\$835,493. By activity type, charitable activities accounted for approximately NT\$377,890 (45.2%), while community investment amounted to approximately NT\$457,603 (54.8%). By donation type, cash donations amounted to approximately NT\$645,000 (77.2%), in-kind donations approximately NT\$137,233 (16.4%), volunteer service costs approximately NT\$12,000 (1.4%), and administrative expenses approximately NT\$41,260 (4.9%).

Total Social Participation Expenditures by Activity Type over the Past Three Years



Total Social Participation Expenditures by Donation Type over the Past Three Years



CHAPTER 7 Social Participation

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 2025, 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



∞ Spreading Love to Remote Areas

In 2025, SOLAR procured Mid-Autumn Festival mooncakes to donate to rural schools and social welfare organizations, sharing the festive spirit with every corner of society and fostering a positive cycle.

SOLAR Donates Mid-Autumn Festival Mooncakes to Rural Schools



∞ Community Care

In 2025, SOLAR donated funds and materials to activities organized by the Tucheng Volunteer Fire Brigade and Liuying Fire Department in Tainan.

SOLAR donated funds and materials to activities organized by the Tucheng Volunteer Fire Brigade and Liuying Fire Department in Tainan.



CHAPTER 7 Social Participation

Assembling Elite Talent to Establish Comprehensive Talent Recruitment

SOLAR has long been committed to industry-academia collaboration. Since launching its exchange program in 2008, SOLAR has provided students with opportunities for internships, research projects, and corporate visits. Since 2020, SOLAR has further strengthened partnerships with academic institutions through programs such as the Dual-Track Employment Flagship Program and the Industry-Academia Collaboration Program. Partner schools include 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, establishing strong industry-academia partnerships.

Beyond higher education partnerships, SOLAR also works with the Workforce Development Agency, Ministry of Labor, to provide practical skills training and support workforce development. SOLAR also participates in Ministry of Labor job fairs, offering career opportunities and consultation services to help job seekers explore career paths and find suitable employment. Through competency development, career guidance, and employment matching, SOLAR is committed to cultivating skilled technical talent and promoting employment.

Mar |

At an internship briefing session at Kun Shan University, SOLAR shared internship experiences and workplace insights, helping students understand industry trends and employment opportunities. The event also strengthened industry-academia collaboration, enabling students to plan their careers early and prepare for future workplace challenges.



Mar |

The Southern District Employment Fair brought together numerous outstanding companies and provided local residents with diverse job opportunities and employment options. The event assisted job seekers in finding suitable employment through on-site interviews and career counseling, while facilitating effective connections between SOLAR and potential talent.



Apr |

SOLAR held an internship briefing session at Tainan University of Technology to promote industry-academia collaboration. Through sharing internship opportunities and workplace experiences, the event supported international talent development by enhancing internship and employment opportunities for international students and strengthening collaboration between academia and industry.



Jul |

At the Southern Talent Sustainability Expo, SOLAR's recruitment event attracted outstanding job seekers. Following the selection process, SOLAR successfully hired and onboarded qualified talent, strengthening its workforce and supporting the Company's future growth and competitiveness.



Nov |

Feng Chia University held a visit event at SOLAR, which concluded successfully with a total of 25 faculty members and students participating. During the event, SOLAR's management and the students engaged in mutual exchange, gaining valuable insights. This not only enhanced their understanding of the industry but also improved practical experience, bringing the visit to a successful conclusion.





CHAPTER 7 Social Participation

Jan	Tainan City Government Labor Bureau - Guantian Employment Service Station Joint Recruitment Event (Madou & Xinying)	Jul	104 Career Fair Southern Talent Sustainability Expo (Greater Tainan Convention Center)
Feb	Tainan City Government Labor Bureau - Guantian Employment Service Station Xinying Joint Recruitment Event	Jul	Cheng Kung University Taiwan Employment Services Yunlin, Chiayi and Tainan Region Job Fair (NCKU)
Feb	Tainan City Government Labor Bureau Vocational Training and Employment Service Center "Riding the Wind and Breaking the Waves, Courageously Advancing Toward Employment" Liuying Lunar New Year Job Fair	Jul	Tainan City Government Labor Bureau Vocational Training and Employment Service Center "Riding the Wind and Breaking the Waves, Courageously Advancing Toward Employment" East District Employment Center Recruitment Event
Feb	Yunlin/Chiayi/Tainan Branch, Tainan Employment Center "2025 Finding a Partner, Falling in Love with the Workday" East District Employment Center Recruitment Event	Sep	Yunlin/Chiayi/Tainan Branch, Tainan Employment Center Joint Recruitment Event in the East District
Feb	Tainan City Government Labor Bureau - Liuying Employment Service Office Joint Recruitment Event	Sep	Tainan City Government Labor Bureau Vocational Training and Employment Service Center Two Job Recruitment Events in the Northern District
Feb	Yunlin/Chiayi/Tainan Branch, Tainan Employment Center "Career Change After 2025: Divine Blessing" Xinying Joint Recruitment Event	Oct	Tainan City Government Labor Bureau Workforce Training and Employment Service Center Employment Recruitment Event (Guiren & Liuying)
Feb	Tainan City Government Labor Bureau Guantian Employment Service Station - Guantian Joint Recruitment Event	Nov	Xinying Sugar Factory PART 4 "Tainan Good Life, Tainan Job Opportunities"- Large Scale Employment Expo
Mar	Kunshan University of Science and Technology Internship Briefing Session	Nov	Feng Chia University Factory Visit
Mar	Cheng Kung University 2025 Southern Taiwan Job Fair	Dec	Tainan City Government Labor Bureau Vocational Training and Employment Service Center - Two "Job Opportunities Are Coming - We Want You" Employment Recruitment Events in Guiren District
Apr	Tainan University of Technology, Department of Business Administration Internship Briefing Session		



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Appendix

GRI Content Index

Statement of Use	SOLAR Applied Materials Technology Corporation has reported the information for the period from January 1 to December 31, 2025, 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, Contact Information	4
	2-4	Restatements of information	Data Notes	4
	2-5	External assurance	External Assurance	4 、 107
Activities and workers	2-6	Activities, value chain, and other business relationship	Company Profile; Comprehensive End-to-End Customer Solutions; Supply Chain Management	7 、 67 、 72
	2-7	Employees	Workforce Structure and Distribution	76
	2-8	Non-Employee Workers	Non-Employee Workers	78
Governance	2-9	Governance structure and composition	Sustainable Development Committee	24
	2-10	Nomination and selection of the highest governance body	Board Operations	25
	2-11	Chair of the highest governance body	Board Operations	25
	2-12	Role of the highest governance body in overseeing the management of impacts	Sustainable Development Committee	24
	2-13	Delegation of responsibility for managing impacts	Sustainable Development Committee	24
	2-14	Role of the highest governance body in sustainability reporting	Overview	4
	2-15	Conflicts of interest	Board Operations	25
	2-16	Communication of critical concerns	Sustainable Development Committee; Board Operations	24 、 25
	2-17	Collective knowledge of the highest governance body	External Training of the Board of Directors	27
	2-18	Evaluation of the performance of the highest governance body	Board Performance Evaluation	27
	2-19	Remuneration Policy	Remuneration Policy	28
	2-20	Process to determine remuneration	Remuneration Policy	28
	2-21	Annual total compensation ratio	Omitted from disclosure	Information not disclosed due to confidentiality considerations and internal management restrictions.



Appendix

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	24 、 32 、 72 、 83
	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	24 、 32 、 37 、 38 、 58 、 68 、 72 、 83
	2-25	Processes to remediate negative impacts	Stakeholder Engagement; Ethical Corporate Management Policy	12 、 32
	2-26	Mechanisms for seeking advice and raising concerns	Stakeholder Engagement; Ethical Corporate Management Policy	12 、 32
	2-27	Regulatory compliance	Legal Compliance Performance	30
	2-28	Membership associations	Participation in External Organizations	22
	2-29	Approach to stakeholder engagement	Stakeholder Identification and Communication	12
Stakeholder Engagement	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.	83
GRI 3: Material Topics 2021				
Material Topics	3-1	Process to determine material topics	Materiality Analysis	14
	3-2	List of material topics	Materiality Analysis	14
	3-3	Management of material topics	Material Topics Management Approach	19
Sustainable governance and 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	80
Supply Chain Management				
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	Local Procurement and Green Procurement	73
Integrity management				
GRI 205: Anti-corruption 2016	205-3	Confirmed incidents of corruption and actions taken	Legal Compliance Performance	30
Talent management and employee development, Human rights and labor relations				
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Workforce Structure and Distribution	76
	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	80
	401-3	Parental leave	Maternity Protection Program	82
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	Competitive Compensation and Benefits to Motivate and Retain Talent	80
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	Workforce Structure and Distribution	76
	405-2	Ratio of basic salary and remuneration of women	Competitive Compensation and Benefits to Motivate and Retain Talent	80



Appendix

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	85
	403-2	Hazard identification, risk assessment, and incident investigation	Hazard Identification and Risk and Opportunity Assessment; Incident Investigation	88 、 89
	403-3	Occupational health services	Occupational Health and Safety	90
	403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Health and Safety	90
	403-5	Worker training on occupational health and safety	Training and Practical Drills; Occupational Safety Management and Training for Contractors; Workplace Environment Monitoring and Special Operations Management Requirements	87 、 88
	403-6	Promotion of worker health	Health and Safety Management	91
	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	88 、 89
	403-8	Workers covered by an occupational health and safety management system	Occupational Safety and Health Management System	85
	403-9	Work-related injuries	Safety Performance Evaluation and 6S Management Activities	85
	403-10	Work-related ill health	Occupational Disease Risk Management and Regular Special Health Examinations	92
Product quality management				
GRI 417: Marketing and Labeling 2016	417-2	Incidents of non-compliance concerning product	Product quality management	68
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	68
Innovation and intellectual property management, Customer relationship management, Conflict minerals management 、 Circular Economy (Custom Disclosure)				
Material Topics	3-3	Management of material topics	Material Topics Management Approach	19
Innovation and intellectual property management	-	Custom Topics	Intellectual Property Management, Technology and innovation	37 、 70
Customer relationship management	-	Custom Topics	Comprehensive End-to-End Customer Solutions	67
Conflict minerals management		Custom Topics	Conflict Minerals Prohibition	71
Circular Economy	-	Custom Topics	Circular Economy 、 Waste management	43 、 63

Appendix

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	59	(1) Total energy consumption in 2025: 275,707 GJ (2) Percentage of electricity purchased from the grid: 74.2% (3) Percentage of renewable energy used: 0.1%
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	86	(1) 2025 TRIR: 6.62 for Taiwan HQ, 8.22 for Solar Chemical, 0 for Solar Green Materials. (2) 2025 Fatality Rate: 0 for both Taiwan HQ and Kunshan (3) 2025 NMFR: 6.63 for Taiwan HQ; 0 for Kunshan
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	74	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	10	In 2025, revenue totaled NT\$39,411,439 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	10	(1) Precious metal material sales: 191,488 kg (2) Other sales: Not applicable
	RT-IG-000.B	Number of employees	Quantitative	Number	Workforce Structure and Distribution	76	In 2025, SOLAR employed a total of 1,670 people (including Taiwan and Mainland China operations).



Appendix

Sustainability Disclosure Indicators Comparison Table– Other Electronics Industry

No.	Indicator	Indicator Type	2025 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 2025: 275,707 GJ (2) Percentage of electricity purchased from the grid: 74.2% (3) Percentage of renewable energy used: 0.1%	GJ, %	Energy Consumption Overview	59
2	Total water withdrawal and consumption	Quantitative	(1) Total water withdrawal in 2025: 489.353 thousand m³ (2) Total water consumption in 2024: 147.472 thousand m³	Thousand cubic meters (1,000 m³)	Water Resource Management	62
3	Weight of hazardous waste generated and recycling rate	Quantitative	(1) Hazardous waste generated in 2025: 416.06 metric tons (2) Recycling rate of hazardous waste in 2025: 45.51%	Metric tons (t), Percentage (%)	Waste management	63
4	Types, number, and rate of occupational injuries	Quantitative	In 2025, the Taiwan headquarters of SOLAR recorded 7 occupational injuries, with an incidence rate of 3.09. SOLAR Green Materials recorded 0 occupational injuries, with an incidence rate of 0. SOLAR Chemical recorded 3 occupational injuries, with an incidence rate of 8.22. The main types of injuries were cuts, lacerations, abrasions, and falls.	Number, Percentage (%)	Occupational Safety Performance Evaluation	85-86
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 products, making information collection currently difficult. However, the amount recycled and reused within the factory was 1,821.94 metric tons, with a recycling and reuse rate of 45.51%.	Metric tons (t), Percentage (%)	Waste management	63
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	74
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	30
8	Major product output by product category	Quantitative	(1) Precious metal material sales: 191,488 kg (2) Other sales: Not applicable	Varies by product type	Main Products and Services	10

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



Appendix

Climate Management Information

Item Description	Implementation Summary	For further details, please refer to corresponding chapters and sections
Board and Management Oversight of Climate-Related Risks and Opportunities	SOLAR has established a dedicated Sustainable Development Department, which continuously monitors international trends and external relevant issues and is responsible for promoting ESG projects. It regularly reports the progress and results of ESG projects in the Sustainable Development Committee, with the Chairman serving as the chief committee member providing guidance and supervision on sustainable promotion plans and strategic planning. 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) (P.52)
Impacts of Identified Climate Risks and Opportunities on Business, Strategy, and Financial Planning (Short, Medium, Long-Term)	SOLAR evaluates the potential impacts of climate change on operations, including the degree of impact and likelihood of occurrence for various risks and opportunities, and classifies and assesses them according to short-term, medium-term, and long-term timeframes, thereby formulating corresponding strategies. As an example of climate risk, stricter renewable energy regulations are expected to require additional solar power installations, which will increase capital expenditures and operating costs. As an example of climate opportunity, low-carbon products or services and recycled materials are expected to enhance brand reputation and operating revenue. The Company is still progressively and prudently evaluating the financial impact of extreme climate events and transition actions on its operations, and is analyzing the possible impacts of short-, medium-, and long-term climate risks and opportunities on its business, strategy, and financial performance.	Evaluation of the Impacts of Material Carbon Opportunities on Business, Strategy, and Financials, and Corresponding Adaptation Measures (P.55-57)
Financial Impacts of Extreme Weather Events and Transition Actions	Regarding extreme climate events and transition actions, the Company has assessed the potential financial impacts on operations, including revenue, costs, and assets.	Evaluation of the Impacts of Material Carbon Opportunities on Business, Strategy, and Financials, and Corresponding Adaptation Measures. (P.55-57)
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 conduct in-depth discussions on climate change-related risks, and to evaluate their potential impacts on operations, the severity of such impacts, and the likelihood of occurrence.	Climate-Related Financial Disclosures (TCFD) (P.53)
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 May 2025, 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, 2024. Subsequently, in April 2026, it obtained BSI verification for the 2025 inventory data (Category 1–5) covering the period from January 1 to December 31, 2025. For both 2024 and 2025, BSI issued verification statements: the verification for Categories 1 and 2 was conducted to a reasonable assurance level, while Categories 3 to 5 were subject to limited assurance. No reservations were noted. For more detailed information, please refer to the greenhouse gas inventory and management section.	P.60-P.61



Appendix

Third-Party Assurance Statement

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 2025 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 2025 Sustainability Report, which covers the period from 1 January 2025 to 31 December 2025.
- 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) Sustainability Accounting Standards Board (SASB) Industrial Machinery & Goods industry sustainability accounting metrics.
- 4) 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 I, Moderate of Assurance Level.

Opinion Statement

SOLARTECH refers to the GRI Standards 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 SASB Industrial Machinery & Goods industry sustainability accounting standards to disclose relevant metrics

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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.

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 and decides materiality through stakeholder engagement, sustainability committees and experts. There are 12 material topics determined among the 19 sustainability topics including economic, governance, social, human rights and climate impact.

Materiality

SOLARTECH refers to the GRI Standards, SASB Industrial Machinery & Goods industry sustainability Indicators disclosure related metrics, 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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Appendix

TUVNORD

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 reflect 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 meet 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.

TUVNORD

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
Chairman



Date of Issuance: 2026.05.21

TUV NORD Taiwan Co., Ltd.

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

Appendix

Biodiversity List – Plants and Birds

∞ Bird Species Survey List from Fall 2024 to Summer 2025

FAMILY	SCIENTIFIC NAME OF BIRD	INVESTIGATION OF SEASON AND QUANTITY				CONSERVATION STATUS	HABITAT STATUS	ENDEMICITY	BREEDING RECORD
		AUTUMN	WINTER	SPRING	SUMMER				
ANATIDAE	Spatula clypeata	7	39	23			Winter		
	Mareca penelope	34	21				Winter		
	Anas acuta		7				Winter		
	Anas crecca		15				Winter		
	Aythya fuligula	99	8				Winter		
PODICIPEDIDAE	Tachybaptus ruficollis	2	5	2	6		Migratory/Winter		T controlled domain (very likely)
COLUMBIDAE	Streptopelia tranquebarica	3	1	8	6		Resident		CN carrying nesting materials (confirmed)
	Spilopelia chinensis	5	9	12	5		Resident		S singing bird (possible)
RALLIDAE	Gallinula chloropus	1	2	3	1		Resident		
	Fulica atra	4	2				Winter		
	Amaurornis phoenicurus	1		1			Resident		S singing bird (possible)
RECURVIROSTRIDAE	Himantopus himantopus	4	3	4			Migratory/Winter		
	Recurvirostra avosetta	3					Winter		
CHARADRIIDAE	Anarhynchus alexandrinus	2					Migratory/Winter		
SCOLOPACIDAE	Calidris ruficollis	38					Winter		
	Calidris alpina	24					Winter		
	Actitis hypoleucos		1				Winter		
	Tringa nebularia	2		3			Winter		
	Tringa totanus	1					Winter		
GLAREOLIDAE	Glareola maldivarum				12	III	Summer/Migratory		
LARIDAE	Hydroprogne caspia	1	3				Winter		
	Chlidonias hybrida	2	1				Winter/Migratory		
PHALACROCORACIDAE	Phalacrocorax carbo	14	3				Winter		



Appendix

FAMILY	SCIENTIFIC NAME OF BIRD	INVESTIGATION OF SEASON AND QUANTITY				CONSERVATION STATUS	HABITAT STATUS	ENDEMICITY	BREEDING RECORD
		AUTUMN	WINTER	SPRING	SUMMER				
ARDEIDAE	Botaurus sinensis		3	1			Resident/Summer		
	Botaurus cinnamomeus		1		1		Resident		
	Ardea cinerea	3	14	2			Winter		
	Ardea alba	5	20	21	9		Migratory/Summer/Winter		
	Ardea intermedia	2	1	1			Summer/Winter		
	Egretta garzetta	2	3	4			Resident/Summer/ Winter/Migratory		
	Ardea coromanda			9	1		Resident/Summer/ Winter/Migratory		
	Nycticorax nycticorax		10	7	13		Resident/Winter/ Migratory		
THRESKIORNITHIDAE	Threskiornis aethiopicus		8				Introduced species		
	Platalea minor		3			I	Winter/Migratory		
ACCIPITRIDAE	Elanus caeruleus				1		Resident		
ALCEDINIDAE	Alcedo atthis			3			Resident/Migratory		
MEGALAIMIDAE	Psilopogon nuchalis			1			Resident	Taiwan endemic species	
PICIDAE	Yungipicus canicapillus	1					Resident		
ORIOIDAE	Oriolus chinensis			1		II	Resident/ Migratory		
DICURIDAE	Dicurus macrocercus	1					Resident/ Migratory		
EURLAIMIDAE	Hypothymis azurea		1				Resident		
LANIIDAE	Lanius cristatus	1				III	Winter/Migratory		
CORVIDAE	Dendrocitta formosae	1		1	2		Resident	Taiwan endemic subspecies	
	Pica serica	2	2	3			Introduced species		UN in-use nest (confirmed)
CISTICOLIDAE	Prinia flaviventris		1	6	8		Resident		
	Prinia inornata	1	3	6	5		Resident	Taiwan endemic subspecies	T controlled domain (very likely)
HIRUNDINIDAE	Hirundo rustica		2		1		Summer/Winter/ Migratory		
	Hirundo javanica	17	22		8		Resident		
	Cecropis daurica	10	30	15	19		Resident		ON nesting birds (confirmed)



Appendix

FAMILY	SCIENTIFIC NAME OF BIRD	INVESTIGATION OF SEASON AND QUANTITY				CONSERVATION STATUS	HABITAT STATUS	ENDEMICITY	BREEDING RECORD
		AUTUMN	WINTER	SPRING	SUMMER				
PYCNONOTIDAE	Pycnonotus sinensis	20	18	18	12		Resident	Taiwan endemic subspecies	P Pairs in suitable habitat (very likely)
PHYLLOSCOPIDAE	Phylloscopus borealis	1	1	1			Winter		
ZOSTEROPIDAE	Zosterops simplex	8	16	15	12		Resident		
STURNIDAE	Aplonis panayensis			4			Introduced species		
	Sturnia sinensis		3				Winter		
	Sturnia malabarica	5		2			Introduced species		
	Acridotheres tristis	9	6	11	9		Introduced species		
	Acridotheres javanicus	22	19	18	15		Introduced species		
TURDIDAE	Turdus chrysolaus			2			Winter		
MUSCICAPIDAE	Copsychus saularis	1		6	5		Introduced species		S singing bird (possible)
ESTRILDIDAE	Lonchura punctulata			5	5		Resident		CN carrying nesting materials (confirmed)
PASSERIDAE	Passer montanus	18	12	17	15		Resident		ON nesting birds (confirmed)
MOTACILLIDAE	Motacilla alba	1					Migratory/Winter		

∞ Spring and Autumn Plant Survey Checklist

Family	Scientific Name	Survey Season		Conservation Status	Species Attribute
		Autumn	Spring		
ARAUCARIACEAE	Araucaria heterophylla	+	+		Cultivated alien
ASPLENIACEAE	Asplenium nidus	+	+	Least Concern (LC)	Native
PODOCARPACEAE	Podocarpus costalis	+	+	Critically Endangered (CR)	Native
ACANTHACEAE	Ruellia simplex	+	+		Naturalized alien
AMARYLLIDACEAE	Crinum asiaticum	+	+	Least Concern (LC)	Native
	Hymenocallis speciosa	+	+		Cultivated alien
ANACARDIACEAE	Schinus terebinthifolia	+	+		Naturalized alien
APOCYNACEAE	Adenium obesum	+	+		Cultivated alien
	Catharanthus roseus	+	+		Naturalized alien
ARECACEAE	Adonidia merrillii	+	+		Cultivated alien
	Phoenix loureiroi loureiroi	+	+	Least Concern (LC)	Native



Appendix

Family	Scientific Name	Survey Season		Conservation Status	Species Attribute
		Autumn	Spring		
ASPARAGACEAE	Dracaena reflexa	+	+		Cultivated alien
	Furcraea foetida	+	+		Cultivated alien
	Sansevieria trifasciata	+	+		Cultivated alien
ASPHODELACEAE	Aloe vera	+	+		Cultivated alien
ASTERACEAE	Bidens alba	+	+		Naturalized alien
	Blumea viscosa		+		Naturalized alien
	Cyanthillium cinereum	+	+	Least Concern (LC)	Native
	Gamochaeta pensylvanica	+			Naturalized alien
	Ixeris chinensis	+	+	Least Concern (LC)	Native
	Pseudognaphalium affine	+		Least Concern (LC)	Native
	Symphytotrichum subulatum	+			Naturalized alien
	Tridax procumbens	+	+		Naturalized alien
	Youngia japonica	+	+	Least Concern (LC)	Native
COMBRETACEAE	Lumnitzera racemosa	+	+	Near Threatened (NT)	Native
	Terminalia mantaly	+	+		Naturalized alien
CONVOLVULACEAE	Evolvulus nummularius		+		Naturalized alien
	Ipomoea obscura	+		Least Concern (LC)	Native
CYPERACEAE	Cyperus rotundus		+	Least Concern (LC)	Native
	Cyperus sphacelatus		+		Naturalized alien
EUPHORBIACEAE	Acalypha wilkesiana	+	+		Cultivated alien
	Excoecaria agallocha	+	+	Vulnerable (VU)	Native
	Euphorbia hirta	+	+		Naturalized alien
	Euphorbia milii	+	+		Cultivated alien
	Euphorbia prostrata		+	Least Concern (LC)	Native



Appendix

Family	Scientific Name	Survey Season		Conservation Status	Species Attribute
		Autumn	Spring		
FABACEAE	Alysicarpus vaginalis	+	+	Least Concern (LC)	Native
	Centrosema pubescens		+		Naturalized alien
	Clitoria ternatea		+		Naturalized alien
	Grona triflora	+	+	Least Concern (LC)	Native
	Leucaena leucocephala	+	+		Naturalized alien
	Millettia pinnata	+	+	Least Concern (LC)	Native
GOODENIACEAE	Scaevola taccada	+	+	Least Concern (LC)	Native
LAMIACEAE	Coleus amboinicus	+	+		Naturalized alien
	Premna serratifolia	+	+	Least Concern (LC)	Native
	Volkameria inermis	+	+	Least Concern (LC)	Native
LINDERNIACEAE	Torenia crustacea	+	+	Least Concern (LC)	Native
MAGNOLIACEAE	Magnolia alba	+	+		Cultivated alien
	Magnolia champaca	+	+		Cultivated alien
MALVACEAE	Heritiera littoralis	+	+	Endangered (EN)	Native
	Hibiscus rosa-sinensis	+	+		Cultivated alien
	Thespesia populnea	+	+	Endangered (EN)	Native
MELIACEAE	Melia azedarach	+	+	Least Concern (LC)	Native
MORACEAE	Broussonetia papyrifera	+	+	Least Concern (LC)	Native
	Morus indica	+		Least Concern (LC)	Native
MORINGACEAE	Moringa oleifera	+	+		Cultivated alien
MYRTACEAE	Psidium guajava	+	+		Naturalized alien
NYCTAGINACEAE	Bougainvillea spectabilis	+	+		Cultivated alien
OXALIDACEAE	Oxalis corniculata	+	+	Least Concern (LC)	Native
PANDANACEAE	Pandanus utilis	+	+		Cultivated alien
PASSIFLORACEAE	Passiflora suberosa		+		Naturalized alien
	Passiflora vesicaria	+	+		Naturalized alien



Appendix

Family	Scientific Name	Survey Season		Conservation Status	Species Attribute
		Autumn	Spring		
PHYLLANTHACEAE	Bischofia javanica	+	+	Least Concern (LC)	Native
	Phyllanthus debilis	+			Naturalized alien
	Phyllanthus reticulatus	+	+	Least Concern (LC)	Native
PITTOSPORACEAE	Pittosporum pentandrum	+	+	Least Concern (LC)	Native
PLANTAGINACEAE	Scoparia dulcis		+		Naturalized alien
POACEAE	Axonopus compressus	+	+		Naturalized alien
	Bothriochloa bladhii		+	Least Concern (LC)	Native
	Chloris barbata	+	+	Least Concern (LC)	Native
	Dichanthium annulatum	+	+		Naturalized alien
	Eragrostis cumingii		+	Least Concern (LC)	Native
	Eragrostis tenella	+	+	Least Concern (LC)	Native
	Imperata cylindrica	+	+	Least Concern (LC)	Native
	Megathyrsus maximus	+	+		Naturalized alien
	Digitaria radicata	+		Least Concern (LC)	Native
	Zoysia matrella	+	+	Least Concern (LC)	Native
POLYGONACEAE	Coccoloba uvifera	+	+		Cultivated alien
PRIMULACEAE	Ardisia squamulosa	+	+		Naturalized alien
ROSACEAE	Rhaphiolepis umbellata	+	+	Near Threatened (NT)	Native
RUBIACEAE	Ixora chinensis	+	+		Cultivated alien
	Ixora coccinea	+	+		Cultivated alien
	Oldenlandia corymbosa	+	+	Least Concern (LC)	Native
RUTACEAE	Murraya paniculata	+	+	Least Concern (LC)	Native
SAPOTACEAE	Synsepalum dulcificum	+	+		Cultivated alien
SCROPHULARIACEAE	Myoporum bontiodies	+	+	Endangered (EN)	Native
SOLANACEAE	Solanum americanum	+			Naturalized alien
STRELITZIACEAE	Strelitzia reginae	+	+		Cultivated alien
VERBENACEAE	Lantana camara	+	+		Naturalized alien
VITACEAE	Causonis japonica	+	+	Least Concern (LC)	Native

Note: + indicates that it was recorded during the survey.



2025

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