

**GlobalWafers Co., Ltd.**

**Promotion of Sustainable Development and Variance from the Sustainable Development Best Practice Principles (2024)**

Evaluation Item	Status			Deviations from “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
I. Did the Company have established the governance framework for pry the board of directors for handling, as well as the status of board of directors’ oversigomoting sustainable development, and a dedicated (concurrent) unit in charge of promoting sustainable development, and the senior management is authorized?	V		<p>The Company has established the Sustainability Development Committee in June 2017 as the highest-level sustainable development decision-making center within the Company. It is responsible for coordinating and comprehensively managing all aspects of the Company’s development directions and goal formulation related to ESG (environmental, social, and governance) sustainable development in all aspects, to pursue the sustainability development and fulfill corporate social responsibilities.</p> <p>The Company’s Sustainability Development Committee is chaired by the Chairperson of the Board of Directors, who oversees the formulation of the Company’s corporate sustainability direction and goals. The CFO serves as the Secretary-General, coordinating the committee’s relevant affairs. Additionally, the Chief Sustainability Officer, appointed by the Board of Directors, leads the execution and operation of related corporate sustainability tasks. The Sustainability Development Committee has established five subcommittees based on business functions: the “Sustainable Operations Subcommittee,” “Green Manufacturing Subcommittee,” “Sustainable Supply Chain Subcommittee,” “Social and Corporate Care Subcommittee,” and “Corporate Governance and Risk Management Subcommittee.” Each subcommittee is composed of department heads and is responsible for developing strategies and management guidelines, ensuring the integration and promotion of cross-departmental efforts on relevant issues, conducting performance reviews, and driving continuous improvement. The Committee has also established the “Sustainability Development Task Force,” which serves as a cross-departmental communication platform, integrating efforts between departments. Regular work meetings are held, and task forces are created for various ESG projects to integrate and implement cross-departmental initiatives on relevant issues. The task force tracks implementation results and focuses on continuous improvement. The Sustainability Development Committee holds an annual meeting to review the achievement of the Company’s major sustainability issues and assess the progress of short-, medium-, and long-term goals.</p>	No significant difference

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			<p>The Committee operates under the supervision of the Board of Directors. In addition to an annual report to the Board on the progress, goal-setting, and performance achievements of the Company’s ESG initiatives, the Committee also provides quarterly reports on environmental performance indicators and related data (the most recent report was presented to the Board on February 25, 2025). Furthermore, the Company’s Sustainability Report is prepared in compliance with the latest GRI Standards and is approved by the Board of Directors each year. The content structure of the Sustainability Report primarily follows the “Sustainability Reporting Standards” issued by the Global Reporting Initiative (GRI), the core indicators for the semiconductor industry in the “Sustainability Accounting Standards” issued by the Sustainability Accounting Standards Board (SASB), and the “Guidelines for the Preparation and Filing of Sustainability Reports by TPEX Listed Companies,” along with TCFD recommendations for climate-related disclosures. The Board of Directors supervises the setting and implementation of the Company’s sustainability goals, reviews their progress, and provides advice and guidance based on the committee’s reports.</p>	
II. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to company operation, and establish risk management related policy or strategy?	V		<p>The Company has established a “Risk Management Policy and Procedures,” which was approved by the Board of Directors. The Board serves as the highest governance body for risk management and is responsible for promoting and implementing the Company’s overall risk management strategy, in line with operational strategies and the business environment. The goal is to comply with laws, clearly understand the risks faced by the Company’s operations, ensure the effectiveness of risk management, and bear the ultimate responsibility for risk management. The Audit Committee assists in overseeing these risk management matters. Senior management is responsible for planning and directing the implementation of the Board’s risk management decisions, as well as coordinating cross-departmental interactions and communication related to risk management to reduce strategic risks. Each functional unit is responsible for analyzing, managing, and monitoring the risks within its respective area to ensure the effective execution of risk control mechanisms and procedures. The internal audit department operates as an independent unit, assisting the Board of Directors in overseeing the</p>	No significant difference

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			<p>implementation of the risk management mechanism. It audits the risk response and control practices of each functional unit and provides recommendations for improving risk monitoring. The scope of risk management encompasses a wide range of risks, including hazard risks, operational risks, financial risks, strategic risks, compliance risks/contractual risks, environmental risks, and other risks. The Company’s risk management mechanism is implemented by effectively carrying out the risk management process, which includes risk identification, risk assessment, risk monitoring, risk reporting, and risk response.</p> <p>The Company’s Sustainability Development Committee conducts risk assessments on environmental, social, and corporate governance (ESG) issues related to business operations based on the principle of materiality. The analysis of material issues is incorporated into the company’s overall risk management system to identify relevant risk items and to develop appropriate mitigation and response measures. The scope of risk assessment covers all of the Company’s operational and production sites. For the year 2024, the material issues for the Company include “Corporate Governance, Business Strategy and Financial Performance, Ethical Integrity, Information Security and Personal Data Protection, Product Quality and Safety, Sustainable Supply Chain Management, Climate Strategy and Actions, Energy Management, Waste Management, Water Resource Management, Talent Attraction and Retention, Talent Development, Occupational Health and Safety.”</p> <p>Additionally, three long-term emerging risks were identified: “Geopolitical Risks, Energy Transition Risks, Information Security Risks.” For detailed information on these issues, identified risk items, and corresponding risk mitigation and countermeasures, please refer to the Company’s Sustainability Report, “Chapter 2, Governance and Operation / 2.3 Risk Management.”</p> <p>The Sustainability Development Committee reports regularly (at least once a year) to the Audit Committee and the Board of Directors on material ESG issues and related risk response strategies, management operations, and implementation status related to the company’s business operations. The Audit Committee and the Board of Directors provide their feedback and guidance</p>	

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			accordingly. The most recent report was presented on May 7, 2024. In addition, given the importance and unique nature of the climate change issues, the Sustainability Development Committee also provides quarterly reports to the Board of Directors on environmental indicator performance and targets, , and the company’s climate change response and control measures, and other related matters.	
III. Environmental Topic (I) Has the Company set an environmental management system designed to industry characteristics?	V		<p>The Company promotes the implementation of “ISO 14001 Environmental Management System” and “ISO 50001 Energy Management System” across all group production sites, incorporating the concept of product lifecycle to drive improvements starting from the process and product design stages, thereby effectively reducing raw material usage at the source. The Company accommodates the environment and energy management system, to determine the goal of energy saving and material saving every year, while continuously implementing water recycling and waste reduction measures, to treasure resources and reduce uses of resources, and achieving the effect of reducing greenhouse gas emissions. All group production sites have obtained “ISO 14001 Environmental Management System” certification, valid through the year 2024.</p> <p>For information on the “ISO 14001 Environmental Management System” and “ISO 50001 Energy Management System” certifications obtained by each production site, please refer to the Company’s website under “ESG / EHS Management / Certifications.” (<a href="https://www.sas-globalwafers.com/ehs-management-system/">https://www.sas-globalwafers.com/ehs-management-system/</a>) °</p>	No significant difference
(II) Does the Company endeavor to improve the energy utilization efficiency and use renewable materials which have low impact on the environment?	V		<p>The Company has implemented the “ISO50001 Energy Management System” in each production site to actively promote various energy-saving measures, select equipment that improve energy efficiency, monitor major energy-consuming equipment, and regularly track the performance of improvement measures to achieve the goal of continuous improvement, energy saving and carbon reduction. For details on the Company’s electricity consumption and progress toward energy targets, please refer to the Company’s Sustainability Report, “Chapter 4: Sustainable Environment / Sustainability Goals; Section 4.2 Energy Management.”</p> <p>The Company also promotes the “ISO 14001 Environmental Management</p>	No significant difference

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			<p>System” and incorporates the concept of product lifecycle to reduce raw material consumption and waste generation, aiming to achieve sustainable operations and environmental protection goals.</p> <p>The Company, by promoting the “ISO 14001 environmental management system,” has introduced the product lifecycle concept in order to reduce raw material consumption and waste output, and achieve the goal of sustainable operation and environmental protection. Each of the company’s production sites, depending on their specific process characteristics, strives to utilize recycled materials wherever possible. The recycled materials used across sites include silicon raw materials, cutting fluids (carriers), product packaging cartons and wafer cassettes. Silicon is the main raw material used in the company’s production processes. During the crystal growth stage, recycled silicon chunks from internal operations are utilized as much as possible, which not only reduces material procurement costs but also helps decrease waste generation. For more information on the company’s use of recycled materials, please refer to the Company’s Sustainability Report “Chapter 4, Sustainable Environment/4.4.1 Raw Material Recycling” for the utilization of recycled materials.</p>	
(III) Does the Company evaluate current and future climate change potential risks and opportunities and take measures related to climate related topics?	V		<p>The Company complies with the framework recommended in the Task Force on Climate-Related Financial Disclosures Recommendation (TCFD) promulgated by the Financial Stability Board, and discloses climate change-related information, assesses the risks and opportunities of climate change for the Company, potential financial impacts, and corresponding strategies and countermeasures based on the four core elements, including governance, strategy, risk management, indicators and goals.</p> <p>In 2024, the Company identified 10 physical risks, 16 transition risks, and 10 climate-related opportunities associated with GlobalWafers. Each item was assessed and scored based on its likelihood of occurrence and potential impact to calculate a risk/opportunity value. Industry peer assessments were also considered in the evaluation process. From this analysis, the Company prioritized 3 climate risks and 3 climate opportunities with the highest scores and assessed their potential financial impact. Corresponding response</p>	No significant difference

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			strategies and mitigation measures were then developed. For the above-mentioned relevant analysis information, please refer to “Two, Corporate Governance Report/III. Implementation of Corporate Governance/(VII) Climate-related Information of TWSE and TPEX Listed Companies” and the Company’s Sustainability Report “Chapter 4, Sustainable Environment/Chapter 4.1 Climate Strategy and Action”.	
(IV) Does the Company collect data for greenhouse gas emissions, water usage and waste quantity in the past two years, and set energy conservation, greenhouse gas emissions reduction, water usage reduction and other waste management policies?	V		<p>Each year, each operation site of the Company inventories and tracks greenhouse gas emissions, water consumption, waste volume, recycled material usage, and electricity consumption. For the scope of the relevant inventory data and information, please refer to the Company’s Sustainability Report “Chapter 4, Sustainable Environment / 4.1.1 Greenhouse Gas Inventory; 4.2 Energy Management; 4.3 Water Resource Management; 4.4 Waste Management; 4.4.1 Raw Material Reuse.”</p> <p>The Company boosts various measures subject to the effect produced by operating activities, in order to mitigate the impact posed by the Company’s operation on the natural environment. The Company implemented the Energy Management System (ISO 50001:2018) for energy-saving and carbon reduction, Greenhouse Gas Inventory (ISO 14064:2018) for greenhouse gas reduction, conducted Product Water Footprint Verification (ISO 14046:2014) for water reduction, and carried out a Clean Production Assessment. All of these have been verified/certified by third-party organizations. For the verification information, please refer to the official website “ESG&gt;EHS Management&gt;Certification” (<a href="https://www.sas-globalwafers.com/ehs-management-system/">https://www.sas-globalwafers.com/ehs-management-system/</a>)。</p> <p>To support Taiwan’s net-zero transition, the Company joined the RE100 initiative in 2022. Through strategies such as enhancing energy efficiency, transitioning to low-carbon technologies (e.g., energy-saving plans for facility and process optimization), signing Power Purchase Agreements (PPAs), purchasing Renewable Energy Certificates (RECs), and collaborating with the upstream value chain for carbon reduction, the Company is steadily progressing toward its climate roadmap goals — ultimately aiming for 100% renewable energy use across the entire group by 2050.</p>	No significant difference

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			<p>The Company has established annual targets and short-, medium-, and long-term goals for various environmental metrics, including electricity consumption, greenhouse gas emissions, water usage, and waste volume. For detailed information on these goals and their progress, please refer to “Chapter 4, Sustainable Environment / Sustainable Goals” of the Company’s Sustainability Report.</p> <p>The Company achieves the goals set through the following promotion measures:</p> <p>(1) Energy Resource Consumption and Greenhouse Gas Emission Reduction: The primary source of greenhouse gas emissions of the Company is electricity consumption. Therefore, reducing electricity usage and improving energy efficiency are the top priorities of the Company. By implementing “ISO50001 energy management system”, the Company monitors and measures significant energy utilization equipment, proposes improvement action plans and conduct regular tracking on performance of improvement measures. Internal campaigns are also conducted to promote energy conservation, aiming for continuous improvement and achieving energy saving and carbon reduction goals. For data on greenhouse gas emissions and electricity consumption at each production site of the Group over the past three years, please refer to the Company’s Sustainability Report, “Chapter 4, Sustainable Environment / 4.1.1 Greenhouse Gas Inventory; 4.2 Energy Management.” Notably, the greenhouse gas emissions for the most recent two years have been verified by third-party organizations.</p> <p>(2) Reduce water consumption: The Company’s water-saving measures management process is mainly divided into plant system and process equipment for itemized management. It is continuously improving the efficiency of the process of wastewater recycling system, and regularly holding internal water-saving discussion and improvement meetings and promoting water-saving. For water consumption data over the past three years at each production site of the Group, please refer to “Chapter 4, Sustainable Environment / 4.3 Water Resource Management” in the Sustainability Report. Since 2023, GlobalWafers’ Taisil Branch has</p>	

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			<p>engaged third-party verification agencies to verify water withdrawal, reuse volume, and water recycling rate as part of the water usage fee assessment process. The water use status for 2023 and 2024 has been verified and meets all the relevant regulatory requirements for 2024 and 2025.</p> <p>(3) Waste management: The Company values waste management, from process improvement and source reduction to reducing the output of waste, and recycling in the plants, to reduce the volume of newly purchased raw materials, while reducing the generation of waste. The certification validity for the “ISO 14001 Environmental Management System” at all production sites of the Group covers the year 2024, and the certification is continued annually. For waste output data over the past three years, please refer to the Company’s Sustainability Report, “Chapter 4, Sustainable Environment / 4.4 Waste Management.”</p> <p>(4) Pollution prevention: The Company aggressively promotes green products and green production, and reduce raw material consumption through manufacturing process and technology enhancement. The Company not only reduces pollution discharge at the source, but also lowers operation costs, reduces resource consumption and mitigates impact to environment.</p>	
IV. Social Topic (I) Whether the Company establishes the related management policies and procedures in accordance with the relevant laws and international human rights conventions?	V		<p>The Company recognizes and supports the spirit and fundamental principles of human rights protection set forth in the Universal Declaration of Human Rights, United Nations Global Compact, International Labour Conventions, United Nations Guiding Principles on Business and Human Rights, and the Responsible Business Alliance Code of Conduct (RBA). In compliance with relevant labor laws and the aforementioned international human rights conventions, the Company has established a Human Rights Policy and is committed to fostering a work environment that promotes equality, safety, and dignity.</p> <p>The Company’s five approaches under the human rights policy and their implementation status are as follows:</p> <p>(1) Continue to create diversity, inclusiveness, and equal opportunity, and prohibit any form of discrimination (including gender (including sexual</p>	No significant difference



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			<p>orientation), race, nationality, class, age, marital status, language, ideology, religion, nationality, political party, place of birth, appearance, facial features, and physical and mental disability):</p> <p>The Company continues to communicate that all forms of discrimination are prohibited in its recruitment, appointment, and operating processes. In addition, the Company has also been working with human resources department to fulfill its responsibility of taking care of migrant workers, and is committed to improving the living conditions of the migrant workers.</p> <p>The Company is committed to creating a friendly and equal working environment. The Company has established a comprehensive “Guidelines for Prevention and Control of Sexual Harassment” in accordance with the new amendments to the “Guidelines for Prevention of Sexual Harassment” and “Guidelines for Prevention of Sexual Harassment in the Workplace” and announced them on the bulletin board in the plant area. The Company also provides a wide range of resources to encourage female employees to continue developing their career, such as comprehensive maternity protection measures, regulations established according to the Gender Equality in Employment Act, and formulating policies for internal lecturers, on-the-job education, and training to provide diverse development opportunities.</p> <p>The Company is committed to promoting the diverse and inclusive workplace, and has established the “Declaration of Diversity, Equality, and Inclusion (DEI) of the Workplace” and policies. The Company strictly abides by the local laws and regulations of each country, regardless of gender, race, nationality, age, marriage, language, thought, religion, culture, party, sexual preference, class or physical or mental ability, etc., and every person can feel respect and inclusiveness here. Specific results include: In 2024, female employees accounted for 22.58% of all employees, and female managers accounted for 21.09% of all managers. Of the total of 7,198 employees worldwide, domestic employees account for 23.92%, while overseas employees account for 76.08%. The Company employs a total of 73 employees with disabilities, accounting for 1.01% of all employees. Employees that are</p>	

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			<p>30 years old and younger account for 17.5%, employees who are 30-50 years old account for 49.94%, and employees who are 50 years old and above account for 32.55%.</p> <p>(2) Ban on forced labor and child labor: The Company complies with all labor-related laws and regulations and has established relevant policies within the “Human Resource Employment Regulations” and the “Business and Employee Code of Conduct.” The Company recognizes and supports the United Nations Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, the ILO Declaration of Fundamental Principles and Rights at Work, the Responsible Business Alliance (RBA) Code of Conduct, and the RBA Validated Audit Program (VAP) Operations Manual: Definition of Fees. The Company respects the free will of all employees and encourages a balance between work and family life. It ensures that there is no form of forced labor, including but not limited to debt bondage, contract labor, involuntary or exploitative prison labor, slavery, or human trafficking. The Company guarantees workers’ freedom of movement in and out of the workplace, as well as within it, including access to dormitories or living quarters. It does not require workers to pay recruitment fees to employers’ intermediaries or sub-agents, or any other employment-related fees. In addition, the Personnel Appointment Regulations include clauses addressing child labor identification and remediation. The Company ensures that no illegal child labor exists in its operations. If child labor is identified, a remedial plan will be implemented for six months or until the child reaches the age of 16, in order to safeguard the rights and interests of the child.</p> <p>(3) Create a safe and healthy work environment: The Company continues to provide health examinations free of charge, arranges for medical specialists to visit plants to provide services, organizes health promotion activities, and tracks special groups, in order to raise the health management awareness of employees. The Company’s plants in Taiwan planned a total of 97 health promotion programs in 2024, such as seminars, first aid courses, and cancer</p>	

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			<p>screening, with a total of 9,050 participants. Furthermore, overseas plants often organize a wide range of health promotion activities to protect employee health; the number of activities and facilities were used 232 times, and a total of 16,295 people participated or used health promotion facilities. The Company also established work safety and health management procedures, operating standards, special hazardous operation control, chemicals management, and operating environment monitoring for employees to follow, preventing occupational injury and illness, eliminating hazards, and lowering environmental safety and health risks to provide employees with a safe work environment.</p> <p>(4) Providing fair and reasonable salaries and work conditions: The Company regularly reviews the salary levels of its peers, and makes appropriate adjustments to employee salaries by referring to objective data such as the overall economic indicators and price indices. Meanwhile, the salary standards of colleagues are judged based on work-related items such as position, seniority, and professional ability to ensure equal pay for equal work and prevent any bias based on gender, age, or other factors. In addition, to strictly controlling working hours to stay within legal limits, the Company actively prevents overwork through regular working hour analysis reports and an attendance anomaly management system.</p> <p>(5) Provide channels and environment for employees to freely express their opinions, and respect employees freedom of association: The Company holds at least one labor-management meeting per quarter and one migrant worker communication meeting every six months to discuss matters such as labor relations coordination, working conditions, and employee welfare, with the goal of promoting harmonious labor-management relations. Employee opinion boxes are placed in clearly visible locations for employees to report illegal conduct, complain about unfair treatment, or express and resolve their discontent and questions. In 2024, the Company’s Taiwan plants held a total of 18 labor-management meetings and 2 migrant worker communication meetings.</p> <p>Each year, the Company conducts human rights and labor rights risk</p>	

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			<p>assessments in accordance with the standards of the Responsible Business Alliance (RBA) Code of Conduct. It uses the Self-Assessment Questionnaire (SAQ), a standardized risk assessment tool designed by RBA, to independently identify actual practices, potential risks, and the effectiveness of management systems related to labor, health and safety, environmental issues, and ethical standards. In 2024, the Company’s Corporate SAQ score reached 87, which falls within the “low-risk” range. These standards are incorporated into internal policies such as the “Personnel Appointment Regulations” and the “Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment.” Employees can file anonymous complaints through channels such as email and telephone. All reports are handled confidentially by designated committees. The outcomes of these meetings are used to track, monitor, and provide necessary support to the parties involved, in order to protect human rights and prevent recurrence. In 2024, one human rights-related complaint was reported at both the Company’s Taiwan and overseas operational sites (involving issues such as forced labor, child labor, discrimination, harassment, and violation of freedom of association). Upon receiving the complaint, a dedicated committee was immediately formed to launch an investigation, provide protection and conduct re-education. In response, the Company also enhanced human rights training for all employees to proactively prevent similar incidents in the future.</p> <p>In terms of training, new employees will receive human rights training once they report for duty; current employees irregularly take courses on the prevention of workplace violence and sexual harassment. Furthermore, the Company identified major stakeholders and made it mandatory for employees in managerial roles to take the courses, in order to prevent workplace violence. Related courses had a total of 7,938 participants who received 11,740 hours of training in 2024.</p>	
(II) Has the Company established appropriately managed employee welfare measures (include salary and compensation, leave and others), and link operational performance or achievements with employee salary and	V		The Company fairly decides and distributes employees’ remunerations from the annual profit, if any, for 3%~15%, as set for in the Articles of Incorporation, and the performance of individual employee pursuant to the “Employee Remuneration Distribution Procedures.” It seeks to properly	No significant difference

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compensation?			<p>reflect the operating performance or results on the employees’ remunerations.</p> <p>The Company establishes the procedures of attendance, specifies the paid leaves entitled by employees in according with Labor Standards Act. All employees of the Company are entitled to labor insurance, health insurance, group insurance, pension contribution and other fringe benefits. The fringe benefits include year-end bonus, gifts for birthday and festivities, year-end banquet, subsidies for matrimony, bereavement, and other celebration, tourist traveling in home country and abroad, emergency relief fund, scholarship, paternal subsidy, meals, stock offering for the employees, and complete set of education and training. The Company also establishes the Employee Caring Program (ECP) team, to integrate and planning for the improvement of holistic employees’ benefits through the cross-function team, so that any employee may select from proper resources to help when facing personal difficulties.</p> <p>Since 2011, the Company has also added an employee welfare savings trust. Employees can decide whether to join or not, and participants are given a 100% bonus based on their personal contribution amount.</p>	
(III) Whether the Company provides its employees with a safe and healthy work environment, and regularly implements employee safety and health education measures?	V		<p>The Company has established the occupational safety and health management system in accordance with the ISO45001 international standard, covering the main operating area of the Company, and incorporating safety and health in the daily operations. The Company has obtained Occupational Health and Safety Management System (ISO45001: 2018) certification. For detailed information on the certification, please refer to the Company’s website “ESG/EHS Management/ Certification” (<a href="https://www.sas-globalwafers.com/ehs-management-system/">https://www.sas-globalwafers.com/ehs-management-system/</a>)。</p> <p>Work Environment Monitoring: To protect workers from hazardous substances in the workplace and provide them with a healthy and comfortable working environment, the Company conducts two work environment monitoring sessions each year to assess the exposure of workers.</p> <p>Occupational Safety and Health Inspections: In addition to regular and</p>	No significant difference

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			<p>irregular safety inspections, the Company designates September each year as “Occupational Safety Month” to emphasize safety awareness among employees through various inspections and activities. The theme for Occupational Safety Month in 2024 was “Fire Prevention Self-Assessment and Risk Prevention Measures Mechanism.” The Company’s factories aligned with this theme by planning and implementing relevant project inspections and improvement measures to ensure the enforcement of safety standards, further enhancing occupational safety management and risk prevention effectiveness.</p> <p>Equipment Safety Management: Hazardous machinery and equipment are regularly monitored, and inspections are carried out in accordance with the “Rules for the Safety Inspection of Hazardous Machinery and Equipment” to ensure safe operation of equipment.</p> <p>To strengthen workers’ awareness of occupational safety and health, as well as their response capabilities, the Company plans an annual environmental, safety, and health education and training program. This program is based on internal management needs, feedback from employees, and external issues, aimed at enhancing workers’ safety literacy and their ability to respond to risks in the workplace. Additionally, the Company considers employee health as a critical factor for success and sustainable development. The Company has developed five key policies under the Employee Caring Program (ECP): “Maternal Protection,” “Prevention of Abnormal Workload,” “Health Protection for Employees of Middle and High Age and High Age,” “Prevention of Illegal Infringement in the Workplace,” and “Prevention of Human-Factor Hazards,” to provide comprehensive health care for employees.</p> <p>Occupational safety training and education in the last three years: The Company has listed occupational safety training as a mandatory course for employees to enter and in-service. The training covers hazard substance identification, emergency escape drills, personal protective equipment wearing, fire training operation, mechanical protection, human-factor musculoskeletal injury prevention, and AED &amp; CPR first aid training.</p>	

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			<p>Through training and education, the Company ensures that employees have the environmental safety and health awareness from the start of their career, and reduces or eliminates the risk of occupational hazards.</p> <table><tr><th>Year Item</th><th>Number of people receiving safety and health education and training</th></tr><tr><td>2022</td><td>11,519</td></tr><tr><td>2023</td><td>22,535</td></tr><tr><td>2024</td><td>28,374</td></tr></table> <p>The Company’s occupational hazard statistics analysis data are generated based on disability injuries statistics indicator published by the Ministry of Labors and GRI. One million work hours being the base line, our statistics are mainly based on the Disabling Frequency Rate, (FR), Disabling Severity Rate (SR), Occupational Disease Rate (ODR) and Absence Rate (AR) (with disabling injury statistics excluding traffic accidents outside factories). In 2024, there were 7 work-related disability incidents in Taiwan, and 35 work-related disability incidents in overseas plants. The global Disabling Frequency Rate (FR) was 2.95, and the Disabling Severity Rate (SR) was 67; all occupational accidents have been investigated and analyzed, and corresponding improvement measures have been implemented. The Company have regularly implemented occupational health and safety education and training for employees and contractors to effectively prevent occupational disasters; and conducted work environment inspections and internal/external audits in order to review the Company’s environmental, safety, and sanitary operations. The goal is to ensure environmental safety for workers and achieve the zero-accident target. For detailed information on occupational disaster statistics and management, please refer to “Chapter 6, Occupational Health and Safety/ 6.1.4 Occupational Injury and Incident Statistics” in the Company’s Sustainability Report.”</p> <p>The number of the Company’s fire incidents, fatalities or injuries, or fire-related fatalities or injuries as a percentage of total employees in 2024 was 0. To enhance safety management (including fire safety management), effectively respond to disasters, and prevent recurrence of</p>	Year Item	Number of people receiving safety and health education and training	2022	11,519	2023	22,535	2024	28,374	
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			corrective/preventive measures, the Company has established various procedural documents, including the “Incident Reporting, Handling, and Investigation Management Procedure,” the “Emergency Response Procedure,” and the “Non-Conformity, Corrective and Preventive Measures Management Procedure.” The Company also conducts emergency drills to prepare for potential emergencies.	
(IV) Has the Company established effective career development training plans?	V		<p>Each year the Company establishes annual education training program based on our operation strategies and short/mid/long term goals, and considers talent cultivation and technology inheritance as our key task. The Company strengthens its talent database in order to keep track of the talent dynamics and development direction in the group. The Company hosts various types of training courses, academia-industry collaboration and research projects for its employees to stay tuned to real-time global political and economic trends and status, technology updates, while supplementing the training with job substitutes, job rotation and on-the-job training to strengthen different professional capacity of our employees. The Company is promoting six academy systems, including new employees, logistics and generation education, business administration, professional core, EHS, and health promotion. Training units will design courses on the specialty of each academy for employees. The academy system prevents repetitive courses from being offered, allows curriculum planning, and stacks and increases the transparency of training and learning.</p> <p>In 2024, a total of 422 new employee functional training sessions were conducted, with 1,252 participants, totaling 23,226 hours of instruction. Additionally, professional functional training included 1,691 sessions, with 18,633 participants, totaling 47,336 hours of instruction. Lastly, general functional training comprised 1,742 sessions, with 41,007 participants, totaling 73,831 hours of instruction.</p>	No significant difference
(V) Does the Company’s product and service comply with related regulations and international rules for customers’ health and safety, privacy, sales, labeling and set policies to protect consumers or customers’ rights and appeal procedures?	V		The company adheres to industry-specific laws and regulations applicable to our products and services. Through supplier management, we ensure that the supply chain adopts industry standards and policies such as the “Responsible Business Alliance (RBA) Code of Conduct”, “Conflict-Free Minerals”, “Silicon Materials Free of Forced Labor”, and Green Product Directives	No significant difference



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			<p>(RoHS, REACH, WEEE), thereby fulfilling our social and environmental responsibilities. The Company is also committed to comply with product standard and operational regulations in plants required by customers, to achieve the promises with full force, and maintain quality relationships. The Company also has a legal compliance unit in place, to ensure that commercial conditions, products, processes and services meet the requirements of competition laws and relevant export control regulations with jurisdiction. Prior to any collaboration with clients, a Non-Disclosure Agreement (NDA), approved by the legal department, must be signed. Personnel are strictly prohibited from disclosing trade secrets or inappropriately acquiring business-sensitive information unrelated to their duties, thereby ensuring the protection of both parties’ confidential information.</p> <p>The company has established relevant guidelines under Article 14 of the “Procedures for Ethical Management and Guidelines for Conduct” to specify the prevention of damage to the rights and interests, health, safety, and compliance of products or services to stakeholders. In addition, the marketing unit has established the “Process of Customer Complaints Management” to maintain good communications with its customers, as well as effective appealing procedures regarding products and service.</p> <p>The Company has formulated the “Privacy Policy” to protect the personal data of the customers. The policy specifies the regulations and procedures that should be followed in the process of collecting, processing, using, accessing and disclosing the data of specific natural persons (individual data), including the three aspects of “data protection,” “data collection, processing and use,” and “safety measures.” The specific contents have been published on the Company’s website “ESG&gt;Sustainability Report &amp; ESG Policies&gt; ESG Policies” (<a href="https://www.sas-globalwafers.com/csr-download-tw/">https://www.sas-globalwafers.com/csr-download-tw/</a>) for stakeholders to inquire. In addition to the above-mentioned “Private Policy,” the Company has also established “Personal Information Protection Management Regulations” for information management, which regulates the collection, processing, and use of personal information in business operations, and the Company’s compliance unit regularly performs audits and organizes</p>	

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			“Personal Information Protection Education and Training” to assign the data rights unit to implement a list of personal information involved in business operations, ensuring that the data rights unit’s collection, processing, and use of personal information are in compliance with Personal Data Protection Act.	
(VI) Does the Company set supplier management policy and request suppliers to comply with related standards on the topics of environmental, occupational safety and health or labor right, and their implementation status?	V		<p>The Company has established a “Supplier Evaluation and Management Process” and has published our corporate sustainability supply chain management policy on our official website. This policy requires suppliers to adhere to a code of conduct that goes beyond the principles of integrity and actively complies with the “Responsible Business Alliance Code of Conduct (RBA)” to ensure labor safety, environmental sustainability in business operations, and ethical conduct. This includes establishing standards and norms for labor, health and safety, environment, and business ethics, encompassing green regulations and directives such as RoHS, REACH, and WEEE, as well as refraining from using conflict minerals, participating in green procurement initiatives, and adhering to environmental protection, occupational safety and health, intellectual property rights, and labor human rights.</p> <p>In light of the Modern Slavery Act, the Company has ensured that all its operational activities comply with labor human rights and local laws, including all laws related to human trafficking and anti-slavery. Therefore, the Company requires its suppliers to jointly comply with these standards and insist that all their commercial transactions, business relationships, and supply chain activities meet ethical standards, with integrity as the top priority.</p> <p>The Company’s “Supplier Evaluation and Management Process” includes both documentation review and on-site audits, conducted annually by a cross-functional team consisting of QA, Procurement, EHS, R&amp;D, and other departments. The audit covers areas such as quality, upstream supplier management, environmental and safety practices, and business continuity plans. Interviews with management and staff are conducted to identify issues and ensure improvements are implemented.</p> <p>The Company encourages our suppliers to obtain ISO 14001 and ISO 45001</p>	No significant difference

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			<p>certifications to fulfill their corporate social responsibilities and tracks suppliers’ performance annually and awards them additional points during quarterly evaluations, and increase our procurement volume from them as an incentive.</p> <p>Aligned with RBA standards and our corporate sustainability goals, the Company has implemented a Supplier Sustainability Self-Assessment and Review Mechanism. This helps enhance suppliers’ performance in environmental, social, and governance (ESG) aspects and drives continuous improvement. Through annual self-assessment questionnaires and related management, the Company monitors suppliers’ sustainability progress and provide necessary guidance to ensure alignment with our goals.</p> <p>The Company’s supplier sustainability assessment not only deepens the cooperation relationship with suppliers, but also improves the resilience and transparency of the supply chain, as the foundation for the sustainable development of enterprises. As of January 2025, the Company has completed sustainability evaluation for our 120 key suppliers, with with a 90% self-assessment completion rate. Among them, 83 suppliers (69%) are ISO 14001 certified, 13 suppliers (11%) are ISO 14064-1 certified for GHG inventories, and 7 suppliers (6%) are ISO 14067 certified for product carbon footprints. The Company continues to encourage suppliers to pursue GHG and carbon footprint certifications and have launched initiatives to reduce greenhouse gas emissions.</p> <p>To promote ESG practices in the supply chain, the Company urges our supplier partners to:</p> <p>(1) Optimize process: Streamline procedures to reduce waste and enhance transaction efficiency.</p> <p>(2) Improve yield: Improve production methods and equipment to maximize efficiency and reduce unit costs.</p> <p>(3) Innovative materials: Explore environmental-friendly alternatives that balance environmental impact with cost-efficiency.</p>	

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			<p>To build a green semiconductor ecology, the Company requires all major suppliers to achieve the corresponding sustainable goals, such as setting near-term goals (SBTi commitment), completing carbon footprint assessment of major products, and proposing carbon reduction plans.</p> <p>In addition, the Company focuses on the following aspects of ESG management for suppliers, and further assesses the supplier grade, to promote the suppliers to achieve the goal of sustainable development together with GlobalWafers.</p> <ul style="list-style-type: none"> <li>•Carbon footprint preparation: Compliance with ISO 14067 standard.</li> <li>•Regular carbon footprint audit: Conducted biennially, focusing on emission reduction ratios.</li> <li>•Carbon reduction targets: Goals set to achieve minimum emissions reductions by 2030.</li> </ul>	
V. Does the Company refer to international reporting rules or guidelines to prepare <u>Sustainability</u> Report to disclose non-financial information of the Company? Has the said Report acquire 3rd certification party verification or statement of assurance?	V		<p>The content structure of the Sustainability Report primarily follows the “Sustainability Reporting Standards” issued by the Global Reporting Initiative (GRI), the core indicators for the semiconductor industry in the “Sustainability Accounting Standards” issued by the Sustainability Accounting Standards Board (SASB), and the “Guidelines for the Preparation and Filing of Sustainability Reports by TPEX Listed Companies,” along with TCFD recommendations for climate-related disclosures. The Company’s 2024 Sustainability Report has been verified by DQS Taiwan Inc. to comply with the GRI Standards and Type 1, moderate level of assurance, requirements of AA1000 AS v3 standard. The 2024 Sustainability Report is disclosed on the MOPS and the Company’s website “ESG &gt; Sustainability Report and Related Policies”. (<a href="https://www.sas-globalwafers.com/csr-download-tw/">https://www.sas-globalwafers.com/csr-download-tw/</a>)。</p>	No significant difference
<p>VI. If the Company has established the sustainable development principles based on “the Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the Principles and their implementation:</p> <p>The Company has established the “Sustainable Development Best-Practice Principles” and devoted to promoting the sustainable development, which has no significant difference with the Rules.</p>				
<p>VII. Other important information to facilitate better understanding of the Company’s promotion of sustainability development:</p> <p>1. Environmental protection: It is everyone’s responsibility to promote environmentally friendly and low-carbon activities. Therefore, in addition to improving the process of energy conservation and control, the Company actively implements waste separation and resource recycling, promotes energy conservation and carbon reduction, and invests in equipment</p>				

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related to energy conservation and emissions reduction.

2. Social welfare: The Company continues to evaluate the risks and opportunities of its business locations, which include Hsinchu, Miaoli, and Yilan in Taiwan, and the United States, Italy, Japan, South Korea, China, and Malaysia overseas. The Company is committed to supporting disadvantaged groups in remote areas—such as low-income families, children, and people with disabilities—by improving their living and educational conditions through charitable donations. Environmental protection initiatives are also implemented through volunteer services. To encourage employee participation in social welfare, the Company offers a 1:1 donation matching program—matching each dollar donated by employees. By combining these contributions, we aim to extend warmth and care to more communities in need.

The social welfare activities resources invested in 2024 are as follows:

Event	Donating Unit	Amount/Quantity
Miaobin Center Youth Development Service Program	Taoyuan Hsinchu Miaoli Office, World Vision Taiwan	NT\$169,300
Yilan Art and Cultural Enrichment Program for People with Disabilities	Yilan ABAO Educational Foundation	NT\$130,800
0403 Hualien Earthquake Disaster Area Reconstruction	Hualien County Government	NT\$1,764,100
Renovation of Care Homes for Impoverished Vegetative Patients	Miaoli Branch, Genesis Social Welfare Foundation	NT\$328,300
Dr. RedNose Hospital Performance Program	Dr. RedNose Association	NT\$179,000
2024 Mid-Autumn Festival Mooncake Donation Charity Event	Shih Guang Educational and Nursing Institute/Hua Guang Intelligent Development Center/Hsiang Yuan Memorial Education and Nursing Institute/ Holy Family For Special Education	NT\$80,000
Donation for Winter Warmth Kindergarten Party 2024	Hsinchu Fund for Children and Family	NT\$15,000
Public Welfare Performance at the Year-end Banquet	Miaoli Patas Culture and Art Association	NT\$10,000
Paul Chiang Arts Promotion Program And Operation preparation for Paul Chiang Art Center	Paul Chiang Arts and Cultural Foundation	NT\$5,000,000
PIDA 2024 STEM Competition	Photonics Industry & Technology Development Association	NT\$50,000
Pioneer Project: Sino-American Silicon Products X GlobalWafers Dongguang Science Education Camp	IShare Community Development Association	NT\$520,000
7,000 Steps a Day: Earn Points for Rewards and Support Charity Together	Syinlu Social Welfare Foundation Hsinchu Early Intervention Center	NT\$10,000
Employees Blood Donation Event	Hsinchu Blood Center	199 employees joined the training, and 82,000 c.c. of blood was donated
Beach Cleaning ctivity	Miaoli Long Fong Fishing Port beach cleaning	119 participants cleaned up over 100 kg of garbage

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<p>The Company’s overseas factories actively engage in community welfare to demonstrate global corporate social responsibility. In Japan, employees participate twice a year in local town clean-up programs, collecting 15 bags of trash to support environmental cleanliness. The Korean site donates essential supplies like laundry detergent and baby wipes to disadvantaged families. In Italian site, various charitable activities are held, including charity runs and soccer tournaments with proceeds donated to homeless support groups. Donations are also made to children’s associations, women’s anti-violence organizations, cancer treatment centers, and autism support groups, along with contributions like cakes, toys, 60 trees for charity, and medical equipment for hospitals. The factory also promotes gender equality in sports. In U.S. sites, employees donate food, diapers, and clothing, participate in over 200 hours of volunteer work for low-income families, and collect goods during Thanksgiving for local charities. In Malaysian site, the Company provides financial aid to employees affected by floods, showing timely care and support in times of crisis.</p> <p>3. Consumer rights: The Company has an internal “Customer Complaint Management Process” to provide customers with a complaint channel, and signs supply and quality contracts with customers to provide comprehensive protection for customer rights.</p> <p>4. Human rights: For a long time, the Company has been committed to promote equal rights at work regardless of race, gender and age. It also provides opportunities for employees’ individual development, allow them to freely express their opinions, and respect the dignity of individuals.</p> <p>5. Safety and health: The Company devoted its efforts to promote safety and health policy, continuously improving the production process and working environment with the aim of achieving zero disasters, and continue to improve occupational safety and health performance through joint efforts of all its employees.</p> <p>6. Employee Health Care: The Company conducts health checkups on a regular basis for employees to understand their health status to protect and improve their health. In addition to setting up detection and alarm equipment at appropriate locations, the Company also regularly conducts operating environment testing as a basis for improving the workplace environment to control the physical working environment of employees and evaluate the exposure of hazardous factors. In addition, to prevent employee obesity and metabolic syndrome and to address health challenges such as prolonged sedentary office work, the company launched a 13-week “7,000 Steps Daily” campaign in 2024. The initiative included a daily step challenge, aerobic exercise classes, and physical fitness assessments. It attracted participation from 401 employees across the Group, helping them develop a habit of regular exercise and promoting a healthy lifestyle.</p> <p>7. Human capital development: The Company has a well-rounded system that links performance to remuneration, cultivates professional talent currently in school, subsidizes continuing education of employees, and key personnel retention systems. We identify, cultivate, and reward talent for long-term retention. Furthermore, we increase the willingness of talent to stay with the Company through the employee welfare savings trust and medals commending senior employees that have worked at the Company for a long period of time.</p> <p>(1) Industry-academia cooperation: The Company collaborates with academic institutions through industry-academia cooperation and strategic alliances. By engaging in joint research projects, both parties exchange professional knowledge and technology, complementing each other’s strengths to solve technical issues in product development. These partnerships not only enhance the professional skills of the Company’s R&amp;D personnel but also nurture high-caliber talent in academia, driving technological innovation and industrial development. In 2024, the Company continues 10 collaborative projects with institutions including National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, and National Taiwan University of Science and Technology.</p> <p>(2) Talent cultivation: The Company partners with the International Management Program of National Yunlin University of Science &amp; Technology to share insights on international human resource management and interview techniques. This collaboration helps students understand workplace trends, enhances their practical skills, promotes interaction between academia and industry, and fosters outstanding talent for future careers.</p> <p>(3) College internship program: Since 2017, the Company has collaborated with universities to provide internship opportunities to over 62 students, enabling them to gain experience before graduation. These students receive both professional training and hands-on experience, coming from institutions such as National Tsing Hua University, National Central University, National Chiao Tung University, National Taiwan University of Science and Technology, National Yunlin University of Science &amp; Technology, and Nagaoka University of Technology. Specializing in fields like electronics, industrial engineering, mechanical engineering, and psychological counseling, they are assigned to departments such as R&amp;D,</p>				

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<p>process, manufacturing, and other support functions. These internships offer valuable learning and growth experiences, helping students successfully transition into their careers.</p> <p>(4) Scholarships for master’s and doctoral students: The Company established Regulations Governing Applications for Scholarships for Master’s and Doctoral Students, and continues to fund scholarships for professional talent in related fields. Recipients of the scholarships directly become employees of the Company after graduation.</p> <p>(5) Subsidies for on-the-job training: The Company has established the on-the-job training policy and fully subsidizes on-the-job training of employees with excellent performance and the willingness to learn, thus encouraging their personal career development.</p> <p>(6) Signing contracts with important members of management: The Company signs contracts with managers that have strategic planning ability or an irreplaceable specialty to retain talent and ensure the sustainable development of the Company’s human capital.</p> <p>(7) Researcher program: The Company promotes the researcher program (Fellow Program) within the Group, aiming to explore and cultivate outstanding talent in the professional field. All nominees must pass the rigorous selection of the Committee, ensuring that the most potential and professional employees are selected. Up to now, 90 outstanding employees have passed this program, and have been recognized and play an important role in the Company. This program not only promotes the professional development of employees, but also further strengthens the Company’s competitiveness in terms of technological innovation and talent development.</p> <p>8. Employee health and safety care: The post-pandemic era has seen a significant change in global work and life. Although many anti-epidemic measures have been relaxed, some changes will become permanent, such as increasing the frequency of handwashing and maintaining personal hygiene habits, etc., to reduce the risk of disease transmission. The Company will continue to promote diversified health care measures to protect the safety of employees, and actively exert the positive influence of the Company to create a healthy and safe working environment.</p> <p>(1) Sharing of Health Information: To ensure employees have timely access to accurate health management resources, the Company’s Health Management Center regularly compiles health information from both domestic and international sources. Measures are updated based on the latest developments, allowing employees to stay informed with effective health protection knowledge.</p> <p>(2) Care for Physical and Mental Health: The Company routinely monitors employees’ health conditions, especially those showing abnormal health indicators, and provides appropriate support and follow-up to help them maintain their well-being.</p> <p>(3) Workplace Hygiene Management: The Company has implemented cleaning and disinfection standards, regularly cleans public areas, and adjusts disinfection frequency as needed. Disinfectant is available in common areas, and proper handwashing instructions are posted in restrooms to ensure a safe and clean working environment.</p> <p>(4) Support for Physical and Mental Balance: To promote employee well-being, the Company launched an Employee Assistance Program (EAPC) in 2021, offering each employee two free mental health consultations per year. Mental wellness information is also shared regularly to help employees manage stress and emotions, supporting overall mental and emotional balance.</p> <p>9. Support for Domestic Cultural Development: The Company actively supports the development of domestic arts and culture. In both 2023 and 2024, it contributed NT\$5 million annually—totaling NT\$10 million over two years—in partnership with the Alliance Cultural Foundation and the Paul Chiang Arts and Cultural Foundation. These funds support the promotion of the Paul Chiang Arts Promotion Program and the construction of the “Paul Chiang Art Center,” which aims to root arts education in rural communities and foster cultural development in the Hualien-Taitung region. The “Paul Chiang Art Center” located in the Jinzun of Taitung county has been opened in March 2025. The park combines art, architecture and natural landscapes, and will become an important field for promoting aesthetic education and modern arts. In addition, the Company has further strengthened its internal artistic atmosphere in 2024, and exhibited classic copies of the two Taitung periods of “Paul Chiang” at the Hsinchu headquarters and Taisil Branch, including the “Pisilian,” “Mountain Range of Taiwan,” and “Afternoon of the Faun.” Series. The establishment of the arts exhibition area allows employees to feel the artistic stimulation in their daily work, and provides visitors with the opportunity to observe the arts, enriching the aesthetic of the work space.</p>				