GlobalWafers Co., Ltd.
Promotion of Sustainable Development and Variance from the Sustainable Development Best Practice Principles (2025)

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		The Company has adopted the "Sustainable Development Best Practice Principles," approved by the Board of Directors, designating the Board as the highest governance body responsible for reviewing, overseeing, and guiding the Company's sustainability policies, systems, and objectives, as well as periodically supervising ESG-related management guidelines and specific action plans, and providing feedback or corrective instructions. In response to trends in corporate governance and sustainable development, and to strengthen the Board's supervisory functions in ESG matters, the Board of Directors resolved in November 2025 to rename the functional committee "Nomination Committee" as the "Nomination and Sustainability Committee," expanding the scope of the existing Nomination Committee's responsibilities to incorporate sustainability-related matters into its mandate. The Nomination and Sustainability Committee is composed of five directors appointed by the Board, of whom at least half are independent directors. The Committee is responsible for overseeing the Company's fulfillment of corporate social responsibility, as well as the planning and execution of the Company's sustainable development strategy and sustainability matters across environmental, social, and corporate governance dimensions, with a view to assisting the Board in strengthening management mechanisms and advancing sound corporate governance and sustainable development. At the management and operational level, the Company established the " Sustainability Development Committee" in June 2017, comprising heads of various business units. The Committee serves as the highest-level sustainability decision-making and management body within the Company, operating under the oversight of the Board of Directors and reporting to the Board on a regular basis. The Committee is chaired by the Chairperson of the Board, who oversees the formulation of the Company's corporate sustainability direction and objectives. The CFO serves as Secretary-General, coordinating all Committee-related affairs. In addition, a Chief Sustainability Officer, appointed by the Board of Directors, leads the execution and operation of the Company's corporate sustainability initiatives. Under the	No significant difference

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			Committee, five subcommittees have been established along functional lines: the "Sustainable Operations Subcommittee," the "Green Manufacturing Subcommittee," the "Sustainable Supply Chain Subcommittee," the "Social and Corporate Care Subcommittee," and the "Corporate Governance and Risk Management Subcommittee." Each subcommittee is organized and convened by the heads of the relevant business units and is responsible for formulating strategies and management guidelines to ensure that the Company's sustainability strategy is fully embedded in its day-to-day operations. The Committee has also established a "Sustainability Promotion Task Force," which serves as a cross-departmental communication platform for vertical integration and horizontal coordination. Beginning in 2025, the Task Force holds quarterly working meetings to track the progress of sustainability targets and drive continuous improvement. Task forces established for specific ESG projects are responsible for cross-departmental integration and implementation of relevant initiatives. The Sustainability Development Committee convenes an annual plenary meeting to review the achievement of the Company's material sustainability objectives for the year and to assess the setting of short-, medium-, and long-term targets. The Sustainability Development Committee operates under the oversight of the Board of Directors. In addition to reporting to the Board at least once annually on the progress of sustainability initiatives, the setting of targets, and the achievement of performance outcomes, the Chief Sustainability Officer presents to the Board on a quarterly basis, reporting on performance indicators and relevant data pertaining to climate and environmental matters (most recently reported to the Board on March 3, 2026). The Company primarily references the Sustainability Reporting Standards issued by the Global Reporting Initiative (GRI), the sector-specific indicators under the Semiconductor industry category of the Sustainability Accounting Standards Board (SASB) standards, the "Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx-Listed Companies," and the recommendations and implementation guidance of the Task Force on Climate-related Financial Disclosures (TCFD) in preparing its Sustainability Report. Prior to publication, the Sustainability Report is submitted to the Board of	

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			Directors for deliberation and approval. The Board oversees the setting of the Company's sustainability objectives and the review of their implementation, and provides relevant recommendations and guidance based on the reports of the Sustainability Development Committee.	
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		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 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. 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	No significant difference

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			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 2025, 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 and Circular Economy, Water Resource Management, Talent Attraction and Retention, Talent Development, Occupational Health and Safety.” With reference to the latest edition of the Global Risks Report, the Company also considers sustainability issues closely related to its business operations and the semiconductor industry value chain, identifying emerging risks over the medium-to-long term (3–10 years or more) that may have a material impact on operations and the value chain, including "climate change and critical resource supply risks, critical technology evolution and AI application risks, semiconductor industry talent shortage risks, and geopolitical and supply chain restructuring 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.” To give effect to the risk management framework, 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 accordingly. The most recent report was presented on May 6, 2025. 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.	

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III. Environmental Topic (I) Has the Company set an environmental management system designed to industry characteristics?	V		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" and "ISO 50001 Energy Management System" certification, valid through the year 2026. 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." (https://www.sas-globalwafers.com/ehs-management-system/)。	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		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." The Company also promotes the "ISO 14001 Environmental Management 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. The Company, by promoting the "ISO 14001 environmental management	No significant difference

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			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.	
(III) Does the Company evaluate current and future climate change potential risks and opportunities and take measures related to climate related topics?	V		In accordance with the key initiatives of the Financial Supervisory Commission's "Sustainability Development Roadmap for Listed and TPEx-Listed Companies" and "Sustainability Development Action Plan for Listed and TPEx-Listed Companies," and with reference to the Task Force on Climate-Related Financial Disclosures (TCFD) framework established by the Financial Stability Board and the International Financial Reporting Standard S2 (IFRS S2) framework, the Company discloses its governance, strategy, risk management, metrics, and targets with respect to climate-related risks and opportunities, with a view to identifying and assessing the risks and opportunities posed by climate change to the Company, the potential financial impacts thereof, and the corresponding response strategies and measures. The Company has identified 10 physical risk items, 16 transition risk items, and 10 opportunity items relevant to GlobalWafers. Risk and opportunity scores were calculated based on the likelihood of occurrence and the degree of impact. Taking into account industry characteristics and benchmarking against peer identification results, the Company screened and focused on 3 climate risks and 3 climate opportunities with higher risk-opportunity scores, assessed the potential financial impacts of each risk and opportunity on the Company, and formulated corresponding response strategies and measures.	No significant difference

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			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		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." 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>EHS Management>Certification"(https://www.sas-globalwafers.com/ehs-management-system/). 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. The Company achieves the goals set through the following promotion measures:	No significant difference

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			(1) Energy 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. In response to transition risks, the Company has formulated a "Greenhouse Gas Management Policy" and has developed and continues to advance the following five greenhouse gas reduction strategies: • Adoption of Renewable Energy: Pursuing a dual approach through both internal and external channels — including self-built solar power generation systems and the procurement of external renewable energy and renewable energy certificates — to continuously increase the proportion of renewable energy usage. • Improvement of Energy Use Efficiency: Reducing energy consumption during equipment operation through equipment upgrades, redesign, and the replacement of aging equipment with lower energy efficiency. • Tiered Management of the Upstream Value Chain: Implementing tiered management of suppliers based on carbon emissions generated from the procurement of raw materials, encouraging suppliers to conduct product carbon footprint inventories, and incorporating suppliers' carbon reduction plans and implementation progress into procurement evaluation mechanisms, with a view to reducing Scope 3 greenhouse gas emissions. • Purchase of Carbon Offset Products: Achieving phased carbon neutrality and fulfilling the commitment to net-zero emissions by 2050 through the purchase of voluntary carbon credits and other	

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			carbon offset products. • Support for Carbon Removal and Carbon Capture: Supporting natural carbon capture initiatives such as afforestation and reforestation, as well as engineered carbon capture programs, while participating in other nature-based solutions and conservation programs. For information on greenhouse gas emissions, electricity consumption, reduction targets, management measures, and achievement outcomes for each of the Group's production sites over the most recent three fiscal years, please refer to the Company's Sustainability Report, Chapter 4, "Sustainable Environment / Sustainability Targets; 4.1.1 Greenhouse Gas Inventory; 4.2 Energy Management." Greenhouse gas emissions for the most recent two fiscal years have both been verified by a third party, and the "ISO 50001 Energy Management System" certification remains valid through 2026. (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 information on water consumption, reduction targets, management measures, and achievement outcomes for each of the Group's production sites over the most recent three fiscal years, please refer to the Company's Sustainability Report, Chapter 4, "Sustainable Environment / Sustainability Targets; 4.3 Water Resource Management." (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 2026, and	

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			the certification is continued annually. For information on waste generation, quantitative management targets, management measures, and achievement outcomes over the most recent three fiscal years,, please refer to the Company's Sustainability Report, "Chapter 4, Sustainable Environment / Sustainability Targets; 4.4 Waste Management." (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.	
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		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. The Company's "Human Rights Policy" is available on the Company's website under Corporate Sustainability > Sustainability Reports and Related Policies > ESG-Related Policies (https://www.sas-globalwafers.com/csr-download-tw/). The Company's "Human Rights Policy" applies to all employees across the Group, including full-time employees, contract and temporary staff, and interns, and the Company is committed to encouraging its business partners and supply chain partners to implement the same standards in their operations. The Company has established a human rights governance framework with the Board of Directors as the highest governing body. Under the "Social and Corporate Care Subcommittee" of the "Sustainability Development Committee," a cross-departmental human rights working team has been	No significant difference

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			formed, comprising functions including human resources, legal, environmental health and safety, and manufacturing operations, to collectively advance human rights management practices and report regularly to the Committee on related implementation outcomes. The Company's five approaches under the human rights policy and their implementation status are as follows: (1) Continue to create diversity, inclusiveness, and equal opportunity, and prohibit any form of discrimination (including gender (including sexual orientation), race, nationality, class, age, marital status, language, ideology, religion, political party, place of birth, appearance, facial features, and physical and mental disability): 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. 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.	

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			The Company is committed to fostering a diverse, equitable, 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 2025, female employees accounted for 22.40% of all employees, and female managers accounted for 21.23% of all managers. Of the total of 7,061 employees worldwide, domestic employees account for 22.60%, while overseas employees account for 77.40%. The Company employs a total of 95 employees with disabilities, accounting for 1.35% of all employees. Employees that are 30 years old and younger account for 16.38%, employees who are 30-50 years old account for 50.19%, and employees who are 50 years old and above account for 33.43%. (2) Prohibition of Human Trafficking, Forced Labor, and Child Labor: The Company complies with all applicable labor-related laws and regulations, and has incorporated relevant provisions into its "Personnel Recruitment and Appointment Policy" and "Business and Employee Code of Ethical Conduct." The Company endorses 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 personal will of all employees and encourages a healthy work-life balance. The Company ensures that no form of forced labor exists, including but not limited to debt bondage or contract labor, involuntary or exploitative prison labor, and slavery or human trafficking. The Company guarantees workers' freedom of movement to	

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			and from the workplace, as well as freedom of movement within the workplace, including worker dormitories and living accommodations. The Company strictly prohibits all forms of forced labor and is committed to not charging workers any recruitment fees or fees related to their employment, nor permitting any employer intermediaries or sub-agents to do so. Should any such instances be identified, immediate corrective and remedial measures will be taken to safeguard workers' rights and interests. Furthermore, the Company ensures that no unlawful child labor is engaged in any of its operations. In the event that child labor is found to be involved in any operational process, a remediation program will be maintained for a period of six months or until the child reaches the age of sixteen, whichever is later, in order to protect the rights and interests of the child. (3) Establishment of a Safe and Healthy Work Environment and Prohibition of All Forms of Harassment and Inhumane Treatment: The Company adopts a zero-tolerance stance toward all forms of workplace misconduct, including but not limited to workplace violence, workplace bullying, sexual harassment, and employment discrimination. The Company is committed to establishing a safe, respectful, and equitable work environment, and strictly prohibits any conduct that causes physical or psychological harm to employees, whether through words, actions, or other means. The Company will actively prevent such conduct, respond promptly when incidents arise, and implement necessary corrective and disciplinary measures to safeguard the personal dignity and lawful rights and interests of all employees. The Company continues to provide free health check-ups, arrange on-site services by occupational medicine specialists, organize health promotion activities, and conduct follow-up care for high-risk groups, among other initiatives, to enhance employees' awareness of self-health management. In 2025, a total of 92 health promotion activities were organized across the Company's domestic facilities, including seminars,	

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			emergency medical response courses, and cancer screening programs, with a cumulative participation of 8,781 person-times. In addition, overseas facilities regularly hold a diverse range of health promotion activities to safeguard employee health, with a total of 508 activity sessions and facility usage instances recorded, and 20,685 person-times participating in or utilizing health promotion facilities. The Company has also established various occupational safety and health management procedures, operational standards, controls for hazardous work operations, chemical management protocols, and workplace environment monitoring programs for employees to follow, with the aim of preventing occupational injuries and illnesses, eliminating hazards, and reducing environmental health and safety risks, thereby providing employees with a safe working environment. (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. (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 half year to discuss matters relating to labor-management coordination, working conditions, and employee welfare, with a view to fostering harmonious	

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			labor-management relations. Employee suggestion boxes are also placed at prominent and accessible locations within the Company to provide employees with a channel for reporting unlawful conduct, filing grievances, and expressing dissatisfaction or concerns for resolution. In 2025, a total of 33 labor-management meetings and 6 migrant worker communication meetings were held at the Company's Taiwan facilities. At overseas facilities, a total of 2,326 employees are members of company unions or industry unions in their respective countries, with collective agreements covering 32.96% of employees. Regardless of union membership, all employees may submit suggestions for improving the work environment or working conditions to the Company's management team, either by name or anonymously, through meetings, telephone, or email, thereby strengthening effective communication between management and employees. Each year, the Company conducts human rights and labor rights risk 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, and forced labor. In 2025, the Company's Corporate SAQ score reached 89.6, 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 2025, two human rights-related complaints were reported at the Company's 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	

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			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. 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 7,809 participants who received 14,093 hours of training in 2025. In accordance with the United Nations Guiding Principles on Business and Human Rights, all enterprises bear the responsibility to respect human rights. Human rights due diligence is an indispensable component of GlobalWafers' operational policies and activities. The Company conducts human rights due diligence following a four-step process comprising: (1) identification and assessment, (2) taking action, (3) reviewing effectiveness, and (4) external communication, to ensure coverage of the core elements recommended by international human rights organizations. Human Rights Due Diligence Implementation in 2025: • Scope: All Group employees and suppliers • Responsible Units: Jointly administered by Human Resources, Environmental Health and Safety, Health Center, Legal, and Procurement functions • Due Diligence Process: (1) Identification and assessment, (2) taking action, (3) reviewing effectiveness, and (4) external communication • Assessment Tools: Including but not limited to: (1) labor law compliance, (2) RBA SAQ, (3) employee health examinations, (4) employee complaint mechanisms, (5) labor-management meetings, (6) Employee Assistance Program (EAP), (7) internal control systems, (8) maternity protection-related hazard assessments, (9)	

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			supplier risk assessments and on-site audits, and (10) Supplier Code of Conduct and Supplier Commitment Letters • Material Human Rights Risk Issues: Nine areas, comprising labor regulations, child labor, forced labor, working conditions, discrimination and harassment, human trafficking, freedom of assembly and association, equality and equal pay for equal work, and maternity protection • Mitigation and Remediation Measures: In response to each of the above material human rights risk issues, the Company has put forward mitigation and remediation measures, including formulating and implementing labor law compliance and internal control systems, strengthening recruitment and identity verification to eliminate child labor and forced labor, establishing working hours and workload management mechanisms, promoting workplace anti-discrimination and anti-harassment education and training, implementing fair compensation and equal pay for equal work principles, safeguarding employees' rights to freedom of association and to file complaints, establishing diverse communication and complaint channels, providing Employee Assistance Programs (EAP) and health examinations, and implementing maternity health protection measures. In the event of a suspected or actual human rights incident, the Company immediately activates investigation, correction, compensation, and continuous follow-up improvement mechanisms to ensure that human rights risks are effectively managed and remediated. For detailed information on the identification and assessment of the above material human rights risk issues and the implementation outcomes of the related mitigation and remediation measures, please refer to Chapter 5, "Talent Development and Social Inclusion / 5.4 Human Rights / Human Rights Due Diligence" of the Company's Sustainability Report.	
(II) Has the Company established appropriately managed employee welfare measures (include salary and compensation, leave and others), and link operational	V		In accordance with Article 31 of the Company's Articles of Incorporation, 3% to 15% of annual profits shall be appropriated as employee compensation. Of the employee compensation amount, no less than 60% shall be allocated for	No significant difference

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	performance or achievements with employee salary and compensation?			distribution to frontline employees, and shall be fairly distributed in accordance with the procedures set forth in the Company's "Employee Compensation Distribution Policy" based on individual employee performance, with a view to appropriately reflecting the Company's operating results in employee remuneration. In 2026, the Board of Directors has resolved to appropriate 4.35% of the Company's 2025 profits for distribution as employee compensation, of which 60% shall be allocated for distribution to frontline employees. The Company has formulated attendance management procedures in accordance with the Labor Standards Act, which set out employees' leave entitlements. In addition to general benefits such as labor insurance, national health insurance, group insurance, and retirement pension contributions, the Company provides a comprehensive range of employee benefits, including year-end and holiday bonuses, birthday and festive gifts, annual year-end banquets, wedding and bereavement allowances, employee recreational trips, emergency assistance, scholarship subsidies, in-service further education subsidies, childbirth subsidies, group meal services, and comprehensive education and training programs. The Company has also established an Employee Caring Program (ECP) team, which integrates and coordinates the planning of overall employee welfare improvements through a cross-departmental task force, enabling employees to access appropriate resources and assistance when facing personal difficulties. Since 2021, the Company has also introduced an Employee Welfare Savings Trust program. Participation is voluntary, and employees who choose to join receive a 100% matching contribution based on their individual contribution amount.	
(III)	Whether the Company provides its employees with a safe and healthy work environment, and regularly implements employee safety and health education measures?	V		The Company has established an Occupational Health and Safety Management System in accordance with the ISO 45001 international standard, covering the Company's principal operating sites and embedding safety and health practices into day-to-day operations. The Company has obtained certification under the Occupational Health and Safety Management System (ISO 45001:2018), with a certification validity period from August 1, 2025 to	No significant difference

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	Yes	No	Abstract Illustration	
			July 31, 2028. Other branches and subsidiaries have also obtained ISO 45001. For detailed information on the certification, please refer to the Company’s website “ESG/EHS Management/ Certification” (https://www.sas-globalwafers.com/ehs-management-system/)。 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. Occupational Health and Safety Audits: In addition to conducting scheduled and unscheduled safety operation audits, the Company designates September of each year as "Occupational Safety Month" to reinforce employees' commitment to safety through various audits and activities. The 2025 "Occupational Safety Month" adopted a systematic framework centered on four core areas, with the aim of comprehensively deepening employees' safety awareness and strengthening management practices. The initiatives covered: enhancing upstream chemical source management, assessing operational risks posed by extreme weather events, drawing lessons from past safety incidents, and implementing emergency response drills. Through the in-depth integration of these four dimensions, the Company is building a more resilient workplace safety culture. 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. 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	

Evaluation Item	Status			Deviations from "the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
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			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. 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 & CPR first aid training. 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. Year Item / Number of people receiving safety and health education and training: 2023: 22,535 2024: 28,374 2025: 29,571 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 2025, there were 10 work-related disability incidents in Taiwan, and 39 work-related disability incidents in overseas plants. The global Disabling Frequency Rate (FR) was 3.51, the Disabling Severity Rate (SR) was 95, The ratio of occupational injury cases to total employees was 0.69%; all occupational accidents have been investigated and analyzed, and corresponding improvement measures have been implemented. The Company have regularly	

Year Item	Number of people receiving safety and health education and training
2023	22,535
2024	28,374
2025	29,571

Evaluation Item	Status			Deviations from "the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
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			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." The number of the Company's fire incidents, fatalities or injuries, or fire-related fatalities or injuries as a percentage of total employees in 2025 was 0. To enhance safety management (including fire safety management), effectively respond to disasters, and prevent recurrence of 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		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	No significant difference

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			being offered, allows curriculum planning, and stacks and increases the transparency of training and learning. In 2025, a total of 290 new employee functional training sessions were conducted, with 927 participants, totaling 28,598 hours of instruction. Additionally, professional functional training included 1,179 sessions, with 15,220 participants, totaling 39,027 hours of instruction. Lastly, general functional training comprised 3,198 sessions, with 45,898 participants, totaling 57,878 hours of instruction.	
(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 polices 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 (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. The Company discloses its customer policy on its corporate website, guided by the business philosophy of "holding ourselves to the highest standards, maintaining superior quality, understanding customer needs, delivering consistent high-quality products, fulfilling all commitments, and sustaining long-term partnerships built on excellence." Article 14 of the Company's "Ethical Corporate Management Operating Procedures and Conduct Guidelines" sets out provisions for preventing products or services from	No significant difference

Evaluation Item	Status			Deviations from “the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Abstract Illustration	
			harming the rights and interests, health, and safety of stakeholders, as well as ensuring product compliance. In addition, the sales and marketing unit has established a "Customer Complaint Management Process" to maintain effective communication channels with customers and to provide transparent and efficient complaint handling procedures for products and services. Contact information for customer complaint inquiries is also published on the Company's website. With regard to the protection of customers' personal data, the Company has formulated a "Privacy Policy" that comprehensively governs the standards and procedures to be followed in the collection, processing, use, access, and disclosure of data that identifies specific natural persons (personal data, applicable to all natural persons including employees, customer personnel, supplier personnel, contractor personnel, and others). The policy primarily covers three dimensions: "privacy protection," "collection, processing, and use of personal data," and "security measures." The specific contents have been published on the Company’s website “ESG>Sustainability Report & ESG Policies> ESG Policies” (https://www.sas-globalwafers.com/csr-download-tw/) for stakeholders to inquire. In addition to the "Privacy Policy," the Company has also established a "Personal Data Protection Management Procedure" to govern the collection, processing, and use of personal data handled by employees in the course of their duties. The Legal Compliance Department conducts periodic audits and organizes "Personal Data Protection Education and Training" programs, and requires data owner units to conduct inventories of personal data involved in their respective business activities, ensuring that all collection, processing, and use of personal data by data owner units is carried out in compliance with the Personal Data Protection Act. In 2025, the Company distributed a Global Data Protection Survey to conduct audits at its major overseas operating facilities. Where deficiencies were identified, the legal department worked in conjunction with local regulations to assist each facility in establishing or improving policies, procedures, and operational guidelines, as well as executing locally required documentation (such as PDPA Transfer	

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	Yes	No	Abstract Illustration	
			Agreements), to ensure that the Company continues to implement personal data protection to the highest standards. Personal data protection education and training was also conducted (incorporated into the Corporate Labor and Ethical Conduct Standards training program), with a total of 1,718 person-times in attendance. In 2025, the Company did not experience any unlawful incidents involving the infringement of privacy rights, including personal data breaches, theft, tampering, damage, loss, or disclosure.	
(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		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" (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. 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. 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&D, and other departments. The audit covers areas such as quality, upstream supplier management, environmental and safety practices, business continuity plans, human rights, and cybersecurity. Interviews with management and staff are conducted to identify issues and ensure improvements are implemented.	No significant difference

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	Yes	No	Abstract Illustration	
			The Company encourages suppliers to obtain ISO 14001, ISO 45001, RBA, ISO14064, ISO14067, and ISO27001 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. In accordance with RBA standards and the Company's sustainability objectives, the Company has formulated "Supplier Sustainability Standards" and introduced a supplier sustainability self-assessment and re-evaluation mechanism. This mechanism not only helps to enhance suppliers' performance in environmental, social responsibility, and corporate governance (ESG) matters, but also drives their continuous improvement. Through annual self-assessment questionnaires and corresponding management processes, the Company is able to monitor suppliers' performance and progress in the area of sustainable development, and provide necessary guidance and assistance, ensuring that the supply chain's direction of development is aligned with that of the Company and that implementation outcomes are effectively realized. 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 December 2025, the Company has completed sustainability evaluation for our 108 key suppliers, with a 89% self-assessment completion rate. Among them, 81 suppliers (67%) are ISO 14001 certified, 20 suppliers (17%) are ISO 14064-1 certified for GHG inventories, and 11 suppliers (9%) are ISO 14067 certified for product carbon footprints, and 14 suppliers (12%) have obtained RBA certification, and 14 suppliers (12%) have obtained ISO 27001 certification. Among major raw material suppliers, the re-evaluation results of the sustainability assessment indicated that 20% achieved a satisfactory rating (Level A, Satisfaction) and 80% achieved a good rating (Level B, Acceptable). The Company continues to encourage suppliers to obtain greenhouse gas inventory and carbon footprint certifications, and has initiated programs to reduce greenhouse gas emissions.	

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	Yes	No	Abstract Illustration	
			To promote ESG practices in the supply chain, the Company urges our supplier partners to: (1) Optimize process: Streamline procedures to reduce waste and enhance transaction efficiency. (2) Improve yield: Improve production methods and equipment to maximize efficiency and reduce unit costs. (3) Innovative materials: Explore environmental-friendly alternatives that balance environmental impact with cost-efficiency. 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. 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. • Carbon footprint preparation: Compliance with ISO 14067 standard. • Regular carbon footprint audit: Conducted biennially, focusing on emission reduction ratios. • Carbon reduction targets: Goals set to achieve minimum emissions reductions by 2030. In 2025, the Company received an "A" rating in the Supplier Engagement Assessment (SEA) of the Carbon Disclosure Project (CDP) Climate Change questionnaire, representing the highest level of this assessment. This rating reflects the Company's institutional management maturity in supply chain governance, carbon reduction targets, Scope 3 emissions management, and value chain engagement. (Source: CDP Worldwide) In its supplier sustainability management evaluation, the Company follows the	

Evaluation Item	Status			Deviations from "the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
			requirements of the RBA framework by incorporating human rights risk identification, assessment, prevention, and improvement into supply chain management. The due diligence process is conducted primarily through self-assessment questionnaires and document reviews, with human rights risk inventories carried out for the Company's key material suppliers, and on-site audits conducted on a sampling basis according to the level of risk identified. Review content covers material human rights issues, including wage payment and working hours management, occupational health and safety, freedom of association, non-discrimination and equal treatment principles, grievance mechanism design, and anti-retaliation protections (verified for compatibility with RBA criteria and local regulations). For deficiencies or areas for improvement identified during the review, the Company provides necessary education and training, communication, guidance, and improvement support, and requires suppliers to submit corrective action plans, with ongoing tracking of completion. The implementation and improvement outcomes of human rights due diligence are incorporated into the annual supply chain sustainability management work and are reviewed periodically to ensure that supply chain human rights management continues to meet international standards and the Company's sustainability objectives. Supplier Human Rights Due Diligence Implementation in 2025: • Assessment Method: Documentary review and on-site audits • Documentary Review: 108 suppliers • On-site Audits: 2 suppliers • On-site Audit Team Composition: Cross-departmental personnel from procurement, human resources, and environmental health and safety • Primary Objective: To verify suppliers' compliance with labor rights, working conditions, occupational safety, and humanitarian standards • Material Human Rights Issues: Wage payment and working hours management, occupational health and safety, freedom of association, non-discrimination and equal treatment principles, grievance mechanism design, and anti-retaliation protections • Implementation Status: Audit completion rate of 100%	

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	Yes	No	Abstract Illustration	
			• Mitigation and Remediation Measures: Ongoing periodic supplier self-assessments and supplier sustainability audits are conducted; based on evaluation results, suppliers are required to submit corrective action plans and are provided with necessary education and training, communication, guidance, and improvement support, with continuous follow-up tracking as the basis for subsequent evaluation and management optimization. With respect to information and communications security and privacy protection, the Company obtained ISO 27001 Information Security Management System certification in 2024, and has accordingly formulated supplier emergency notification and communication guidelines. In conjunction with the sustainability evaluation mechanism, the Company leads suppliers in jointly strengthening their capacity to respond to information security incidents and protecting the assets of the Company and its customers. The Company conducts relevant assessments in its supplier sustainability evaluations, covering matters such as whether suppliers have implemented the ISO 27001 Information Security Management System, whether they have formulated information security management policies, whether they have conducted information security drills within the past year, and whether they comply with the "Supplier Sustainability Standards" (including provisions relating to privacy and personal data protection). In addition, the Company's Business Continuity Supply Plan, formulated in accordance with IATF 16949, encompasses scenarios including information technology failures and cyberattacks, and requires key raw material suppliers to comply with and establish corresponding standards — for example, suppliers are required to notify the Company within 6 hours of a disaster event, and to provide detailed information on production line damage and a disaster recovery and resumption plan within 24 hours, in order to meet the basic principles of supply continuity and mitigate the risk of supply chain disruptions. Business Continuity Supply Plan Survey Implementation in 2025: • Assessment Method: Documentary review of supplier business continuity supply plans and execution of "Supplier Emergency	

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			Notification and Communication" agreements • Number of Suppliers Surveyed: 81 suppliers • Primary Objective: To verify the effectiveness of suppliers' emergency disaster response plans • Implementation Status: Survey completion rate of 100%	
2. Does the Company refer to international reporting rules or guidelines to prepare Sustainability Report to disclose non-financial information of the Company? Has the said Report acquire 3rd certification party verification or statement of assurance?	V		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 2025 Sustainability Report has been verified by DQS Taiwan Inc. to comply with the GRI Standards and Type II, moderate level of assurance, requirements of AA1000 AS v3 standard. The 2025 Sustainability Report is disclosed on the MOPS and the Company’s website “ESG > Sustainability Report and Related Policies”. (https://www.sas-globalwafers.com/csr-download-tw/)。	No significant difference

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:

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.

VII. Other important information to facilitate better understanding of the Company’s promotion of sustainability development:

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 related to energy conservation and emissions reduction.
2. Social welfare: The Company continuously evaluates the risks and opportunities present in the communities where it operates. Domestic operating locations include Hsinchu, Miaoli, and Yilan, while overseas facility locations include the United States, Italy, Japan, South Korea, mainland China, and Malaysia, among others. The Company is committed to supporting disadvantaged and vulnerable groups in the communities where it operates, including economically disadvantaged families, children and youth, and persons with disabilities, with the aim of improving their living conditions and educational opportunities through charitable donations and public welfare activities. In addition, through volunteer services, the Company implements concrete action plans for environmental protection in its operating communities, with the goal of helping to address social and environmental issues in those communities and promoting community development.

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The social welfare activities resources invested in 2025 are as follows:

Donation Activities	**Recipient Organization**	**Amount / Quantity**
Wunnei Community Ecological Tour Development and Smart Experimental Farm Project	Wunnei Community, Zhunan, Miaoli	NT$910,000
Taiwan Superman Public Welfare Screening Program	Taiwan Industry Genesis Platform	NT$150,000
Pioneer Seedling Program – 2025 Public Welfare Science Camp	Aihsi Community Promotion Association	NT$550,000
2025 National Smart Manufacturing Big Data Analysis Competition	Ministry of Education	NT$1,500,000
Typhoon Dana / Huasaja (Hualien) Disaster Repair	Catholic Holy Mother of China Foundation	NT$271,600
Suspension Displacement System Improvement Program	Genesis Social Welfare Foundation Miaoli Branch	NT$227,600
Learning and Building Canoe Catamarans	Children's Home	NT$103,400
Mid-Autumn Festival Charity Drive	Catholic Huaguang Intellectual Development Center, Catholic Shiguang Care Institution of Hsinchu County, Xiangyuan Memorial Care Institution of Taiwan Province	NT$79,000
2025 Winter Warmth Charity Garden Party Donation	Hsinchu Family Welfare Service Center	NT$15,000
2025 Earth-Friendly Beach Cleanup Activity	Longfeng Fishing Harbor, Miaoli County	116 participants mobilized; approximately 200 kg of waste collected
Employee Blood Donation Drive	Hsinchu Blood Donation Center	187 employee participations; total blood donation: 81,000 c.c.

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The Company's overseas facilities are also actively engaged in social welfare activities, demonstrating the Company's corporate social responsibility:

- United States Facilities – Community Outreach and Charitable Donation Activities
  GlobiTech Incorporated and GlobalWafers America, LLC have long been attentive to the needs of their local communities and give back to society through diverse public welfare initiatives. In 2025, employees at each facility partnered with local charitable organizations to donate canned food and participate in weekly and Thanksgiving food distribution services, helping to deliver supplies to families in need and taking concrete action to support community food security. Employees also collected toys and daiyl necessities for underprivileged children, preparing festive gifts so that more families could experience warmth and care during the holiday season. These initiatives not only reflect the Company's commitment to social responsibility, but also deepen its collaboration and connection with local communities.

- China Facility – Charitable Donation Activities
  Kunshan Zhongchen Silicon Crystal Co., Ltd. conducts regular outreach and donation visits to the Kunshan Municipal Welfare Institute each spring and autumn. The Company donates clothing, food, and other daily necessities to provide tangible support to children without family care at the institute, conveying warmth and compassion.

- Malaysia Facility – Employee Care and Team Engagement Activities
  MEMC Electronic Materials Sdn. Bhd. fosters a warm and supportive workplace atmosphere through diverse activities for employees and their families. In 2025, the Company provided stationery subsidies for employees' children to support their learning needs, and arranged an influenza vaccination program to safeguard employees' health and enhance the sense of well-being in the workplace. The facility also hosted a Hari Raya festive gathering, providing employees with a joyful occasion to interact and strengthen camaraderie. With the opening of a new facility, employees also participated together in volunteer activities, contributing their efforts to the establishment and development of the new environment. These initiatives demonstrate the Company's support for employees and their families, further cultivating a vibrant and caring work environment.

- South Korea Facility – Volunteer Services and Material Donation Activities
  Employees of MEMC Korea Company visited local social welfare institutions to participate in environmental cleaning volunteer activities, helping to maintain the cleanliness of facility premises. Employees also donated daily necessities including infant probiotics, laundry detergent, and baby wipes, providing resources for the institutions' daily care needs. Through volunteer services and material donations, the Company demonstrates its corporate social responsibility.

- Japan Facility – Public Blood Donation and Environmental Maintenance Activities
  GlobalWafers Japan Co., Ltd. builds positive connections with its local community through public welfare initiatives. In 2025, the facility organized 7 employee blood donation drives, with a cumulative total of 138 employees enthusiastically participating, providing stable blood supply support for the healthcare system. In addition, the facility actively cooperates with the local municipal government's environmental cleaning program, participating twice a year in community-wide environmental maintenance atcivities in the surrounding area, with employees working together to collect litter from roads and public spaces. Through these concrete actions, the facility not only enhances the cleanliness of the surrounding environment, but also strengthens employees' sense of solidarity and cohesion through their participation, working alongside the community toward a more livable environment.

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- Italy Facility – Charitable and Social Engagement Activities
  MEMC Electronic Materials S.P.A. has long been committed to social welfare, education and culture, and environmental protection. In 2025, the facility donated to multiple social welfare organizations and sponsored a transportation service program for elderly persons and patients, helping to improve the mobility and daily convenience of those with limited physical capacity. The facility also participated in public lectures covering topics related to science, road safety, and sports, promoting community exchange and knowledge dissemination. At the same time, the facility implemented Novara Municipality's urban biodiversity program, supporting the health of pollinating insects and the urban ecosystem through the maintenance of naturally growing green spaces. Employees also actively participated in various community activities, including a corporate run and a friendly football match, with all registration fees donated to charitable organizations supporting the homeless. During the festive season, the facility fruther supported local public welfare organizations through pastry donations. Through the continued promotion of diverse public welfare initiatives, the Company has established strong ties with its community. The total amount of charitable donations from the Italy facility in 2025 was approximately EUR 34,695.

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.

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.

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.

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.

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.
   (1) Industry-academia collaboration: The Company engages in industry-academia collaboration and strategic alliances with academic institutions, facilitating the exchange of expertise and technology through joint research projects, leveraging complementary strengths to collectively address technical challenges in the product development process. In addition to continuously enhancing the professional competencies of the Company's research and development personnel, these collaborations simultaneously cultivate high-quality talent in academia and drive technological innovation and industrial development. In 2025, 12 collaboration projects were ongoing, with partner institutions including National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, and National Taiwan University of Science and Technology.
   (2) Talent cultivation: The Company has partnered with the Department of Psychological Counseling at National Tsing Hua University to share international human resources management experience and interview skills, helping students gain insight into workplace trends, enhance practical competencies, and promote exchange between academia

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and industry, thereby nurturing more outstanding talent for the future workforce.

(3) University Internship Program: Since 2017, the Company has collaborated with universities and colleges to offer internship opportunities for undergraduate students. To date, more than 68 students have successfully completed internships prior to graduation, gaining practical industry experience alongside professional skills training and hands-on exposure to real-world working environments. The participating interns come from a wide range of institutions, including National Tsing Hua University, National Central University, National Yang Ming Chiao Tung University, National Taiwan University of Science and Technology, National Yunlin University of Science and Technology, Nagaoka University of Technology, and other higher education institutions. Their academic backgrounds span disciplines such as electronics, industrial engineering, mechanical engineering, and counseling psychology. Interns are assigned to various departments, including research and development, process engineering, manufacturing, and other supporting functions. Through this program, the Company provides interns with valuable learning and growth opportunities, enabling them to build practical capabilities and facilitating a smooth transition into their early professional careers.

(4) Master's and doctoral scholarships: The Company has established "Master's and Doctoral Scholarship Application Procedures," and continues to fund scholarships for outstanding talent in relevant fields, with recipients joining the Company directly upon graduation.

(5) In-service further education subsidies: The Company has formulated "In-Service Further Education Procedures," providing full subsidies for employees with strong performance records and a desire to pursue further education, with a view to encouraging employees to develop their individual careers.

(6) Key talent retention: The Company enters into key personnel contracts with managerial staff possessing strategic planning capabilities or employees who are irreplaceable in their areas of expertise, for the purpose of retaining talent and ensuring the sustainable development of the Company's human capital

(7) Fellow program: The Company promotes a Fellow Program across the Group, aimed at identifying and cultivating outstanding talent in specialized fields. All nominees must undergo a rigorous selection process by a review committee to ensure that employees with the greatest potential and professional capabilities are recognized. To date, 93 outstanding employees have been selected through this program, receiving recognition and exercising significant influence within the Company. This program not only promotes the professional growth of employees, but also further strengthens the Company's competitiveness in technological innovation and talent development.

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.

(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.

(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.

(3) Workplace Hygiene Management: The Company has implemented cleaning and disinfection standards, regularly clean public areas, and adjusts disinfection frequency as needed. Disinfectants are available in common areas, and proper handwashing instructions are posted in restrooms to ensure a safe and clean working environment.

(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.