1.2 Material Topics and Stakeholder Engagement

To focus on ESG issues of concern to GlobalWafers' stakeholders and identify material topics closely related to the Company's operations, GlobalWafers conducts a materiality assessment annually. This assessment is guided by the GRI Standards (2021), Sustainability Accounting Standards Board (SASB) indicators, domestic and international ESG rating criteria, and key topics relevant to the global semiconductor industry. Following discussion within the Sustainability Development Committee, 22 sustainability topics were identified. A questionnaire covering four main aspects, governance, economic, social, and environmental, was then distributed to key stakeholders with close ties to GlobalWafers (including customers, employees, shareholders/investors, suppliers/contractors, government agencies, media, communities/NGOs/NPOs) and internal senior management. Based on the principle of double materiality, GlobalWafers assessed the actual and potential positive and negative impacts of each topic. This process resulted in the development of a materiality matrix and the identification of 13 sustainability topics with significant impact on the Company. These material topics form the basis for the development of management approaches and are disclosed in the Sustainability Report to communicate GlobalWafers' strategies and concrete actions regarding each topic. The Sustainability Development Committee reports the results of the materiality analysis and stakeholder engagement to the Board of Directors on an annual basis.

1.2.1 Process to Materiality Analysis

Stage 1 (Identification)

1. **Stakeholder Identification:**

   GlobalWafers refers to the GRI Standards and the Stakeholder Engagement Standard (AA1000 SES) and systematically identifies and evaluates various types of stakeholders based on five principles: dependency, responsibility, level of concern, level of influence, and diverse perspectives. In addition, taking into account the Company's operational characteristics and the degree of impact, and following discussions in stakeholder selection meetings, seven key stakeholder groups were ultimately identified, including customers, employees, shareholders/investors, suppliers/contractors, government agencies, communities/non-governmental organizations/non-profit organizations, and the media. These groups serve as the basis for sustainability report disclosure and communication.

2. **Sources of Sustainability Topics:**

   Through interactions, feedback, and communication records with various business units and both internal and external stakeholders, the Company collects topics of concern from stakeholders, including customers, employees, shareholders/investors, suppliers/contractors, government agencies, media, and communities/non-governmental organizations/non-profit organizations. The Company also refers to international sustainability reporting frameworks, such as the GRI Standards, the SASB Semiconductor Industry Standards, the IFRS Sustainability Disclosure Standards, the United Nations Sustainable Development Goals (SDGs), the United Nations Global Compact, the Responsible Business Alliance (RBA) Code of Conduct, as well as ESG rating focus areas and key topics addressed by domestic and international semiconductor peers. After deliberation by the Sustainability Development Committee, these inputs were consolidated into 22 sustainability topics.

Stage 2 (Analysis)

3. **Identification of Actual and Potential Impacts:**

   In reference to the GRI Standards and incorporating the principles of "double materiality" under the European Sustainability Reporting Standards (ESRS), the Company identifies impacts based on the following:

   （1）Impact materiality: Identify the actual and potential positive and negative impacts of the Company's operational activities and industry value chain on the external economy, environment, and people (including human rights).

   （2）Financial materiality: Review how sustainability topics related to the Company's operations or business relationships affect internal operations and financial performance.

4. **Impact Assessment:**

   Through internal evaluations and the participation of external stakeholders, the Company identifies stakeholder concerns to assess and quantify the impacts associated with each sustainability topic.

   Impact materiality: A "Sustainability Impact Assessment Questionnaire" was distributed to department heads of the Sustainability Development Committee and members of the sustainability task force to evaluate the degree, likelihood, and frequency of potential positive and negative impacts arising from the Company's operations. A total of 15 valid responses were collected.

   Financial materiality: A "Operational and Financial Impact Assessment Questionnaire" was distributed to senior executives of the Group and management teams at each operational and production site. Based on potential risks and opportunities associated with each topic, the questionnaire assessed the extent of impact on revenue, customer satisfaction, operational risk, and employee engagement. A total of 26 valid responses were collected.

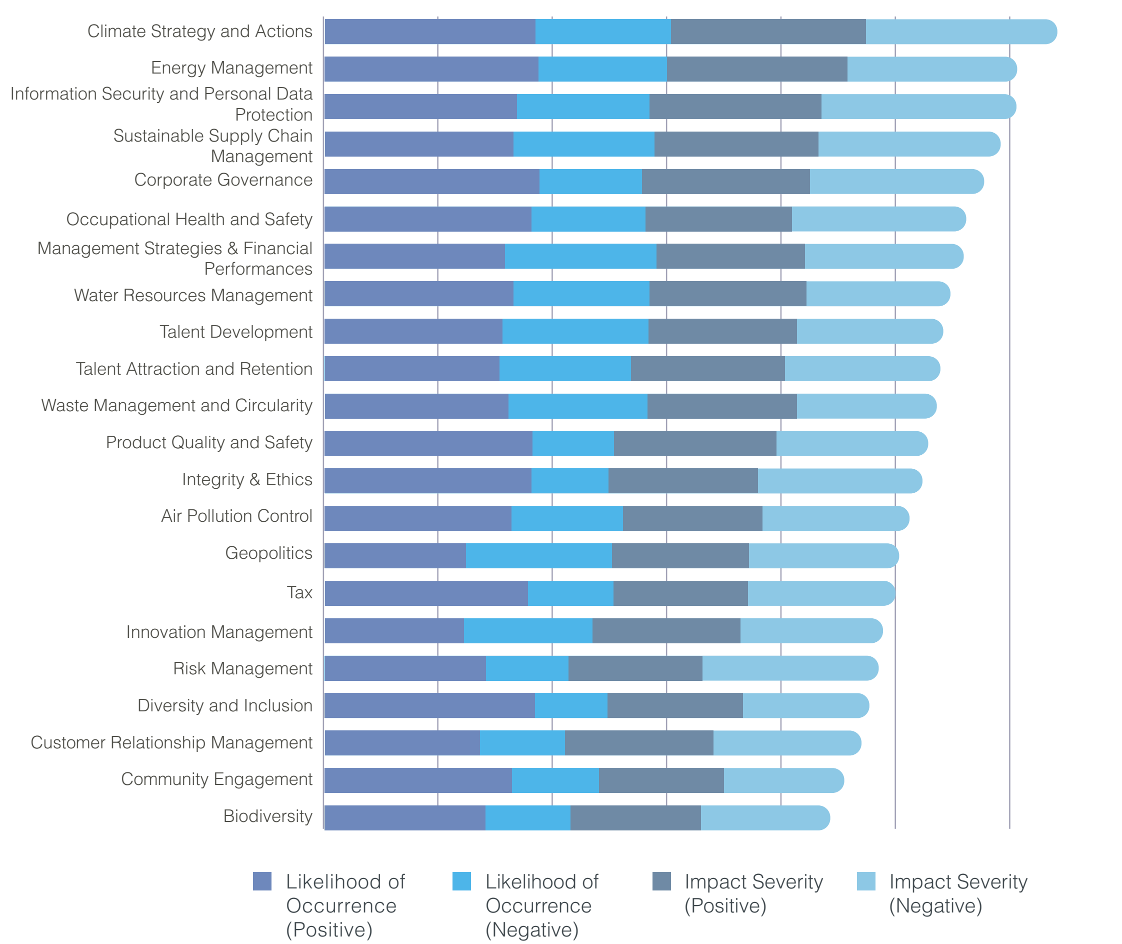
   Stakeholder concern survey: A "Stakeholder Sustainability Topic Concern Survey" was distributed to collect internal and external stakeholder perspectives on governance, economic, environmental, and social topics. In 2025, a total of 1,662 valid responses were collected, including 1,066 employee responses, 540 supplier/contractor responses, 33 customer responses, 9 shareholder/investor responses, 6 government agency responses, 2 community/NGO/NPO responses, and 6 media responses.

   External expert input: To enhance the comprehensiveness of the materiality assessment, the Company incorporated international sustainability ratings, the World Economic Forum (WEF) Global Risks Report, and insights from external experts (e.g., consultations with external advisors on Science Based Targets initiative (SBTi) target-setting), ensuring a more objective and globally aligned impact assessment.

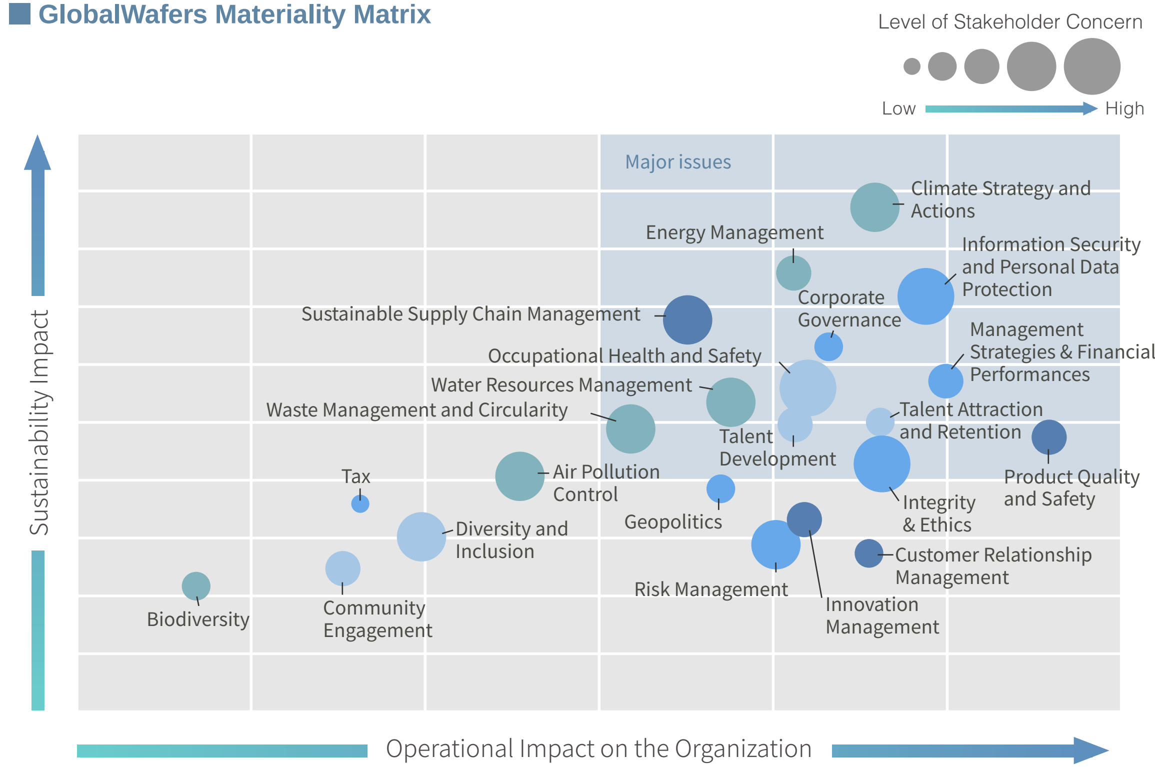
5. **Prioritization of Sustainability Impacts:**

   To effectively identify the significance of each sustainability topic, the Company consolidates and analyzes feedback from internal and external questionnaires by quantifying and aggregating the likelihood of occurrence and the magnitude of positive and negative impacts, and ranks each sustainability topic based on impact significance. In addition, a materiality matrix is developed based on "impact materiality" and "financial materiality." The results of stakeholder concern levels are subsequently considered to fine-tune the final prioritization of material topics.

Quantification and Ranking Results of Sustainability Issue Impacts



GlobalWafers Materiality Matrix



- Tax
- Talent Attraction and Retention / Customer Relationship Management / Geopolitics / Corporate Governance / Biodiversity
- Energy Management / Innovation Management / Community Engagement / Product Quality and Safety / Management Strategies & Financial Performances / Talent Development
- Air Pollution Control / Climate Strategy and Actions / Sustainable Supply Chain Management / Waste Management and Circularity / Water Resources Management / Risk Management / Diversity and Inclusion
- Occupational Health and Safety / Integrity & Ethics / Information Security and Personal Data Protection

GlobalWafers' Actual/Potential and Negative/Positive Impacts on the Economy, Environment, and People (Human Rights), as well as Related Financial and Operational Risks and Opportunities, Are Summarized Below:

Major Topics	GlobalWafers' actual/potential and negative/positive impacts on the economy, environment, and people (human rights), as well as the related financial and operational risks and opportunities
Corporate Governance	**Positive Impact:** The establishment of a sound governance framework and supervision mechanism enhances decision-making transparency and efficiency, fostering capital market trust and stable economic development. **Negative Impact:** Imbalanced governance or insufficient oversight may lead to fraud, conflicts of interest, and resource misallocation, undermining market trust and harming investor rights. **Opportunities:** Robust corporate governance enhances investor trust and corporate transparency, reduces the cost of capital, and encourages long-term shareholding, thereby strengthening corporate valuation and financial stability. **Risks:** Failure of governance mechanisms or regulatory violations may result in fines, litigation, or reputational damage, leading to share price declines and increased difficulty in external financing, thereby causing financial losses.
Business Strategy and Financial Performance	**Positive Impact:** Sustainability-oriented strategies and investments can drive industry innovation, promote local economic development and employment, and enhance overall socio-economic development. **Negative Impact:** Overemphasis on short-term financial performance may externalize environmental or social costs, resulting in social inequality and resource waste. **Opportunities:** Effective sustainability strategies can expand into new markets, increase revenue and profit margins, and improve return on assets and cash flow. **Risks:** Poor strategic decisions or delays may lead to declining revenue and liquidity risks, increasing operating costs and capital pressure.
Information Security and Personal Data Protection	**Positive Impact:** Proactive protection of information security and personal data safeguards customer and employee rights, promoting digital economy security and social trust. **Negative Impact:** Data breaches or system failures may compromise personal privacy and public information security, weakening trust in technology. **Opportunities:** Sound information security management reduces the costs of data breaches and system disruptions, strengthens brand trust and customer loyalty, and indirectly enhances revenue and market value. **Risks:** Data breaches or cyberattacks may result in fines, compensation, and reputational damage, as well as customer loss and operational disruption, leading to long-term financial impacts.
Product Quality and Safety	**Positive Impact:** Providing high-quality and safe products protects user safety and social well-being and promotes overall industry quality improvement. **Negative Impact:** Product defects leading to accidents may negatively impact user health and social safety. **Opportunities:** Stable quality management enhances customer satisfaction and brand value, supporting long-term order stability and profitability. **Risks:** Product defects leading to recalls or customer loss increase compensation costs and damage revenue and brand reputation.
Sustainable Supply Chain Management	**Positive Impact:** Fair supplier selection and ESG performance improvement contribute to better industry environments and labor conditions. **Negative Impact:** Supply chains involving pollution, illegal labor, or human rights violations may indirectly harm the environment and society. **Opportunities:** Strengthening supply chain resilience reduces raw material cost volatility and improves delivery stability and cost efficiency, supporting profit growth. **Risks:** Supplier non-compliance or disruptions may cause production delays and increased costs, affecting revenue and cash flow.
Climate Strategy and Actions	**Positive Impact:** Actively promoting low-carbon transition and adaptation reduces the impact of operations on climate issues and contributes positively to value chain decarbonization. **Negative Impact:** Neglecting or inadequately addressing climate issues may increase greenhouse gas emissions and impose additional decarbonization costs across the value chain. **Opportunities:** Proactive responses to climate policies may attract green investment and preferential financing, reduce or benefit from lower external charges, lower long-term energy costs, and open new markets. **Risks:** Lack of clear commitments and low-carbon transition strategies may lead to exposure to carbon tariffs, carbon fees/taxes/emissions caps, regulatory penalties, customer pressure, and financing constraints, increasing operating and capital costs.

Major Topics	GlobalWafers' actual/potential and negative/positive impacts on the economy, environment, and people (human rights), as well as the related financial and operational risks and opportunities
Energy Management	**Positive Impact:** Investment in redesign and new equipment reduces electricity consumption and fossil fuel use, promotes renewable energy, and lowers greenhouse gas emissions, improving environmental quality. **Negative Impact:** Low energy efficiency or reliance on high-carbon energy may increase emissions and create additional decarbonization costs or resource depletion. **Opportunities:** Improving energy efficiency reduces production costs, enhances profit margins, and lowers external costs related to greenhouse gas emissions (e.g., carbon pricing mechanisms). **Risks:** Poor energy management may result in higher costs due to energy consumption or price volatility, affecting profitability.
Waste Management and Circularity	**Positive Impact:** Implementing broad reuse strategies (circular reuse, recycling, and resource recovery) reduces environmental pollution and promotes green industry development. **Negative Impact:** Improper waste handling may lead to legal penalties and environmental pollution affecting surrounding communities. **Opportunities:** Reducing emissions from waste treatment processes, lowering disposal costs, and generating by-product revenue through reuse improve overall operational efficiency. **Risks:** Inadequate waste management at operational sites may result in penalties, remediation costs, operational shutdowns, or criminal liability, affecting reputation, credit ratings, and financial stability.
Water Resource Management	**Positive Impact:** Improving water efficiency, recycling wastewater, and using reclaimed water reduces pressure on natural water sources and protects ecosystems. **Negative Impact:** Excessive water extraction or wastewater discharge may disrupt water balance and affect local communities' water rights. **Opportunities:** Enhancing water efficiency and recycling reduces production costs and external water dependence, improving long-term financial structure. **Risks:** Water shortages or non-compliance with water quality regulations may disrupt operations and incur additional treatment costs, impacting revenue and financial stability.
Talent Attraction and Retention	**Positive Impact:** Establishing strong benefits and a positive work culture enhances employee well-being and overall employment stability. **Negative Impact:** Insufficient compensation and benefits may lead to high turnover and increased labor instability. **Opportunities:** Attracting and retaining talent stabilizes operations and enhances competitiveness, supporting long-term profitability. **Risks:** High turnover increases recruitment and training costs and may affect production capacity and delivery schedules, creating short-term financial pressure.
Occupational Health and Safety	**Positive Impact:** Comprehensive occupational safety management protects employee health and safety, improving overall labor quality. **Negative Impact:** Inadequate safety measures leading to workplace incidents may cause significant social and psychological impacts on employees and their families. **Opportunities:** A safe workplace reduces injury-related costs, improves productivity, and lowers personnel turnover, enhancing operational efficiency. **Risks:** Workplace incidents may result in fines, compensation, and production disruptions, affecting revenue and profitability.
Ethics and Integrity	**Positive Impact:** Implementing integrity and anti-corruption policies promotes fair competition and market order, enhancing public trust in corporate ethics. **Negative Impact:** Corruption or fraudulent behavior may undermine industry fairness and damage public interest and trust. **Opportunities:** Upholding ethical practices strengthens market trust and customer loyalty, reduces legal risks, and stabilizes revenue and investor confidence. **Risks:** Fraud or corruption incidents may lead to fines, litigation, reputational damage, and declining market valuation, affecting share price and profitability.
Talent Development	**Positive Impact:** Providing training and career development opportunities enhances workforce quality and promotes socio-economic prosperity. **Negative Impact:** Neglecting employee training and skill development may lead to workforce gaps and increased unemployment risks. **Opportunities:** Continuous talent development improves productivity and innovation, driving long-term revenue and corporate value. **Risks:** Misalignment between training and job requirements may increase labor costs and reduce organizational efficiency, impacting financial performance.

Stage 3 (Confirmation)

6. Determination of Material Topics:
The results of the annual materiality analysis and the materiality matrix were reviewed by the Sustainability Development Committee, which identified a total of 13 material sustainability topics for the year. The material topics for 2025 remained consistent with those of the previous year.

7. Management of Material Sustainability Topics:
Each business department establishes short-, medium-, and long-term performance targets and management approaches for each material topic, which serve as the basis for tracking relevant performance.

8. Validation and Review of Material Topics:
The results of the materiality assessment, along with the management approaches and performance targets for material sustainability topics, are submitted to the Sustainability Development Committee and the Board of Directors for review and approval. In preparing the Company's sustainability report, the material topics are aligned with GRI Standards disclosure requirements. The Company discloses performance targets and corresponding management measures for each material sustainability topic to ensure transparency and compliance with external requirements, and to respond to stakeholder concerns.

Governance

- **Corporate Governance**
- **Management Strategies & Financial Performances**
- **Information Security and Personal Data Protection**
- **Integrity & Ethics**
- Risk Management
- Geopolitics
- Tax

Economic

- **Sustainable Supply Chain Management**
- **Product Quality and Safety**
- Innovation Management
- Customer Relationship Management

Environmental

- **Climate Strategy and Actions**
- **Energy Management**
- **Water Resources Management**
- **Waste Management and Circularity**
- Air Pollution Control
- Biodiversity

Social(People)

- **Occupational Health and Safety**
- **Talent Development**
- **Talent Attraction and Retention**
- Diversity and Inclusion
- Community Engagement

Note: Items shown in bold in the chart are the "Material Sustainability Topics" identified through this year's assessment. These topics represent the company's core priorities for development and communication.

1.2.2 Stakeholder Engagement and Responses

Primary stakeholders	Significance to GlobalWafers	Communication channel	Communication frequency	Issues of concern	GlobalWafers' Response and 2025 Engagement Performance
Customers	Company's main source of revenue	Operation meetings	Occasional	• Integrity & Ethics • Information Security and Personal Data Protection • Sustainable Supply Chain Management • Product Quality and Safety • Customer Relationship Management • Geopolitics	• Strictly comply with international regulations on hazardous substances and conflict minerals. • Each year, products are tested by third-party verification agencies to ensure they are free from hazardous substances, and all historical test results have met the required standards. • In 2025, the customer satisfaction survey achieved a 100% response rate. Overall performance in "Product Quality" and "New Product Development" exceeded the company's set targets, with product quality ratings showing slight improvement compared to 2024. • In 2025, the Company received the highest honor for low-carbon suppliers, the "Carbon Reduction Pioneer Award," from customers. • In 2025, the Company participated in the "Taiwan Continuous Improvement Competition," winning the Gold Tower Award and Silver Tower Award in the Team Category. This also marked GlobalWafers' fourth Gold Tower Award, demonstrating the Company's continuous improvement and advancement in process technology. • In 2025, the Company continued to implement its "Privacy Policy," protecting all personal data subjects involved in business operations and committing to comply with all applicable privacy and personal data protection laws and regulations.
		Annual customer satisfaction survey	Once a year		
		Customer audit	Occasional		
		Complaint hotline or email	Occasional		
Employees	The Company regards employees as its most important core asset and firmly believes that only through continuous investment in employee well-being, professional development, and physical and mental health can mutual growth be achieved, enabling sustainable and shared prosperity between the organization and its people.	Company website and emails	Occasional	• Integrity & Ethics • Information Security and Personal Data Protection • Product Quality and Safety • Customer Relationship Management • Workplace Health and Safety • Geopolitics	• Establish formal regulations and maintain continuous two-way communication channels, including intranet platforms, grievance mailboxes, labor-management meetings, and migrant worker communication meetings. In 2025, a total of 29 labor-management meetings and 6 migrant worker communication meetings were held across Taiwan sites. • Employees are encouraged to submit feedback or suggestions through the company's electronic bulletin board and suggestion boxes, with responses provided by relevant departments. In 2025, a total of 24 employee feedback cases were handled. • In 2025, 2,316 employees participated in labor unions, accounting for 32.8% of the total workforce. • Annual employee satisfaction surveys are conducted to comprehensively understand employees' work experiences and collect feedback on the Company. • Based on employees' individual characteristics and job requirements, the Company actively provides appropriate adjustment recommendations and resources, such as internal transfers, competency training, and career development consultation, to enhance retention and ensure the right person is in the right position. • The Company continues to promote its "Employee Care Program," which includes psychological counseling, health monitoring, and educational initiatives to provide comprehensive support for employees' physical and mental well-being. • In 2025, employees worldwide received an average of 13.6 hours of occupational health and safety training, exceeding the established target. • A quarterly corporate publication, Connection, is issued across the Group to foster a culture of workplace health and safety. • Through active promotion of workplace health initiatives, the Company has established a high-quality healthy work environment and obtained the 2025 Workplace Health Promotion Self-Assessment Certification from the Ministry of Health and Welfare. • The Company places importance on supporting middle-aged and senior workforce groups, promoting job redesign initiatives, and received the Ministry of Labor's 2025 "Friendly Employment Excellence Award."
		Company notice board	Occasional		
		Labor-management consultation meetings (Taiwan)	Quarterly		
		Complaint boxes or hotlines	Occasional		
		Performance appraisal interviews	Once a year		
		All organizational meetings	Occasional		
		Union member meetings (Japan, Korea, Italy, USA)	Occasional		
		Group Corporate Newsletter	Quarterly		
		Migrant Worker Communication Meetings	Semi-annually		
		Welfare Committee Meetings	Quarterly		

Primary stakeholders	Significance to GlobalWafers	Communication channel	Communication frequency	Issues of concern	GlobalWafers' Response and 2025 Engagement Performance
Shareholders/ Investors	All shareholders are investors of the Company, and the information that should be disclosed shall be handled in a fair manner	Shareholders' meetings, institutional investors conferences, domestic and foreign investment institute seminars, and face-to-face communication meetings.	Annually: Shareholders' Meeting Quarterly: Company-hosted investor conferences Occasional: Participation in domestic and overseas institutional investor presentations upon invitation	• Integrity & Ethics • Information Security and Personal Data Protection • Risk Management • Sustainable Supply Chain Management • Product Quality and Safety • Water Resource Management • Workplace Health and Safety	• Disclose financial information, investor conference materials, and shareholder meeting videos on the Company's website under the "Investor" section; regularly update the latest ESG news in the "ESG – ESG Focus Cases" section. • Based on the needs of investment institutions, communicate on topics such as corporate governance and operations, as well as environmental and social issues, through written questionnaires or meetings on an ad hoc basis. • Hold in-person meetings and online press conferences to enhance interaction with investors, domestic and international media, institutional investors, and shareholders, enabling timely responses to material information. • In 2025, one shareholders' meeting was held to communicate with shareholders on matters including the business report, profit distribution, and amendments to the Articles of Incorporation. • In 2025, a total of four self-hosted investor conferences were held, and the Company participated in four institutional investor conferences by invitation. In addition, one-on-one investor meetings were conducted on an ongoing basis to communicate the Company's operational status to shareholders, investors, and domestic and international media. • In 2025, a total of 55 material information disclosures and announcements were issued in both Chinese and English. • In 2025, the Company was once again selected as a constituent of the FTSE4Good Index Series and the TIP TPEx ESG Index.
		Company Annual Report and Sustainability Report	Once a year		
		Information released on the Company's official website, press releases, and the Market Observation Post System	Occasional		
		Collecting and replying to messages via telephone or emails	Occasional		
Suppliers/ Contractors	They are the Company's partners and must maintain the same ideals as ours in order to provide services in line with our needs.	Operation meetings	Occasional	• Integrity & Ethics • Information Security and Personal Data Protection • Sustainable Supply Chain Management • Product Quality and Safety • Geopolitics • Workplace Health and Safety	• Require suppliers to comply with and sign the GlobalWafers Supplier Code of Conduct and Supplier Declaration, with a 100% signing rate among major suppliers. • Achieved 100% compliance in responsible sourcing of conflict-free minerals. • Hold supplier conferences to communicate the Company's sustainability policies, enabling suppliers to understand related practices and requirements. • Establish a supplier evaluation management process and annually notify suppliers of the Company's Supplier Sustainability Standards. • Conduct annual supplier audits (on-site or document-based), achieving an 89% completion rate in 2025. • Encourage raw material suppliers to reduce carbon emissions through communication channels such as business meetings and supplier conferences, working together across the supply chain to achieve the Company's carbon reduction and RE100 targets. • Establish contractor management procedures and implement a contractor construction management system to systematically manage all contractors entering Company sites.
		On-site / Document-based Audits	Annually		
		Collecting and replying to messages via telephone or emails	Occasional		
		Supplier Conference	Every two years		

Primary stakeholders	Significance to GlobalWafers	Communication channel	Communication frequency	Issues of concern	GlobalWafers' Response and 2025 Engagement Performance
Government Agencies	Maintain a smooth and positive relationship, and express the company's determination to comply with legal requirements	Correspondence of official documents, meetings (public hearings, conferences, corporate roundtables), and surveys are conducted to gather feedback	Occasional	• Integrity & Ethics • Climate Strategy and Actions • Air Pollution Prevention • Workplace Health and Safety • Diversity and Inclusion	• Regularly review regulatory requirements and monitor updates in relevant laws and regulations. • Participate in regulatory briefings, corporate governance seminars, and other promotional events to understand policies and practical requirements promoted by competent authorities. • Provide industry feedback and recommendations on government policies through industry associations such as SEMI, the Taiwan Semiconductor Industry Association, and the Allied Association for Science Park Industries. • Cooperate with site visits or on-site inspections conducted by competent authorities. • Participate in industry forums organized by government agencies to communicate on topics such as international trade developments and supply chain resilience.
		Provide industry feedback through general assemblies, networking meetings, or opinion surveys conducted by industry associations.	Occasional		
The Media	Establish media communication channels to promptly provide accurate, fair, and objective information related to the industry and the Company	Press Releases	Issues an average of 2 to 3 press releases per quarter	• Integrity & Ethics • Information Security and Personal Data Protection • Customer Relationship Management • Geopolitics	• Respond promptly to daily media inquiries and proactively engage through interviews or online press conferences to help media professionals understand the Company's operating performance, while providing timely responses to material information. • Publish monthly revenue updates and quarterly financial report press releases. • Disclose material information and ESG-related updates on the Company's official website on a regular basis to enhance transparency and adhere to the principles of completeness, timeliness, and fairness. • In 2025, a total of 21 press releases were issued in both Chinese and English.
		Company Website	Occasional		
		Media Interviews, Online Press Conferences, and Other Media Channels	Occasional		
Community/ NGOs/NPOs	Establish good partnerships with communities, NGOs, and NPOs, combining resources and strengths from both sides to use the invested resources effectively and create a more positive impact for people.	• Communication Meetings with Charitable Organizations and Local Communities • Public Welfare Collaboration Projects and Volunteer Activities • Press Releases • Company Website	Occasional	• Climate Strategy and Actions • Energy Management • Waste Management and Circularity • Biodiversity • Social Engagement	• The Welfare Committee organizes annual fundraising initiatives in collaboration with charitable organizations and non-profit organizations to support and assist underprivileged communities. In 2025, initiatives included supporting the World Vision Taiwan Hualien Guangfu Mataian Stream Flood Relief Project, the Catholic Madonna Foundation's Typhoon Danas Reconstruction Project, the Genesis Social Welfare Foundation Miaoli Branch in procuring a "ceiling-mounted transfer system," and the Kids' Bookhouse ocean education program, among others. • The Company has adopted the Longfeng Fishing Harbor coastline in Zhunan and has organized beach cleanup activities for six consecutive years, mobilizing employees and their families to participate in protecting the local coastal ecosystem. • In collaboration with Wennei Community in Miaoli and National United University, the Company implemented the "Wennei Community Ecotourism Development and Smart Experimental Farm Project," jointly promoting ecological conservation and establishing a model for local revitalization. • The Company collaborates with community groups and non-profit organizations to address issues such as rural education and the cultivation of technology talent. In 2025, supported social engagement initiatives included partnering with the MeiLi Taiwan 3D Association and the Taiwan Industry Revitalization Platform to promote the charity screening project of the documentary Taiwan Superhero. For two consecutive years, the Company has also collaborated with IC Broadcasting, the Community Care Association, and Hsuan Chuang University to hold the "Pioneer Seedling Program" summer science camp, supporting science education for children in rural areas. • For more information on social engagement activities and resource investments in 2025, please refer to the GlobalWafers website

GlobalWafers' Management Approach to Material Topics

Topic Category	Material Sustainability Topic	Management Policy	Management Approach	Value Chain Impact Boundary			Responsible Unit	Corresponding Section	Corresponding GRI Topic	Corresponding SASB Standard
				Upstream	Operations	Downstream				
Governance	Corporate Governance	• Articles of Incorporation • Corporate Governance Best Practice Principles • Code of Ethical Conduct • Rules of Board of Directors Meetings • Audit Committee Charter • Remuneration Committee Charter • Nomination and Sustainability Committee Charter • Rules for Performance Evaluation of the Board of Directors and Functional Committees • Rules for the Election of Directors • Rules Governing the Scope of Duties of Independent Directors • Procedures for Handling Material Inside Information • Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises	• Appointment of a Corporate Governance Officer responsible for leading and supervising the President's Office in corporate governance affairs and assisting directors in exercising their duties • Assist the Board in formulating diversity and independence policies for board composition • Assist directors with onboarding, arranging training programs, and conducting performance evaluations for the Board and its functional committees • Monitor the latest announcements and regulatory updates issued by competent authorities to ensure proper operation of the corporate governance system • Regularly update/disclose operational and financial information; hold quarterly investor conferences to maintain open communication with shareholders and investors • Participate in major domestic and international evaluations; regularly review performance across corporate governance indicators and implement continuous improvements		●		Chairperson's Office President's Office	2.1 Corporate Governance	-	-
	Management Strategies & Financial Performances	• Procedures for Handling Material Inside Information • Procedures for Lending Funds to Other parties • Procedures for Endorsement and Guarantee • Policies and Procedures for Financial Derivatives Transactions • Acquisition or Disposal of Assets Procedure • Regulations Governing the Preparation of Financial Statements	• Convene Board meetings at least quarterly to confirm operational strategies and implementation plans • Continuously monitor market trends and maintain profitability by expanding production capacity, diversifying manufacturing sites, and developing products that meet market demands • Hold regular management meetings to review the performance and implementation status of annual plans at each production site, ensuring alignment with operational targets • Utilize various financing instruments to maintain a sound financial structure capable of responding to market volatility, thereby generating profits through stable operations • Disclose financial information in accordance with International Financial Reporting Standards recognized by regulatory authorities	●	●		Chairperson's Office President's Office Finance Division Accounting Division	2.2 Operating Performance	GRI 201: Economic Performance	-

Topic Category	Material Sustainability Topic	Management Policy	Management Approach	Value Chain Impact Boundary: Upstream	Value Chain Impact Boundary: Operations	Value Chain Impact Boundary: Downstream	Responsible Unit	Corresponding Section	Corresponding GRI Topic	Corresponding SASB Standard
Governance	Integrity & Ethics	The Company has established the Ethical Corporate Management Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct as its primary policy documents and guiding frameworks for practical implementation.	• The Legal Department is responsible for promoting the ethical management policy and the formulation of prevention measures, and supervising their implementation. Currently, audits are conducted through email system management, access control, whistleblowing mechanisms, compliance reviews, interviews with HR and intellectual property teams (covering risks such as violations of non-compete agreements, unlawful infringement of trade secrets, bribery, and intellectual property infringement), as well as case-by-case investigations for special incidents. These measures ensure that the Company's operations comply with ethical management principles, while also reviewing existing measures during audits. The Legal Affairs Office reports the aforementioned implementation status to the Board of Directors on a regular annual basis. • In alignment with the annual planning schedule, each department is required to complete the "Checklist of Applicable Laws and Regulations for Departments." The completeness and accuracy of the submitted content are reviewed to ensure that employees understand and comply with applicable laws and regulations relevant to their operations. Where deficiencies are identified, appropriate improvement plans are developed and progress is tracked. The compliance unit also proactively or upon request assists departments in responding to regulatory changes, timely revising or establishing internal policies, and conducting training and communication when necessary to ensure effective implementation of compliance systems. • For personal data involved in business operations, regular data inventories and training are conducted to ensure that responsible units handle the collection, processing, and use of personal data in accordance with applicable personal data protection laws and regulations.	●	●	●	Legal Department	2.1.2 Ethics and Integrity	GRI 205: Anti-corruption	-
	Information Security and Personal Data Protection	The Company places great importance on information security and has established an Information Security Policy and Information Security Management Procedures. In September 2024, the Company obtained ISO 27001:2022 Information Security Management System certification and successfully maintained the certification in September 2025.	• The CISO convenes the Information Security Committee every six months to set new improvement targets • The highest-ranking information or cybersecurity officer at each site holds quarterly Information Security Promotion Meetings and drives ongoing improvement initiatives		●	●	Chief Information Security Officer IS: Information Security Division	2.4 Information Security	GRI 418: Customer Privacy	-

Topic Category	Material Sustainability Topic	Management Policy	Management Approach	Value Chain Impact Boundary: Upstream	Value Chain Impact Boundary: Operations	Value Chain Impact Boundary: Downstream	Responsible Unit	Corresponding Section	Corresponding GRI Topic	Corresponding SASB Standard
Economic	Product Quality and Safety	In accordance with IATF 16949 and ISO 45001 standards, and in meeting specific customer requirements, the Company is committed to delivering excellence in quality and safety and strives to become the partner of choice for its customers.	The Company has established a comprehensive management framework in accordance with international quality and occupational health and safety standards— IATF 16949 and ISO 45001. The operational performance of these systems is regularly reviewed with senior management to ensure that product quality and operational safety are effectively controlled. This approach supports continuous improvement and strengthens the Company's ability to respond to major risks and challenges.		●	●	Quality Assurance Division Occupational Safety, Health and Environmental Protection Division	3.2. Product Quality 3.3 Customer Service	GRI 416: Customer Health and Safety	TC-SC-410a.1 TC-SC-410a.2
Economic	Sustainable Supply Chain Management	Work closely with suppliers to build and maintain long-term partnerships, encouraging them to adopt responsible business practices with respect to environmental, social, and corporate governance principles. We comply with all applicable regulations and adhere to principles of transparency, fairness, and integrity in our procurement practices. Foster strong supplier relationships by considering and responding to stakeholders' procurement-related concerns. Priority is given to the procurement of low-carbon products to promote energy conservation, waste reduction, and green transportation. Fulfill our social responsibilities and respect human rights. Actively promote "Responsible Mineral Procurement" and collaborate with suppliers to jointly support this initiative.	• Procurement Management Procedures • Supplier Code of Conduct • Supplier Sustainability Management Assessment	●	●	●	Purchasing Division	3.4 Sustainable Supply Chain and Management	GRI 204: Procurement Practices GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment	TC-SC-440a.1
Environmental	Climate Strategy and Actions	• The semiconductor materials manufacturing industry is energy-intensive. A significant amount of electricity is consumed during the ingot production process, which is directly correlated to Scope 2 organizational greenhouse gas emissions. To address this, GlobalWafers Group continues to expand the verification coverage and category completeness of greenhouse gas emissions across its sites. • In order to respond promptly to climate change issues, GlobalWafers Co., Ltd. not only continuously identifies and evaluates the climate risks currently faced or potentially encountered at its operational sites, along with the associated opportunities, but also closely monitors relevant international initiatives, standards, and frameworks (such as RE100, SBTi, and ISO 14068:2023), as well as the national policies and regulations of the countries where its operations are located (e.g., CBAM, Corporate Sustainability Due Diligence Directive, and Taiwan's carbon fee). • As of the end of 2025, GlobalWafers is an official member of RE100 (participating under the name of GlobalWafers) and has passed the Science Based Targets initiative (SBTi) target validation (within the commitment boundary of its parent company, Sino-American Silicon Products Inc.). To further demonstrate a stronger commitment to carbon reduction, in addition to its original near-term science-based targets, GlobalWafers has established long-term targets and a net-zero commitment in 2025, and plans to disclose and update these targets upon official validation.	• GlobalWafers' climate governance and management framework comprises a three-tiered structure involving the Board of Directors, the Sustainability Development Committee, and the relevant execution teams. This structure ensures top-down oversight of operational performance and material climate-related issues. • Reviews are conducted on a monthly, quarterly, semi-annual, and annual basis. • By enhancing the completeness of the verification scope for organizational greenhouse gas emissions (ISO 14064-1:2018), the Company is able to gain a comprehensive understanding of greenhouse gas emissions across its operational sites. This enables the identification of emission hotspots across the Group and supports the development of management strategies targeting greenhouse gas emission sources throughout the value chain. • By increasing the coverage of product carbon footprint verification (ISO 14067:2018), the Company gains insight into the greenhouse gas emissions of its major products. This allows for the identification of product-level emission hotspots and the formulation of management strategies addressing greenhouse gas emission sources across the value chain.	●	●	●	Sustainable Operations Subcommittee Green Manufacturing Subcommittee	4.1 Climate Strategy and Actions 4.1.1 Greenhouse Gas Inventory	GRI 305: Emissions	TC-SC-110a.1 TC-SC-110a.2

Topic Category	Material Sustainability Topic	Management Policy	Management Approach	Value Chain Impact Boundary			Responsible Unit	Corresponding Section	Corresponding GRI Topic	Corresponding SASB Standard
				Upstream	Operations	Downstream				
Environmental	Energy Management	• The semiconductor materials manufacturing industry is energy-intensive. A significant amount of electricity is consumed during the ingot production process, which is directly correlated to Scope 2 organizational greenhouse gas emissions. To address this, the Group continues to enhance the implementation of energy management systems (ISO 50001:2018) across its operational sites. • In addition to reducing total electricity consumption in production through internal control measures, GlobalWafers Co., Ltd. has also planned a phased introduction of renewable energy. In October 2022, the Company officially joined the RE100 initiative. The strategies adopted include installing renewable energy generation facilities for self-consumption, entering into long-term power supply agreements with local utilities, signing long-term supply contracts with local electricity retailers, and purchasing external renewable energy certificates and instruments (the certificate-only approach applies only to operating sites located in countries with unbundled certificate systems). Through these measures, the Company aims to increase the proportion of renewable energy used across GlobalWafers' operating sites.	• GlobalWafers' climate governance and management framework comprises a three-tiered structure involving the Board of Directors, the Sustainability Development Committee, and the relevant execution teams. This structure ensures top-down oversight of operational performance and material climate-related issues. • Reviews are conducted on a monthly, quarterly, semi-annual, and annual basis. • Through the energy management system and its supervision and measurement procedures, the Company monitors major energy-consuming equipment.	●	●	●	Sustainable Operations Subcommittee Green Manufacturing Subcommittee	4.2 Energy Management	GRI 302: Energy	TC-SC-130a.1
	Water Resources Management	• The semiconductor materials manufacturing industry relies heavily on high-purity water due to its inherent characteristics. Ensuring access to clean and stable water sources is a key concern for the GlobalWafers Group. To this end, we continuously monitor the water intake status of our sites, as well as climate-related disasters (such as flooding, tsunamis, and droughts). • In accordance with GRI Standards and water risk assessment tools (such as the Aqueduct Water Risk Atlas), we review the water intake conditions of our operational sites and monitor facilities identified as having medium or higher water risk, evaluating their sources and potential risk impacts. • Increase the proportion of alternative water sources at each operational site to reduce dependence on external water bodies.	• GlobalWafers' climate governance and management framework comprises a three-tiered structure involving the Board of Directors, the Sustainability Development Committee, and the relevant execution teams. This structure ensures top-down oversight of operational performance and material climate-related issues. • Reviews are conducted on a monthly, quarterly, semi-annual, and annual basis. • Increase the water recycling rate at operational facilities or modify process designs to reduce total water withdrawal from all sources and increase the proportion of alternative water sources at each site, thereby lowering dependence on external water bodies.	●	●	●	Sustainable Operations Subcommittee Green Manufacturing Subcommittee	4.3 Water Resource Management	GRI 303: Water and Effluents	TC-SC-140a.1
	Waste Management and Circularity	• Waste transportation and resource recycling regulations in the countries where each operational site is located • Waste transportation management procedures at each operational site • GlobalWafers' 4R strategy (Reduce, Reuse, Recycle, and Redesign)	• GlobalWafers' climate change governance and management framework consists of a three-tier structure—comprising the Board of Directors, the Sustainability Development Committee, and relevant execution teams—to oversee operational performance and related material issues from top to bottom. • Review mechanism: Conduct reviews on a monthly, quarterly, semi-annual, and annual basis. • Adopt the 4R strategy as the Group's core strategy, supplemented by the continuous improvement cycle of the Environmental Management System (ISO 14001:2015), along with periodic audits of waste transportation contractors, to enhance on-site waste management processes.	●	●	●	Sustainable Operations Subcommittee Green Manufacturing Subcommittee	4.4 Waste Management	GRI 306: Waste	TC-SC-150a.1

Topic Category	Material Sustainability Topic	Management Policy	Management Approach	Value Chain Impact Boundary			Responsible Unit	Corresponding Section	Corresponding GRI Topic	Corresponding SASB Standard
				Upstream	Operations	Downstream				
Social	Talent Development	Upholding a people-oriented philosophy, the Company is committed to providing fair and diverse development opportunities. Through comprehensive career planning, training systems, and succession programs, the Company cultivates high-potential talent, enhances employee competitiveness, and ensures sustainable business development, promoting the parallel growth of both the organization and individuals. • Talent Development Quality Management Manual • Education and Training Management Procedures • Human Resources and Training Management Procedures • Training and Development Management Guidelines	• Through internal and external training, job rotation mechanisms, and mentoring programs, the Company strengthens employees' professional and managerial capabilities, while establishing a succession plan to ensure seamless transitions for critical positions. • By implementing performance management and development dialogues, the Company fosters employee growth and builds a learning-oriented organization to support long-term business competitiveness.		●		Human Resources Unit	5.3 Talent Cultivation and Development	GRI 404: Training and Education	-
Social	Talent Attraction and Retention	Establish comprehensive management mechanisms and measures for new hires and departing employees; regularly review compensation structures to maintain competitiveness in the talent market; and develop a talent development system to cultivate the professional and managerial talent required by the Company.	• Establish comprehensive onboarding, training, and employee care mechanisms for new hires; conduct exit interviews with departing employees to understand the reasons for resignation and strengthen talent attraction and retention strategies. • Provide employee benefits that comply with regulations and meet employees' needs. • Establish inclusive and non-discriminatory management policies and a workplace environment to ensure equal employment and development opportunities for minority groups and persons with disabilities. • Enhance employees' career development through succession planning, as well as internal transfers and promotions. • Provide diverse labor-management communication channels that allow employees to freely raise suggestions.		●	●	Human Resources Unit	5.1 Human Resources 5.2 Talent Attraction and Retention	GRI 401: Employment GRI 405: Diversity and Equal Opportunity	TC-SC-330a.1
Social	Occupational Health and Safety	• Occupational Safety and Health Management Regulations and EHS Responsibility Procedures • Employee Work Rules • Procedures for Ethical Business Management and Guidelines for Employee Conduct	• In the event of earthquakes or fires that damage machinery or equipment, resulting in business interruptions or property damages, employee safety awareness is enhanced through training and awareness campaigns • Relevant policies are established and regularly reviewed, and employees' compliance awareness is strengthened through education and communication initiatives	●	●	●	Human Resources Unit Environmental, Health and Safety Unit	6.1.2 Occupational Safety Management 6.1.4 Occupational Injuries and Incident Statistics	GRI 403: Occupational Health and Safety	TC-SC-320a.1 TC-SC-320a.2