

The Company deeply embeds the core concepts of Green Chemistry and Circular Economy into its product R&D strategies to produce high-quality, environmentally friendly chemicals. We implement product life cycle management: selecting low-carbon raw materials from the source and strictly following GHS guidelines to compile compliant Safety Data Sheets (SDS) and Labels; maximizing atom utilization during manufacturing processes while promoting reduced or recycled use of organic solvents and water conservation to meet carbon reduction goals; and developing sustainable products guided by the creation of Use-Phase-Efficiency (UPE). Through technological innovation, we continuously optimize resource value to achieve balanced development in environmental protection, social responsibility, and economic growth.

Material Topic 5		Product Strategy and R&D Innovation			
Management Policy and Commitment		Providing high-quality chemicals and services is a vital corporate philosophy. We uphold a spirit of pursuing progress and innovation, providing innovative products and technologies in response to diverse industrial needs, creating user phase efficiency, and enhancing economic performance. Simultaneously, we value the health and safety of products and services throughout their life cycle and comply with relevant laws and voluntary regulations.			
Governance Organization		Group R&D Center, R&D and Technical Units of various business divisions.			
Management Actions		• Execute product development tasks according to the Seven Indicators for Sustainable Products to create value. • Connect upstream material suppliers with downstream application ends for industry-academia-research collaboration. • Participate in Industry Upgrading and Innovation Platform Guidance Programs, such as: Packaging Materials for Compound Semiconductor RF Power Components.			
Input Resources		• Continuously invest in R&D funding and professional R&D manpower to strengthen core technical energy. • Collaborate with external research institutions, academic units, and industrial partners to expand R&D capacity and innovation depth.			
Indicators and Targets		Management Indicators 2026 Target 2030 Target			
		UPE Sustainable Product Revenue Share (%) ^[Note 1]		≥ 74	≥ 85
		New Product Revenue Contribution (%) ^[Note 2]		≥ 13	≥ 19
		Innovative R&D Funding as a Percentage of Total Revenue (%) ^[Note 3]		≥ 4	≥ 4
Evaluation and Improvement Mechanisms		• Implement design, review, and market entry evaluations through the product development process to ensure R&D results meet market demand and sustainability goals. • Include Sustainable Product Revenue Share and New Product Contribution as management indicators for material topics, reporting regularly to management every year as a basis for R&D and investment decisions.			
2025 Execution Results		• UPE Sustainable Product Revenue Share: 76% • New Product Revenue Contribution: 12% • Innovative R&D Funding as a Percentage of Total Revenue: 4.95%			
Stakeholder Communication		Regularly disclose the percentage of sustainable products and R&D innovation results through sustainability reports, the company website, and other channels to respond to stakeholder concerns.			

Note 1: Sustainable Product Revenue Share = (Sustainable Product Revenue / Total Revenue) x 100%

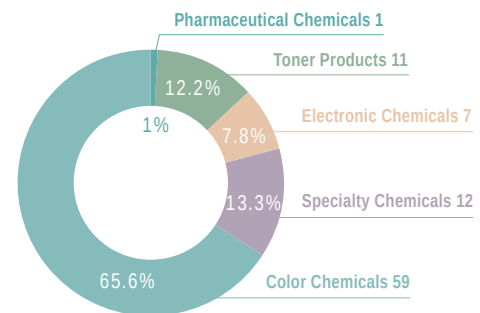
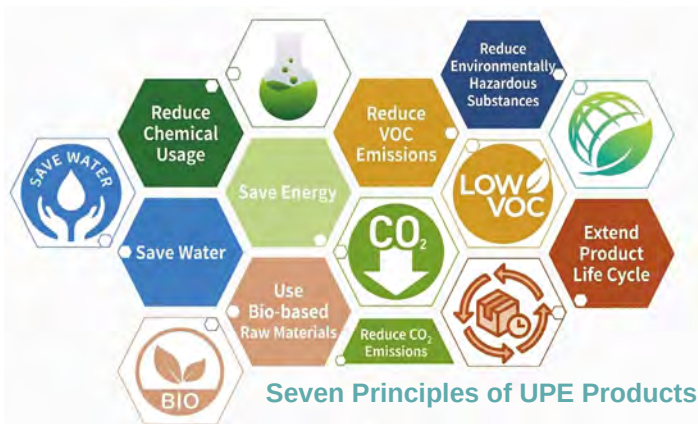
Note 2: New Product Revenue Contribution = (New Product Revenue / Total Revenue) x 100%

Note 3: Innovative R&D Funding as a Percentage of Total Revenue = (Innovative R&D Funding / Total Revenue) x 100%

3.1 Innovation Momentum — R&D Strength and Green DNA

The Company defines sustainable products based on the 12 Principles of Green Chemistry and the seven elements promoting Use-Phase-Efficiency (UPE) from SASB chemical industry standards: water conservation, energy conservation (carbon reduction), chemical savings, reduced VOC emissions, reduced hazardous substances, extended product lifespan, and the use of bio-based raw materials.

In 2025, the Company's R&D team completed the development of 90 new products, including 59 color chemicals, 12 specialty chemicals, 7 electronic chemicals, 1 pharmaceutical chemical, and 11 toner products. Through technical upgrades and green design, we provide low-carbon, non-toxic solutions with recycling potential for various industrial customers.



2025 New Product Development

In 2025, Everlight Chemical achieved significant breakthroughs in the R&D of UPE (Use-Phase-Efficiency) products, with specific performance results as follows:

Business Unit	Sustainable Innovation and Technical Highlights	Substantial Environmental Benefits and Value
Color Chemicals	Everclear® Zero-Emission Eco-friendly Dyeing Solution - Expanded the cotton series to 26 products. - Patented cationization pretreatment technology enables salt-free and alkali-free dyeing.	Significantly reduced resource intensity: - Saved 40% of dyes and achieved 40% water savings and emission reduction. - Reduced carbon emissions by 72% and saved 85% of steam thermal energy. - Reduced wastewater COD by 80%.
	Everacid® X-BW High-Performance Nylon Dyes - Eco-friendly metal-complex dyes specifically designed for high-end nylon fabrics. - Core concept: The deeper the dye, the more significant the benefits.	Waste Source Management: - Reduced dye usage by 30%. - Reduced residual dyeing liquid by 80%.
	Extended lifespan, non-toxic, and low-VOC products - Evertext PLF series fabric enhancers. - Second-generation reproductive-toxicity-free leather enhancer Evertan LFN. - High solid content waterborne white color paste.	User and Environmental Friendly: - Extended terminal product lifespan. - Eliminated reproductive toxicity risks. - Significantly reduced manufacturing VOCs.
Specialty Chemicals	High-Efficiency UV Absorption and Thermal Insulation Energy-Saving Technology - Launched anti-blue light, reactive UVA, and biomedical-grade UV absorbers. - Developed anti-infrared masterbatches and specialized stabilizers for low-solid content waterborne resins.	Upstream Green Management: - Enhanced material weatherability, reducing resource waste. - Significantly improved indoor thermal insulation efficiency, reducing air conditioning energy consumption.
Electronic Chemicals	Low-Carbon Packaging Materials and Circular Economy Technology - Low energy-consumption processes: Low-temperature Photosensitive Polyimide (PSPi) and room-temperature light-cured encapsulation adhesive. - Resource regeneration: Circular regeneration technology for Silicon Carbide (SiC) substrate polishing slurry (Patent No. TWI819477B).	Practicing Digital Transformation for Carbon Reduction: - Significantly reduced manufacturing energy consumption; replaced traditional tapes to reduce material waste. - Greatly reduced raw material consumption and liquid waste discharge, achieving a circular economy in semiconductor manufacturing.
Pharmaceutical Chemicals	Green Optimization Projects (BMG & OMDI) - Refined manufacturing technology with reducing column purification frequency as the core. - OMDI Project: Reduced purification frequency from 5 times to 1 time.	Maximizing Resource Efficiency: - Significantly reduced organic solvent consumption and enhanced production efficiency. - Achieved goals of source waste reduction and lowering environmental impact.
Toner	Low-Temperature Fusing Technology Developed low-temperature fusing toner through strict raw material screening and advanced formulation design.	Terminal Application Energy Saving: Complied with energy-saving trends in printing equipment, reducing energy demand during operation.

3.2 Product Responsibility and Chemical Management

GRI 416-1

GRI 416-2

GRI 417-1

GRI 417-2

SASB RT-CH-410b.1

Everlight Chemical upholds the brand promise of Better Chemistry, Better Life. We recognize that chemical management is the core of sustainable operations in the chemical industry. We are not only committed to developing environment-friendly products but also exercise strict source control and supply chain engagement. Our chemical management policy states: Recognizing the importance of safe chemical use to human health and the environment, strictly complying with Taiwan and international chemical regulations, creating a safe environment for chemical use, and continuously developing green chemistry solutions. Fulfilling corporate social responsibility to reduce the hazards and impacts of chemicals on human health and the environment during manufacturing, transportation, and use, and moving toward a sustainable environmental future.

The Company established a specialized unit to carry out full life cycle management. Besides strengthening process safety, we strictly implement compliance with product SDS and labeling; meanwhile, we have established a comprehensive mechanism to conduct impact assessments of product and service categories on user health and safety to protect users and consumers, practicing our product responsibility commitment.

— Five Core Pillars:

- **Regulatory Compliance:** 100% compliance with international benchmark regulations such as Taiwan's TCSCA/OSHA and the EU's REACH.
- **Source Management:** Strict execution of HSF (Hazardous Substance Free) review for raw materials and products.
- **Risk Reduction:** Implementation of CCB grading management and exposure assessment to safeguard employee occupational safety.
- **Transparent Communication:** Providing 100% compliant multi-language SDS and GHS labeling.
- **Transformation and Innovation:** Practicing the 12 Principles of Green Chemistry to enhance the revenue share of UPE (Use-Phase-Efficiency) products.



— Governance Structure and Responsibilities

Through cross-departmental collaboration mechanisms, we ensure seamless connectivity from preventive design at the R&D end to precision control at the production end to safeguard the safety and health of users and terminal consumers.

Management Stage	Responsible Unit	Core Management Practices (SASB RT-CH-530a.1)
R&D / Admission	R&D Center / Product Responsibility Dept	Upstream registration of new chemical substances, HSF compliance assessment, non-animal testing priority principle, issuing product safety guarantees, and preparing compliant (SDS/Labeling).
Supplier Management	Material Resources Dept / Procurement Dept	Signing the Raw Material Regulated Substance Specification, Supplier ESG assessment, and E-ESG certification.
Production / EHS	Production Plants / Safety & Health, Environmental Resources	CCB grading management, specialized control of toxic and concern substances, and regular reporting.
Quality / Sales	Quality Assurance / Business Departments	Precision detection of hazardous substances, providing product safety guarantees and compliant SDS/Labeling.

2025 Product Responsibility Management Execution Results:

Management Strategy	2025 Execution Results																						
1. Implementing Animal-Friendly and Non-Animal Testing Management	No use of animal-tested raw materials, ensuring raw materials and products are 100% free of animal carcass components. In chemical registration work, the Company commits to reducing animal testing; unless officially required, non-animal test data (such as international literature, QSAR models, or cross-reference data) will be prioritized. In 2025, a total of 1 substance used such data for submission.																						
2. Responsible Mineral Procurement and Supply Chain Due Diligence	Through implementing CMRT and EMRT due diligence, we ensured that all products do not intentionally use conflict minerals from uncertified sources, achieving transparent supply chain management.																						
3. Implementing Full Life Cycle Hazardous Substance Risk Control	Using ISO 9001 as a cornerstone to integrate the IECQ QC 080000 system, optimizing R&D identification, green procurement, and autonomous high-precision testing capacity to ensure products are 100% compliant with international standards, practicing the Zero Discharge of Hazardous Chemicals vision.																						
4. Chemical Hazard Risk Screening	1. Use the GSLT tool ^[Note 1] to strengthen hazard screening, proactively reduce environmental and health impacts, and accelerate the substitution and transformation toward green and safe chemicals. 2. Screened a total of 808 product items sold over one ton in 2025 (CCBU 495, SCBU 92, ECBU 46, Toner 175). 3. Completed new chemical substance GS assessment score inventory for the aforementioned product compositions, totaling 82 items (CCBU 13, SCBU 64, Toner 5). 4. Completed GS assessment score inventory for new raw materials used in factory synthesis for 2025.																						
5. Product Safety Compliant Labeling (SDS & Labelling) and Safety Communication (GRI 417-1, 417-2) (SASB RT-CH-410b.1)	1. Closely followed global regulatory changes to complete procedure revisions, providing compliant multi-language SDS and labels for the global market, ensuring a 100% compliant rate for annual product marketing labeling. 2. Continuously optimized registration procedures to ensure seamless hazard identification, risk assessment, and national registration of chemical substances for the global market, maintaining operational compliance. 3. Completed GHS health and ecological hazard Category 1 and Category 2 chemical product classification (GHS C1/C2). These products accounted for 60% of the 2025 Group consolidated revenue. These products have 100% undergone confirmation via the hazard risk assessment regulations required by the company. 4. Per industry customer requirements, issued a total of 1,251 safety guarantees in 2025 (1,325 in 2024). There were 0 product safety complaints (hazardous chemicals, safety labeling).																						
6. Product Health Index (GRI 416-2)	1. Completed Group Product Health Index self-inventory. • All products: 100% compliant with RoHS Directive / 99% compliant with SVHCs. • Color Chemicals - Textile/Leather products: 100% compliant with REACH Annex XVII / Over 99% compliant with Standard 100 & Leather Standard by OEKO-TEX. • Electronic Chemicals: Completed PFAS raw material substitution evaluations for 7 products in 2025. 2. Total incidents of product and service non-compliance with health and safety regulations and voluntary codes in 2025: zero case. 3. International Product Health and Safety Certification <table><tr><th>Business Unit Product</th><th>Certification / Mark / Award Category</th><th>Country / Industry</th><th>Number of Products</th></tr><tr><td rowspan="2">Color Chemicals & Specialty Chemicals</td><td>ZDHC MRSL Level 3</td><td>Global application / Textiles, Leather, Footwear</td><td>829 (Colorants 826 + UVA 3)</td></tr><tr><td>Bluesign</td><td>Global application / Textiles, Leather, Footwear</td><td>463 (Colorants 460 + UVA 3)</td></tr><tr><td rowspan="2">Color Chemicals</td><td>GOTS</td><td>Global application / Textile Organic Cotton</td><td>285</td></tr><tr><td>The LIST V by INDITEX</td><td>Global application / Textiles, Leather, Footwear</td><td>792</td></tr><tr><td>Specialty Chemicals</td><td>Hongtu Award (Green Coating Technology Sustainable Development Award)</td><td>Global application / Coatings Industry</td><td>1</td></tr></table>	Business Unit Product	Certification / Mark / Award Category	Country / Industry	Number of Products	Color Chemicals & Specialty Chemicals	ZDHC MRSL Level 3	Global application / Textiles, Leather, Footwear	829 (Colorants 826 + UVA 3)	Bluesign	Global application / Textiles, Leather, Footwear	463 (Colorants 460 + UVA 3)	Color Chemicals	GOTS	Global application / Textile Organic Cotton	285	The LIST V by INDITEX	Global application / Textiles, Leather, Footwear	792	Specialty Chemicals	Hongtu Award (Green Coating Technology Sustainable Development Award)	Global application / Coatings Industry	1
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Note 1: GSLT Tool – Green Screen List Translator™ list translation tool

3.3 Evaluation Mechanism for the Impact of Product and Service Categories on User Health and Safety

GRI 416-1

SASB RT-CH-410b.2

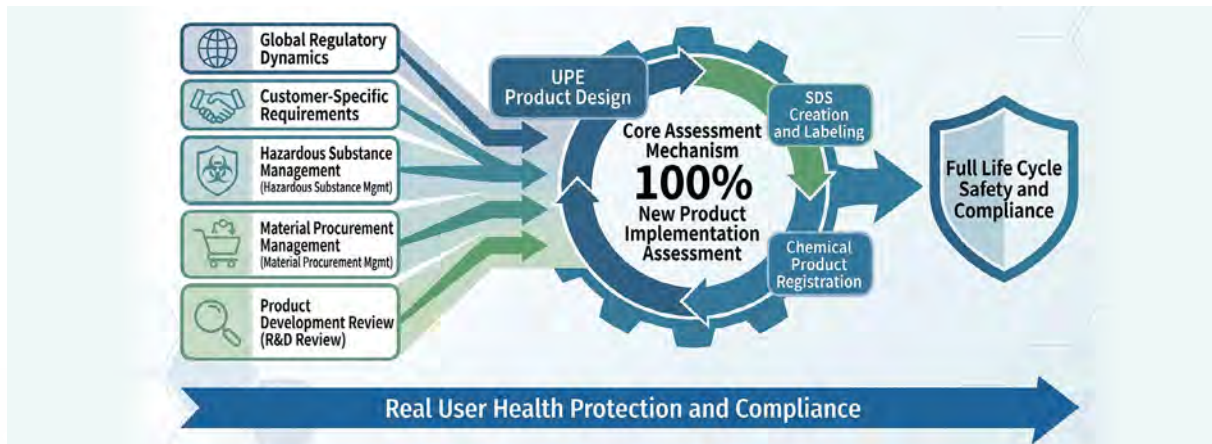
To implement commitments toward user health protection and compliance, the Company has established a rigorous New Product Safety Evaluation and Review Mechanism. We integrate internal R&D with external regulatory requirements, executing 100% strict health and safety impact assessments for newly developed products before they are launched to ensure the entire life cycle, from source design to terminal sales, meets the highest safety standards.

The evaluation mechanism operating framework is as follows:

- **Diverse Driven Inputs:** Incorporating global chemical regulatory dynamics, specific customer requirements for restricted substances, internal hazardous substance management policies, and stage-gate product development review opinions as assessment foundations.
- **Core Evaluation Actions:** Executing chemical registration, hazardous substance screening, and preparing compliant Safety Data Sheets (SDS) based on GHS specifications.
- **Ultimate Goal Implementation:** Ensuring every product delivered to customers possesses complete full-life-cycle safety and compliance guarantees.

New Product Health and Safety Impact Assessment Mechanism

GRI 416-1



In 2025, a total of 27 products completed evaluations on user health and safety. There were 10 products whose health and safety impacts on users were improved. The percentage of new product and service categories for Health and Safety (HSF) evaluation (excluding pharmaceutical and toner businesses):

2025	Color Chemicals	Specialty Chemicals	Electronic Chemicals	Total
Quantity	16	2	9	27
Percentage	59%	7%	33%	100%

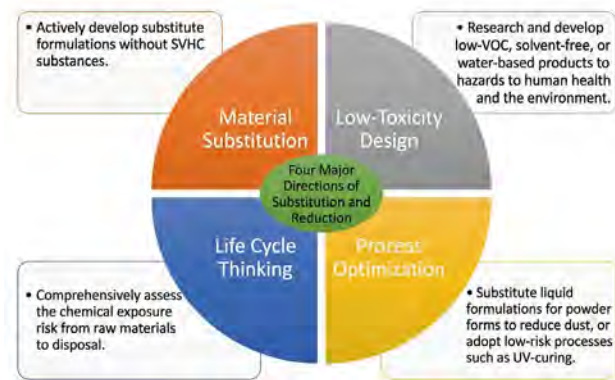
3.3.1 Management of Chemicals of Concern and Substitution Performance

SASB RT-CH-410b.2

Everlight Chemical attaches great importance to the potential impacts of Chemicals of Concern (such as SVHC substances of very high concern, toxic substances, and PFAS, etc.) on human health and the environment. From source control and R&D design to product application, the Company has established comprehensive management mechanisms and substitution development strategies committed to reducing risk and enhancing sustainable competitiveness.

I. Management Mechanisms and R&D Strategies

To effectively control risks, R&D units continuously track international regulations like EU REACH and RoHS and establish internal control lists. Risk assessment is implemented during the product design stage, and suppliers are required to provide compliance statements to ensure raw materials do not contain high-risk substances.



II. Chemicals of Concern Substitution Strategies and Concrete Actions by Business Units

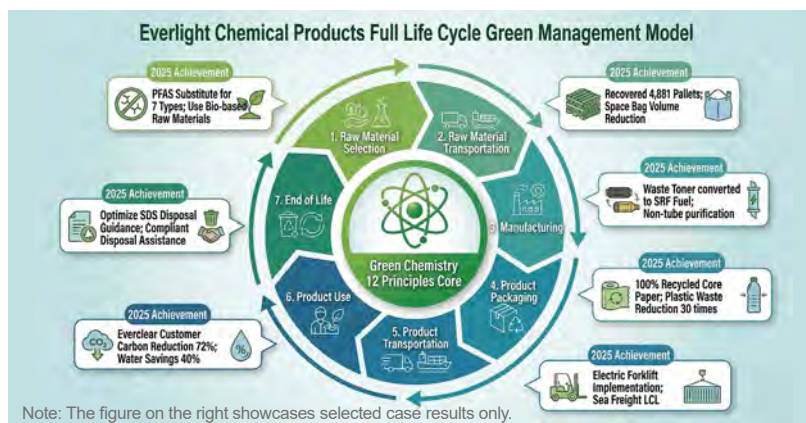
Business Unit	Key Substitution Strategies and Targets	Concrete Substitution Action Examples
Color Chemicals	Target: Achieve ZDHC zero discharge of hazardous substances. Strategy: Discontinue production of high-risk substances and develop non-toxic substitutes.	PFAS Substitution: Discontinued production of fluorine-containing acid dyes with PFAS concerns. Reproductive Toxicity-Free Products: Launched second-generation Evertan LFN sunlight fastness enhancer to replace the original product and eliminate reproductive toxicity risks.
Specialty Chemicals	Target: Proactively phase out Substances of Very High Concern (SVHC). Strategy: Stop stocking listed substances and develop non-toxic substitute formulations.	SVHC Substitution Results: - Substituted: Liquid Eversorb® UP1 successfully replaced controlled substance EV-72. - New Development: Launched SVHC-free Eversorb® VL3 for PVC and SC3 for ABS. - Under Evaluation: For SVHC substances like UV-328/EV-74 and UV-326/EV-73, inventory stocking has ceased while actively seeking substitutes. Green Solvent Process: The Eversorb® 47 manufacturing process has switched to low-toxicity solvents, replacing the toxic solvent DMF.
Pharmaceutical Chemicals	Target: Reduce the toxicity of manufacturing solvents and enhance operational safety. Strategy: Introduce green solvents during the process design stage.	Green Reagent Substitution: Used low-toxicity or safer solvents to replace toxic TEA and toxic solvents DMF and Hexane.
Electronic Chemicals	Target: Gradually phase out the use of PFAS raw materials. Strategy: Conduct comprehensive inventory and replacement evaluations for existing products.	PFAS Substitution Progress: Expect to complete PFAS raw material substitution evaluations for 7 photoresist products in 2025.
Toner Products	Target: Comply with international regulations and control the use of PFAS substances. Strategy: Ban at source for new products; implement grading management for old products.	PFAS (PVDF) Management: - New Products: Completely banned the use of PVDF raw materials containing PFAS. - Old Products: Developing substitutes or implementing selective sales management based on regional regulations.

Through the above strategies, Everlight Chemical has not only improved operational environment safety but also helped customers' products comply with strict international environmental regulations to smoothly enter the global market.

3.4 Implementation of Green Chemistry Principles and Product Life Cycle Management

SASB RT-CH-410b.2

The Company implements the 12 Principles of Green Chemistry throughout the product life cycle to reduce adverse environmental impacts and avoid injury to human health.



The following are the goals for applying green chemistry principles at each stage of the product life cycle and descriptions of 2025 cases:

Life Cycle Stage	Management Goal	Green Chemistry Action Strategy	2025 Key Performance and Quantitative Results	Compliant Green Chemistry Principles
Raw Material Selection and Use	Source Management: Prioritize low-carbon, non-toxic, and compliant raw materials.	Procurement Evaluation: Establish supply chain ESG evaluation mechanisms, prioritizing bio-based and low-carbon materials. Hazard Elimination: Establish testing methods for high-risk substances (SVHC/PFAS) to ensure international standards. Reduction Design: Develop formulation systems with zero solvent and high atom utilization. Digital Empowerment: Introduce AI to predict regulatory risks and strengthen incoming inspection.	PFAS Substitution: Completed substitution for 7 photoresist PFAS raw materials. Toxic Substance Substitution: Introduced low-toxicity solvents to replace high-toxicity DMF. Bio-based Application: Developed bio-based acid dye fixatives and PSPI products. Recycled Materials: Introduced reuse of recycled and slow-moving materials to reduce virgin material consumption. Certification Performance: Evereco RC-02 solvent-free eco-friendly detergent obtained bluesign® certification.	Waste Prevention Low Toxicity Safety Renewable
Raw Material Transportation	Logistics Optimization: Implement safe transportation and optimize loading to achieve Scope 3 carbon reduction.	Safety Management: Require suppliers to implement GHS labeling to ensure transport safety. Packaging Circulation: Promote large packaging instead of small bags; execute pallet recycling plans. Packaging Circulation: Implement full container procurement and localized supply to reduce transport mileage.	Packaging Reduction: Color chemical raw materials changed from 25KG paper bags to 500KG space bags. Pallet Recycling: Recycled a total of 4,881 raw material pallets in 2025. Safe Storage: Implement factory chemical storage management based on SDS specifications.	Precautionary Regeneration Waste Prevention
Manufacturing	Green Process: Optimize processes to lower energy consumption, improve atom utilization, and introduce low-toxicity formulations.	Energy-Saving Tech: Develop room-temperature, light-curing technology; introduce ISO 50001 energy management system. Circular Economy: Establish mechanisms for solvent recovery and circular use of by-products. Low-Tox Production: Use solvent-free formulations or liquid raw materials to reduce harmful emissions.	Waste to Material: Converted waste toner into SRF green energy fuel. Solvent Reduction: Pharmaceutical products achieved column-free purification, significantly reducing solvent use. Process Optimization: Color chemicals switched to hydrogenation reduction processes using recycled solvents; specialty chemical medical dyes lowered reaction temperatures. Operational Safety: Toner introduced liquid raw materials to replace powder feeding, avoiding dust risks.	Resource Maximization Regeneration Energy Saving Low Toxicity Waste Prevention
Product Packaging	Packaging Sustainability: Simplify packaging styles and increase the proportion of recycled materials.	Circular Design: Use recyclable and sustainability-certified (FSC) packaging. Labeling Guidance: Mark international standard recycling codes to assist classified recycling. Specification Integration: Optimize packaging design to improve loading efficiency.	Recycled Content: The middle layer of cartons uses 100% recycled pulp; the outer layer contains 70% recycled pulp. Packaging Reduction: Toner uses large-capacity unpackaged tankers for supply, reducing plastic waste by over 30 times. Loading Improvement: Integrated packaging styles, improving shipment volume by approximately 6.7%.	Regeneration Waste Prevention
Product Transportation	Low-Carbon Delivery: Ensure safe, energy-saving, low-emission, and timely delivery.	Information Transparency: Provide complete SDS to ensure safety in transport and disposal. Mode Optimization: Improve container loading rates and use backhaul vehicles to reduce empty trips. Vehicle Electrification: Gradually phase in electric-type factory transport vehicles.	Vehicle Upgrade: Replaced diesel-type forklifts with electric forklifts for loading. Pallet Circulation: The toner business increased the use of recycled pallets by 3.95% in 2025 compared to the previous year. Shipping Efficiency: Through maximizing loading and cross-departmental container consolidation, reduced per-unit product carbon emissions.	Regeneration Energy Saving Waste Prevention
Product Use	Customer Empowerment: Provide high-UPE products to assist customers in achieving carbon reduction goals.	Performance Enhancement: Develop high-fixation, low-temperature process products to assist customers in energy and water savings. Digital Service: Reduce physical visits via online platforms to implement digital carbon reduction. Value Co-creation: Share green process experience and establish an industrial circular ecosystem.	Solvent Reduction: Customers using the AQ series reduced solvent consumption by 50% (approx. 4500T/y). Comprehensive Decarbonization: Everclear series dyes helped customers reduce water consumption by 40%, save 85% of steam, and lower carbon emissions by 72%.	Energy Saving Waste Prevention

Life Cycle Stage	Management Goal	Green Chemistry Action Strategy	2025 Key Performance and Quantitative Results	Compliant Green Chemistry Principles
End-of-Life of Product and Packaging	End-of-Pipe Management: Minimize environmental impact through correct disposal and recycling guidelines.	Information Disclosure: Optimize waste disposal information in Section 13 of the SDS. Recycling Guidance: Provide clear packaging classification and recycling instructions. Compliance Assistance: Help customers choose legal treatment institutions.	Regulatory Compliance: Product SDS provides waste treatment guides compliant with regional laws. Circular Performance: Continuously implement packaging reduction and recycling mechanisms to ensure the resource circular utilization rate stably reaches targets.	Regeneration Waste Prevention

3.4.1 Sustainable Partner Collaboration and Life Cycle Circular Management

Everlight Chemical positions itself as a Green Supply Chain Partner, dedicated to transforming sustainability awareness into industrial practice and constructing a comprehensive management mechanism from product design and process optimization to end-of-life.

— Aligning with International Standards and Knowledge Empowerment

Through technical seminars and workshops, we proactively share trends in international standards such as EU REACH, ZDHC, and bluesign® with downstream customers. By providing transparent information like Safety Data Sheets (SDS), safety labels, and carbon footprints, we actively participate in sustainability exchanges with stakeholders to build green supply chain partnerships with aligned goals.

— On-site Technical Support and Lean Production

The technical service team goes deep into customer sites to assist in introducing high-efficiency energy-saving technologies like cationic dyeing processes or ERC solutions, providing integrated solutions from trial dyeing optimization to liquid waste treatment. Additionally, through the Build-to-Order model, we precisely control capacity to eliminate inventory backlogs at the source, achieving production-side waste reduction and resource benefit maximization.

— Product Life Extension and Circular Economy Practice

Regarding end-of-life management, we use the EVERZOL® CS series products, which won the 34th Taiwan Excellence Gold Award, and long-term weatherability technology to strengthen customers' emphasis on product life extension. Simultaneously, based on internal customer communication procedures, we have established mechanisms for return recycling and reuse, such as re-blending expired toner or converting it into resource materials for other industries, implementing the vision of a full-life-cycle circular economy.

Special Report

EVERZOL CS Series Products Won the 34th Taiwan Excellence Gold Award

Everlight Chemical won the 34th Taiwan Excellence Gold Award with Everzol® CS Earth Tone Reactive Dyes for Cotton, setting a glorious record of winning Gold or Silver awards for three consecutive years.

Dyeing earth tones is complex; traditional success rates are below 30%, often leading to frequent re-dyeing and resource waste. Everzol® CS uses patented single-component molecular technology to significantly boost the first-time color match success rate to 95%, saving over 30% of water and energy, precisely solving a long-term industry pain point.

This product possesses outstanding performance, featuring strong light and chlorine water fastness, and is suitable for various fibers and dyeing processes. It has also passed Bluesign® and ZDHC MRSL Level 3 certifications and is currently the only fluorine-free earth-tone reactive dye in the world. Everlight Chemical Chairman Chen Chien-hsin (front center) praised the team's performance for having products selected as one of the Top 10 Taiwan Excellence Gold Award winners for two consecutive years.



3.4.2 Implementing Green Circulation: Recovery and Regeneration of Chemicals and Packaging

GRI 301-1

GRI 301-2

The Company practices the 12 Principles of Green Chemistry, viewing Regeneration and Resource Maximization as the core of end-of-life optimization in the product life cycle. We are committed to maximizing resource benefits by establishing a circular ecosystem and reverse logistics management.

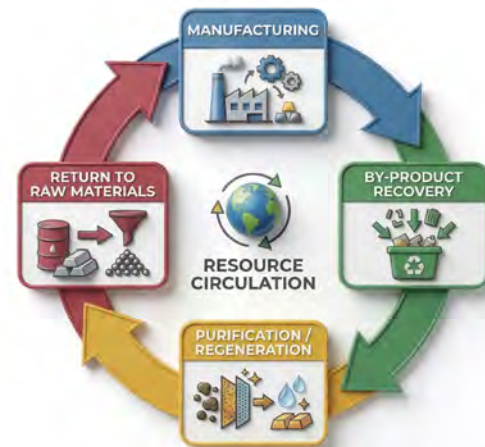
✓ Chemical Recovery: Optimization of Process Efficiency

The Group's recovery ratio was 3.25% in 2025 and continues to rise steadily. This growth momentum stems from various business units actively introducing high-purity recovery technology for waste solvents, successfully converting process by-products into regenerated raw materials, and significantly reducing raw material consumption.

✓ Packaging Recovery: Dynamic Optimization Balancing Carbon Reduction and Transport Efficiency

We continue to implement circular regeneration plans for space bags, one-way drums, and plastic bags. The packaging recovery ratio was 54.28% in 2025. Although limited by certain specialty material characteristics and upgrades in packaging specifications (promoting bulk packaging reduction), resulting in a slight decrease in the overall recovery percentage, we still practiced the depth of resource utilization through reducing total volume and reusing.

Note: For more management details, please refer to the Waste Management and Circular Economy topics in Chapter 5 of this report.



Group-wide Chemical and Packaging Material Recovery and Regeneration Ratio

GRI 2-4

GRI 301-2

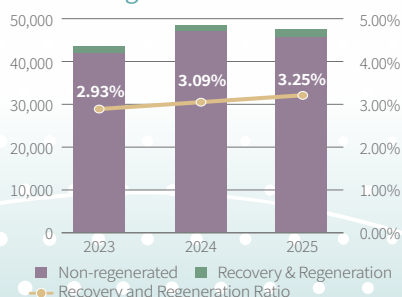
(Unit: Ton)

Year	Chemicals		Packaging		Chemicals + Packaging	
	Non-regenerated	Recovery & Regeneration	Non-regenerated	Recovery & Regeneration	Non-regenerated	Recovery & Regeneration
2023	42,323.7	1,277.4	742.9	1,395.3	43,066.6	2,672.7
2024	47,256.8	1,506.9	1,006.3	1,400.4	48,263.1	2,907.3
2025	45,821.8	1,538.5	1,032.8	1,226.2	46,854.6	2,764.7

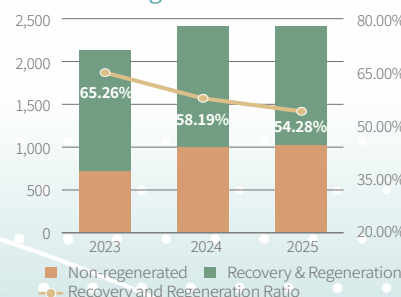
Note 1: Recovery & Regeneration Percentage = Recovery & Regenerated Material Weight / (Non-regenerated Material Weight + Recovery & Regenerated Material Weight) x 100%

Note 2: The data changes for 2021-2024 are due to the 2025 launch of internal data retroactive checks and optimization of the scope of statistical items. To comply with the GRI 2-4 standard and ensure information consistency, data restatement for 2023-2024 has been performed in this report.

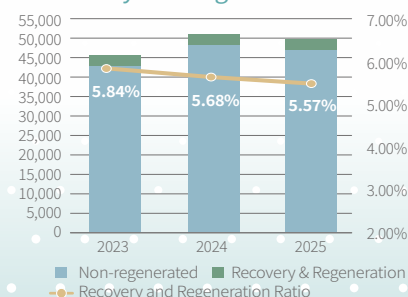
Chemical Recovery and Regeneration Ratio



Packaging Material Recovery and Regeneration Ratio



Chemical and Packaging Material Recovery and Regeneration Ratio



3.5 Excellence in Quality Culture and Customer Relationship Management

Everlight Chemical upholds the brand value of Customer First, viewing customers as the most important core partners. By constructing an international-level quality management system and deepening a 6-Sigma lean culture, we are committed to providing high-quality products and technical services that exceed expectations, co-creating sustainable value with global customers in diverse fields such as textiles, electronics, and medical.

Customer Relationship Management			
Management Policy and Commitment	The Company values long-term partnerships with customers, dedicating itself to providing products with stable quality and professional services, and promptly responding to customer needs and opinions through effective communication mechanisms. By continuously improving service quality and customer satisfaction, we establish mutually beneficial cooperation relationships, strengthen market competitiveness, and create long-term value.		
Governance Organization	Business units, marketing units, and quality and technical support units of various business divisions.		
Management Actions	Establish customer communication and service processes, regularly collecting customer feedback and opinions. Implement complaint management and improvement mechanisms to ensure prompt response and tracking of issues. Collaborate across departments to provide technical services and solutions, enhancing customer experience and stickiness.		
Input Resources	Allocate dedicated personnel for sales, customer service, and technical support to strengthen service quality. Introduce Customer Relationship Management (CRM) and information systems to improve service efficiency and data analysis capabilities. Continuously invest in training resources to enhance the professional capabilities of sales and customer service personnel.		
Indicators and Targets	Management Indicator	2026 Target	2030 Target
	Customer Satisfaction (Average, points)	≥ 90	≥ 90
	Complaint Rate (by Order, %)	≤ 0.14	≤ 0.11
	Indicator Descriptions: Customer Satisfaction = (Satisfied or Very Satisfied replies / Total effective replies) × 100% Complaint Rate = (Total order count of Group complaints and grievances / Total Group orders) × 100%		
Evaluation and Improvement Mechanisms	- Conduct regular customer satisfaction surveys, analyzing results and proposing improvement actions. - Track improvement effectiveness through complaint case statistics and cause analysis. - Report customer relationship management indicators regularly to management as a basis for optimizing service processes and resource allocation.		
2025 Execution Results	- Customer Satisfaction: 92 points - Order Complaint Rate: 0.16%		
Stakeholder Communication	- Maintain two-way communication with customers through regular visits, meetings, and questionnaires. - Disclose customer satisfaction and service performance in the sustainability report to respond to customer and market concerns.		

3.5.1 International Quality Governance System

We integrate quality requirements into daily operations and establish a rigorous international verification system to ensure products and services always maintain the highest standards:



Quality Policy

- **Comprehensive ISO 9001 Implementation:** Except for the newly established Vietnam subsidiary, global production sites have been 100% verified since 1994 and continue to maintain effectiveness.
- **IATF 16949 for Automotive:** Electronic Chemical and Specialty Chemical business units are 100% verified by international automotive quality management systems, meeting stringent supply chain requirements.
- **PDCA Continuous Improvement:** Implement the quality policy of Customer Care, Value Creation, ensuring effective operation and continuous refinement of the management system through the PDCA cycle of internal audit and management review.

3.5.2 Quality Investment and Infrastructure

To ensure product quality and customer use safety, the Company continues to promote quality and process-related training based on product characteristics, regulations, and customer requirements to strengthen the quality management foundation. Through systematic training and equipment investment, we enhance employees' quality awareness and operational capabilities, ensuring products meet internal quality standards and relevant regulatory requirements.

-  In 2025, total training hours (excluding 6-Sigma courses) reached 12,690 man-hours, with the total number of trainees accounting for 22.3% of the Group's total population. Investment in asset expenses for quality inspection equipment totaled NT\$ 10.55 million.

Special Report

6-Sigma Lean Culture

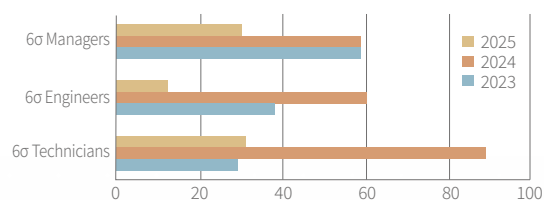
| 6 σ Vision and Purpose | Everlight Chemical is dedicated to internalizing 6-Sigma management technology as corporate DNA. We cultivate employees logical thinking and problem-solving abilities through systematic statistical methods and process management training, establishing a unique 6 σ Culture at Everlight to continuously pursue best performance, improve customer satisfaction, and increase corporate value.

| Unique Implementation System and Results | We have set up a dedicated 6 σ organization to promote relevant training courses, covering 6 σ general knowledge, the 7 QC tools, SPC, hypothesis testing, and advanced statistical tools (e.g., Design of Experiments DOE, Regression), strengthening employees' data analysis and process improvement capabilities. Different from traditional Champions, Black Belts, Green Belts grading, Everlight adopts a more practical three-tier structure: 6 σ Managers, 6 σ Engineers, 6 σ Technicians. Personnel at each level must pass strict skill tests, and the qualification is valid for three years to ensure continuous improvement.

Number of people with 6 σ qualifications in the last 3 years:

Year	6 σ Technicians	6 σ Engineers	6 σ Managers
2023	29	38	59
2024	89	60	59
2025	31	12	30

Number of people with 6 σ qualifications



-  **2025 Talent Pipeline:** A total of 73 professionals possess valid 6 σ certifications, including 30 managers, 12 engineers, and 31 technicians, demonstrating deep underlying quality talent.
-  **Training Investment:** In 2025, 6-Sigma training hours reached 1,352 man-hours, covering departments such as Production, QA, Environment, R&D (including laboratories), Environmental Resources, Smart Manufacturing, General Affairs, Engineering, Plant Affairs, Personnel, and Safety & Health, showing the Company's long-term investment in quality management.

3.5.3 Customer Relationship Management and Digital Empowerment

We list Customer Satisfaction as a key management indicator and deepen partnerships through multi-dimensional interaction mechanisms:

- **Proactive Value Creation:** Regular customer visits to share R&D results and award news. In 2025, an AI tool was introduced to develop the Exhaust Dyeing Energy Consumption Calculator, assisting customers in calculating optimal dyeing ratios to minimize resource consumption and co-create green value.
 - **Diverse Communication Channels:** Establish smooth communication mechanisms, including annual satisfaction surveys, occasional on-site visits and audits, and 24/7 website and electronic communication services.
- 📍 2025 Execution Results: Passed audits and verifications from customers/brand owners. Company-wide customer satisfaction reached **92** points, significantly exceeding the annual target (90 points), fully demonstrating customers' high affirmation of Everlight products and services.

3.5.4 Green Marketing and Solution Promotion

In 2025, we actively promoted digitalization and green marketing, converting sustainability concepts into market competitiveness:

- **Digitalized Low-Carbon Marketing:** Comprehensively implemented electronic catalogs (QR Code) and social media marketing, replacing some physical visits with online webinars, significantly reducing paper waste and transportation carbon emissions.
- **Green Exhibition Practice:** Used recyclable decoration materials and LED energy-saving equipment at international exhibitions like TITAS and CPHI to create low-carbon exhibition areas.
- **Solution-Based Selling:** Promoted green products such as EVERZOL CS, which won the Taiwan Excellence Gold Award, and provided technical support compliant with bluesign® and ZDHC standards to help customers optimize processes, achieving excellent environmental performance like 40% reduction in dye usage and 72% energy savings.

3.5.5 Complaint Handling and Continuous Improvement

We developed a strict Customer Communication Procedure and Regulations for Handling Customer Complaints and Grievances to ensure customer voices are effectively captured and responded to. Communication topics include product quality, packaging/labeling/SDS, logistics, health and safety, etc. Upon receiving a complaint or grievance, the sales unit immediately processes it and confirms data integrity, recording details and results on the internal Customer Complaint and Problem Handling electronic platform. These are sent to responsible managers for approval and discussed with relevant units for improvement to ensure all complaints are handled properly. In addition to dedicated sales windows, customers can also voice feedback through diverse communication channels. Furthermore, customer satisfaction surveys are conducted regularly each year according to the Customer Satisfaction Operating Regulations to continuously enhance service quality.

- 📍 **2025 Management Performance:** A total of 21 customer complaint/grievance cases were processed throughout the year, mainly involving quality issues. The order complaint rate was 0.16%. Except for 4 cases currently being processed, the rest have completed improvement and closure.
- 📍 **Product Recall Management:** One toner product recall occurred in 2025 (involving an amount of approx. NT\$ 26,000) primarily due to printing quality issues. The Company immediately completed a review and optimized manufacturing process parameters to prevent recurrence, demonstrating a responsible attitude. No product recalls occurred in other business units.

Customer Communication Websites: Everlight Chemical: www.ecic.com | Trend Tone Imaging: www.tti-toner.com

Complaint Hotline: Everlight Chemical: +886-2-27066006 | Trend Tone Imaging: +886-35783620#207

Customer Communication / Complaint Emails: Color Chemicals: sales-ccbu@ecic.com.tw | Electronic Chemicals: ecbu@ecic.com.tw

Toner: tti-sales@tti-toner.com | Specialty Chemicals: sales-scbu@ecic.com.tw | Pharmaceuticals: sales-pharma@ecic.com.tw