

Everlight Chemical has deeply embedded the DNA of environmental sustainability into its operations, viewing environmental protection as the core of corporate resilience. Facing the severe challenges of global climate change, we joined hands with the Taiwan Chemical Industry Association (TCIA) in 2022 to jointly pledge a net-zero commitment, integrating the Group's innovative technologies and resources to actively implement a decarbonization transformation path. By deeply aligning with national and global 2050 net-zero goals, we are not only committed to our own carbon reduction but also driving the value chain toward a low-carbon future. To ensure the implementation of management performance, all global production bases of the Company have 100% introduced ISO 14001 environmental management systems and passed third-party authoritative verification, establishing an environmental management system driven by high-level management and involving all employees, transforming climate risks into sustainable competitiveness.

SASB RT-CH-530a.1

5.1 Sustainable Environmental Management

In the sustainable environmental management system, Everlight Chemical adopts three core strategies: Proactive Risk Management, Systematic Management, and Continuous Improvement. We incorporate environmental governance into the corporate decision-making level, establish comprehensive indicators covering water resources, pollution prevention, greenhouse gases, and energy management, and have the Sustainability Development Committee supervise implementation progress.

To ensure policies align with international standards, we implement environmental ethics in daily operations and embed sustainability awareness into organizational culture through regulations. We actively participate in industrial policy discussions and implement proactive measures against waste management and circular economy regulations, transforming environmental cost investments into long-term sustainable value.

5.1.1 Environmental Management Policy

GRI 302-1

GRI 302-3

GRI 302-4

We are fully aware of the finite nature of Earth's resources and recognize the importance of sustainable development. In response to initiatives such as Climate-related Financial Disclosures (TCFD), Net-Zero Emissions, Renewable Energy, Green Chemistry, and the Circular Economy, we have established our environmental policy: Proactive Environmental Risk Management, Towards Environmental Sustainability, and we commit to its adherence.

Addressing five major environmental issues—energy consumption, greenhouse gases, water, air pollution, and waste - we have established the following policies, commitments, qualitative goals, and 2030 quantitative targets:



Everlight
Chemical
Environmental
Policy

Environmental Issue	Policy and Commitment	Qualitative Goal	2030 Quantitative Target
Energy Consumption	Improve energy performance toward net-zero sustainability.	1. Introduce energy management systems and process optimization. 2. Complete ISO 14064-1 inventory mechanism for precise carbon reduction.	Energy Intensity (GJ / million production value) ≤ 70
Greenhouse Gases			GHG Emission Intensity (tCO ₂ e / million production value) ≤ 7.4
Water	Recognize the finiteness of water; commit to increasing the R2 water recovery rate and continuously refining wastewater treatment efficiency to reduce environmental load.	1. Establish comprehensive water risk assessments and baseline surveys. 2. Improve wastewater disposal efficiency to ensure 100% compliant discharge.	Withdrawal: Total Water Withdrawal (ML) ≤ 872 Discharge: Wastewater Treatment Compliance Rate (%) = 100% Recovery: Water Recovery Rate R2 (%) $\geq 90\%$

Environmental Issue	Policy and Commitment	Qualitative Goal	2030 Quantitative Target
Air Pollution	Commit to maintaining air quality around production bases; continue source control and adopt best available control technology (BAT) to reduce emissions.	1. Strictly implement source control and use low-pollution clean energy. 2. Introduce Hazardous Air Pollutants (HAPs) monitoring and improvement plans.	New Indicator Air Pollution Emission Reduction Rate per Unit Production (%) ≤ 0.5 ^[Note 1]
Waste	Treasure natural resources; actively promote waste reduction and resource circular reuse.	1. Operate the Circular Economy Promotion Committee to implement resource recovery. 2. Actively develop waste-to-energy or raw material recovery channels.	Waste Recovery and Reuse Rate (%) ≥ 80

Note 1: The single air pollution indicator has been adjusted based on actual operational status and management needs. For details, please refer to Section 5.4 Pollution Prevention and Control.

5.1.2 Environmental Management Organizational Structure and Responsibilities

To strengthen sustainable environmental performance, the Company has established a complete environmental management organizational structure with clear division of labor based on responsibilities at each level. The Chairman serves as the Chair of the Sustainability Development Committee, responsible for promoting the achievement of environmental performance indicators. Each plant follows the PDCA Management Cycle to hold regular Environmental Management Review Meetings, continuously reviewing and improving various environmental goals and their achievement status.



5.1.3 Commitment Goals and Communication Response for Environmental Issues

Since 2021, the reporting boundary for environmental issues in the sustainability report has been extended to subsidiaries. Targeting SDGs such as SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action), we have re-examined and set policies and targets for pollution prevention, which were discussed and decided for implementation in the Sustainability Development Committee meetings. The Company commits to following local and international regulations and regularly disclosing relevant information. A survey and analysis of water use, carbon emissions, and waste generation for plant sites and office-type sites in 2025 were conducted as follows:

SDGs Target	 SDG 6	 SDG 12	 SDG 7	 SDG 13
Group Region	Water Consumption (ML)	Waste Generation (ton)	GHG Carbon Emissions (tCO ₂ e) ^[Note 3]	
Office-type Sites (a)	6.6	7.0	540.0	
Plant Sites (b) ^[Note 1]	634.0	8,539.2	62,827.0	
Impact Ratio of Office-type Sites (%) ^[Note 2]	1.0%	0.1%	0.9%	

Note 1: Plant sites include Plants I through IV, Trend Tone Imaging, and Everlight Suzhou. Office-type sites include the Operating HQ, Central/Southern Taiwan offices, Shanghai Mingde/Dehua (including Tianjin/Qingdao branches), Shanghai Anli, Guangzhou Mingguang, Everlight Hong Kong, Everlight Netherlands, Everlight USA, Elite Turkey, and Everlight Vietnam.

Note 2: Environmental impact ratio of office sites (%) = (a) / (a + b).

Note 3: GHG emission scope includes Scope 1 and Scope 2. Details are in Section 5.5.

5.1.4 Environmental Performance Achievement and Gap Analysis for Plant Sites

Everlight Chemical upholds the principle of transparent disclosure and regularly tracks environmental indicators every year. Below is the environmental management performance from 2023 to 2025. We not only benchmark against midterm goals but also conduct root cause analysis for unachieved items and propose specific transformation actions.

Environmental Management Indicator Achievement Table

Management Category	Management Indicator	Result			2025 Target	2025 Status [Note1, 3]	2026 Target [Note4]	Long-term Target (2030) [Note4]
		2023	2024	2025				
Water Resource Management	Water Recovery Rate R2 (%)	94.9	91.5	90.3	≥ 92	X	≥ 90	≥ 90
	Wastewater Treatment Compliance Rate (%)	100	100	100	100	V	100	100
	Total Water Withdrawal (ML)	593.8	628.4	634.0	≤ 872	V	≤ 872	≤ 872
Pollution Prevention	(Old) Air Pollution Reduction Rate (%)	-6	-7	-27.3	≥ 3	X	-	-
	(New) Unit Production Air Pollution Emissions ^[Note 2]	0.39	0.36	0.41	≤ 0.5	V	≤ 0.5	≤ 0.5
	Waste Recovery and Reuse Rate (%)	71.0	77.9	78.2	≥ 79	X	≥ 79.2	≥ 80
	Hazardous Waste Recycling/Treatment Rate (%)	10.3	13.5	13.2	≥ 7.3	V	≥ 7.5	≥ 8.3
Climate Change Response	GHG Emission Intensity (tCO ₂ e/M production value)	9.0	8.7	8.9	≤ 8.8	X	≤ 8.5	≤ 7.4

Note 1: For unachieved indicators, we have initiated project improvement plans and expect to close the gap and meet targets before the 2030 long-term target.

Note 2: This year's air pollutant management indicators have been adjusted in calculation method based on actual operational status and management needs. See Section 5.4.

Note 3: V = Achieved; X = Not Achieved

Note 4: After comprehensive evaluation, the water recycling rate (R2) target has been adjusted to ≥90%. This responds to physical limitations from future product portfolio and process structure adjustments, facilitating an optimal balance between water management and low-carbon transition while keeping the target above the industry benchmark (approx. 80%).

Cause Analysis and Optimization Strategies for Unachieved Indicators

Key Indicator	Cause Analysis	Improvement Strategy
Water Recovery Rate	Adjustments in process structure to meet customer demand and new boiler replenishment needs diluted the recovery ratio in the short term.	Modify indicators and optimize processes and recycling to improve the water recovery rate.
Air Pollution Reduction Rate (Unit Production)	Production of high-VOCs content products increased significantly in 2025. Limited by the fixed emission factor calculations in current regulations, the indicator showed a negative value.	Emission changes are mainly affected by production increases and statutory coefficients. No specific measures are needed; operate according to regulations. Future control will use unit production air pollution emissions.
Waste Recovery and Reuse Rate	Some new chemical waste properties are complex, and qualified domestic recycling channels are limited, causing slow growth in the recovery rate.	Continue to seek and evaluate waste recovery and reuse channels and feasibility.
GHG Emission Intensity	Total production value (denominator) decreased due to global market fluctuations. Although absolute emissions (numerator) were stable, the intensity indicator rose.	Continue equipment replacement and process improvement to lower energy use.

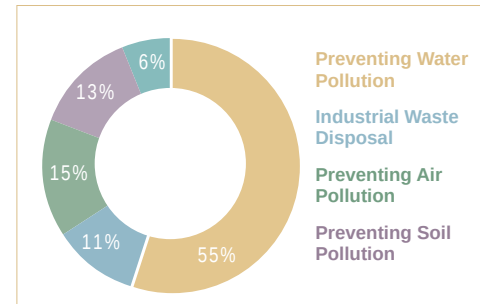
5.2 Environmental Management Cost Investment

Everlight Chemical upholds the philosophy of environmental sustainability and views environmental protection as a core corporate competency. In 2025, the Group's total investment in environmental management reached NT\$ 324.8 million, accounting for approximately 4.6% of the total production value, indicating that despite global economic fluctuations, our commitment to environmental governance remains firm and stable.

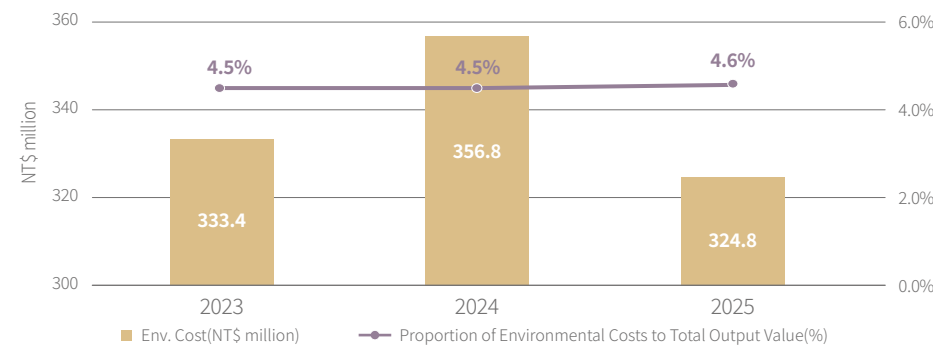
Environmental Cost Investment Over the Years (Unit: NT\$ million)

Item / Year	2023	2024	2025	2025 (%)
Preventing Water Pollution	176.0	213.7	179.0	55%
Industrial Waste Disposal	47.4	31.3	34.6	11%
Preventing Air Pollution	42.5	50.4	48.2	15%
Preventing Soil Pollution	48.7	44.1	43.8	13%
Management Activities	18.8	17.3	19.2	6%
Total	333.4	356.8	324.8	100%

2025 Environmental Cost Investment



Environmental Cost Investment Over the Years



In 2025,
for every NT\$ 100
of production value,

Everlight invested
NT\$ 4.6
in environmental
sustainability
protection.

Based on data over the years, the 2025 environmental cost allocation shows the following key trends:

- **Resource Optimization and Governance Resilience:** Environmental cost investment in 2025 was 324.8 million, a decrease of 32.0 million compared to 2024. However, the share of total production value slightly increased from 4.5% to 4.6%, reflecting higher precision and resilience in resource allocation.
- **Water Resource Prevention as Core Highlight:** Investment in Preventing Water Pollution reached 179.0 million, accounting for as much as 55%, the largest item in environmental costs. This aligns with the company's strategic direction of high-efficiency wastewater treatment and strengthening the R2 water recovery rate, showing the primary status of water resource management in sustainability policies.
- **Significant Waste Management Results:** The cost for industrial waste disposal was 34.6 million, a slight increase from last year but a significant optimization compared to 2023. This data reflects that the company's continuous promotion of source reduction and circular reuse plans has generated substantial economic benefits, effectively maintaining waste treatment costs within a reasonable range.
- **Normalized Management of Air and Soil Prevention:** Investment in air pollution prevention (48.2 million) and soil pollution prevention (43.8 million) was consistent with previous years, showing that monitoring and maintenance of basic environmental facilities have entered a highly standardized, normal management mode.

5.3 Water Resource Management

Material Topic

GRI 303-1

GRI 303-2

GRI 303-3

GRI 303-4

GRI 303-5

SASB RT-CH-140a.1

SASB RT-CH-140a.3

The Company recognizes the importance of water resources for stable production in the chemical industry and views water resource management as the core of business continuity planning. We focus not only on reduction but also on strengthening supply resilience through early warning and recovery. Water resource management covers two main priorities: water recovery and water withdrawal management.

Material Topic 3	Water Resource Management												
Management Policy and Commitment (SASB RT-CH-140a.3)	Based on environmental policy, proactively addressing environmental risks and moving toward environmental sustainability, the Company is committed to increasing the R2 water recovery rate and continuously optimizing water withdrawal strategies to respond to limited water resources, enhance water use efficiency, reduce environmental impact, and realize sustainable water resource management.												
Governance Organization	• Corporate: Environmental Management Committee; • Plants: Environmental Management Task Forces and specialized environmental units.												
Management Actions	Add water recovery measures; conduct water information surveys; regularly evaluate whether operating sites are in water stress areas.												
Input Resources	Construct water recovery systems; use World Resources Institute (WRI) Aqueduct Water Risk Atlas analysis tool to assess water resource impacts.												
Indicators and Targets	<table><tr><th>Management Indicator</th><th>2026 Target</th><th>2030 Target</th></tr><tr><td>Water Recovery Rate R2 (%)</td><td>≥ 90</td><td>≥ 90</td></tr><tr><td>Total Water Withdrawal (ML)</td><td>≤ 872</td><td>≥ 872</td></tr><tr><td>Unit Product Water Consumption(10³liters / ton)</td><td>≤ 18.2</td><td>≤ 16</td></tr></table>	Management Indicator	2026 Target	2030 Target	Water Recovery Rate R2 (%)	≥ 90	≥ 90	Total Water Withdrawal (ML)	≤ 872	≥ 872	Unit Product Water Consumption(10 ³ liters / ton)	≤ 18.2	≤ 16
	Management Indicator	2026 Target	2030 Target										
	Water Recovery Rate R2 (%)	≥ 90	≥ 90										
	Total Water Withdrawal (ML)	≤ 872	≥ 872										
	Unit Product Water Consumption(10 ³ liters / ton)	≤ 18.2	≤ 16										
Indicator Descriptions: • Water Recovery Rate R2 (%) = [(Total Recovery Volume + Total Circulation Volume) / (Total Withdrawal + Total Recovery + Total Circulation)] x 100% • Total Water Withdrawal (ML) = Sum of all withdrawal items (Tap water, Groundwater, Industrial water) • Unit Product Water Consumption (10³liters / ton) = Total Withdrawal / Total Production Volume													
Evaluation Mechanisms	• Environmental Management Review (1/year) • Sustainability Development Committee (2/year) • Plant/Department policy plan review (1/quarter) • Internal environmental management system audit (1/year) • External verification agency (DNV) environmental management system audit (1/year)												
Procedures to Ensure Effectiveness	• Tracking: Periodically hold Environment, Health, and Safety Management Review Meetings via the PDCA management cycle to continuously review and improve environmental goals and achievement status. • Action Effectiveness: Annually check if established goals are met. • Lessons Learned: The Company has seen success in green chemistry and circular economy, and continues to drive environmental sustainability, such as process improvements to reduce product carbon footprints. We also actively participate in community and education projects to promote environmental awareness.												
2025 Execution Results	• Water Recovery Rate R2 = 90.3% • Total Water Withdrawal = 634.0 ML • Unit Product Water Consumption = 18.7 x 10³ liters / ton												
Stakeholder Communication	Stakeholders include shareholders/investors, customers/brand owners, suppliers/contractors, nearby communities, and government agencies. Communication is held through various formats periodically.												

5.3.1 Withdrawal Management and Water Resource Assessment

Based on the WRI Aqueduct Water Risk Atlas, assessment shows Everlight Suzhou is in a water-stressed area. Major uses include domestic and production water. We proactively use standardized management to improve recovery and reduce dependency.

5.3.2 Management of High Water-Risk Areas

SASB RT-CH-140a.1

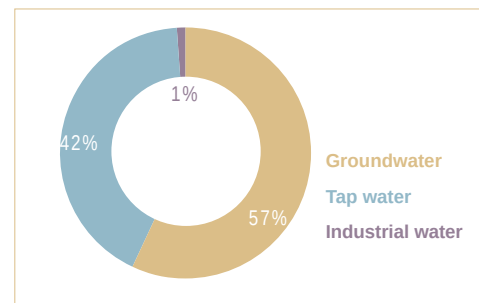
Everlight Suzhou is the only site in an extremely high water stress zone. 2025 statistics: Withdrawal 56.6 ML, Discharge 28.1 ML, Consumption 28.5 ML. Suzhou's withdrawal accounts for 8.9% of the Group total, a 9.4% decrease from 2024.

- **Concrete Actions:** Ensure operations do not compete for water with citizens through standardized operations and dry-season scheduling, fulfilling corporate citizenship.

5.3.3 Withdrawal Source and Allocation Transparency

GRI 303-3

2025 Water Withdrawal at Plant Sites (By Source)



All withdrawal sources are freshwater (TDS ≤ 1,000mg/L). Total withdrawal in 2025 was 634.0 ML, within the target (872 ML). Sources include groundwater, tap water, and industrial water. Planning considers government policy, company development, industry shifts, and community needs. For example, working with authorities, we set up groundwater intake points for public use during droughts. This manages resources without significantly impacting the ecosystem or residents.

Highlight Case: Drought Response and Community Prosperity

Opening groundwater intake points for neighbors during dry periods realizes the community spirit of SDG 6 (Clean Water and Sanitation).



Withdrawal Sources by Site

2023 ~ 2025 Water Withdrawal for Plant Sites

(Unit: ML)

Site	Source	Year		
		2023	2024	2025
Plants I to IV	Groundwater	313.0	332.8	359.1
	Tap water	198.6	213.6	199.5
	Industrial water	4.0	3.4	5.0
	Total Withdrawal	515.6	549.8	563.6
Trend Tone	Groundwater	---	---	---
	Tap water	14.9	16.1	13.8
	Industrial water	---	---	---
	Total Withdrawal	14.9	16.1	13.8
Everlight Suzhou	Groundwater	---	---	---
	Tap water	63.3	62.5	56.6
	Industrial water	---	---	---
	Total Withdrawal	63.3	62.5	56.6
Plant Site Total	Groundwater	313.0	332.8	359.1
	Tap water	276.8	292.2	269.9
	Industrial water	4.0	3.4	5.0
	Total Withdrawal	593.8	628.4	634.0

Note 1: 1 ML = 1,000 m³.

Note 2: Adopted standard GRI format. Values are rounded to one decimal place before summation, which may cause slight differences with raw data or previous reports but doesn't affect trends.

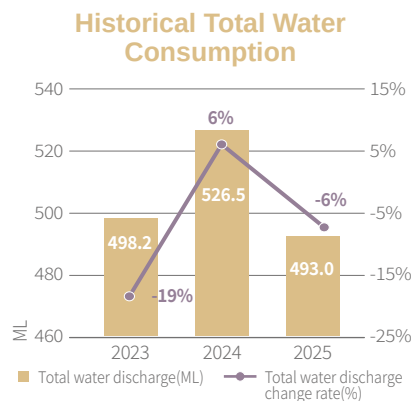
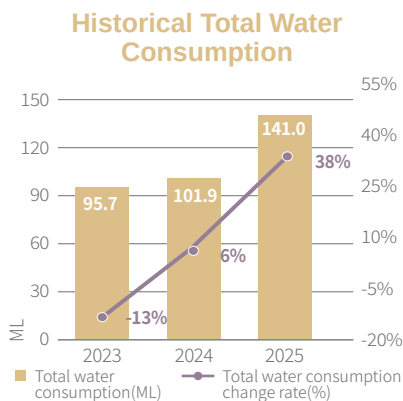
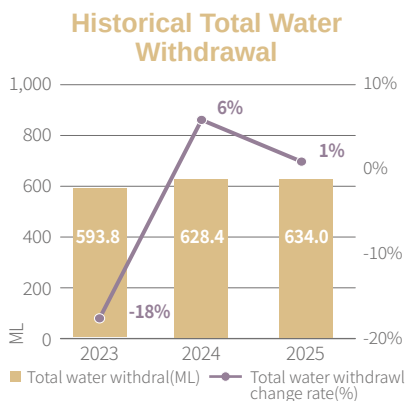
Note 3: All sources are freshwater with TDS ≤ 1,000 mg/L.

2023 ~ 2025 Total Withdrawal, Consumption, and Discharge

GRI 303-1

SASB RT-CH-140a.1

In 2025, the total water withdrawal at our plant sites was 634.0 ML, a slight increase of approximately 0.9% compared to 628.4 ML in 2024, indicating that overall water withdrawal remained relatively stable. Total water consumption was 141.0 ML, an increase of about 38.5% from 101.9 ML in 2024. Meanwhile, the total wastewater discharge at the plant sites in 2025 decreased by 6.4% compared to the previous year. Water resource management is a core indicator for evaluating environmental impacts. Everlight's scope of water usage primarily encompasses product synthesis and purification, wastewater treatment systems, and steam generation. Among these, the main causes of water consumption are process evaporation and the water content within liquid products. To implement resource circularity and reduce our environmental footprint, we continually advance process water recycling projects and have incorporated the Water Recycling Rate as a key environmental indicator, demonstrating our commitment to achieving our water conservation goals.



2023 ~ 2025 Water Consumption for Plant Sites

(Unit: ML)

Site	Category	Year		
		2023	2024	2025
Plants I to IV	Withdrawal	515.6	549.8	563.6
	Discharge	456.3	483.3	453.9
	Consumption	59.3	66.5	109.7
Trendtone Imaging	Withdrawal	14.9	16.1	13.8
	Discharge	12.1	13.0	11.0
	Consumption	2.8	3.1	2.8
Everlight Suzhou	Withdrawal	63.3	62.5	56.6
	Discharge	29.8	30.2	28.1
	Consumption	33.5	32.3	28.5
Plant Site Total	Withdrawal	593.8	628.4	634.0
	Discharge	498.2	526.5	493.0
	Consumption	95.6	101.9	141.0

Note 1: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

5.3.4 Concrete Results of Water Recovery

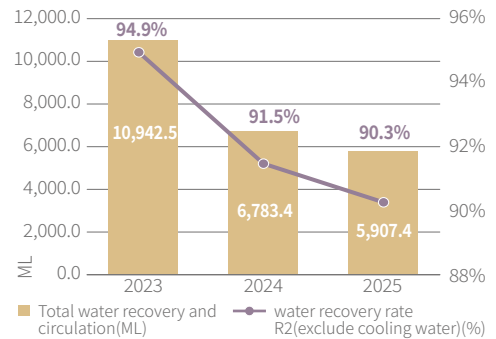
We promote a water-saving culture from daily conservation to equipment R&D. Water Recovery Rate R2 is a key operational appraisal indicator, ensuring every drop is maximized.

(Unit: ML)

2023 ~ 2025 Total Water Recovery and Circulation Volume

Category	Method	Year		
		2023	2024	2025
Total Recovery	Condensate / Rainwater Recovery	20.4	21.1	22.2
	Process Wastewater Recovery	250.0	263.8	255.3
	Total Secondary Reuse Recovery	12.7	13.3	13.0
Total Circulation	Scrubber Circulation Volume	10,659.4	6,485.2	5,616.9
Total Water Recovery and Circulation		10,942.5	6,783.4	5,907.4

Water Recovery amount and rate



5.3.5 2025 Performance Review: Resilience Management and Efficiency Challenges

Total withdrawal was 634.0 ML, significantly below the 872 ML target, showing excellent management of dependency. Water Recovery R2 was 90.3%, affected by major process maintenance. Though slightly below the 92% benchmark, a PDCA project has started to optimize parameters for 2026. Total recovery and circulation reached 5,907.4 ML, equivalent to 2,362 standard swimming pools.

Note 1: According to the standard swimming pool dimensions (50m × 25m × 2m) announced by the Chinese Taipei Swimming Association, the water capacity is approximately 2.5 million liters (ML). Therefore, the water volume is converted as 5,907.4 ML ÷ 2.5 ML.

Historical Water Resource Management Indicators and Target Achievement Status

Management Indicators	Achievement			Target	
	2023	2024	2025	2026	2030
Water Recovery R2 (%)	94.9	91.5	90.3	≥ 90	≥ 90
Total Water Withdrawal (ML)	593.8	628.4	634.0	≤ 872	≤ 872
Unit Product Water Consumption (10 ³ liters / ton)	17.9	16.9	18.7	≤ 18.2	≤ 16

Practicing Indicator Management: Introducing Unit Product Water Consumption

Formally introduced into monitoring in 2025. Result: 18.7 (10³ liters / ton). The rise from 2024 is due to new boiler equipment increasing water use.

Action Plan:

Optimize processes for fixed water loads during low-production periods to maintain efficiency regardless of scale.

5.4 Pollution Prevention and Control

Material Topic

GRI 305-7

We focus on air, water, and waste, integrating BAT and green chemistry for source reduction.

Material Topic 4		Pollution Prevention and Control																			
Management Policy and Commitment (SASB RT-CH-120a.1, RT-CH-150a.1)	Integrate risk management into daily operations across three areas: • Air: Adopt BAT to minimize emissions and ensure community health. • Water: Combine bio and physical-chemical systems for efficiency; ensure 100% compliant discharge through monitoring. • Waste: Implement Treasure Resources, Reduce at Source and circular reuse toward zero emissions, zero waste.																				
Governance Organization	Corporate: Environmental Management Committee; Plants: Environmental Task Forces and specialized units.																				
Management Actions	Follow local regulations; use clean energy and optimization for air; implement wastewater monitoring for 100% compliance; use Circular Economy Committee for reduction technologies.																				
Input Resources	Clean fuel, prevention equipment, system optimization, circular economy, green chemistry.																				
Indicators and Targets	<table><tr><th>Management Indicator</th><th>2026 Target</th><th>2030 Target</th></tr><tr><td>Unit Production Air Pollution Emissions (kg/ton)</td><td>≤ 0.5</td><td>≤ 0.5</td></tr><tr><td>Wastewater Treatment Compliance Rate (%)</td><td>100</td><td>100</td></tr><tr><td>Waste Recovery and Reuse Rate (%)</td><td>≥ 79.2</td><td>≥ 80</td></tr><tr><td>Hazardous Industrial Waste Recycling Rate (%)</td><td>≥ 7.5</td><td>≥ 8.3</td></tr><tr><td>Unit Production Hazardous Waste Reduction Rate (%)</td><td>≥ 16</td><td>≥ 20</td></tr></table>			Management Indicator	2026 Target	2030 Target	Unit Production Air Pollution Emissions (kg/ton)	≤ 0.5	≤ 0.5	Wastewater Treatment Compliance Rate (%)	100	100	Waste Recovery and Reuse Rate (%)	≥ 79.2	≥ 80	Hazardous Industrial Waste Recycling Rate (%)	≥ 7.5	≥ 8.3	Unit Production Hazardous Waste Reduction Rate (%)	≥ 16	≥ 20
	Management Indicator	2026 Target	2030 Target																		
	Unit Production Air Pollution Emissions (kg/ton)	≤ 0.5	≤ 0.5																		
	Wastewater Treatment Compliance Rate (%)	100	100																		
	Waste Recovery and Reuse Rate (%)	≥ 79.2	≥ 80																		
	Hazardous Industrial Waste Recycling Rate (%)	≥ 7.5	≥ 8.3																		
	Unit Production Hazardous Waste Reduction Rate (%)	≥ 16	≥ 20																		
Indicator Descriptions: • Unit Production Air Emissions (kg/ton) = (Particulate matter + SOx + NOx) / Tonnage • Wastewater Compliance Rate (%) = (Compliant Discharge / Total Discharge) x 100% • Waste Recovery Rate (%) = Recovery & Reuse Volume / Total Generation x 100% • Hazardous Waste Recycling Rate (%) = Recycling Volume / Total Generation x 100% • Hazardous Waste Reduction Rate (%) = [1 - (Total generation / Tonnage) / Base] x 100%																					
Evaluation Mechanism	• Environmental Management Review: Annually (1 time/year) • Sustainability Development Committee: Biannually (2 times/year) • Plant/Department Policy and Plan Review: Quarterly (1 time/quarter) • Internal Environmental Management System (EMS) Audit: Annually (1 time/year) • External Verification Body (DNV) EMS Audit: Annually (1 time/year)																				
Measures to Ensure Action Effectiveness	• Tracking Process: We periodically convene the Environmental, Health and Safety (EHS) Management Review Meeting utilizing the PDCA (Plan-Do-Check-Act) management cycle to continuously review and improve the achievement status of various environmental goals and targets. • Action Effectiveness: We annually verify whether the set targets have been achieved. • Lessons Learned: Our company has achieved notable results in implementing green chemistry and the circular economy, and we continuously promote environmental sustainability. Examples include increasing atom utilization (atom economy) and improving manufacturing processes to reduce the carbon footprint of our products. Furthermore, we actively participate in community and educational projects to promote environmental awareness.																				
2025 Execution Results	• Unit Production Air Emissions (kg/ton) = 0.41 • Wastewater Compliance Rate (%) = 100 • Waste Recovery Rate (%) = 78.2 • Hazardous Waste Recycling Rate (%) = 13.2 • Hazardous Waste Reduction Rate (%) = 7.9																				

5.4.1 Air Pollution Prevention and Management

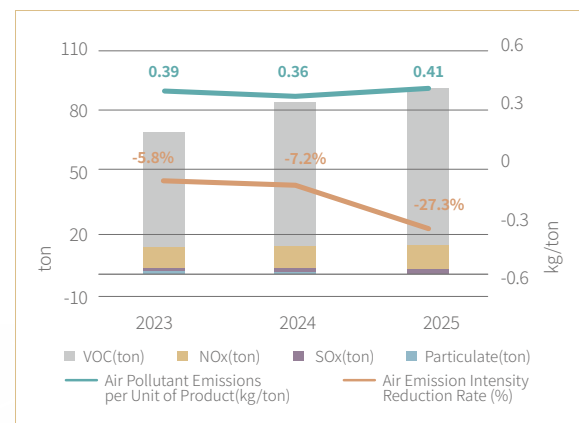
SASB RT-CH-120a.1

- **Governance Policy and Regulatory Compliance:** Everlight Chemical strictly complies with and aims to exceed regulatory standards by formulating the Air Pollution Control and Treatment Procedure to implement standardized management. In 2025, we effectively reduced sulfur oxides (SOx) and nitrogen oxides (NOx) emissions by prioritizing the adoption of low-pollution clean energy and optimizing manufacturing processes.
- In the current year, there were no significant fines or penalties for violating air pollution regulations across all plant sites.
- **Executive Oversight and Monitoring Mechanisms:** Since the second half of 2024, six directors have served as members of the Sustainability Development Committee, strengthening executive-level, substantive oversight of environmental performance indicators. Each plant site ensures the accuracy and compliance of pollutant emission calculations based on statutory emission factors and on-site monitoring data.
 - **Management Indicators and Emission Performance:** In accordance with the requirements of air pollution control regulations, our company continuously promotes air pollutant emission management to track the emission status of particulate matter (PM), sulfur oxides (SOx), nitrogen oxides (NOx), and volatile organic compounds (VOCs). 2025 Emission Performance: The total air pollutant emission was 90.47 metric tons.
 - **Factor Analysis:** The primary source of emissions is VOCs, which is closely related to changes in product mix and market demand. VOCs emissions fluctuated according to the production volume adjustments of specific products; nevertheless, our pollution control equipment maintained a stable operational efficiency.

2023 ~ 2025 Air Pollutant Emissions Statistics (Unit: Ton)

Site	Category	Year		
		2023	2024	2025
Plants I to IV	SOx	2.03	2.02	1.76
	NOx	9.91	10.11	11.08
	Particulate	0.57	0.59	0.61
	VOCs	54.91	68.36	74.89
	Total	67.42	81.08	88.34
Trend Tone	VOCs	1.10	1.14	1.00
	Total	1.10	1.14	1.00
Everlight Suzhou	Particulate	0.47	0.73	0.31
	VOCs	0.37	0.78	0.82
	Total	0.84	1.51	1.13
Plant Site Total	SOx	2.03	2.02	1.76
	NOx	9.91	10.11	11.08
	Particulate	1.04	1.32	0.92
	VOCs	56.38	70.28	76.71
	Total	69.36	83.73	90.47

Historical Air Emissions and Emissions per Unit of Product



Note 1: The unit of measurement in this table is metric tons, and the emissions statistics are sourced from the reporting information for the respective year.

Note 2: Adopted standard GRI format. Values are rounded to two decimal place before summation, which may cause slight differences with raw data or previous reports but doesn't affect trends.

— Indicator Optimization and Target Setting:

Due to adjustments in our product mix, volatile organic compounds (VOCs) emissions have fluctuated in tandem with changes in production volumes in recent years. Our company previously utilized a reduction rate indicator that included VOCs as the basis for monitoring overall improvement trends. To enhance the substantive controllability of our indicators, starting this year, our air pollutant management indicators have been adjusted to focus primarily on particulate matter (PM), sulfur oxides (SOx), and nitrogen oxides (NOx). Air pollutant emissions per unit of product (kg/ton) now serves as our core management metric.

Following a statistical analysis of emission data from the past two years and the formal implementation of Best Available Techniques (BAT) to stabilize our manufacturing processes, we have established a management target of air pollutant emissions per unit of product ≤ 0.5 kg/ton. Through the refinement of these indicators and the clear disclosure of our targets, we continuously enhance information transparency and strengthen our sustainability commitment to our stakeholders.

— Historical Air Pollution Indicators and Long-Term Targets

Indicator \ Year	Actual			Target 2030
	2023	2024	2025	
(Old Indicator) % Reduction in Air Emissions per Unit of Product ^[Note 1]	-5.8	-7.2	-27.3	—
(New Indicator) Air Pollutant Emissions per Unit of Product ^[Note 2]	0.39	0.36	0.41	≤ 0.5

Note 1: % Reduction in Air Emissions per Unit of Product = $[1 - (\text{Total emissions of PM, SOx, NOx, and VOCs (kg/ton)} / \text{Baseline (2.1)})] \times 100\%$.

Note 2: Air Pollutant Emissions per Unit of Product = $(\text{Total emissions of PM, SOx, and NOx (kg)}) / \text{Production volume (tons)}$.

5.4.2 Boundary Noise Control and Management

To maintain a friendly workplace and community environment, Everlight Chemical implements boundary noise monitoring and control in accordance with the regulations of local competent authorities at each operating site. Our plants in Taiwan regularly conduct self-monitoring or commissioned external testing in accordance with the internal 3-A3-13 Noise Management Procedure. The Suzhou Plant implements quarterly third-party testing in compliance with local regulations, while Trend Tone Scientific complies with the centralized monitoring conducted by the Hsinchu Science Park Bureau.

-  In 2025, the boundary noise monitoring results across all operating sites of the Group were 100% in compliance with statutory control standards, ensuring that our operational activities cause no adverse impacts on the surrounding environment.

GRI 303-2

GRI 303-4

SASB RT-CH-140a.2

5.4.3 Wastewater Management and Water Pollution Prevention

Based on the wastewater characteristics of each plant site, our company has formulated differentiated treatment plans and implemented three major strategies: Source Reduction, Classification and Collection, and Degradation Technology. Through a rigorous periodic monitoring mechanism (combining both outsourced and self-testing), we ensure that domestic and industrial wastewater from all operating sites complies with discharge permit regulations and is integrated into the sewage treatment systems of the respective industrial parks (including Dayuan, Guanyin, Taoyuan Science Park, Hsinchu Science Park, and Suzhou Industrial Park).



Wastewater
treatment and
discharge info

-  In 2025, the company did not incur any significant fines (fines exceeding NTD 1 million) or non-monetary sanctions for violations of water-related laws and regulations.

— Wastewater Management and Discharge Indicators

To quantify management effectiveness, we utilize the Wastewater Treatment Compliance Rate (%) as our core indicator. (Calculation Formula: [Volume of wastewater discharge in compliance with regulations / Total volume of wastewater discharge] x 100%)

Monitoring priority is given to key parameters, including COD (Chemical Oxygen Demand), SS (Suspended Solids), Ammonia Nitrogen, and Nitrate Nitrogen.

- 🔍 The 2025 monitoring results indicate that the discharge concentrations at all plant sites outperformed the standards set by local competent authorities, achieving the goal of 100% compliant discharge.

Key Discharge Indicators by Plant:

Focus Indicator	Sites	Average discharge conc.	Permit standard
COD (mg/L)	Plant I	30.2	100
	Plant II	195.5	560
	Plant III	86.3	560
	Plant IV	60.2	350
	Everlight Suhou	77.3	300
SS (mg/L)	Plant I	1.7	30
	Plant II	27.5	480
	Plant III	9.5	480
	Plant IV	6.5	200
	Everlight Suhou	5.8	100
Ammonia Nitrogen (mg/L)	Plant I	1.6	60
	Plant II	15.5	75
	Plant III	14.5	75
	Plant IV	10.1	70
	Everlight Suhou	10.5	25
Nitrate Nitrogen (mg/L)	Plant I	14.0	50
	Plant II	14.5	50
	Plant III	13.7	50
	Plant IV	2.0	100
	Everlight Suhou	-	-

— Historical Water Pollution Control Management Indicators and Target Achievement Status

In 2025, the wastewater treatment compliance rate reached 100%, and the water pollution control management indicators across all plant sites met their annual targets. This demonstrates that our water resource management strategies have been effectively implemented, and we expect to maintain this high standard of management performance in the future.

Indicator \ Year	Actual			Target 2030
	2023	2024	2025	
Wastewater Treatment Compliance Rate (%)	100	100	100	100

- 🔍 For four consecutive years, the wastewater treatment compliance rate has reached 100%, with zero incidents of discharge permit violations.

5.4.4 Waste Management and Resource Circulation

GRI 306-1

GRI 306-2

GRI 306-3

GRI 306-4

GRI 306-5

SASB RT-CH-150a.1

— Circular Value Chain and Management Scope

Our company is committed to integrating the concept of the circular economy into our complete value chain. From raw material procurement, core manufacturing, and product supply to daily operations, we actively promote the effective circulation of reusable materials. We have established reverse logistics and refilling mechanisms with suppliers and customers to maximize resource utilization efficiency. The management indicators and performance scope in this section cover all production-oriented sites.

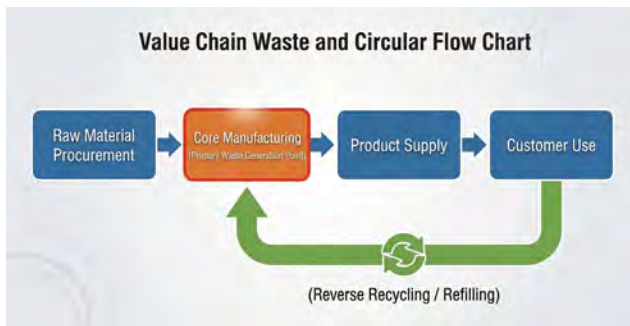
- ◉ In 2025, our company did not incur any significant fines or non-monetary sanctions for violations of waste-related laws and regulations.

— Waste Generation and Management Hierarchy

Our waste is primarily generated during the core manufacturing process stage within the value chain. We strictly classify waste into hazardous and non-hazardous categories based on material characteristics. We adhere to the Waste Management Hierarchy principles, prioritizing resource recycling and reuse measures, followed by final disposal methods such as incineration or landfilling, to minimize our environmental burden.



Waste Management Process



— Waste Management Performance and Reduction Strategies

- **Quantitative Management Indicators:** Our plant sites continuously track the Waste Recycling Rate (%), proper Disposal Rate of Hazardous Industrial Waste (%), and Recycling and Treatment Rate of Hazardous Industrial Waste (%). These three indicators serve as the core metrics for measuring resource circulation performance.



- **Source Management and Lifecycle Control:** Adhering to the principles of Resource Recycling and Reuse and Minimization of Environmental Impact, we have established a rigorous hazardous waste management policy. Our management actions span across the product R&D design and core production process stages:

- **R&D Stage:** In accordance with product R&D regulations, we evaluate the environmental friendliness of raw materials in the early design phase, striving to reduce the input of hazardous substances.
- **Production Stage:** By optimizing chemical usage efficiency and refining manufacturing processes, we minimize waste generation during production.

- **Reduction Targets and Continuous Improvement Mechanism:** To ensure the measurability and transparency of our reduction efforts, we adopted the Hazardous Waste Reduction Rate per Unit of Product (%) as a relative management indicator. Setting 2021 as the baseline year, we formally designated this rate as our annual management core, with an expected reduction target of 20% by 2025. Moving forward, we will continue to deepen hazardous waste governance through internal reviews and the PDCA continuous improvement mechanism, fulfilling our long-term commitment to environmental sustainability and human health.

Historical Waste Management Indicator Performance and Targets

Management Indicator Waste Recycling Rate (%)	Actual				Target	
	2021	2023	2024	2025	2026	2030
Proper Disposal Rate of Hazardous Industrial Waste (%)	70.8	71.0	77.9	78.2	≥ 79.2	≥ 80
Recycling and Treatment Rate of Hazardous Industrial Waste (%)	100	100	100	100	100	100
Hazardous Waste Reduction Rate per Unit of Product (%)	3.3	10.3	13.5	13.2	≥ 7.5	≥ 8.3
Management Indicator	-	-8.4	18.7	7.9	≥ 16	≥ 20

Note: The Hazardous Waste Reduction Rate per Unit of Product in 2025 experienced slight fluctuations due to specific process adjustments. Our company has initiated internal reviews and PDCA improvement mechanisms to strengthen our waste reduction momentum.

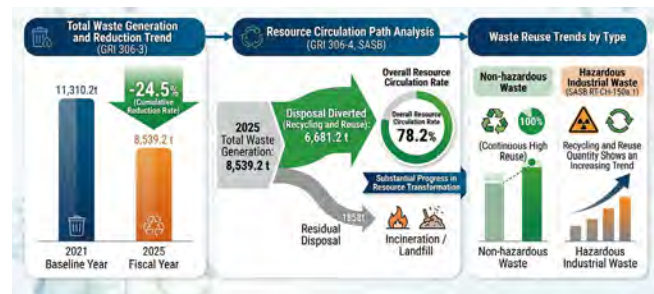
- **2025 Waste Management Performance and Resource Circulation Pathways**

Annual Management Performance Analysis

In 2025, the total industrial waste generated across our plant sites was 8,539.2 tons, remaining stable compared to 2024. Through deepened process optimization and lean reduction measures, we achieved a cumulative reduction of 24.5% compared to the 2021 baseline year, demonstrating significant long-term management effectiveness.

Regarding resource disposal at the end of the value chain, the total waste diverted from disposal (recycled and reused) reached 6,681.2 tons. Non-hazardous waste maintained a high level of reuse; the recycling and reuse volume of hazardous industrial waste also showed an upward trend, indicating substantial progress in our resource transformation efforts under a strict framework of regulatory compliance and risk control.

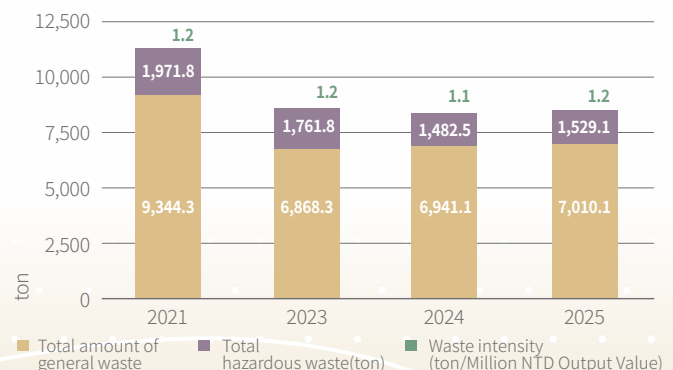
2025 Waste Management Performance and Resource Circulation Path



- **Management Intensity and Efficiency Control**

Compared to 2021, the total volume of hazardous industrial waste saw a cumulative reduction of 24.5%. Our overall waste intensity was stably controlled at approximately 1.2, reflecting that alongside operational scale adjustments, our company has concurrently established a resilient control mechanism for waste generation efficiency.

Historical Total Waste and Intensity



— **Waste Reduction Practices: Building the Everlight Circular Ecosystem** GRI 306-2

Our company is committed to moving beyond traditional end-of-pipe treatment thinking. We actively promote resource efficiency improvement plans centered on Process Circularity and Technological Innovation, minimizing waste generation through internal optimization and external linkages.

1. Deepening Internal Circularity and Technological Upgrades (Internal Circularity) :

Through the introduction of advanced technologies, we transform process by-products into valuable internal resources. Examples of by-product utilization include:

- Recycling process dilute acid and iron sludge, reprocessing them into ferrous sulfate for reuse in wastewater treatment systems.
- Converting phosphorus-containing waste liquid into phosphate for internal process use.

2. Expanding External Collaboration in the Value Chain (External Collaboration) :

We partner with customers and suppliers to build an industrial symbiosis network, which includes:

- Packaging Reverse Logistics: Strengthening the recycling mechanisms for transport packaging such as jumbo bags, one-way drums, and plastic bags to promote reuse and regeneration.
- Industrial Symbiosis Linkages: Directly delivering the by-product zinc sulfate to downstream customers as a raw material for producing zinc oxide, transforming waste into a market commodity at the source and realizing cross-industry resource circulation.

— **Precision Management and High-Value Regeneration of Hazardous Industrial Waste** SASB RT-CH-150a.1

Targeting the critical hazardous industrial waste within the chemical industry, our company has adopted a rigorous three-stage management mechanism: Source Classification, Refining and Regeneration, and Value Transformation, striving to achieve the dual goals of reduction and safety.

- **Building a Waste Solvent Refining and Regeneration System:**
 - Source Segregation: We have established a strict classification and collection system for hazardous waste solvents to prevent the mixing of heterogeneous waste liquids, ensuring the potential value for downstream reuse.
 - Low-Carbon, Energy-Saving Separation: We introduced vacuum distillation technology to achieve energy-efficient separation by lowering the boiling point. Recovered solvents are graded by quality and, under the premises of regulatory compliance and safety, are reused in appropriate internal processes.
 - Compliant End-of-Pipe Disposal: For residual waste that cannot be regenerated using current technologies, we strictly follow regulations by commissioning qualified vendors for proper disposal. In 2025, a total of 22 audits and evaluations were conducted.
- **Resource Transformation and Commercial Value Creation:**
 - We optimized our waste solvent management strategy by taking inventory of waste solvent sources and compositions.
 - Based on market demand, we set quality specifications. Through a rigorous testing and determination process, we successfully transformed specific waste solvents into industrial cleaning agents for external sale, turning waste into commercially valuable products.



Total Waste Generation and Composition Breakdown

(Unit: Tons)

Site	Category	Item	Year			
			2021	2023	2024	2025
Plants I to IV	Hazardous Industrial Waste	Amount Removed	1,792.2	1,715.3	1,441.0	1,473.2
		Change in Storage	61.7	-32.3	-10.7	-3.0
		Generated Amount	1,853.9	1,683.0	1,430.3	1,470.2
	Non-hazardous Industrial Waste	Amount Removed	8,944.9	6,528.9	6,752.1	6,794.2
		Change in Storage	76.2	-22.8	48.4	27.9
		Generated Amount	9,021.1	6,506.1	6,800.5	6,822.1
	Total Waste Generation		10,875.0	8,189.1	8,230.8	8,292.3
Trend Tone	Hazardous Industrial Waste	Amount Removed	0.2	0.0	0.2	0.1
		Change in Storage	0.0	0.0	0.0	0.0
		Generated Amount	0.2	0.0	0.2	0.1
	Non-hazardous Industrial Waste	Amount Removed	245.3	254.1	83.7	137.2
		Change in Storage	61.3	0.0	0.0	0.0
		Generated Amount	306.6	254.1	83.7	137.2
	Total Waste Generation		306.8	254.1	83.9	137.3
Suzhou Everlight	Hazardous Industrial Waste	Amount Removed	117.3	79.8	52.0	58.8
		Change in Storage	0.4	-1.0	0.0	0.0
		Generated Amount	117.7	78.8	52.0	58.8
	Non-hazardous Industrial Waste	Amount Removed	15.5	108.1	56.9	50.8
		Change in Storage	1.1	0.0	0.0	0.0
		Generated Amount	16.6	108.1	56.9	50.8
	Total Waste Generation		134.3	186.9	108.9	109.6
Plant Site Total	Hazardous Industrial Waste	Amount Removed	1,909.7	1,795.1	1,493.2	1,532.1
		Change in Storage	62.1	-33.3	-10.7	-3.0
		Generated Amount	1,971.8	1,761.8	1,482.5	1,529.1
	Non-hazardous Industrial Waste	Amount Removed	9,205.7	6,891.1	6,892.7	6,982.2
		Change in Storage	138.6	-22.8	48.4	27.9
		Generated Amount	9,344.3	6,868.3	6,941.1	7,010.1
	Total Waste Generation		11,316.1	8,630.1	8,423.6	8,539.2
Waste intensity (divided by production value in millions)		1.2	1.2	1.1	1.2	

Note 1: On-site storage refers to the final annual temporary storage volume of waste; all other disposal information represents the sum of monthly statistical data.

Note 2: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

Waste Diverted from Disposal

(Unit: Tons)

Site	Category	Diversion Method	Year			
			2021	2023	2024	2025
Plants I to IV	Hazardous Industrial Waste	Reuse	64.5	123.7	182.4	190.1
		Recycling	0.0	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	64.5	123.7	182.4	190.1
	Non-hazardous Industrial Waste	Reuse	4,454.3	5,758.9	5,403.5	5,495.7
		Recycling	3,438.0	0.0	826.4	807.3
		Preparation for Reuse	0.0	0.0	32.1	15.2
		Subtotal	7,892.3	5,758.9	6,262.0	6,318.2
	Total Waste Diverted from Disposal		7,956.8	5,882.6	6,444.4	6,508.3
Trend Tone	Hazardous Industrial Waste	Reuse	0.0	0.0	0.0	0.0
		Recycling	0.0	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	0.0	0.0	0.0	0.0
	Non-hazardous Industrial Waste	Reuse	35.3	95.4	51.7	121.9
		Recycling	0.0	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	35.3	95.4	51.7	121.9
	Total Waste Diverted from Disposal		35.3	95.4	51.7	121.9
Suzhou Everlight	Hazardous Industrial Waste	Reuse	0.0	0.0	0.0	0.0
		Recycling	0.0	57.7	18.3	11.2
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	0.0	57.7	18.3	11.2
	Non-hazardous Industrial Waste	Reuse	0.0	91.3	45.5	39.8
		Recycling	15.5	0.0	0.0	0.0
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	15.5	91.3	45.5	39.8
	Total Waste Diverted from Disposal		15.5	149.0	63.8	51.0
Plant Site Total	Hazardous Industrial Waste	Reuse	64.5	123.7	182.4	190.1
		Recycling	0.0	57.7	18.3	11.2
		Preparation for Reuse	0.0	0.0	0.0	0.0
		Subtotal	64.5	181.4	200.7	201.3
	Non-hazardous Industrial Waste	Reuse	4,489.6	5,945.6	5,500.7	5,657.4
		Recycling	3,453.5	0.0	826.4	807.3
		Preparation for Reuse	0.0	0.0	32.1	15.2
		Subtotal	7,943.1	5,945.6	6,359.2	6,479.9
	Total Waste Diverted from Disposal		8,007.6	6,127.0	6,559.9	6,681.2

Note 1: Regarding the waste information in this table, the on-site treatment volume refers to the recycling of permeate from the ink process at Suzhou Everlight (Hazardous waste: 11.2 tons); all others are off-site clearance volumes.

Note 2: Reuse and recycling items include announced mandatory recycling, announced reuse, and items reused after intermediate treatment.

Note 3: The data in this table includes both declared and non-declared waste information (e.g., scrap iron, scrap plastic, and scrap paper, recorded based on weighbridge tickets).

Note 4: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

Waste Directed to Disposal

(Unit: Tons)

Site	Category	Disposal Method	Year			
			2021	2023	2024	2025
Plants I to IV	Hazardous Industrial Waste	Incineration (with energy recovery)	1,356.8	1,172.4	1,258.6	1,283.1
		Incineration (without energy recovery)	370.9	419.2	0.0	0.0
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	1,727.7	1,591.6	1,258.6	1,283.1
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	165.8	255.6	265.5	340.3
		Incineration (without energy recovery)	226.2	112.1	99.7	0.0
		Landfilling	660.6	402.3	124.9	135.7
		Subtotal	1,052.6	770.0	490.1	476.0
	Total Waste Directed to Disposal		2,780.3	2,361.6	1,748.7	1,759.1
Trend Tone	Hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	0.2	0.0	0.2	0.1
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	0.2	0.0	0.2	0.1
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	146.7	104.5	32.0	15.3
		Landfilling	63.3	54.2	0.0	0.0
		Subtotal	210.0	158.7	32.0	15.3
	Total Waste Directed to Disposal		210.2	158.7	32.2	15.4
Suzhou Everlight	Hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	117.3	22.1	33.7	47.6
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	117.3	22.1	33.7	47.6
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	0.0	0.0	0.0	0.0
		Incineration (without energy recovery)	0.0	16.8	11.4	11.0
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	0.0	16.8	11.4	11.0
	Total Waste Directed to Disposal		117.3	38.9	45.1	58.6
Plant Site Total	Hazardous Industrial Waste	Incineration (with energy recovery)	1,356.8	1,172.4	1,258.6	1,283.1
		Incineration (without energy recovery)	488.4	441.3	33.9	47.7
		Landfilling	0.0	0.0	0.0	0.0
		Subtotal	1,845.2	1,613.7	1,292.5	1,330.8
	Non-hazardous Industrial Waste	Incineration (with energy recovery)	165.8	255.6	265.5	340.3
		Incineration (without energy recovery)	372.9	233.4	143.1	26.3
		Landfilling	723.9	456.5	124.9	135.7
		Subtotal	1,262.6	945.5	533.5	502.3
	Total Waste Directed to Disposal		3,107.8	2,559.2	1,826.0	1,833.1

Note 1: For the 2025 waste information in this table, the on-site treatment volume refers to the self-treatment by the incinerator at Plant III (Hazardous waste: 963.2 tons); all others are off-site clearance volumes.

Note 2: The data in this table includes both declared and non-declared waste information (e.g., scrap iron, scrap plastic, and scrap paper, recorded based on weighbridge tickets).

Note 3: This year's data disclosure table adopts the standard format recommended by GRI. The figures within the table are calculated by summing the raw data rounded to one decimal place. Consequently, some aggregated totals may exhibit slight discrepancies compared to direct calculations from the raw data or figures disclosed in previous reports; however, this does not affect the overall trends and comparability.

5.5 Climate Change Response - Mitigation and Adaptation

Material Topic

SASB RT-CH-110a.2

GRI 305-4

Facing the challenge of global climate change, the Company systematically discloses climate risks and opportunities from the four core pillars of Governance, Strategy, Risk Management, and Metrics and Targets, in accordance with the Financial Supervisory Commission (FSC) requirements and IFRS S2 guidelines. In response to the national net-zero carbon emissions policy and the FSC's Sustainable Development Action Plan for Listed Companies, the Board of Directors officially approved the Group's 2030 carbon reduction target in 2023. We committed to using the 2021 consolidated group inventory data as the baseline year, targeting production sites for emission reductions, and plan to achieve a 25% reduction in total carbon emissions at production sites by 2030, striving for net-zero carbon emissions by 2050.

Using the 2021 as the
baseline year

25% Reduction in total
carbon emissions by 2030

Net-zero carbon
emissions by 2050

To ensure the implementation of our carbon reduction pathway, the Company views energy efficiency improvement as a core strategy, strengthening climate resilience through the introduction of innovative energy-saving technological equipment and institutionalized management systems. In terms of verification performance, as of 2025, the entire Group has completed third-party verification for ISO 14064-1 Greenhouse Gas (GHG) inventories. Furthermore, Plants I to IV and Trend Tone Scientific have all passed the ISO 50001 Energy Management System certification. Through a standardized management framework, we accurately identify risks and optimize energy performance, concurrently lowering operational expenditures and environmental burdens while partnering with stakeholders to move towards a low-carbon transition and a sustainable future.



ISO 14064-1
GHG
Verification
Statement



ISO 50001
Energy
Management
System
Certification

Material Topic 6		Climate Change Response - Mitigation and Adaptation		
Management Policy & Commitment (SASB RT-CH-530a.1)	Energy Management Policy: Improve energy performance, move towards net-zero sustainability. Upholding this policy, we signed the Net Zero Emissions Declaration, committing to a 25% carbon reduction by 2030 and net-zero emissions by 2050. Through an institutionalized continuous improvement mechanism, we reduce the climate impact of our operations and enhance long-term corporate resilience.			
Governance Organization	• Headquarters established a Sustainability Development Committee. • Sub-committees: Sustainable Environment, Social Welfare, Corporate Governance, and Information Disclosure to coordinate sustainability issues.			
Management Actions	• Board of Directors: Highest decision-making level, overseeing climate-related risks and opportunities. • Risk Management Committee & Sustainability Development Committee: Assess climate change impacts and formulate response strategies. • Climate Change Working Group (under the Sustainable Environment sub-committee): Tracks and compiles improvement performance across production plants.			
Resource Investment	• Conducted climate risk and opportunity analysis based on the IFRS S2 framework, WBCSD chemical industry case guidelines, and CDP questionnaires. • Engaged external consultants for a pilot IFRS sustainability disclosure project.			
Metrics and Targets	Management Indicator		2026 Target	2030 Target
	Annual Power Savings Rate (Average) (%)		≥ 1.5	≥ 1.5
	GHG Emission Intensity (tCO ₂ e / NT\$ Million Production Value)		≤ 8.5	≤ 7.4
	Energy Intensity (GJ / NT\$ Million Production Value)		≤ 70	≤ 70
	GHG Emission Intensity = Total GHG Emissions (tCO ₂ e) / NT\$ Million Production Value Annual Power Savings Rate (Average) = [Power Saved / (Total Power Consumed + Power Saved)] × 100% Energy Intensity = Total Energy Consumption (GJ) / NT\$ Million Production Value			
Evaluation & Improvement Mechanism	• Sustainability Development Committee (2 times/year): Regularly monitors sustainable environment performance. • Risk Management Committee (2 times/year): Regularly monitors sustainable environment risks. • Management System Internal Audit (2 times/year), Management Review (1 time/year), and Plant/Department Policy Plan Review (1 time/quarter): Verifies the achievement status of carbon and energy reduction targets and continuously optimizes management measures. • External Verification Body (DNV) EMS Audit (1 time/year).			

Material Topic 6	Climate Change Response - Mitigation and Adaptation
2025 Implementation Performance	GHG Emission Intensity (tCO ₂ e/Million Production Value): 8.9 Energy Intensity (GJ/Million Production Value): 70.8 Power Savings (%): 2.9
Stakeholder Communication	Communicating climate action and energy management results with shareholders/investors, clients/brands, suppliers/contractors, neighboring communities, and government agencies through ESG reports, periodic or ad-hoc meetings, and communication activities.

5.5.1 GHG and Energy Management Performance

GRI 302-4

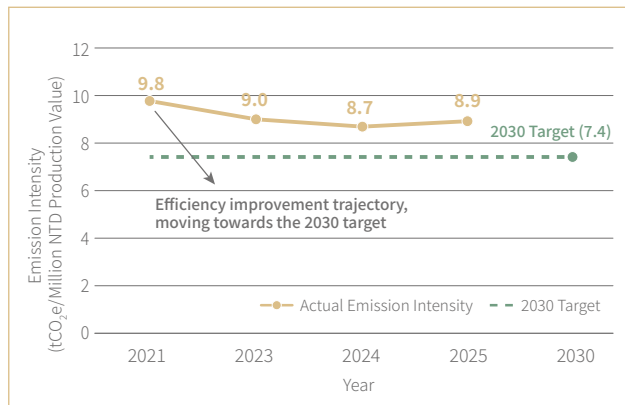
GRI 305-5

To deepen GHG control and energy transition performance, our plant sites have established three major management dimensions to drive carbon reduction through tangible data:

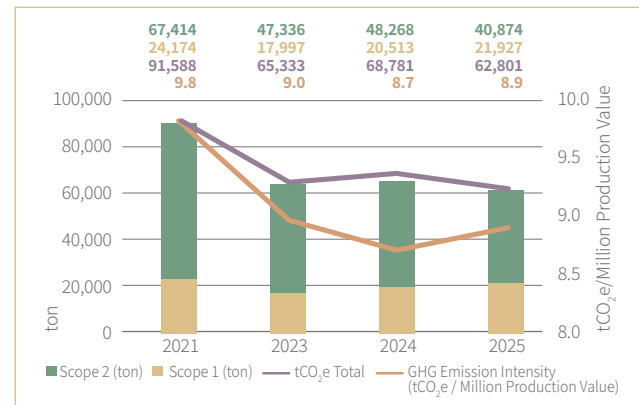
- Power Savings Rate (%):** Tracking energy efficiency improvement progress.
- GHG Emission Intensity (tCO₂e / Million Production Value):** Measuring emission intensity per unit of production value.
- Energy Intensity (GJ / Million Production Value):** Evaluating resource utilization efficiency.

Continuing our mid-term net-zero commitments announced in 2022, we actively implemented multiple carbon reduction projects in 2025. Through process refinement, equipment replacement, and the deep integration of the ISO 50001 Energy Management System, we significantly improved energy efficiency. Looking ahead, the Company will firmly execute its carbon reduction plans, striving to achieve a 25% reduction by 2030 and advancing towards our long-term vision of net-zero emissions by 2050.

Plant Site GHG Emission Intensity Trend and Comparison with 2030 Target



Plant sites GHG Emission (Scope 1 /Scope 2



Historical GHG and Energy Management Indicators and Targets

Management Indicator	Actual				Target	
	2021	2023	2024	2025	2026	2030
Power Savings (%)	1.2	1.5	3.2	2.9	≥ 1.5	≥ 1.5
GHG Emission Intensity (tCO ₂ e / Million Production Value)	9.8	9.0	8.7	8.9 (Missed Target)	≤ 8.8	≤ 7.4
Energy Intensity (GJ / Million Production Value)	80.1	68.3	70.4	70.8 (Missed Target)	≤ 70	≤ 70

In 2025, due to capacity adjustments in specific high-energy-consuming processes and the cross-year execution of certain large-scale energy-saving projects, the three major indicators fell slightly short of their annual targets. The Company will continue to promote the remaining 15 high-energy equipment replacement plans and deepen process energy efficiency optimization to ensure our long-term carbon reduction pathway aligns with expectations.

5.5.2 Energy Management and Consumption Analysis

GRI 302-1

GRI 302-3

GRI 302-4

GRI 305-1

GRI 305-2

GRI 305-5

SASB RT-CH-130a.1

— Overall Trend Analysis of Energy Consumption Within the Organization

In 2025, the total energy input across our plant sites was 498.3×10^3 GJ, a significant decrease of approximately 10.2% compared to 555.2×10^3 GJ in 2024. This reduction primarily reflects the concrete results of our ongoing energy management measures and optimized production processes.

— Energy Structure Transition and Renewable Energy Development

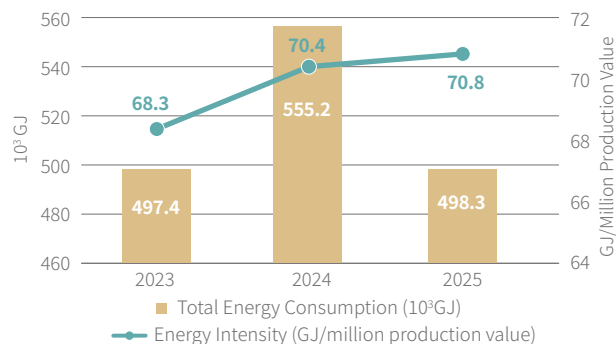
Analyzing our energy usage structure, purchased electricity remains the primary energy source, with usage at 266.8×10^3 GJ in 2025 (accounting for approximately 53.5% of total energy consumption), a slight decrease from the previous year. We reduced our reliance on purchased steam, with some plant sites switching to more energy-efficient natural gas once-through boilers for steam generation, thereby enhancing energy efficiency in specific processes.

Regarding renewable energy installation, the self-generated/self-consumed solar power system introduced at Plant II in 2023 operates stably; Trend Tone Scientific also installed an approximately 74 kW self-use solar power facility by the end of 2025. As of the end of 2025, the total self-generated green electricity reached 418,997 kWh (approx. 1.5×10^3 GJ), raising the Group's renewable energy usage rate to 0.3%. Although the proportion remains low, it lays the foundation for reducing fossil fuel reliance and improving our energy structure.

— Energy Intensity and Efficiency Performance:

Impacted by changes in operational activities and the product mix, the energy intensity in 2025 was 70.8 GJ/Million Production Value, a slight increase of about 0.6% compared to 70.4 GJ in 2024. The Company will continue to deepen energy-saving actions through the ISO 50001 system to enhance long-term energy use efficiency.

2023-2025 Energy Intensity



2023-2025 Energy Consumption Statistics

(Unit: 10^3 GJ)

Site	Item	Year		
		2023	2024	2025
Plant I to IV	Electricity	167.3	180.3	170.3
	Steam	102.0	114.4	60.6
	Natural Gas	117.3	150.7	165.5
	Diesel	2.4	2.4	2.4
	Gasoline	0.2	0.2	0.2
	LPG	0.8	0.9	0.9
	Renewable Energy (Self-generated)	1.3	1.3	1.4
	Total	391.3	450.2	401.3
Tread Tone	Electricity	59.8	59.9	48.1
	Steam	0.0	0.0	0.0
	Natural Gas	0.0	0.0	0.0
	Diesel	0.0	0.0	0.0
	Gasoline	0.0	0.2	0.2

Site	Item	Year		
		2023	2024	2025
Tread Tone	LPG	0.0	0.0	0.0
	Renewable Energy (Self-generated)	0.0	0.0	0.1
	Total	59.8	60.1	48.4
Everlight Suzhou	Electricity	45.9	44.5	48.4
	Steam	0.0	0.0	0.0
	Natural Gas	0.0	0.0	0.0
	Diesel	0.1	0.1	0.0
	Gasoline	0.3	0.3	0.2
	LPG	0.0	0.0	0.0
	Renewable Energy (Self-generated)	0.0	0.0	0.0
	Total	46.3	44.9	48.6
	Electricity	273.0	284.7	266.8
Plant Site Total	Steam	102.0	114.4	60.6
	Natural Gas	117.3	150.7	165.5
	Diesel	2.5	2.5	2.4
	Gasoline	0.5	0.7	0.6
	LPG	0.8	0.9	0.9
	Renewable Energy (Self-generated)	1.3	1.3	1.5
	Total	497.4	555.2	498.3

Note 1: Calculated based on the latest energy heating values announced by the Energy Administration, MOEA (e.g., Electricity: 860 kcal/kWh, Natural Gas: 8,000 kcal/m³).

Note 2: Energy Conversion (GJ) = [Energy Usage (Unit) × Heating Value (kcal/unit) × Conversion Factor (4.187 × 10³ Joules (J)/kcal)] ÷ 10⁹.

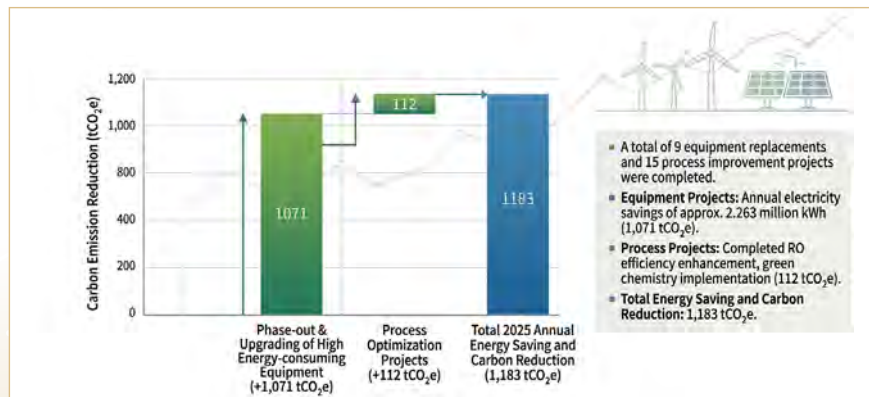
Note 3: This year's table adopts the GRI-recommended standard format. Aggregated totals may exhibit slight discrepancies compared to direct raw data calculations due to rounding, but this does not affect overall trends or comparability.

— 2025 Key Energy-Saving and Carbon Reduction Project Results

In 2025, our plant sites successfully executed 9 high-energy equipment replacement projects and 15 process improvement projects, achieving a total energy-saving carbon reduction of 1,183.8 tCO₂e, demonstrating significant reduction benefits.

- **Equipment Projects:** Upgraded ice makers, air compressor systems, and blowers, saving approx. 2,260.7 thousand kWh annually (equivalent to 1,071.8 tCO₂e reduction or 8,140.0 GJ of energy saved).
- **Process Optimization:** Through green chemistry technology, RO process efficiency improvements, reduced reaction times, and energy optimization, manufacturing processes reduced carbon emissions by approximately 112 tCO₂e.

2025 Annual Energy Saving and Carbon Reduction Projects Contribution Waterfall Chart (tCO₂e)



Energy Saving and Carbon Reduction Performance

GRI 302-4

GRI 305-5

Through unremitting efforts and innovation, we have achieved significant milestones in reducing greenhouse gas (GHG) emissions and enhancing energy management effectiveness. We have not only successfully lowered energy consumption and carbon footprints but have also simultaneously boosted overall operational efficiency, thereby contributing to the achievement of sustainable development goals.

2025 Energy Saving Statistics by Plant Site

Site	Energy-Saving & Carbon Reduction Measure	Power Saved (Thousand kWh)	Heat Value Saved (10 ⁶ kcal) ^[Note 1]	Carbon Reduced (tCO ₂ e) ^[Note 2]	Energy Saved (GJ) ^[Note 3]
Plant I	Replaced 150HP reciprocating ice maker with 125HP screw ice maker	161.1	138.5	76.4	579.9
	Replaced 100HP screw chiller with new 100HP screw chiller	32.5	28.0	15.4	117.2
Plant II	Replaced old refrigerated dryers with heat recovery dryers for air compressors	1.7	1.5	0.8	6.3
	Ice maker replacement	40.5	34.8	19.2	145.7
	Chiller replacement	282.7	243.1	134.0	1,017.9
	Solar power (self-use)	47.1	40.5	22.3	169.6
Plant III	Installed VFDs on process chilled water systems	32.2	27.7	15.3	116.0
	Blower system replacement	81.8	70.3	38.8	294.3
	Lighting equipment replacement	15.5	13.3	7.3	55.7
	Air conditioning equipment upgrade	28.6	24.6	13.6	103.0
Plant IV	Installed VFD on air pollution water pump	7.5	6.5	3.6	27.2
	Energy-saving LED panel light replacement	0.6	0.5	0.3	2.1
Trend Tone	250HP air compressor replacement	82.0	70.5	38.9	295.2
	Office building cooling tower VFD control	2.7	2.3	1.3	9.6
	Demand Response	1,444.2	1,242.0	684.6	5,200.3
Total		2,260.7	1,944.1	1,071.8	8,140.0

Note 1: Heat Value Saved (kcal) = [Power Saved (Thousand kWh) × Electricity Heating Value (8.6 × 10⁵ kcal / Thousand kWh)].

Note 2: Carbon Reduced (tCO₂e) = [Power Saved (Thousand kWh) × Latest Electricity Emission Factor (0.474 kgCO₂e / kWh)].

Note 3: Energy Saved (GJ) = [Heat Value Saved (kcal) × Conversion Factor (4.187 × 10³ J / kcal)] ÷ 10⁹.

Note 4: Statistics in this table are rounded to one decimal place.

Special Report — Promoting Energy Saving and Carbon Reduction Projects

We began implementing these projects in 2021. By replacing old equipment (chillers, compressors), improving processes, and systemizing energy management, we effectively achieved our goal of saving ≥ 1.5% in electricity annually^[Note 1]. In 2025, we saved a total of 2,260.7 thousand kWh, reducing carbon emissions by approx. 1,071.8 tCO₂e—equivalent to the annual carbon absorption of 89,317 trees^[Note 2]—translating to 8,151 GJ of energy saved and a 2.9% electricity savings rate.

Specifically, plant sites proposed a total of 24 high-energy-consuming equipment replacement plans for fiscal year 2025. As of the end of 2024, 9 plans have been completed, with the remaining projects scheduled for continuation in 2026. In 2025, these projects resulted in a total electricity savings of 627.9 thousand kWh and reduced carbon emissions by approximately 305 tCO₂e. In terms of energy consumption, this amounts to approximately 2,261.1 GJ of energy saved, representing an overall electricity savings of 0.8%.

Note 1: The conversion of electricity savings and carbon emissions in 2025 references the latest 2024 Electricity Grid Emission Factor = 0.474 kgCO₂e/kWh announced by the Energy Administration, Ministry of Economic Affairs (MOEA), and relevant energy coefficient values from the 2022 Energy Statistics Handbook.

Note 2: Based on the article Contribution of Trees to the Environment by the Environmental Quality Protection Foundation (<http://www.eqpf.org/sf/3-1.htm>), each tree absorbs approximately 12 kgCO₂e annually. Therefore, 1,071.8 tons divided by 0.012 tCO₂e/tree is equivalent to the annual carbon sequestration of approximately 89,317 trees.

— Emissions of Ozone-Depleting Substances GRI 305-6

We are gradually reducing the use of harmful ODS refrigerants, particularly R22. R22 usage has decreased from 1.97 tons in the baseline year to 0.12 tons in 2025. We will continue phasing out R22 to align with international environmental trends.

Historical ODS Emission Statistics

Year	2021	2023	2024	2025
R22 Refrigerant Usage (ton) ^[Note 1]	1.97	0.16	0.09	0.12
CFC-11 Equivalent (ton)	0.11	0.01	0.01	0.01

Note 1: R-22 refrigerant has an ODP value of 0.055 (as announced by the Montreal Protocol); CFC-11 has an ODP of 1. R-22 refrigerant usage is converted to CFC-11 equivalents (tons), as shown in this table.

Note 2: Refers to the Ozone Depletion Potential (ODP) factors in the Annexes of the Montreal Protocol for the calculation of ODS emissions.

5.5.3 GHG Inventory and Emission Performance

GRI 305-1

GRI 305-2

— Inventory Methodology and Boundaries

GRI 305-3

SASB RT-CH-110a.2

To ensure disclosure accuracy and consistency, the Group uses the ISO 14064-1:2018 standard and the Operational Control approach. For Scope 3 value chain emissions, we rigorously estimate using verified activity data and emission factors covering upstream transport, employee commuting, business travel, purchased goods, and waste generated in operations.

- **Scope 1:** Direct emissions (processes, stationary/mobile combustion).
- **Scope 2:** Indirect energy emissions (purchased electricity and steam), calculated using the location-based method.
- **Scope 3:** Other indirect emissions.
- **Data Verification:** 2024 data has passed third-party verification; 2025 data is a self-assessed provisional value, with external verification expected in Q2 2026.

Historical GHG Emission Intensity and 2030 Targets

(Unit: tCO₂e/Million Production Value)

Year	2021(Baseline)			2023			2024			2025			2030
Item	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Scope 1	Scope 2	Total	Total S1+S2
Plant I to Plant IV	3.1	6.4	9.4	3.0	5.4	8.4	3.0	5.1	8.2	3.6	4.6	8.2	7.1
All Plant Sites Total	2.6	7.2	9.8	2.5	6.5	9.0	2.6	6.1	8.7	3.1	5.8	8.9	7.4

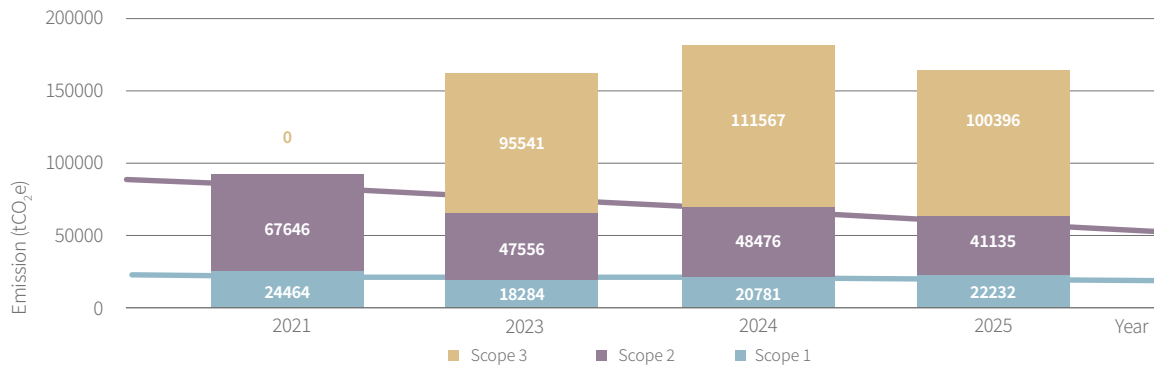
— 2025 GHG Emission Performance

SASB RT-CH-110a.1

In 2025, the Group's total GHG emissions (Scopes 1, 2, and 3) were 163,763 tCO₂e. At plant sites, Scope 1 and Scope 2 emissions were 62,827 tCO₂e, a significant 8.7% decrease from 2024 (68,781 tCO₂e) and a major reduction from the 2021 baseline (91,588 tCO₂e). Despite a slight uptick in intensity to 8.9 due to capacity structures, the long-term trajectory remains downward.

Despite the impact of capacity structure adjustments, the 2025 plant-site GHG emission intensity (Scope 1 & 2) increased slightly to 8.9 tCO₂e/million NTD production value. However, the long-term trend continues to present a downward trajectory, indicating that carbon emission efficiency is continuously improving.

2023-2025 GHG Emission Info (Scopes 1, 2, 3)



2023-2025 GHG Emission Information (Scope 1/Scope2/Scope 3)

(Unit: tCO₂e)

Sites	Item	Year			
		2021 (Baseline)	2023	2024	2025
All Plant Sites	Scope 1	24,174	17,997	20,513	21,927
	Scope 2	67,414	47,336	48,268	40,900
	Scope 3	-	95,160	111,227	100,035
Offices	Scope 1	290	287	268	305
	Scope 2	232	220	208	235
	Scope 3	-	381	340	361
Whole Group	Scope 1	24,464	18,284	20,781	22,232
	Scope 2	67,646	47,556	48,476	41,135
	Scope 3	-	95,541	111,567	100,396

Note 1: The Company's GHG emissions inventory is conducted using the operational control approach. The greenhouse gases covered include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

Note 2: The selection of GHG emission factors is based on operational locations. In the Taiwan region, they are primarily sourced from the latest GHG emission factors announced by the Ministry of Environment. In the China region, they are based on relevant announcements from the Ministry of Ecology and Environment. For other overseas locations, emission factors published by the International Energy Agency (IEA) are utilized.

Note 3: The Company has no GHG emissions from invested enterprises.

Note 4: The Company's Scope 2 GHG emissions are calculated using the location-based method.

Note 5: The 2024 GHG emissions disclosed in this table completed verification by an external verification body in July 2024 according to the scheduled timeline, and the data has been updated.

Note 6: The 2025 GHG emissions are currently based on an internal inventory; some data are provisional values and external verification is expected to be completed in the second quarter of 2026. Any verified data adjustments will be promptly updated on the Company's official website.

Note 7: The symbol "-" in the table indicates that the year was not included in the inventory.

Note 8: The GHG calculations for 2021 and 2022 are based on the applicable electricity grid emission factors for each respective year. Revisions to these factors resulted in slight adjustments to the values, with differences from previous reports remaining below 1%, thus having no impact on the interpretation of the overall emission trend.

Note 9: In accordance with the requirements of the Sustainable Development Action Plan for TWSE/TPEX Listed Companies (2023), Scope 1 and Scope 2 carbon emission data for office sites in 2021 have been added.



Strategy and Plan

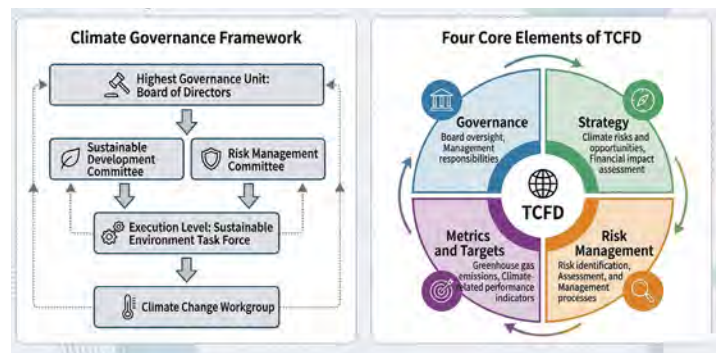


Climate Change Governance Framework

5.5.4 Climate Change Governance and Risk Management

The Company has established a rigorous climate governance framework, with the Board of Directors bearing the ultimate oversight responsibility. The Sustainability Development Committee and the Risk Management Committee are responsible for strategy formulation and risk assessment, while the Climate Change Working Group, operating under the Sustainable Environment Group, concretely implements various action plans. (Please refer to the Sustainable Governance section of this report for a detailed governance structure.)

Everlight Chemical Climate Governance Framework



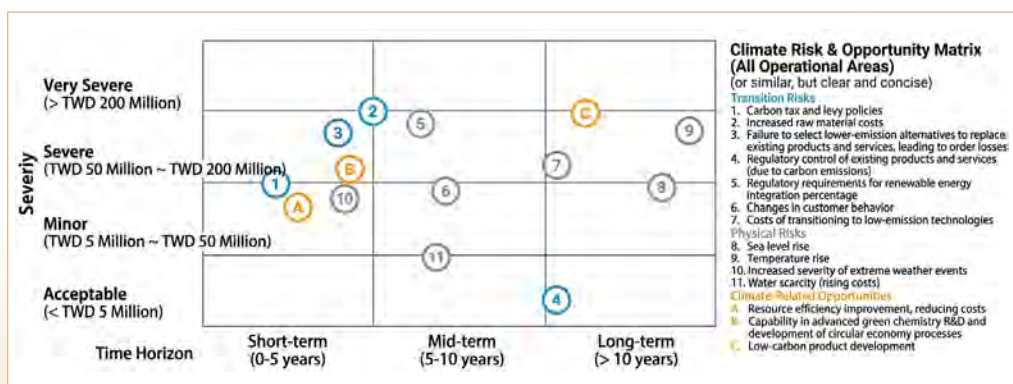
— Climate Risk Assessment

To conduct a comprehensive climate risk assessment, the Climate Change Working Group performs climate-related risk identification based on the Task Force on Climate-related Financial Disclosures (TCFD) framework. This process references the World Business Council for Sustainable Development (WBCSD) Chemical Sector Guidance, CDP questionnaires, and risk factors specific to the chemical industry. Climate-related risks are prioritized and analyzed using a risk matrix, and response strategies are formulated based on existing risk management systems to conduct risk control.

Based on the severity of impact and likelihood of occurrence of climate change-related risks, we developed a climate risk matrix plot and collated short-, medium-, and long-term climate risks and opportunities. The identification results are as follows:



Identified Short-, Medium-, and Long-Term Climate Risks and Opportunities



Note: The vertical axis represents the impact through severity: Very Severe: Financial loss > NT\$200 million, Severe: Financial loss between NT\$50 million and NT\$200 million, Minor: Financial loss between NT\$5 million and NT\$50 million, Acceptable: Within NT\$5 million.

To address the risks and opportunities brought about by global climate change, the Company promotes low-carbon transition and implements management mechanisms aimed at reducing carbon emissions, enhancing energy efficiency, and developing sustainable products and green chemistry production technologies. Specific measures and actions are summarized in the table below:

— Specific Measures and Actions for Climate-Related Risks and Opportunities

Measure	Description	2025 Actions and Achievements
1) Energy Management	Enhance energy performance	Passed ISO 50001 external verification in 2025.
2) Carbon Inventory	Implement ISO 14064-1 and ISO 14067 systems	Completed Group-wide Scope 1 & 2 verification. Conducted product carbon footprint verification for 8 products in 2025.
3) Reduction Targets	Establish 2030 targets and pathways	2030 target set at reducing 25% from 2021. To date, absolute emissions decreased by ~31.4%. Furthermore, under the condition of equal production value, intensity dropped by ~9.2%.
4) Sustainable Products	Develop green/sustainable products	Eversorb® MPU Series won the Silver Award at Taipei PLAS 2024 for improving TPU material efficiency and durability.
5) Green Chemistry	Apply green chemistry principles	Everzorb® CS Earth Tone Reactive Dyes won the 2025 Taiwan Excellence Gold Award for its water/energy-saving and fluorine-free formula.
6) Circular Economy	Industry collaboration	Won the top Innovative Technology Award - Paradigm Award at the 2025 Taiwan Circular Economy Awards for ammonium sulfate recycling.

5.5.5 2025 Process Improvement Cases and Carbon Reduction Results

Our plant sites proposed 20 process improvement plans in 2025, with 15 successfully executed.

Strategy	Process Description	Total Carbon Reduction (tCO ₂ e / year)
Developing Green Chemistry Production Technologies	Optimization of Reverse Osmosis (RO) desalination water volume, enhancing RO process efficiency	111
	Optimization of spray drying process and energy efficiency, reducing natural gas usage and labor hours	
	Acid reduction improvement in the diazotization process	
	Optimization of secondary condensation and coupling processes	
	Product and Process Condition Improvement	
	Process cycle time optimization	
	Shortening main reaction time, saving steam and agitation power	
	Adjusting heating and cooling times, saving thermal energy	
Enhancing Energy Efficiency	Equipment Improvement	Variable Frequency Drive (VFD) control of office building cooling towers
Total		112

5.5.6 Description of Climate Change Risk and Opportunity Impacts and Financial Effects

When evaluating climate change mitigation and adaptation strategies, the Company comprehensively considers aspects including product R&D and manufacturing, supply chain management, and market operations, and manages carbon issues based on the Group's five major product categories. For the identified material risks and opportunities, we evaluate the necessary low-carbon transition actions and their potential financial impacts. The relevant results are summarized in the table below to assist in grasping the overall financial impact and formulating response plans and implementation timelines.

Summary Table of Financial Impacts from Climate-Related Risks and Opportunities (IFRS S2 / TCFD)

Category	Risk/Opportunity Item	Financial & Operational Impact	Key Actions	Resource Input & Cost
Transition Risk	Regulatory Carbon Pricing (Carbon Fee, CBAM)	Estimated increase of over NT\$ 50 million in annual emission costs.	Establish product carbon footprints and climate risk systems.	NT\$ 9.2 million (2022-2025 system rollout)
	Energy Transition	Green power procurement will increase OPEX by ~1%.	Expand solar PV, implement ISO 50001.	1. Renewable construction: NT\$ 24.75 million. 2. Energy management: NT\$ 111.5 million.
	Market & Supply Chain	Rising raw material costs; market shifting to low-carbon products.	Roadmap for low-carbon products, supply chain resilience.	Integrated into R&D budget (approx. 4% of revenue).
Physical Risk	Extreme Weather Events	Floods, droughts, heatwaves disrupting operations.	Flood potential assessments, mitigation at Plants I & III.	Funded per project plans.
Opportunity	Low-Carbon Products	Growing market preference for green chemistry.	R&D in green chemistry and resource circulation.	Approx. 4% of annual revenue allocated to low-carbon R&D.



Climate
Change Risk
Management



Climate
Change Risk
Management
PDCA Process



Organization
and Functions
for Integrating
Climate-Related
Risk Management
Systems

— Future Outlook

The Company remains firmly committed to advancing towards our low-carbon operational goals. We will continue to adhere to the carbon reduction plans established for our various plant locations, focusing on key measures such as replacing high-energy-consuming equipment, deepening process improvements, and comprehensively enhancing energy efficiency. Through these concrete actions, we aim to drive continuous reductions in greenhouse gas emissions.

5.6 Circular Economy

Upholding the principles of maintaining natural resources, optimizing resource utilization, and fostering system effectiveness, we actively strive towards the ultimate goal of Zero Emissions and Zero Waste.



Organization and Responsibilities of the Circular Economy Promotion

Ammonium Sulfate Recycling Wins Taiwan Circular Economy Award

Building on internal competitions, our Ammonium Sulfate Recycling case study stood out among competitors, winning the Innovative Technology Award - Paradigm Award.

— Innovation:

Utilized membrane distillation and ion conversion condensation to recycle ammonium sulfate wastewater back into the process, replacing traditional ammonia water to form a closed-loop system.

— Benefits:

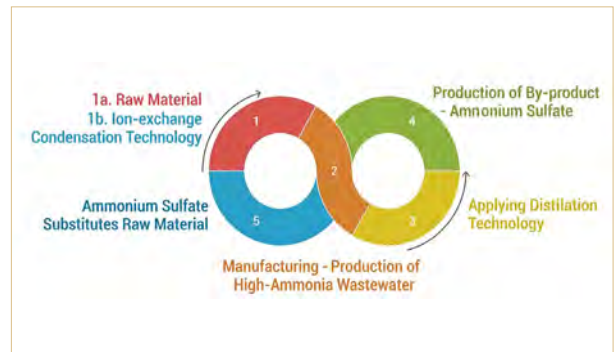
Reduces raw material needs, diverts waste, removes 98% of ammonia nitrogen, reduces CO₂e by 114 tons annually, and saves approx. **NT\$ 5.7 million** per year in OPEX.



■ National Development Council Deputy Minister Kao Shien-quy presented an award to Chairman Chen Chien-hsin.

Expanding Circular Impact (APCER & Hotspot 2025)

Our General Manager was invited as a panelist at the Asia-Pacific Circular Economy Roundtable (APCER & Hotspot 2025), sharing our governance structures, technological innovations, and successful transitions from waste to valuable resources.



Future Outlook

• Advanced Training:

Rolling out advanced Circular Economy training for all employees in 2026.

• 2nd Circular Economy Competition:

Fostering bottom-up innovation and cross-departmental collaboration to solidify our sustainable foundation.

■ General Manager Chen Wei-war was invited to serve as a panelist at the Asia-Pacific Circular Economy Roundtable & Hotspot 2025

5.7 Biodiversity: Commitment to Biodiversity and Nature-Positive Outcomes

Our policy is to fulfill our responsibilities as global citizens and protect the Earth. We champion environmental management, green chemistry, and a zero-carbon economy. To minimize our ecological footprint and foster biodiversity and nature-positive outcomes, we implement the following strategies:

- **Reducing Site Impact:** Optimizing operations to prevent pollution, maintaining a zero-deforestation policy, and protecting local habitats.
- **Enhancing Awareness:** Deepening employee understanding of biodiversity through targeted sustainability training and initiatives.
- **Promoting Restoration:** Actively supporting local ecological projects, including wetland restoration and afforestation in our operating regions.

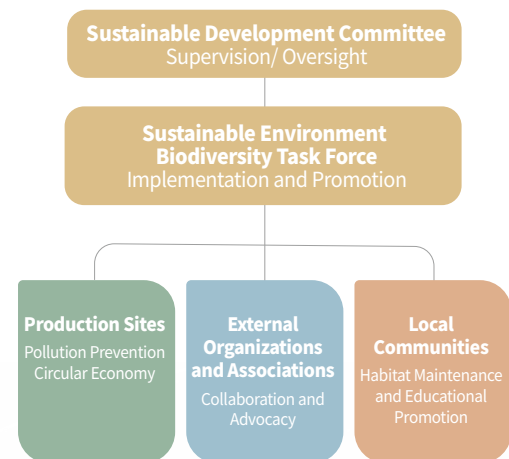
5.7.1 Biodiversity Governance Framework

We have established a structured, tiered governance system to ensure top-down implementation of decisions:

- **Decision-making and Oversight:** Managed comprehensively by the Sustainability Development Committee, responsible for setting strategic direction and monitoring goals.
- **Implementation and Promotion:** Led by the Biodiversity Task Force (comprising various factory operations and the Sustainability Office), responsible for cross-departmental implementation.

• **Three Main Action Areas:**

1. **Production Factories:** Focus on pollution prevention and circular economy.
2. **External Organizations:** Participate in initiatives such as BCSD Taiwan, with the Chairman personally serving on the Board of Directors to engage in cross-industry collaboration.
3. **Neighborhoods and Communities:** Jointly promote habitat maintenance and environmental education.



2030 Qualitative Goals:

Target Theme	2030 Qualitative Goals
Pollution Reduction	Reduce risks of water and soil pollution through process optimization and waste reduction management to maintain ecosystem health.
Awareness Elevation	Strengthen ecological cognition among employees and within the supply chain, integrate nature-related risks into decision-making, and internalize a corporate ecological culture.
Habitat Protection	Participate in habitat restoration actions around operating sites to achieve harmonious symbiosis between the enterprise and the local ecosystem.

2030 Quantitative Goals:

Item	2030 Quantitative Goals
Education and Training	100% training coverage rate for core function employees and the supply chain (at least 1 hour annually).
External Partnerships	Establish long-term cooperative relationships with two or more NGO groups/communities.

5.7.2 Application of the TNFD-LEAP Process

Everlight Chemical utilizes the LEAP process to accurately evaluate the connection between operations and nature:

- **Locate:** Focus on production factories in Taiwan, mapping the environment of the five major plant areas adjacent to the Xucuo Harbor Wetland and the ecotonal axis of the Taoyuan-Hsinchu-Miaoli region.
- **Evaluate:** Conduct in-depth analysis of four key impact factors, including water consumption and pollution emissions.
- **Assess:** Evaluate the green transformation pressures and nature-related risks faced by the enterprise.
- **Prepare:** Initiate circular economy, habitat conservation, and pollution prevention optimization actions.



5.7.3 2025 Key Actions and Performance Indicators

— Operational and Resource Management

- **Water Resources:** Maintain a wastewater recycling rate above 90%.
- **Pollution Prevention:** Achieve a 100% compliant rate for wastewater discharge over three years; no major fines for air pollution.
- **Circular Economy:** Sponsor BCSD Taiwan in the publication of the traditional Chinese version of the Circular Transition Indicators (CTI) Framework: Guidance for the Chemical Sector and related workshops (cost: NTD 150,000).



— Environmental Education and Community Cooperation

1. **Employee Eco-Tours:** Organized three eco-tours in 2025, with total participation exceeding 150 individuals.
 2. **Community Co-learning:** Adopted Dahu Creek and the Caota Sand Dunes for beach cleanups, assisting with environmental patrolling and cleaning. Collaborated with volunteer organizations to host sand dune beach cleanups and disaster prevention education activities. (For items 1 and 2, please refer to Chapter 7 Social Engagement, Section 7.2.4).
 3. **Continued Support for the 24th STP Seed Program:** Driving ecological preservation and environmental education.
- 📍 In 2025, the Company incurred no significant fines or non-monetary sanctions for violations of biodiversity-related laws and/or regulations.

— Outlook and Conclusion: Advancing Toward a Nature-Positive and Resilient Future

In response to the dual challenges of global biodiversity loss and escalating nature-related risks, Everlight Chemical steadfastly adheres to its brand philosophy of Better Chemistry, Better Life. We view ecological preservation not merely as a responsibility but as an internalized core element of our corporate culture. Looking ahead, Everlight Chemical is committed to co-creating a sustainable ecosystem: collaborating with academia, organizations, and supply chain partners to jointly build a sustainable future characterized by harmony with nature and climate resilience.

Special Feature: STP Ecological Preservation Action

Deepening Environmental Education and Implementing Natural Transformation

In 2025, Everlight Chemical continued its collaboration with the STP Seed Program to execute the Vine Removal + Upcycling project, transforming abstract risks into tangible youth action:

- **Educational Promotion (Knowledge Dissemination):** Digitally empowering STP participants to produce a 4-minute TNFD online educational module. This module introduces the economic impact of nature-related risks and the necessity of managing invasive species (*Mikania micrantha*), effectively expanding ecological knowledge.
- **Action and Practice (Green Preservation):** On August 10, 2025, participants were led to the Laojie River basin in Zhongli, Taoyuan, to remove *Mikania micrantha*. The collected vine stems were upcycled into handmade soap, embodying the spirit of turning waste into resources.
- **Results and Feedback (Satisfaction Score: 4.78/5.0):** Participants highly validated the company's commitment to conservation in practice. This action not only raised awareness regarding surrounding ecosystems but also planted the seeds of sustainability in the hearts of the younger generation.

