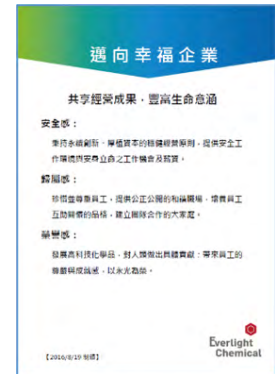


Everlight Happy Enterprise Declaration – Enriching the Meaning of Life

Since 2016, Everlight has officially released the Happy Enterprise Declaration, transforming operational results into happiness for employees. Its core contains two major dimensions:

- **Sharing Operational Results:** Recognizing the contribution of employees and establishing a profit-sharing mechanism, where a fixed proportion of surplus is allocated annually to be shared among all members to practice mutual prosperity.
- **Enriching the Meaning of Life:** Deeply cultivating Character First materials for over 27 years. Through systematic promotion by the Human Resources Department, a lifelong learning platform is provided for employees and their families to establish a positive outlook on life.



■ A commemorative photo of the 2025 Year-End Thanksgiving Gathering.

We firmly believe that employees are the cornerstone of corporate sustainability. Throughout 2025, we have remained dedicated to fostering a diverse, inclusive, healthy, and balanced workplace. It is an honor to have this commitment recognized with high acclaim from external organizations. These two major accolades are more than just honors; they serve as the driving force for us to continuously optimize the employee experience. Guided by our core philosophy of Loving Management, we are committed to building a safe, harmonious, and friendly workplace while upholding human rights protection as the foundation of our global operations. Through our industry-leading Character Education, we cultivate talents who possess both professional expertise and moral resilience, creating an environment of mutual trust and inclusion. Our ultimate hope is that every member of the Everlight Chemical family can find a sense of security, belonging, and honor in their work as we move together toward a sustainable future.

2025 Honors and Affirmations



Everlight Chemical won the 1111 Job Bank Happy Enterprise Gold Award



Trend Tone Imaging won the 2025 Workplace Equality Award

GRI 2-23

6.1 Human Rights Policy and Due Diligence

The Company follows the core principles of the International Labour Organization (ILO) and formulated the Everlight Human Rights Policy in 2019. This policy, signed by the Chairman, applies to all Group employees and partners such as suppliers and contractors, demonstrating our determination for zero tolerance toward human rights violations.



Human Rights Policy

Labor Issue Management Targets: 2030 Sustainability Blueprint

We have set clear qualitative goals and 2030 quantitative performance indicators for five core issues:

Management Item	Qualitative Goal (Strategic Direction)	2030 Quantitative Target
Employee Health and Safety	Implement preventive medicine and build a zero-accident workplace.	Health check coverage 100%; Average annual EHS training per employee ≥ 1 hour; First-aid configuration rate $\geq 6\%$ ^[Note]
Working Conditions	Abide by local regulations and safeguard labor dignity.	Regulatory compliance rate 100%
Labor Relations	Deepen character communication and establish harmonious labor relations.	Unlawful discrimination cases: 0; Year-end employee seminar: 100% response rate to opinions (within 1 month) and improvement closure rate $\geq 85\%$; Annual average character education hours ≥ 8 hours
Career Management	Empower employee literacy and strengthen organizational competitiveness.	Average annual training hours per person ≥ 81 hours
Child Labor and Forced Labor	Eliminate illegal labor and guard basic rights.	100% implementation of prohibition of child labor and forced labor

Note: Considering the validity of first-aid certificates, the 2030 target value has been adjusted downward.

6.1.1 Human Rights Due Diligence and Risk Prevention

GRI 2-24

Preventive Management Measures: Everlight Chemical proactively identifies potential human rights risks in operational processes. We strictly abide by the Labor Standards Act and Employment Service Act, not hiring child labor under the age of 16. In the recruitment and employment process, equal opportunities are given regardless of race, gender, sexual orientation, or religion. Simultaneously, in accordance with the law, no person is forced or coerced into labor against their will, and employees are given reasonable working hours.

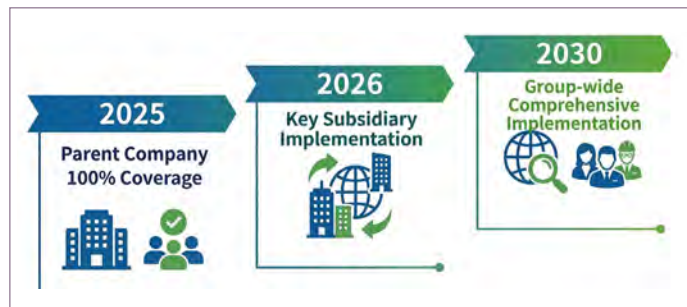
— **Transparent Communication**

Mechanism: Labor-management meetings are held quarterly, and year-end seminars are held regularly to ensure that labor opinions receive timely responses.

— **Supply Chain Human Rights**

Spillover: We extend our influence to the value chain. Through over 3,000 procurement contracts, we require suppliers to sign a Corporate Social Responsibility Guarantee, ensuring that the supply chain is free of child labor, forced labor, or any form of discrimination.

Everlight Chemical Group Human Rights Roadmap (2025-2030)



Human Rights Education and Training Performance: In 2025, the parent company Everlight Chemical achieved a 100% completion rate for human rights policy promotion (1,159 people). We have established a roadmap, planning to expand the scope of promotion to the Board of Directors and global subsidiaries starting in 2026, with the expectation of achieving group-wide coverage by 2030.

6.1.2 Elimination of Unlawful Discrimination and Grievance Remediation

GRI 2-25

GRI 406-1

Workplace Safety and Sexual Harassment Prevention:

The Company's human rights policy explicitly prohibits unlawful discrimination. Respecting employees is listed as one of the operational principles, following humanized management. Employees must respect each other and are not allowed to engage in discrimination, insult, abuse, or assault. To ensure a fair and safe workplace environment, we have established Regulations for Sexual Harassment Grievances and Discipline and an independent Grievance Handling Committee. The mechanism possesses rigorous evaluation procedures, confidentiality duties, and external medical/psychological referral services to ensure the privacy and rights of the complainant.

Transparent Grievance Channels:

The Company has established smooth and diverse grievance channels. Heads of the personnel units of each plant serve as windows, and the Human Resources Department reports periodically to the Board of Directors.

2025 Performance Summary

Unlawful discrimination grievance cases: 0
Sexual harassment grievance cases: 0
Labor-management dispute cases: 0

6.2 Labor-Management Relations and Diverse Communication Mechanisms

GRI 2-30

Everlight Chemical firmly believes that good labor-management interaction is the cornerstone of stable corporate operation. We establish transparent, real-time, and two-way communication networks to protect employees' freedom of association and collective bargaining rights, aiming to construct a happy workplace of information symmetry, valued opinions, and shared interests.

6.2.1 Labor-Management Consultation and Rights Protection

Union Organization and Collective Participation: The Everlight Chemical Corporate Union was established in 1987. In accordance with the Labor Standards Act, labor-management meeting regulations were formulated. Meetings are held quarterly, allowing union representatives to directly reflect employee demands to senior management. The Company respects and actively negotiates to strengthen labor-management relations and protect labor rights. As of the end of 2025, the union membership coverage rate for the parent company reached 80% ^[Note 1]. Labor-management issues receive attention and proper handling, with smooth and good communication channels.

Note 1: Union coverage calculation: The total number of full-time employees at Everlight Chemical is 1,167 (calculated as 1,327 total people minus 160 fixed-term contract foreign workers). The actual number of members in 2025 was 934, resulting in a participation rate of 80%.

Negotiation Mechanism and Compliance Performance:

- **Active Negotiation:** Union representatives can directly reflect demands regarding labor conditions, compensation and benefits, and workplace safety. The Company upholds an attitude of active negotiation, ensuring all labor-management issues receive substantive responses and proper handling.
- **Transparent Standards:** The Company's Work Rules have been approved by the union and filed with the Taipei City labor authority, protecting the clarity of rights and obligations for both labor and management.
- **Collective Bargaining Agreement Description:** Although the union has not requested a collective bargaining agreement to date, the Company's labor protections for employees are superior to the legal minimum, and it maintains a 100% smooth communication rate.



Key Points
of Labor-
Management
Communication

2025 Performance: No labor-management disputes occurred throughout the year.

6.2.2 Diverse Participation Mechanisms and Deepening of Employee Rights

We construct a comprehensive communication matrix to ensure employees of different positions and regions can participate in decision-making and integrate the spirit of Character Education into every interaction.

Communication Dimensions	Specific Measures	Communication Value and Impact
Rights Supervision	Employee Welfare Committee	Regularly plan and review various welfare policies, and implement the commitment to "share operating results."
Strategic Communication	Monthly Meetings & Everlight Quarterly	Through high-level dialogues and in-depth reporting, synchronize operating goals and policy dynamics, and strengthen organizational cohesion.
Innovative Participation	Suggestion & Improvement System	Stimulate the creativity of grassroots employees, issue incentives after review, and practice full employee participation in management.
Two-way Feedback	Annual Employee Year-end Symposium	Chaired by the top manager of each plant and office, collect workplace environment suggestions on site, take 100% specific responses to discussed items, and announce them to all.
Grievance & Protection	Diverse Opinion Feedback Mechanism	Set up a dedicated e-mail, grievance mailbox, and diverse grievance channels (see Chapter 2 for details), ensuring that employees can receive immediate protection and relief when encountering improper treatment.

6.2.3 Significant Operational Changes and Notification Mechanism

Everlight Chemical is well aware of the impact of organizational changes on employees livelihoods and is committed to maintaining stable employment relationships. In the event of significant operational adjustments (e.g., reorganization, plant closure, or large-scale downsizing), we commit to the following principles:

- **Communication Superior to Regulations:** We abide by the labor laws of all global operating sites and provide advance notice to the union and affected employees in the shortest possible time. Where feasible, we strive to provide notice periods superior to the statutory requirement to ensure information transparency.
- **Impact Buffering and Support:** Fully communicate the reasons for changes and supporting measures through labor-management meeting mechanisms, provide career guidance, and do our best to reduce the impact on employees.
- **Notice of Dismissal:** In accordance with the law, if a significant change in operation requires terminating the employment of some employees, notice will be given in advance according to local regulations.

6.2.4 Substantive Results of 2025 Labor-Management Consultations

We respect and actively respond to union proposals, viewing them as a key driver for optimizing the workplace. In 2025, both labor and management negotiated on compensation, benefits, and career development issues, demonstrating a culture of pragmatic communication.

Union Proposal Issue	Consultation Status	Concrete Response and Action Plan from the Company
Optimization of Shift Allowance Structure	Reached Resolution	Evaluated reasonableness internally/externally and refined shift scheduling, with a commitment to an annual rolling review.
Proposal to Increase Night Shift Pay	Evaluation and Planning Completed	Considering price fluctuations and the hard work of night shift colleagues, the Company agreed to adjust the distribution standard to substantially enhance the well-being of night shift colleagues.
Discussion on Appointment and Promotion Mechanism	Ongoing Communication	Although consensus has not been reached, the Company is immediately reviewing and evaluating the optimization of appointment and promotion procedures to respond to union demands.

Negotiation Summary and Future Outlook

The results of this year's consultations show that Everlight Chemical takes active action in increasing employees real income. Regarding other issues (such as the promotion mechanism), we maintain an open attitude, continue to study feasibility and supporting measures, maintain dialogue with the union, and perform rolling reviews of relevant systems based on current operations and regulatory changes to jointly create a fair workplace.

6.3 Diverse and Friendly Workplace

Everlight Chemical is committed to building a diverse, equitable, and inclusive (DEI) workplace. Employees from different backgrounds, genders, ages, and professions are the core driving force for continuous innovation.

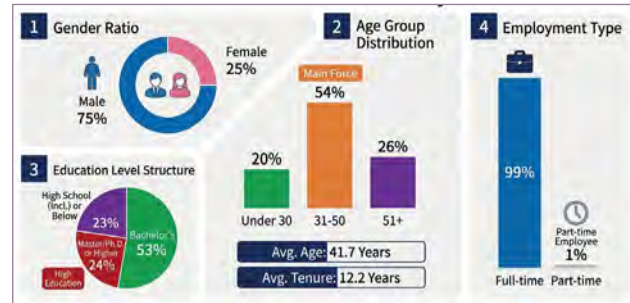
6.3.1 Global Employee Composition and Diversity Analysis

As of the end of 2025, the total number of full-time employees at Everlight Group's global operating sites was 1,818. We continue to track the diversity of our workforce structure to ensure our human resources strategy aligns with sustainability goals.

Key Workforce Metrics:

- **Gender Ratio:** Male employees 75%, Female employees 25%.
- **Age Distribution:** Prime age (31-50 years) is the mainstay at 54%; young talent under 30 accounts for 20%; senior employees aged 51 and over account for 26%. The overall average age is 41.7 years, and the average service tenure is 12.2 years, showing high employee stability.
- **Education Structure:** Those with a bachelor's degree are the majority at 53%, high-education talent with a master's or doctorate accounts for 24%, and high school (inclusive) or below accounts for 23%.
- **Employment Type:** Full-time employees account for 99%, part-time for 1%.

Human Resource Structure Key Metrics



Everlight Group 2025 Global Workforce Diversity Structure Table

Category	Sub-category	Male		Female		Total	% of Total
		Number	%	Number	%		
Job Position	General Staff	893	71%	370	29%	1,263	70%
	Junior Managers (Section/Group)	253	84%	49	16%	302	17%
	Middle Managers (Department/Supervisor)	127	78%	36	22%	163	9%
	Senior Managers (Plant/Office Director and above / VP)	85	94%	5	6%	90	5%
Level	Non-management	893	71%	370	29%	1,263	70%
	Management	465	84%	90	16%	555	30%
Age	Under 30 years old	284	77%	84	23%	368	20%
	31–50 years old	707	73%	264	27%	971	54%
	51 years old and above	367	76%	112	24%	479	26%
	Average Age	41.7					
	Average Years of Service	12.2					
Education	PhD	29	89%	4	11%	36	2%
	Master's Degree	274	71%	112	29%	398	22%
	Bachelor's Degree	672	68%	303	24%	971	53%
	High School and below	383	91%	41	8%	415	23%
Contract Type	Full-time Employee	1,352	75%	450	25%	1,804	99%
	Part-time Employee	6	38%	10	62%	16	1%
Employment Relationship	Permanent Employee	1,151	72%	437	28%	1,591	87%
	Temporary Employee	206	91%	23	9%	227	12%
	Non-guaranteed Hours Employees	0	0%	0	0	0	0%
Minority or Vulnerable Groups	Indigenous Peoples	9	82%	2	18%	11	1%
	Persons with Disabilities	10	83%	2	17%	12	1%
	Foreign Migrant Workers (Vulnerable Groups)	205	100%	0	0%	205	11%
Total		1,358	75%	460	25%	1,818	-

Everlight Group 2025 Workforce Structure (Global Operations)

GRI 2-7

GRI 2-8

Item	Everlight Chemical	Trend Tone Imaging	Suzhou Everlight	Min-De / De-Hua	Shanghai An-Li	Min-Guang	Hong Kong	Nether-lands	USA	Turkey	Viet-nam	Total
Total Employees												
Male	1,018	142	107	26	9	11	1	5	10	26	3	1,358 (75%)
Female	309	46	42	17	8	7	1	8	7	13	2	460 (25%)
Full-time Employees												
Male	1,018	142	107	22	9	11	1	4	9	26	3	1,352 (75%)
Female	309	46	42	11	8	7	1	5	6	13	2	450 (25%)
Part-time Employees												
Male	0	0	0	4	0	0	0	1	1	0	0	6 (0%)
Female	0	0	0	6	0	0	0	3	1	0	0	10 (1%)
Permanent Employees												
Male	858	142	79	16	5	11	1	4	10	23	3	1,152 (64%)
Female	307	46	34	8	5	7	1	7	7	13	2	437 (24%)
Temporary Employees												
Male	160	0	28	10	4	0	0	1	0	3	0	206 (11%)
Female	2	0	8	9	3	0	0	1	0	0	0	21 (1%)
Non-guaranteed Hours Employees ^[Note]												
Male	0	0	0	0	0	0	0	0	0	0	0	-
Female	0	0	0	0	0	0	0	0	0	0	0	-
By Employee Category												
Management	380	59	59	22	6	7	1	5	6	7	3	555 (31%)
Non-man-agement	947	129	90	21	11	11	1	8	11	32	2	1,263 (69%)
By Age Group												
Under 30	324	16	23	0	0	3	0	1	0	1	0	368 (20%)
31-50	619	133	120	27	16	11	1	8	6	26	4	971 (54%)
51 and above	384	39	6	16	1	4	1	4	11	12	1	479 (26%)

Note: No Non-guaranteed Hours Employees are employed across any of Everlight Group's global locations.

In 2025, the total number of employees across the Group was 1,818, a decrease of 4 people compared to 1,822 in the previous year (2024). This represents a slight decline of approximately 0.22%, indicating no significant change. The overall fluctuation in headcount was less than 1%, demonstrating that the company's overall operational scale and manpower requirements remain stable.

The scope of the employee data statistics covers Everlight Group's global operating sites, based on the number of active employees at the end of each reporting year. The data is categorized by employment relationship and contract type, including full-time, part-time, permanent, and temporary employees, using the same statistical methods and scope as the reporting boundaries for the current year.

GRI 405-1

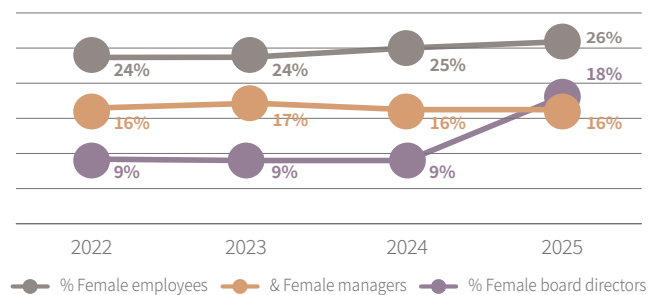
6.3.2 Promoting Gender Equality and STEM Talent Development

We commit to gender equality in recruitment, compensation, and promotion and actively encourage women to enter the fields of Science, Technology, Engineering, and Mathematics (STEM).

Female Leadership and Pay Equity

- **Equal Pay:** We strictly implement a policy of equal pay for equal work regardless of gender.
- **Female Management Ratio:** Everlight Group's female employee ratio is 26% in 2025, female management ratio is 16%, and female director ratio is 18%. We continue to benchmark against leading enterprises to set mid-to-long-term goals for increasing these ratios.

% of Female employees, managers, board directors

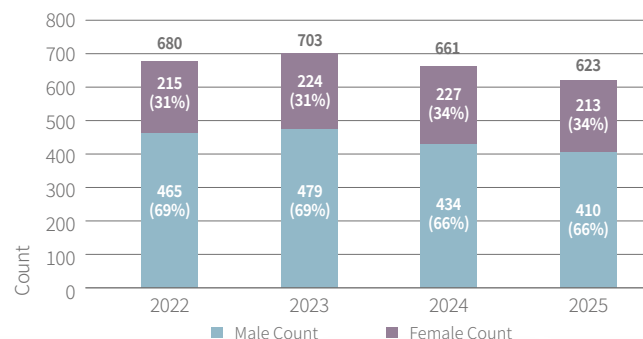


STEM Gender Ratio Trend:

For key technical positions such as R&D, IT, EHS, and actuarial, we tracked the STEM gender ratio. In 2025, the total number of STEM positions was 623, accounting for 34% of the Group total. Women account for 34% of the STEM total.

- ◉ **Trend Analysis:** Data over the last four years show the female percentage in STEM has steadily risen from 31% to 34%, showing success in encouraging women into technical careers.

2022-2025 Everlight Chemical Group STEM Professionals Gender Structure Trend Chart



2022–2025 Number and Ratio of Males and Females in STEM Positions

Everlight Group	Number of Males	Ratio of Males (%)	Number of Females	Ratio of Females (%)	Total Number of Males and Females in STEM
2025	410	66%	213	34%	623
2024	434	66%	227	34%	661
2023	479	69%	224	31%	703
2022	465	69%	215	31%	680

6.3.3 Talent Mobility and Retention Strategy

GRI 401-1

Moderate talent mobility is normal for organizational metabolism, but retention of key talent is the core of sustainable competitiveness.

Overall Dynamics:

In 2025, the Group introduced 246 new employees while 278 employees left. Gender analysis shows the turnover rates for both males and females are around 15%, reflecting workplace neutrality and fairness.

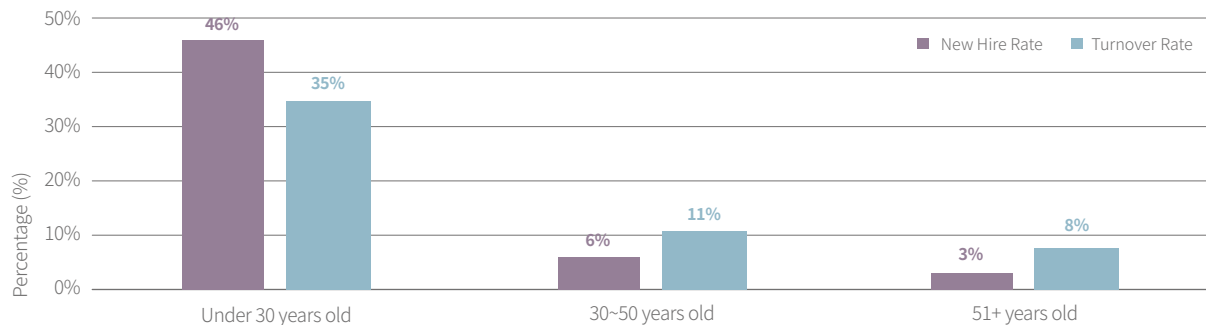
Generational Differences and Retention Challenges:

- **Challenge:** High mobility of young talent. Under-30s have a new-hire rate of 46% but also a turnover rate of 35% (mostly within the first year). This reflects exploration of career values by Gen Z and Millennials.
- **Advantage:** Stability of the backbone. 31-50 year olds are the pillars, with a turnover rate of only 11%, much lower than the new-hire rate.
- **Normalcy:** Generational turnover of senior employees. Turnover for those 51+ is mainly due to reaching retirement age.

Regional Management and Future Action Strategies

2025 Everlight Chemical Group New Hire and Turnover Rate Comparative

GRI 401-1



Note: The younger age group shows a high turnover rate, while the middle-aged group is relatively stable.

In terms of regional distribution, manpower at the parent company and main production sites remains relatively stable. Some small overseas locations (such as Turkey and Shanghai An-Li) have a smaller personnel base, meaning individual turnover can significantly impact percentage values. We continue to strengthen localized communication to ensure organizational stability and employee morale.

Looking ahead, to enhance the overall resilience of our human capital, we will implement the following actions:

- **Strengthening Youth Retention:** For employees under the age of 30, we are implementing New Employee Mentorship and Career Development Maps. We aim to reinforce coaching, learning, and the vision of future work roles between managers and employees to bridge expectations. Additionally, we conduct regular interviews to provide care and assistance for specific cases.

— **Localization of Global Talent:** We promote the cultivation of local managers at overseas sites and establish a key talent pool to support the sustainable operation of the Group's global expansion.

Statistics of New Hires and Employee Turnover of Everlight Group in 2025

Category	Sub-category	Total Employees	Number of New Hires	New Hire Rate [Note 1]	Number of Turnovers	Turnover Rate [Note 2]
Gender	Male	1,357	187	14%	210	15%
	Female	463	59	13%	68	15%
Age Group	Under 30 years old	368	171	46%	129	35%
	31–50 years old	972	63	6%	110	11%
	51 years old and above	480	12	3%	39	8%
Region	Everlight Chemical	1,327	216	16%	219	17%
	Trend Tone Imaging	188	15	8%	24	13%
	Suzhou Everlight	149	5	3%	17	11%
	Min-De / De-Hua	43	2	5%	1	2%
	Shanghai An-Li	16	1	6%	4	25%
	Guangzhou Min-Guang	18	2	11%	3	17%
	Everlight Hong Kong	2	0	0%	0	0%
	Everlight Netherlands	13	1	8%	0	0%
	Everlight USA	15	1	7%	1	7%
	Elite Turkey	44	1	2%	9	20%
	Everlight Vietnam	5	2	40%	0	0%

Note 1: New Hire Rate = (Number of new hires in the category / Total number of employees in the category).

Note 2: Turnover Rate = (Number of turnovers in the category / Total number of employees in the category).

6.3.4 Long-term Talent Retention Trend Analysis GRI 401-1

Employee retention rate is a key indicator for evaluating the effectiveness of a Happy Workplace. Everlight Chemical analyzes potential human resource risks and adjusts retention strategies by monitoring changes in turnover rates at both the parent company and the Group level.

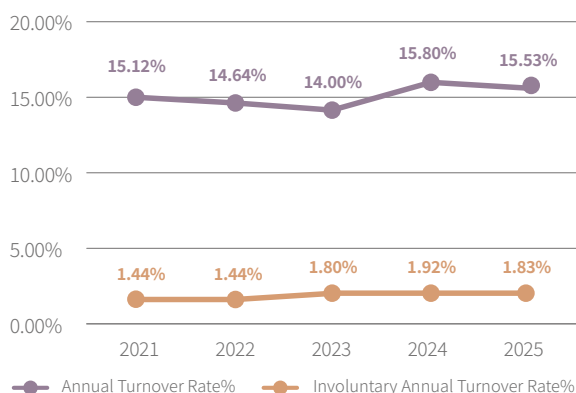
Five-Year Trend of the Parent Company: Core Stability and Proactive Management

Observing the data of Everlight Chemical (parent company) over the past five years, the overall annual turnover rate has fluctuated within a range of 14.0% to 15.8%. Despite external challenges such as the post-pandemic labor shortage and intensified industry competition, the company's overall manpower flow has remained relatively stable. The involuntary annual turnover rate has consistently stayed at an extremely low level below 2% (1.83% in 2025). This reflects Everlight Chemical's core philosophy of Loving Management and its commitment to protecting employee job security, maintaining a stable workforce unless major performance issues or breaches of integrity occur. Turnover causes are primarily voluntary resignations based on employees' personal career choices.

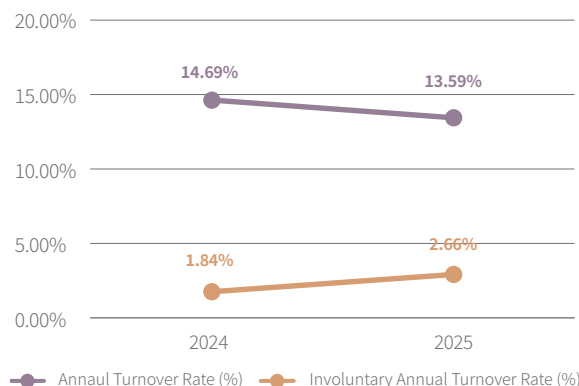
Group-wide Dynamics: Optimization Trends Emerge

The overall annual turnover rate of the Group in 2025 was 13.59%, a decrease of 1.1 percentage points compared to 14.69% in 2024. This indicates that the localized retention measures implemented across various subsidiaries are yielding results, with the Group's overall manpower stability outperforming that of the parent company's individual sites. The Group's involuntary turnover rate rose slightly to 2.66%, primarily reflecting necessary organizational structure optimizations carried out at certain overseas locations to enhance operational efficiency.

Everlight Chemical (Parent Company) Annual Turnover Rate and Involuntary Annual Turnover Rate



Everlight Chemical (Group) Annual Turnover Rate and Involuntary Annual Turnover Rate



Notes on Calculation Formulas:

- Annual Turnover Rate (%) = [(Number of voluntary resignations in Jan / Total number of ever-employed in Jan) + ... + (Number of voluntary resignations in Dec / Total number of ever-employed in Dec)] x 100%
- Involuntary Annual Turnover Rate (%) = [(Number of involuntary turnovers in Jan / Total number of ever-employed in Jan) + ... + (Number of involuntary turnovers in Dec / Total number of ever-employed in Dec)] x 100%

Definition of Terms:

- Total number of ever-employed in month N = Number of active employees at the end of month N-1 + Number of new hires in month N.
(Note: Number of active employees at the end of the month refers to those who are currently employed and have not resigned or taken unpaid leave.)
- New hires for the current month include employees returning to work from leave during that same month.

Future Outlook

With the parent company's turnover rate at 15.53% in 2025, there remains room for improvement (our target for 2030 is to maintain a turnover rate of ≤ 14.5%). We will continue to implement New Employee Mentorship and Career Development Maps to enhance employee adaptability and long-term retention intentions, steadily optimizing our overall turnover performance.

6.3.5 Exit Analysis and Talent Retention Optimization Mechanism

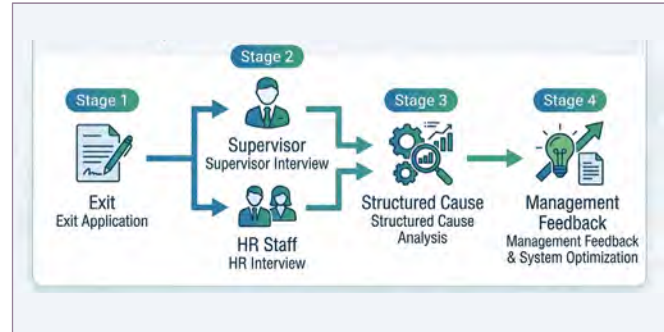
For employees who submit a resignation, we initiate a multi-level care and exit interview process.

- **Multi-perspective Information Gathering:** One-on-one in-depth interviews are conducted separately by the direct department head and an independent HR supervisor. This ensures the collection of objective information from both operational and institutional perspectives.
- **Structured Root Cause Analysis:** Information gathered from interviews is categorized into structured groups:
 - **Personal Career Factors:** (e.g., family care, health issues, advanced studies, better external career opportunities, etc.).
 - **Organizational Management Factors:** (e.g., competitiveness of compensation and benefits, transparency of promotion channels, workload, workplace interpersonal atmosphere, training resources, cross-departmental communication, etc.).

From Data to Action: The Improvement Closed-Loop

The Human Resources Department periodically compiles and analyzes turnover data to identify potential systemic issues within the organization. The results of these analyses are reported to senior management meetings to serve as vital evidence for revising internal management regulations, optimizing leadership training, adjusting compensation and benefit structures, or improving workplace culture. This establishes a positive management cycle of Analysis → Insight → Action → Improvement, fundamentally enhancing employee retention.

Exit Analysis and Talent Retention Optimization Mechanism Flowchart



6.3.6 Base-level Personnel Salary

GRI 2-21

GRI 405-1

GRI 405-2

1. Ratio of Entry-Level Wage to Local Minimum Wage

GRI 202-1

In 2025, the ratio of standard entry-level wages^[Note 3] for both male and female employees at Everlight Chemical to the local minimum wage was 1.07:1. The wages of all employees are higher than the local minimum wage.

Everlight Chemical Salary of full-time employees

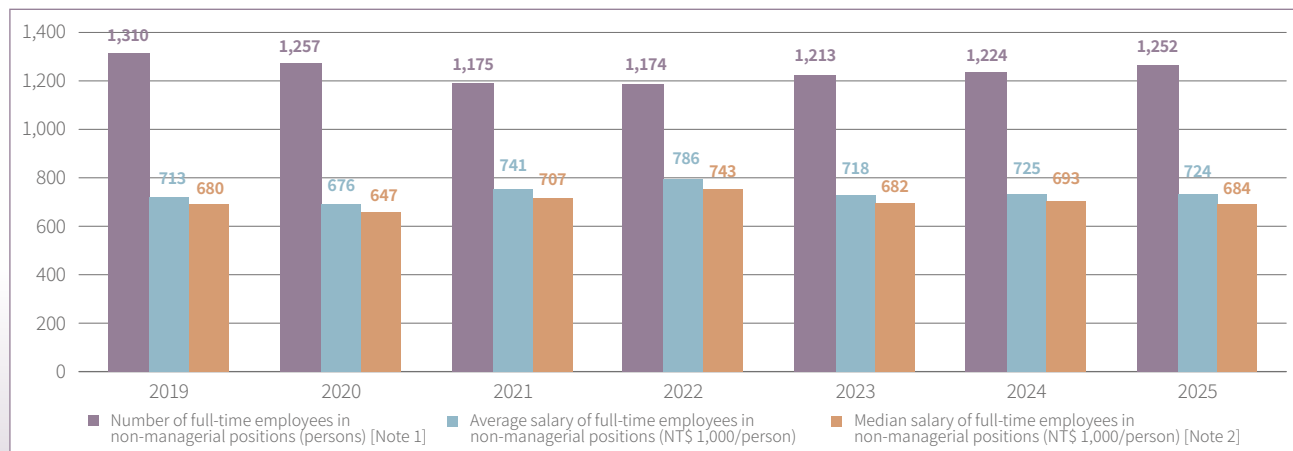
Item / Year	2019	2020	2021	2022	2023	2024	2025
Number of full-time employees in non-managerial positions (persons) ^[Note 1]	1,310	1,257	1,175	1,174	1,213	1,224	1,252
Average salary of full-time employees in non-managerial positions (NT\$ 1,000/person)	713	676	741	786	718	725	724
Median salary of full-time employees in non-managerial positions (NT\$ 1,000/person) ^[Note 2]	680	647	707	743	682	693	684

Note 1: According to the regulations formulated by the Taiwan Stock Exchange (TWSE), Full-time employees not in management positions refers to the total number of employees (or regular employees) minus those in management positions (managers), employees in overseas branches, part-time employees, and personnel who meet the exclusion/exempt criteria. This regulation applies to the disclosure of individual entity information for listed companies and excludes overseas branch employees, covering only Everlight Chemical as a standalone entity.

Note 2: The company uses the Declaration of Salary Information for Full-time Employees Not in Management Positions from the TWSE as the statistical basis and discloses the highest individual annual total compensation and the median salary of full-time employees.

Note 3: Standard entry-level wage for personnel with no prior experience.

2019-2025 Everlight Chemical Full-Time Employees' Salary Information (Non-Managerial Positions)



2. Ratio of Basic Salary and Remuneration by Gender

Recruitment, salary adjustments, and promotions are managed based on standardized salary structures to ensure no discriminatory treatment based on gender and to implement equal pay for equal work. Salary differences are primarily based on non-gender factors such as job responsibilities, seniority, and performance.

Note 1: The categories of Management and Non-management are based on the statistical foundation of the TWSE Declaration of Salary Information for Full-time Employees Not in Management Positions.

Note 2: The ratio of basic salary plus remuneration by gender currently covers only employees in Taiwan and does not include overseas subsidiaries. Due to differences in compensation systems and data collection methods across regions, they have not been included in the overall calculation at this stage. We will continue to evaluate data collection methods and gradually expand the scope of disclosure in the future.

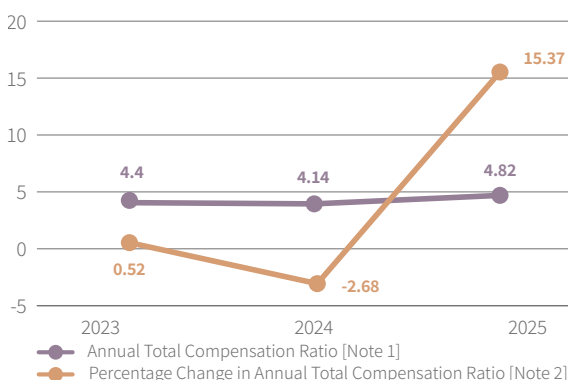
Employee Category [Note 1]	Ratio of Basic Salary plus Remuneration (Male : Female)	
	2024	2025
Management	1 : 0.94	1 : 0.88
Non-management	1 : 0.96	1 : 0.98

3. Annual Total Compensation Ratio

GRI 2-21

In 2025, the annual total compensation ratio was **4.82**, a slight increase from **4.14** in 2024. Meanwhile, the ratio of the percentage increase in annual total compensation rose from **-2.68%** in 2024 to **15.37%** in 2025. This growth was due to an increase in the annual total compensation of the highest-paid individual in the organization. Given that this individual's compensation level had not been adjusted for a long period, a moderate adjustment was made in consideration of operational performance and market benchmarks. This adjustment is an individual annual factor and does not represent a routine change in the remuneration system.

Annual Total Compensation Ratio (%)



Note 1: The annual total compensation ratio refers to the ratio of senior management compensation to employee compensation, calculated as: (Annual total compensation for the organization's highest-paid individual) / (Median annual total compensation for all employees, excluding the highest-paid individual).

Note 2: The ratio of the percentage increase in annual total compensation refers to the percentage change in total compensation compared to the previous year, calculated as: (Percentage increase in annual total compensation for the organization's highest-paid individual) / (Percentage increase in median annual total compensation for all employees, excluding the highest-paid individual).

6.4 Comprehensive Employee Care and Well-being

Everlight Chemical upholds the concept of Compassionate Management, establishing a Comprehensive Welfare System covering physical/mental health, family economy, and emergency response.

6.4.1 Maternity Protection and Parenting Support

GRI 401-3

We actively respond to government policies for child-friendly environments and strive to build a gender-inclusive workplace, allowing female employees to pursue their careers and motherhood without concerns.

- **Maternity Health Protection:** We provide lactation rooms and exclusive priority parking spaces for pregnant employees. The Maternity Health Protection Plan is strictly implemented to ensure the workplace safety of colleagues during pregnancy and the postpartum period.

- **Childcare Subsidies and Services:** In the Taiwan region, we offer a NT\$ 20,000 childbirth incentive and an additional NT\$ 2,000 subsidy per child from the Employee Welfare Committee. In 2025, a total of NT\$ 500,000 in incentives was distributed, benefiting 25 families. Furthermore, since 2013, we have signed special cooperation agreements with community kindergartens, providing enrollment discounts to assist employees in arranging proper childcare.

2025 Parental Leave Statistics (Covering Everlight Chemical and Trend Tone Imaging)

In 2025, the return-to-work rate for both female and male employees at Everlight Chemical remained at 100%. This demonstrates the concrete implementation of the company's support measures for employees returning from parental leave, helping them balance family care with career development.

Item	Male	Female	Total
Number of employees entitled to parental leave in 2025	31	19	50
Number of employees who took parental leave in 2025	4	2	6
Total number of employees due to return to work in 2025 (A)	1	3	4
Total number of employees who returned to work in 2025 (B)	1	3	4
Return-to-work rate in 2025 (B/A) (%)	100%	100%	100%
Total number of employees who returned to work in 2024 (C)	5	7	12
Number of employees still employed 12 months after returning in 2024 (D)	5	6	11
Retention rate in 2025 (D/C) (%)	100%	86%	92%

Note 1: Statistics cover employees who applied for maternity leave or paternity leave between January 1, 2025, and December 31, 2025, and were still employed as of December 31, 2025.

Note 2: Due to different definitions and calculation methods for parental leave in overseas subsidiaries, they are not included in these statistics.

6.4.2 Family Support and Economic Resilience

Everlight Chemical extends its scope of protection to employees' families, establishing a long-term economic and risk protection network.

- **Three Decades of Education Scholarships:** For 30 consecutive years, the company has provided higher education scholarships for employees' children.

Year	Number of Employees	Employee Children (Two Semesters)	Subsidy Amount (NTD)
2025	222	530	\$3,861,460
2024	216	557	\$4,010,548
2023	224	575	\$4,302,798
Total	662	1662	\$12,174,806



In 2025, subsidies were provided for 530 student-times. Over the past three years, a total of 1,662 student-times have been supported, with a total investment exceeding NT\$ 12.17 million, supporting employees' children in pursuing higher education.

- **Comprehensive Group Insurance:** In addition to statutory insurance, the company provides group insurance covering life, accident, and cancer insurance. The coverage extends to spouses and children, strengthening the family's ability to resist risks.
- **Serious Illness and Emergency Care:** For colleagues suffering from serious illnesses, we have established special care procedures to provide necessary living support and financial assistance. Between 2023 and 2025, the company initiated case assistance for 17 employees in need and distributed a cumulative total of NT\$ 60,000 in consolation and bereavement payments, supporting employees in focusing on their treatment and recovery through practical action.

- **Care for Families of Deceased Employees:** For the families of deceased employees, the company provides a Child Living Subsidy (NT\$ 3,000 per person per month) and a Lunar New Year Consolation Payment until the children reach the age of 23. In 2025, care was provided to 4 families (7 children), with an investment of NT\$ 346,000.

(Note: The decrease in the subsidy amount compared to the previous year is due to some children reaching age 23, with the subsidy standard adjusted accordingly.)

Year	Number of Families (Cumulative)	Number of Children (Cumulative)	Subsidy Amount (NTD)
2025	4	7	\$346,000
2024	5	8	\$370,000
2023	4	6	\$377,000

Everlight Chemical Long-Term Support for Employee Families: Input Statistics

GRI 201-3

GRI 401-2

Employee Children's Education Subsidy & Scholarship	Beneficiaries (Times)	Subsidy Amount
2025	530	\$3,861,460
2024	557	\$4,010,548
2023	575	\$4,302,798
Recent Three-Year Cumulative Total	1,662 (Times)	\$12,174,806

Deceased Employee Family Care Subsidy	Beneficiary Households/Children	Subsidy Amount
2025	4 Households / 7 Children	\$346,000
2024	5 Households / 8 Children	\$370,000
2023	4 Households / 6 Children	\$377,000
Recent Three-Year Cumulative Total	-	\$1,093,000

Three-Year Cumulative Total Investment: **\$13,267,806**

- **Natural Disaster Response and Relief:** In the face of natural disasters such as earthquakes and typhoons, the company proactively provides affected employees with a relief fund of up to NT\$ 50,000, interest-free loans of up to NT\$ 1 million, and paid natural disaster leave.

🔍 In 2025, a total of NT\$ 700,000 in relief funds was distributed to help employees quickly rebuild their homes.

Item	Subsidy Amount per Household	Number of Applicants	Total Subsidy Amount (NTD)
Relief Fund	NT\$ 50,000	14	NT\$ 700,000
Interest-free Loan for Home Purchase and Replacement	NT\$ 1,000,000	0	-
Interest-free Loan for Home Repair	NT\$ 400,000	2	NT\$ 800,000

6.4.3 Healthy Workplace and LOHAS Lifestyle

GRI 403-6

GRI 404-2

- **Everlight Low-Carbon Healthy Kitchen:** Guided by the principle of Eat Locally, Enjoy Healthily, our Taoyuan plants have obtained Low-Carbon Healthy Kitchen certifications to ensure nutritional balance and food safety.

🔍 **Low-Carbon Kitchen Certification:** Plant II and Plant III have been awarded the Taoyuan City Healthy Kitchen Label, safeguarding the dietary health of our colleagues.



- **Diverse Clubs and Annual Trips:** We have established 18 self-governing clubs, with 743 participants in 2025. Our 2025 annual trip attracted 1,066 employees and their families, strengthening organizational cohesion.
- **Creating Charging Stations for the Mind and Knowledge:** The Employee Welfare Committee selects high-quality cross-disciplinary readings to build a rich corporate knowledge base. To improve the convenience of knowledge acquisition, a comprehensive Online Borrowing System was introduced in 2024 to enable cloud reading. Simultaneously, a new layout for library spaces across plants was completed to create a comfortable, immersive reading environment that encourages lifelong learning.



Cozy General Library at Plant II



Online Borrowing System

- **Promoting Workplace LOHAS:** Committed to fostering a culture of exercise, we have established fitness spaces within our plants equipped with diverse professional equipment (such as treadmills). We encourage colleagues to exercise during their leisure time to release work pressure and promote balanced physical and mental development.
- **Employee Assistance Program (EAP):** In collaboration with external professional psychological counseling agencies, we provide consultation hotlines and individual interviews covering topics such as career planning, retirement preparation, and life adaptation.
 In 2025, 23 counseling sessions were provided to assist employees in managing stress.
- **Regular Supervisor Sensitivity Training :** We cultivate supervisors' ability to perceive the behavior and emotions of their subordinates while enhancing their skills in caring communication and building trust.



6.4.4 Diversity, Equity, Inclusion (DEI) and Care for Specific Groups

Everlight Chemical firmly believes that a diverse workforce is the source of corporate innovation. We are dedicated to creating a respectful and inclusive workplace where every colleague, regardless of ethnicity or nationality, can work with peace of mind, leverage their strengths, and feel the warmth of a family.

- **Indigenous Colleagues: Respecting Cultural Traditions:** We deeply respect the cultural roots and tribal beliefs of our indigenous colleagues. To protect their right to participate in important tribal ceremonies, the company strictly adheres to regulations and implements the Indigenous Ceremonial Leave system, encouraging colleagues to return to their hometowns to pass on their culture.

 In 2025, 5 colleagues applied for and successfully participated in tribal ceremonies.

- **Foreign Colleagues (Migrant Workers): A Comprehensive Support and Inclusion System:** Foreign colleagues are indispensable partners on our production lines. Everlight Chemical goes beyond legal requirements to build a warm, positive, and inclusive support system covering economic aid, life settlement, and cultural integration.

Reducing Burden and Ensuring Equal Rights

- **Economic Support:** To show appreciation for the hard work of foreign colleagues traveling across the ocean, we provide additional employment subsidies based on their years of service in Taiwan (ranging from NT\$ 1,500 to 1,800) to alleviate economic pressure. As of the end of 2025, 570 individuals have cumulatively benefited.
- **Equal Treatment:** We uphold the principle of equal pay for equal work and ensure that salaries are paid on time and comply with regulations. Foreign colleagues enjoy the exact same legal rights as local employees regarding labor leave, various insurances, and overtime pay.

Dignified Living and Safe Working Environment

- **Dignity in Housing:** We have established strict dormitory management regulations and are committed to providing safe, comfortable living environments that exceed standards, fully protecting the privacy and dignity of our colleagues.
- **Workplace Safety:** We provide safe and hygienic work environments and implement safety education and training in native languages to effectively reduce occupational risks, ensuring colleagues can come to work happily and return home safely.

Cultural Inclusion and Holistic Care: We respect the religious customs of every colleague and promote cultural exchange and mental health through diverse activities:

- **Faith and Psychological Support:** We hold year-end Thanksgiving services and arrange for professional counselors to visit plants regularly to provide psychological support.
- **Tastes of Home and Leisure:** We provide hometown-style meals on weekends and subscribe to satellite channels from their home countries to ease homesickness. Simultaneously, we provide comprehensive leisure and sports facilities and hold various competitions and recreational activities to promote physical and mental balance.

Recognition of Contributions and Incentive Mechanisms: For foreign colleagues who exhibit excellence in attendance, work performance, and life management, the company has established incentive bonuses and honorary point systems to recognize their hard work and contributions with tangible rewards.

Highlights of Foreign Colleague Activities in 2025



6.4.5 Retirement System and Lifelong Career Care

GRI 201-3

Everlight Chemical is dedicated to building a secure future for our employees. We provide a robust retirement protection mechanism and extend our commitment to a Happy Workplace into our employees' retirement years, practicing lifelong care for our talent.

Statutory Pension Contributions and Protection: All employees (including senior executives) are entitled to clear retirement benefits in accordance with the law. We strictly adhere to relevant regulations to ensure the economic security of our employees after retirement:

- **Defined Benefit Plan (Old Labor Pension System):** In accordance with Article 56 of the Labor Standards Act, we conduct a regular review every March and make full contributions to the Labor Pension Reserve Fund in a dedicated account at the Bank of Taiwan to ensure the rights of employees under the old system.
- **Defined Contribution Plan (New Labor Pension System):** Under the Labor Pension Act, we contribute 6% of each eligible employee's monthly wage to their individual pension account at the Bureau of Labor Insurance. Additionally, we have established a mechanism to assist employees interested in making voluntary contributions to strengthen their personal retirement savings.

Honorable Retirement and Recognition of Merit: We hold deep respect and gratitude for senior colleagues reaching retirement age. Upon retirement, the company holds a heartwarming recognition ceremony where the highest unit supervisor personally presents a retirement trophy, commemorative gifts, and a meaningful Character Certificate. These honors acknowledge their outstanding contributions and years of dedicated service to Everlight Chemical, allowing them to embark on a new chapter of life with dignity and glory.



Chairman and President taking group photos with Advisors Lin Chao-wen and Chen Wen-cheng, along with senior executives.



VIP Homecoming Event of the association on 2025/11/05



Everlight Retirees Association: A Lifelong Extension of the Happy Workplace: We firmly believe that the connection between employees and the company should not end at the moment of retirement. The establishment of the Everlight Retirees Association is a concrete practice of extending our Happy Workplace from employment to lifelong. Currently, the association has 35 members.

- **Demonstrating Brand Warmth:** This is not only a continuous recognition of the past contributions of senior employees but also an important indicator of Everlight Chemical's practice of corporate social responsibility and its commitment to brand warmth.
- **Lifelong Belonging and Care:** Through regularly held gatherings and exchange activities, we ensure that retired colleagues continue to feel a sense of belonging to the Everlight Family, promoting their physical and mental health and social connections.
- **A Milestone in Diversity and Inclusion:** This is also one of our strategies for actively addressing the challenges of an aging society and a significant milestone in practicing workplace human rights and building a cross-generational, diverse, and inclusive culture. We hope that every member of Everlight, whether currently employed or not, can enjoy a healthy, fulfilling, and respected senior life.



Group photo of the 1st General Meeting of the Everlight Retirees Association on 2025/06/02

6.5 Talent Attraction and Cultivation: Building Sustainable Competitiveness

Material Topic

Everlight Chemical fosters a diverse, growth-oriented workplace with competitive rewards to retain top talent.

Material Topic 2		Talent Attraction and Cultivation		
Management Policy and Commitment	We are committed to building competitive compensation, benefits, and a fair workplace, combining comprehensive learning development mechanisms and digital tools (such as AI) to achieve a win-win goal of individual employee growth and corporate sustainable operation.			
Governance Organization	Human Resources Department, Corporate Headquarters.			
Management Actions	• All-round Training: Includes pre-employment practice, on-the-job mentorship, and digital blended learning to accelerate talent integration and professional enhancement. • Culture and Values: Promoting Character Education and a positive culture while establishing a cross-departmental knowledge-sharing platform. • Career Development: Implementing the TTQS (Talent Quality Management System) to deploy clear learning maps and development paths.			
Resource Investment	• Talent Pipeline: Executing the Key Position Succession Project and Business Continuity Management (BCM) manpower planning to ensure management inheritance. • Digital Transformation: Conducting AI digital tool workshops to strengthen employees' digital competencies and work efficiency. • Precision Investment: Adopting the TTQS system and allocating annual specialized training funds to strengthen senior leadership and specific professional competencies.			
Indicators and Targets	Management Indicators		Target 2026	Target 2030
	Group Employee Annual Turnover Rate (%)		≤ 15	≤ 14.5
	Average Training Hours (Hours/Person)		72	81
	Key Competency Course Completion Rate (%)		100	100
	Key Position Trainee Qualification Rate (%)		100	100

Material Topic 2 Talent Attraction and Cultivation	
Formula Definitions	- Employee Annual Turnover Rate = (Number of annual turnover employees / Annual average number of active employees) × 100%. - Average Training Hours = Total annual training hours / Annual average number of active employees. - Key Competency Course Completion Rate = (Number of personnel completing key competency courses / Number of personnel required to take key competency courses) × 100%. - Key Position Trainee Qualification Rate = (Number of personnel passing training and obtaining qualifications / Number of personnel participating in key position training) × 100%.
Evaluation and Improvement Mechanisms	- Employee performance appraisals are conducted regularly every year (May and November) to review work performance and competency development. - Based on performance appraisal results and career development reviews, training content and talent cultivation strategies are dynamically adjusted to ensure training effectiveness aligns with organizational needs.
2025 Performance	- Employee Annual Turnover Rate: 13.6%. - Average Training Hours: 68 Hours / Person.
Stakeholder Communication	- Communicate talent development directions with employees through internal communication platforms, training orientation meetings, and performance interviews. - Disclose talent cultivation policies and results in the Sustainability Report to respond to investor and social concerns.

GRI 404-1

GRI 404-2

6.5.1 Competency-Oriented Learning and Development System

We utilize a job-competency framework as our foundation, closely linking selection, cultivation, utilization, and retention with performance management. Through annual competency inventories and demand surveys, we tailor learning blueprints for employees at different levels and functions, ensuring precise investment of training resources to strengthen their core competitiveness.

— Comprehensive Education and Training

In accordance with our annual training plans, we provide diverse learning channels covering pre-employment training, on-the-job training (including enlightenment education, hierarchy-based training, and professional training), as well as opportunities for domestic or international advanced studies assigned based on business needs. We encourage continuous learning and constantly optimize course quality through post-course satisfaction surveys and feedback mechanisms.



2025 Training Overview

- Total Group employee training hours reached 133,574 hours, averaging 68 hours per employee.
- Total training expenses reached NT\$ 10.53 million (including internal and external training at Everlight Chemical).
- In 2025, 2 colleagues pursued advanced degrees while in-service; to date, a total of 40 employees have pursued master's or doctoral degrees or participated in in-service training programs, with a cumulative investment of approximately NT\$ 15.39 million.

2025 Group Employee Average Training Hours ^[Note 1] (By Gender and Category)

Category	Total Training Hours	Average Training Hours
Male Management	41,293	83
Female Management	6,343	64
Male Non-management	62,285	65
Female Non-management	23,653	58
Total Employees	133,574	68

Note 1: The statistical headcount covers 1,961 colleagues who were employed during 2025, which differs from the active headcount of 1,818 on December 31, 2025, used in the GRI 2-7 employee structure statistics.

Internal and External Training Expenses ^[Note 1]

Year	External Training Expenses	Internal Training Expenses	Total
2024	NT\$ 1.49 million	NT\$ 9.03 million	NT\$ 10.52 million
2025	NT\$ 1.02 million	NT\$ 9.51 million	NT\$ 10.53 million

Note 1: The statistical scope is primarily Everlight Chemical and does not include overseas subsidiaries or Trend Tone Imaging.

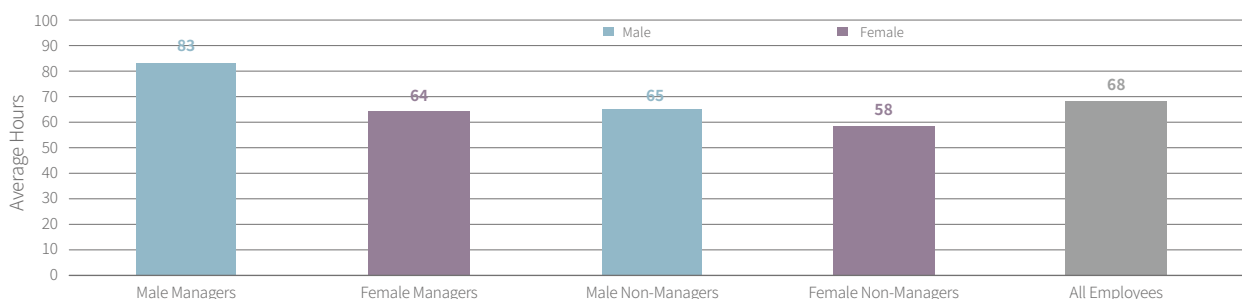
The total investment in education and training has exceeded NT\$ 10.5 million for two consecutive years. In 2025, the investment in internal training increased compared to the previous year, reflecting the company's continuous deepening of its internal training system and demonstrating its commitment to long-term talent cultivation and organizational capacity building.

— Digital Transformation and Future Talent Cultivation

To accelerate digital transformation, we actively cultivate talents with digital mindsets and skills. In 2025, we focused on the following items:

- **RPA and AI Empowerment:** Trained 14 RPA (Robotic Process Automation) seed members and held AI instructional courses with a total of 1,413 participants, totaling 140 hours.
- **Digital Transformation Projects:** Selected seed personnel to collaborate with PWC, utilizing AI tools to solve actual business pain points and promoting the popularization of digital work environments.
- **Management Pipeline Construction:** For senior successors, as well as middle and junior managers, we implemented key position competency standard settings, talent assessments, IDP (Individual Development Plan) planning, and management training courses such as TWI and MTP to comprehensively enhance leadership and management skills.

2025 Group Employee Average Training Hours (by Gender and Job Category)

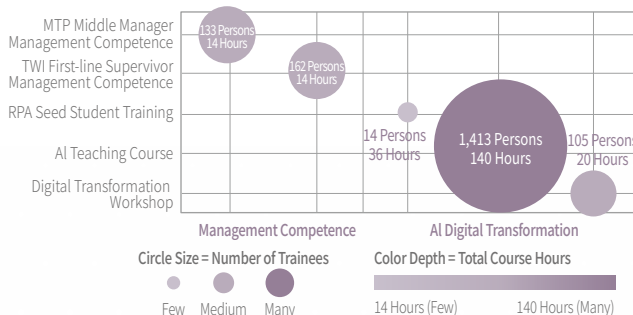


Note: Statistical coverage includes 1961 employees who were employed during the 2025 fiscal year

2025 Key Training Project Participation and Hours

Training Type	Course Name	Total Course Hours	Number of Trainees
Management Competency	MTP (Management Training Program) for Middle Managers	14	133
	TWI (Training Within Industry) for Junior Managers	14	162
AI Digital Transformation	RPA Seed Member Training	36	14
	AI Instructional Courses	140	1,413
	Digital Transformation Workshops	20	105

2025 Overview of Key Training Project Scale and Investment



— New Employee Mentorship: Integration and Knowledge Inheritance

We value the pre-employment training and adaptation of new employees. Through a systematic mentorship mechanism, direct supervisors or senior employees serve as mentors to help new hires understand work content, organizational culture, and future career development paths, thereby reducing role gaps and enhancing adaptation effectiveness. Additionally, we hold new hire seminars to build a communication bridge between new employees and management, assisting them in quickly integrating into the team.

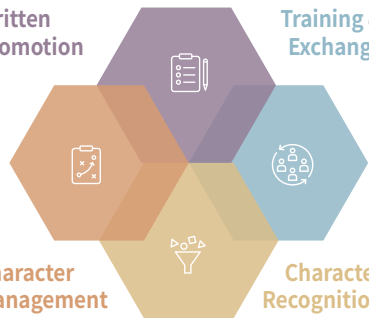
6.5.2 Unique Character Education

At Everlight Chemical, we are committed to our Character First culture. We believe that good character is the foundation of success. By incorporating character education into our daily routines through various initiatives, we help our employees develop positive qualities and build a strong, heartfelt connection with the company.

- **Practice:** Monthly character praise, monthly magazines, pocket cards, posters, and calendars.
- **System Integration:** Included in performance evaluations and new employee questionnaires.
- **Supervisor Role:** Lead by example (Servant spirit).

- (1) Report character recognitions, educational information, and experience sharing in the quarterly journal.
- (2) Distribute pocket-sized character cards for employees to learn and refer to at any time.
- (3) Post character theme posters every month to remind employees of the month's learning focus.
- (4) Print and present character calendars to every employee to sustain the practice of character learning.

Written Promotion



- (1) Emphasize the importance of Praising Character through sharing at monthly meetings and reports in the quarterly journal.
- (2) Distribute the Character Monthly Journal to encourage employees to learn and share together in both their professional and family lives.
- (3) Arrange 30 minutes of reading time for the monthly journal each month to facilitate exchange and character cultivation among employees.
- (4) Supervisors at all levels are required to deeply understand and practice character traits, passing on these values through leading by example.

Character Recognition

- (1) Character has been integrated into the employee performance appraisal system as a key indicator of job performance.
- (2) New employees are required to complete a character trait questionnaire to ensure alignment with the corporate culture.

Character Management

- Recognition of employees who meet character standards is conducted monthly during the monthly meetings of each plant or business unit.



Driving Character Education: Key Pillars and Action Plans

GRI 404-3

6.5.3 Performance Management and Diverse Career Development

We have established a comprehensive performance management and career development system aimed at stimulating employee potential and achieving the mutual growth of both individuals and the organization.

1. Regular Performance Review and Feedback

We implement regular performance appraisals (held every May and November for Everlight Chemical, and every June and December for Trend Tone Imaging) covering all regular employees. The appraisal content includes multiple indicators such as annual work priorities, professional competencies, interpersonal communication, alignment with corporate philosophy, and leadership skills.

- **100% Appraisal Completion Rate:** As of the end of 2025, all eligible regular employees have completed their performance appraisals.
- **Two-way Communication:** Supervisors conduct performance interviews with employees to have in-depth discussions regarding work performance, competency gaps, and development needs, which serve as the basis for future training and job adjustments.

2. Linking Performance with Compensation

We link performance appraisal results with compensation and bonuses to ensure the fairness and incentivization of the remuneration system. The salaries and bonuses of managers are determined based on the company's compensation standards, comprehensively considering their roles, contributions, performance, and responsibilities. These are regularly reviewed by the Remuneration Committee and submitted to the Board of Directors for approval. For sales personnel, sales bonuses are distributed based on their degree of contribution.

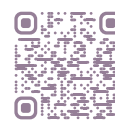
3. Diverse Career Paths

We encourage employees to pursue diverse career development. In addition to vertical promotions, we also provide opportunities for horizontal job rotation and project participation. For key talents and high-potential employees, we provide Individual Development Plans (IDP) and recommendations to assist them in achieving their professional dreams at Everlight Chemical.

6.6 Occupational Health and Safety

The Company adheres to the working policy of Safety First, Quality Second, and Efficiency Third. Based on the ISO 45001:2018 Occupational Health and Safety Management System framework, we have formulated relevant management regulations. The Occupational Health and Safety Committee regularly reviews the implementation of Safety and Health Goals, Targets, and Programs every quarter and provides corresponding guidance.

Occupational health and Safety	Content									
Management Policy and Commitment	The Company adheres to the Occupational Health and Safety policy of Respecting Life and Pursuing Zero Disasters. We fully implement and integrate OHS management systems, continuously identify and reduce OHS risks through institutionalized management, safeguard the physical and mental health of employees and all workers, and create a safe, healthy, and friendly working environment. We adopt the following strategies: 1. Implement the ISO 45001 OHS management system and seek continuous improvement. 2. Comply with OHS laws, regulations, and other requirements. 3. Provide safe and healthy working conditions. 4. Eliminate hazards and reduce OHS risks. 5. Promote employee OHS consultation and participation.									
Governance Organization	• Occupational Health and Safety Committees at the Headquarters and Plant levels. • Corporate Safety and Health Management Committee and Plant-level Safety and Health Management Teams. • Establishment of first-level dedicated safety and health units and personnel at Headquarters and Plants.									
Management Actions	• Continuously improve the performance of ISO 45001 and TOSHMS OHS management systems to strengthen workplace safety and health management. • Conduct annual disaster prevention drills and OHS education and training to enhance employees' emergency response and self-protection capabilities. • Set up safety and health organizations and personnel responsible for formulating, planning, promoting, and supervising OHS-related business.									
Resource Input	• Continuously improve the safety protection measures for machinery, equipment, and tools. • Establish smart manufacturing production lines or introduce intelligent disaster prevention facilities. • Organize health check-ups, health classification management, and health promotion activities to reduce the risk of occupational diseases.									
Indicators and Targets	<table><tr><th>Management Indicators</th><th>2026 Target</th><th>2030 Target</th></tr><tr><td>Full Injury Frequency-Severity Indicator (FSI)</td><td>0</td><td>0</td></tr><tr><td>Annual Occupational Disaster Count and Rate (%)</td><td>0 person / 0</td><td>0 person / 0</td></tr></table> Indicator Descriptions: 1. Full Injury Frequency-Severity Indicator (FSI) = Square root of (Disabling Injury Frequency Rate × Disabling Injury Severity Rate ÷ 1,000) 2. Annual Occupational Disaster Count and Rate = (Annual number of disabling injuries ÷ Number of employees at year-end) × 100%	Management Indicators	2026 Target	2030 Target	Full Injury Frequency-Severity Indicator (FSI)	0	0	Annual Occupational Disaster Count and Rate (%)	0 person / 0	0 person / 0
Management Indicators	2026 Target	2030 Target								
Full Injury Frequency-Severity Indicator (FSI)	0	0								
Annual Occupational Disaster Count and Rate (%)	0 person / 0	0 person / 0								
Evaluation and Improvement Mechanisms	— Regularly perform internal audits and management reviews to examine system operations and goal achievement. — Investigate and analyze accidents and non-conformities to continuously improve potential risks. — Track improvement effectiveness according to the PDCA cycle mechanism and include it in performance management.									
2025 Implementation Performance	• Full Injury Frequency-Severity Indicator (FSI): 0.14 • Annual Occupational Disaster Count and Rate: 3 persons / 0.16%									
Communication with Stakeholders	— Regularly communicate OHS policies, risks, and improvement results to employees through internal channels such as Labor-Management Meetings, OHS Committees, and monthly meetings. — Conduct necessary education and training for contractors and inform them of the working environment, hazard factors, and OHS regulations related to relevant laws and required measures to ensure the safety of contracted operations. — Externally disclose OHS management practices and performance in the Sustainability Report to respond to investors and social concerns.									



Everlight
Chemical OHS
Policy

6.6.1 OHS Management System and International Certification GRI 403-1

To ensure the safety and health of workers, Everlight Group has fully introduced the OHS management system. Among them, the parent company, Everlight Chemical, established it according to regulations, while Everlight (Suzhou) and Trendtone Photoconductor adopted high-standard voluntary implementation, demonstrating the importance placed on OHS.

All production sites of the Group passed the annual certifications for DNV's ISO 45001:2018 and the



ISO 45001
Occupational Health
and Safety (OH&S)
Management
Systems Certification

parent company Everlight Chemical's TOSHMS in October 2025. Regarding the 22 minor non-conformities and 35 observation items discovered during the audit process, all locations have actively completed all improvements. Through the operation of the management system and external audit mechanisms, we strictly require all members to implement management regulations, ensuring the continuous effectiveness and protective power of the system.



6.6.2 Management System Coverage Rate

Everlight Group implements rigorous hazard identification and risk assessment mechanisms, conducting systematic analyses of the working environment, equipment, and processes at each operating site, and adopting corresponding preventive and control measures based on the assessment results. We use the ISO 45001:2018 international standard as the management core to ensure the most comprehensive protection for workers' safety and health.

OHS Management System Coverage GRI 403-8

The Group prioritizes resource investment in high-risk production areas. As of the end of 2025, all production sites of the Group (including Plants I to IV, Trend Tone Imaging, and Everlight Suzhou) and the Corporate Headquarters have passed 100% ISO 45001 certification. The sites not included in the certification are mainly overseas and domestic sales offices with fewer personnel, simple operations, and lower risk levels; however, they must still comply with the Group's unified safety management principles.

2025 Statistics on Personnel Covered by ISO 45001:2018 Management System

Type	Sites with ISO 45001:2018 Certification					Sites without ISO 45001:2018 Certification				Total Personnel	Coverage Rate
Number of People	Corporate HQ	Plants I to IV	Trendtone Photoconductor	Everlight Suzhou	Subtotal	Sales Offices (Taiwan)	Sales Subsidiaries (China)	Subsidiaries (USA, Netherlands, Turkey, Vietnam)	Subtotal		
Employees	155	1157	188	145	1,645	11	84	74	169	1,814 ^[Note 1]	91%
Non-employees ^[Note 2]	0	14	2	0	16	0	0	0	0	16	100%

Note 1: The Group employee count excludes employers (referring to business owners or persons responsible for business operations) as defined by the Occupational Safety and Health Act.

Note 2: Non-employees refer to contractor workers permanently stationed at the plant to perform maintenance, soil remediation, catering services, and cleaning operations. The Company includes their safety in unified management to protect their rights and environmental safety.

※ The personnel calculation is based on the values as of the end of the reporting period (2025/12/31).

— Non-employee Workers GRI 2-8

In addition to the aforementioned permanent employees, as of the end of 2025, the Group had a total of 16 workers ^[Note 1] not directly employed by Everlight (stationed personnel) permanently at the Company's operating sites, responsible for auxiliary tasks such as maintenance, environmental pest control, catering, and cleaning. The overall situation showed no significant fluctuations compared to 2024.

Note 1: The personnel calculation is based on the values as of the end of the reporting period (2025/12/31).

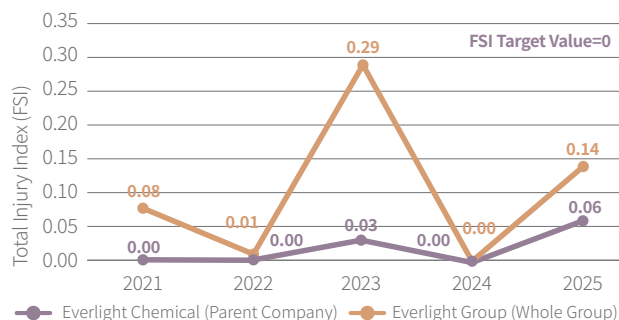
6.6.3 2025 Key Performance Indicators (KPI) Achievement

We set challenging OHS performance indicators and strive to achieve the ultimate goal of Zero Disasters through rigorous management and continuous improvement mechanisms.

Indicator 1: Full Injury Frequency-Severity Indicator (FSI) Performance

FSI is an indicator that comprehensively considers the frequency and severity of disabling injuries, objectively reflecting overall safety performance. In 2025, although the FSI of the parent company and the Group showed slight fluctuations, the long-term trend remained at an extremely low level, far superior to the industry average, indicating that various risk control measures continue to be effective. We maintain a high-standard Zero Disaster commitment for our short-, medium-, and long-term goals.

2021-2025 Everlight Chemical and Group Total Comprehensive Injury Index (FSI) Trend Chart



Historical FSI^[Note 1] Trends and Targets

Statistical Scope	2021	2022	2023	2024	2025	Short-term Target	Medium-term Target	Long-term Target
Everlight Chemical (Parent Co.)	0.00	0.00	0.03	0.00	0.06	0.00	0.00	0.00
Everlight Group (Entire Group) ^[Note 2]	0.08	0.01	0.29	0.00	0.14 ^[Note 3]	0.00	0.00	0.00
Industry Average Reference ^[Note 4]	0.46	0.22	0.22	0.31	0.38	-	-	-

Note 1: The statistical subjects for FSI are all employees of the Group.

Note 2: The Group data scope includes the parent company and all domestic and overseas subsidiaries. For some earlier years, integrated Group statistics were not conducted, indicated by -.

Note 3: For detailed occupational accident analysis for 2024 and 2025, please refer to the Occupational Accidents and Injuries section of this chapter.

Note 4: The industry average refers to the average data of Other Chemical Product Manufacturing released by the OSHA for the past three years. The Company's historical FSI performance is significantly better than the industry average.

Indicator 2: Deepening the Effectiveness of Process Safety Management (PSM)

To control risks at the source, we continued to deepen PSM in 2025. Key results are as follows:



Expert Collaboration to Optimize HazOp

Engaged external experts for workshops and guidance, incorporating international best practices to optimize our existing Hazard and Operability (HazOp) methodology.



Focused Management of High-Risk Processes

Each specific facility completed guidance-based plans for selected "high-risk processes" with deep-dive evaluations to ensure risks are controllable at critical nodes.



Senior Management Engagement and Outcome Presentation

Hosted a PSM Outcome Presentation, inviting senior management to fully participate and review. Demonstrates management's commitment to improve process safety performance.

GRI 403-1

6.6.4 Multi-level Performance Evaluation and Supervision Mechanism

Everlight Group has constructed a strict OHS supervision system. Through regular reviews and audit mechanisms, we ensure that the management system is continuously optimized in response to environmental changes, thereby protecting every worker's safety.

I. Systematic Review and Discussion System

We implement all-round supervision from the production floor to senior decision-making levels through regular meetings at different levels:

- **Plant Policy Plan Review (Quarterly):** Follow-up and analysis of specific safety goals and implementation progress for each plant area.
- **Sustainability Committee Review (Semi-annually):** Cross-departmental coordination and review of OHS strategies and sustainability indicators by the senior management team.
- **OHS Management Review Meeting (Annually):** Annual summary according to ISO 45001 requirements to examine the suitability, adequacy, and effectiveness of the management system.

II. 2025 OHS Audit Implementation Results

Qualified audit teams carried out annual internal ISO 45001 audits at various Group sites, ensuring continuous optimization of the management system through the PDCA cycle. To ensure implementation reaches the grassroots level, we formed a project team of qualified internal auditors to strictly execute annual internal audit plans for each site.

— Internal Audits:

Internal Audit Site	Corporate HQ	Plant I	Plant II	Plant III	Plant IV	Trend Tone	Everlight Suzhou	Total
Frequency	1	2	2	2	2	1	1	11 Sessions

III. External Certification and Effectiveness Confirmation

In addition to rigorous internal control mechanisms, all the aforementioned sites underwent external annual audits by a third-party professional certification body (DNV) in October 2025. Through deep inspection from an expert's external perspective, the effectiveness of Everlight Group's management system operation is continuously verified and aligned with international safety trends.

GRI 403-5

6.6.5 Safety and Health Management Measures and Results

SASB RT-CH-320a.2

Everlight Group embeds Safety into its DNA, adhering to the 12 principles of Green Chemistry to eliminate high-hazard raw materials at the source and develop low-hazard processes. Through systematic management mechanisms, we minimize OHS risks to create a zero disaster, low risk working environment.

A. Smart Chemical Management: Protection Standards Beyond Compliance

The chemical management policy is: Recognizing the importance of safely using chemicals for human health and the environment, strictly abiding by Taiwan and international chemical laws and regulations, building a safe chemical use environment, 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.

To achieve this vision, we construct a tight protection network through the following specific strategies:

- **Preventive Mechanism:** Implement GHS hazard communication training, perfect Safety Data Sheets (SDS) and hazard labeling, and promote Respiratory Protection Programs and precise wearing of Personal Protective Equipment (PPE) for high-risk substances.
- **Self-Environmental Monitoring:** We regularly perform workplace environment measurements. In 2025, 100% of measurement results met legal allowable standards. Furthermore, multiple plants conducted voluntary monitoring of non-legally required noise, heat indices, and specific chemicals (such as pyridine), demonstrating a high level of concern for colleagues' health.

2025 Workplace Environment Measurement and Self-Management Statistics by Site

Site	CO2	Organic Solvents	Specific Chemicals	Noise	Dust	Other Voluntary Monitoring Items
Corporate HQ	2 times	-	-	-	-	-
Plant I	2 times	2 times	2 times	1 time ^[Note 1]	0 times	-
Plant II	2 times	2 times	2 times	2 times	2 times	-
Plant III	2 times	2 times	2 times	2 times	2 times	Wet Bulb Globe Temperature (2 times)
Plant IV	2 times	2 times	2 times	2 times	2 times	Toxic substance - Pyridine (2 times)
Trendtone Photoconductor	2 times	2 times	2 times	2 times	2 times	-
Everlight Suzhou ^[Note 2]	-	-	1 time	1 time	1 time	Illuminance, power frequency electric field, ozone (1 time)

Note 1: Voluntary testing is implemented for noise operations that are not legally required to serve as a basis for engineering improvement.

Note 2: Testing frequency is set according to local regulations and company self-management needs. This table includes multiple voluntary monitoring data (such as noise engineering improvement basis, heat index monitoring, etc.) aimed at driving environmental improvement through data.

B. Rigorous Operational Control and Contractor Management

Everlight Group ensures every step of the operation meets the highest safety standards through five core management pillars:

- 1. Equipment and Dangerous Machinery Management:** 100% certification management is implemented for dangerous equipment such as boilers and pressure vessels; special machinery undergoes regular automatic inspections and type certifications by professionals to ensure intact protection performance.
- 2. Green and Safe Procurement:** In 2025, the total investment in safety and health-related procurement reached NT\$37.66 million. All procurement cases must pass OHS reviews, and procurement of Three-No products with unknown information is strictly prohibited to ensure every item entering the plant complies with safety regulations.
- 3. High-Risk Permitted Operations:** Implementation of the Permit Before Work system. In 2025, a total of 7,289 work permits were issued for high-risk operations such as hot work, work at heights, and confined spaces, each undergoing strict risk assessment and protection confirmation.
- 4. Health Protection and Safety Management for Contractors and Dispatched Personnel:** Everlight Chemical regards contractors and dispatched personnel as a Safety Community. To implement SASB RT-CH-320a.2 indicators, we not only focus on the prevention of occupational accidents but also deepen the monitoring and management of long-term health risks, strictly executing hazard notification and pre-entry education (see 6.6.8). To reduce long-term and chronic health risks, we proactively introduce external resources and professional medical consultations:
 - **On-site Health Guidance:** Cooperated with the Occupational Safety and Health Prevention and Rehabilitation Center to hold 5 contractor exchange symposiums and on-site health guidance, implementing preventive medicine at the work site.
 - **Two-way Communication Consultation:** Handled 829 cases of contractor operation consultation throughout the year, instantly resolving safety and health concerns on-site; issued 40 violation notices for contractor misconduct, effectively preventing major accidents through immediate correction and deficiency tracking, and ensuring operational procedures meet health protection standards.

In 2025, contractor operations achieved the Zero Accident goal.



5. Management of Change (MOC): For changes in products, processes, or technology, compliance and risk assessments are implemented.

- 🔍 In 2025, 179 OHS-related change applications were handled, ensuring every change is accompanied by a safety assessment.

C. PDCA Continuous Improvement of Non-conformities

We have established a transparent deficiency reporting mechanism. A total of 225 non-conformities were issued in 2025, with 222 cases completed and closed,

- 🔍 **reaching a closure rate of 98.6%.**
The remaining 3 cases (3 at Plant III) are complex improvement items discovered during senior management inspections and are currently being tracked by dedicated units to ensure root causes are eliminated.

GRI 2-25

GRI 403-2

GRI 403-8

SASB RT-CH-320a.2

6.6.6 OHS Hazard Identification and Risk Management

Everlight Group prioritizes prevention over cure and institutionalizes hazard identification and risk assessment. We not only strive to comply with ISO 45001:2018 international standards but also actively introduce industry-leading safety practices, dedicated to building a Zero Disaster resilient workplace through the full participation PDCA cycle.

I. Risk Identification Mechanism with Full Participation

We firmly believe that frontline workers are key to risk management. All certified sites of the Group have established Hazard Identification, Risk and Opportunity Assessment Control Procedures and empowered colleagues with the ability to identify hazards:

- **Professional Training Empowerment:** All workers must complete relevant competency training to ensure they possess the ability to accurately identify operational risks.
- **Job Safety Analysis (JSA):** Each unit uses the JSA method to break down operational steps and identify potential hazards one by one.



Hazard
Identification
Steps and
Description

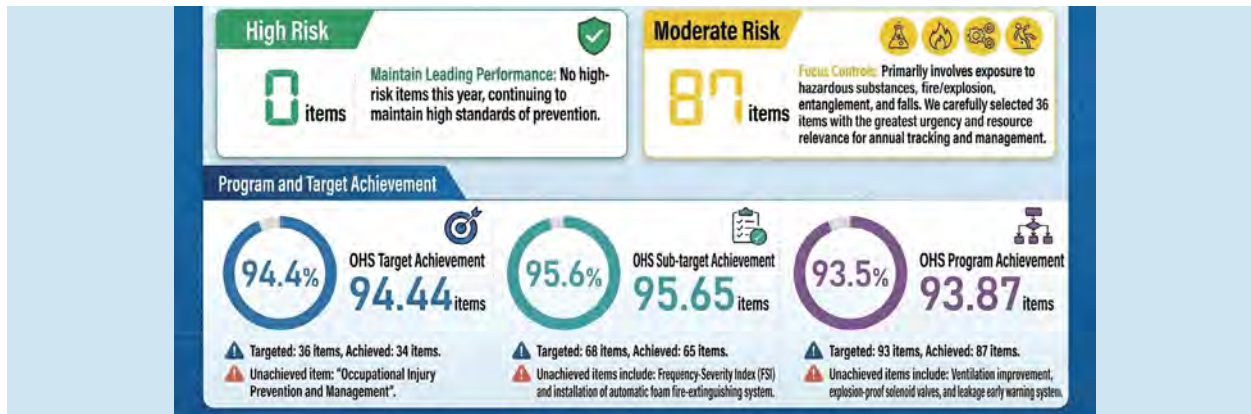


- **Continuous Improvement Mechanism:** Integrate industry best practice templates for rolling optimization of machinery, workplace environment, and personnel behavior.

II. 2025 Risk Inventory and Goal Implementation Results

Everlight Chemical conducts annual inventories according to internal procedures and formulates corresponding OHS goals, targets, and programs based on identified risks.

2025 Risk Inventory and Management Program Achievement



III. Transparent Disclosure and Review for Improvement

Regarding goals not 100% achieved in 2025 (such as FSI goal of 0, fire and explosion system optimization, ventilation improvement, etc.), the Company has taken the following active actions:

- **In-depth Review and Correction:** For unachieved items, OHS units and relevant plants co-analyzed reasons, including technical difficulties in engineering improvement, resource allocation, and environmental constraints.
- **Continuous Tracking Management:** All uncompleted programs and system constructions have been included in the 2026 key implementation plan. We do not evade problems but turn them into driving forces for the next stage of refinement to ensure risk prevention measures are finally implemented.

GRI 2-25

GRI 403-4

6.6.7 OHS Communication, Participation, and Consultation

Everlight Group values safety suggestions from every colleague. Through formal committees, grievance mechanisms, and diverse communication channels, we establish a transparent and real-time dialogue platform, ensuring safety awareness can exert substantial bottom-up influence.

I. OHS Committee: Labor Representation Exceeding Regulations

The Group has established Occupational Health and Safety Committees according to law at the Corporate HQ and each production base (Plants I to III, Trendtone Photoconductor, and Everlight Suzhou).

- **High Ratio of Labor Participation:** Labor representative seats at Taiwan sites are maintained at over 1/3.



In 2025, the committees held a total of 24 meetings, with an average labor representative participation rate of 43%, showing colleagues' active involvement in safety decisions.

- **Comprehensive Review Mechanism:** The committee meets regularly every quarter to conduct in-depth reviews and coordination on 11 key issues, including OHS education and training, environmental monitoring plans (results must be announced), occupational disease prevention, health promotion, and floor management performance.

Management Scope	Key Review and Monitoring Items
Strategy Regulations and Plans	1. Policy Suggestions: Review revisions and development suggestions for OHS policies. 2. Management Planning: Approve annual OHS management plans and education/training schemes. 3. Resource Allocation: Coordinate and review budgets and manpower for OHS.
Hazard Prevention and Monitoring	4. Workplace Environment Monitoring: Review monitoring plans and results, taking necessary measures (plans involve labor participation and public results). 5. Source Management: Approve hazard prevention and safety protection measures for machinery, equipment, and raw materials. 6. Contractor Management: Review OHS matters for contracted business to reduce external collaboration risks.
Performance Evaluation and Improvement	7. Audit Supervision: Track the effectiveness of automatic inspections and OHS audits. 8. Performance Audit: Evaluate floor management performance to stimulate OHS competitiveness across units. 9. Proposal Management: Handle employee OHS proposals, implementing a bottom-up communication mechanism.
Health Promotion and Investigation	10. Holistic Health: Plan health management, occupational disease prevention, and mental health promotion activities. 11. Accident Investigation: Review occupational accident reports, analyze root causes, and supervise the implementation of recurrence prevention measures.

II. Safety First: Implementing the Right to Refuse Unsafe Work and Zero Hazard Reporting

We empower workers with the highest safety autonomy to ensure timely mitigation before dangers occur:

- **Right to Refuse Unsafe Work:** If a worker discovers immediate danger while performing duties, they may exercise the right to refuse to stop work and evacuate to a safe location without endangering others. The Company clearly commits to not disciplining workers who reasonably exercise this right and discloses emergency response measures in Standard Operating Procedures (SOPs).
- **OHS Opinion Feedback:** Colleagues can fill out an OHS Opinion Form at any time to report hazard conditions, which are immediately addressed by responsible units, triggering corrective and preventive mechanisms.

🔄 In 2025, 22 opinion forms were processed, and all information was openly communicated in the system.

III. Grievance Mechanism and Human Rights Protection GRI 2-25

To safeguard colleagues' rights and promptly correct negative impacts, the Company has established grievance windows managed by personnel unit heads at each plant:

- **Transparent Remediation Path:** Based on Article 32 of the Labor Inspection Act and relevant internal regulations, grievance announcements and feedback mechanisms have been established.

🔄 2025 Implementation Performance: No cases of workplace unlawful infringement or sexual harassment grievances occurred this year. There were 0 cases related to general employee rights impairment.

IV. Diverse Communication Channels and Frequency

We have constructed a dense communication network, ensuring the unimpeded flow of OHS information through fixed meetings and occasional project surveys.

Note: External communication methods are detailed in Chapter 2 Stakeholders and Material Topics and Chapter 7 Community Involvement and Participation in External Associations and Organizations.

2025 Internal Communication Performance Statistics

Communication Channels	Frequency	2025 Number of Communications	Core Goals
Labor-Management Consultation Meeting	Quarterly	4	Maintain harmonious labor-management relations, negotiate rights and interests
OSH Management Committee	Annually	1	Safety and health strategy review, performance verification
Incident Investigation and Review Meeting	Irregular	45	Accident root cause analysis, preventive measures for recurrence
Non-conformity Review Meeting	Irregular	33	Audit deficiency tracking, management system optimization
OSH Communication Feedback	Open anytime	22	Conduct timely internal and external communication
OSH Management Team	Annually	1	Annual OSH target and policy planning
Environment Satisfaction Survey	Annually	1	Gather feedback for optimizing physical workplace environment
Employee Year-End Forum	Annually	1	Two-way exchange of opinions, sharing of annual outlook

6.6.8 OHS Education Training and Emergency Response

Everlight Group firmly believes that Knowledge is the best protective gear. We strengthen colleagues' safety literacy through systematic education and training and transform safety awareness into reflexive response capabilities through high-frequency simulation drills, constructing an indestructible safety line for the plants.

I. Comprehensive Education and Training: Covering Employees and Contractors

We tailor a three-level training system for different targets and functional needs, ensuring every person entering the plant possesses the ability to identify risks and protect themselves.

1. 2025 Employee OHS Training Results

In 2025, total employee training hours reached 9,737, demonstrating the Company's continuous investment in human safety capital.



2025 Annual Occupational Safety and Health Training Outcomes

Training Type	Target Audience	2025 Total Person-Times	2025 Total Hours
Pre-employment Training	New Hires and Transferred Personnel	224 Person-Times	1,808 Hours
Legal and Regulatory Certification Training	Initial and Refresher Certification Personnel	641 Person-Times	4,136 Hours
In-service Training	Specific or General Operators	551 Person-Times	3,793 Hours
Grand Total		1,416 Person-Times	9,737 Hours

Comprehensive deepening of training in 2025, enhancing full staff safety awareness and professional skills, to co-create a zero-disaster workplace.



2. 2025 Contractor Safety Enhancement Results

We regard contractors as a safety community, strictly executing hazard notification and pre-entry education to achieve co-prosperous safety management.

Total Hazard Notifications: **11,825 person-times**.

Project Education Training: **266 sessions held**, with cumulative training for **1,444 person-times**.

II. Emergency Response System: Constructing a High-Resilience Safety Line

Everlight Chemical adheres to the principle of Prevention First, Fast Response, regarding emergency response capability as a core indicator for protecting employee life and safety. Through the three pillars of Awareness Promotion, Professional Training, and Practical Drills, we have constructed a comprehensive Emergency Response Plan for potential scenarios such as fire, chemical leakage, natural disasters (earthquakes/typhoons), and transportation accidents.

- ☉ In 2025, the Group held 149 emergency response meetings and field drills to ensure Notification, Evacuation, and Recovery can be achieved in the shortest possible time when fire, chemical leakage, natural disasters (earthquakes/typhoons), or transportation accidents occur.

Practical Case:

Night Fire Response Simulation Drill at Everlight Plant III

To verify response resilience during low-manpower periods, we conducted a deep drill for high-risk scenarios in 2025:

Drill Item	Details
Case Type	Fire Response on 1F of Building A, Everlight Plant III
Simulation Scenario	A toluene leakage caused by a hose detachment while filling toluene in the tank area, which sprayed onto a running forklift and ignited a fire. The fire rapidly spread back to the tank area along the pipeline.
Response Core	1. Challenging Limits: Specifically simulating autonomous response capability during night shifts with sparse manpower. 2. Multi-shift Linkage: The commander led the collaboration of six major classes: notification, firefighting, protection, guidance, and medical aid. 3. Equipment Familiarity: Strengthening the operation speed of Emergency Shut-off valves by area personnel.
Drill Effectiveness	Successfully verified personnel's judgment accuracy under pressure and completed a review of process deficiencies, which were included in the 2026 improvement plan.



GRI 403-3

GRI 403-6

SASB RT-CH-320a.2

6.6.9 Occupational Health Services and Health Promotion

Everlight Group regards employees as its most precious asset. We construct a health protection system superior to regulations. In addition to the Company bearing full costs for health checks at a frequency higher than legally required, we combine professional medical teams to implement Health Classification Management to ensure every colleague can excel in a protected environment.

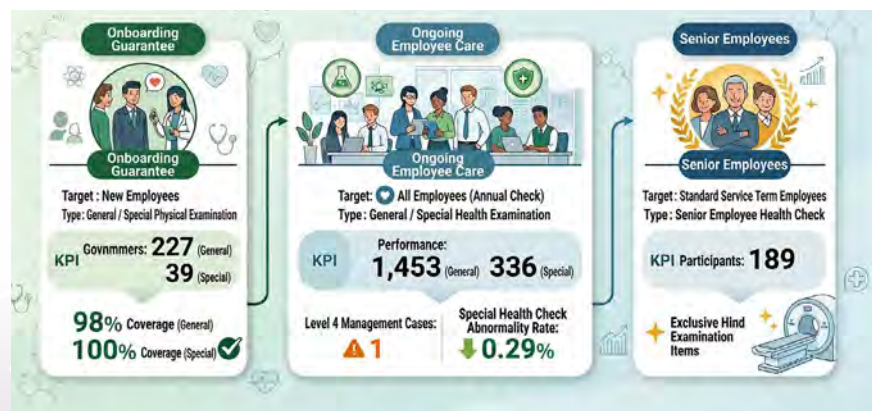
I. Prevention is Better than Cure: Classified Management and Professional Monitoring

We implement an annual health check for current employees and more rigorous special health checks and tracking for workers engaged in operations particularly hazardous to health (such as production, quality assurance, R&D, and environmental protection).

2025 Employee Health Check Performance

Note 1: Special health check abnormality rate = Level 4 Management / Total personnel.

Note 2: Everlight Suzhou's health checks are divided into general and occupational checks. In 2025, 1 person was abnormal; related operations have been stopped and a confirmation letter signed.

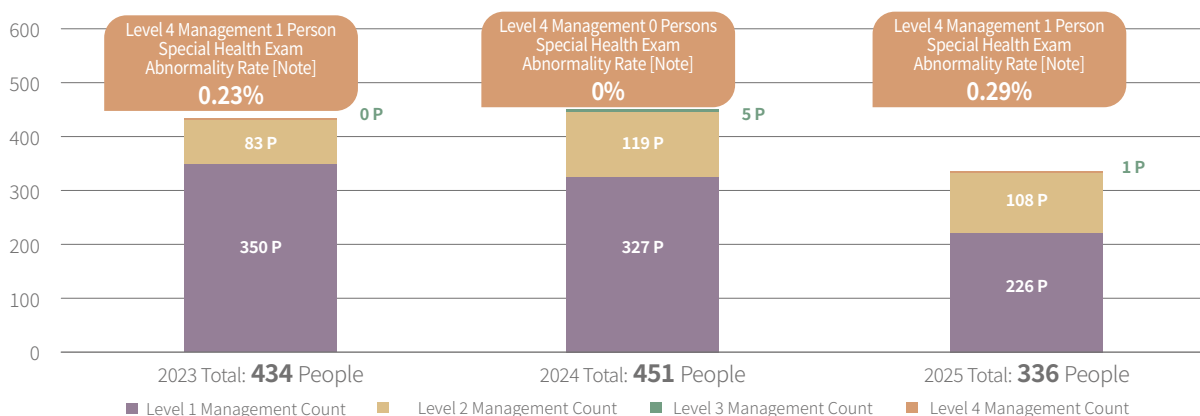


II. Annual Special Health Check Results: Data Testifying to Care

We establish transparent and rigorous health resumes through long-term monitoring of the physiological status of colleagues in high-risk operations. The data trend from 2023 to 2025 shows that the vast majority of examined colleagues stably remain in the Level 1 and Level 2 health categories, demonstrating the significant effectiveness of the Company's environmental control and protection measures.

Regarding Level 4 Management, the core of health alerts, the Company adheres to the principles of honest disclosure and active response: in 2024, we achieved the excellent performance of 0% abnormality rate. For the 1 person (0.29%) identified under Level 4 management in 2025, the Company immediately initiated occupational physician interviews, workplace environment surveys, and work fitness adjustments to ensure the colleague's health is not impaired by occupational exposure. This trend chart is not just operational data but concrete testimony to our commitment to Universal Health and a Safe Workplace.

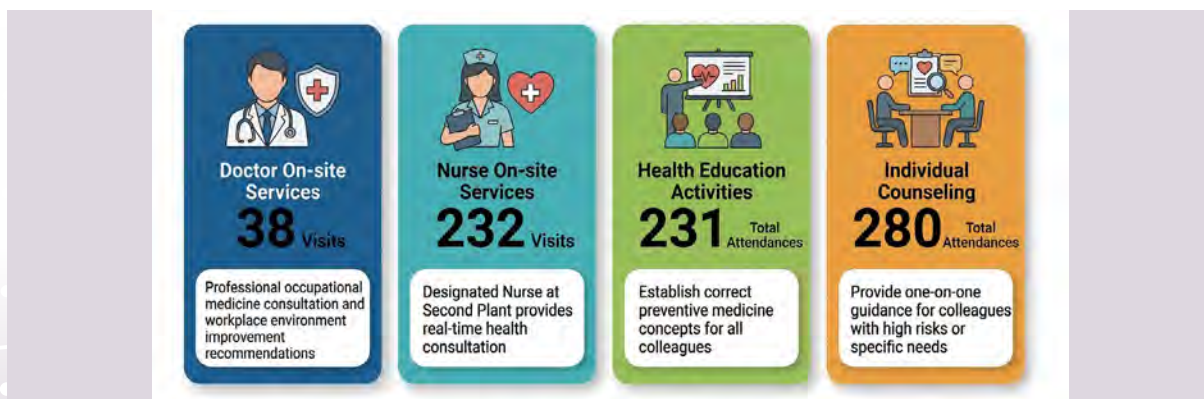
2023-2025 Special Health Examination Graded Management Achievements



Note: If a colleague's special check results reach Level 2, a physician interview and guidance will be arranged. If it reaches Level 4, the Work Stop, Site Survey, Fit Work Assignment trilogy is immediately initiated to ensure health is not impaired by operations.

III. Physician and Nurse On-site Services

We implement on-site medical guidance, bringing professional health resources to the plant frontline. In 2025, the on-site service capacity at each plant (including Taiwan HQ, Plants I-IV, and Trendtone Plants I-III) was as follows:



IV. Four Major Occupational Safety Protection Plans: Safeguarding Diverse Groups

We implement health protection or prevention programs, targeting middle-aged and senior workers, as well as night-shift workers, and fulfill the four major programs in accordance with regulations to eliminate potential health threats through systematic identification and improvement.

Item	Maternal Health Protection			Abnormal Workload Notification Cases	Ergonomics Improvement Cases	Workplace Unlawful Infringement Prevention
	Pregnancy	Within 1 yr of childbirth	After 1 yr, still breastfeeding			
People/Cases	7 people	3 people	0 people	0 cases	1 case	0 cases

- **Maternal Health Protection:** Cared for 10 pregnant or post-childbirth colleagues in 2025. Physicians evaluated environmental hazards and implemented necessary protection and work adjustments to ensure mother and infant health.
- **Overwork Prevention (Abnormal Workload):** Through system questionnaires and proactive HR care, interviews are arranged for high-risk colleagues.
 - 2025 maintained **0 cases** of work-induced disease.
- **Ergonomic Hazard Prevention:** Combining musculoskeletal questionnaires and physician guidance, a major engineering improvement was completed.
 - In 2025: **Replacing traditional carts with manual lift platform carts**, effectively reducing the human handling load, with a 100% improvement completion rate.
- **Workplace Unlawful Infringement Prevention:** The Chairman signed a Zero Tolerance statement to ensure workplace dignity is not violated.
 - 2025 maintained **0 grievance** records.

V. Everlight LOHAS Life: Health Promotion and Green Diet

We extend the concept of health to colleagues' daily lives and diet, creating a vibrant work atmosphere.

— Diverse Sports and Outdoor Activities:

- **Taiwan-wide Connection:** Plant 2 actively participated in the National Workplace Safety and Health Week to strengthen the OHS consensus among all members.
- **Natural Stress Relief:** Organized bird watching in Danan Forest Park, group activities in Dongyanshan, and cornhole competitions, attracting over 300 person-times in 2025.
- **Self-fitness:** Support employees in participating in marathons, Ba-Duan-Jin, yoga, and other clubs, with a total of 62 seed students driving the sports trend. (See Chapter 7 for employee activities).

— Green Food Restaurants and Nutrition Management:

- **Nutrition Calculation:** Meals are calorie-counted by nutritionists, providing healthy staples like sweet potato rice and brown rice, and adhering to steaming instead of frying, reduced seasoning, and elimination of processed products.

— Environmentally Friendly:

- **Plant 2** plans to complete Green Food Restaurant certification in 2026.
- **Plant 3** has applied for Environmental Protection Restaurant status, providing a low-carbon dining environment.
- **Plant 4** has joined the Ministry of Environment's Net-Zero Green Life Eco-friendly Restaurant ranks to implement sustainable catering.



■ National Occupational Safety & Health Week - Everlight Plant II

6.6.10 Occupational Accidents, Injury Statistics, and Safety Supervision

GRI 403-9

SASB RT-CH-320a.1

RT-CH-540a.1

RT-CH-540a.2

Everlight Group strictly enforces an accident notification and investigation system covering all employees and contractors. We proactively identify risks through data analysis and the PDCA continuous improvement cycle.

I. Accident Notification Mechanism and Performance

We utilize clear reporting protocols to immediately alert senior management of major risks, maintaining a strong safety record.

Highest Notification Level Table by Region

Type \ Region	Everlight Chemical	Trendtone Imaging	Everlight Suzhou
Death or Serious Occupational Injury	President	President	Plant Manager
Recordable Occupational Injury	Plant Manager	President	Plant Manager

— **Efficient Escalation:** Fatalities and serious injuries are reported directly to the Group President for immediate resource allocation.

— **Five-Year Record (2021-2025):** The Group achieved zero fatalities, zero occupational diseases, and zero transportation accidents.

II. Near-miss Analysis and Risk Prevention

We encourage proactive near-miss reporting to prevent major accidents. Increased reporting in 2025 reflects heightened employee safety awareness.

2021-2025 Trend Table of Near-miss and Safety Events

Year / Type	Near-miss		Safety Events	
	Process Near-miss	Non-process Near-miss	Process Safety Events	Non-process Safety Events
2021	14	8	4	19
2022	9	12	5	20
2023	4	31	9	27
2024	39	110	4	40
2025	12	151	6	41

🔍 **2025 Performance:** Process safety events increased by 2 cases, primarily involving chemical leaks.

🔍 **Countermeasures:** We upgraded tank liquid level alarms and pipeline labels, updated shutdown checklists, installed leak/overpressure detectors, and secured external remote connections.

Note 1: A near-miss is an event that could have caused harm or damage but ultimately did not (ISO 45001:2018).

III. 2025 Employee Occupational Injury Analysis

GRI 403-9

In 2025, Group employees worked 3,492,467 hours. The Disabling Injury Frequency Rate (FR) was 0.85, the Severity Rate (SR) was 24, and the Full Injury Frequency-Sev erity Indicator (FSI) was 0.14.

2021-2025 Employee Injury Statistics

Year / Item	Number of Fatalities		Total Disability		Permanent Partial Disability		Temporary Total Disability		Absentee Rate (AR) %	Occupational Injury Fatality Rate	Occupational Disease Rate (ODR)	Injury Rate (IR)		Lost Day Rate (LDR)	Process Safety Total Incident Rate (PSTIR)	Process Safety Event Severity Rate (PSESER)	Percentage of Injured Group Employees %	Total Group Employees	Number of Injured Group Employees
	Cases	Days	Cases	Days	Cases	Days	Cases	Days				Serious	Recordable						
2021	0	0	0	0	0	0	4	23	1.07	0	0	0	5.04	6.44	0.22	No data	0.23	1748	4
2022	0	0	0	0	0	0	1	4	5.21	0	0	0	4.27	1.14	0.28	0.91	0.05	1814	1
2023	0	0	0	0	1	100	5	87	1.14	0	0	0.28	5.36	52.82	0.50	0.50	0.32	1824	6
2024	0	0	0	0	0	0	1	2	6.74	0	0	0.28	2.02	0.57	0.23	0.34	0.05	1819	1
2025	0	0	0	0	0	0	3	87	1.81	0	0	0.85	3.43	24.91	0.34	0.68	0.16	1814	3

Note 1: PSTIR and PSESER are calculated per 200,000 work hours (truncated to two decimal places).

Note 2: Fatality rate, ODR, IR, and LDR are calculated per 1,000,000 work hours (truncated to two decimal places).

Note 3: Commuting accidents are excluded.

Note 4: Serious injuries include both permanent total and partial disabilities.

2025 Disabling Injury Cases and Strengthening Measures

Deep root cause analysis and corrective actions have been implemented for the 3 disabling injuries occurring this year:

Injury Type	Case Summary	Strengthening Management Measures
Contact with harmful substances	During hydrofluoric acid recovery operations, chemicals dripped onto the ankle.	Strengthen high-risk chemical operation management: Suspend operations, review and revise SOPs, and implement supervisor double-confirmation of PPE.
Sprain	While dodging an operating strapping machine, the foot touched a baffle.	Optimize equipment operation areas: Expand safety warning lines and strengthen machinery operation training.
Fall	Slipped while descending stairs and hit a railing.	Behavioral safety communication: Promote Hazard Prediction activities and incorporate daily safety reminders.

Outlook: Despite a slight increase in disabling injuries, we are utilizing daily OHS inspections to drive improvements toward a zero-disaster environment.

IV. Non-employee (Contractor) Safety Performance

The Group maintains equally high-standard protection for non-employees (stationed service personnel). In 2025, total work hours for non-employees reached 31,872 hours, achieving the safety target of 0 injured persons, which reflects the solid effectiveness of our contractor management.

Occupational Injury Statistics for Non-employees

Year / Item	Fatalities		Total Disability		Permanent Partial Disability		Temporary Total Disability		Absentee Rate (AR) %	Occupational Injury Fatality Rate	Occupational Disease Rate (ODR)	Injury Rate (IR)		Lost Day Rate (LDR)	Process Safety Total Incident Rate (PSTIR)	Process Safety Event Severity Rate (PSESER)	Percentage of Injured Non-employee %	Total Non-employees	Number of Injured Non-employees
	Cases	Days	Cases	Days	Cases	Days	Cases	Days				Serious	Recordable						
2021	0	0	0	0	0	0	0	0	0	0	0	No Data	No Data	No Data	No Data	No Data	6.25	16	1
2022	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	15	0
2023	0	0	0	0	0	0	1	92	0	0	0	0	0.28	26.01	0	0	6.66	15	1
2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	0
2025	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	16	0

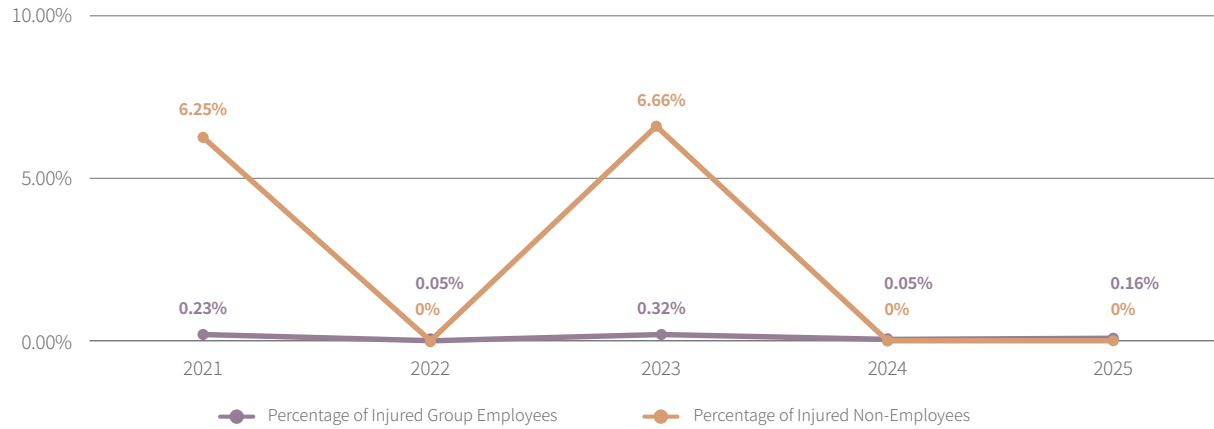
Note 1: PSTIR and PSESER are calculated per 200,000 work hours (truncated to two decimal places).

Note 2: Fatality rate, ODR, IR, and LDR are calculated per 1,000,000 work hours (truncated to two decimal places).

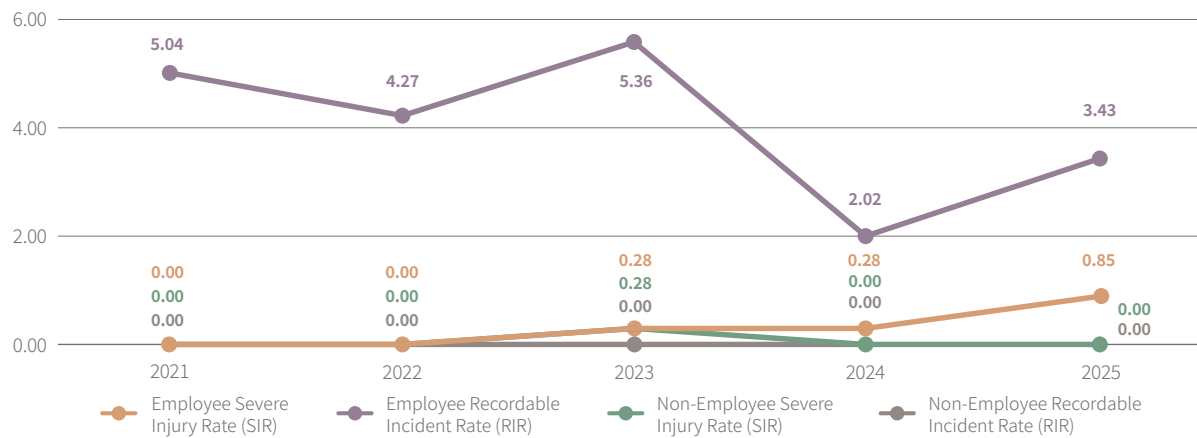
Note 3: Non-employees are on-site service providers not directly employed by Everlight Group.

Note 4: Commuting accidents are excluded.

Historical Injury Percentage



Historical Injury Rates (IR)



01

02

03

04

05

06

07

08

V. Safety Supervision and Participation: Led by Senior Management, Co-created by All

- **Senior Management Inspections:** In 2025, the Chairman and President personally executed 8 sessions of high-level safety inspections, conducting face-to-face communication with frontline colleagues on potential risk issues (such as injuries, chemical splashes, and fires), demonstrating the top-down implementation of safety culture.



Chairman conducting safety walkaround.



General Manager conducting safety walkaround.

- **Full Participation in Improvement Proposals:** To encourage employees to use their wisdom, unleash individual and team potential, and actively participate in floor optimization and work efficiency enhancement, a total of 480 proposals (quality, design change, work method, OHS, etc.) were made in 2025, with a 100% implementation rate. Among them, 97 were OHS proposals, all adopted and implemented, fully leveraging bottom-up collective brainstorming.

Highlight Showcase:

Transnational OHS Professional Exchange: ANOH Experts Visit Everlight Plant II

In 2025, the 8th Conference of the Asian Network of Occupational Hygiene (ANOH) was grandly held in Taiwan. As a safety benchmark in the chemical industry, Everlight Chemical Plant II was selected as an expert visit site. ANOH experts and the Everlight team conducted deep international exchanges on Safety Culture in the Chemical Industry and Professional Monitoring Technology. This not only affirmed Everlight Chemical's People-oriented safety foundation but also demonstrated our practical results in combining professional management with innovative technology to drive a safer and healthier workplace environment.

