

Sino-American Silicon Products Inc.

2025 Status of Promotion of Sustainable Development

Evaluation Item	Implementation Status			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
I. Has the Company established a governance framework to promote sustainable development and a dedicated department (or have another department be responsible for related efforts) for fulfilling sustainable development, with the board of directors authorizing high-level managers to handle such efforts, and having relevant progress be supervised by the board of directors?	V		<p>The Company, through Board approval, has established the "Sustainable Development Best Practice Principles," positioning the Board of Directors as the highest level of sustainability governance. The Board is responsible for reviewing, supervising, and guiding the Company’s sustainable development policies, systems, and goals. It also periodically oversees ESG-related management strategies and specific implementation plans, providing feedback or directives for revision. In response to trends in corporate governance and sustainable development, and to strengthen the Board's oversight of ESG matters, the Board resolved in November 2025 to rename the "Nomination Committee" to the "Nomination and Sustainable Committee." This expansion of the original Nomination Committee's mandate formally incorporates sustainable development matters into its scope of responsibilities. The Nomination and Sustainable Committee is composed of six directors appointed by the Board, at least half of whom are Independent Directors. The Committee is responsible for overseeing the fulfillment of corporate social responsibility and the planning and execution of sustainability affairs across Environmental, Social, and Governance (ESG) dimensions, thereby assisting the Board in strengthening management mechanisms and enhancing corporate governance and sustainable development.</p> <p>At the management and execution level, the Company established the "Corporate Sustainability Committee" in 2016, composed of department heads. It serves as the highest-level organization for promoting and executing corporate social responsibility and sustainable development, responsible for coordinating the strategic direction and goal-setting for all ESG aspects. The Committee is chaired by the Chairperson, with the President serving as the Vice Chairperson. The Board has also appointed a Chief Sustainability Officer to facilitate the promotion and deep integration of sustainability goals. To reinforce sustainability governance, the Board established the "Organizational Regulations of the Corporate Sustainability Committee." To enhance</p>	No significant difference

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			<p>sustainability disclosure, the Company further formulated the "Sustainable Information Management Procedures." These procedures clearly define the preparation process for the sustainability report and the compliance requirements for related operations, ensuring the integrity, accuracy, and reliability of sustainability information throughout its collection, recording, processing, preparation, approval, and publication, thereby enhancing the credibility and consistency of such disclosures.</p> <p>Under the Sustainability Development Committee, five sub-committees have been established: Sustainable Operation, Green Manufacturing, Sustainable Supply Chain, Social and Corporate Care, and Corporate Governance and Risk Management. Each sub-committee is composed of the heads of related business and appoints representatives to form implementation taskforces to execute various sustainability projects, in order to implement environmental, social and governance activities.</p> <p>The Sustainability Development Committee reports to the Board of Directors on a quarterly basis, providing information on the key implementation activities, annual goals, the outcomes for the year. Key implementation matters in 2025 include: the greenhouse gas inventory and verification progress of the Group’s branches and subsidiaries; the FSC requirements for ESG disclosure by TWSE/TPEX-listed companies; the preparation and verification of the 2024 sustainability report; progress on the adoption of IFRS S1/S2; the establishment and submission of SBT; sustainability-related organizational changes, and the status of communication with various stakeholders (the aforementioned topics were last reported to the Board on May 9, 2025). In the event of a significant issue, an extraordinary motion may be proposed to the Board of Directors.(For specific implementation plans and performance results, please refer to the "Material Topics and Sustainability Goals" section in the "Sustainability Management" chapter of the Company’s 2025 Sustainability Report)</p> <p>The Board of Directors supervises the goal setting for sustainable development and reviews the implementation (including the preparation and verification of sustainability report), while giving relevant advice and guidance based on the content of the report of the Sustainability Development Committee.</p>	
II. Whether the company conducts business operations in accordance with the principle of materiality risk assessment of environmental,	V		The Company has prescribed the “Risk Management Policy and Procedures” approved by the board of directors. The board of directors is the highest risk management unit, based on the overall operating strategies and operating	No significant difference

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social and corporate governance issues, and formulates relevant risk management policies or strategies?			<p>environment, aims to comply with laws and regulations, promote and implement the Company’s holistic risk management, and bear the ultimate responsibility for risk management; the senior management is responsible for planning, commanding, and deploying the implementation of risk management decisions by the board of directors, and coordinating interaction and communication; each functional unit is responsible for analyzing, managing and monitoring related risks within their respective units to ensure the effective implementation of risk control mechanisms and procedures; the internal audit is an independent unit that assists the board of directors to monitor the implementation of the risk management mechanism, audits the implementation status of risk response and control by each functional unit, and provides the improvement advice of risk monitoring. The implementation of the above risk management is reported to the Audit Committee and the Board of Directors annually, and the implementation of which is supervised by the Audit Committee to ensure the effective operation and implementation of risk management.</p> <p>The scope of risk management includes hazard risk, operational risk, financial risk, strategic risk, compliance risk/contract risk, environmental risk and other risks. Through the effective implementation of risk management processes (including risk identification, risk measurement, risk monitoring, risk reporting, and risk response), the Company’s risk management mechanism is realized.</p> <p>Based on the principle of materiality, the Company conducts risk identification and assessment of environmental, social, and governance (ESG) issues related to its operations, and formulates relevant risk management strategies. Through engagement with internal and external stakeholders and by referencing global risk reports, in addition to extreme weather events, the Company has identified misinformation and disinformation, geoeconomic confrontation, and societal polarization as the top three short-term (within 2 years) risks. Regarding the assessment of corporate operations, information security issues remain in a high-risk state. The Company has developed corresponding risk strategies and implementation mechanisms for the potential impacts on various aspects of business operations to ensure that risks are effectively controlled. In response to the risks arising from societal polarization and geoeconomic confrontation, the Company maintains constant vigilance and continues to monitor current events and developments. The Company ensures that all functional units and senior management timely identify and monitor relevant risks. For information</p>	

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			<p>on various risks and corresponding risk management strategies, please refer to the "Sustainability Management," "Chapter 1: Governance and Operations," and "Climate Change Risks and Actions" sections of the Company's Sustainability Report.</p> <p>The Company regularly assesses risks every year. The risk assessment boundary covers all the Company’s operations and production bases, and the assessment is reported to the board of directors annually. The latest report was made to the board of directors on May 9, 2025.</p>	
<p>III. Environmental issues</p> <p>(I) Whether the Company establishes an appropriate environmental management system which suits its industrial characteristics?</p>	V		<p>The Company continuously incorporates environmental management into its daily operations and has established environmental and energy management systems in accordance with relevant environmental protection laws and regulations. These systems cover areas such as energy use, water resource management, pollution prevention, and waste disposal, etc. Each factory site implements various management plans annually based on the issues of concern and actual operational needs, progressively carrying out measures for energy conservation, carbon reduction, resource efficiency improvement, and risk prevention.</p> <p>Among factory sites, Chunan and the subsidiary Sustainable Sunrise Co., Ltd. (hereinafter referred to as Sunrise, formerly the Yilan Site) have both implemented the ISO 14001 Environmental Management System and passed third-party verification. Environmental, Health and Safety (EHS) policies, energy policies, water resource policies, and relevant management system certification information and their validity periods have been disclosed on the Company's official website. The Company also continuously promotes pollution prevention and resource protection through a systematized management framework and internal audit mechanisms, to reduce the potential environmental impact of business operations and enhance the sustainable resilience of its operations.</p> <p>In 2025, the implementation of the Company's environmental management system showed excellent results. The Chunan Site and Sunrise achieved energy savings of 1,290,393 kWh compared to the previous year. The wastewater pollutant removal rate at the Chunan Site was greater than 80%. The volume of biological sludge from wastewater at Sunrise decreased by 90% compared to the previous year, and so forth. For specific implementation plans and performance results of the management system, please refer to the "Material Topics and Sustainability Goals" section in the "Sustainability Management"</p>	No significant difference

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			chapter and "Chapter 3: Energy (Resource) and Environmental Management" of the Company's 2025 Sustainability Report. Information on the Company’s latest renewed certifications of ISO 14001 is as below: ISO 14001: 2015 Chunan Site Expiry: March 20, 2026 - March 11, 2028 Chunan Site Certificate No.: 196463-2016-AE-RGC-RvA Sustainable Sunrise Co., Ltd. Expiry: 03 March 2026- 02 March 2029 Sustainable Sunrise Co., Ltd. Certificate No.: 813667-2026-AE-RGC-RvA	
(II) Whether the Company is committed to improving the utilization efficiency of various resources and using recycled materials with low impact on environmental?	V		<p>Since 2021, the Company has implemented the Energy Management System (ISO 50001:2018) across its manufacturing facilities. Currently, both the Chunan and Sustainable Sunrise Co., Ltd. (formerly the Yilan Site) have established a systematic PDCA management cycle. This includes conducting inventories of equipment energy consumption within the factory to identify major energy-consuming devices and those requiring priority improvements. These are then subject to monitoring, measurement, and targeted action plans for improvement. Moreover, corresponding energy baselines and energy performance indicators are defined based on each plant’s characteristics and the results of energy use identification. These indicators are updated, monitored, and reviewed for reasonableness monthly to support continuous improvement in energy efficiency.</p> <p>The specific implementation principle prioritizes source reduction, starting with process design improvements and reducing raw material usage at the source to minimize waste generation. The second priority is in-plant recovery, reuse, and recycling, with efforts dedicated to increasing the recovery and reprocessing rates of process materials. This not only reduces waste output but also decreases the consumption of raw materials and outsourced semi-finished products, thereby lowering consumables and energy consumption from transportation. The next priority is off-site resource recovery and recycling, with commissioned disposal as the final resort. In terms of practical implementation, for source reduction, the Company reduced the waste volume of radial drilling machine torque gauges by 85.7% compared to the previous year through design improvements. The replacement frequency of the squaring machine sprinkling system was reduced from twice a year to zero (no damage or replacements have occurred since the improvements in 2025). The Company reduces the use of finite raw materials by utilizing recycled materials. For self-manufactured products, in addition to using in-plant recycled materials, the</p>	No significant difference

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			<p>Company has been purchasing external recycled materials since 2022 to gradually increase the proportion of recycled material usage.</p> <p>For the implementation status of the Company's energy management, circular economy, and waste reduction, please refer to "Chapter 3: Energy (Resource) and Environmental Management" of the Sustainability Report; For management goals, please refer to the "Material Topics and Sustainability Goals" section in the "Sustainability Management" chapter of the Company's 2025 Sustainability Report.</p> <p>Information on the Company’s latest renewed certifications of ISO 50001 is as below: ISO 50001 : 2018 Chunan Site Expiry: 22 February 2025-21 February 2028 Chunan Site Certificate No.: 00001-2022-AN-TWN-TAF ISO 50001 : 2018 Sustainable Sunrise Co., Ltd. Expiry: 10 January 2026-09 January 2029 Sustainable Sunrise Co., Ltd. Certificate No.: 00004-2023-AN-TWN-TAF</p>	
(III) Whether the Company assesses the potential risks and opportunities of climate change to the company now and in the future, and takes measures to deal with climate-related issues?	V		<p>The Board of Directors is the Company’s highest governing body for climate-related matters. The Nomination and Sustainable Committee was established under the Board to coordinate sustainability and climate change strategies, formulate specific policies, and monitor the progress of goal achievement, as well as manage climate change risks and opportunities, discuss future plans. Under this committee, the Corporate Sustainability Development Committee serves as the core implementation unit for climate-related work plans, and report to the Board of Directors..</p> <p>The Company In accordance with the core pillars of the "Sustainable Development Roadmap for TWSE/TPEX Listed Companies" and the "Sustainable Development Action Plan for TWSE/TPEX Listed Companies" issued by the Financial Supervisory Commission (FSC), and with reference to the "Task Force on Climate-related Financial Disclosures" (TCFD) recommendations established by the Financial Stability Board (FSB) and the "IFRS S2 Climate-related Disclosures" framework, the Company discloses core information regarding its governance, strategy, risk management, and metrics and targets related to climate-related risks and opportunities. These disclosures aim to identify and assess the risks, opportunities, and potential financial impacts brought by climate change, as well as the Company’s corresponding response strategies and measures.</p> <p>Based on its specific operational and industrial characteristics, the Company</p>	No significant difference

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			<p>has identified 16 transition risks, 5 physical risks, and 6 climate-related opportunities. A cross-departmental team then performs ratings based on "impact likelihood" and "impact level." The scoring for impact level comprehensively considers four dimensions: industrial relevance, scope of value chain impact, potential timeframe, and the Company’s current state of readiness. The assessment results are reviewed by senior management, and a materiality threshold is defined while considering the optimal allocation of risk management resources. Ultimately, 5 major climate risks and 6 climate opportunities were identified as the primary focus for the Company.</p> <p>For information regarding climate risks, opportunities, and the corresponding response measures taken, please refer to the "Climate Change Risks and Actions" chapter of the Company's 2025 Sustainability Report.</p>	
(IV) Whether the company counts greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulates policies for energy, carbon, greenhouse gas and water use reduction, or other waste management?	V		<ol style="list-style-type: none"> 1. Since 2021, the Company has progressively implemented and completed systematized greenhouse gas (GHG) emission inventories and registry establishment. The reporting boundary covers the Chunan and Yilan branches and includes Sunrise, which was reorganized from a branch into a subsidiary during the reporting period (2025), as well as the subsidiary, Susen Green Energy Co., Ltd.- Hsu-Hsin branch . As the Company conducted its first GHG inventory for Scope 1 to Scope 3 based on the GHG Protocol and completed third-party verification in 2025, the Company has set 2025 as the base year. To monitor GHG emission trends and verify the effectiveness of reduction actions, GHG emissions from 2021 to 2024 (audited under ISO 14064-1:2018) are also extracted for trend reference. 2. The Company's organizational boundary adopts the "Operational Control Approach," and the inventory scope covers direct GHG emission sources (Scope 1) and indirect GHG emission sources (Scope 2 and Scope 3). The inventoried GHG species include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃), totaling seven categories. The inventory methodology is primarily based on the "Emission Factor Method." Emission factors are mainly referenced from the Ministry of Environment's GHG Emission Factor Management Table, the Carbon Footprint Calculation Service Platform, the Ecoinvent database, and relevant literature. Global Warming Potential (GWP) values are adopted from IPCC AR6 (WG1, 2021). The GHG emissions generated 	No significant difference

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			<p>in this inventory primarily include CO₂, CH₄, N₂O, and HFCs; there were no GHG emissions from PFCs.</p> <p>In 2025, the Company's Scope 1 (direct GHG emissions) was 384.4 metric tons of CO₂e, and Scope 2 (indirect GHG emissions from imported energy) was 20,671.9 metric tons of CO₂e. Overall, the combined emissions of Scope 1 and Scope 2 (21,056.3) decreased by 20.5% compared to the previous year and by 58.6% compared to the reduction target base year of 2022. This demonstrates the Company's continuous promotion of GHG inventory management and carbon reduction actions, with overall emission performance showing steady improvement. Furthermore, to enhance the comparability of annual GHG emission data and to more clearly identify the substantial impact of operational improvements and carbon reduction measures, the Company additionally used the 2024 electricity emission factor as a consistent benchmark for a comparative analysis of Scope 1 and Scope 2 emissions. Based on this benchmark, the combined emissions of Scope 1 and Scope 2 in 2025 decreased by 17.2% compared to the previous year and by 55.7% compared to the reduction target base year of 2022. (The baseline emissions for 2025 and 2022 are 25,432.5 metric tons of CO₂e and 47,560.7 metric tons of CO₂e, respectively.)</p> <p>In 2025, Sino-American Silicon's Scope 3 (other indirect GHG emissions) was 114,884.489 metric tons of CO₂e, a decrease of 58.2% compared to the previous year (which is also the reduction target base year of 2024). The decrease in emissions this year primarily reflects a reduction in raw material demand driven by capacity adjustments at certain sites and the associated decrease in upstream emissions. Additionally, the Company continues to promote the establishment of product carbon footprint data by suppliers through procurement management and has begun using supplier-provided carbon footprint data as emission factors for certain raw materials. This makes Scope 3 emission calculations more reflective of the actual supply chain conditions. Overall, the changes in Scope 3 emissions this year were primarily influenced by variations in operational activity levels and updates to certain emission factor data sources.</p> <p>3. Regarding water conservation, the Company reduces water intensity per unit of product through process optimization, equipment efficiency enhancement, and the refinement of water monitoring mechanisms; simultaneously, the Company actively introduces water recovery and reuse technologies to increase the process wastewater recovery rate and system</p>	

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			<p>recycling rate, thereby reducing dependence on tap water and surface water resources. Furthermore, the Company regularly reviews the water usage performance and improvement results of each site and continues to invest resources in the research and development of water-saving technologies and the optimization of management systems, ensuring a steady improvement in efficiency in water use. Through these measures, Sino-American Silicon demonstrates its commitment to sustainable water resource management and creates value with both environmental and economic benefits for environmental protection and long-term corporate development.</p> <p>4. In terms of waste reduction promotion and management, the Company is committed to implementing a circular economy, reducing waste generation through process optimization and source reduction, and deepening resource reuse strategies to alleviate environmental burdens. We have established systematized management improvement mechanisms to actively advance toward the vision of low-carbon production and sustainable operation while strengthening risk control. The specific implementation principle prioritizes source reduction, starting with process design improvements and reducing the use of raw materials at the source to minimize waste generation; the second priority is in-plant recovery, reuse, and recycling, with efforts to increase the recovery and reprocessing rates of process materials, which not only reduces waste output but also decreases the consumption of raw materials and outsourced semi-finished products, lowering consumables and transportation energy consumption; the next priority is off-site resource recovery and recycling; and finally, commissioned disposal (including incineration, physical treatment, chemical treatment, landfilling, etc.).</p> <p>5. For information regarding the GHG emissions, water consumption, and total waste weight over the past two years, as well as the scope of relevant inventory and verification data, please refer to the "Climate Change Risks and Actions" chapter and "Chapter 3: Energy (Resource) and Environmental Management" of the Company's 2025 Sustainability Report. The verification statements are available on the Company's official website. For specific reduction goals, implementation plans, and performance results, please refer to the "Material Topics and Sustainability Goals" section in the "Sustainability Management" chapter and "Chapter</p>	

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			3: Energy (Resource) and Environmental Management" of the Company's 2025 Sustainability Report.	
<p>IV. Society issues</p> <p>(I) Whether the Company establishes the related management policies and procedures in accordance with the relevant laws and international human rights conventions?</p>	V		<p>1. The Company upholds the core value of respecting employees and putting people first. We observe and support the local laws and regulations of our business locations around the world; safeguard the legal rights and interests of full-time employees, contract workers and part-time staff, interns, and job seekers; and are committed to promoting cooperation and encouraging our partnering suppliers to adopt the same standard in their operating activities.</p> <p>2. The Company recognizes and supports the spirit and basic principles of human rights protection mandated in international human rights conventions such as the “Universal Declaration of Human Rights,” the “United Nations Global Compact,” and the “International Labor Conventions,” the “United Nations Guiding Principles on Business and Human Rights,” and the “Responsible Business Alliance (RBA) Code of Conduct.” The Company also complies with relevant labor laws and above international human rights regulations, in an effort to create an equal, safe, and dignified workplace environment.</p> <p>3. The five policy guidelines and related implementation status of the Company “Human Rights Policy” are as below:</p> <p>(1) Continuing to create opportunities for achieving diversity, inclusiveness, and equality and prohibit any forms of discrimination (including on the basis of gender, sexual orientation, race, class, age, marital status, language, thought, religion, nationality, political party, place of origin, place of birth, appearance, facial features, disability, etc.)</p> <p>The Company continuously promotes the prohibition of all forms of improper discrimination throughout all recruitment, appointment, and operational processes. In addition, to fulfill its responsibility for the welfare of migrant workers, the Company collaborates with manpower agencies to improve their living conditions during their stay overseas.</p> <p>The Company is committed to implementing a friendly and equitable workplace environment. In accordance with the newly amended "Regulations on Sexual Harassment Prevention" and "Regulations for Establishing Measures of Prevention, Correction,</p>	No significant difference

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			<p>Complaint and Punishment of Sexual Harassment at Workplace," the Company has established comprehensive "Measures for the Prevention, Complaint, and Punishment of Sexual Harassment," which are posted on factory bulletin boards.</p> <p>For female employees, the Company provides diverse resources to encourage continuous career development, such as complete maternal protection measures, regulations formulated in accordance with the Act of Gender Equality in Employment, and policies for internal lecturers, on-the-job training, and educational programs to provide diverse opportunities for advancement.</p> <p>In 2025, female employees accounted for 30.2% of the total workforce, while female managers accounted for 30.3% of the total management personnel; a total of 5 employees with disabilities were employed. Among them, 2 individuals have severe or profound disabilities, which are counted as 7 persons according to the law. The employment rate of people with disabilities is 1.6% of the total workforce.</p> <p>(2) Prohibition of human trafficking, forced labor, and child labor During the recruitment process, we ensure that all labor is obtained through direct employment or provided by legal human resources dispatch services and staffing agencies. No illegal methods are used to compel employees to perform work that violates laws or regulations, or that is unfairly compensated relative to their performance.</p> <p>Respect the wishes of all employees and encourage a work-life balance. Ensure there is no forced labor of any kind, including but not limited to debt bondage (including debt bondage) or indentured labor, involuntary or exploitative prison labor, or slavery or trafficking of persons. The Company guarantees workers' freedom to enter and exit the workplace and ensures their freedom of movement within the workplace, including workers' dormitories or living quarters where applicable.</p> <p>The Company strictly prohibits any form of forced labor and commits to neither charging workers nor allowing any employer-related intermediaries or sub-agents to charge workers any recruitment fees or any other fees related to their employment. If</p>	

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			<p>any such cases are discovered, the Company will immediately take corrective and remedial measures to ensure workers' rights.</p> <p>The Company complies with all labor-related laws and regulations and respects the work will of all employees. It is clearly stipulated in the "Personnel Appointment Regulations" that the employment of forced, threatened, or involuntary labor is prohibited. Employee attendance analyses are compiled monthly to serve as a basis for work-hour management by supervisors, and employees are encouraged to balance work and family.</p> <p>Furthermore, identity documents are strictly verified during the recruitment stage, and methods such as interviews and observation are used to ensure that child labor under the age of sixteen is not hired. Procedures for child labor identification and remedial measures are also explicitly defined within the "Personnel Appointment Regulations." If any child labor is found to be involved in operational processes, the relevant remedial plan will continue for six months or until the child reaches the age of sixteen, to protect children's rights.</p> <p>(3) Creating a safe and healthy work environment. Any form of harassment and inhumane treatment is prohibited.</p> <p>The Company maintains a zero-tolerance stance toward any form of unlawful infringement in the workplace, including but not limited to workplace violence, workplace bullying, sexual harassment, stalking harassment, and employment discrimination. The Company is committed to establishing a safe, respectful, and equitable work environment, and strictly prohibits any verbal, behavioral, or other conduct that causes physical or mental harm to employees. The Company actively prevents, promptly handles, and takes necessary corrective and disciplinary measures to safeguard the personal dignity and legal rights of all employees.</p> <p>Exceeding regulatory requirements, the Company provides annual free health examinations, free influenza vaccinations, on-site services by occupational medicine specialists, health promotion activities, and tracking for specific groups to enhance employees' awareness of self-health management. Regarding health promotion activities, such as seminars, emergency rescue courses, cancer screenings, the "2025 Health Journey: 7,000 Steps a Day"</p>	

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			<p>challenge, and tech-based physical fitness testing, a total of 3,052 participants were recorded in 2025.</p> <p>The Company has established various occupational safety and health management procedures, operating standards, controls for specially hazardous operations, chemical management, and work environment monitoring for employees to follow. These measures aim to prevent occupational injuries and illnesses, eliminate hazards, and mitigate EHS (Environmental, Health, and Safety) risks, thereby providing employees with a safe working environment.</p> <p>The Company has established the “Regulations for the Prevention of Unlawful Infringement in the Workplace” and the “Measures for the Prevention of Sexual Harassment in the Workplace” to prevent any physical or mental illegal infringement caused by others during the performance of duties. Multiple reporting channels are available to employees, and dedicated personnel are assigned to handle all reports and complaints.</p> <p>(4) Providing fair and reasonable salaries and working conditions Each year, the Company determines industry salary standards through salary surveys, and appropriately adjusts employee salaries with reference to objective data such as overall economic indicators and price indexes. For the purpose of fairness, employee remuneration standards are based on job position, seniority, and professional skills to ensure equal pay for equal work and avoid discrimination and differential treatment based on gender, age, or other conditions. In addition, the Company also strictly controls working hours to meet the legal limit, and actively prevents burnout through regular working hour analysis reports and an abnormal attendance management system.</p> <p>(5) Providing avenues and environment for freedom of expression and respecting employees’ freedom of association. The Company has established multiple communication channels and holds labor-employee meetings quarterly to discuss labor-management relations, labor conditions, labor benefits, and other matters to foster harmonious labor-management relationship. The Company has also set up email, hotline, and physical suggestion boxes to provide employees with whistleblowing and grievance</p>	

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			<p>channels, so that their dissatisfaction and concerns can be expressed and resolved.</p> <p>4. <u>Human Rights Policy and Human Rights Due Diligence</u> Adhering to the principles of diversity, inclusion, and equality, the Company has established a "Human Rights Policy" and issued a "Diversity, Equity, and Inclusion (DEI) Workplace Declaration." Both are endorsed by senior management and disclosed on the Company's official website. The Company regularly conducts human rights due diligence, using assessment tools to identify and evaluate risks, and implements mitigation and remedial measures for identified risk issues. In cases of unlawful infringement or concerns, whistleblowers may file reports—either named or anonymously—via email, hotlines, or suggestion boxes. Relevant committees handle cases with full confidentiality; meeting outcomes are used for active tracking, supervision, and providing necessary support to the parties involved to protect human rights and prevent recurrence. No human rights complaints (regarding forced labor, child labor, discrimination, harassment, or violations of freedom of association) have occurred at any operating sites in the past three years.</p> <p>According to the United Nations Guiding Principles on Business and Human Rights (UNGPs), all enterprises have a responsibility to respect human rights. Human rights due diligence is an integral part of the Company's operating policies and activities. The Company conducts human rights due diligence following a four-stage process: (1) Identification and Assessment, (2) Action and Integration, (3) Reviewing Effectiveness, and (4) External Communication, ensuring comprehensive coverage of core elements recommended by international human rights organizations.</p> <p>2025 Human Rights Due Diligence Implementation Status:</p> <ul style="list-style-type: none"> ● Scope: SAS Group and its suppliers. ● Responsible Units: Collaboratively administered by Human Resources, EHS (Environmental, Health, and Safety), Health Center, Legal, and Procurement. ● Due Diligence Process: (1) Identify and Assess, (2) Take Action, (3) Review Effectiveness, (4) External Communication. ● Assessment Tools: Including but not limited to : (1) Labor law compliance; (2) Employee health screenings; (3) Grievance mechanisms; (4) Labor-management meetings; (5) Employee 	

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			<p>Assistance Programs (EAPs); (6) Internal control systems; (7) Maternal protection hazard assessments; (8) Supplier risk assessments and on-site audits; (9) Supplier Code of Conduct and Commitment Letters.</p> <ul style="list-style-type: none"> ● Material Human Rights Risk Issues: A total of nine items, including labor regulations, child labor, forced labor, working conditions, discrimination and harassment, human trafficking, freedom of association, equality and equal pay for equal work, and maternal protection. ● Mitigation and Remediation Measures: In response to the aforementioned material human rights risks, the Company has proposed mitigation and remediation measures, including the formulation and implementation of labor law compliance and internal control systems; strengthening recruitment and identity verification to eliminate child and forced labor; establishing mechanisms for managing working hours and workloads; promoting workplace anti-discrimination and anti-harassment training; implementing fair remuneration and equal-pay-for-equal-work principles; safeguarding the rights of association and grievance; establishing diversified communication and grievance channels; providing EAPs and health screenings; and executing maternal health protection measures. In the event of suspected or actual human rights incidents, the Company immediately initiates investigation, correction, compensation, and continuous follow-up improvement mechanisms to ensure that human rights risks are effectively controlled and remediated. <p>For detailed information regarding the identification and assessment of the aforementioned material human rights risk issues, as well as the implementation results of the corresponding mitigation and remediation measures, please refer to "Four. Talent Development and Social Inclusion / 4. Human Rights / Human Rights Due Diligence" of the Company's Sustainability Report.</p> <p>5. To ensure sustainable operations, fulfill social responsibility, and safeguard labor rights, the Company makes specific commitments regarding the current or future use of dispatched labor or outsourced services:</p> <ol style="list-style-type: none"> (1) Agree to evaluate the labor law compliance of potential dispatched (outsourced) service providers as a basis for partnership assessment. 	

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			<p>(2) Agree to actively conduct Investigations, audits, or other actions during the contract period to ensure the legality of working conditions for dispatched (on-site) workers.</p> <p>(3) Agree to disclose the implementation status of the matters in the Company's Annual Report and Sustainability Report.</p> <p>(4) Report Assessment tools include, but are not limited to:</p> <ul style="list-style-type: none"> ● Labor law compliance checks ● Employee health examinations ● Employee grievance mechanisms ● Labor-management meetings ● Employee Assistance Programs (EAP) ● Internal control systems ● Maternal protection hazard assessments ● Supplier risk assessments and on-site audits ● Supplier Code of Conduct and Commitment Letter <p>The Company maintains continuous communication with all stakeholders—including employees, suppliers, customers, communities, and investors—through diverse channels. We proactively disclose human rights due diligence information in both Chinese and English on our official website, in the media, Sustainability Reports, and Annual Reports. This ensures accessibility for stakeholders worldwide, covering our corporate commitments, due diligence processes, policies, actions, identification, and assessments.</p> <p>Upholding our core value of integrity, SAS commits to the authenticity of all disclosed information. Regarding training, new employees receive human rights education upon onboarding, while existing staff attend annual courses on preventing workplace infringement and sexual harassment. Furthermore, based on identified primary stakeholders, management personnel are required to complete these courses as a priority to prevent workplace infringement.</p> <p>In 2025, relevant courses were held with 1,190 participants and a total of 1,052 training hours.</p>	
(II) Whether the Company legislates and implements reasonable employee welfare measures (including compensation, vacations and other benefits), and appropriately reflects operating performance or results in employee compensation?	V		<p>According to the Company’s Articles of Incorporation, if there is a profit for the fiscal year, 3% to 15% of such profit shall be allocated as employees' compensation. From the aforementioned compensation amount, no less than 60% shall be distributed specifically to non-managerial employees. The distribution is executed in accordance with the procedures outlined in the Company’s "Employees' Compensation Distribution Measures," based on individual performance evaluations to ensure fairness, with the goal of</p>	No significant difference

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			<p>appropriately reflecting operational performance and achievements in employee remuneration. In 2026, the Board of Directors resolved to allocate 4.32% of the 2025 profits as employees' compensation. From this allocated compensation, 60% will be distributed to non-managerial employees.</p> <p>The Company establishes attendance rules in accordance with the Labor Standards Act. The attendance rules specify paid leaves to which employees are entitled. In addition to the general benefits such as labor insurance, health insurance, group insurance, and pension payment, the benefits provided by the Company to the employees include year-end bonus, birthday and festival gift money, year-end banquet, wedding and funeral subsidies, childbirth subsidies, annual travel subsidies, employee health checkup, employee meal subsidies, emergency relief, employee/children scholarship, on-the-job training subsidies, club activity subsidies, education and training subsidies, among other things.</p> <p>Since 2021, the Company has introduced the Employee Assistance Program (EAP) to provide comprehensive employee care. The program offers a wide range of consultation services, including emotional management, interpersonal relationships, legal matters, career development, family and parent-child issues, finance, and more, aiming to help employees work with peace of mind.</p> <p>Since 2021, the trust of employee shareholding was also added. Employees may evaluate on their own whether to join or not, and participants are given rewards equal to 100% of the amount contributed by themselves.</p>	
(III) Whether the Company provides its employees with a safe and healthy work environment, and regularly implements employee safety and health education measures?	V		<p>1. The Company understands that a safe and healthy work environment not only provides employees with peace of mind but also lays the cornerstone for the Company's sustainable development. Therefore, in accordance with the ISO 45001 international standard, we have established an Occupational Health and Safety (OHS) management system, integrating health and safety into our daily operations. We believe that workplace safety is not achieved solely through systems or regulations, but through the joint efforts of all employees and management. The OHS management system covers the Company's primary operating sites (the Chunan Site and the Sunrise subsidiary (formerly the Yilan Site)). From internal employees to contractors, we are committed to providing a healthy and safe work environment for everyone. To ensure the system functions effectively, we emphasize the following key areas:</p> <p>(1) Safety management through universal participation</p>	No significant difference

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			<p>(2) Systematized implementation and support (3) Transparent and open communication</p> <p>Information on the Company’s latest renewed certifications of ISO 45001 is as below: ISO 45001 : 2018 Chunan Site Expiry: 20 March 2026-11 March 2028 Chunan Site Certificate No.: 196466-2016-ASA-RGC-JAS-ANZ ISO 50001 : 2018 Sustainable Sunrise Co., Ltd. Expiry: 03 March 2026-02 March 2029 Sustainable Sunrise Co., Ltd. Certificate No.: 813668-2026-ASA-RGC-JAS-ANZ</p> <p>2. Promotion and implementation of occupational safety and health management (1) Risk Identification and Assessment</p> <ul style="list-style-type: none"> ● Conduct hazard identification and assessment of the work environment for employees and contractors, implementing a stratified management mechanism based on the results. In 2025, a total of 1,823 risk identifications and assessments were completed; of these, 3 cases (0.16%) were identified as unacceptable risks, all of which were mitigated within the same year. ● Referencing the Ministry of Labor's Technical Guidelines for Risk Assessment, the Company performs hazard identification and risk assessment for routine and non-routine operations, encouraging employees to proactively report occupational hazards or latent risks in the work environment. Through diverse channels (such as management meetings, internal reporting mechanisms, and safety meetings), the Company enables employees to report safety concerns immediately; reporting personnel are protected from any disciplinary action for raising occupational safety issues. This fosters an open communication environment and encourages active participation in safety management. ● In addition to risk identification and management measures, the Company performs regular work environment monitoring for chemical and physical hazards. For chemical substances with 	

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			<p>health risks (e.g., hydrofluoric acid, sulfuric acid, dust) and physical hazard factors (e.g., noise), monitoring is conducted every six months in accordance with the law. The results serve as the basis for health-stratified management, providing employees with appropriate health guidance and education.</p> <p>(2) Chemical Management</p> <ul style="list-style-type: none"> ● All chemicals used on-site for the first time must undergo safety and health reviews and Management of Change procedures to ensure latent hazards are fully identified and controlled. ● In accordance with current regulations, certain chemicals have Permissible Exposure Limits (PEL), a subset of which requires work environment monitoring. Based on chemical characteristics and applicable regulations, the Company periodically conducts environment monitoring and exposure assessments to evaluate the exposure risks of personnel and implement appropriate management measures. ● Chemicals with established Permissible Exposure Limits: <ul style="list-style-type: none"> A. For those requiring work environment monitoring, all results were classified as Level 1 ($X_{95} < 0.5 \text{ PEL}$). B. For those not subject to mandatory monitoring, quantitative or semi-quantitative assessments are conducted based on chemical characteristics (utilizing models such as non-ventilation estimation and saturated vapor pressure). Quantitative assessment results were all Level 1; semi-quantitative assessments were classified as Risk Level 3 (carrying out relevant hazard communication). ● Chemicals without established PEL: Semi-quantitative assessments are conducted using the OSHA Chemical Control Banding (CCB) online tool and Control Banding methods, with corresponding management measures implemented based on risk levels. <p>(3) Emergency Response</p> <ul style="list-style-type: none"> ● Based on risk and hazard identification results, the Company plans emergency response drills for various hazard types and scenarios to enhance the plant's ability to respond to emergencies. Emergency response drills are conducted annually, using real-world simulations (including unannounced drills and full-plant 	

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			<p>evacuations) to examine response procedures and team collaboration effectiveness.</p> <ul style="list-style-type: none"> ● Beginning in 2025, with "Rapid Identification and Immediate Response" as the core, the Company further inventoried potential emergency scenarios throughout the plant. Standardized scenario data and corresponding response procedures were established, while emergency drills and personnel competency verification were integrated into routine management. Those who fail to meet requirements must complete retraining and pass a re-evaluation. Internal emergency response team members undergo at least one response annually to maintain team readiness. ● The completion rate for emergency response team member assessments this year was 100%. <p>(4) Contractor Management</p> <ul style="list-style-type: none"> ● The Company has established a digital management mechanism for contractor workflows, covering work permit applications, hazard communication, and construction quality evaluations to strengthen site safety and quality management. <p>(5) Procurement Management</p> <ul style="list-style-type: none"> ● The Company integrates safety and health requirements into procurement management procedures, applicable to engineering, chemicals, equipment, and personal protective equipment. During the requisition process, safety and health personnel co-sign to verify that procurement items comply with regulatory standards and to assess management of change requirements. This ensures the mitigation of potential safety and health risks. ● Supplier and Contractor Management <ul style="list-style-type: none"> A. Raw Material Suppliers: Assessment methods refer to Section 2.5, "Supplier Screening and Evaluation" in Chapter 2, "Products, Services, and Value" of the Company's 2025 Sustainability Report. Only those who pass the assessment are included in the approved vendor list. B. Contractor Site Access Management: All contractors are required to sign the "Sino-American Silicon Products Inc. Supplier Code of Conduct and Supplier Commitment Letter." Personnel from construction-related contractors 	

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			<p>must complete 6 hours of safety and health education and training and provide proof of insurance before commencing work (with special operations handled according to specific regulations). Non-construction contractors may enter the site by signing a hazard communication form in exchange for a visitor pass.</p> <ul style="list-style-type: none"> ● The Company aims to leverage its organizational and business influence to encourage suppliers and contractors to enhance their safety and health management practices and risk awareness. This includes providing appropriate protection during emergencies to reduce safety risks and potential impacts. By extending safety management to the supply chain and partners, the Company further minimizes occupational health and safety risks throughout operational processes. <p>(6) Consultation and Communication with Workers</p> <ul style="list-style-type: none"> ● The Company utilizes diverse communication channels to encourage worker participation in OHS management, ensuring that relevant opinions are promptly addressed and adopted. Regular internal meetings—including labor management meetings (including labor representatives), occupational health and safety committees (including worker representatives), and "Small-scale OHS" meetings (composed of departmental OHS seeds)—serve as exchange platforms for reporting safety issues and discussing improvement plans. ● Employees may also submit OHS suggestions or grievances through the Proposal Improvement System and the EHS Corner platform on the internal information service station. This ensures that on-site needs receive attention and that the work environment is continuously optimized. Externally, an email contact on the official website is available for stakeholder feedback. No disputes related to occupational safety or health occurred this year. <p>(7) Safety and Health Education and Training</p> <ul style="list-style-type: none"> ● To enhance workers OHS awareness and emergency response capabilities, the Company systematically plans annual training programs based on departmental needs, regulatory requirements, management priorities, and employee feedback. Targeting new and existing employees, managers at all levels, and contractors, 	

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			<p>the curriculum focuses on regulatory awareness, functional requirements, operational safety management, and emergency rescue. The programs are categorized into routine and specialized training, with internal or external expert instructors assigned based on the specific topic. The Company maintains post-training assessment mechanisms; those who do not meet standards must undergo retraining. Other specialized courses emphasize interaction and practical drills to reinforce learning and overall effectiveness.</p> <p>(8) Legal Identification</p> <ul style="list-style-type: none"> ● The Company utilizes a cloud-based legal identification platform with automated regulatory updates and compliance identification functions to help responsible units stay informed of the latest regulatory trends. Relevant business-related regulatory changes are reviewed monthly, and a comprehensive review of all applicable laws across the plant is conducted semi-annually to ensure management practices comply with the latest standards. ● The results of legal identification are reported or discussed in the Occupational Health and Safety Committee, management review meetings, or "Small-scale OHS" meetings to continuously monitor the impact of regulatory changes on operations. <p>(9) Internal and External Audits</p> <ul style="list-style-type: none"> ● The Company conducts semi-annual internal audits to review the implementation of safety and health operating principles and standards, executing corrective and improvement measures based on audit findings. ● A third-party certification body is commissioned annually to audit the management system and evaluate its continuous effectiveness. The Company adjusts operational directions and strengthens management measures based on audit findings to enhance the overall effectiveness of safety and health management. <p>(10) Health Promotion and Care</p> <p>The Company is committed to fostering a safe and comfortable work environment, viewing employee health as a key element for corporate success and sustainable development. Health centers are established on-site, staffed with full-time professional nurses and providing regular on-site outpatient services by occupational medicine</p>	

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			<p>specialists.</p> <p>(11) Five Core Pillars of Health Protection In accordance with the OHS management system, the five core pillars of health protection consist of: Maternal Protection, Prevention of Overwork-related Diseases, Health Protection for Middle-aged and Senior Employees, Prevention of Workplace Infringement, and Prevention of Ergonomic Hazards.</p> <p>A. Maternal Health Protection: Completed workplace hazard identification and communication for 18 female employees (including those of childbearing age, during pregnancy, and within one year post-delivery). Following comprehensive occupational medicine physician evaluations, 18 individuals were classified under Level 1 management, while 0 individuals were classified under Level 2 or above. All 18 individuals were cleared to continue their current duties, with 0 requiring job adjustments. A total of 3 lactation rooms have been established; 1 "Pregnancy Bag" (including a pregnancy/nursing pillow or maternity belt) was distributed.</p> <p>B. Prevention of Overwork-related Diseases: Identified 436 individuals with abnormal workloads, of whom 4 were at significant risk. Physician interviews, health guidance, and preventive measures were completed for all 4 individuals; none required adjustments to working hours or job reassignments.</p> <p>C. Health Protection for Middle-aged and Senior Employees: Evaluations are conducted every two years; in 2025, 72 individuals were tracked and managed, with health education information provided.</p> <p>D. Prevention of Workplace Infringement: Conducted 36 awareness sessions with 833 participants; the training completion rate for new hires and managers (Assistant Section Chiefs and above) reached 100%. Organized 9 group discussion sessions for 61 managers, led by counseling psychologists to facilitate perspective-taking and develop coping skills.</p> <p>E. Prevention of Ergonomic Hazards: Identified 2 employees with work-related musculoskeletal discomfort and completed on-site assessments along with physician interviews and guidance. Completed engineering and operational adjustments (including</p>	

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			<p>the use of handling equipment to reduce manual loads), which have been integrated into routine management measures.</p> <p>(12) Healthcare</p> <p>A. Annual Health Examinations Exceeding Regulations: A total of 372 employees completed the annual health examination (100% completion rate for legally required personnel). Following the examinations, a total of 17 follow-up sessions for urgent re-examinations were notified. Regarding occupational disease hazard control, special workplace assessments for items such as noise and dust operations were arranged. Zero cases of death caused by occupational diseases were recorded; the health exam satisfaction rate reached 96%, with total expenditures amounting to NT\$1,059,319. These expenses included additional cardiopulmonary assessments, such as Exercise ECGs and pulmonary function tests, were provided for Emergency Response Team (ERT) members.</p> <p>B. Cancer Screening and Disease Prevention: The total participation in cancer screenings reached 875 person-times, including colorectal cancer screening, oral cancer screening, Low-Dose Computed Tomography (LDCT) for lung cancer, and blood cancer markers Carcinoembryonic Antigen (CEA) and Alpha-Fetoprotein (AFP), with participants undergoing specific screenings based on individual health conditions rather than completing all items; coronary artery calcium (CAC) analysis for cardiovascular disease screening was conducted for 11 individuals, and bone mineral density (BMD) X-ray testing was conducted for 7 individuals.</p> <p>C. Health Promotion Activities: A total of 50 employees successfully completed the challenge. Through gamified designs—including daily step targets, loyal participation, and interactive questionnaires—a total of 3,994 stars were accumulated for prize draws. Additionally, 59 health promotion and wellness seminars were held, with a total of 972 participants.</p> <p>D. On-site Flu Vaccination Service: On-site services were provided 15 times, serving 64 person-times.</p> <p>E. Occupational and General Injury Tracking: A total of 18 fitness-for-duty assessments were conducted; occupational medicine</p>	

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			<p>specialists recommended work adjustments or other interventions for 4 person-times. The Company continues to coordinate with department heads to monitor the status of employees after their return to work.</p> <p>F. Employee Assistance Programs: The Group’s instant hotline served 60 person-times, while one-on-one expert consultations served 15 person-times, reaching a total of 75 consultation sessions.</p> <p>G. First Aid Skills Training: In-house emergency rescue training was completed by 395 individuals; 18 sessions of CPR+AED courses were held with a total of 226 participants. Both the SAS Chunan Site and Sunrise Inc. have obtained the "AED-Equipped Safe Place" certification from the Ministry of Health and Welfare (with over 70% of employees having completed CPR+AED training).</p> <p>H. Tracking and Care for Specific Groups: A total of 338 individuals in specific groups were tracked and provided with health care management.</p> <p>3. In 2025, the Company recorded zero fatalities, occupational diseases, or major occupational accidents resulting from work. Regarding employees, there were 6 cases of occupational injuries (excluding commuting accidents) and 0 near-miss incidents. According to the disabling injury indicators defined by the Ministry of Labor, the Disabling Injury Frequency Rate (FR) was 3.31, and the Disabling Injury Severity Rate (SR) was 41. Both indicators successfully met the target of a 20% reduction. Looking forward, the Company will continue to optimize management practices and strengthen on-site implementation based on incident investigations and improvement effectiveness to steadily enhance safety management performance.</p> <p>4. In 2025, the number of fire incidents, the number of resulting casualties, and the ratio of casualties to the total number of employees were all zero. To prevent disasters, enhance safety management (including fire safety), effectively respond to emergencies, and correct or prevent the recurrence of incidents, the Company has established the "Incident Reporting, Handling, and Investigation Management Procedures," "Emergency Preparedness and Response Management Procedures," and "Energy Non-conformity and Corrective Action Management Procedures." Furthermore,</p>	

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			emergency response drills are conducted for potential emergency scenarios. Details on the implementation of occupational health and safety initiatives, health protection, promotion, and care (including information such as training hours, participants, and occupational accident statistics) can be found in Chapter 5, "Workplace Health and Safety," of the Company's 2025 Sustainability Report.	
(IV) Whether the Company establishes an effective career development training plan for employees?	V		<p>The Company prepares the annual education and training program based on its operating strategies, and short-, medium-, and long-term goals, while valuing the talent cultivation and technology inheritance. A variety of training courses, industry-academia collaborations, and research projects are offered to help employees stay aligned with real-time global market trends and technology updates. These trainings are supported by job substitution, job rotation, and on-the-job training to strengthen employees’ different competencies. The Company provide diverse training resources, encompassing the following six categories: the New Recruit Academy, General Competency Academy for Support Staff, Business Management Academy, Professional Competency Academy, Environmental Safety and Health Academy, and Health Promotion Academy. This system provides suitable training courses for employees in their different stages of career development, so that the Company and employees will be adaptive to the ever evolving world, and possess the knowledge, skills, and capabilities to keep up with the times.</p> <p>The Company’s learning culture is promoted to encourage colleagues to contribute their expertise and make full use of training resources, and has establish “Regulations for Internal Lecturer Management” for implementing the Company’s knowledge management, technology inheritance, and consolidate core competitiveness.</p> <p>In order to help managers enhance their leadership and decision-making capabilities, as well as effectively lead and inspire teams to achieve the Company’s goals, the Company provides not only internal departmental training but also systematic training for potential senior managers through external training institutions, such as the Chinese Professional Management Association (CPMA), offering opportunities for exchange with other industry participants and jointly promote industrial development. In 2025, three managers participated in the external senior manager training. At present, a total of ten managers have completed the training.</p> <p>As a high-quality green energy solution provider, SAS organized ESG training sessions in 2025 to promote environmental protection, social responsibility,</p>	No significant difference

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			<p>and corporate governance. The aim was to enhance the Group’s employees’ understanding of the importance of ESG and corporate sustainability goals. A total of 75 employees participated in the sessions, accumulating 221 training hours.</p> <p>In 2025, a total of 62 sessions of functional training for new recruits were conducted, attended by 66 participants, with total 666 hours; 582 sessions of professional function training were conducted, attended by 5,180 persons, with total 1,705 hours; 316 sessions of general function training were conducted, attended by 3,087 persons, with total 582 hours.</p>	
(V) Regarding customer health and safety, customer privacy, marketing and labeling of products and services, has the company followed relevant regulations and international standards, and formulated relevant consumer protection policies and appeal procedures?	V		<p>The Company’s products and services comply with the relevant regulations and international standards applicable to the Company’s industry; through supplier management, it is ensured that the products from the supply chain fully conform to the environmental protection laws and regulations issued internationally, like RoHS, WEEE, among other things, to fulfill its social and environmental responsibilities; the Company is also committed to comply with product standards and operational regulations in plants required by customers, to fully deliver on its commitments, and maintain quality relationships. The Company also has a legal compliance unit in place, to ensure that commercial conditions, products, processes and services meet the requirements of competition laws and relevant export control regulations with jurisdiction.</p> <p>The Company's customer policy is published on its official website, upholding the management philosophy of: "Upholding rigorous self-requirements and high-quality standards, understanding customer needs to provide stable, high-quality products, and fully fulfilling commitments to maintain long-term, high-quality partnerships." Before working with any customer, the Company signs a non-disclosure agreement (NDA) approved by the legal department, and personnel shall not breach the contracts entered with the Company by disclosing the known trade secrets to others, nor shall they inquire or collect trade secrets not related to their duties, in order to fully protect the confidential and sensitive information of both parties. Article 14 of the Company's "Procedures for Ethical Management and Guidelines for Conduct" stipulates regulations to prevent products or services from damaging the rights, health, and safety of stakeholders, and to ensure product compliance. Furthermore, the marketing unit has established the “Procedures of Customer Complaints Management” to maintain good communications with its customers, as well</p>	No significant difference

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			<p>as transparent and effective complaint procedures regarding products and services. The Company has also announced its customer complaint contact window on the official website as follows: Ms. Chen; Tel: +886-3-5772233 ext. 3862; E-mail: Pub_SAS_Sales@saswafer.com.</p> <p>The Company has formulated the “Privacy Policy” to protect the personal information of the customers. The policy specifies the regulations and procedures that should be followed in the collection, processing, use, access, and disclosure of information that may be used to identify a natural person (personal information). It covers three aspects: “privacy protection,” “personal information collection, processing, and use,” and “safety measures.” The specific contents have been disclosed on the Company’s website for stakeholders reference. In addition to the above-mentioned “Privacy Policy,” the Company has also established “Regulations for Personal Information Protection Management” to manage data and regulate employees’ collection, processing, and use of personal information in business operations. The Company’s Compliance Unit conducts regular audits and organizes “Personal Information Protection Education and Training.” Each data responsible unit is required to conduct inventory of personal information involved in business operations, to ensure compliance with the Personal Data Protection Act in the collection, processing, and use of personal information. In 2025, the Company distributed the "Global Data Protection Survey" to conduct audits across 13 sites of overseas subsidiaries and affiliates. For sites where deficiencies were identified, the Legal Department provided guidance in accordance with local laws to establish or improve policies, measures, and procedural documents. This included signing documents required by local regulations (such as PDPA Transfer Agreements) to ensure the Company continues to implement personal data protection at the highest standards. Furthermore, privacy protection education and training were held (integrated with the Corporate Labor and Ethical Code of Conduct training), with a total of 430 participants.</p>	
(VI) Whether the company formulates supplier management policies that require suppliers to follow relevant regulations on environmental protection, occupational safety and health or labor human rights, and their implementation?	V		(I) Supplier Management Strategy SAS highly values sustainable supply chain management and has established the "Supplier Evaluation and Assessment Management Rules." We require suppliers to sign the "Supplier Code of Conduct and Commitment Letter" and comply with the Responsible Business Alliance (RBA) Code of Conduct. This initiative continuously strengthens supplier management across dimensions such as quality, environmental protection,	No significant difference

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			<p>labor human rights, occupational health and safety, business ethics, and information security. This ensures that suppliers remain aligned with the Company on issues including anti-corruption, social responsibility, conflict minerals, trade regulations, and intellectual property rights. Simultaneously, the Company has integrated Human Rights Due Diligence (HRDD) into its supplier management system. We have established a management process encompassing policy commitment, risk identification, assessment and auditing, corrective actions, and follow-up verification. Through new supplier evaluations, annual audits, Corporate Social Responsibility (CSR) self-assessments, and necessary specialized project audits, we systematically mitigate potential human rights risks within the supply chain—particularly in labor rights and occupational safety—to ensure that supply chain operations comply with relevant laws and RBA Code of Conduct requirements.</p> <p>1. Environment</p> <p>(1) Approved vendors are required to obtain ISO 14001 certification; the Company also encourages and tracks their progress in greenhouse gas (GHG) inventory and carbon footprint management, as well as obtaining third-party verification.</p> <p>(2) Suppliers are required to provide products that comply with international environmental regulations (RoHS, REACH, and WEEE) along with third-party testing reports.</p> <p>(3) Promote energy saving and carbon reduction among suppliers to further transition toward a circular economy.</p> <p>(4) Strengthen the recycling and reuse of waste resources to minimize environmental impact.</p> <p>2. Occupational safety and health</p> <p>The Company has established the "Contractor Operations Management Standard Operating Procedures" to strengthen occupational health and safety requirements for suppliers at the institutional level, implementing the following management measures:</p> <ul style="list-style-type: none"> ● Contractual Requirements: Integrating contractor management standard operating procedures into contracts to ensure that suppliers fully understand and commit to complying with relevant safety and health regulations. ● Pre-operational Review: Implementing management at the source by executing a review mechanism for the "Contractor Site Access 	

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			<p>Application" before on-site work commences.</p> <ul style="list-style-type: none"> ● Key audit areas include professional certifications and qualifications of personnel, the operation of safety and health agreements, comprehensive hazard communication records, and the compliance of engineering machinery and Personal Protective Equipment. ● In-progress Management: Strengthening access control to monitor personnel movement and conducting regular on-site engineering audits to ensure that hazard communication is implemented and construction behavior aligns with safety standards, thereby reducing the risk of accidents. ● Post-completion Evaluation: Establishing a supplier stratified management system. Upon project completion, an evaluation team composed of the requested unit, the EHS Department, and the Procurement Department conduct a comprehensive assessment. Only contractors with a score of 70 or above are listed as long-term partners, thereby incentivizing contractors to continuously improve their safety and health performance. <p>3. Society and Governance</p> <p>New suppliers are required to sign the "Supplier Code of Conduct and Commitment Letter" and comply with the Responsible Business Alliance (RBA) Code of Conduct, which includes:</p> <ul style="list-style-type: none"> ● Prohibition of forced labor and child labor. ● Requiring suppliers and their upstream providers to refrain from procuring or using conflict minerals from conflict-affected areas. ● No procurement of conflict minerals or silicon products involving forced labor. ● Compliance with anti-bribery, anti-corruption, and international trade laws. ● Provision of products or goods that do not infringe upon intellectual property rights. <p>Based on RBA standards, the Company has developed the "Supplier Corporate Social Responsibility Self-Assessment Questionnaire," requiring approved and indirect suppliers to conduct self-evaluations during annual audits. The questionnaire covers human rights issues, including wage payment and working hour management, occupational health and safety, freedom of association, and the principles of non-discrimination and equal treatment. Regarding deficiencies or areas for improvement identified</p>	

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			<p>during audits, the Company provides necessary communication and improvement support, requiring suppliers to submit Corrective Action Plans and continuously tracking their implementation progress.</p> <p>4. Privacy Protection When establishing new suppliers, the Company informs them that, in accordance with the "Personal Data Protection Act," personal data must be lawfully collected, processed, and utilized during the procurement process for the purposes of supplier management and internal control audits. Except for cooperation with judicial or authorized government investigations, or other legal requirements, all data is stored securely in online systems under strict access control and in compliance with the law.</p> <ul style="list-style-type: none"> ● Suppliers are required to sign and return the "SAS - Statutory Notification for Direct/Indirect Collection of Personal Data." <p>5. Information Security The Company prioritizes supply chain information security, clearly stipulating "Information Security Audit Rights" in purchase orders. Suppliers are required to ensure that the Company may conduct necessary audits, and they must provide immediate notification and cooperate on improvements in the event of major information security risks or incidents to mitigate supply chain risks. All suppliers are required to sign and return these obligations to ensure the implementation of information security requirements.</p> <p>Simultaneously, the Company has established the "Third-Party Service Management Procedures" to regulate the security measures that external units must follow when commissioned for information operations. Before project initiation, asset access methods and security requirements must be confirmed, and the following documents must be signed:</p> <ul style="list-style-type: none"> ● "Vendor Account Application Information Security Commitment Letter" ● "Third-Party Outsourcing Risk Assessment Form" ● "Information Security Operating Standards for Outsourced Vendors" ● "Non-Disclosure Agreement (NDA)" <p>(II) Operational Results The Company formulated an annual supplier audit plan, requiring suppliers to conduct self-assessments using the "Supplier Quality System Questionnaire" and the "Supplier Corporate Social Responsibility (CSR) Questionnaire," followed by reviews conducted by the Company. The</p>	

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			<p>audit scope encompasses quality system management, environmental impact, occupational safety, labor human rights and health, social responsibility, and carbon emissions. This ensures that suppliers maintain consistent quality in their products and services while demonstrating ongoing commitment and participation in environmental protection and social responsibility.</p> <ol style="list-style-type: none"> 1. Completion rate of new suppliers signing the "Supplier Code of Conduct and Commitment Letter": 100%. 2. Completion rate of IT third-party outsourced vendors signing the "Vendor Account Application Information Security Commitment Letter" and "Information Security Operating Standards for Outsourced Vendors": 100%. 3. 2025 Approved Vendor Audit Results: <ol style="list-style-type: none"> (1) Approved vendors: 75 companies. (2) Annual audits completed: 32 companies. (3) No major deficiencies were found in quality, environment, or human rights issues, and all follow-up improvement items have been completed. (4) No suppliers were terminated due to scores below 70 this year. 4. In 2025, in addition to the aforementioned suppliers, the Company conducted Human Rights Due Diligence specifically targeting manpower outsourcing service providers. The purpose was to verify supplier compliance in terms of labor rights, working conditions, and occupational safety. <ol style="list-style-type: none"> (1) Number of suppliers: 3 (2) There were no suppliers terminated due to scores below 60 this year. 5. 2025 Contractor Audit Results <ol style="list-style-type: none"> (1) There were no contractors terminated due to evaluation scores below 60 this year. (2) Violation records: 0 cases. 6. Third-party Certification Status of Approved Vendors <ol style="list-style-type: none"> (1) ISO 9001:2015 certification: 66 companies. (2) ISO 14001:2015 certification: 48 companies. (3) ISO 45001:2018 certification: 22 companies. (4) ISO 14064-1:2018 certification: 7 companies. (5) ISO 14067:2018 certification: 4 companies. 	

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	Yes	No	Abstract Explanation	
V. Does the company prepare sustainability reports and other reports that disclose non-financial information by following international reporting standards or guidelines? Does the company obtain third-party assurance or guarantees for the reports above?	V		<p>1. The framework of the report is prepared in accordance with the following standards:</p> <ul style="list-style-type: none"> (1) Global Reporting Initiative (GRI), GRI Standards: 2021. (2) Sustainability Accounting Standards Board (SASB) — Semiconductors Sustainability Accounting Standard 2023. (3) Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TPEX Listed Companies and the Task Force on Climate-Related Financial Disclosures (TCFD) framework. It also complies with the preparation requirements for material topics of concern to stakeholders; based on the results of materiality analysis, the Company discloses and responds to these topics in relevant chapters.” <p>2. The Company’s 2025 Sustainability Report was verified by DQS Taiwan Inc. It complies with the requirements of GRI Standards:2021 and the AA1000 AS v.3 2020 for Type 1 moderate assurance. For verification statements, please refer to the Appendix of the 2025 Sustainability Report. The financial performance data consists of publicly disclosed information that has been audited and certified by independent auditors, and is presented in consistency with the data in the Company's Annual Report.</p>	No significant difference
<p>VI. If the Company has established the corporate social responsibility principles based on “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the principles and their implementation: The Company has established the “Sustainable Development Best-Practice Principles” and devoted to promoting the sustainable development, with no significant differences from the Principles.</p>				
<p>VII. Other important information to facilitate better understanding of the Company’s promotion of sustainability development:</p> <ol style="list-style-type: none"> 1. Environmental protection: It is everyone’s responsibility to promote environmental protection and low-carbon activities. In addition to strengthening energy-saving management and control of the process, the Company actively implements waste classification and resource recovery, promotes energy saving and carbon reduction, and has energy-saving and carbon-reduction equipment expenditure. 2. The Company provides a workplace environment and measures that support marriage, childbirth, and family care. Marriage and Childbirth Support System: Includes prenatal check-up leave, pregnancy check-up accompaniment and paternal leave, to-collocate-stay-at-home-parent-leave (tocolytic leave), maternity leave, and parental leave. The Company encourages employees of all genders to accompany their children as they grow; all operating sites provide maternity and parental leave systems to support employees in finding a balance between career development and childcare. At Taiwan sites, employees are entitled to prenatal check-up leave, pregnancy check-up accompaniment leave, tocolytic leave, maternity leave, and flexible working hours before childbirth, allowing them to balance work and reproductive needs with peace of mind. After childbirth, regardless of gender, employees who have served for at least six months may apply for unpaid parental leave for childcare needs before each child reaches the age of three. The Taiwan region provides marriage and childbirth subsidies for employees: 				

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- (1) Marriage subsidy: NT\$10,000.
- (2) Childbirth subsidy: NT\$14,000 per child / NT\$28,000 for twins.
- (3) First-anniversary childbirth subsidy: NT\$12,000 per child / NT\$24,000 for twins.

Beyond providing working hours and leave, the Health Center has established a "Maternal Health Protection Plan" covering the three stages—before, during, and after childbirth. Under this plan, maternal health risk assessments are conducted to protect the health of female employees of childbearing age in the workplace. The Company provides exclusive parking spaces for pregnant employees, “Pregnancy Bag” for expectant mothers, and lactation rooms with additional break time for breastfeeding to meet the needs of their infants. Health risk assessments are conducted for female employees who are pregnant or returning to work after childbirth, complemented by physician consultation and care services. Contracts have also been signed with childcare institutions to offer better discounts than the public, enabling them to focus fully on their professional pursuits. The significance and value derived from corporate childcare are extraordinary and serve as an essential prerequisite for a friendly workplace. SAS was honored with the Excellence Award in the "2025 Hsinchu Science Park Excellence in Promoting Workplace Equality" competition. The Company is committed to becoming a model for a happy and healthy workplace, creating a safe and friendly environment for all employees.

3. Employee Satisfaction Survey

The Human Resources Department conducts an annual "Employee Satisfaction Survey" to comprehensively evaluate employee experiences and collect feedback. The survey covers six key dimensions: engagement, leadership and communication, rewards and recognition, career development, work environment, and work-life balance, providing an in-depth analysis of corporate strengths and opportunities for improvement. Based on the survey results, the Company formulates concrete action plans to continuously optimize the workplace environment, enhancing both employee satisfaction and corporate competitiveness. In 2025, the overall employee satisfaction score was 3.82 out of 5, with a participation rate of 62.35%.

Survey Scope	2025 Overall Satisfaction Score (Max 5)
SAS Headquarters & Chunan Site	3.85
Yilan Site & Sunrise	3.75
Susen Green Energy Co., Ltd. & Hsu-Hsin branch & Sustainable Energy Solution	3.94
Overall	3.82

To improve employee satisfaction, the Company will conduct training sessions on cross-generational leadership, labor law awareness, and the prevention of workplace harassment and violence, fostering a positive leadership style and a friendly work environment. Furthermore, we will enhance transparency and communication. In addition to formal labor-management meetings, departmental meetings will be held on an ad-hoc basis to facilitate interaction between managers and employees and to strengthen policy explanations, thereby preventing information silos or misunderstandings. Moreover, we will improve the dissemination of information via physical and digital notice boards to ensure that compensation and benefit policies are clear and transparent, while simultaneously optimizing these benefit packages. Through data analytics, we will monitor employee satisfaction and turnover rates to ensure that our optimization initiatives align with the needs of talent acquisition, cultivation, and retention, ultimately strengthening employee identity and engagement.

Furthermore, based on the results of the 2025 Employee Satisfaction Survey, a flexible work schedule has been implemented, allowing employees to start work between 07:30 and 08:30. Departure times are based on the completion of 8 actual working hours per day. This initiative aims to increase employee autonomy, promote work-life balance, and strengthen overall employee well-being.

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4. Corporate Social Responsibility & Philanthropy: The Company continuously assesses risks and opportunities in its operating locations (including Hsinchu, Miaoli, and Yilan in Taiwan), dedicating itself to supporting underprivileged groups in rural areas. This focus includes economically disadvantaged families, children and youth, and individuals with disabilities. Through charitable donations, we aim to support and improve their living and educational conditions. Furthermore, we implement concrete environmental protection initiatives in our operating locations through volunteer services. Resources invested in social welfare and cultural activities in 2025 are as follows:				
			<p>(1) Genesis Social Welfare Foundation: Donated NT\$37,600 to support the ceiling hoist equipment project.</p> <p>(2) Catholic Mother of China Foundation: Donated NT\$6,350 for post-disaster repairs following Typhoon Danas.</p> <p>(3) World Vision Taiwan: Donated NT\$232,550 for post-typhoon reconstruction efforts in Hualien.</p> <p>(4) Kid’s Bookhouse: Donated NT\$86,000 to support the "Build a Boat of Dreams" project.</p> <p>(5) Taiwan Fund for Children and Families (Hsinchu): Donated NT\$15,000 to sponsor the "Winter Warmth" charity fair.</p> <p>(6) Earth-Friendly Beach Cleanup: SAS and GlobalWafers organized a cleanup at Longfeng Port in Miaoli. With 116 participants, approximately 200 kg of waste was removed.</p> <p>(7) Blood Donation Drive: To address blood shortages, the Company holds biannual drives at each site. In 2025, 65 employees participated, donating 103 bags (totaling 25,750 c.c.).</p> <p>(8) SAS and GlobalWafers once again collaborated with IC Voice, the Love Community Promotion Association, and Hsuan Chuang University to co-host the "Pioneer Seedling Project – 2025 Charity Science Camp" for the second consecutive year. The initiative aims to support the learning and development of students in rural areas through the integration of technology and the humanities. We believe that every student is like a young seedling; with sufficient sunlight and nourishment, they will eventually grow into pioneering explorers who bravely venture into the world. Held from June 26 to 27, the camp invited nearly 60 students and teachers from Taoshan Elementary School in Wufeng Township and Hsu-Hsin branch Elementary School in Jianshi Township, Hsinchu County. The program featured a series of engaging and inspiring experiential courses, including creating personalized manga characters using AI illustration tools, drone obstacle missions, and immersive AR interactions. These activities guided the children to learn about science and innovation through hands-on practice and exploration, igniting their passion and imagination for technology amidst laughter.</p>	
5. Consumer rights: The Company has internally established the “Customer Complaint Management Procedure” to provide customers with a channel to express their complaints, and signed contracts such as supply contracts and quality contracts with its customers, to fully ensure customer’s rights and interests.				
6. Human rights: The Company attaches great importance to human rights. Regardless of race, gender and age, employees enjoy the same right to work, and the Company also provides opportunities for free expression and development to stand alone, to achieve respect for personal dignity.				
7. Safety and health: With zero disaster as the goal, the Company is committed to the promotion of safety and health policy and the continuous improvement of process and working environment. Through the joint efforts of all staff, we continuously improve occupational safety and health performance.				
8. Human capital development: The Company identifies, cultivates, and rewards talented employees by adopting a sound performance-based reward system, fostering professionals who are still studying, subsidizing continuing education for in-house employees, or signing contracts with a cadre of key employees, to facilitate talent retention. In addition, we motivate employees to stay with the company by issuing employee stock ownership trust and awarding medals to senior employees.				
			<p>(1) PhD and Masters scholarships: The Company has Rules on Applying for PhD and Masters Scholarships in place to continue to support the education of professionals and secure a pool of talents for the company after they graduate.</p> <p>(2) Funding for on-the-job continuing education: The Company has “On-the-Job Continuing Education Rules” in place to fully subsidize the continuing education of in-house employees who demonstrate excellent performance and willingness to pursue further studies, thereby encouraging employees to advance their career.</p> <p>(3) Signing contracts with a cadre of key employees: The Company enters a contractual relationship with a cadre of key employees who possess strategic planning capabilities or irreplaceable skills, to achieve talent retention and ensure the sustainable development of the Company’s human capitals.</p>	

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<p>9. Employee Health and Safety Care: As society transitions into the post-pandemic "new normal," global work and lifestyle patterns have stabilized; however, the emphasis on health and safety continues to grow. This includes implementing personal hygiene concepts, workplace environment management, and health promotion activities to reduce the risks of occupational and infectious diseases. The Company continues to promote diversified health care measures to ensure employee safety, actively exerting positive corporate influence to create a healthy and secure working environment.</p> <p>(1) Health Information Sharing: To ensure employees have access to accurate health management information at all times, the Company's Health Management Center periodically compiles domestic and international health data and updates measures based on the latest trends, enabling employees to quickly grasp effective health protection information.</p> <p>(2) Employee Health Care: The Company conducts annual health examinations to help employees understand their physical condition, encouraging them to care for and strengthen their health. Furthermore, in accordance with regulations, occupational medicine specialists are scheduled for on-site visits to provide consultation services. To monitor actual workplace conditions and assess exposure to hazardous factors, the Company has installed detection and alarm equipment in appropriate locations and regularly conducts work environment testing as a basis for workplace improvements.</p> <p>(3) Physical and Mental Health Care: The Company regularly monitors employees' physical health, particularly those with abnormal health symptoms, providing appropriate support and follow-up to help them maintain their well-being.</p> <p>(4) Workplace Sanitation Management: The Company has established cleaning and disinfection standards, regularly sanitizing public areas and adjusting disinfection frequency to ensure a safe and clean working environment. Disinfectant solutions are provided in public areas, and proper handwashing guides are posted in restrooms.</p> <p>(5) Work-Life Balance Support: To prioritize psychological well-being, the Company introduced the Employee Assistance Program (EAP) in 2021. This program offers each employee two free psychological counseling sessions annually and provides regular mental health information to help manage stress and emotions, ensuring a healthy work-life balance.</p>				
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	Yes	No	Abstract Explanation	
V. Has the Company established a governance framework to promote sustainable development and a dedicated department (or have another department be responsible for related efforts) for fulfilling sustainable development, with the board of directors authorizing high-level managers to handle such efforts, and having relevant progress be supervised by the board of directors?	V		<p>The Company has established the “Sustainability Development Committee” in 2016 as the Company’s highest-level organization for promoting and implementing corporate social responsibility and sustainability development. The Committee is responsible for coordinating the Company’s ESG (Environmental, Social, and Governance) development direction and setting relevant goals. The Sustainability Development Committee is chaired by Chairperson of the Board, with President serving as Vice Chair, and the Board appointing the Chief Sustainability Officer. This structure is intended to enhance the promotion and implementation of sustainability goals.</p> <p>In order to strengthen sustainable governance, the Board of Directors established the Sustainability Development Charter. In addition, to enhance the disclosure of sustainability information, it also established the Measures for</p>	No significant difference

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			<p>Sustainability Information Management, which clearly define the procedures for preparing the sustainability report as well as compliance requirements for related business activities. These Measures are designed to ensure the integrity, accuracy, and reliability of sustainability information in data sourcing, collection, recording, processing, preparation, approval, and disclosure. This, in turn, enhances the credibility and consistency of sustainability information. Under the Sustainability Development Committee, five sub-committees have been established: Sustainable Operation, Green Manufacturing, Sustainable Supply Chain, Social and Corporate Care, and Corporate Governance and Risk Management. Each sub-committee is composed of the heads of related business and appoints representatives to form implementation taskforces to execute various sustainability projects, in order to implement environmental, social and governance activities.</p> <p>The Sustainability Development Committee reports to the Board of Directors on a quarterly basis, providing information on the key implementation activities, annual goals, the outcomes for the year. Key implementation matters in 2024 include: the greenhouse gas inventory and verification progress of the Group’s branches and subsidiaries; the FSC requirements for ESG disclosure by TWSE/TPEX-listed companies; the preparation and verification of the 2023 sustainability report; the impact of carbon fees, progress on the adoption of IFRS S1/S2; the establishment and submission of SBT; and the organization reform towards sustainability. In the event of a significant issue, an extraordinary motion may be proposed to the Board of Directors.</p> <p>The Board of Directors supervises the goal-setting for sustainable development and reviews the implementation (including the preparation and verification of sustainability report), while giving relevant advice and guidance based on the content of the report of the Sustainability Development Committee.</p>	
VI. Whether the company conducts business operations in accordance with the principle of materiality risk assessment of environmental, social and corporate governance issues, and formulates relevant risk management policies or strategies?	V		The Company has prescribed the “Risk Management Policy and Procedures” approved by the board of directors. The board of directors is the highest risk management unit, based on the overall operating strategies and operating environment, aims to comply with laws and regulations, promote and implement the Company’s holistic risk management, and bear the ultimate responsibility for risk management; the senior management is responsible for planning, commanding, and deploying the implementation of risk management decisions by the board of directors, and coordinating interaction and communication; each functional unit is responsible for analyzing, managing	No significant difference

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			<p>and monitoring related risks within their respective units to ensure the effective implementation of risk control mechanisms and procedures; the internal audit is an independent unit that assists the board of directors to monitor the implementation of the risk management mechanism, audits the implementation status of risk response and control by each functional unit, and provides the improvement advice of risk monitoring. The implementation of the above risk management is reported to the Audit Committee and the Board of Directors annually, and the implementation of which is supervised by the Audit Committee to ensure the effective operation and implementation of risk management.</p> <p>The scope of risk management includes hazard risk, operational risk, financial risk, strategic risk, compliance risk/contract risk, environmental risk and other risks. Through the effective implementation of risk management processes (including risk identification, risk measurement, risk monitoring, risk reporting, and risk response), the Company’s risk management mechanism is realized.</p> <p>The Company conducts risk identification and assessment of environmental, social, and governance issues related to its operations based on the principle of materiality, and formulates relevant risk management strategies. Through engagement with both internal and external stakeholders and by referencing global risk reports, the Company has identified, in addition to extreme weather events, two top short-term high-risk issues: fraudulent and fake information, and information security. In response to the potential impact of these risks on various aspects of operations, the Company has developed corresponding risk strategies and execution mechanisms to ensure that risks have been effectively controlled. For the information about each risk and corresponding risk management strategies, please refer to the “Sustainability Management,” “Governance and Operations,” and “Climate Change Risks and Actions” sections of the Company’s Sustainability Report.</p> <p>The Company regularly assesses risks every year. The risk assessment boundary covers all the Company’s operations and production bases, and the assessment is reported to the board of directors annually. The latest report was made to the board of directors on May 10, 2024.</p>	
VII. Environmental issues (V) Whether the Company establishes an appropriate environmental management system which suits its industrial characteristics?	V		The Company continuously incorporates environmental management into its daily operations and has established environmental and energy management systems in accordance with relevant environmental protection laws and	No significant difference

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			<p>regulations. These systems cover areas such as energy use, water resource management, pollution prevention, and waste disposal, etc. Each factory site implements various management plans based on the issues of concern and actual operational needs, progressively carrying out measures for energy conservation, carbon reduction, resource efficiency improvement, and risk prevention.</p> <p>Among factory sites, Zhunan and Yilan Branches have implemented the ISO 14001 Environmental Management System and ISO 50001 Energy Management System, and have passed third-party verification. Information regarding the verification of the Company’s environmental, occupational safety and health, energy, and water resources policies and their respective management systems, including the validity periods of such verification, has been disclosed on the Company’s website. The Company has also continued to implement pollution prevention and resource protection through a systematic management framework and internal audit mechanism, aiming to reduce the potential impact of operating activities on the environment and enhance the sustainability and resilience of operations.</p> <p>Information on the Company’s latest renewed certifications of ISO 14001 and ISO 50001 is as below:</p> <p>ISO 14001: 2015 Expiry: March 12, 2025 - March 11, 2028 Certificate No.: 196463-2016-AE-RGC-RvA</p> <p>ISO 50001: 2018 Expiry: February 22, 2025 - February 21, 2028 Certificate No.: 00001-2022-AN-TWN-TAF</p> <p>ISO 50001: 2018 Expiry: January 10, 2023 - January 9, 2026 Certificate No.: 00004-2023-AN-TWN-TAF</p>	
(VI) Whether the Company is committed to improving the utilization efficiency of various resources and using recycled materials with low impact on environmental?	V		<p>Since 2021, the Company has implemented the Energy Management System (ISO 50001:2018) across its manufacturing facilities. Currently, both the Zhunan and Yilan branches have established a systematic PDCA management cycle. This includes conducting inventories of equipment energy consumption within the factory to identify major energy-consuming devices and those requiring priority improvements. These are then subject to monitoring, measurement, and targeted action plans for improvement. Moreover, corresponding energy baselines and energy performance indicators are defined based on each plant’s characteristics and the results of energy use</p>	No significant difference

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	Yes	No	Abstract Explanation	
			<p>identification. These indicators are updated, monitored, and reviewed for reasonableness on a monthly basis to support continuous improvement in energy efficiency.</p> <p>To mitigate environmental impacts, the Company’s waste management strategy prioritizes reducing raw material usage at the source by improving process design to minimize waste output. The second priority is in-factory recycling and reuse, with efforts focused on increasing the recycling and reuse rate of process materials. These initiatives not only reduce waste output but also decrease the consumption of raw materials and purchased semi-finished products, thereby lowering the use of consumables and reducing energy consumption related to transportation. The third priority is off-site resource recycling and reuse, while the final approach is outsourcing waste treatment through commissioned services. In terms of actual implementation, the Company reduces the use of limited raw materials by using recycled materials. In addition to utilizing in-factory recycled materials, the Company began sourcing recycled materials externally in 2022 to gradually increase the proportion of recycled materials used.</p> <p>For the Company’s energy management and waste reduction status, please refer to “Chapter 3: Management of Energy and Pollutant Emissions” in the Company’s Sustainability Report.</p>	
(VII) Whether the Company assesses the potential risks and opportunities of climate change to the company now and in the future, and takes measures to deal with climate-related issues?	V		<p>The Board of Directors is the Company’s highest governing body for climate change-related matters. The Corporate Sustainability Development Committee was established to review the Company’s climate change-related strategies and goals, manage climate change risks and opportunities, discuss future plans, and report to the Board of Directors.</p> <p>The Company has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework issued by the Financial Stability Board (FSB) and has developed its own procedures for assessing climate risks and opportunities. It also conducts risk analysis based on different scenarios with potential operational and financial impacts of climate risks and opportunities over the short, medium, and long term (evaluated every two years). The Company focused on 8 risks and 7 opportunities identified from a pool of 13 transitional risks, 3 physical risks, and 20 transitional opportunity issues. Additionally, it gains an understanding of the entire climate change trends to develop corresponding actions.</p> <p>For detailed information on the climate change risks and opportunities, as well as responsive measures, please refer to “Climate Change Risks and Actions”</p>	No significant difference

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	Yes	No	Abstract Explanation	
			section in the Company’s Sustainability Report.	
(IV) Whether the company counts greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulates policies for energy, carbon, greenhouse gas and water use reduction, or other waste management?	V		<p>1. Since 2021, the Company has progressively implemented and completed a systematic greenhouse gas emissions inventory (ISO 14064-1: 2018) and established an inventory list database. The reporting boundary initially covered Chunan and Yilan Branches in 2021, and was expanded in 2022 to include the headquarters, Chunan, Yilan, and Hsu-Hsin Branches. Due to the changes in the reporting boundary for greenhouse gas inventory, 2022 was designated as the new base year. The Company has obtained third-party declaration of verification. The greenhouse gas emissions attributed to organizational operations include Scope 1 direct emissions (Category 1, direct greenhouse gas emissions), Scope 2 energy indirect emissions (category 2, indirect greenhouse gas emissions from input energy), and Scope 3 other indirect emissions (Categories 3 to 6, with Category 4 covering emissions from upstream tap water usage and waste treatment). For information on greenhouse gas emissions, water consumption, and total waste weight, as well as the coverage of relevant inventory and data verification, please refer to “Climate Change Risks and Actions” section and “Chapter 3. Management of Energy and Pollutant Emissions” in the Company’s Sustainability Report. For the declaration of verification, please visit the Company’s website.</p> <p>2. According to results of the organizational examination of greenhouse gas emissions, the main source of greenhouse gas emissions of the Company is electricity (Scope 2). Therefore, the reduction of electricity use and the improvement of energy efficiency are the top priorities of the Company at present. Starting from the corporate core of the Company, by introducing the environmental management system and the energy management system, the Company promotes various energy-saving improvement measures to achieve the goal of energy saving and carbon reduction. Each plant develops annual energy-conservation plans, with a short-term target of achieving a power-saving rate of more than 1% per plant area each year. In 2024, Chunan and Yilan Branches conserved 939,869 kWh of electricity (3,384 GJ), which is equivalent to reducing approximately 464.3 metric tons of carbon dioxide emissions compared to the previous year. Including the energy-conservation performance of GlobalWafers - Taiwan, the total energy electricity conserved in 2024 reached 4,766,711 kWh (17,160 GJ), which is equivalent to reducing approximately 2,354.8 metric tons of carbon dioxide emissions.</p>	No significant difference

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			<p>For the energy management and achievements of energy conservation measures, please refer to “Chapter 3: Management of Energy and Pollutant Emissions” in the Company’s Sustainability Report.</p> <p>3. In addition to energy saving and carbon reduction, by promoting ISO 14001 Environment Management System, the Company has introduced the concept of product life cycle through the promotion of the new ISO 14001 environmental management system in other parts of environmental protection improvement, such as water saving and waste reduction, so that the reduction of raw materials at the source can be achieved from the improvement of process and product design stages. With respect to prevention of air pollution and water pollution, the company also works with the promulgation of the environment management system. Each year, goals for energy conservation, water conservation, waste reduction and resource saving are established in order to lower energy resource consumption while achieving results of reducing greenhouse gas emission. In the aspect of waste management, the traditional concept of clean-up and disposal is transformed into the concept of effective management of resources, so as to reduce the output of waste. The second priority is in-factory recycling and reuse, with efforts focused on increasing the recycling and reuse rate of process materials. These initiatives not only reduce waste output but also decrease the consumption of raw materials and purchased semi-finished products, thereby lowering the use of consumables and reducing energy consumption related to transportation. The third priority is off-site resource recycling and reuse, while the final approach is outsourcing waste treatment through commissioned services.</p> <p>For the information above, please refer to the Section “Climate Change Risks and Actions” and “Chapter 3. Management of Energy and Pollutant Emissions” in the Company’s Sustainability Report</p>	
<p>VIII. Society issues</p> <p>(VII) Whether the Company establishes the related management policies and procedures in accordance with the relevant laws and international human rights conventions?</p>	V		<p>The Company upholds the core value of respecting employees and putting people first. We observe and support the local laws and regulations of our business locations around the world; safeguard the legal rights and interests of full-time employees, contract workers and part-time staff, interns, and job seekers; and are committed to promoting cooperation and encouraging our partnering suppliers to adopt the same standard in their operating activities. The Company recognizes and supports the spirit and basic principles of human rights protection mandated in international human rights conventions</p>	No significant difference

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			<p>such as the “Universal Declaration of Human Rights,” the “United Nations Global Compact,” and the “International Labor Conventions,” and abide by relevant labor laws and above international human rights regulations, setting a “Human Rights Policy”, in an effort to create an equal, safe, and dignified workplace environment.</p> <p>The five policy guidelines and related implementation status of the Company “Human Rights Policy” are as below:</p> <p>(6) Continuing to create opportunities for achieving diversity, inclusiveness, and equality and prohibit any forms of discrimination (including on the basis of gender, sexual orientation, race, class, age, marital status, language, thought, religion, nationality, political party, place of origin, place of birth, appearance, facial features, disability, etc.)</p> <p>The Company continues to promote the prohibition of all inappropriate discrimination in recruitment, appointment, and operating processes. To fulfill the responsibility of caring for migrant workers, we not only organize Christmas parties or prepare Christmas gifts for Filipino workers every year, but also commit to improving their overseas living conditions.</p> <p>(7) Prohibition of human trafficking, forced labor, and child labor</p> <p>During the recruitment process, we ensure that all labor is obtained through direct employment or provided by legal human resources dispatch services and staffing agencies. No illegal methods are used to compel employees to perform work that violates laws or regulations, or that is unfairly compensated relative to their performance.</p> <p>The Company complies with all labor-related laws and respects the wishes of all employees. The “Personnel Employment Rule” clearly prohibits the recruitment of forced, coerced, or involuntary labor. The Company compiles a monthly analysis of employee attendance as a reference for working hour management, and encourages work-life balance.</p> <p>In addition, the Company rigorously verifies candidates’ identity documents during the recruitment stage, and ensures that no child labor under the age of 16 is employed based on interviews and observations. In addition, methods of detecting child labor and remedial measures are clearly stipulated in the “Personnel Employment Rules.” If use of child labor in operational processes is found, relevant remedial plans will be enforced for six months or until the child reaches the age of 16 in order to protect the rights of the child.</p>	

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			<p>(8) Creating a safe and healthy work environment. Any form of harassment and inhumane treatment is prohibited.</p> <p>The Company continues to provide free health examinations, free influenza vaccination, arrange on-premise medical services, organizes health promotion activities, and keep track of specific populations to raise employees’ awareness of self-health management. In 2024, the Company organized various health promotion activities, including health lectures, first-aid training, cancer prevention screening, a “7,000 Steps a Day” walking challenge, and fitness classes, with a total of 3,278 participants. The Company also establishes various work safety and self-health management procedures and operating standards, and implements special hazardous operation control, chemical management, and environmental monitoring to prevent occupational injuries, eliminate hazards, and reduce environmental safety and health risks, thereby creating a safe operating environment for employees.</p> <p>The Company has established the “Regulations for the Prevention of Unlawful Infringement in the Workplace” and the “Measures for the Prevention of Sexual Harassment in the Workplace” to prevent any physical or mental illegal infringement caused by others during the performance of duties. Multiple reporting channels are available to employees, and dedicated personnel are assigned to handle all reports and complaints.</p> <p>(9) Providing fair and reasonable salaries and working conditions</p> <p>Each year, the Company determines industry salary standards through salary surveys, and appropriately adjusts employee salaries with reference to objective data such as overall economic indicators and price indexes. For the purpose of fairness, employee remuneration standards are based on job position, seniority, and professional skills to ensure equal pay for equal work and avoid discrimination and differential treatment on the basis of gender, age, or other conditions. In addition, the Company also strictly controls working hours to meet the legal limit, and actively prevents burnout through regular working hour analysis reports and an abnormal attendance management system.</p> <p>(10) Providing avenues and environment for freedom of expression and respecting employees’ freedom of association.</p> <p>The Company has established multiple communication channels and holds labor-employee meetings quarterly to discuss labor-management relations, labor conditions, labor benefits, and other matters to foster harmonious</p>	

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			<p>labor-management relationship. The Company has also set up email, hotline, and physical suggestion boxes to provide employees with whistleblowing and grievance channels, so that their dissatisfaction and concerns can be expressed and resolved.</p> <p><u>Employee Satisfaction Survey</u> The Company conducts annual employee satisfaction surveys organized by the Human Resources Department to comprehensively understand employees’ working experiences and gather their feedback. The survey covers six key aspects: engagement, leadership and communication, rewards and recognition, career development, work environment, and work-life balance. Through in-depth analysis, the Company identifies organizational strengths and areas for improvement. Specific improvement actions are then developed based on the survey results to continuously enhance the workplace environment, employee satisfaction, and overall corporate competitiveness.</p> <p>In 2024, the overall employee satisfaction score was 3.89 out of 5, with a participation rate of 63.45%. The satisfaction score of the Headquarters, Zhunan Branch, and Hsu-Hsin Branch reached 3.99, while the Yilan Branch recorded a score of 3.81.</p> <p>To further improve employee satisfaction, the Company will implement training initiatives that promote positive leadership across generations, increase awareness of labor laws, and prevent unlawful conduct in the workplace. Additionally, in response to employee feedback from the 2024 survey, the Company has optimized its uniform and workwear policy by allowing employees to decide whether or not to wear company uniforms during work hours, thereby enhancing their comfort and autonomy.</p> <table border="1"> <tr> <td>Survey Scope</td> <td>2024 Overall Satisfaction (Max: 5)</td> </tr> <tr> <td>Headquarters, Chunan Branch, and Hsu-Hsin Branch</td> <td>3.99</td> </tr> <tr> <td>Yilan Branch</td> <td>3.81</td> </tr> <tr> <td>Sino-American Silicon Products Inc. – Overall</td> <td>3.89</td> </tr> </table> <p>The Company upholds the principles of diversity, inclusion, and equality. In addition to formulating the “Human Rights Policy,” it has also issued the “Diversity, Equity, and Inclusion (DEI) Workplace Statement.” Both</p>	Survey Scope	2024 Overall Satisfaction (Max: 5)	Headquarters, Chunan Branch, and Hsu-Hsin Branch	3.99	Yilan Branch	3.81	Sino-American Silicon Products Inc. – Overall	3.89	
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			<p>documents are endorsed by senior executives and publicly disclosed on the Company’s official website. Regular human rights due diligence is conducted. The Company conducts risk identification and assessment through human rights-related assessment tools, and adopts mitigation measures and remedial measures for various risk issues. When facing unlawful infringement or any related concerns, individuals may file a report, either anonymously or under their real name, through various channels such as email, a dedicated hotline, or physical suggestion boxes. Relevant committees will keep the entire handling process confidential. Meeting outcomes will be used to actively track, monitor, and provide necessary support to the parties involved so as to safeguard human rights and avoid recurrence. The Company has not been the subject of any complaints for violation of human rights (forced labor, child labor, discrimination, harassment, and infringement of freedom of association) at all operating locations in the past three years.</p> <p>Regarding training, new recruits receive human rights training upon onboarding; existing employees are periodically assigned to attend courses on prevention of unlawful infringement and sexual harassment in the workplace. In 2024, a total of 1,072 employees participated in human rights education and training, accumulating 1,342 training hours. The Company continuously promotes concepts associated with human rights.</p> <p>The Headquarters and Zhunan Branch of Sino-American Silicon Products Inc. were jointly awarded the Excellence Award in the “2024 Hsinchu Science Park Outstanding Unit for the Promotion of Workplace Equality Evaluation,” reflecting the Company’s commitment to becoming a model of a happy and healthy workplace. In 2024, Yilan Branch successfully passed the RBA VAP audit and was honored with the Silver Award. These recognitions demonstrate its strong dedication and attitude to employees, human rights, and social responsibility, as well as its efforts to create a safe and friendly working environment for all employees.</p>	
(VIII) Whether the Company legislates and implements reasonable employee welfare measures (including compensation, vacations and other benefits), and appropriately reflect operating performance or results in employee compensation?	V		<p>The Company fairly decides and distributes employees’ remunerations from the annual profit, if any, for 3% to 15%, as set forth in the Articles of Incorporation, and the performance of individual employee pursuant to the “Employee Remuneration Distribution Procedures.” It seeks to properly reflect the operating performance or results in the employees’ remunerations. The Company establishes attendance rules in accordance with the Labor Standards Act. The attendance rules specify paid leaves to which employees</p>	No significant difference

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			<p>are entitled. In addition to the general benefits such as labor insurance, health insurance, group insurance, and pension payment, the benefits provided by the Company to the employees include year-end bonus, birthday and festival gift money, year-end banquet, wedding and funeral subsidies, childbirth subsidies, annual travel subsidies, employee health checkup, employee meal subsidies, emergency relief, employee/children scholarship, on-the-job training subsidies, club activity subsidies, education and training subsidies, among other things.</p> <p>Since 2021, the Company has introduced the Employee Assistance Program (EAP) to provide comprehensive employee care. The program offers a wide range of consultation services, including emotional management, interpersonal relationships, legal matters, career development, family and parent-child issues, finance, and more, aiming to help employees work with peace of mind. Since 2021, the trust of employee shareholding was also added. Employees may evaluate on their own whether to join or not, and participants are given rewards equal to 100% of the amount contributed by themselves.</p>	
(IX) Whether the Company provides its employees with a safe and healthy work environment, and regularly implements employee safety and health education measures?	V		<p>5. The Company is committed to creating a safe and healthy working environment. A health center has been established in the plant site, staffed with full-time nurses and regularly visiting occupational physicians who provide clinic services and professional health education consultations. Employee healthcare is evolving toward greater diversity. The Company provides annual health examinations that exceed regulatory requirements. Every year, based on the analysis of the test data collected from the overall health examination report of the employees, an annual health management plan with improvement planning that meets the health needs is formulated to maintain the physical health of the employees. Additionally, the Company provides free influenza vaccinations to employees each year to help strengthen their immunity and reduce the risk of cluster infections in the workplace.</p> <p>The Company is committed to implementing maternal protection program and proactively enhancing workplace-friendly measures that go beyond legal requirements. Since 2021, the Company has arranged the “Good Maternity Pack” program, where each expecting mother will be given a good maternity pack, i.e. a breastfeeding pillow. Dedicated parking spaces and identification armband are also available for these employees. Pregnant employees are encouraged to report their pregnancy early to receive workplace maternal health assessments and initiate protective measures as</p>	No significant difference

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			<p>soon as possible. Through these initiatives, the Company aims to create a mother-friendly workplace where employees can feel secure at work while nurturing a new life.</p> <p>In 2024, the Company organized a variety of health promotion activities, with a total of 3,278 participants. These activities included cancer screening, health seminars (such as “Building a Friendly Workplace,” “Healthy Living with Strong Bones and Osteoarthritis Awareness,” and “Atopic Dermatitis: The Itchy Monster Within”), the “7,000 Steps a Day” walking challenge, and fitness courses. These efforts aim to help employees develop regular exercise habits. In addition, the Company has introduced the Employee Assistance Program (EAP) services provided by the Hsinchu Life Line Association, offering each employee 2 free one-to-one consultation sessions per year to protect their physical and mental health.</p> <p>To ensure workplace environment safety, the Company has not only assigned first-aid personnel for each shift in accordance with legal requirements but also designated emergency response staff. Each factory is equipped with automatic external defibrillator (AED) connected 24/7 and is staffed with AED managers. The Company also holds annual CPR+AED practical operation skills courses. In 2024, a total of 23 sessions were held, with 276 employees participating. Regular “In-plant Emergency Rescue Response Measures and Chemical Splash Cleanup Course” is arranged for first-aid personnel and other staff based on business needs. These efforts aim to ensure that appropriate emergency response and first-aid measures can be taken effectively and promptly in the event of an incident within the factory.</p> <p>6. The Company’s Chunan and Yilan Plants (coverage of verification) have passed ISO 45001 occupational safety management system verification to provide employees with a healthy and safe working environment. Certificate information is updated as follows:</p> <ul style="list-style-type: none"> ■ ISO 45001: 2018 ■ Expiry: March 12, 2025 - March 11, 2028 ■ Certificate No.: 196466-2016-ASA-RGC-JAS-ANZ <p>For more information on the aforementioned management system certifications and the Company’s environmental, safety, and health policies, please visit the Company’s website.</p> <p>7. The Company fully recognizes that a safe and healthy working environment not only enables employees to work with peace of mind, but also provides a foundation for the Company’s sustainable development. Therefore, we</p>	

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			<p>established an occupational health and safety management system based on the ISO 45001 standard to integrate health and safety into daily operations. We believe that workplace safety is not achieved through a single system or regulation, but through the collective efforts of all employees and management. The occupational health and safety management system covers the Company’s main operational sites, extending from in-plant employees to contractors. We are committed to providing a healthy and safe working environment for everyone. Regarding safety and health education and training, in order to enhance the occupational safety and health awareness and responsiveness of workers, the Company develops environmental, safety, and health education and training programs annually based on internal management needs, employee feedback, and external issues. The training covers new recruits, in-service employees, managers at all levels, and contractors. The courses focus on understanding of relevant regulations, occupational safety management, and emergency response and rescue, aims to strengthen workers’ safety awareness and risk responsiveness in the workplace. Additionally, the Company is committed to creating a safe and comfortable working environment, recognizing employee health as a key element of its success and sustainable development. A health center has been established in the plant site, staffed with full-time nurses and regularly visiting occupational physicians who provide clinic services. Long-term cooperated occupational physicians offers in-depth health education consultations, guidance on how employees can adjust their lifestyle and exercise routines, and professional health guidance. Moreover, the Company organizes internal Employee Caring Program (ECP) built around five pillars: maternity protection, prevention of excessive workloads, middle-aged and elderly employee health protection, prevention of unlawful infringement in the workplace, and ergonomic hazard prevention. This program offers comprehensive care for employees, including introducing Employee Assistance Program (EAP) services provided by the Hsinchu Life Line Association. To safeguard employees’ physical and mental well-being, the Company also hosts diversified health care programs, health seminars (such as “Building a Friendly Workplace,” “Healthy Living with Strong Bones and Osteoarthritis Awareness,” and “Atopic Dermatitis: The Itchy Monster Within”), and a variety of health promotion activities. In 2024, the Headquarters and Zhunan Branch of Sino-American Silicon Products Inc.</p>	

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			<p>were awarded the Excellence Award in the 2024 Hsinchu Science Park Outstanding Unit for the Promotion of Workplace Equality Evaluation, reflecting the Company’s commitment to becoming a model of a happy and healthy workplace. To ensure safety in workplace environment, the Company holds annual CPR+AED practical operation skills courses and arranges regular “In-plant Emergency Rescue Response Measures and Chemical Splash Cleanup Course” for first-aid personnel and other staff based on business needs. These efforts aim to ensure that appropriate emergency response and first-aid measures can be taken effectively and promptly in the event of an incident within the factory, thereby creating a safe working environment. For detailed information on the number of participants and training hours related to occupational safety and health education and training, as well as aforementioned information, please refer to “Chapter 5: Occupational Health and Safety” in the Company’s Sustainability Report.</p> <p>8. Working environment monitoring: To protect workers from exposure to hazardous substances in the workplace and to provide them with a healthy and comfortable working environment, the working environment monitoring is held twice a year to gradually gain understanding of employees’ exposure levels.</p> <p>9. Occupational safety and health inspection: In addition to the irregular inspections of work operations and contractor safety, as well as regular internal audit of the management system, the Company promotes safety culture and occupational safety activities to enhance the employees’ attention on safety. This includes training safety seed personnel, strengthening the voluntary inspection of the operating environment safety, and expanding and deepening the scope and content of safety inspection. For detailed implementation of these initiatives, please refer to “Chapter 5: Occupational Health and Safety” in the Company’s Sustainable Report.</p> <p>10. Equipment safety management: Hazardous machines and equipment are managed and regularly inspected in accordance with the “Regulations for Safety Inspection of Hazardous Machines and Equipment” to ensure their safe operation.</p> <p>11. There were no fatalities, work-related illnesses, or significant occupational incidents arising from work in 2024. In terms of employees, a total of 10 work-related injuries (excluding commuting incidents) and 1 false alarm were reported. Based on the disabling injury indicators defined</p>	

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			<p>by the Ministry of Labor, the disabling injury frequency rate (FR) was 7.66, and the disabling injury severity rate (SR) was 46. These figures indicate room for improvement compared to the industry averages in the electronics components manufacturing and semiconductor manufacturing sectors. We have conducted dedicated investigations for each occupational disaster incident, and taken improvement measures (such as improving facilities/equipment, establishing systematic document specifications, or strengthening personnel education and training) based on the root cause of the incident, and provided training to other departments to prevent similar incidents from occurring again.</p> <p>12. The number of fire incidents, fatalities, and ratio of fatalities to total employees of the Company in 2024 were all 0. In order to avoid disasters, improve safety management (including fire safety), and effectively respond to disasters and correct/prevent recurrences, the Company has established “Management Procedures for Incident Reporting, Handling, and Investigation,” “Emergency Preparation and Response Management Procedures,” and “Nonconformity and Corrective Action Management Procedures,” and conduct contingency drills for possible emergencies.</p>	
(X) Whether the Company establishes an effective career development training plan for employees?	V		<p>The Company prepares the annual education and training program based on its operating strategies, and short-, medium-, and long-term goals, while valuing the talent cultivation and technology inheritance. A variety of training courses, industry-academia collaborations, and research projects are offered to help employees stay aligned with real-time global market trends and technology updates. These trainings are supported by job substitution, job rotation, and on-the-job training to strengthen employees’ different competencies. We provide diverse training resources, encompassing the following six categories: the New Recruit Academy, General Competency Academy for Support Staff, Business Management Academy, Professional Competency Academy, Environmental Safety and Health Academy, and Health Promotion Academy. This system provides suitable training courses for employees in their different stages of career development, so that the Company and employees will be adaptive to the ever evolving world, and possess the knowledge, skills, and capabilities to keep up with the times.</p> <p>The Company’s learning culture is promoted to encourage colleagues to contribute their expertise and make full use of training resources, and has establish “Regulations for Internal Lecturer Management” for implementing</p>	No significant difference

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			<p>the Company’s knowledge management, technology inheritance, and consolidate core competitiveness.</p> <p>In order to help managers enhance their leadership and decision-making capabilities, as well as effectively lead and inspire teams to achieve the Company’s goals, the Company provides not only internal departmental training but also systematic training for potential senior managers through external training institutions, such as the Chinese Professional Management Association (CPMA), offering opportunities for exchange with other industry participants and jointly promote industrial development. In 2024, three managers participated in the external senior manager training. At present, a total of seven managers have completed the training.</p> <p>As a high-quality green energy solution provider, SAS organized 3 ESG training sessions in 2024 to promote environmental protection, social responsibility, and corporate governance. The aim was to enhance the Group’s employees’ understanding of the importance of ESG and corporate sustainability goals. A total of 328 employees participated in the sessions, accumulating 886 training hours.</p> <p>In 2024, a total of 38 sessions of functional training for new recruits were conducted, attended by 43 participants, with total 215.5 hours; 784 sessions of professional function training were conducted, attended by 10,887 persons, with total 2,002.5 hours; 305 sessions of general function training were conducted, attended by 3,277 persons, with total 481.5 hours.</p>	
(XI) With regard to customer health and safety, customer privacy, marketing and labeling of products and services, has the company followed relevant regulations and international standards, and formulated relevant consumer protection policies and appeal procedures?	V		<p>The Company’s products and services comply with the relevant regulations and standards applicable to the Company’s industry; through supplier management, it is ensured that the products from the supply chain fully conform to the industrial standards and policies like RoHS, REACH, WEEE, among other things, to fulfill its social and environmental responsibilities; the Company is also committed to comply with product standards and operational regulations in plants required by customers, to fully deliver on its commitments, and maintain quality relationships. The Company also has a legal compliance unit in place, to ensure that commercial conditions, products, processes and services meet the requirements of competition laws and relevant export control regulations with jurisdiction.</p> <p>Before working with any customer, the Company signs a non-disclosure agreement (NDA) approved by the legal department, and personnel shall not breach the contracts entered with the Company by disclosing the known trade</p>	No significant difference

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			<p>secrets to others, nor shall they inquire or collect trade secrets not related to their duties, in order to fully protect the confidential and sensitive information of both parties. With regard to the protection of customers’ personal information, the Company’s Compliance Unit charges the unit in charge of data with conducting regular inventory of personal data involved in business operations to ensure that the unit in charge of data observes the Personal Information Protection Act when collecting, processing, and using personal data. The Company has established the “Procedures of Customer Complaints Management” to maintain good communications with its customers, as well as effective appealing procedures regarding products and service.</p> <p>The Company has formulated the “Privacy Policy” to protect the personal information of the customers. The policy specifies the regulations and procedures that should be followed in the collection, processing, use, access, and disclosure of information that may be used to identify a natural person (personal information). It covers three aspects: “privacy protection,” “personal information collection, processing, and use,” and “safety measures.” The specific contents have been disclosed on the Company’s website for stakeholders reference. In addition to the above-mentioned “Privacy Policy,” the Company has also established “Regulations for Personal Information Protection Management” to manage data and regulate employees’ collection, processing, and use of personal information in business operations. The Company’s Compliance Unit conducts regular audits and organizes “Personal Information Protection Education and Training.” Each data responsible unit is required to conduct inventory of personal information involved in business operations, to ensure compliance with the Personal Data Protection Act in the collection, processing, and use of personal information.</p>	
(XII) Whether the company formulates supplier management policies that require suppliers to follow relevant regulations on environmental protection, occupational safety and health or labor human rights, and their implementation?	V		<p>The Company emphasizes the sustainable management of suppliers. For the requirements of sustainability, we focus on the requirements under the supplier’s environmental, social and corporate governance aspects.</p> <p>To cope with operating system for the supplier management, the Company has established the “Supplier Evaluation and Appraisal Mechanism,” to regularly manage, evaluate, appraise, coach, and track the improvement of suppliers. Meanwhile, based on the supply chain management policy, the Company requires suppliers to sign the “Statement of Commitment to Supplier’s Code of Conduct” and to comply with the Responsible Business Alliance (RBA) Code</p>	No significant difference

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			<p>of Conduct, to ensure that suppliers adopt the same standards as the Company with respect to anti-bribery and corruption, social and environmental responsibility, conflict-free minerals, trade compliance, non-infringement, prohibition of silicon materials linked to forced labor, and green procurement (RoHS, REACH and WEEE), while promoting the cooperation to join the engagement in green procurement, and enforcing policies and regulations related to environmental protection, occupational safety and health, intellectual property rights, labor rights, and human rights.</p> <ul style="list-style-type: none"> ● Supplier Management Strategy <ol style="list-style-type: none"> 1. Establish a green supply chain, emphasize environmental issues, and implement sustainable risk management. <ol style="list-style-type: none"> (1) Building a Green Supply Chain, Emphasizing Environmental Issues, and Implementing Sustainable Risk Management <ul style="list-style-type: none"> ● Actively promote green procurement to pursue economic benefits while ensuring environmental friendliness. ● Encourage suppliers to transition from energy saving and carbon reduction to circular economy practices. ● Require suppliers to commit to supplying products that comply with both domestic and international regulations (RoHS, REACH, and WEEE). ● Strengthen waste resource reuse and strive to reduce environmental pollution. (2) Enhancing Supply Chain Capacity <ul style="list-style-type: none"> Continue to assist in the localization of the supply chain and enhance the industry’s cost competitiveness. <ul style="list-style-type: none"> ● A total of 545 suppliers are engaged, of which 507 are located in Taiwan, accounting for 93% of the overall supply base. (3) Conflict Minerals Policy <ul style="list-style-type: none"> Do not procure raw materials sourced from conflict-affected areas. <ul style="list-style-type: none"> ● Suppliers are required to commit that the products provided are free of conflict minerals. (4) Enhancing Cost Leadership Capabilities <ul style="list-style-type: none"> Integrate group resources and establish strategic cooperation to obtain the most competitive supply chain value. (5) Commitment to Social Responsibility <ul style="list-style-type: none"> ● Suppliers shall thoroughly understand, adopt, and commit to complying with the Responsible Business Alliance (RBA) Code of 	

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			<p>Conduct. This ensures that labor safety and the standards related to environmental protection and ethical business practices in the electronics industry—or industries where electronic components are essential—are upheld and recognized, including standards regarding labor, health and safety, environment, and business ethics.</p> <ul style="list-style-type: none"> ● Operation of Evaluation and Appraisal: Suppliers must pass the supplier evaluation process and comply with the Supplier Code of Conduct. <ol style="list-style-type: none"> 1. Evaluation process <ol style="list-style-type: none"> (1) Domestic and foreign suppliers that have valid certifications such as ISO 9001:2015, IATF 16949:2016 and ISO 14001:2015, proving their quality systems have been reviewed and certified as qualified by a recognized institution or equivalent international standards. (2) For the domestic suppliers of raw materials and major consumables without ISO 9001:2015, IATF 16949:2016, or ISO 14001:2015 quality certification, the on-site appraisal will be conducted to see whether the vendor is qualified as supplier. The foreign suppliers must conduct a self-assessment with the “Survey of Suppliers’ Quality Management System” and “Survey Related to the Suppliers’ Environment.” If the self-assessment result is 70 points or above, such vendors are subject to the approval by the Company’s internal quality assurance, R&D and procurement personnel. 2. Status of implementation: <ol style="list-style-type: none"> (6) Statement of Commitment to Supplier’s Code of Conduct signed by suppliers (7) Supplier quality certification management system ● On-site audit An annual supplier audit plan is formulated, and regular audits are conducted once a year to ensure that suppliers continue to maintain their supply and service quality. Implementation status: No supplier scored less than 70 points in 2024. ● Coaching the Improvement and Tracking During the audit process, the Company provides counseling and advice for improvement, and tracks the improvement status. Implementation status: In 2024, no vendor was listed to be tracked for counseling improvement. 	

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VI. Does the company prepare sustainability reports and other reports that disclose non-financial information by following international reporting standards or guidelines? Does the company obtain third-party assurance or guarantees for the reports above?	V		<p>1. The Company prepares Sustainability Reports in alignment with the “GRI Standards: 2021” issued by the Global Reporting Initiative (GRI), the “Semiconductors Sustainability Accounting Standard 2023” issued by the Sustainability Accounting Standards Board (SASB), and the “Rules Governing the Preparation and Filing of Corporate Social Responsibility Reports by TPEX Listed Companies.”</p> <p>2. The Company’s 2024 Sustainability Report was verified by DQS Taiwan Inc. It complies with the requirements of GRI Standards:2021 and the AA1000 AS v.3 2020 for Type 1 moderate assurance. Both the Sustainability Report and the declaration of verification are disclosed on the Company’s website and the MOPS.</p>	No significant difference
<p>VII. If the Company has established the corporate social responsibility principles based on “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies”, please describe any discrepancy between the Principles and their implementation: The Company has established the “Sustainable Development Best-Practice Principles” and devoted to promoting the sustainable development, with no significant differences from the aforementioned Principles.</p>				
<p>VIII. Other important information to facilitate better understanding of the Company’s promotion of sustainability development:</p> <p>10. Environmental protection: It is everyone’s responsibility to promote environmental protection and low-carbon activities. In addition to strengthening energy-saving management and control of the process, the Company actively implements waste classification and resource recovery, promotes energy saving and carbon reduction, and has energy-saving and carbon-reduction equipment expenditure.</p> <p>11. Social welfare: The Company continues to assess risks and opportunities in its place of business operations (locations in Taiwan include Hsinchu, Miaoli, and Yilan). We are committed to taking care of disadvantaged individuals in rural areas, such as economically disadvantaged families, children, and those with physical and mental disabilities, expecting through the charity donation activity support to improve their life and education condition. In addition, implement specific action plans for environmental protection in the place of operation through local volunteer services. To encourage employee participation in charity and welfare, the Company will match employee’s contribution at a 1: 1 ratio (i.e., the Company will donate the exact same amount of donation made by employees), thereby increasing the size of donation to help more places that are in need of assistance. The Company invested resources in the following social welfare activities in 2024:</p> <p>(1) “Post-Disaster Reconstruction for the Hualien 0403 Earthquake” in which we donated a total of NT\$3 million to the “Hualien County Government’s Major Disaster Social Assistance Fund.”</p> <p>(2) “Teenager Development and Service Program” in which we donated a total of NT\$300,000 to the Miaobin Center of World Vision Taiwan.</p> <p>(3) “Art Appreciation Program for People with Mental or Physical Disabilities” in which we donated a total of NT\$30,000 to the Yilan Abao Foundation.</p> <p>(4) “Renovation Project for Nursing Homes for Underprivileged Individuals in a Vegetative State” in which we donated a total of NT\$397,000 to the Miaoli Branch of the Genesis Social Welfare Foundation.</p> <p>(5) “Red Nose Doctor Hospital Performance Program” in which we donated a total of NT\$312,800 to the Dr. RedNose Association.</p> <p>(6) “Mid-Autumn Festival Moon Cake Donation Charity Event” in which we donated NT\$12,000 and NT\$15,000 to Holy Family for Special Education and Yilan Hsing-Fu Social Welfare Charity Foundation, respectively. In addition, the Company donated 5 secondhand monitors to Yilan Hsing-Fu Social Welfare Charity Foundation, 10 to World Vision Taiwan, and 3 to Abo Foundation, promoting the recycling and reuse of the Company’s secondhand equipment.</p>				

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(7)			The Company’s health center organized the “Let’s Walk Together – 7,000 Steps a Day for Rewards and Charity” event, which rewards participants for every 7,000 steps of walking. For every day an employee met the goal, the Group will donate NT\$1 as charity. The event will last for 13 weeks, aiming to help employees develop healthy exercise habits while contributing to a public welfare. A total of 401 employees participated in the event, with 253 successfully completing the challenge. Together, they accumulated a total of 16,451 goal-achievement days. The event raised NT\$16,451, and with an additional contribution from the Company, the total reached NT\$20,000. All proceeds were donated to the Hsinchu City Early Child Development Therapy Center under the Syin-Lu Social Welfare Foundation, creating a win-win outcome for both health and compassion.	
(8)			SAS and GlobalWafers’ plants in Taiwan jointly organized the “Earth-Friendly Beach Cleanup Event” at Longfeng Fishing Port, Zhunan, Miaoli, with a total of 119 participants, an increase of 30% compared to the previous year. The cleaning area expanded by 5%, and the weight of garbage removed rose by 3%, with the total weight exceeding 100 kg. The event also promoted the importance of “plastic reduction” and encouraged participants to pay special attention to marine plastic waste, aiming to raise more people’s awareness towards plastic reduction and waste reduction.	
(9)			The Company advocates blood donation activities, continues to support the service mission of the blood donation center, “donation of blood, saves a life,” to help solve the blood shortage problem of the blood bank. Two blood donation activities are organized in each plant every year. In 2024, a total of 83 employees donated 128 bags of blood, amounting to 32,000 c.c. SAS has been actively responding to social needs by encouraging employees to roll up their sleeves and help address blood shortages, embodying the spirit of charity and passing on the love.	
(10)			SAS and GlobalWafers jointly responded to the “Earth Hour 60” initiative by turning off unnecessary lights and power-consuming equipment for one hour at 8:30 pm on March 23, 2024, within the extent not affecting normal production, including the office area, parking lot, and outdoor lighting power supply in the plants. A plant-wide promotional event was also conducted before taking action, to encourage employees to turn off unnecessary lights. This year, we also invited Group affiliates, Advanced Wireless Semiconductor Company, Taiwan Speciality Chemicals Corporation, and Actron Technology Corporation, to join the effort in reducing carbon emissions. It is hoped to protect our future and that of the next generation with concrete actions by deepening the awareness of employees in climate changes via the light turning-off action.	
(11)			To fulfill its social responsibilities and support the cultural development in Taiwan, the Company has collaborated with the Alliance Cultural Foundation and Paul Chiang Arts and Cultural Foundation. In both 2023 and 2024, the Company invested NT\$5 million annually, totaling NT\$10 million over two consecutive years, to support the Paul Chiang Art Promotion Project and the construction of “Paul Chiang Art Park.” By allocating resources to promote the arts in rural communities, the Company aims to foster the growth of cultural and artistic development in the Hualien and Taitung regions. To encourage greater public participation in arts and cultural events, the Company sponsored the “Paul Chiang 2023 Solo Exhibition” at the Kaohsiung Museum of Fine Art, held from December 2, 2023, to March 10, 2024. The exhibition attracted a total of 72,006 visitors during its run.	
(12)			SAS and GlobalWafers partnered with IC Broadcasting Company, the IShare Community Development Association, and Hsuan Chuang University to co-host the “Pioneer of the Future” Summer Science Camp in July 2024. Designed as a two-day, one-night camp, the program provided students in under-resourced areas with an innovative educational experience that bridged the urban-rural divide. By combining knowledge-sharing with hands-on activities, the camp transformed complex technological and humanistic concepts into engaging, interactive experiences. Employees from the Company participated as instructors and helped plan the “Solar Energy Classroom” segment of the camp. Leveraging the Group’s expertise in renewable energy, this session introduced students to the knowledge of green energy and applications of solar energy. The initiative aimed to inspire students to become future advocates for concepts of “energy conservation, carbon reduction, and caring for the Earth” and spread these values to those around them.	
12.			Consumer rights: The Company has internally established the “Customer Complaint Management Procedure” to provide customers with a channel to express their complaints, and signed contracts such as supply contracts and quality contracts with its customers, in order to fully ensure customer’s rights and interests.	
13.			Human rights: The Company attaches great importance to human rights. Regardless of race, gender and age, employees enjoy the same right to work, and the Company also provides opportunities for free expression and development to stand alone, in order to achieve respect for personal dignity.	

Evaluation Item	Implementation Status			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
14. Safety and health: With zero disaster as the goal, the Company is committed to the promotion of safety and health policy and the continuous improvement of process and working environment. Through the joint efforts of all staffs, we continuously improve the occupational safety and health performance.				
15. Employee health care: The Company carries out health examination for employees each year to let them know their health status each year, and then care for and strengthen their health. We also arrange professional medical specialists to visit our plant every month for consulting services. In the workplace, in order to grasp the status of employees’ working environment and assess the exposure status of hazard factors, besides setting detection and alarm equipments at appropriate positions, work environment test is also done regularly as a basis for improving the workplace environment.				
16. Human capital development: The Company identifies, cultivates, and rewards talented employees by adopting a sound performance-based reward system, fostering professionals who are still studying, subsidizing continuing education for in-house employees, or signing contracts with a cadre of key employees, so as to facilitate talent retention. In addition, we motivate employees to stay with the company by issuing employee stock ownership trust and awarding medals to senior employees.				
(9) PhD and Masters scholarships: The Company has Rules on Applying for PhD and Masters Scholarships in place to continue to support the education of professionals and secure a pool of talents for the company after they graduate.				
(10) Funding for on-the-job continuing education: The Company has “On-the-Job Continuing Education Rules” in place to fully subsidize the continuing education of in-house employees who demonstrate excellent performance and willingness to pursue further studies, thereby encouraging employees to advance their career.				
(11) Signing contracts with a cadre of key employees: The Company enters a contractual relationship with a cadre of key employees in managerial roles who possess strategic planning capabilities or irreplaceable skills, so as to achieve talent retention and ensure the sustainable development of the Company’s human capitals.				
17. Pandemic containment in Plants: The post-pandemic era has come. The global outbreak of COVID-19 has changed the work and lifestyle significantly. Some of the changes will normalize immediately once the pandemic is under control, but some of the changes will be permanent. Even though long-term social distancing is not required, some behaviors will continue to exist, such as increased frequency of hand-washing, and maintaining personal hygiene, to reduce the risk of the spread of infectious diseases. The Company will regularly adjust its pandemic containment measures in accordance with changes in the global pandemic. Not only the Company implement high-standard corporate pandemic containment mechanisms to ensure uninterrupted production line operations, it also continuously promotes diverse care measures, ensure the safety of all employees, and exert a positive corporate influence to ensure the safety of healthy workplace.				
(1) Pandemic containment information: to enable employees to grasp the real-time information on pandemic containment, the health management center gathers the latest domestic and international pandemic information from time to time, and adjusts the real-time announcement of pandemic containment measures in the plant on a rolling basis, depending on the pandemic level, so that employees can receive accurate pandemic containment information quickly.				
(2) Care for health: cares are given to employees with fever symptoms and suspected contact history, regular follow-up and care are provided to strengthen the physical health of all employees.				
(3) Disinfection of the Plants: The disinfection and cleaning measures for public areas are formulated, the frequency of environmental disinfection is adjusted, with the supply of alcohol-based sanitizer in public areas and additional partitions in the cafeteria, posters of correct hand-washing slogans in each restroom, and regularly check of the pandemic containment materials, to ensure that the Company has sufficient pandemic containment materials.				
(4) Physical and mental care: To help employees monitor their physical and mental health and become more aware of their needs for balance, SAS has introduced the EAP since 2021. The program provides each employee with 2 free one-to-one consultation services every year. SAS has also regularly passed out psychological growth promotion materials to help employees resolve negative emotions and stress.				