



GlobalWafers Co., Ltd.
環球晶圓股份有限公司

2025

Sustainability
Report

GLOBALWAFERS !
GLOBAL FAMILY !
GLOBAL SOLUTIONS !



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About This Report

Report Axis

GlobalWafers Co., Ltd. (hereinafter referred to as GlobalWafers) is a professional semiconductor wafer supplier, and its products are applied in integrated circuit and power electronics components. In response to global climate change and corporate social responsibility development trends, GlobalWafers has continuously independently prepared Corporate Social Responsibility Reports (CSR Reports) in recent years and officially changed the name to Sustainability Report in 2021. Based on its long-term commitment to local communities and stakeholder engagement, GlobalWafers discloses relevant information and implementation results regarding material topics in corporate governance, economic, environmental, and people (including human rights) aspects, as well as the Company's future vision and goals for sustainable development.

Report Preparation, Review, and Approval

The structure of this report was planned by the Sustainability Development Committee of GlobalWafers, with relevant sustainability information and content provided by responsible departments. After review and confirmation by the heads of the respective departments, the Sustainability Development Committee consolidated and compiled a preliminary draft of the report, which was subject to third-party assurance. Following review by the Committee Chair (Chairperson), Committee Director-General (Chief Financial Officer), and Chief Sustainability Officer, the report was submitted to the Board of Directors for approval prior to publication.

Reporting Standards

The content structure of this report primarily refers to the requirements of the Sustainability Reporting Standards issued by the Global Reporting Initiative (GRI). It also follows the semiconductor industry indicators of the Sustainability Accounting Standards issued by the Sustainability Accounting Standards Board (SASB), and the Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies issued by the Taipei Exchange (TPEX). In addition, this report was prepared in accordance with the recommendations and implementation guidance of the Task Force on Climate-related Financial Disclosures (TCFD). For material topics of concern to stakeholders, GlobalWafers discloses and responds to them in relevant chapters based on the results of materiality analysis.

Report Boundaries and Reporting Period

The period and scope covered by this report are as follows:

Publication time: July 2026

Coverage period: From January 1, 2025 to December 31, 2025. If there are any significant events, they will be noted within the text.

Previous publication date: July 2025

Reporting Scope:

Reporting ScopeThe scope of coverage for all GlobalWafers' operations and production bases is described as follows based on different performance categories:

Economic Performance: The scope of coverage is the same as the scope of the 2025 consolidated financial report of GlobalWafers, including all of the Company's operational production sites. Please refer to the Notes to the Company's [2025 Consolidated Financial Report](#) (P.12-P.15) for detailed information. The financial data is audited and certified by KPMG in accordance with International Financial Reporting Standards (IFRS), and the calculation unit is New Taiwan Dollar (NTD).

Environmental Performance: All operational production sites are included in the environmental performance disclosure boundary, with the exception of office locations and operational manufacturing sites that have been in formal operation for less than one year. Relevant environmental data is compiled and consolidated by the responsible departments.

People Performance (including human rights): The reporting boundary is consistent with the scope of the Company's 2025 consolidated financial report. Compensation-related disclosures (e.g., male-to-female compensation ratio) are based on major production sites.

GlobalWafers publishes its Sustainability Report annually and provides electronic files on the GlobalWafers website at the [Sustainability Report Download Area](#) for download and review.

Report Assurance

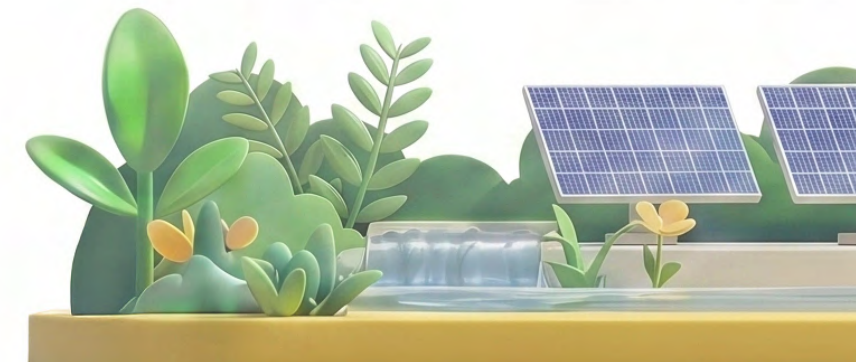
To strengthen compliance with the GRI Standards and enhance the transparency and credibility of GlobalWafers' sustainability management information, the Sustainability Development Committee of GlobalWafers resolved to engage a third-party independent verification agency for verification of this report. This report has been verified by DQS Taiwan Inc. to comply with the requirements of the GRI Standards and the Type 2 moderate assurance level under AA1000 AS v3. The verification statement is detailed in the [Appendix](#).

Contact

Should you have any comments or suggestions regarding this report, please feel free to contact us through one of the following ways:

GlobalWafers Co., Ltd.

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- Official Website: <https://www.sas-globalwafers.com/en/home-2/>
- Sustainability Section: <https://www.sas-globalwafers.com/en/esg/>



2025 Key Indicators and Recognitions

E	Received an A rating in the 2025 CDP Water Security assessment, reflecting an industry leadership level	Received a B rating in the 2025 CDP Climate Change questionnaire assessment	Received the highest A rating in the 2025 CDP Supplier Engagement Assessment	Received the 2025 National Enterprise Environmental Protection Award
S				
G				
	Received UMC's 2025 Outstanding Sustainable Supplier Award – Carbon Reduction Pioneer Award	All major global production sites completed organizational greenhouse gas inventory and obtained ISO 14064-1 external certification	All major global production sites completed implementation of the ISO 50001 Energy Management System and obtained third-party external certification	Selected among the Top 15 Large Manufacturing Enterprises in the Commonwealth Sustainability Citizen Award
	Awarded the Ministry of Labor 2025 Friendly Employment Excellence Award for Outstanding Promotion	Received both the Gold Tower Award and the Bronze Tower Award in the Team Category at the Unity Group Category's 2025 Taiwan Continuous Improvement Award (TCIA)	Received the Excellence Award in the 2025 Hsinchu Science Park Workplace Equality Promotion for three consecutive years	Continuously selected as a constituent of the FTSE4Good Index Series for four consecutive years
	Consolidated revenue for the full year of 2025 reached NT\$60.598 billion	Ranked among the Top 5% of TPEX-listed companies in the Corporate Governance Evaluation for eight consecutive years, and among the Top 10% electronics companies with a market capitalization exceeding NT\$10 billion	Received the 2025 Taiwan Corporate Sustainability Award (TCSA) – Sustainability Report Gold Award	Ranked among the Top 100 Companies in Commonwealth Magazine for eight consecutive years
	As of December 31, 2025, GlobalWafers Group's cumulative number of effective patent applications reached 2,737	Honored with the Hsinchu Science Park R&D Accomplishment Award	Taiwan Ratings has affirmed GlobalWafers' long-term issuer credit rating at "twAA-/twA-1+", with a "Stable" outlook	

Economic Aspect

Governance KPI

Information Disclosure and Corporate Governance Evaluation and Rating of TPEX-listed Companies

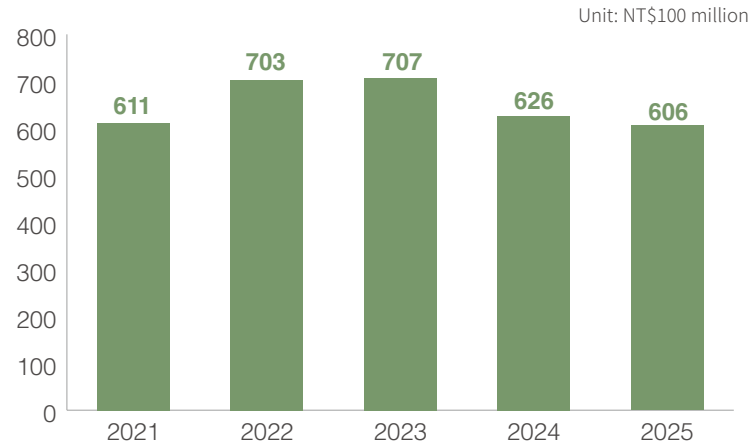


GlobalWafers has been ranked among the Top 5% of TPEX-listed companies in the Corporate Governance Evaluation for eight consecutive years.

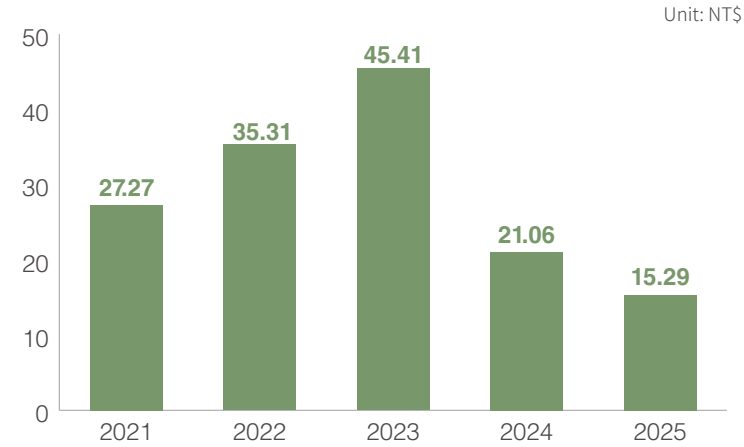


Economic Performance KPI

Revenue

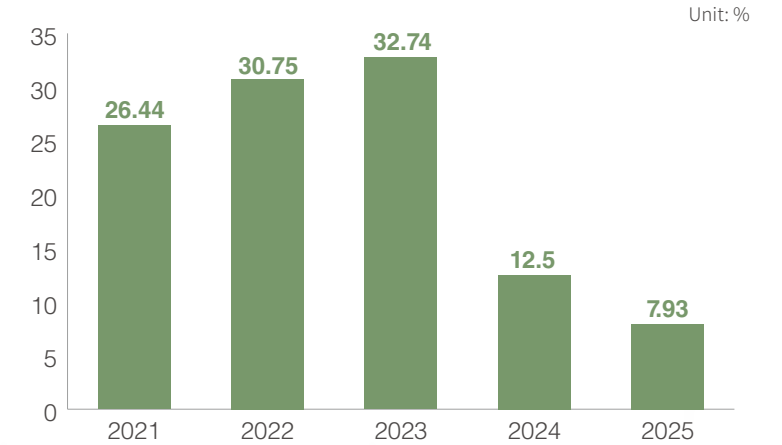


EPS

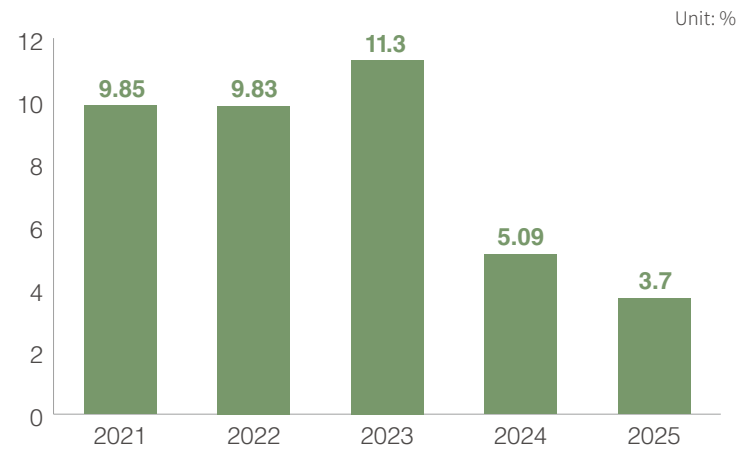


Note: GlobalWafers' EPS in 2025 decreased compared to 2024, primarily due to foreign exchange fluctuations, as well as mark-to-market valuation changes on its holdings of Siltronic shares and the Exchangeable Units issued based on the holdings.

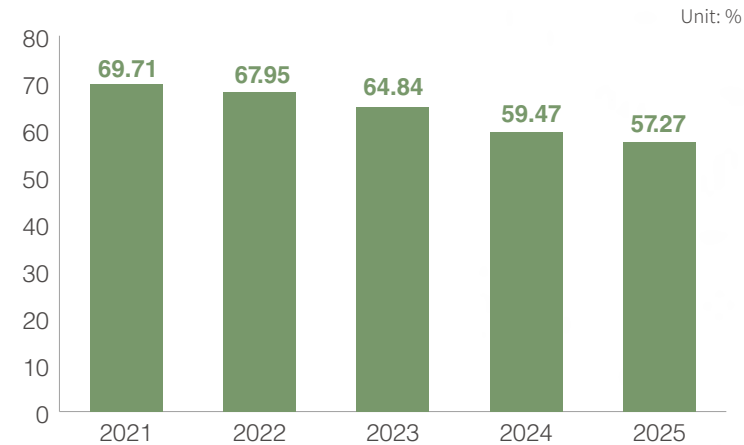
Return on Equity



Return on Assets



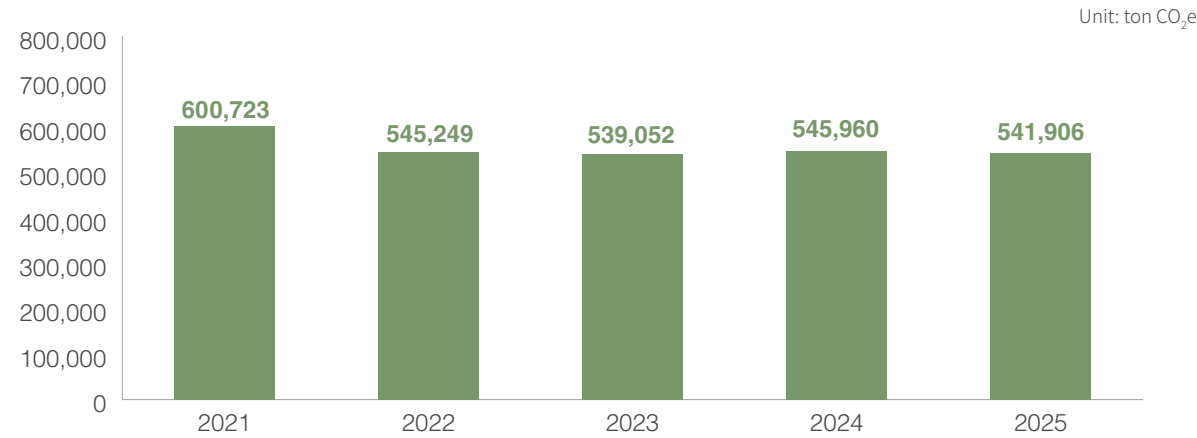
Debt to Asset Ratio



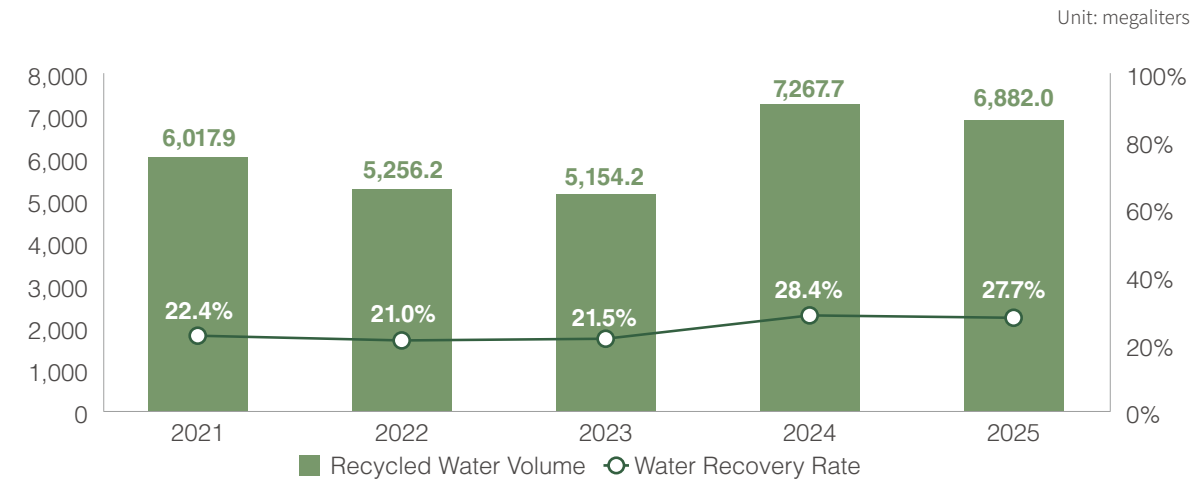
Environmental Aspect

Environmental Performance KPI

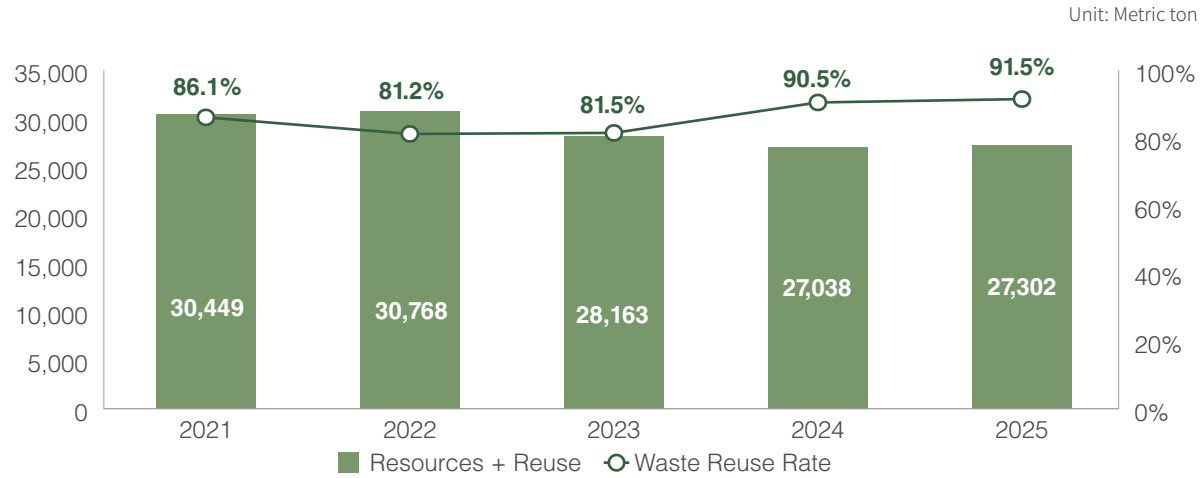
Carbon Dioxide Equivalent Emissions (scope 1~2)



Water Resource Recycling



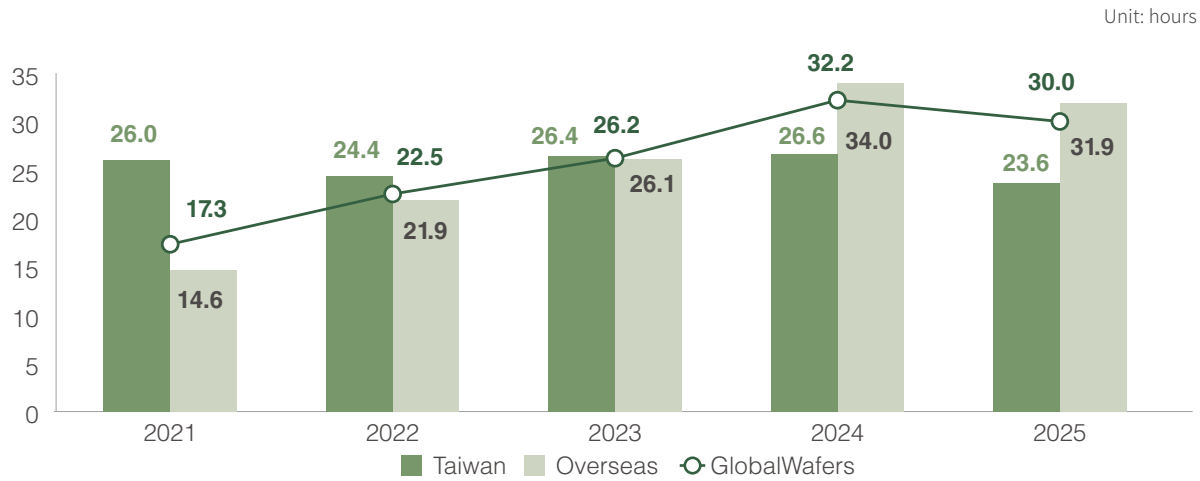
Waste Recycling and Reuse



People Aspect

Key People Indicators

Average Training Hours per Employee



Message from the Chairperson

Reviewing 2025, the world stood at a critical juncture marked by heightened volatility and intertwined risks. Geopolitical developments continued to shape energy policies, industrial investment, and the global trade order, while global supply chains accelerated their restructuring in response to rising demands for security and resilience. According to the latest Global Risks Report published by the World Economic Forum (WEF), extreme weather events have ranked as the top long-term risk over a 10-year horizon for three consecutive years, underscoring the need for companies to embed climate action and sustainable governance into their core business thinking. The year 2025 also marked a pivotal stage in global sustainability governance, as commitments increasingly moved toward implementation. With the Carbon Border Adjustment Mechanism (CBAM) being progressively deepened, IFRS Sustainability Disclosure Standards becoming an important basis for capital market disclosure, and countries continuing to strengthen policies on energy transition and climate adaptation, it is clear that companies must respond to climate risks and transition pressures through actionable and measurable initiatives.

Against this backdrop, the semiconductor industry faces challenges that extend beyond market cycles. These include the responsibility to reduce carbon emissions in manufacturing processes, access to renewable energy, differences in regulations across regions, and heightened customer expectations for supply chain resilience and transparency. A company's global footprint is no longer merely a matter of cost and efficiency; it must also take into account energy structure, carbon emissions management, talent deployment, and long-term risk considerations.

GlobalWafers has established a presence across Asia, Europe, and the Americas, with 18 manufacturing and operating sites in nine countries, enabling the Company to serve customers across all three continents in close proximity. Having long operated under diverse institutional frameworks and energy conditions, we also echo the core spirit of "action and implementation" advanced by the 30th Conference of the Parties to the United Nations Framework Convention on Climate Change (COP30). We systematically integrate energy transition, greenhouse gas reduction, and climate risk management into our operational decision-making. Through continued efforts to advance green manufacturing, expand the use of renewable energy, strengthen technological competitiveness, and deepen value chain collaboration, we aim to reduce operational impacts and enhance overall resilience.

We believe that in a highly uncertain environment, sustainability is key to building trust, strengthening resilience, and creating long-term value. Guided by our philosophy of "Responsible Growth," GlobalWafers deeply integrates sustainability thinking into its decision-making processes and daily operations, creating genuine and lasting value for customers, employees, shareholders, and society. Accordingly, we embed sustainability into our core corporate

strategy, spanning corporate governance, environmental sustainability, a friendly workplace, and social engagement, as we work to build a more resilient future for the company, society, and the next generation.

Our sustainability vision, sustainable development strategies, and corresponding actions are outlined below:

■ GlobalWafers' Sustainability Vision

GlobalWafers is committed to providing high-quality semiconductor wafer materials to meet customer needs. Guided by the principles of people-orientation, integrity, passion, excellence, and innovation, the Company actively practices sustainable development, pursuing operational performance while taking into account the rights and interests of stakeholders. In consideration of international sustainability trends and their relevance to the Company's core business, GlobalWafers incorporates environmental, social, and corporate governance factors into its corporate systems, management policies, and operational plans, with the aim of achieving responsible growth and creating sustainable value for society.

■ GlobalWafers' Sustainable Development Strategy

1. Implementing Corporate Governance

Integrity is at the core of GlobalWafers' corporate values. The Company upholds the rule of law, places strong emphasis on ethical conduct, and has established an effective corporate governance framework to strengthen sound governance practices. We actively balance the rights and interests of all stakeholders, ensure comprehensive disclosure of sustainability information, and fulfill our responsibilities as a corporate citizen.

Deepening Board-Level Sustainability Governance:

In response to evolving trends in corporate governance and sustainable development, GlobalWafers has continued to strengthen the Board's oversight role in sustainability-related matters. In 2025, the Company adjusted the structure of the Board's functional committees by renaming the former "Nomination Committee" as the "Nomination and Sustainability Committee" and incorporating sustainability-related matters into its scope of responsibilities. The Committee is responsible for overseeing the Company's sustainable development strategies, as well as the planning and implementation of initiatives across environmental, social, and corporate governance dimensions. More than half of the members of the Nomination and Sustainability Committee are independent directors. By strengthening the professional participation of independent directors and enhancing the oversight mechanism, the Committee assists the Board in reviewing sustainability-related risks and opportunities from an overall business perspective. This

ensures that, as the Company advances its global footprint and strategic initiatives, it continues to uphold responsible governance while supporting long-term operational development.

Strengthening Information Transparency and Governance Trust:

Built on a foundation of integrity, GlobalWafers regards transparent information disclosure as an important cornerstone of sound corporate governance and stakeholder trust. We continue to enhance the management and disclosure of sustainability information in response to international sustainability trends and stakeholder expectations. In 2024, the Company established an internal control system for sustainability information management and simultaneously formulated an implementation plan for adopting the IFRS Sustainability Disclosure Standards. In 2025, GlobalWafers advanced the relevant work in accordance with the planned schedule and reported implementation progress to the Board of Directors on a regular basis, further strengthening its sustainability governance framework and the quality of internal controls. To ensure the effective implementation of its sustainability strategy, GlobalWafers also links executive compensation to sustainability performance indicators, formally embedding its sustainability commitments into management accountability. GlobalWafers has been ranked among the top 5% of TPEX-listed companies in the Corporate Governance Evaluation jointly conducted by the Taiwan Stock Exchange and the Taipei Exchange for eight consecutive years, demonstrating continued recognition of the Company's governance performance.

2. Promoting Environmental Sustainability

GlobalWafers has made a green commitment to address the challenges of climate change. In compliance with environmental regulations and international standards, the Company is committed to improving energy efficiency, adopting renewable energy, supporting carbon removal initiatives, using recycled materials with lower environmental impact, implementing circular economy practices, building a green supply chain, and carrying out waste reduction and pollution prevention measures, in order to achieve GlobalWafers' environmental sustainability goals.

Advancing the Timeline for RE100 Targets:

To deepen its transition to renewable energy, GlobalWafers voluntarily announced in 2021 its goal of achieving 100% renewable energy use by 2050, and formally joined the RE100 initiative in 2022. As climate risks and industry transition pressures have become increasingly evident, GlobalWafers has proactively advanced its RE100 target timeline by ten years to 2040, while also raising its interim milestones. The Group's renewable energy usage targets have been revised to 35% by 2030, 55% by 2035, and 100% renewable energy use across the Group by 2040.

Advancing Toward Net-Zero Emissions by 2050 in Line with the Science Based Targets initiative (SBTi):

In terms of greenhouse gas reduction, GlobalWafers remains committed to its philosophy of "Responsible Growth" and actively responds to climate change. In 2025, GlobalWafers officially submitted its carbon reduction commitment to the Science Based Targets initiative (SBTi). In April 2026, the Company's targets were validated by the SBTi, confirming that its decarbonization pathway is aligned with the Paris Agreement's goal of limiting global warming to 1.5°C. GlobalWafers will continue to pursue its SBTi-validated science-based targets and advance greenhouse gas reduction initiatives covering Scope 1, Scope 2, and Scope 3, with the long-term goal of achieving net-zero emissions across its entire value chain by 2050. Through concrete and measurable decarbonization pathways, GlobalWafers will continue to strengthen operational resilience and work together with customers and supply chain partners toward a net-zero and sustainable future.

3. Building a Friendly Workplace

Employees are GlobalWafers' most valued partners. Guided by a people-oriented philosophy, GlobalWafers complies with international human rights conventions and relevant regulations, and is committed to creating a diverse, equitable, safe, and dignified work environment for all employees. We place strong emphasis on talent development, provide effective training programs to support employees' career growth, and maintain open and accessible channels for employee communication and dialogue.

Fostering a Healthy Workplace Culture:

GlobalWafers regards health management as an important foundation of a friendly workplace, and integrates health promotion into the everyday work environment through practical initiatives across its operating sites. At GlobalWafers' Taiwan sites, the Health Center launched the "2025 Health Journey" campaign, centered on a daily goal of 7,000 steps and complemented by nutrition tasks, health seminars, and physical fitness assessments. Through this initiative, the Company supports employees in developing sustainable healthy habits. GlobalWafers has also received the Excellence Award for Promoting Workplace Equality from the Hsinchu Science Park Bureau for three consecutive years.

Safeguarding Women's Health and Family Needs:

With employee well-being at its core, GlobalWafers incorporates women's health and family support as important dimensions of a friendly workplace. From preventive medicine to workplace design, the Company supports employees in working and living with peace of mind through different stages of life. GlobalWafers implements maternity protection measures, providing pregnancy health assessments, dedicated parking spaces for pregnant employees, well-equipped breastfeeding and breast milk collection rooms, and

related health education resources. The Company also conducts women's health screenings at its sites, offering screenings and health consultations for breast cancer, ovarian cancer, and cervical cancer, helping reduce barriers to medical care while strengthening employees' awareness of health management.

4. Supporting Social Good

GlobalWafers actively engages with local communities, cares for disadvantaged groups in remote areas, and encourages Group companies and employees to take part in concrete actions that support social care and environmental conservation. By leveraging its professional expertise and influence, GlobalWafers responds to the United Nations Sustainable Development Goals and works to realize its vision of shared prosperity for society.

Supporting the Charitable Screening Program of Taiwan Unsung Hero:

In 2025, GlobalWafers partnered with the Association of Formosa 3D and the Taiwan Renaissance Platform to promote the charitable screening program of the documentary Taiwan Unsung Hero. The initiative reached 12 schools across Yilan, Hsinchu, and Miaoli, where a mobile cinema truck accompanied more than a thousand students, teachers, and school staff through film screenings and meaningful exchanges. By incorporating mobile solar energy and environmental education, the program enabled children to learn about real-life stories while also gaining a deeper understanding of the importance of sustainability.

Supporting the Pioneer Seedling Program:

GlobalWafers partnered with IC Broadcasting, IShare Community Development Association, and Hsuan Chuang University to co-organize the "Pioneer Seedling Program – Charity Science Camp," inviting nearly 60 students from Wufeng and Jianshi in Hsinchu to take part. Through hands-on courses in AI, AR, and renewable energy, the camp guided children to experience science and energy conservation concepts in an engaging way, helping cultivate their interest in technology and learning.

Expanding Social Impact Across Global Operating Sites:

GlobalWafers' operating sites around the world continue to engage in local charitable initiatives and environmental actions. The Korea site participated in river cleanup activities, Japan supported community football development, Malaysia organized blood donation events, Italy promoted marine waste recycling and ecological conservation, and the United States arranged campus visits and exchanges. Through these community-centered actions, GlobalWafers brings care into its everyday operations.

Looking ahead, GlobalWafers will continue to navigate an industry environment

marked by heightened volatility and uncertainty. Yet, our long-standing operating experience across different regions and institutional frameworks has given us a deep understanding that corporate competitiveness comes from the ability to make prudent and responsible judgments amid complexity. For GlobalWafers, a global footprint not only responds to market needs, but also supports supply stability, reduces operational risks, and incorporates energy use, carbon emissions management, and operational resilience into long-term planning. Building on our existing operational foundation, we will continue to assess our growth path from a broader perspective, ensuring that every step of our corporate growth can withstand the test of time, the environment, and society.

Sustainability is not a straight path, but a journey that requires patience and self-reflection. GlobalWafers will continue to move forward with steady and pragmatic steps, working together with customers, employees, and stakeholders to build trust, strengthen resilience, and create sustainable long-term value for the industry and society in a changing world.

GlobalWafers
Chairperson and CEO

徐秀蘭



About GlobalWafers

Company Overview

GlobalWafers Co., Ltd. was established in 2011, with its headquarters located in Hsinchu, Taiwan. As one of the world's top three semiconductor wafer manufacturers, GlobalWafers has 18 production and operating sites in nine countries across Asia, Europe, and the United States. With flexible capacity allocation capabilities, the Company is able to respond swiftly to both local and global customer needs, enabling flexible shipments and ensuring supply stability.

GlobalWafers provides a diverse range of wafer products from 3-inch to 12-inch and has a complete wafer production line. Through processes including crystal growth, slicing and grinding, etching, diffusion, polishing, and epitaxy, the Company produces high value-added niche products such as EPI (Epitaxial) Wafer, Polished Wafer, Diffused Wafer, Annealed Wafer, SOI (Silicon on Insulator) Wafer, FZ (Float Zone) Wafer, and compound semiconductor materials. Its products cover both CZ and FZ fields, and the Company is able to provide customized product specifications based on customer needs. These products are widely applied in diverse fields including power management, automotive power devices, information and communications, and MEMS devices, making GlobalWafers one of the wafer suppliers with the most comprehensive product specifications in the industry.

GlobalWafers adheres to the operating principle of "Responsible Growth" and is committed to the practice of environmental, social, and governance (ESG) principles. The Company is committed to achieving the goal of using 100% renewable energy across its domestic and overseas sites, actively promoting green manufacturing and sustainable development, and aspiring to become a benchmark enterprise in the global semiconductor industry while coexisting and prospering with the environment.

With advanced process technologies, flexible global capacity allocation, strong R&D capabilities, and high-quality customer service, GlobalWafers continues to strengthen its leading position in the global semiconductor wafer market. At the same time, the Company actively promotes environmental, social, and governance (ESG) principles, integrates sustainable development into its operating strategies, and is committed to building a corporate model that balances economic benefits with social responsibility.

GlobalWafers enhances its operating performance through the resource integration benefits generated from strategic alliances within the industry and external investments. The Company actively moves forward and establishes a stronger competitive position, expanding its business footprint under a group operating model aimed at maximizing shareholder value. GlobalWafers continues to deepen its existing core technologies, implements product diversification and corporate diversification, and actively increases its global market share, with the goal of further securing a leading global position in the wafer manufacturing field.



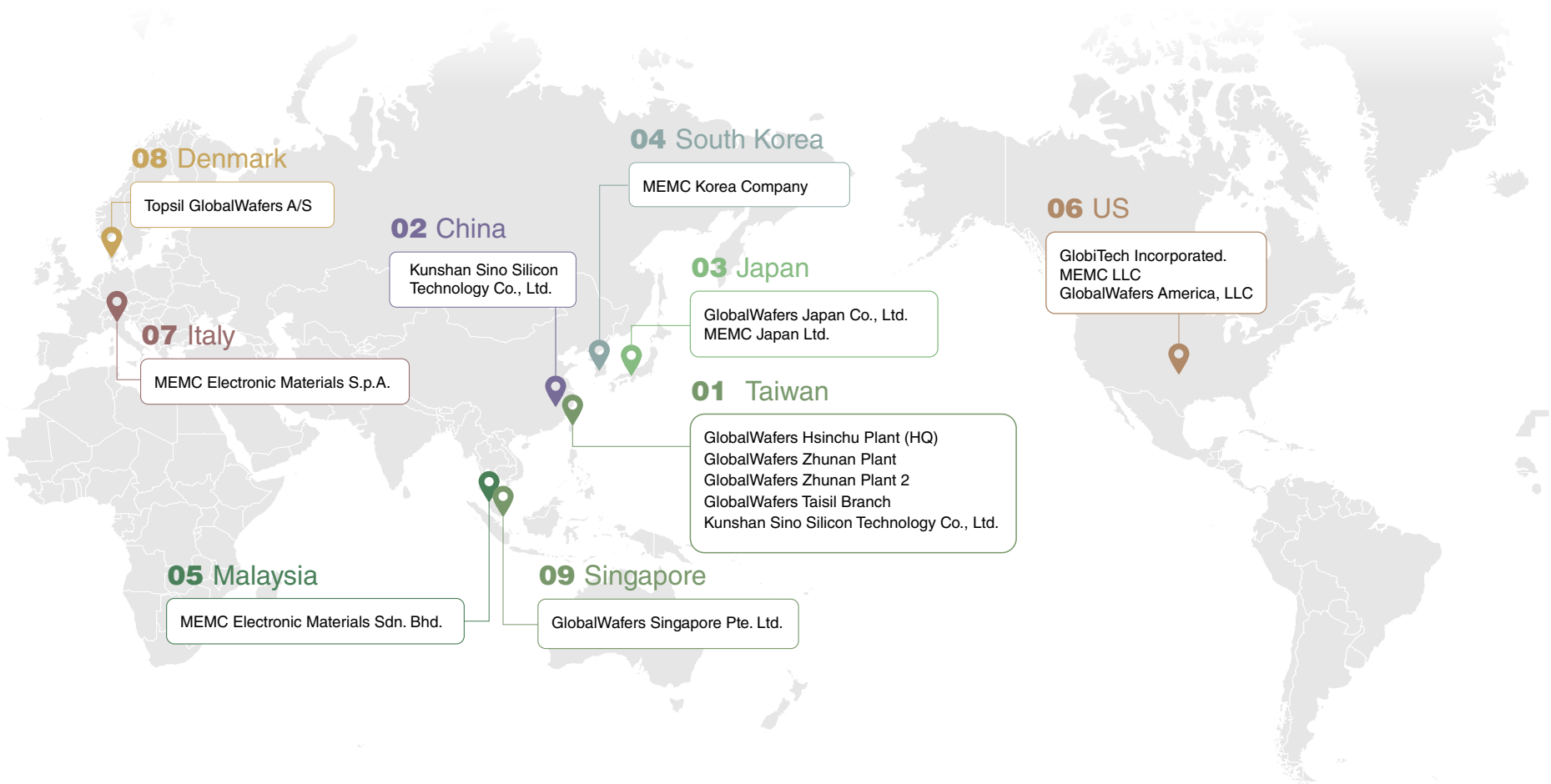
	Wafer Diameter (Inches)					End-Applications					
	<6"	6"	8"	12"	Square						
Annealed Wafer			✓	✓		 Memory	 LCD Driver	 Analog/Logic IC			
EPI Wafer (Epitaxial)	✓	✓	✓	✓		 Power Device	 Automobile	 MPU/MCU	 CMOS Image Sensor		
Polished Wafer	✓	✓	✓	✓		 Communication	 Power Device	 Analog/Logic IC	 Memory		
Diffused Wafer	✓	✓				 Automobile	 Electricity	 Aerospace			
Non-Polished Wafer	✓	✓	✓			 Discrete Device					
FZ Wafer (Float Zone)	✓	✓	✓			 Medical Equipment	 Wind Turbine	 High Speed Rail	 Automobile		
SOI Wafer (Silicon on Insulator)	✓	✓	✓	✓		 High Voltage Power	 MEMS Sensor CMOS	 CMOS	 RF Device	 Photonics	
SiC Wafer (Silicon Carbide)	✓	✓	✓	✓		 Automobile	 High Voltage Power	 High Speed Rail	 Wind Turbine	 Thermal Management	 Advanced Packaging
GaN/Si, GaN/SiC	✓	✓	✓			 Power Inverter	 Power Supplies	 RF Power			
Square Wafer					✓	 Thermal Management	 Advanced Packaging				

Basic Info of GlobalWafers

Company Name	GlobalWafers Co., Ltd. (6488.TT)	Main Product and Technology	3-inch to 12-inch Silicon Wafer	President	Mark Lynn England
Date of Establishment	October 18, 2011	No. of Employees *	Taiwan: 1,596 employees; Overseas: 5,465 employees	Headquarters	Hsinchu Science Park, No. 8, Industry East 2nd Road, East District, Hsinchu City, 300
Capital	NT\$4.781 billion	Chairperson & CEO	Doris Hsu (Hsiu-Lan Hsu)	Countries of Operation	Taiwan, China, Japan, South Korea, Malaysia, the United States, Italy, Denmark, Singapore

*The number of employees is based on statistical data as of December 31, 2025

Its operating sites are located in Taiwan, China, Japan, South Korea, Malaysia, the United States, Italy, Denmark, and Singapore, among other locations. Its products are currently sold primarily in Asia, Europe, and the Americas. With the advantages of both global supply and local supply, GlobalWafers is able to flexibly allocate global capacity and provide flexible shipments, making it a trusted partner for its customers.



Participation in Public Associations

GlobalWafers actively participates in industry associations and professional organizations. Through collaboration with governments, academic institutions, and relevant industry alliances, the Company promotes industry development, technological innovation, and sustainable operations. It also actively engages in public policy discussions and formulation to ensure alignment between its business direction and global trends. Currently, the Company is involved in organizations spanning key areas such as semiconductors and environmental sustainability. By conducting regular reviews and monitoring, it ensures that the positions of these organizations on climate change are aligned with the goals of the Paris Agreement and the Company's sustainability strategy. In addition, GlobalWafers consistently upholds the principle of political neutrality. We do not participate in political campaign activities or make political donations. The Company remains focused on using its professional capabilities to promote the sustainable development of both industry and society. The membership fees or donated amounts paid by the Company to industry associations in 2025 are listed below, demonstrating our commitment and resource investment in industrial development and sustainable operations. For a detailed list of the industry associations and nonprofit organizations that GlobalWafers participated in during 2025, please refer to the appendix of this Report titled "Participation in Industry Associations and Nonprofit Organizations."

■ Top Five Expenditures for Public and Industry Association Participation

Note 1

Unit: NT\$

Name of Organization	2023	2024	2025
SEMI	712,510	792,194	1,031,765
Taiwan Semiconductor Industry Association (TSIA)	322,857	322,857	330,000
RE100	187,530	208,585	205,976
The Allied Association for Science Park Industries	144,000	144,000	144,000
BCSD Taiwan	60,000	60,000	60,000

■ Public Affairs Participation Expenditures

Note 1

Unit: NT\$

Type	2023	2024	2025
Participation in industry associations, trade groups, or nonprofit organizations Note 2	1,712,897	1,886,136	1,854,008
Lobbying expenses	0	0	0
Donations to local, regional, or national political campaigns/candidates	0	0	0
Other expenses related to elections or referendums	0	0	0
Total	1,712,897	1,886,136	1,854,008

Note 1: The data scope covers GlobalWafers(the parent company) only, excluding subsidiaries.
 Note 2: The nonprofit organizations listed here do not include those with charitable or cultural/educational purposes.

ESG Focus Case

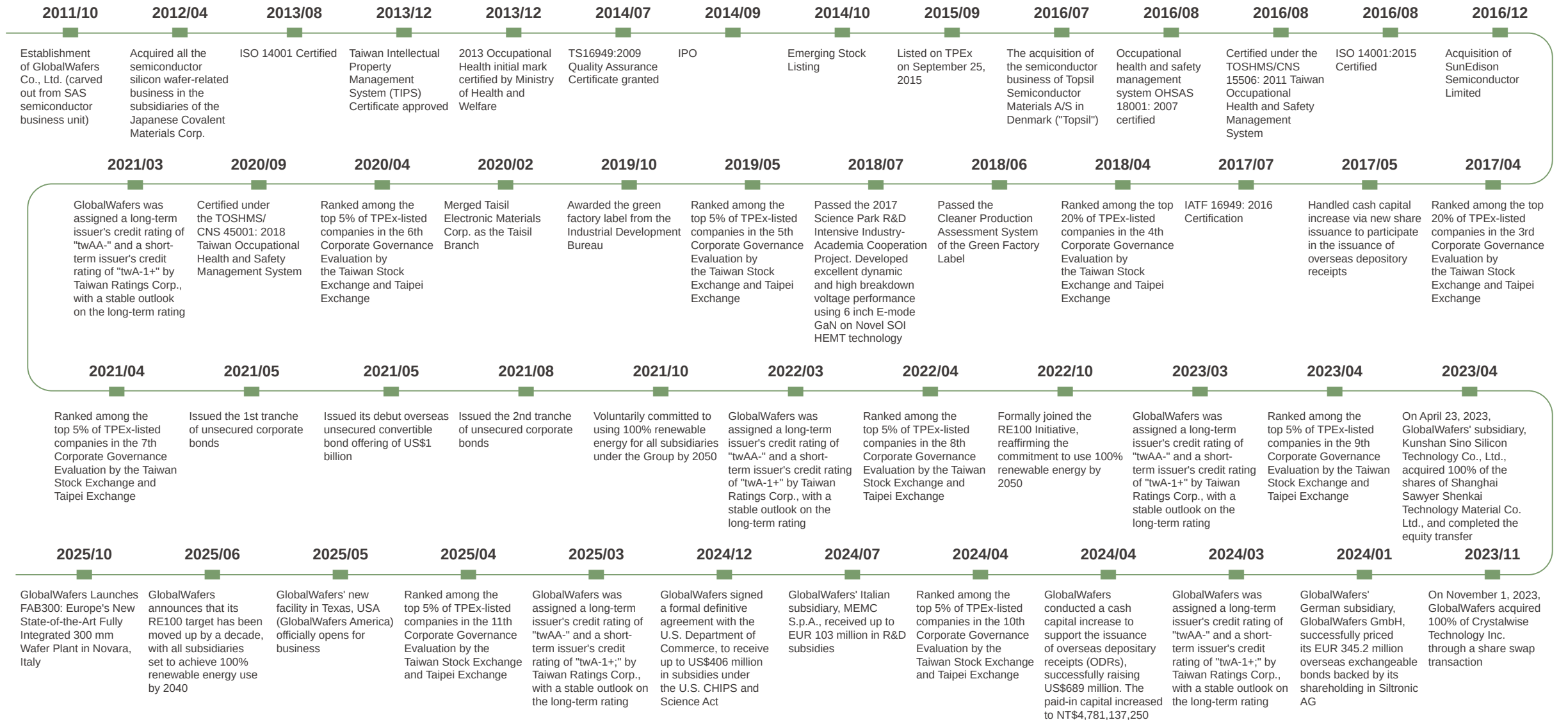
GlobalWafers continues to actively participate in the operations of SEMI Taiwan's Sustainable Manufacturing Committee and Materials Committee. The Company is also a founding member of SEMI's global Semiconductor Climate Consortium, working with global members to advance the sustainable development of the semiconductor supply chain, support the goals of the Paris Agreement, and contribute to pathways for limiting global temperature rise to 1.5°C .

In 2025, GlobalWafers Chairperson Doris Hsu, who also serves as a member of the SEMI Global Board of Directors, was invited to deliver a keynote speech at SEMICON Taiwan 2025 titled "Critical Materials, Critical Resilience: Building a Sustainable Foundation for the Next-Generation Semiconductor Supply Chain." Starting from industry development trends, she shared the important role of critical semiconductor materials amid the restructuring of global supply chains, and explained how companies can strengthen supply chain resilience and operational stability through diversified production site deployment, the establishment of localized supply capabilities, and risk diversification strategies. Through industry exchanges and experience sharing, GlobalWafers demonstrated its long-term commitment to supply chain stability, industry sustainability, and collaboration with global partners.



Company Chronology

Development profile



2025 Awards & Recognitions



GlobalWafers Earns A Leadership Rating in "Water Security" in CDP 2025 Assessment



GlobalWafers Maintains Top 5% Ranking among TPEX-Listed Companies for Eight Consecutive Years, Also Ranking among the Top 10% of Electronics Companies with a Market Capitalization of NT\$10 Billion or Above



FTSE4Good



GlobalWafers Included in the FTSE4Good Index Series for the Fourth Consecutive Year



GlobalWafers Honored with the National Enterprise Environmental Protection Award for Five Consecutive Years



GlobalWafers Received Commonwealth Magazine's "Excellence in Corporate Social Responsibility Award" for the Second Consecutive Year



GlobalWafers Received the Platinum Award for Corporate Sustainability Reports at the Taiwan Corporate Sustainability Awards (TCSA), and Ranked 10th In the Electronic Information Manufacturing Industry Category for Sustainability Comprehensive Performance



GlobalWafers Recognized for the Third
Consecutive Year with the "Excellence Award for
Promoting Workplace Equality"



GlobalWafers Wins UMC's 2025 Low-Carbon
Supplier "Carbon Reduction Pioneer Award"



GlobalWafers Wins Gold and Bronze Tower Awards
in the Unity Group at the 2025 Taiwan Continuous
Improvement Award



GlobalWafers Honored with the 2025 Hsinchu
Science Park R&D Accomplishment Award



GlobalWafers Vice President Chun-Jung Huang
Recognized with the Ministry of Labor's Friendly
Employment Excellence Award



1 Sustainable Management

1.1 Sustainability Governance

1.2 Material Topics and Stakeholder Engagement



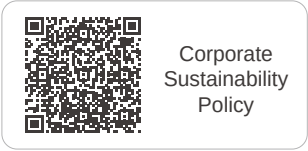
1.1 Sustainability Governance

1.1.1 Corporate Sustainability Policy

GlobalWafers is a world-leading supplier of semiconductor wafers, continuously providing high-quality products to meet our customers' needs. GlobalWafers adheres to the core values of people, integrity, passion, excellence and innovation, and proactively practices sustainable development. GlobalWafers pursues operational performance while taking into account the interests of our stakeholders. We follow the global sustainability trends and consider their relevance to our core business. With incorporating environmental, social, and corporate governance factors into the company's policies, management system, and operational plans, GlobalWafers is committed to achieving responsible growth and create sustainable values for the society.

Strategies	Implementation Guidelines
Implement Corporate Governance	GlobalWafers regards integrity as its core corporate value and complies with laws and ethical principles. The Company has established an effective corporate governance framework and actively balances the interests of its stakeholders, ensuring transparent sustainability information disclosure and fulfilling its corporate citizenship responsibilities
Develop Sustainable Environment	GlobalWafers makes our green commitment to address the challenges of climate change. GlobalWafers upholds environmental regulations and international standards, dedicating efforts to improve energy efficiency, adopt renewable energy, purchase carbon offset products, support carbon removal projects, use recycled materials with low environmental impact, implement circular economy practices, construct a green supply chain, and take measures such as waste reduction and pollution control to achieve GlobalWafers' environmental sustainability goals.
Establish Friendly Workplace	Employees are GlobalWafers' most valued partners. GlobalWafers adheres to a people-oriented philosophy, following international human rights conventions and related regulations, striving to create a diverse, equal, safe, and dignified working environment. We emphasize talent development, providing effective training programs to foster career skills which are conducive to the development of employees' careers, and establishing open communication channels for our employees.
Preserve Social Welfare	GlobalWafers continues to engage in community participation, caring for the disadvantaged in rural areas, and encouraging group companies and employees to participate in events regarding social care and environmental conservation. By leveraging our expertise and influence, GlobalWafers responds to the United Nations Sustainable Development Goals and devotes itself to realizing the vision of social well-being.

In response to stakeholders' needs, additional ESG-related policies of GlobalWafers have been publicly disclosed on the Company's official website. The content covers aspects such as corporate governance, environmental sustainability, and social responsibility. For the latest policy content and detailed information, please refer to GlobalWafers > ESG > [Sustainability Report & ESG Policies](#).



1.1.2 Sustainability Strategy Blueprint

GlobalWafers' sustainability strategy blueprint focuses on 11 United Nations Sustainable Development Goals (SDGs) that are highly relevant to its core business. These include SDG 3: Good Health and Well-being, SDG 4: Quality Education, SDG 5: Gender Equality, SDG 6: Clean Water and Sanitation, SDG 7: Affordable and Clean Energy, SDG 8: Decent Work and Economic Growth, SDG 11: Sustainable Cities and Communities, SDG 12: Responsible Consumption and Production, SDG 13: Climate Action, SDG 16: Peace, Justice and Strong Institutions, and SDG 17: Partnerships for the Goals. In alignment with material topics corresponding to the SDGs, GlobalWafers also considers the potential risks and opportunities its business operations may pose to the SDGs. The Company formulates appropriate response strategies, sets performance targets and concrete initiatives, and regularly tracks implementation progress. These efforts guide the Company's ongoing response to the SDGs, reinforcing its commitment to global citizenship and sustainability as a member of the semiconductor industry value chain.

Governance

Implementing Corporate Governance

GlobalWafers upholds integrity and the rule of law, ensures sound corporate governance, values stakeholder interests, guarantees transparent information disclosure, and fulfills its corporate social responsibilities.



Environment

Fostering a Sustainable Environment

GlobalWafers is committed to addressing climate change by promoting energy efficiency, renewable energy, carbon offsetting, and circular economy practices to achieve its environmental sustainability goals.



Social

Friendly Workplace & Social Well-being

GlobalWafers is committed to employee well-being, diversity, and equality. The Company actively engages in social care and environmental protection initiatives in support of the United Nations Sustainable Development Goals.



1.1.3 Sustainability Management Structure

GlobalWafers has established the "[Sustainable Development Best-Practice Principles](#)" upon approval by the Board of Directors. The Board serves as the highest level of sustainability governance, responsible for reviewing, supervising, and guiding the Company's sustainability policies, systems, and objectives. It also regularly oversees ESG-related management approaches and specific implementation plans, providing feedback and revision directives as needed. To strengthen and implement sustainability governance in response to corporate governance and sustainability development trends, and to enhance the Board's supervisory role in ESG matters, the Company resolved on November 4, 2025, to rename its functional committee from the "Nominating Committee" to the "Nominating and Sustainability Committee." The scope of responsibilities of the original Nominating Committee was expanded to include sustainability-related matters. The Nominating and Sustainability Committee consists of five directors elected by the Board, at least half of whom are independent directors. It is responsible for overseeing the Company's fulfillment of corporate social responsibility, as well as the planning and execution of sustainability strategies across environmental, social, and corporate governance aspects, thereby assisting the Board in strengthening management mechanisms and enhancing corporate governance and sustainable development.

At the management and execution level, GlobalWafers established the "Sustainability Development Committee" in 2017. Composed of heads of various departments, it serves as the Company's highest decision-making and management center for sustainability, operating under the supervision of the Board and reporting to it on a regular basis. The Committee is chaired by the Chairperson, who oversees the formulation of sustainability directions and objectives. The Chief Financial Officer serves as the Director General, coordinating committee affairs. In addition, a Chief Sustainability Officer (CSO), appointed by the Board, leads the execution and operation of sustainability initiatives. Under the Sustainability Development Committee, five sub-committees are established based on functional areas: the Sustainable Operations Subcommittee, Green Manufacturing Subcommittee, Sustainable Supply Chain Subcommittee, Social and Corporate Care Subcommittee, and Corporate Governance and Risk Management Subcommittee. These sub-committees are organized and convened by heads of relevant business units and are responsible for formulating strategies and management approaches to ensure that sustainability strategies are effectively integrated into daily operations. The Sustainability Development Committee has also established a "Task Force" as a cross-functional communication platform to facilitate vertical integration and horizontal collaboration. Starting in 2025, the Task Force holds quarterly meetings to track the progress of

sustainability goals and continuous improvement. In addition, project-based task forces are formed for specific ESG initiatives to promote cross-departmental integration and execution. The Sustainability Development Committee holds an annual plenary meeting to review the achievement of key sustainability issues for the year and to assess the setting of short-, medium-, and long-term goals.

Each year, the Sustainability Development Committee conducts a materiality analysis based on the principle of double materiality. Taking into account industry characteristics, it references international sustainability reporting frameworks and guidelines, domestic and international research reports, ESG rating indicators, and key issues in the semiconductor industry. Through communication with internal and external stakeholders, questionnaire surveys, and integration of assessment data from various departments and subsidiaries, the Company identifies and evaluates material sustainability issues relevant to its operations and stakeholder concerns. Based on this, it formulates management strategies and specific action plans to mitigate related risks. Through various engagement channels in daily operations, all departments continuously monitor stakeholder concerns related to corporate governance, environmental, and social aspects. The Sustainability Development Committee promotes ESG-related initiatives to respond to stakeholder expectations.

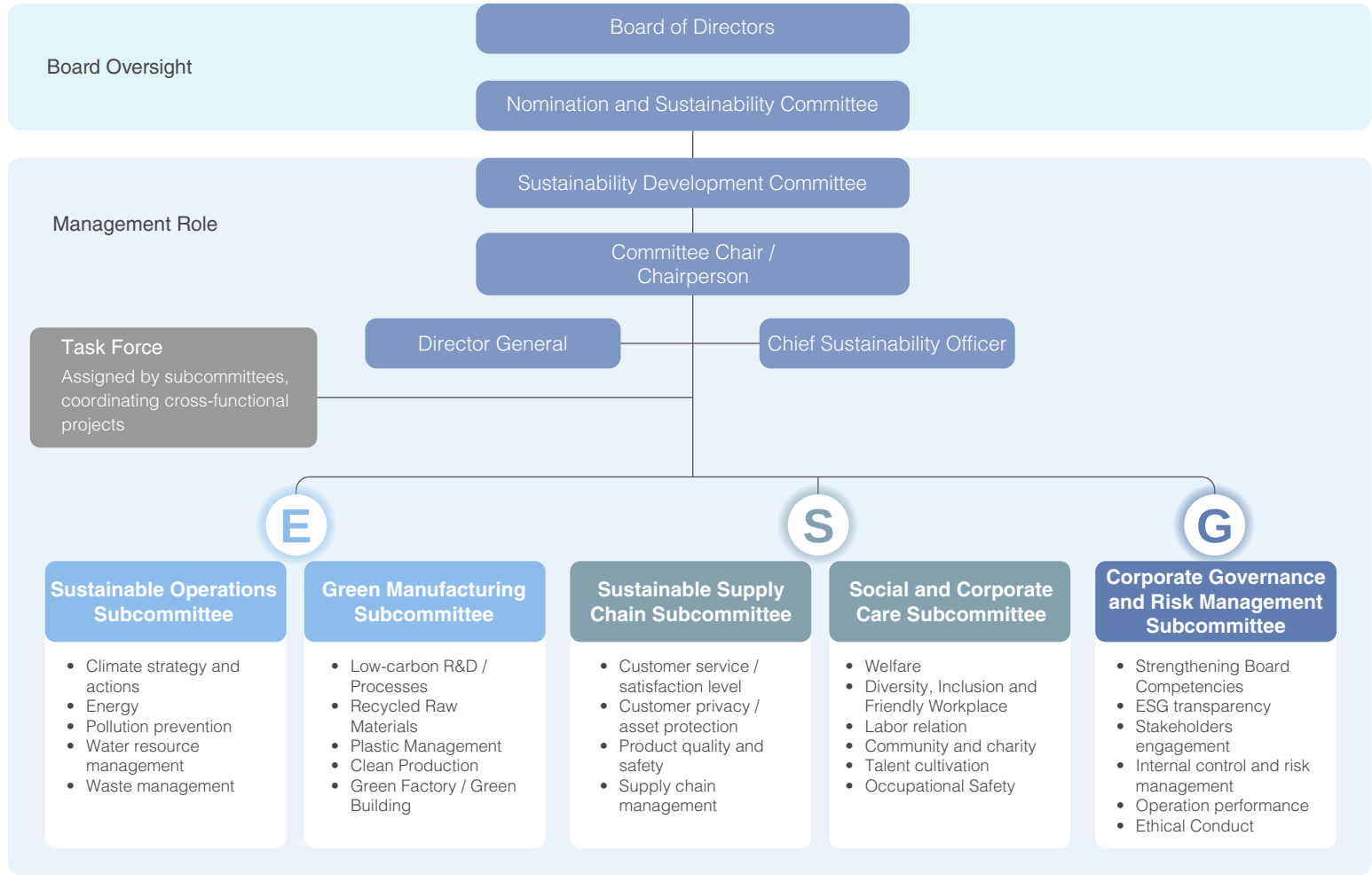
The Sustainability Development Committee reports annually to the Board on the implementation of sustainability initiatives, the setting of objectives, and the achievement of targets. In addition, on a quarterly basis, the Chief Sustainability Officer reports to the Board on performance indicators and related data concerning climate and environmental issues. The Board oversees the setting of sustainability goals and reviews the progress of their implementation, and provides relevant recommendations and guidance based on the Committee's reports. In 2025, reports were presented to the Board on February 25, May 6, August 5, and November 4, covering the following agenda items:

- (1) Implementation plan and progress report on the adoption of IFRS Sustainability Disclosure Standards
- (2) Environmental sustainability initiatives and progress of greenhouse gas inventory and verification
- (3) Progress of international initiatives and sustainability projects
- (4) Stakeholder communication and material issues
- (5) Annual performance of risk management
- (6) Review and approval of the Company's Sustainability Report



Sustainability Governance Structure

GlobalWafers Sustainability Development Committee



IFRS Sustainability Disclosure Standards Adoption and Sustainability Information Governance

In response to the International Sustainability Standards Board (ISSB)'s issuance of the IFRS Sustainability Disclosure Standards (IFRS S1 and S2) in 2023, and taking into consideration the Financial Supervisory Commission (FSC)'s announcement in the same year to align through direct adoption—promoted via the Taiwan Stock Exchange for listed companies—as well as the FSC's "Sustainable Development Roadmap" and related action plans, GlobalWafers has followed regulatory policy directions to progressively establish sustainability information governance and disclosure mechanisms aligned with international standards. Upholding the principles of integrity and transparency, the Company regards robust sustainability information governance as a critical foundation of corporate governance to respond to global sustainability trends and stakeholder expectations.

In 2024, GlobalWafers established an internal control system for sustainability information management to strengthen processes for the collection, processing, and disclosure of sustainability information, and to continuously enhance the comparability, reliability, and transparency of sustainability reporting.

At the same time, GlobalWafers formed the "IFRS Sustainability Disclosure Standards Adoption Project Task Force" in 2024, led by the Chief Financial Officer as the cross-functional project leader. The task force integrates functions across sustainability, finance, accounting, manufacturing, information technology, internal audit, human resources, and the Chairman's Office to comprehensively review gaps between current sustainability information management practices and the requirements of the standards. It systematically identifies and manages sustainability-related risks and opportunities, sets management objectives, advances corresponding response strategies, and concurrently prepares for sustainability and financial information collection and disclosure.

In 2025, the Company officially launched its IFRS Sustainability Disclosure Standards adoption plan and has been executing related tasks in accordance with the planned timeline. These include identifying sustainability-related risks and opportunities and their financial impacts, assessing material sustainability-related financial information, and identifying and collecting required data. Progress is reported regularly to the Board of Directors in line with the implementation plan. In addition, with reference to the TCFD framework and IFRS S2 climate-related disclosure structure, GlobalWafers discloses climate-related risks and opportunities in its Sustainability Report across the four pillars of governance, strategy, risk management, and metrics and targets, with annual reviews and updates. To ensure the effective implementation of sustainability strategies, the Company also links senior management compensation to sustainability performance indicators, incorporating sustainability commitments into management responsibilities and further strengthening its sustainability governance framework and sustainability information management.

1.2 Material Topics and Stakeholder Engagement

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

1.2.1 Process to Materiality Analysis

Stage 1 (Identification)

1. Stakeholder Identification:

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

2. Sources of Sustainability Topics:

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

Stage 2 (Analysis)

3. Identification of Actual and Potential Impacts:

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

- (1) Impact materiality: Identify the actual and potential positive and negative impacts of the Company's operational activities and industry value chain on the external economy, environment, and people (including human rights).
- (2) Financial materiality: Review how sustainability topics related to the Company's operations or business relationships affect internal operations and financial performance.

4. Impact Assessment:

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

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

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

satisfaction, operational risk, and employee engagement. A total of 26 valid responses were collected.

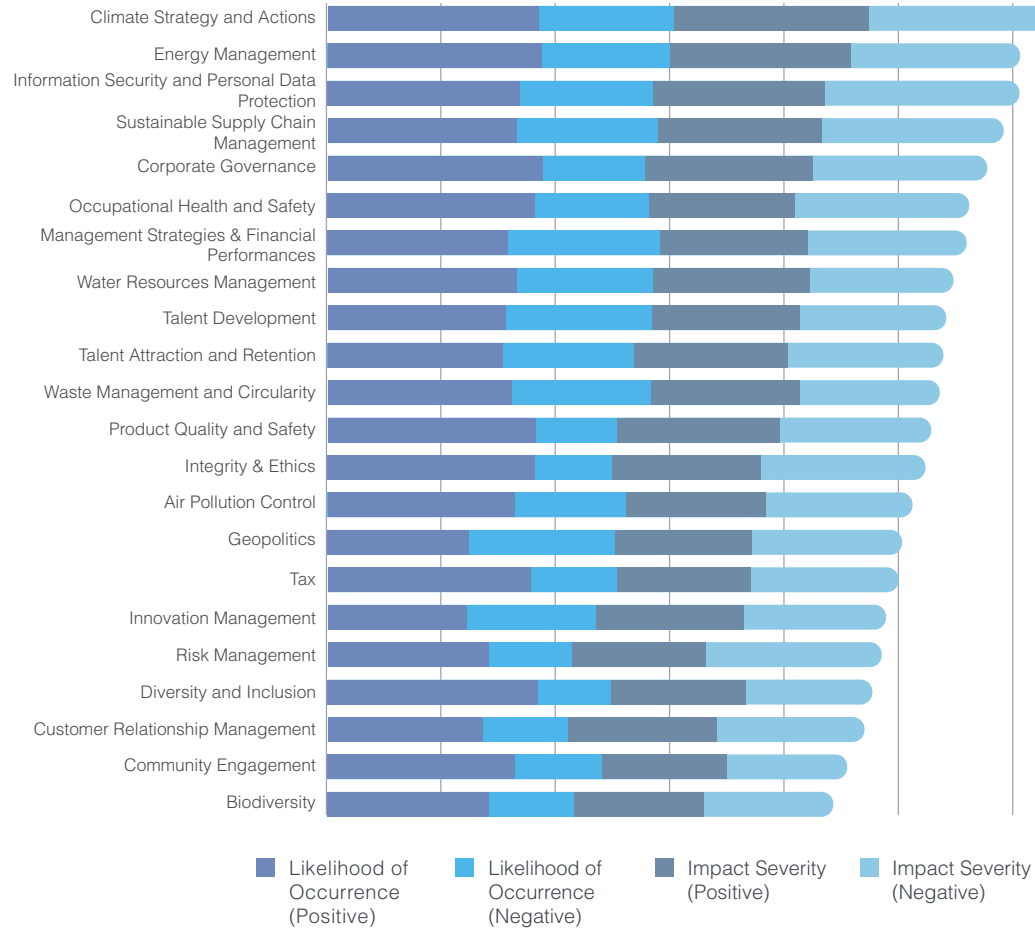
Stakeholder concern survey: A "Stakeholder Sustainability Topic Concern Survey" was distributed to collect internal and external stakeholder perspectives on governance, economic, environmental, and social topics. In 2025, a total of 1,662 valid responses were collected, including 1,066 employee responses,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

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

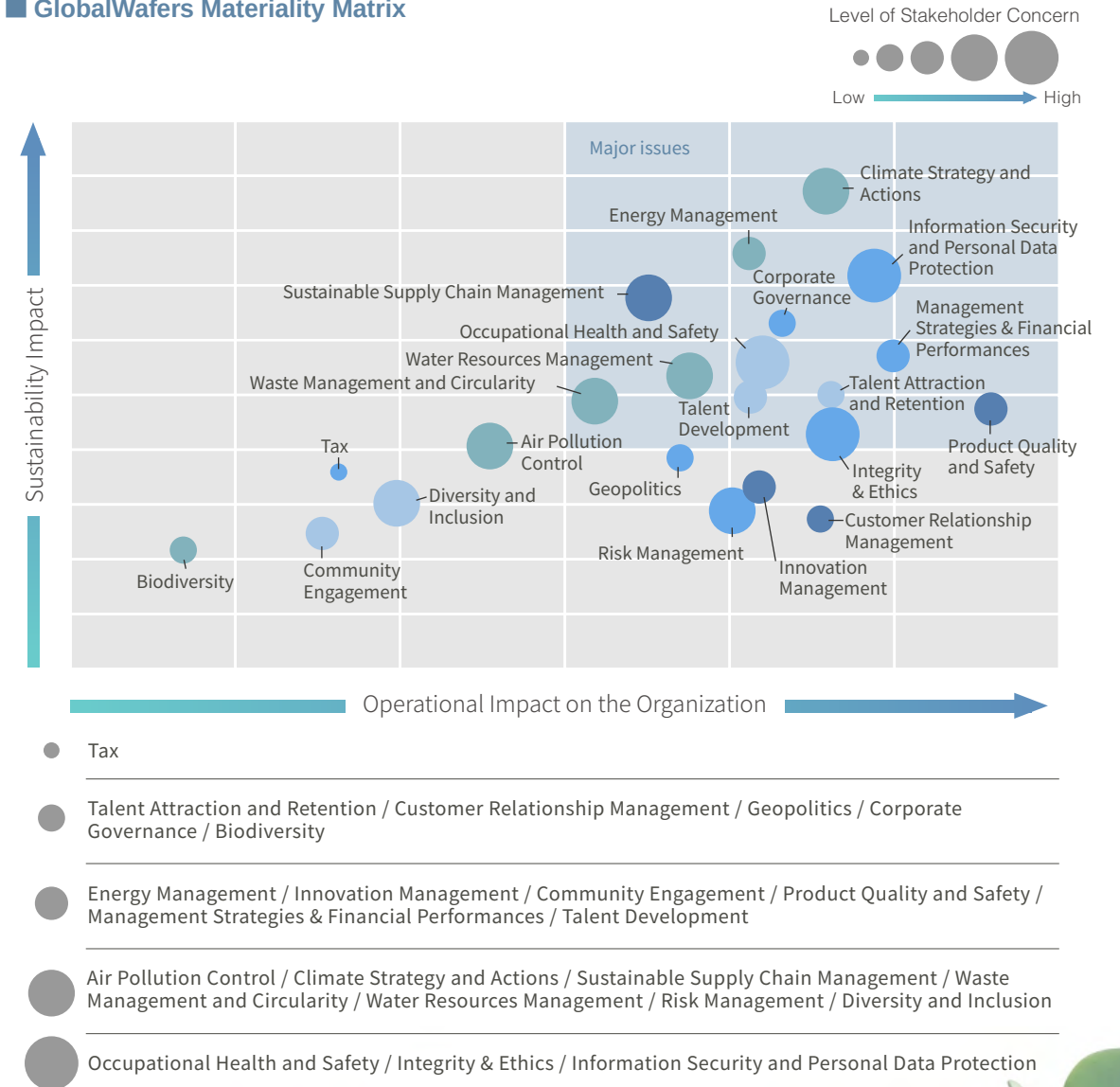
5. Prioritization of Sustainability Impacts:

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

Quantification and Ranking Results of Sustainability Issue Impacts



GlobalWafers Materiality Matrix



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

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

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

Stage 3 (Confirmation)

6. Determination of Material Topics:

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

7. Management of Material Sustainability Topics:

Each business department establishes short-, medium-, and long-term performance targets and management approaches for each material topic, which serve as the basis for tracking relevant performance.

8. Validation and Review of Material Topics:

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

Governance

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

Economic

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

Environmental

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

Social(People)

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

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



1.2.2 Stakeholder Engagement and Responses

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

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

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

GlobalWafers' Management Approach to Material Topics

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

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

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

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



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

2 Governance and Operations

2.1 Corporate Governance

2.2 Operating Performance

2.3 Risk Management

2.4 Information Security



Sustainability Goals

Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	Achieved in 2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Corporate Governance						
Sound corporate governance framework	 	The top 5% ranking among the TPEX-listed companies in the Corporate Governance Evaluation	The top 5% ranking among the TPEX-listed companies in the Corporate Governance Evaluation	The top 5% ranking among the TPEX-listed companies in the Corporate Governance Evaluation	Continue to maintain a sound corporate governance structure	
Independence and diversity of the board of directors		- Independent directors account for at least one-half of the board seats - Each gender represented on the board accounts for at least one-third of the total number of board seats	- Independent directors account for at least one-half of the board seats - Each gender represented on the board accounts for at least one-third of the total number of board seats	- Independent directors account for at least one-half of the board seats - Each gender represented on the board accounts for at least one-third of the total number of board seats	- Maintain independent directors account for at least one-half of the board seats - Maintain each gender represented on the board accounts for at least one-third of the total number of board seats	
Enhance information transparency		- Held quarterly investor conferences - Disclosure of English financial statements on a quarterly basis - Maintain the sustainability section on the official website - Climate-related financial disclosures - Participation in ESG-related assessments/evaluations	- Host 4 self-organized and 4 invited investor conferences - Regularly publish English financial reports - Publish a total of 80 ESG highlight cases in both Chinese and English on the official website, and establish dedicated sections for Investor FAQ, TCFD, and BCP - Publish the first TCFD report - Continuously participate in domestic and international ESG assessment processes	- Held quarterly investor conferences - Disclosure of English financial statements on a quarterly basis - Maintain the sustainability section on the official website - Continuously participate in ESG-related assessments/evaluations	- Held quarterly investor conferences - Disclosure of English financial statements on a quarterly basis - Maintain the sustainability section on the official website - Continuously participate in ESG-related assessments/evaluations	
Management Strategies & Financial Performances						
Continuous profit		Continuous profit	Continuous profit	Continuous profit	Continue to make profits and maintain good operating performance	
Maintain a good financial structure		Maintain a good financial structure (maintain twAA- /twA-1+ in Taiwan Ratings)	Credit ratings of twAA-/twA-1+ affirmed by Taiwan Ratings; the outlook on the long-term rating is "Stable."	- Maintain a good financial structure - maintain twAA- /twA-1+ in Taiwan Ratings	Continue to maintain a sound financial structure and credit rating	



Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	Achieved in 2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Ethics and Integrity						
Ethics and Integrity		Maintain training programs for new hires and internal personnel to ensure the establishment and continuity of employees' legal compliance awareness	"Integrity Management Education and Training" is continuously included as a mandatory onboarding course for new employees. In 2025, in-person sessions of the "Integrity Management Education and Training" were conducted	Ongoing training is provided to new employees, covering: Integrity Management Education and Training, RBA Code of Conduct training on labor and ethics, and insider trading prevention awareness	Continuously enhance disclosure and transparency of ethics and integrity-related information (e.g., official website, social media platforms, sustainability reports) to demonstrate relevant policies and implementation performance to stakeholders	Integrate ethics and integrity into daily operations and corporate culture to ensure they are not only compliance requirements but also proactively practiced by all employees
		Maintain and continuously optimize ethics and integrity risk monitoring mechanisms (e.g., email monitoring, whistleblowing systems)	The "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct" has been revised and published on the official website: - Based on external expert recommendations, a single independent and reliable receiving unit (Legal Department) has been established to handle subsequent procedures - A new procedure for reporting to independent directors has been added, enabling them to stay promptly informed of case status and oversee follow-up actions, further strengthening the whistleblowing mechanism - Following the parent company's practices, principles for avoiding conflict-of-interest avoidance principles for handling personnel have been introduced	Maintain and continuously optimize ethics and integrity risk monitoring systems (e.g., email keyword monitoring, whistleblowing mechanisms)	Conduct benchmarking against industry integrity standards (e.g., analysis of external ESG rating results) to understand and track industry trends and continuously enhance internal standards	Ensure that the ethics and integrity management system is effective and robust, and fully implemented in business operations
		No unethical or dishonest incidents occurred	During the reporting period, one case involving a violation of integrity management regulations was identified through internal audit. The Company completed an internal investigation in accordance with established procedures and imposed appropriate disciplinary actions. Meanwhile, the Company continues to strengthen internal control and integrity management mechanisms, including supplier management reviews, optimization of relevant processes, and reinforcement of employees' awareness and compliance with integrity principles through training	- No incidents of unethical, dishonest, or corrupt behavior occurred - Continue to encourage employees and stakeholders to promptly report suspected corrupt conduct or incidents		



Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	Achieved in 2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Information Security and Personal Data Protection						
Personal data protection		Require overseas subsidiaries to comply with local regulations, conduct personal data inventories, delete improperly stored personal data, and establish inventory records	In accordance with RBA Code of Conduct 8.0, Section D6 "Privacy," the "Global Data Protection Survey" was distributed to conduct audits of overseas sites. For identified deficiencies, guidance is provided in accordance with local regulations to establish or improve "policies" and "procedures," and to complete the required regulatory documentation	Carry out personal data inventory operations, requiring responsible data units to comply with regulations, delete expired data, and establish data custody inventories	Continuously optimize personal data protection management measures, identify potential compliance gaps, and promptly implement corrective actions	Ensure the personal data protection management system is effective and well-established, and fully implemented in business operations
		Responsible data units handle the collection, processing, and use of personal data in accordance with personal data protection regulations, with no violations identified	No incidents of illegal activities such as personal data breaches, theft, tampering, damage, loss, or unauthorized disclosure were reported. Ongoing support is provided to data custodians in reviewing "Personal Data Usage Application Forms" to ensure the legality of third-party data access	Ensure that responsible data units comply with personal data protection regulations in all collection, processing, and usage activities, with no violations of personal data protection laws	Continuous monitoring is conducted to ensure responsible data units comply with personal data protection regulations in all related activities	No violations of personal data protection laws occurred
		Provide training to responsible data units on personal data protection, incorporating overseas regulatory requirements into training materials	In accordance with the "Personal Data Protection Management Regulations," training is conducted biennially (e.g., 2026, 2028, 2030). Training materials will be updated in conjunction with the 2026 training sessions	In Q1 2026, personal data protection training was conducted for responsible data units, with training materials incorporating overseas regulatory requirements	Conduct regular training for employees and update policies and training materials in response to regulatory changes	
Information security incident		0 cases	0 cases	0 cases	0 cases	0 cases
ISO 27001 Certification		Maintain certification validity	Achieved; certification validity confirmed upon passing the audit in September	Conduct re-certification audit and renew certification	Conduct re-certification audit and renew certification	Expand the scope of certification

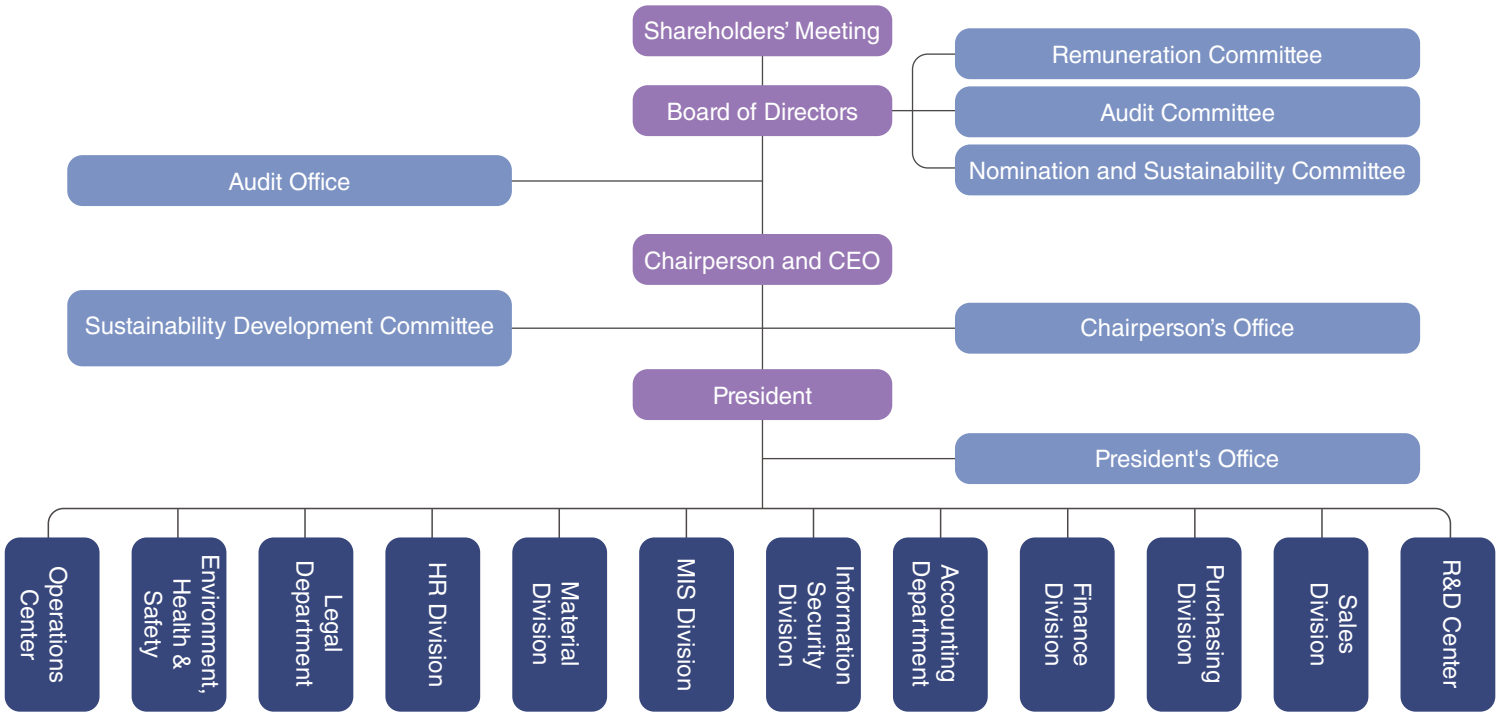
2.1 Corporate Governance

GlobalWafers upholds People, Integrity, Passion, Excellence, and Innovation as its core corporate values. We firmly believe that by embracing a people-centric approach and upholding honesty and integrity, while dedicating passion to both life and work with relentless effort, we will naturally achieve excellence. Diverse perspectives will continually inspire creativity, which will ultimately evolve into innovative technologies that shape the future.

GlobalWafers embraces a corporate culture rooted in integrity, implementing a management philosophy that emphasizes honesty, transparency, and social responsibility. The Company complies with the Company Act, Securities and Exchange Act, Business Mergers and Acquisitions Act, Directions for Public Companies on Filing Public Information Online, Fair Trade Act, Labor Standards Act, and other applicable regulations. Furthermore, by establishing internal policies and a robust corporate governance framework, GlobalWafers is committed to achieving its goal of sustainable operations.

2.1.1 Governance structure

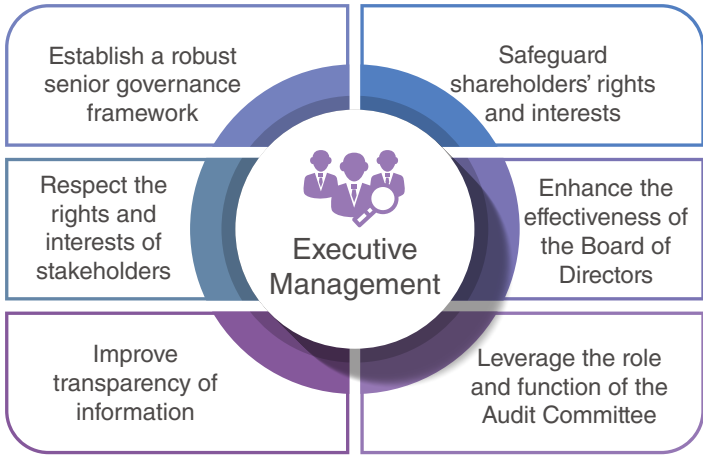
GlobalWafers Organizational Chart



Executive Management

GlobalWafers adheres to the principle of integrity, values shareholders' rights and interests, and believes that an efficient Board of Directors is the cornerstone of sound corporate governance. GlobalWafers has established an effective corporate governance framework. Under the authorization of the Board of Directors, the Company has set up the Audit Committee, the Remuneration Committee, and the Nomination and Sustainability Committee to assist the Board in fulfilling its supervisory responsibilities. The organizational charters of all committees are approved by the Board, and regular reports on their activities and resolutions are submitted to the Board. The Audit Committee and Remuneration Committee of GlobalWafers are composed entirely of independent directors, and at least half of the members of the Nomination and Sustainability Committee are independent directors.

The Company's Audit Office reports directly to the Board of Directors and assists both the Board and management in auditing internal control deficiencies, evaluating operational efficiency, ensuring the reliability of financial reporting, and monitoring regulatory compliance. The office also provides timely recommendations for improvement to ensure that the internal control system remains effective and that corporate governance is thoroughly implemented.



Summary of key points for the corporate governance organization

- Four out of eight directors are independent directors, accounting for half of the total number of directors on the board
- Among the 8 directors, 3 are female directors, and each gender represented on the board accounts for at least one-third of the total board seats
- Both the Audit Committee and the Remuneration Committee are composed of independent directors, and at least half of the Nomination and Sustainability Committee members are independent directors
- A dedicated Chief Corporate Governance Officer was appointed to increase support for directors and enhance the effectiveness of the board of directors
- [Charters of Functional Committees](#) are publicly disclosed on the Company's website under the Investors Section > Corporate Governance > Committees
- The Board of Directors and its functional committees conduct annual self-assessments, and every three years commission an external independent professional institution to perform performance evaluations. The results of both internal and external evaluations are disclosed on the Company's website > Investor Section > Corporate Governance > Board of Directors > [Board and Functional Committees Performance Evaluation Results](#)

Board Operations

Pursuant to Article 34 of the Company's Articles of Incorporation, in addition to complying with the duty of loyalty and the duty of care of a prudent administrator as stipulated in Article 23 of the Company Act, directors are also required, in accordance with the Securities and Exchange Act and its related regulations, to assume a high level of supervisory and review responsibility for the Company's information disclosure, financial reporting, internal control systems, and material transactions.

The Board of Directors bears ultimate responsibility for the Company's overall strategy, risk management, sustainable development direction, and major investments, while the management team is responsible for execution in accordance with delegated authority. Matters involving material financial, risk, ESG, and operational decisions must be submitted to the Board of Directors for review and approval and may not be decided independently by the management team under delegated authority.

To implement a sound corporate governance system with robust supervisory functions and enhanced management capabilities, the Board of Directors comprises eight members, each elected for a term of three years. All directors possess profound knowledge and expertise in areas such as professional technologies, business management, finance and accounting, strategy, and risk management. Re-election for consecutive terms is permitted. The Board convenes at least once per quarter.

To enhance the professional knowledge and legal awareness of Board members, the Company arranges a minimum of six hours of training per year for each director, and at least twelve hours for newly appointed directors. The training covers topics such as corporate governance, risk management, and sustainability issues related to economic, social, and environmental matters. Director training courses in 2025 covered topics including global economic trends and industry outlook, artificial intelligence trends and risk management, the impact of Trump's tariff policies, climate change and sustainable finance, and green electricity trading systems and procurement practices. For details on directors' training, please refer to [GlobalWafers' 2025 Annual Report](#).

The election of GlobalWafers' directors (including independent directors) is conducted in accordance with Article 192-

1 of the Company Act through a candidate nomination system. Directors are elected by the shareholders from the list of nominated candidates. Members of the Board's functional committees are nominated and appointed in accordance with their respective charters, as approved by Board resolution. All four of GlobalWafers' independent directors meet the qualifications, professional experience, limitations on concurrent positions, and independence requirements stipulated in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies."

Board Diversity, Professional Expertise, and Independence

The Company's "[Corporate Governance Best-Practice Principles](#)" explicitly define the composition of the Board of Directors and the qualifications required of its members. The Company has also established a Board diversity policy. The composition of the Board is determined with diversity in mind, taking into account the Company's business operations, operating model, and future development needs. The diversity policy is based on two general criteria:

I. Basic requirements and values: Gender, age, nationality, and cultural background;

II. Professional knowledge and skills: Professional background (e.g., law, accounting, industry, finance, marketing, technology), professional expertise, and industry experience.

The Company's current Board of Directors comprises eight members, including four independent directors. Each director possesses professional and academic experience in business management, technical expertise, commerce, or finance, and demonstrates the necessary knowledge, skills, and competencies to fulfill their duties effectively. Among the eight current directors, 12.5% are employee directors, 50% are independent directors, and 37.5% are female directors. Three of the four independent directors have served for three years or less, and one has served between three and six years. The Company places great emphasis on having a broad range of industry experience among its Board members, particularly aiming for a majority with semiconductor-related backgrounds. Currently, 62.5% of directors have experience in the semiconductor industry. In addition, the Company values gender diversity and aims to include at least one female director on the Board. As of now, there are three female directors, accounting for 37.5% of the Board. This meets the Company's goal of having each gender accounting for at least one-third of Board seats. For details on director qualifications and the implementation of Board diversity, please refer to the [GlobalWafers' 2025 Annual Report](#).





In 2025, the Board of Directors of GlobalWafers convened a total of seven meetings, with an average attendance rate of 100%. The composition of the Board, including the academic and professional backgrounds of its members as well as their meeting attendance, is summarized in the table below:

Title	Name	Gender	Age			Functional Committee Membership	Professional Background	Risk Management Experience	Actual attendance rate (%)
			51-60 years old	61-70 years old	71-80 years old				
Chairperson	Hsiu-Lan Hsu	Female		●		Nomination and Sustainability Committee	- Experience in the semiconductor industry - Engineering, technology, and organizational leadership - Corporate sustainability (renewable energy management, sustainable development, and business management)	- Independent Director at Delta Electronics Inc. - Chairperson of Sino-American Silicon Products Inc. - Comprehensive experience in enterprise risk management	100%
Director	Sino-American Silicon Products Inc. Representative: Ming-Kuang Lu	Male			●		- Experience in the semiconductor industry - Engineering, technology, and organizational leadership - Corporate sustainability (renewable energy management, sustainable development, and business management)	- Independent Director at LITE-ON Technology Corp. - Comprehensive experience in enterprise risk management	100%
Director	Sino-American Silicon Products Inc. Representative: Tang-Liang Yao	Male		●			- Experience in the semiconductor industry - Engineering, technology, and organizational leadership - Corporate sustainability (renewable energy management, sustainable development, and business management)	- Chairperson of Actron Technology Corporation and several other companies - Comprehensive experience in enterprise risk management	100%
Director	Kuo-Chow Chen	Male		●			- Financial Investment and Organizational Leadership - Corporate Sustainability (Risk Management)	- Former Chairman of Nan Hai Corp. and Director of COTA Bank - Experience in business operations, finance, and strategic risk management	100%
Independent Director	Ming-Ren Yu	Male		●		Audit Committee (Convener) Remuneration Committee (Convener) Nomination and Sustainability Committee (Convener)	- Financial accounting and strategic management - Corporate sustainability (renewable energy management, risk management)	- CFO of Taiwan Cement Corp. - Former Vice President at J.P. Morgan, CFO of Coretronic Corporation, President of the Backlight Module Business Group, and Executive Vice President of Investment Banking at Yuanta Securities Co., Ltd. - Experience in financial and strategic management, and risk management in the electronics and financial industries	100%
Independent Director	Ta-Hsien Lo	Male			●	Audit Committee Remuneration Committee Nomination and Sustainability Committee	- Experience in the semiconductor industry - Engineering, technology, and organizational leadership - Corporate sustainability (sustainable development and business management)	- Chairperson of the Chinese Professional Management Association, Distinguished Expert at the Industrial Technology Research Institute, and Adjunct Professor at the EMBA Program, Institute of Technology Management, National Tsing Hua University - CEO of ITRI College - Experience in risk management within technology institutions and the electronics industry	100%
Independent Director	Tsung-Fan Wu	Female		●		Audit Committee Remuneration Committee Nomination and Sustainability Committee	- Financial accounting and strategic management - Corporate sustainability (financial and securities regulatory compliance, risk management)	- Former Independent Director of several companies, including Chunghwa Telecom Co., Ltd., Everlight Chemical Industrial Corporation, Chunghwa Precision Test Tech. Co., Ltd., Kinpo Electronics, Inc., and Taiwan Sugar Corporation - Former Professor of Accounting at National Taiwan University, Commissioner of the Financial Supervisory Commission, Standing Supervisor of Taiwan Cooperative Bank, Director of Taiwan Cooperative Financial Holding Co., Public Director of the Taiwan Stock Exchange, and Public Director of the Taipei Exchange - Experience in business operations, finance, and strategic risk management	100%
Independent Director	Tzu-Hsuan Tsai	Female	●			Audit Committee Remuneration Committee Nomination and Sustainability Committee	- Experience in the semiconductor industry - Engineering, technology, and organizational leadership - Corporate Sustainability (Waste Reduction and Circular Economy)	- Associate Professor at the Graduate Institute of Resource Engineering and the Department of Materials and Resources Engineering, National Taipei University of Technology - Former Director of the Graduate Institute of Resources Engineering, National Taipei University of Technology - Experience in risk management within technology R&D institutions	100%

For information on directors' compensation, concurrent positions held in other companies, and resolutions of the Board of Directors, please refer to [GlobalWafers' 2025 Annual Report](#).

Remuneration Committee

GlobalWafers established a Remuneration Committee on December 12, 2014, to strengthen corporate governance and improve the remuneration system for directors (including independent directors) and managers. The committee consists of four independent directors and convenes at least twice a year. In 2025, a total of four meetings were held, with an average attendance rate of 100%.

The Remuneration Committee is established to assist the Board of Directors in executing and reviewing policies, systems, standards, and structures related to the performance evaluation and compensation of directors and managerial officers, as well as evaluating and reviewing the content and amounts of their compensation. The Committee also regularly reviews its charter and proposes amendments for submission to the Board of Directors for discussion. In accordance with the Remuneration Committee Charter, the Committee is authorized to engage legal counsel, accountants, or other consultants as necessary to support the execution of its duties.

For the [Remuneration Committee Charter](#), please visit the GlobalWafers website under Investor Relations > Corporate Governance > Committees.

For details on the Remuneration Committee's resolutions, please refer to the [GlobalWafers' 2025 Annual Report](#).

Audit Committee

To strengthen the internal supervisory mechanisms of corporate governance, GlobalWafers established an Audit Committee on March 19, 2015. The committee was originally composed of three independent directors. To further enhance the diversity and professionalism of the Board and reinforce its supervisory function, an additional independent director was appointed on June 20, 2023. This brought the number of independent directors to four, accounting for half of the Board—exceeding legal requirements and underscoring GlobalWafers' commitment to robust corporate governance.

The Audit Committee convenes at least once per quarter. In 2025, a total of seven meetings were held, with an average attendance rate of 100%.

The Audit Committee assists the Board of Directors in fulfilling its oversight responsibilities in the following areas:

- The fair presentation of the Company's financial statements
- The selection (or dismissal) of the certified public accountants, as well as the evaluation of their independence, qualifications, and performance
- The effectiveness of the Company's internal control systems
- Compliance with applicable laws and regulations
- Identification and management of potential or existing corporate risks

In accordance with the provisions of its organizational charter, members of the Audit Committee are authorized to conduct any appropriate audits or investigations within the scope of their responsibilities. They have direct communication channels with GlobalWafers' internal audit personnel, external auditors, and other relevant parties. The Committee is also entitled to retain legal counsel, accountants, or other consultants as necessary to assist in the execution of its duties.

For the [Audit Committee Charter](#), please refer to the GlobalWafers website > Corporate Governance > Committees.

For details on Audit Committee resolutions, please refer to [GlobalWafers' 2025 Annual Report](#).

Nomination and Sustainability Committee

To enhance the nomination system for directors and senior executives, GlobalWafers established the Nomination Committee on December 9, 2020. In response to corporate governance and sustainability trends, and to strengthen the Board's oversight functions in ESG matters, the Board resolved on November 4, 2025 to rename the "Nomination Committee" as the "Nomination and Sustainability Committee." The scope of responsibilities of the original Nomination Committee was accordingly expanded to include sustainability-related matters. The Committee currently consists of five directors, four of whom are independent directors. It is convened by Independent Director Ming-Ren Yu, and held a total of three meetings in 2025, with an average attendance rate of 100%.

The Nomination and Sustainability Committee assists the Board of Directors in identifying, reviewing, and nominating candidates for directors and senior executives; conducting performance evaluations of the Board, its committees, and individual directors; assessing the independence of independent directors; formulating and reviewing director training programs; planning succession for directors and senior executives; and overseeing the Company's corporate social responsibility and sustainability strategies, including planning and execution across environmental, social, and governance aspects.

In accordance with the Nomination and Sustainability Committee charter, the Nomination and Sustainability Committee is authorized to engage lawyers, accountants, or other professionals to assist in the execution of its duties.

For the [Nomination and Sustainability Committee Charter](#), please refer to the GlobalWafers website under Investor Relations > Corporate Governance > Committees.

For directors' attendance records and details on Nomination and Sustainability Committee resolutions, please refer to [GlobalWafers' 2025 Annual Report](#).

Avoiding Conflicts of Interest on the Board Members

GlobalWafers has established the "[Ethical Corporate Management Best Practice Principles](#)" and "[Code of Ethical Conduct](#)" to promote a corporate culture rooted in integrity and responsible business practices. These policies guide the Board of Directors and all employees in fostering sound corporate development and upholding a robust and ethical business operating model.

GlobalWafers has established the "[Rules of Procedure for Board Meetings](#)", the "[Audit Committee Charter](#)", the "[Remuneration Committee Charter](#)", and the "[Nomination and Sustainability Committee Charter](#)", all of which include the following provision:

If a director, including the director's spouse, relatives within the second degree of kinship, or any company with which the director has a controlling or subordinate relationship—or a juristic person represented by the director has an interest in a given agenda item, the director must disclose the material aspects of the conflict at the respective meeting. Where the conflict is likely to prejudice the interests of the Company, the director may express opinions and respond to inquiries but must not participate in the discussion or voting on the item and must recuse themselves from both. The director is also prohibited from exercising voting rights on behalf of other directors in such cases. Furthermore, directors must obtain prior approval from the shareholders before engaging in any activity—on behalf of themselves or others—that falls within the scope of GlobalWafers' business.

In its annual report, GlobalWafers discloses circumstances in which directors concurrently hold positions in other companies (including, but not limited to, serving as a director or independent director), the list of the top 10 largest shareholders with over 5% of outstanding shares, and related party transactions. Additionally, apart from



the parent company, Sino-American Silicon Products Inc. (a major supplier due to actual business needs), none of the Board members has any cross-shareholding relationships with major suppliers. For further details, please refer to the [GlobalWafers' 2025 Annual Report](#).

The Chairperson of GlobalWafers also serves as the Chief Executive Officer (CEO), a decision made in consideration of the Company's operating scale and the goal of enhancing overall efficiency. To ensure a clear separation of responsibilities, the Company has also appointed a President. The roles of the CEO and the President are distinct yet complementary. The CEO focuses on planning, including formulating the Company's operational guidelines, annual budget, maintaining key customer relationships, developing strategic alliances, overseeing reinvestment strategies, and tracking the achievement of annual goals. In contrast, the President is responsible for execution—coordinating daily operations, supervising departments, and ensuring the effective implementation of Company policies and strategies formulated by the CEO. This dual structure enables effective alignment between planning and execution, allowing the Board of Directors to better oversee and support the Company's strategic development. More than half of the Company's directors do not concurrently serve as employees or managerial officers. The Board consists of four independent directors, accounting for one-half of its composition. Most members of the functional committees are also independent directors, who actively engage in in-depth discussions and provide recommendations on key matters. This structure significantly enhances the Board's supervisory function and supports the continued implementation of sound corporate governance practices.

Communication of critical concerns

GlobalWafers has established the "[Procedures for Handling Material Inside Information](#)" to ensure a robust internal mechanism for the management and disclosure of material information. These procedures apply not only to all employees but also to members of the Board of Directors. For details regarding the nature and total number of GlobalWafers' material events in 2025, please refer to the Company's disclosures on the [Market Observation Post System \(MOPS\)](#).

In addition to providing quarterly reports on the Company's operations and business performance to the Board of Directors, GlobalWafers' management team also communicates material matters—such as major asset or derivative transactions, intercompany loans, and endorsements or guarantees—through discussions and resolutions at the Audit Committee and Board meetings, in accordance with applicable laws, Company policies, and regulatory requirements. In the event of any significant operational issues that could materially affect the Company's management, the management team proactively contacts Board members to explain the situation and seek their input. Moreover, extraordinary Board meetings may be convened as needed to address major decisions or matters with a material impact on shareholders that require Board approval. All key Company policies and regulations are publicly disclosed on the [Investor Relations > Corporate Governance > Company Policies](#).

The Company has established the "GlobalWafers Group Operational Crisis Emergency Response Procedures" to ensure rapid and effective handling of major incidents. In the event of a significant disruption at a plant that affects normal production or product supply, the highest-ranking executive of the affected business unit must immediately respond and notify the Vice President of the Manufacturing Department to convene an emergency response meeting. The matter is also reported to the CEO. During the emergency response meeting, a task force is formed based on the scope of authority required to develop measures aimed at containing and mitigating the impact of the incident. The team is also responsible for issuing notifications as defined under the disaster reporting guidelines and for reviewing the effectiveness of response and mitigation procedures after the emergency is resolved. The review results are submitted to the CEO, who will report to the Board of Directors depending on the severity and impact of the event.

Evaluation of the Board of Directors Performance

To strengthen corporate governance and enhance the effectiveness of the Board of Directors and its functional committees, the Company conducts annual self-assessments of the performance of the Board and each committee to promote operational efficiency. These evaluations are completed and submitted to the Board of Directors by the end of the first quarter of the following year. Furthermore, on November 5, 2024, the Board of Directors approved amendments to the "[Rules for Performance Evaluation of the Board of Directors and Functional Committees](#)." The revised rules stipulate that an external professional independent institution or expert team shall conduct an evaluation of the Board's performance at least once every three years, and the evaluation results must be reported to the Board of Directors.

The Company's Board performance evaluation self-assessment procedures are carried out at the end of each year under the coordination and execution of the President Office, using internal self-assessment questionnaires. The scope of evaluation covers the performance of the Board as a whole, individual directors, and functional committees, including the Audit Committee, Remuneration Committee, and Nomination and Sustainability Committee. The evaluation criteria primarily include participation in the Company's operations, enhancement of the quality of decision-making by the Board and functional committees, the composition and structure of the Board and functional committees, the nomination and continuing education of directors and functional committee members, internal control, and attention to sustainable operations (ESG). In the 2025 performance evaluation, all assessment dimensions met the established targets, indicating that the overall operation of the Board and each functional committee was sound and in line with corporate governance requirements. The results of the 2025 performance evaluation of the Board and functional committees were submitted to the Board of Directors on March 3, 2026.

In 2025, GlobalWafers commissioned the Taiwan Corporate Governance Association to conduct its first external performance evaluation of the Board of Directors and its functional committees. The evaluation results and future improvement directions were reported to the Board on November 4, 2025. The overall evaluation results were positive, demonstrating that GlobalWafers has achieved considerable results in promoting corporate governance and corporate sustainability. The Company has also formulated and begun implementing improvement actions based on the recommendations in the evaluation report.

The above internal self-assessment and external evaluation reports on Board performance are disclosed on the Company's website under Investor Relations > Corporate Governance > Board of Directors > Performance Evaluation Results of the Board and Functional Committees.

Remuneration Policies for Directors and Executives

The remuneration of the Company's directors comprises three main components: directors' compensation, directors' remuneration, and business execution expenses. These are administered in accordance with the Company's Articles of Incorporation and relevant regulations.

The remuneration of the President and Vice Presidents includes salary, bonuses, and employee compensation. These are determined based on the Company's Articles of Incorporation and the applicable approval authorities. The Company's Articles of Incorporation stipulate that, if there is a distributable surplus, employee compensation shall range between 3% and 15%, and directors' remuneration shall not exceed 3%. Directors' remuneration is determined by considering their level of participation and contribution to the Company's operations, as well as the results of the Board performance evaluation. These are handled in accordance with the Articles of Incorporation

and the "Regulations on Remuneration for Directors and Functional Committees." Remuneration for the President and Vice Presidents is determined based on the Articles of Incorporation and the operational performance targets set in the annual budget approved by the Board of Directors. Their compensation also considers their roles, responsibilities, and contributions to the Company, as well as prevailing industry standards. The relevant remuneration is administered in accordance with the "Managerial Compensation Management Measures" and the "Employee Compensation Distribution Procedures."

In addition to the aforementioned remuneration, the Company's directors are not entitled to severance pay, retirement benefits, or clawback mechanisms. For managerial officers, severance pay is not provided in cases of voluntary resignation. In instances of involuntary termination or mandatory retirement, severance or retirement benefits are provided in accordance with applicable labor laws and handled in the same manner as for regular employees. Clawback mechanisms are implemented based on relevant internal management guidelines or incentive schemes, such as the Employee Welfare Savings Association Charter (Employee Welfare Trust).

The Company established the Remuneration Committee on September 2, 2014. The Committee is responsible for reviewing the performance evaluations of directors and managerial officers, as well as the policies, standards, and structures governing their remuneration. It periodically reviews the content and amounts of remuneration for directors and managerial officers and reports its findings and recommendations to the Board of Directors.

The performance appraisal and remuneration of the Company's directors and managerial officers are based on their positions and participation in Company operations (including attendance rate, frequency of communication, and quality of suggestions provided by directors), as well as their individual performance contributions. These contributions include financial indicators (such as revenue and profit achievement rates) and non-financial indicators (such as compliance with laws and internal controls, ESG performance, or notable achievements). Industry standards among peers are also taken into consideration, along with a comprehensive review of the remuneration amount, payment methods, and potential future risks faced by the Company. The remuneration is closely aligned with the scope of responsibilities and overall performance of the Company.

In terms of non-financial indicators, to fulfill the Company's commitment to sustainable development, ESG (Environmental, Social, and Governance) performance has been incorporated into the performance evaluation of senior managers (including the President, Vice Presidents, and Heads of operation sites). ESG indicators and their respective weighting ratios are tailored to each individual's responsibilities and may include performance in international ESG ratings, climate change mitigation and adaptation efforts (such as GHG emissions reduction, energy-saving and carbon-reduction target achievement, or renewable energy usage), occupational safety, and health promotion. These ESG indicators are assigned weightings of up to 20%, and their achievement is factored into the overall performance appraisal to determine remuneration.

For the remuneration of directors and executives, please refer to [GlobalWafers' 2025 Annual Report](#).

2.1.2 Ethics and Integrity

Core Values

"Integrity and honesty" are among GlobalWafers' most fundamental core values. To foster an integrity-driven business environment, GlobalWafers has implemented relevant policies and communication channels for all directors, managers, and employees to adhere to. Through stringent management practices, the risk of dishonest behavior is minimized, ensuring value creation for customers and sustained profitability for shareholders and other stakeholders.

Internal Regulation System

To implement integrity management, GlobalWafers has established key internal regulations including the "[Ethical Corporate Management Best Practice Principles](#)," "[Code of Ethical Conduct](#)," and "[Procedures for Ethical Management and Guidelines for Conduct](#)." These documents cover topics such as integrity management, ethical behavior, prohibition of unreasonable hospitality or improper benefits, prohibition of intellectual property infringement, prohibition of anti-competitive practices, and conflict of interest management. They are published on both the Company's external website and internal intranet, allowing all employees to access and review them at any time, thereby enhancing legal compliance and promoting professional ethics awareness across the organization.

For marketing and procurement colleagues, the Company has emphasized the importance of "honesty and integrity" through the implementation of the "Sales Management Measures" and "Procurement Management Measures." A comprehensive business law compliance framework has been established, covering areas such as fair competition, due diligence, trade controls (including trading counterparties, subject matter, purpose of use, cash flow, and relevant regulations in major trading countries), anti-corruption, anti-bribery, and mechanisms for preventing and managing conflicts of interest. Additionally, the Company enforces supply chain controls to ensure compliance with conflict-free mineral requirements.

Anti-bribery and Anti-corruption

GlobalWafers' "Anti-Bribery and Anti-Corruption Policy" is clear: no offering, no accepting, and no soliciting of bribes. The Company maintains a zero-tolerance stance toward corruption, strictly prohibiting all corrupt practices and actively working to prevent corruption-related incidents. The implementation details of this policy are outlined in the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct," as summarized below:

The "[Ethical Corporate Management Best Practice Principles](#)" explicitly stipulate that, in the course of conducting business, employees shall not directly or indirectly offer, promise, request, or accept any form of improper benefits. The "[Procedures for Ethical Management and Guidelines for Conduct](#)" further provide clear codes of conduct for employees, including the following key points: (1) If payment is provided or promised due to threat or intimidation, employees must document the process, report to their supervisor, and notify the compliance unit; (2) If illicit benefits are offered or promised by others, employees must refuse or return the offer, report to their supervisor, and notify the compliance unit. If the benefits cannot be returned, they must be handed over to the legal compliance unit within three days of receipt for processing. Additionally, to align with the RBA Code of Conduct 8.0 adopted by the electronics industry, GlobalWafers has stipulated in its "[Procedures for Ethical Management and Guidelines for Conduct](#)" clear requirements on the "cost" and "frequency" of gifts given to or received from suppliers or customers. Gifts may be accepted or given only when necessary for business purposes, such as during domestic or overseas visits, reception of guests, business development, or communication and coordination, and in accordance with local etiquette, customs, or practices. The market value of such gifts shall not exceed NT\$800 per item, and the total benefits received from the same party shall not exceed NT\$2,000 per year.

In 2025, GlobalWafers arranged "Anti-Corruption and Anti-Bribery Training" for directors, department-level and above managers, and all new employees (Note: this training was incorporated into the Integrity Management Education and Training and the RBA Code of Conduct training courses; please refer to the "Education and Training" section for participation details), in order to clearly communicate correct concepts, enhance legal compliance awareness, and ensure that corruption risks are appropriately controlled. GlobalWafers also continuously communicates the following codes of conduct to employees:

1. Remain vigilant and cautious about any interests that may influence business decision-making.
2. Adhere to the principle of zero tolerance: no offering, receiving, or demanding of bribes, regardless of their value.
3. "No prior gifts and no gifts or gratuities afterward."

GlobalWafers has implemented comprehensive risk assessment mechanisms to address unethical conduct, including self-assessments of legal compliance, email monitoring, qualitative interviews, and donation reviews, aimed at identifying units and personnel with higher exposure to corruption risks. Among these, the marketing and procurement units—due to their business nature—serve as frontline external contact points and consequently face greater internal and external incentives and opportunities for dishonest behaviors, such as cash, gifts, services, entertainment, and facilitating fees. These units are thus identified by the Company's dishonest behavior risk assessment mechanism as having higher corruption risk. Accordingly, GlobalWafers has incorporated strict anti-bribery and anti-corruption clauses within its "Sales Management Measures" and "Procurement Management Process." These provisions explicitly prohibit any form of bribery and corruption, including direct or indirect solicitation, appointment, delivery, or acceptance of bribes, as well as unreasonable gifts, entertainment, or other improper benefits from any third party. Violations are subject to criminal and civil liabilities, in addition to disciplinary actions pursuant to the Company's Employee Reward and Punishment Provisions. Furthermore, if the Company incurs damages as a result of such misconduct, the violator will be held liable for compensating the Company for the losses incurred.

In addition to the aforementioned internal risk control measures, GlobalWafers has encouraged all suppliers and customers to uphold the highest standards of corruption prevention by signing a written "Supplier Code of Conduct" or "Customer Code of Conduct," thereby affirming the Company's commitment to anti-bribery and anti-corruption principles. GlobalWafers requires that suppliers and customers refrain from offering or accepting bribes to or from GlobalWafers or its representatives under any circumstances, in order to prevent undue influence on transaction decisions.

GlobalWafers also communicates "anti-bribery and anti-corruption" requirements to all employees through RBA Code of Conduct training on labor and ethics. Through continuous education and training, employees of GlobalWafers have developed a high level of awareness in preventing corruption. Through sustained efforts, GlobalWafers has been selected as a constituent of the FTSE4Good Index Series for four consecutive years, and in 2025 received full marks in the areas of corporate governance and anti-corruption.

For the Code of Ethical Conduct and Integrity Management and other internal regulations, please refer to the [GlobalWafers website](#).

Conflict of Interest Avoidance

The [Procedures for Ethical Management and Guidelines for Conduct](#) clearly stipulate that when directors, managers, or other interested parties participating in or attending a board of directors meeting have a conflict of interest related to proposals listed on the agenda, they must disclose the nature of the conflict to the board. If the conflict is deemed detrimental to the Company, the individual shall recuse themselves from discussions and voting, and shall not exercise voting rights on behalf of other directors. Directors are also expected to exercise self-discipline and refrain from providing inappropriate support to one another.

When a GlobalWafers employee discovers a conflict of interest involving themselves or the legal entity they represent during the course of Company business—especially if it could enable themselves, their spouse, parents, children, or related parties to gain improper benefits—they must report the situation to their direct supervisor and the GlobalWafers Legal Compliance Unit. The supervisor is then responsible for providing appropriate guidance.

GlobalWafers offers designated channels for directors, independent directors, and managerial officers to voluntarily disclose any potential conflicts of interest with the Company. In addition, in accordance with the RBA Code of Conduct 8.0 adopted by the electronics industry, GlobalWafers has established the "Employee Conflict of Interest Policy and Confirmation Letter," which is required to be signed and returned by new employees upon onboarding. This document is used to communicate key principles and management measures for avoiding conflicts of interest, confirm that employees have no conflicts of interest, and ensure that employees clearly understand their obligation to proactively report any conflict of interest when it arises.

Prevention of Insider Trading and Anti-Money Laundering

To enhance corporate governance and prevent insider trading, the Company has established the "[Management Procedures for Preventing Insider Trading](#)," which specifies that insiders, quasi-insiders, and information recipients who become aware of any material non-public information likely to impact the price of the Company's securities must not, before the public disclosure of such information or within 18 hours after its disclosure, purchase or sell shares or other equity securities of the Company—whether in their own name or on behalf of others. This includes shares listed on exchanges or over-the-counter markets, as well as non-equity corporate bonds listed on such markets. This measure ensures that anyone possessing material non-public information does not violate insider trading laws due to ignorance.

Additionally, the "Management Procedures to Prevent Insider Trading" stipulate that directors, managers, and persons designated under Article 27, Paragraph 1 of the Company Act are prohibited from trading the Company's stock during a lock-up period: 30 days prior to the announcement of annual financial statements and 15 days prior to the announcement of quarterly financial statements. The Company's President's Office is responsible for informing all individuals subject to these restrictions once board meeting dates are set. The President's Office also monitors compliance by reviewing monthly equity reports of the concerned persons.

In addition, regarding anti-money laundering practices, GlobalWafers notes that as a semiconductor materials manufacturer, it is not a financial institution subject to anti-money laundering regulatory oversight. Considering both the origin and routing of funds, the Company assesses its risk of involvement in money laundering as very low for the following reasons:

1. Origin of funds: The Company's primary source of revenue is legitimate business income derived from wafer sales. Its operations do not generate illicit income, thereby presenting no money laundering risk.
2. Routing of funds: Within the semiconductor supply chain, the risk of money laundering may arise only in cases where trading companies engage in triangular trade, distributing specific materials as designated by their clients. If the funds used by such clients originate from illicit sources, the trading company may be deemed to have facilitated the transfer or laundering of unlawful funds, thereby becoming potentially implicated in money laundering activities. The Company does not engage in trading or reselling on behalf of others and is not a trading company. Therefore, its business activities do not pose a risk of money laundering.

Information Management and Confidentiality Measures

To prevent unethical or integrity-related violations involving information, GlobalWafers has established comprehensive information management and confidentiality measures. These measures encompass internal personnel, external stakeholders (such as customers and suppliers), and institutional frameworks, ensuring that confidential information and intellectual property of the Company and its stakeholders are properly protected.

1. Internal Information Confidentiality Management

All employees are required to sign the "Intellectual Property Rights and Confidentiality Agreement," which clearly stipulates that employees must not disclose the Company's trade secrets obtained through their duties to others. It also prohibits the inquiry or collection of trade secrets unrelated to their job responsibilities, thereby enforcing principles of legitimacy and necessity in information usage. In addition, the Company has established the "Procedures for Handling Material Inside Information," implementing confidentiality firewall mechanisms across both personnel and information aspects to ensure that Company information is not improperly disclosed.

2. Confidentiality Mechanisms for External Stakeholders

Departments such as marketing and procurement that maintain close interactions with external parties are required to sign Non-Disclosure Agreements (NDAs) with suppliers and customers before establishing cooperative relationships. Confidentiality requirements are incorporated into the contracting process to ensure that sensitive information exchanged during business interactions is not improperly disclosed, thereby safeguarding the rights and interests of both parties.

3. Intellectual Property Management System

The Company has established an "Intellectual Property Management Manual," which sets out a comprehensive system for the acquisition, maintenance, protection, and utilization of intellectual property, as well as intellectual property obtained from external suppliers or customers (such as trade secrets). In 2025, GlobalWafers passed the Taiwan Intellectual Property Management System (TIPS) AA-level certification for the sixth time, demonstrating the maturity of its intellectual property management and its ongoing commitment to continuous improvement.

4. Information Management and Social Responsibility

In 2025, in accordance with the RBA Code of Conduct 8.0 adopted by the electronics industry, GlobalWafers established a "Social Responsibility Management Manual," which defines information management measures related to information processing, distribution, and dissemination. It also explicitly incorporates NDAs as part of the contracting process to ensure that the information and intellectual property of suppliers, customers, and GlobalWafers itself are adequately protected.

Education and Training

GlobalWafers firmly believes that "integrity management is achieved through full compliance with laws and regulations." Therefore, the Company actively organizes education and training programs and promotes its integrity management policies to directors and employees. The goal is to ensure that all colleagues fully understand and comply with these policies, execute operations according to the highest standards, and embody the core value of "Honesty and Integrity" in their daily work. Specific course content offered in 2025 related to ethics, integrity, and legal compliance includes:

- Insider Trading Prevention Training (1 hour):

To prevent violations related to insider trading, the Company conducts training once every two years for directors and department-level and above managers, and includes it as a mandatory course for new employees upon onboarding and for newly appointed directors. Training materials are also made available on the internal employee system for reference. The course content covers analysis of insider trading regulations (elements, disclosure methods and timing of material information, and judicial interpretations) as well as regulations related to changes in shareholdings by insiders (pre- and post-reporting obligations, and maintenance of minimum shareholding requirements for directors and supervisors). In 2025, the training in Taiwan was attended by 8 directors, 84 department-level and above managers, and 121 new employees.

- Integrity Management Education and Training (2 hours)

To effectively promote awareness of integrity, ethical conduct, and regulatory compliance, the Company conducts integrity management training once every two years for directors and department-level and above managers, and includes it as a mandatory course for new employees upon onboarding and for newly appointed directors. Training materials are also made available on the internal employee system for reference. The course content includes protection of trade secrets, competition law issues, anti-bribery/anti-corruption, prevention of conflicts of interest, customer due diligence (KYC), export control, and other major regulatory compliance topics closely related to the technology industry, as well as promotion of whistleblowing channels. In 2025, the training in Taiwan was attended by 8 directors, 85 department-level and above managers, and 121 new employees.

- RBA Code of Conduct Training on Labor and Ethics (1 hour)

To effectively communicate the Company's labor and ethics policies and the requirements of the Responsible Business Alliance (RBA) Code of Conduct, the Company conducts ethics and integrity training for all employees annually. Training is delivered through courses or onboarding handbook training, with a completion rate of 95.3% across major production sites. The content covers key RBA topics, including the Company's human rights policy, prohibition of forced labor, protection of young workers, anti-discrimination, anti-harassment, freedom of association and collective bargaining, integrity management, anti-corruption, anti-bribery, prevention of conflicts of interest, intellectual property protection, fair trade, responsible sourcing (including the prohibition of conflict minerals), privacy protection, and whistleblower protection. Training materials are also made available on the internal employee system for reference.



Reporting Channel and Informant Protection

GlobalWafers has established the "Measures for the Report on Illegal, Immoral, and Dishonest Acts" to ensure compliance with integrity management and clearly define the disciplinary and appeal procedures for violations. The Company has also provided multiple reporting channels—such as employee suggestion boxes, email, and appeal hotlines—accessible through the Company's internal website, and has pledged to protect whistleblowers from any retaliation resulting from their reports. These measures aim to encourage both internal and external personnel to report unethical behaviors or misconduct. The Company's "Measures for the Report on Illegal, Immoral, and Dishonest Acts" align with the Taipei Exchange's "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies," explicitly permitting anonymous reporting.

Based on recommendations from external experts, GlobalWafers completed the fifth revision of the "Measures for the Report on Illegal, Immoral, and Dishonest Acts" in 2025. The key enhancements include:

- 1. Integrating a single independent and reliable centralized unit (Legal Department) for handling reported cases; all responsible units are required to notify the Legal Department upon receiving any reports.
- 2. Introducing a "reporting to independent directors" mechanism, enabling independent directors to promptly stay informed of case status and oversee subsequent handling, thereby strengthening the whistleblowing system.
- 3. Establishing principles for avoiding conflicts of interest among personnel handling such cases. GlobalWafers ensures that the identities of informants and the content of their reports are kept strictly confidential. Relevant personnel involved in report verification and investigation must provide whistleblowers with written confirmation that both their identity and the report will remain confidential. When a violation of integrity management regulations is confirmed, disciplinary actions will be taken according to the severity of the case.

The specific reporting process and the responsible unit are summarized as follows:

1. Acceptance Unit and Accepted Party

Acceptance Unit	Accepted Party
Spokesperson	1. Shareholders, 2. Investors, 3. Other interested parties
Human Resources Executives	1. Company insiders, 2. Customers, 3. Suppliers, 4. Contractors
Legal Affairs	Same as the parties accepted by the Spokesperson and Human Resources Executives above.

For detailed grievance channels, please refer to the [Stakeholder Engagement on the GlobalWafers website](#).

2. Reporting Procedure

Upon receiving a report, the receiving unit shall notify the Legal Department in a unified manner. The Legal Department shall submit the case to the Chairperson for case assignment and simultaneously notify the independent directors.

3. Processing Unit and Procedure

The Accused	Processing Unit
Non-supervisory positions	Human Resources (Legal may provide assistance)
Supervisory positions	Human Resources and Legal
Directors	Handled directly by the Audit Committee or by designated appropriate personnel

4. Handling Method

Steps	Responsible Unit	Content
1. Investigate the Facts	Human Resources, Legal Affairs	- Investigate the relevant facts immediately. If it is determined that there is indeed a risk of unethical behavior, submit the case to the Chairperson of the Board of Directors for delegation. - The personnel handling the case shall issue a written statement to ensure the confidentiality of the informant's identity and the content of the report. - Written records of the report's acceptance and investigation shall be retained for five years.
2. If verified to be true	Human Resources, Legal Affairs	- The perpetrator shall cease the relevant behavior and be appropriately disciplined in accordance with the Company's internal procedures or legal processes. - Information including the job title, date of violation, facts of the violation, violated provisions, and handling status shall be disclosed on the Market Observation Post System. (This also applies to cases where the violation has been exempted by the Board of Directors.) - If necessary, the case shall be reported to the competent authority or transferred to the judicial authority for investigation. - The relevant unit of the perpetrator shall review internal control systems and operating procedures, and propose improvement measures. - The investigation results shall be documented in writing and retained for 5 years.
3. Relief	Human Resources	Provide the perpetrator with an opportunity to appeal, and convene a Personnel Appraisal Committee hearing if necessary.
4. Report to the board of directors	Legal Affairs	Submit the reported case, the handling method, and subsequent review and improvement measures to the Board of Directors.

In 2025, GlobalWafers provided employees with "Training on the Use of Reporting Channels" (Note: this training was incorporated into the Integrity Management Education and Training and the RBA Code of Conduct training on labor and ethics; please refer to the "Education and Training" section for training participants and attendance figures). The training content covered the use and scope of reporting channels, and communicated that the Company allows anonymous reporting, ensures full confidentiality throughout the handling process, conducts fair and impartial investigations, and is committed to protecting whistleblowers from retaliation, thereby enhancing employees' understanding of and trust in the reporting system.

Integrity Audits and Statistics on Violations of Ethical Integrity

The Legal Department is responsible for promoting the formulation and supervision of integrity management policies and preventive measures, under the oversight of the Board of Directors. Audits are currently conducted through methods such as email system monitoring, access control management, whistleblowing mechanisms, compliance reviews, interviews with Human Resources and intellectual property teams (covering risks such as violation of non-compete obligations, infringement of trade secrets, bribery, and intellectual property infringement), as well as case-by-case investigations for special incidents. These measures ensure that the Company's operations comply with integrity management principles, while also reviewing existing measures during the audit process. The Legal Department consolidates the above implementation results annually into the "Annual Report on the Implementation of Corporate Ethical Management" and submits it to the Board of Directors.

In 2025, the Company confirmed one corruption-related incident. An internal investigation was completed in accordance with established procedures, and appropriate disciplinary actions were taken. At the same time, the Company continues to strengthen internal control and integrity management mechanisms, including reviewing supplier management, optimizing relevant operational processes, and reinforcing employees' awareness and compliance with the Company's integrity principles through ongoing integrity training. Apart from this incident, the Company did not record any other violations of the ["Ethical Corporate Management Best Practice Principles"](#) in 2025 (such as illegal political contributions, improper charitable donations or sponsorships, corruption or conflicts of interest not reported or mitigated in accordance with regulations), nor were there any cases involving the unlawful disclosure of confidential information. In addition, GlobalWafers' business operations in 2025 did not involve any violations of competition laws or infringements of privacy rights, and the Company's operations were not associated with any money laundering activities. Directors and managerial officers were also not involved in any insider trading activities.

GlobalWafers will continue to review and optimize the details of various operational processes to eliminate any potential for unethical or dishonest conduct.

2.1.3 Implementing internal audits

Primarily Goal

Assist the Board of Directors and management in inspecting and reviewing deficiencies in the internal control system, as well as assessing the effectiveness and efficiency of operations, the reliability of financial reporting, and the degree of compliance with relevant laws and regulations. Timely improvement suggestions are provided to ensure that the internal control system can be continuously and effectively implemented. At the same time, to enhance the governance quality and reliability of sustainability information disclosure, Internal Audit has, based on a risk-oriented approach, progressively incorporated sustainability-related management processes and information control mechanisms into the scope of audit evaluation.

Key Implementation Points

1. Based on risk assessment results, an annual audit plan is formulated, covering financial, operational, compliance, and sustainability-related risk areas, including items to be audited on a monthly basis. Audit activities are carried out in accordance with the approved annual audit plan. The Company's annual audit plan is approved by the Board of Directors, and the same applies to any amendments.
2. Deficiencies and irregularities identified in the internal control system during audits are truthfully disclosed in audit reports, and improvements are tracked at least on a quarterly basis, including improvements related to sustainability information management and internal control deficiencies. Audit reports and follow-up reports are submitted for review by the Audit Committee before the end of the month following the completion of each audit engagement.
3. Internal auditors perform their duties with independence, objectivity, and impartiality, exercising due professional care. In addition to regularly reporting audit activities to the Audit Committee, the head of internal audit also attends Board meetings to present reports.
4. The Company and its subsidiaries conduct self-assessments of the internal control system at least once annually. The Internal Audit Department reviews the self-assessment reports of each unit and subsidiary, together with the status of improvements made to identified internal control deficiencies and irregularities, as a primary basis for the Board of Directors and the President to evaluate the overall effectiveness of the internal control system and to issue the Internal Control System Statement. Working papers are prepared for self-assessments, and relevant reports and supporting documents are retained for at least five years.
5. To strengthen sustainability governance and enhance the reliability of sustainability information disclosure, the Internal Audit function progressively incorporates ESG-related topics into the audit scope based on risk assessment results, including:
 - Internal controls over sustainability data collection and consolidation processes
 - Data sources and traceability of key sustainability performance indicators
 - Sustainability information disclosure processes and division of responsibilities
 - Compliance with sustainability-related regulations and Company policies

Audit results serve as a reference for management to continuously improve the quality of sustainability information and governance mechanisms, thereby supporting the reliability of sustainability reports and related disclosures.

Details about the internal audit organization and its operations are available in the [\[Corporate Governance\]](#) section on GlobalWafers' website.



2.1.4 Legal Compliance

In addition to formulating relevant policies and regulations in accordance with the laws and regulations of Taiwan and other countries, GlobalWafers and its affiliates also comply with the legal requirements of each respective country. GlobalWafers ensures ongoing compliance through continuous education, training, and advocacy. Each year, all departments are required to complete the "Departmental Legal Compliance Review Form" as part of the self-assessment system for legal compliance. The compliance unit reviews the completeness and accuracy of the submitted information to confirm that all employees collectively understand and comply with relevant laws and regulations. If any deficiencies are identified, appropriate improvement plans will be developed and the results of corrective actions will be tracked. Furthermore, the compliance unit proactively or as needed assists all departments in responding to regulatory changes applicable to each department, promptly amending or establishing relevant internal procedures. When necessary, suitable education and training is provided to ensure the effective implementation of the compliance system.

The compliance unit of GlobalWafers is also responsible for legal compliance matters regarding its overseas subsidiaries. Duties include providing overseas regulatory consultations; drafting and reviewing internal and external compliance documents (such as export control compliance certificates); coordinating and communicating cross-plant compliance matters; monitoring, researching, and interpreting significant overseas regulatory changes; and conducting unscheduled, topic-based compliance questionnaires for supervision and management purposes. If any overseas regulatory changes are determined to be relevant and have a significant impact on business operations (for example, the issuance of Interim Final Rules (IFRs) related to export controls by the U.S. Bureau of Industry and Security), the compliance unit will promptly communicate such updates and, according to the needs of each overseas subsidiary, develop supporting measures or provide specialized training.

In 2025, GlobalWafers had no major violations (defined as individual events with total fines reaching NT\$1 million or more), nor were there any penalties resulting from anti-competitive behavior, antitrust, or competition law-related litigations.



2025 Compliance Priorities

Securities and Exchange Regulations	Strict Management Mechanism GlobalWafers is listed on the Taipei Exchange and operates in accordance with the Securities and Exchange Act, as well as all applicable laws and regulations. - The president's office maintains effective communication with the relevant authorities. - The legal compliance division monitors legal trends, reviews new regulations, tracks developments, and informs departments as needed. When questions arise, it researches the issues and provides guidance after consulting with the appropriate authority.
Products, services, and import & export regulations	- Verify relevant local laws and regulations pertaining to customer or supplier locations in order to ensure that products, processes, and services are in full compliance with all applicable requirements. - Ensure the raw material sources comply with the corresponding local laws and regulations, such as the EU RoHS directive, REACH regulations (restrictions), and the Toxic Substances Control Act (TSCA) of the United States.
Labor & human rights regulations	Adherence to Labour and Human Rights Regulations - Regularly update work systems and management rules to comply with local labor laws. Communicate with supervisors and employees through both formal and informal channels to ensure everyone understands labor regulations and helps maintain a healthy work environment. - We value employee compensation, benefits, and talent development, adhering to labor laws to protect employee rights. Employees are informed in advance of major policy or benefit changes through meetings, newsletters, or HR announcements. The Employee Welfare Committee, managed by both employers and employees, works to enhance welfare and promote an inclusive corporate culture. - Provide 0.5 or 1-hour human rights training for new hires and offer regular workplace violence and sexual harassment prevention sessions for managers and interested staff. We have set up clear procedures and channels for appeals and communication to prevent misconduct. Our aim is to ensure employees can thrive and create value in a safe work environment.
Data management	- Drafting employment contracts, business confidentiality and IPR agreements, ethical codes, IP dispute procedures, and confidentiality agreements. - Management mechanism: Promote intellectual property and trade secret awareness through posters, employee training, and confidentiality agreements for relevant staff.
Personal Data Protection	- The Company has implemented a Privacy Policy and Personal Data Protection Management Guidelines, serving as essential policy documents and operational protocols. - Management mechanism: The Company holds regular inventories and personal data training to help ensure all units comply with the Personal Data Protection Act.
Corporate Governance	- Codes and regulations have been established, including the "Corporate Governance Best Practice Principles," "Sustainable Development Best Practice Principles," the "Ethical Corporate Management Best Practice Principles," the "Codes of Ethical Conduct," and the "Procedures for Ethical Management and Guidelines for Conduct." - Management mechanisms: In addition to providing education and awareness programs for existing employees, integrity management-related content such as anti-bribery/anti-corruption, conflict of interest prevention, and the use of reporting channels is incorporated into onboarding training for new employees, ensuring that all employees follow clear codes of conduct in the performance of their duties.
Environmental/ OSH laws and regulations	- Identification and management procedures for environmental protection, energy management, and occupational safety and health related laws and regulations. - Management mechanism: Monthly review of compliance with updated environmental, energy, and OSH laws and requirements; periodic assessment of legal conformity.

2.2 Operating Performance

In 2025, the semiconductor market experienced structural divergence in demand and an uneven pace of recovery. Inventory destocking for applications related to mature process technologies progressed more slowly than expected, while the recovery momentum in end-consumer markets remained limited. In addition, increased volatility in global exchange rates, coupled with the appreciation of the New Taiwan Dollar, exerted translation pressure on GlobalWafers' reported revenue and profitability due to its globally distributed operations and high proportion of foreign currency transactions. However, when observing full-year consolidated revenue on a U.S. dollar basis, overall performance remained comparable to the previous year, indicating stable underlying demand and operational momentum.

As global capacity expansion projects were gradually completed and began to ramp up, related depreciation expenses started to be recognized, creating a transitional impact on the Company's profitability structure in the short term. Nevertheless, the peak of capital expenditures has passed, and overall capital spending has entered a phase of consolidation. The Company's operational focus has shifted from plant construction and equipment investment to capacity utilization and shipment growth, laying a solid foundation for medium- to long-term profitability.

GlobalWafers reported consolidated revenue of NT\$60.6 billion in 2025, representing a year-on-year decrease of 3.24%. Gross profit totaled NT\$14.6 billion, operating income amounted to NT\$8.6 billion, profit before tax reached NT\$9.5 billion, and net profit after tax was NT\$7.3 billion. Earnings per share (EPS) after tax were NT\$15.29.

For details on the Company's operating performance and financial information, please refer to the [2025 GlobalWafers Consolidated Financial Statements](#).

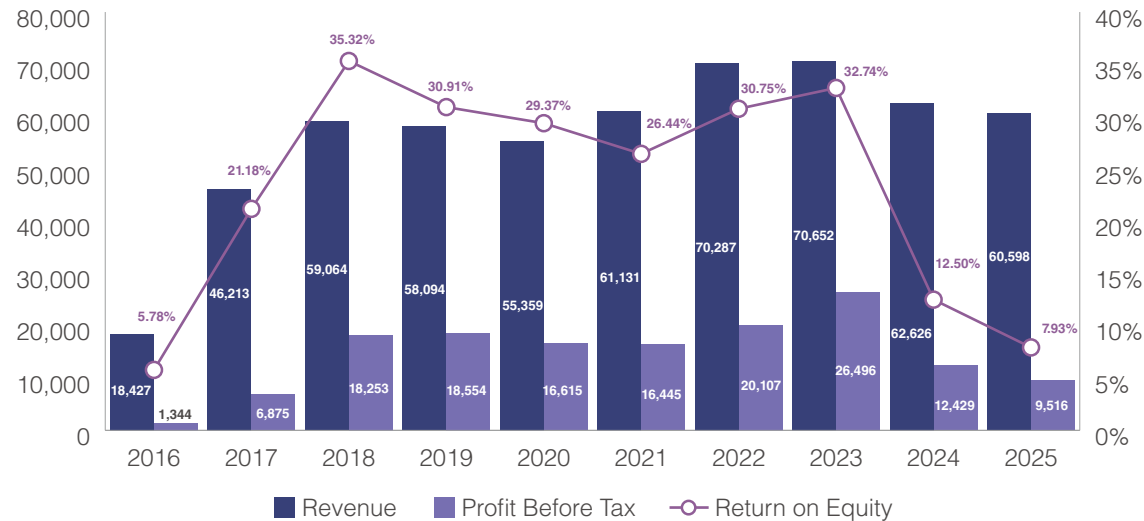
2025 Economic Value Analysis

Unit: NT\$ Millions

Generated direct economic value	Revenue for the reporting year	60,598
	Operational costs	45,974
Distributed economic value	Employee salaries & benefits	13,173
	Payment to investors	5,259
	Payment to the government	3,866
	Community resources	9

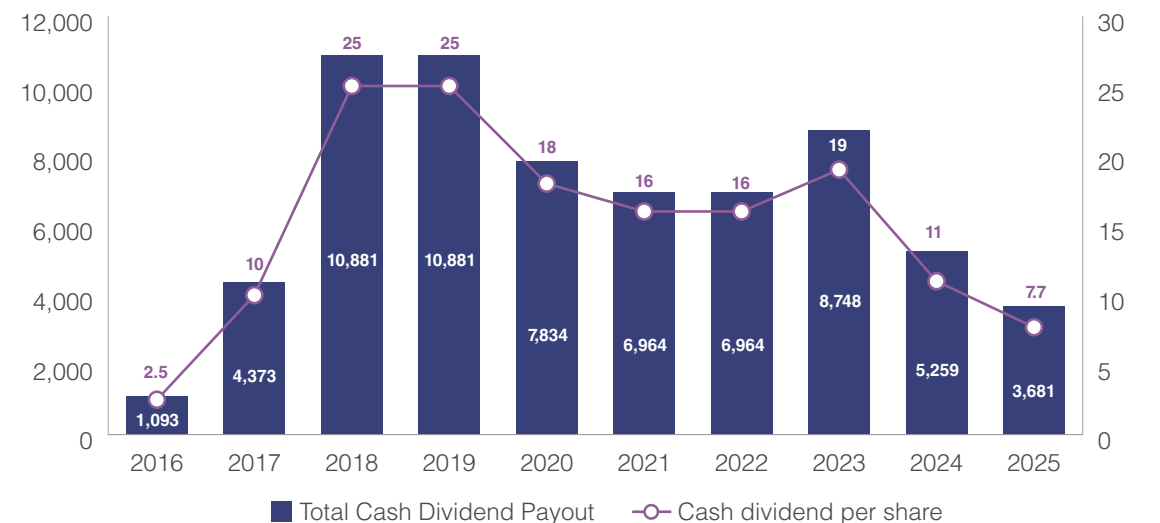


Unit: NT\$ million



Note: GlobalWafers' profit before tax and related financial figures in 2025 decreased compared to 2024, primarily due to changes in the valuation of its Siltronic AG shares and the Exchangeable Units (overseas corporate bonds with warrants) issued against those holdings.

Unit: NT\$ million



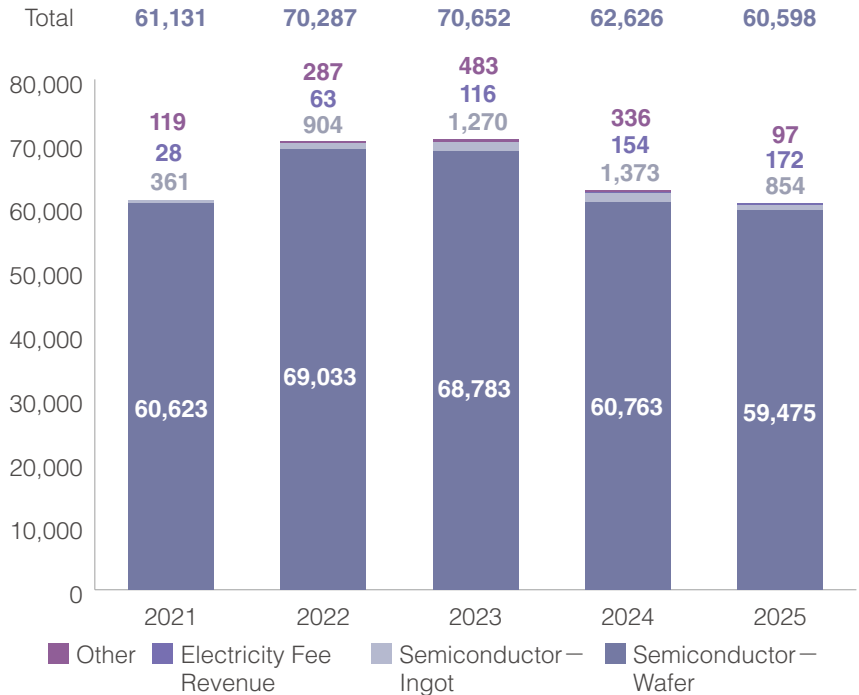
Product Sales

In 2025, the semiconductor market had yet to recover, and exchange rate volatility remained significant. Due to GlobalWafers' global operational footprint and high proportion of foreign currency transactions, the appreciation of the New Taiwan Dollar exerted translation pressure on reported revenue and profitability. However, when measured in U.S. dollars, full-year consolidated revenue remained comparable to the previous year, indicating stable overall momentum and resilient operations. Total consolidated revenue for 2025 amounted to NT\$60.598 billion, representing a year-on-year decrease of 3.2%.

GlobalWafers' total production volume in 2025 reached 37,910 thousand semiconductor wafers and 331 metric tons of semiconductor ingots, with 100% of production originating from the Company's own facilities.

Revenue

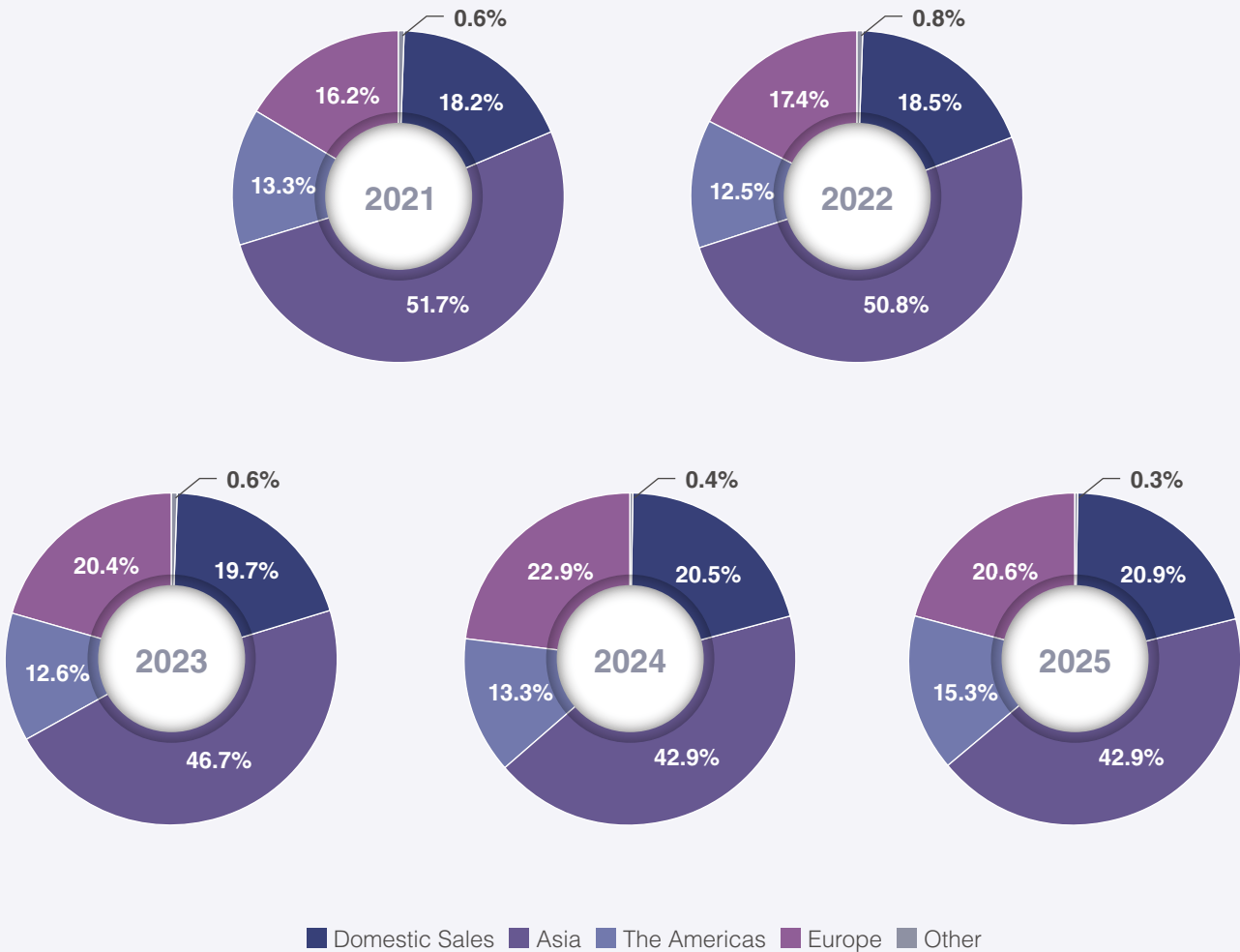
Unit: NT\$ million



Note: The semiconductor ingot products only include external sales in the statistics; self-produced or intercompany usage is not included

Sales Area Ratios

GlobalWafers' revenue is distributed across various sales regions, with Asia, including domestic sales, representing approximately 64% of the total. Europe is the next largest market by revenue share.



Overall Economic Environment and Industry Trends

Under easing inflationary pressures and adjustments in certain central bank policies, the global economy maintained moderate growth in 2025. However, geopolitical tensions and uncertainties in trade policies continued to pose challenges to the market. In terms of industry momentum, the rapid expansion of applications related to artificial intelligence (AI) and high-performance computing has driven sustained growth in demand for advanced process technologies and advanced packaging, thereby increasing semiconductor wafer consumption and supporting high utilization rates for 12-inch silicon wafers, reinforcing long-term structural demand. In addition, inventory levels among customers for mature process technologies have gradually returned to healthy levels, with improvements in order visibility and demand stability. Overall, although the pace of market recovery varies across applications and product specifications, the trend remains uneven but upward.

GlobalWafers continues to strengthen its operational resilience by leveraging its global footprint and localized production advantages to flexibly allocate capacity and optimize shipment arrangements. The Company is also accelerating customer qualification and mass production ramp-up of newly expanded production lines to actively respond to long-term demand for localized supply. As global expansion projects gradually bear fruit, several key operational sites and product lines delivered strong revenue performance in 2025. Notable contributions came from expansion projects in Asia and Denmark (Brownfield sites), while the new facility in Texas, USA, is progressing rapidly through customer qualification, with multiple phases of expansion reserved to support future market growth. Driven by silicon photonics applications, the SOI production line at the Missouri facility has achieved strong order visibility. The Company continues to advance process and quality optimization efforts to enhance overall production stability and shipment performance. Going forward, revenue performance is expected to stabilize progressively with improving capacity utilization and order momentum, supporting the transition of global operations from an investment phase to a period of stable returns.

In the compound semiconductor segment, gallium nitride (GaN) capacity remains fully utilized, with newly expanded capacity—representing a 30% increase—fully covered by orders. In silicon carbide (SiC), GlobalWafers continues to deepen its presence in the power device market based on its existing 6-inch and 8-inch product portfolio, while further expanding its technology roadmap toward next-generation applications. This includes developments such as 12-inch SiC wafers with enhanced thermal conductivity and semi-insulating SiC wafers. These products have already entered customer validation and sampling stages, targeting applications that require high thermal conductivity, including advanced packaging thermal management, high-power applications, and AI servers in high-performance computing markets, with potential extension to emerging end devices such as AI glasses.

As global semiconductor customers increasingly prioritize supply chain carbon management and localized supply capabilities, while actively advancing decarbonization targets and sustainable procurement, the importance of local supply and renewable energy deployment continues to rise. Leveraging its existing renewable energy initiatives and low-carbon manufacturing foundation, GlobalWafers has incorporated renewable energy into the core planning of global expansions and plant construction. Both new facilities and additional capacity are designed from the outset to integrate green power usage and energy-efficient manufacturing processes. At the same time, the Company continues to strengthen water resource management by improving water use efficiency in manufacturing processes, promoting wastewater recycling and reuse, and establishing comprehensive water risk identification and management mechanisms. These efforts have delivered measurable results, and GlobalWafers was awarded the highest "A" rating in CDP Water Security in 2025, further reinforcing operational resilience and supply chain stability.



2.3 Risk Management

Risk Management Policy and Procedures

To adapt to changing management environments and support stable, sustainable growth, GlobalWafers established "Risk Management Policies" and "Risk Management Guidelines" in 2015. In 2021, these were updated and integrated into comprehensive "Risk Management Policies and Procedures" to enhance risk oversight, assess tolerance, monitor exposure, determine response strategies, and ensure procedural compliance.

Risk Management Organization Framework

GlobalWafers' risk management organizational structure is as follows:

- I. Board of Directors / Audit Committee: As the Company's highest risk management unit, the board of directors aims to ensure legal compliance according to the overall business strategy and environment, promote and implement the Company's overall risk management, and clearly understand the risks faced by the Company's operations, ensure risk management effectiveness, and take the ultimate responsibility for risk management. The above risk management-related matters are supported and supervised by the Audit Committee.
- II. Senior management: Responsible for planning and executing the board of directors' risk management decisions and coordinating cross-departmental risk management interactions and communications to reduce strategic risks.
- III. Various functional units: Responsible for analyzing, managing, and monitoring related risks within the subordinate units and ensuring that risk control mechanisms and procedures are effectively implemented.
- IV. Internal audit: This independent unit reports to the board of directors, helps oversee risk management, reviews how functional units implement controls, and recommends improvements in risk monitoring.

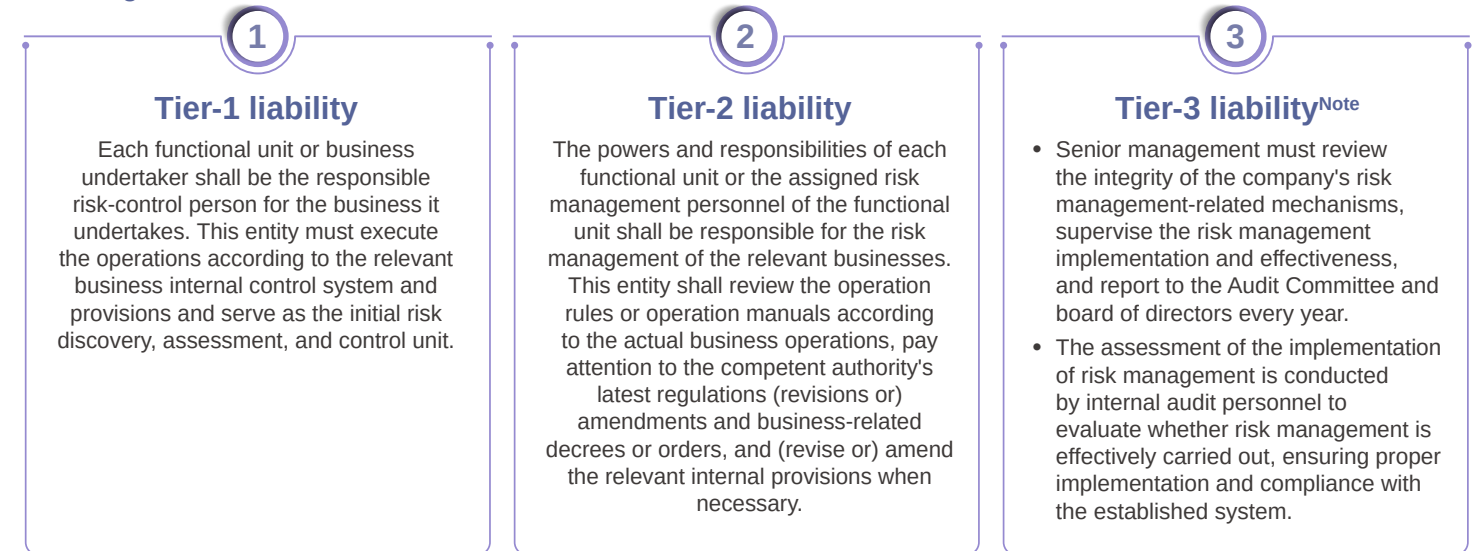
Risk Management Process and Operations

GlobalWafers' risk management procedure consists of risk identification, assessment, supervision, reporting, and response operations. This procedure is designed to support the implementation of the company's risk management strategies.



GlobalWafers has established an assessment method as a foundation for risk management. For risks that can be quantified, the company applies statistical analysis techniques and manages these risks through a structured process. Risks that are not easily quantified are evaluated qualitatively, using descriptive language to indicate the likelihood and potential impact of their occurrence. Information about operations and risk management is disclosed in the company's annual report and on its website.

GlobalWafers' Operation Risk Management System operates according to the level-3 division of labor risk management structure



To ensure robust risk management practices, the Company's Sustainability Development Committee presents an annual report to both the Audit Committee—comprised of four independent directors—and the Board of Directors. These reports address significant environmental, social, and corporate governance (ESG) concerns, as well as strategies, operational management, and execution related to risk within the Company's activities. The Audit Committee and Board of Directors provide constructive feedback and oversight, with the most recent update submitted on May 6, 2025. Recognizing the critical nature of climate change, the Sustainability Development Committee additionally submits quarterly reports to the Board focused on environmental performance indicators, climate-related targets, and ongoing response and management initiatives.



Risk Management Process Audit

GlobalWafers has established an Audit Office as an independent function under the Board of Directors, reporting directly to both the Board and the Audit Committee. The Audit Office supports the Board in overseeing effective implementation of risk management by conducting independent evaluations and audits of risk mitigation and control measures across all functional units. This process ensures the integrity and effectiveness of the Company's internal control and risk management systems. The annual audit plan is developed based on comprehensive risk assessments and is subject to Board approval.

GlobalWafers performs a self-assessment of its internal control system at least annually. The Audit Office systematically reviews self-assessment reports submitted by every department and subsidiary, as well as monitors remedial actions for deficiencies and irregularities identified through audit processes. These efforts provide the foundation for the Board of Directors and the Audit Committee to assess overall internal control effectiveness and to issue the Declaration of Internal Control System. Audit findings, including identified weaknesses, are transparently disclosed in audit reports, and follow-up actions are documented at least quarterly until all issues are fully resolved, ensuring prompt and appropriate corrective measures by relevant units.

The Audit Office delivers quarterly updates to the Audit Committee regarding audit activities and offers timely recommendations to enhance risk controls. This practice guarantees alignment between policy requirements, operational procedures, and the performance objectives and risk tolerances set by management. The Head of Audit attends Board meetings to report on the progress of the annual audit plan's implementation.

Risk Culture Development

To foster a culture of risk awareness throughout the organization and integrate risk control principles into everyday operations, GlobalWafers provides ongoing annual training and simulation exercises covering a range of risks—including emergency response, environmental, health and safety, intellectual property, legal compliance, and information security. In 2025, the Company conducted the following risk management-related training programs: "Information Asset Collection and Risk Management Methodology" (1.5 hours); three sessions of "Corporate Information Security Awareness Training" (each session lasting 1.5 hours); and two sessions of "Email Social Engineering Awareness Training" (each session lasting 1 hour). A total of 1,724 participants attended these programs. The training addressed risk management from a corporate sustainability perspective and incorporated practical case studies to strengthen the Company's risk management mindset and implementation capabilities.

Furthermore, to strengthen cybersecurity awareness, GlobalWafers has incorporated cybersecurity risks as a formal performance indicator at each business site. Alongside profitability, both cybersecurity resilience and organizational adaptability are now recognized as key metrics for operational assessment across facilities.

Material Topics and Enterprise Risk Management (ERM)

GlobalWafers has implemented a risk management mechanism to evaluate and monitor its risk resilience and ongoing risk status, as well as to identify appropriate response strategies and ensure adherence to risk management procedures. The Company integrates material topic analysis within its Enterprise Risk Management (ERM) framework. Identified risks for each material topic, along with related mitigation and response actions, are outlined as follows:





Material Topic	Risk Item	Risk Category	Risk Level ^{note}	Risk Mitigation and Response Measures
Corporate Governance	Changes in regulatory frameworks have introduced new requirements in corporate governance, including specifications regarding board composition and the implementation of internal control systems for sustainability information management. Non-compliance with these evolving standards may expose the company to regulatory penalties	Compliance Risk	Medium	- Participate annually in the Corporate Governance Evaluation to systematically assess regulatory benchmarks and develop targeted action plans - Enhance board diversity and independence by expanding the representation of female directors - Establish robust internal policies and control frameworks to mitigate risks, ensuring the Internal Audit Unit conducts regular and special audits to assess the effectiveness of internal controls
Business Strategy and Financial Performance	The dynamic nature of the international environment, coupled with ongoing regional trade disputes, generates significant macroeconomic volatility that can impact investment strategies within the semiconductor sector	Financial Risk	High	Establish operational and production sites across various global locations and flexibly allocate production capacity to respond to relevant regulations and reduce the impact of trade tariffs on operating costs
	Impact of exchange rate fluctuations on operating costs			Follow the principle of natural hedging by offsetting liabilities and asset positions to minimize net exposure to exchange rate fluctuations. The treasury function of the Company pays close attention to the trend of the exchange rate, and will match with appropriate foreign exchange instruments for hedging where necessary to mitigate the influence of exchange rate fluctuation on the cost of operation
Ethics and Integrity	Without a control environment grounded in ethical integrity, there is a risk of fraud, which could lead to financial losses for the company and investors, increased management costs, and potential legal risks such as litigation and penalties	Compliance Risk	Medium	Establish employee grievance and illegal conduct reporting channels, and improve the internal audit system
Information Security and Personal Data Protection	Leakage of confidential information and personal data	Operational Risk	Medium	Participate in the Corporate Governance Evaluation to comprehensively review and implement regulatory indicator requirements. Through the establishment and certification of the ISO 27001 Information Security Management System, the Company continuously strengthens its information security management mechanisms. At the same time, regular software and hardware updates and upgrades are carried out, information security education and training are conducted, and annual information security tabletop exercises are performed to enhance overall information security protection capabilities
Product Quality and Safety	Gaps between product quality and customer expectations or unsafe products may lead to product recalls, loss of customer trust, and increased consumption of resources and energy	Operational Risk	High	By strengthening risk analysis, closely aligning customer requirements with product quality, and enhancing the maturity of quality monitoring and system management, while implementing safety requirements and regularly reviewing product strategies, the Company effectively reduces the risks of product recalls, resource waste, and environmental impacts arising from defective or unsafe products
Sustainable Supply Chain Management	Geopolitical tensions may lead to shortages of critical raw materials or supply chain disruptions	Operational Risk	Low	- Establish multiple suppliers for critical raw materials to avoid overreliance on a single source and mitigate the risk of supply chain disruptions - Procure the Company's primary raw material, polycrystalline silicon, from world-renowned manufacturers under supply agreements to ensure stable quality and sufficient supply - The Supply Chain Management Department closely monitors the latest developments and adjusts transportation routes as needed - Maintain close relationships with customers and suppliers to build a resilient local supply chain and implement a Business Continuity Plan (BCP)
	Insufficient supplier sustainability strategies and capabilities			- Implement responsible sourcing and actively promote sustainability initiatives, such as optimizing transportation and packaging processes, incorporating carbon costs into procurement decisions, and collaborating with suppliers to develop innovative materials and processes to reduce resource consumption and waste - Conduct tiered management of suppliers to ensure supply chain compliance with ethical standards, including the protection of human rights, prohibition of forced labor and child labor, and avoidance of conflict minerals

Material Topic	Risk Item	Risk Category	Risk Level ^{note}	Risk Mitigation and Response Measures
Climate Strategy and Actions	Regulations from governments, institutional investors, customers, and national policies of trade partners regarding energy conservation and carbon reduction are becoming increasingly stringent	Environmental Risk	High	- Conduct a comprehensive inventory of greenhouse gas emissions across the entire Group and obtain third-party verification statements - Incorporate a 1.5°C warming scenario to establish GlobalWafers' short-, medium-, and long-term carbon reduction targets, including science-based targets (near-term targets, long-term targets, and net-zero commitments). These are supported by the Group's RE100 roadmap, with five key decarbonization strategies: (1) adoption of renewable energy, (2) improvement of energy efficiency, (3) purchase of carbon offsets, (4) carbon removal, and (5) upstream value chain decarbonization, along with the implementation of specific action plans
Energy Management	Operational electricity consumption increases due to abnormal high temperatures, along with rising electricity costs	Environmental Risk	Medium	Implement energy-saving projects annually and regularly track energy consumption targets for each power-consuming unit, with an annual reduction goal of ≥ 1%
Waste Management	Increasingly stringent environmental regulations worldwide have led to higher costs for waste treatment equipment and external waste disposal service providers. The value chain has also begun promoting Zero Waste to Landfill certification (UL 2799)	Environmental Risk	Low	- Install the pollutant emission supervision system; devote to pollutant reduction - Increase waste generation tracking and improve overall (broad-scope) waste recycling rates across all operating sites - Strengthen the risk control for turning waste into resources and reuse; use regenerated raw materials as much as possible
Water resources management	Increasingly severe abnormal climate conditions affect the stable availability of clean water resources	Environmental Risk	Low	Regularly track progress toward unit water withdrawal reduction targets, implement water resource management initiatives, and increase water recycling rates or frequency of reuse
Talent Attraction and Retention	A lack of fair and sustainable talent strategies may exacerbate workplace inequality and negatively affect employee morale and mental health. Excessive competition in employee benefits may also increase financial burdens, thereby reducing overall operational effectiveness	Operational Risk	High	- Labor-management communication: The Company attaches great importance to the rights and interests of employees. So, before any important decisions are made, the Company will notify the affected employees via labor-management meetings, electronic newsletters or personnel announcements in order to protect their rights and interests. - Employee complaints channel: Install designated personnel for handling employee opinions, handle problems raised by employees in a timely manner, reduce labor-management conflicts - Regularly review salary levels in the technology industry and adjust employee compensation appropriately based on macroeconomic indicators and price indices - Develop internal employee care programs to ensure comprehensive physical and mental well-being
	High turnover in production labor and shortage of key talent pose risks to workforce stability			- Establish key talent incentive programs and manage working hours and output - Promote talent succession planning at the managerial level and increase the internal promotion or transfer rate for supervisory positions
Talent Development	In response to industry trends and technological innovation, investment in talent development increases short-term costs	Operational Risk	Medium	- Provide diverse learning resources and a comprehensive employee training system to support holistic career development - Promote talent exchange programs across different sites - Plan industry-academia collaboration with universities and support external training or education - Implement internship programs in which at least 10 interns are mentored by managers or above for a period of 3 months
Occupational Health and Safety	Workplace injuries among employees or major occupational accidents may result in penalties from competent authorities	Operational Risk	Medium	- Conduct regular inspections of plant facilities, promote occupational safety awareness, and implement safety equipment across sites - Regularly review and strengthen safety management measures for contractors
	The implementation of restrictive measures to enhance safety may lead to reduced productivity or efficiency; increasingly stringent occupational health and safety regulations may increase labor and operational costs			- Introduce automated guided vehicles (AGV) and automated storage systems to effectively reduce employees' physical workload and improve production efficiency - Encourage employee participation in job redesign through the innovative "I-Care Proposal Improvement Mechanism"

Note: The risk level is determined through a cross-assessment of "impact (on the Company's financials / business continuity / reputation)" and "likelihood of occurrence," resulting in an overall risk evaluation as follows:

High: Overall risk level is high Medium: Overall risk level is medium Low: Overall risk level is low

[Long-Term Emerging Risks]

GlobalWafers continuously monitors developments in the global macroeconomic environment and trends in the technology industry. It also references the latest edition of the Global Risks Report to identify emerging risks that may have significant impacts on operations and the semiconductor value chain over the medium to long term (3–10 years and beyond). By evaluating their potential impacts and corresponding response strategies, the Company aims to strengthen organizational resilience and long-term competitiveness.

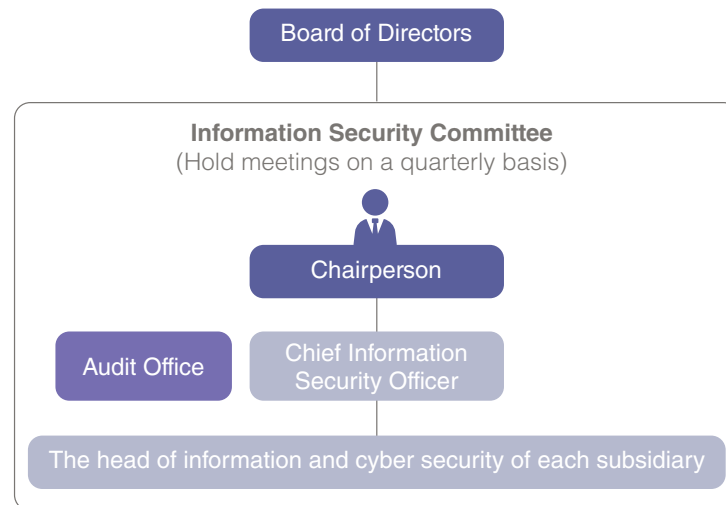
Emerging Risks	Risk Description	Potential Impact	Response measures
Climate Change and Critical Resource Supply Risks	Increasing frequency of extreme weather events, intensifying water stress, and the accelerated implementation of carbon pricing and energy transition policies across countries may affect the stability of water and power supply required for semiconductor manufacturing, as well as the overall energy cost structure.	- Production disruptions or capacity constraints - Increased energy and water costs - Higher operating costs due to compliance with carbon emission regulations and fulfillment of international commitments - Increasing customer demand for low-carbon supply chains, affecting order competitiveness	- Develop solar power facilities, enter into power purchase agreements (PPAs), and procure Renewable Energy Certificates (RECs), supported by the Company's RE100 roadmap to achieve targets in phases - Optimize existing equipment and implement various energy-saving measures across all sites to reduce energy consumption and electricity costs; integrate energy-efficient equipment in new facilities during construction to increase renewable energy usage and reduce overall carbon emissions - Enhance water-saving processes and recycling systems to improve water efficiency - Collaborate with customers and suppliers to advance decarbonization and Scope 3 emissions management - Continue investing in low-carbon and sustainable product development
Key Technology Evolution and AI Application Risks	The rapid development of AI and high-performance computing accelerates demand for material specification and process innovations; meanwhile, the adoption of generative AI and smart manufacturing systems introduces risks related to data management, model bias, intellectual property, and information security.	- Technology investments lag behind market developments, affecting competitiveness - Improper use of AI leading to biased decisions or information leakage - Increasing customer requirements for data security and supply chain cybersecurity - Increased pressure on R&D and capital expenditures	- Continue investing in advanced processes and high-end application materials to enhance product differentiation - Establish AI usage principles and data governance policies, and strengthen employee training - Conduct regular cybersecurity drills and third-party testing; implement the ISO 27001 Information Security Management System (ISMS) with external certification, and continuously protect information assets through structured planning, implementation, and monitoring mechanisms - Strengthen cybersecurity protection and Business Continuity Management (BCM), and include cybersecurity risk management as a performance indicator across operational sites, making cybersecurity resilience a key performance metric
Talent Shortage Risk in the Semiconductor Industry	As global semiconductor industry expansion and technological upgrades progress simultaneously, demand for highly skilled talent in engineering, materials science, and process expertise continues to increase; demographic changes and global competition for talent pose structural challenges to talent supply.	- Constraints on critical technologies and R&D capabilities - Impact on expansion progress and operational efficiency - Rising labor costs and risk of organizational knowledge loss	- Establish global talent deployment, cross-site technical exchange, and local training mechanisms - Introduce highly automated designs in new facilities - Strengthen industry–academia collaboration and professional training - Promote succession planning for key talent and knowledge management systems
Geopolitical and Supply Chain Restructuring Risks	Geopolitical tensions, export controls, and increasing regionalization policies are accelerating the localization and diversification of semiconductor supply chains, increasing operational complexity and uncertainty across regions.	- Tariff policies, technological restrictions, and export controls under geopolitical competition affect market deployment strategies - Regional demand fluctuations and risks of order shifting - Increasing capital expenditures and operating cost structures due to supply chain localization trends - Increased compliance risks and uncertainty in trade policies	- Strengthen localized production and customer service capabilities GlobalWafers operates 18 production sites across 9 countries and has established a fully integrated manufacturing capability from crystal growth to epitaxy across the Americas, Asia, and Europe. This enables the Company to serve as a local supplier to customers, meeting nearby demand and mitigating the impacts of geopolitical and macroeconomic fluctuations - Build cross-regional manufacturing and supply flexibility to reduce reliance on any single market The Company procures key raw materials from globally recognized suppliers under supply agreements to ensure stable quality and sufficient supply, while establishing multiple sources for critical materials to avoid overreliance on single suppliers - Continuously monitor policy developments across countries and strengthen compliance management mechanisms With production sites worldwide, GlobalWafers flexibly allocates production to comply with regulations and reduce the impact of trade tariffs on operating costs

2.4 Information Security

GlobalWafers established the Information Security Division on March 1, 2022, and formulated the [Information Security Management Policy](#), approved by the Board of Directors. The Information Security Committee was formed on March 1, 2023, comprising heads of information or cyber security from the Company and its subsidiaries. Each subsidiary has a cyber security promotion team to coordinate the development, implementation, risk management, and compliance of cyber security and protection policies.

GlobalWafers has appointed a Chief Information Security Officer (CISO) and created a cybersecurity organization to oversee its cybersecurity operations and risk management. The CISO reports at least annually to the Board of Directors on information security effectiveness and strategy. Chairperson Hsiu-Lan Hsu, with a computer science background, supervises overall information security management. The most recent board report was delivered on May 6, 2025. For details regarding Chairperson Hsiu-Lan Hsu's professional background, please refer to the GlobalWafers official website > Investor Relations > Corporate Governance > [Board of Directors](#).

Information Security Organizational Structure



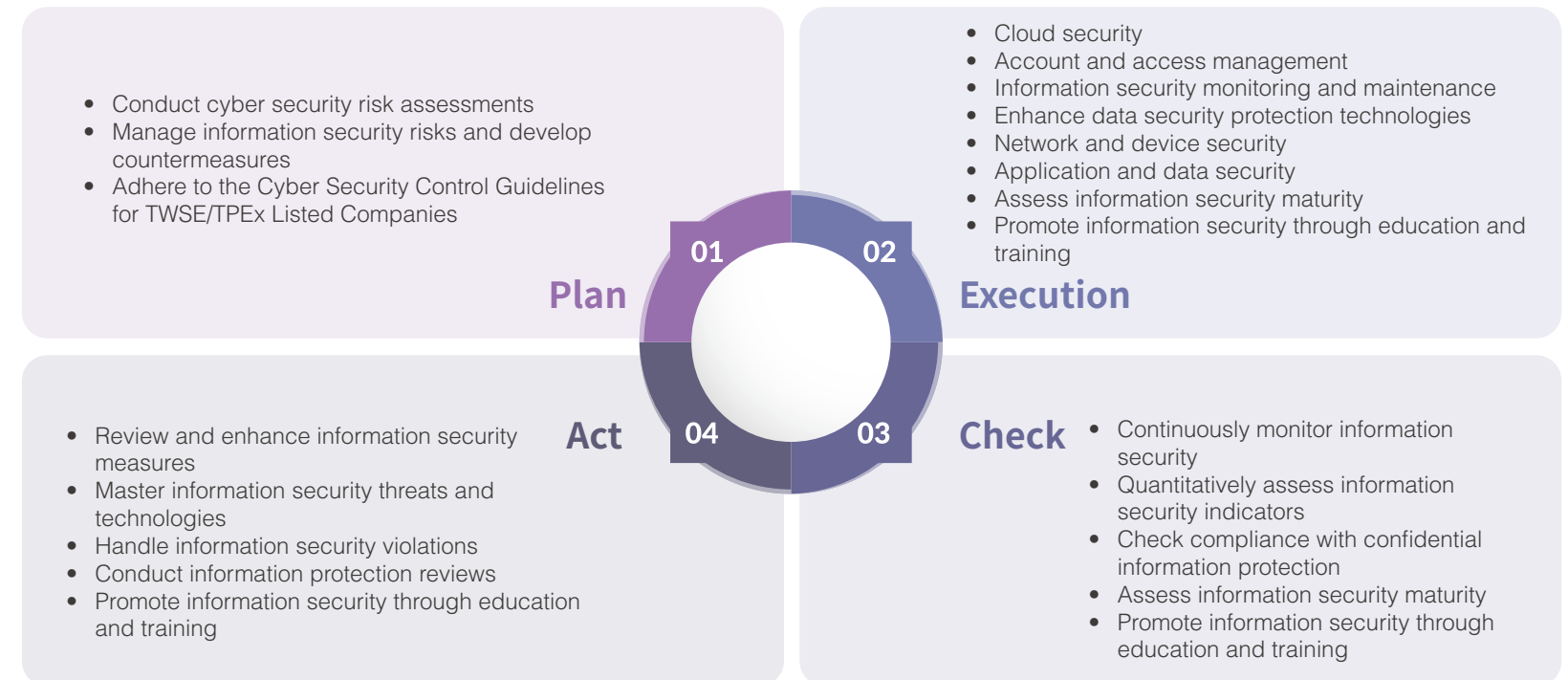
GlobalWafers outsources its information system management to its parent company, Sino-American Silicon Products Inc. The internal audit team conducts an annual information system and security audit, reporting results to the Board of Directors.

In September 2024, GlobalWafers achieved [ISO 27001:2022 certification](#) for its Information Security Management System (ISMS), demonstrating its commitment to the confidentiality, integrity, and availability of information through rigorous security measures.

GlobalWafers bases its information security strategy on "Information Security Governance," focusing on compliance with the Information Security Policy and integrating new technologies to strengthen information security governance capabilities. In terms of "Compliance," the company reviews recently enacted legal regulations and implements technology products to support information security management. For "Application of Technology," GlobalWafers collaborates with recognized professional information security service providers to enhance its information security governance in these areas. The company aims to improve its overall information security defense through cooperation, support, and ongoing enhancement.

The organization uses the PDCA cycle operation model for continuous improvement and has established information security monitoring and vulnerability scanning systems to address potential external and internal threats. Strict software and hardware controls—including those covering internet use and personal data equipment—are implemented to protect both personal and confidential internal data.

Information security risk management and continuous improvement framework:



Information security management programs focus on three core areas to safeguard data and mitigate risks.

Information System Security Management

- Install endpoint protection on servers and PCs, with automatic updates.
- Use email gateways with spam, malware, and phishing detection modules.
- Regularly back up critical systems and databases off-site.
- Conduct periodic vulnerability scans and promptly address identified issues.
- Update operating systems and servers according to cyber risk assessments.
- Employ firewalls and rules to protect key systems.
- Run annual disaster recovery drills.

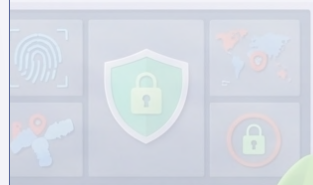


Information System Access Control

- Strictly manage access and permissions for applications and files to ensure confidentiality.
- Establish and implement password complexity policies for accounts, and require regular password updates to ensure the effectiveness of identity authentication.
- For employees who resign or transfer between departments, the IT department adjusts access rights in a timely manner based on formal requests to ensure proper data authorization.
- Policies are established for non-company personnel (e.g., contractors and outsourced personnel) to apply for accounts and system access. Access is granted only after approval, and all processes are documented.
- External storage media are prohibited from being connected to personal devices.
- Personal computers are prohibited from accessing the company network and resources, and a device authentication management mechanism is implemented.

Network Security Management

- Firewalls are deployed to protect external network connections, and anomaly logs from firewalls are analyzed to strengthen security measures.
- Multiple routing mechanisms are implemented at the interface between the Internet and the internal network to prevent operational disruptions caused by disconnections.
- An information service monitoring platform is in place to monitor network traffic and connection status, enabling timely response and resolution when issues arise.
- The IT department periodically sends email security awareness reminders to all employees, urging them to remain vigilant against increasingly prevalent phishing emails.
- Antivirus software is installed on all employee computers. When the centralized antivirus management platform detects an infection, notifications are sent to IT personnel to perform virus removal.
- Remote access to the company's internal network is restricted. Employees are allowed to connect remotely only when necessary for business purposes and upon authorization, and such access must be conducted through a secure VPN with multi-factor authentication (MFA).



In response to emerging cybersecurity threats such as DDoS attacks, ransomware, social engineering software, website skimming, and vulnerability-related issues, the Company has joined the membership programs of the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) and the Science Park Information Sharing and Analysis Center (SP-ISAC). Through annual exchanges with leading cybersecurity vendors and project-based collaborations, the Company closely monitors cybersecurity issues and formulates response plans. It also conducts DDoS and Advanced Persistent Threat (APT) attack and defense drills for different cybersecurity scenarios to strengthen the incident response capabilities of relevant personnel, with the aim of detecting and blocking threats promptly at the earliest possible stage.

2025 Cybersecurity Results:

- Information security/IT heads of all domestic and overseas subsidiaries, along with the Chief Information Security Officer (CISO), convene Information Security Committee meetings on a quarterly basis.
- Annual cybersecurity-related training is provided to all employees. In 2025, each employee completed at least two cybersecurity training courses.
- Each dedicated information security staff member (currently three personnel) completed at least 12 hours of professional cybersecurity training annually, with an average of 30 hours completed per person in 2025.
- The vulnerability scanning and monitoring score for externally facing systems reached 98.
- Professional cybersecurity firms are engaged to conduct red team exercises to enhance the capability to respond to potential attacks and strengthen defense mechanisms.
- The Information Security Committee establishes and regularly audits cybersecurity-related KPIs to enhance organizational cybersecurity maturity. In 2025, three key indicators were fully implemented (100%) across all domestic and overseas subsidiaries.

2.4.1 Personal Data Protection

To reinforce personal data protection, GlobalWafers implemented its [Privacy Policy](#). This policy is applicable to all data—internal or external—that can directly or indirectly identify an individual. Its coverage extends to every entity within the GlobalWafers Group, safeguarding each data subject involved in the Group's business operations, including but not limited to employees, counterparties, and contractors. The Privacy Policy, accessible on the official GlobalWafers website, delineates mandatory standards and procedures for the collection, processing, usage, access, and disclosure of personally identifiable information. The policy addresses three primary areas: "Privacy Protection," "Collection, Processing, and Use of Personal Data," and "Security Measures," as outlined below:

(1) Privacy Protection:

- The Company is committed to complying with all applicable laws and regulations with regard to privacy and personal data protection.
- Both the Company and its personnel at all times respect the confidentiality of the personal data placed in its care in order to prevent any unauthorized disclosure of or access to personal data. GWC endeavors to ensure that the measures used in the collection, processing, use, storage and disclosure of personal data sufficiently reflect the confidential nature of such data.
- All personal data will be released internally only on a need-to-know basis. The processing of personal data will be strictly confined within the scope which is necessary for GWC's operation or which the personal data was originally collected.

(2) Collection, Processing, and Use of Personal Data:

- **Necessity Test** : Personal data will not be collected, processed or used by the Company without a reasonable business purpose. The type, amount, usage and retention periods of personal data collected by the Company will be limited to the minimum necessary scope to accomplish reasonable business purposes.
- **Notification Duty** : The purposes for which personal data is being collected will be identified by the Company before it is collected. The Company will also inform the data subject orally or in writing of the stated purpose(s), period of usage, retention period, how the data will be used, who will be using the data, and the legal rights that may be exercised by the data subject, except where laws or regulations otherwise exempt the Company from the notification duty. In the case laws or regulations so require, the Company will also obtain consent from the data subject.

- **Stated Purpose** : Personal data will only be used for the stated purpose(s) at the time when it was originally collected. Nevertheless, the Company may use personal data for a purpose other than the originally stated purpose where the new purpose is required by laws or regulations or where the Company has obtained consent from the data subject for each new purpose.

(3) Security Measures:

- Each responsible unit within the Company handling personal data will take and enforce all reasonable security measures appropriate for protection of such data.
- In the case of any data security breach in any form of theft, unauthorized modification, damage, destruction, unauthorized use, unauthorized disclosure, etc., the Company shall without undue delay notify the affected data subject of the nature of the breach and the measures taken by the Company to address the breach after completing the investigation.
- The compliance team of the Company will regularly conduct audits and trainings to ensure that the collection, processing, use, storage and disclosure of personal data by each responsible unit complies with legal requirements.

In addition to the aforementioned Privacy Policy, the Company has established "Personal Data Protection Management Guidelines" to govern employee conduct in collecting, processing, and using personal data during business activities. The legal compliance unit carries out biennial audits and training, requiring each unit to maintain an inventory of personal data processed within their respective operations, thereby ensuring ongoing compliance with the Personal Data Protection Act.

In 2025, the Company conducted audits of its overseas sites by issuing a Global Data Protection Survey in accordance with the requirements of the RBA Code of Conduct 8.0 D6 "Privacy" indicators. For identified deficiencies, the Company provided guidance based on local regulations to establish or improve relevant policies, procedures, and documentation, and entered into required agreements under local laws (such as PDPA Transfer Agreements), ensuring that personal data protection is continuously implemented at the highest standards.

In 2025, the Company did not experience any incidents involving personal data breaches, theft, tampering, damage, loss, or other unlawful infringements of privacy.



3 Innovation and Service

3.1 Innovation Management

3.2 Product Quality

3.3 Customer Service

3.4 Sustainable Supply Chain & Management



Sustainability Goals

Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	Achieved in 2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Product Quality and Safety						
Customer Satisfaction		Product Quality & Product Development > 82 Become a qualified supplier for customers' advanced processes and a primary supplier for mature products	Achieved Product Quality: 83% Product Development: 84%	Product Quality & Product Development > 83 Become a primary supplier for customers' advanced processes and mature products	Product Quality & Product Development > 84 Become customers' first choice across different generations and application products	Product Quality & Product Development > 85 Become customers' preferred choice during the R&D stage of products across different generations and applications
Product Specifications		100% compliance with hazardous substance regulations and customer requirements	Achieved 100% compliance with hazardous substance regulations and customer requirements	100% compliance with hazardous substance regulations and customer requirements		
Sustainable Supply Chain Management						
Suppliers ^{Note1} with ISO 14001 Certification	   	70%	Not Achieved (67%)	80%	80%	100%
Suppliers ^{Note1} Obtained Third-Party Carbon Verification		20%	Not Achieved ^{Note3} (17%)	30%	30%	50%
Number of Suppliers ^{Note1} with Third-Party Product Carbon Footprint Verification		+2	Achieved (+2)	+2	+10	> +10
100% Conflict-Free Minerals Procurement Due Diligence Compliance		100%	Achieved (100%)	100%	100%	100%
Supplier ^{Note1} Sustainability Audits		Supplier Sustainability Audits, 60%	Achieved (89%)	Supplier Sustainability Audits, 70%	Supplier Sustainability Audits, 70%	Supplier Sustainability Audits, 85%
Percentage ^{Note2} of Poly Suppliers Achieving Carbon Emission Reduction		20%	Achieved (20%)	20%	20%	30%

Note 1: Target suppliers (top 80% of material spending).
Note 2: The reduction in carbon emissions or carbon footprint compared with the previous period (calculated based on either the achievement rate of the total number of poly suppliers or the weighted percentage reduction in carbon footprint): Xinhua PCF reduced by 6% (105.81 > 99.84 kgCO₂e/kg).
Note 3: Some suppliers have undergone verification, while third-party verification has not yet been completed.

3.1 Innovation Management

To meet the increasing semiconductor content demand driven by technological innovation and the accelerated digital transformation following the pandemic, GlobalWafers has implemented large-scale capacity expansion plans across Asia, Europe, and the United States. The capacity expansion covers next-generation large-diameter products, including 12-inch wafers and EPI Wafer, 12-inch SOI Wafer, 8-inch FZ Wafer, SiC wafers (including SiC EPI), and GaN on Si.

Currently, GlobalWafers is upgrading and replacing equipment at its Phase II Hsinchu Science Park facility, investing in 12-inch silicon wafers for advanced processes and expanding its R&D center to develop advanced compound semiconductor materials, including silicon carbide (SiC) and GaN Epi. These two wide-bandgap materials are widely used in power devices and microwave RF communication applications, including 5G, high-power devices and fast-charging applications, high-frequency and high-voltage applications, automotive electronics, photonic data communications, AIoT, and green energy. Market demand for these applications has continued to grow significantly. These products have gradually entered mass production and become new growth drivers supporting GlobalWafers' continued strong growth.

In terms of products and R&D, the following strategies have been established:

- Significantly increase the capacity and technology for advanced semiconductor wafers dedicated to advanced process technologies
- Accelerate the development of SiC wafers and semi-insulating SiC/GaN EPI wafers required for emerging technologies such as 5G, power electronics, and electric vehicles
- Expand the scale and R&D capabilities of the Taiwan wafer R&D center
- Support the development of domestic green energy and increase the proportion of green energy used in semiconductor wafer manufacturing processes

From the perspective of product categories, the products can be divided into three major categories. The development directions of these three product categories are described below:

■ GlobalWafers Product Development Directions

Integrated Circuit Wafer Materials

- 8"~12" Perfect Silicon Wafers
- 8"~12" Annealed Wafers
- Wafers for Optical Sensor Applications
- SOI Wafer
- Square Silicon Chips for Advanced Packaging

Wide Bandgap Wafer Material

- GaN on Silicon Reinforced Wafers
- GaN on Silicon Epitaxial Wafers
- GaN on Si-SiC Epitaxial Wafers
- SiC Polished Wafers
- SiC Epitaxy Wafers
- SiC Thermal Management Wafer

Power Electronics Wafer Materials

- Ultra-Low Resistance Heavy-Doped Wafer
- High Power Electronic Wafer
- Automotive Diode Wafer
- Deep Diffusion Polished Wafer
- FZ Wafer
- Taiko Wafer

1. Integrated Circuit Wafer Materials:

The main products include 8–12 inch perfect silicon wafers, 8–12 inch annealed wafers, wafers for optical sensing devices, SOI wafers, and square silicon wafers for advanced packaging. Large-diameter wafers are mainly used in the manufacturing of integrated circuit components, including five major categories: bipolar digital, memory, micro, logic, and analog devices.

As process technologies continue to advance toward smaller geometries, the requirements for wafer defects, surface flatness, and cleanliness become increasingly stringent. Therefore, improvements in crystal growth engineering technologies (such as oxygen concentration control and micro-defect reduction) as well as breakthroughs in wafer processing technologies have become increasingly important. As the line widths of integrated circuits continue to shrink, the quality requirements for silicon wafers also become more demanding. In the field of integrated circuit wafer materials, GlobalWafers will continue to develop wafers that meet the requirements of advanced integrated circuit manufacturing processes, while also providing customers with the best services and product options.

2. Power Electronics Wafer Materials:

With increasing environmental awareness, the demand for green energy has become a global trend. At the same time, the growing adoption of renewable energy and the rapid development of the electric vehicle industry have made power electronics a major global focus. In addition, trends toward industrial automation, rising consumer purchasing power, and increasing demand for consumer electronics products have further driven the development of power electronics. Industry participants are placing greater emphasis on energy-saving requirements achieved through advanced power electronics solutions and the broad industrial application track records of such technologies, further supporting the expansion of power electronics-related vertical markets. The wafers required for silicon-based power semiconductor devices include ultra-low resistivity heavily doped wafers, high-power electronic wafers, automotive diode wafers, deep diffusion polished wafers, FZ wafers, and Taiko wafers. With industry development and large-scale market adoption, demand for both wafer quality and quantity continues to increase year by year. Under continued market growth, the global power electronics market size is expected to reach US\$51.7 billion in 2025 and US\$67.4 billion by the end of 2030. Higher power density requirements and growing demand from the automotive industry are the primary drivers of market growth. Meanwhile, a material transition revolution continues to advance, with GaN and SiC technologies gradually replacing certain silicon transistors and more diode products to improve product performance. Global demand for power semiconductors continues to grow, and GlobalWafers maintains a leading position in this field while continuously strengthening the development of related products and technologies.

3. Wide Bandgap Wafer Materials:

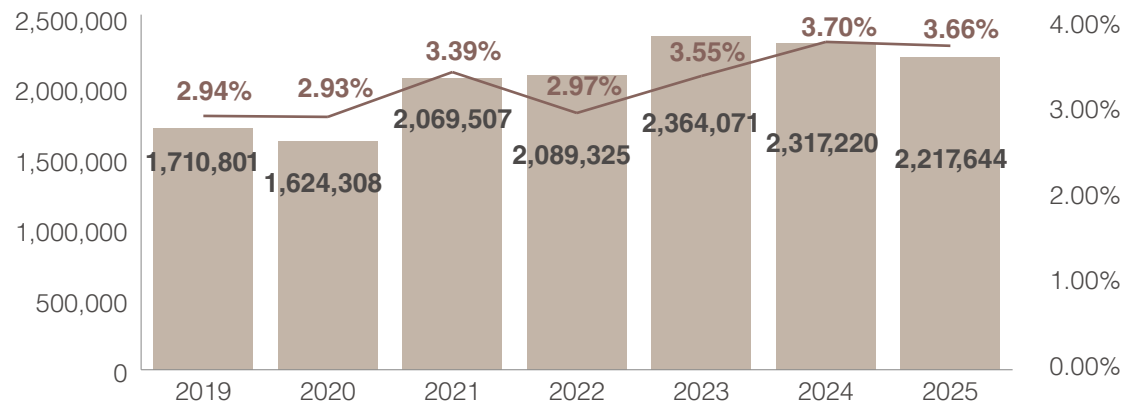
Wide-bandgap power devices offer many advantages, including high breakdown electric field strength, high electron saturation velocity, and excellent thermal conductivity. These characteristics make wide-bandgap devices more suitable for applications in high-power, high-frequency, and high-temperature environments. The use of wide-bandgap power devices can reduce energy loss during conduction and switching, while the overall power consumption of system operation can be reduced by approximately half. In addition, due to lower energy consumption and superior heat dissipation characteristics, systems using wide-bandgap power devices can significantly reduce size and weight. Currently, new materials such as SiC, GaN, and gallium oxide are regarded as next-generation power semiconductor materials. With the advancement of semiconductor technology, the

integration of compound semiconductors and Si-based semiconductors has become a market trend, as this enables the combination of the mature manufacturing process and cost advantages of silicon with the high-frequency, high-power, and optoelectronic characteristics of compound semiconductors. Through heterogeneous integration, advanced packaging, epitaxial technologies, and other approaches, materials such as SiC, GaN, GaAs, and InP can deliver high-performance advantages while reducing costs. These integration technologies are expected to significantly enhance applications in 5G/6G communications, electric vehicles (EV), optoelectronics, AI computing, and optical communications, driving semiconductor technology toward the next generation.

According to TrendForce research, the SiC power device market is estimated to reach US\$2.73 billion in 2025 and grow to US\$8.41 billion by 2030, representing a compound annual growth rate (CAGR) of 25.24% from 2025 to 2030. According to research by Transparency Market Research Inc. (TMR), the GaN semiconductor market is estimated at US\$4.13 billion in 2025, with a CAGR of 17.22% from 2025 to 2030, reaching US\$9.14 billion by the end of 2030. GlobalWafers continues to invest in the development of GaN and SiC wafers. Currently, the Company can provide dedicated silicon wafer substrates for GaN on silicon, as well as GaN on silicon epitaxial wafers and GaN on Si-SiC epitaxial wafers for customers' device design and development. Meanwhile, shipments of SiC polished wafers and epitaxial wafers continue steadily, and development efforts are also expanding toward thermal management substrates and AR glasses applications. For these two rapidly growing new materials, GlobalWafers will continue to invest R&D resources to provide a wide variety of wafers required for semiconductor applications throughout the development of the semiconductor industry, while offering customers comprehensive solutions.

GlobalWafers has established a cross-disciplinary R&D team centered on materials science, process engineering, system design, and advanced applications, while maintaining long-term and stable investment in forward-looking R&D resources. The cumulative R&D expenditures over the years have been transformed into key process capabilities, breakthroughs in material technologies, and enhanced product performance, forming scalable technological advantages for mass production. This not only demonstrates the achievements of the Company's deep cultivation and innovation in core technologies, but also further strengthens its competitive position in high-end application markets:

R&D Expenses



■ R&D Expenses (NT\$ thousand) — R&D Expenses as a Percentage of Net Revenue

3.1.1 R&D Resources

Product development is time-consuming and requires significant manpower and resources. Successfully developing a product depends on support from multiple resources. Under limited resources, how to create greater value with fewer resources is a key challenge that must be learned.

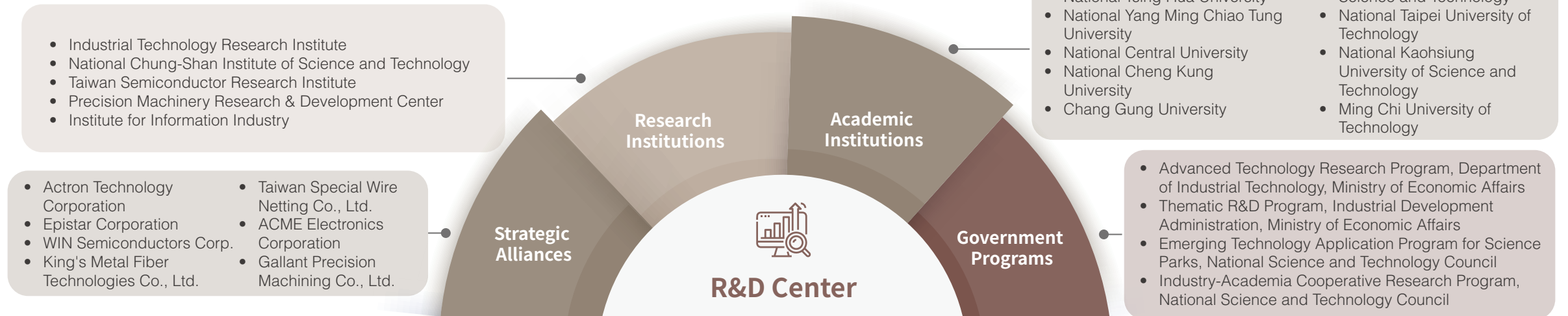
※ Internal Resources

GlobalWafers has 18 operational and manufacturing sites worldwide, located in 9 countries, with customers across Europe, Asia, and the Americas. In global competition, access to information and resource sharing can make decision-making more efficient and accurate. Therefore, GlobalWafers has established a cross-site Knowledge Management (KM) platform to enable the exchange of information and technologies among its sites. Through this platform, resources and support are available for technical issues, market information, product development, production management, quality management, and IP and patent-related activities encountered by each site. At the same time, the platform establishes an internal competition mechanism to accelerate the improvement of capabilities at each site.

■ Internal Resource – KM Exchange Platform



External Resources – Strategic Alliances with Industry, Government, Academia, and Research Institutions



External Resources

Taiwan has excellent academic resources and has accumulated extensive knowledge in basic research and scientific applications. Industry-academia collaboration can rapidly introduce abundant R&D capabilities, accelerate product development, and shorten development time. In addition, Taiwan has a complete Information and Communication Technology (ICT) industry supply chain. Through the integration of upstream and downstream operations, products can be developed with mass production capability from the development stage. Furthermore, to promote industrial upgrading and the practical application of academic research, government agencies provide substantial research funding each year to support collaborative product and new technology development between enterprises and academic research institutions. Since 2015, the Taiwan government has promoted the Industrial Innovation Platform Program to support industrial transformation through four development strategies: enhancing value, strengthening key technologies, developing systems, and fostering emerging industries. In utilizing external resources, GlobalWafers headquarters engages in industry-academia collaboration with academic institutions, commissioned research with research institutions, applies for government subsidies to execute national projects, and forms strategic alliances with industry partners. These external resources together form an external advisory group for R&D, helping to resolve technical issues encountered during product development and conduct validation of R&D products.

Sustainable operations and stable profitability are important foundations for the Company's long-term development. In response to global competition and rapid technological advancement, the Company must continue to maintain growth momentum and enhance its resilience and competitiveness through forward-looking strategies to address changes in the external environment. In terms of business strategy, the Company aligns its operations with industry trends and maintains its market competitiveness through strengthening core capabilities and enhancing technological differentiation, thereby supporting stable business growth. In terms of research and development, the Company continues to deepen its core technologies, while incorporating technology trends and market information into its R&D direction. The Company also integrates internal and external resources to improve R&D efficiency and innovation outcomes. At the same time, the Company places great importance on the protection and utilization of intellectual property, ensuring that its technology assets are properly managed and supporting the Company's progress toward sustainable operations.

R&D Strategy and Company Operations



Product Responsibility

The Company adheres to the principle of Product Responsibility, with "reducing consumption, improving efficiency, and implementing circularity" as its core focus. From the product design stage through mass production processes and packaging delivery, the Company has established a sustainability management framework covering the entire product life cycle to ensure that its products comply with regulatory and environmental sustainability requirements. Key annual objectives include the introduction of high-efficiency and energy-saving hot zones to extend hot zone service life, the elimination of lactic acid use in manufacturing processes to achieve zero lactic acid discharge, the reduction of Diamond Slurry (DS) waste, the recycling and reuse of chemical acid etching solutions, the reduction of lapping slurry waste, and improvements in waste weight reduction. These efforts aim to balance product quality, manufacturing efficiency, and environmental protection.

1. Product Design Principles and ESG Integration in New Product Development (Design for Sustainability)

Without compromising product functional requirements and process stability, the Company considers the environmental impacts throughout the product life cycle during the new product development process. The following measures are adopted to reduce energy consumption and environmental impacts across the product life cycle, ensuring that ESG requirements are incorporated not only into mass production operations but also into decision-making at the R&D and design stages.

- Energy Efficiency

The Company gives priority to low-pollution and low-energy-consumption processes, materials, and supplies. During the design and development stage, the efficiency of energy, water, and other resource usage in the manufacturing process is reviewed to reduce life cycle energy consumption and environmental impacts.

- Hazardous Substance Consideration

Necessary hazardous substance management is conducted during the development process in accordance with relevant regulations and customer requirements. The Company fully complies with domestic and international regulations, such as REACH and RoHS, to ensure compliance with regulatory standards. The Company has established a Hazardous Substance Control Procedure applicable to its products, raw materials stored on Company premises, packaging materials required for product shipment, and critical raw materials, ensuring compliance with control requirements from design and procurement through shipment.

- Packaging Reduction

In accordance with the Company's packaging management principles, packaging usage and necessity are reviewed during both product and packaging design stages. The Company promotes the reduction of packaging materials and enhances their recyclability. Packaging materials are also managed under the Company's Hazardous Substance Control Procedure.

- Product Recyclability

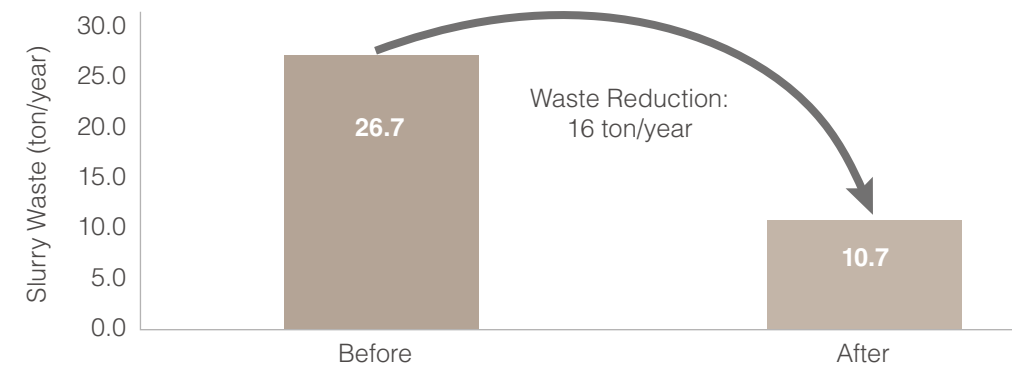
Considering that the Company's products (semiconductor wafers) serve as raw materials for customers and are further processed into components in downstream manufacturing processes, end-of-life recycling of the product itself is not a primary issue. Therefore, the Company focuses on the recyclability and reusability of packaging materials in its design and management practices.

2. Process Responsibility for Environmental Protection and Chemical Management

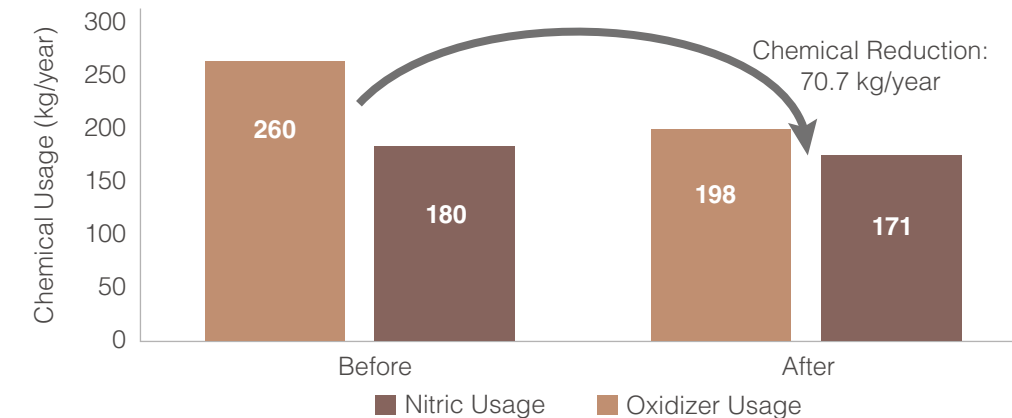
To reduce process chemical consumption and minimize process waste emissions, the Company improves process efficiency through process optimization, precise dosing, and equipment management, thereby achieving source reduction while maintaining product quality and production stability.

- Chemical Mechanical Polishing (CMP) Process: By introducing a precise replenishment mechanism, the service life of polishing slurry is extended while maintaining stable chemical properties. This initiative reduces approximately 16 metric tons of waste slurry and 70.7 kilograms of specialty chemical additives annually, effectively lowering chemical consumption and waste generation.
- Etching Process: By adjusting the acid replenishment and mixed-acid formulation according to wafer size, and through the recovery and reuse of acid solutions, the Company reduced etching acid consumption by 6,618 liters during the year.

■ 60% Slurry Waste Reduction After Replenishment Optimization



■ 16% Chemical Reduction Achieved via Replenishment Optimization



3. Material Circularity and Value Enhancement

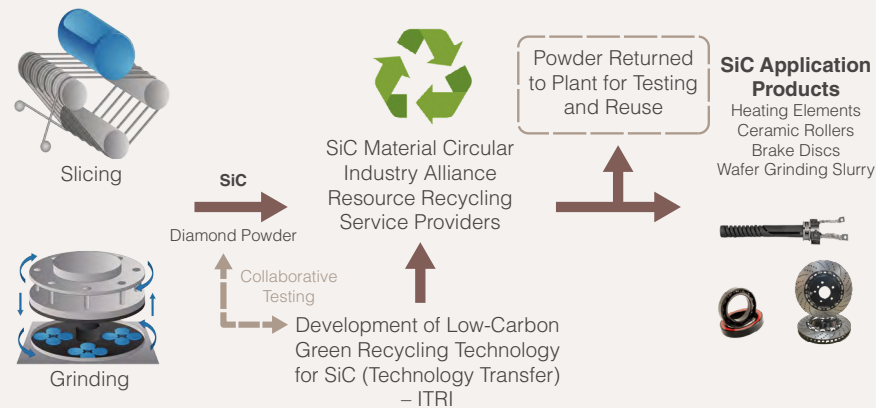
The Company promotes the circular reuse of by-products and consumables. Through recycling, remanufacturing, and reuse strategies, the Company strengthens resource circularity and supply chain collaboration, while improving material utilization efficiency and environmental benefits.

Case 1

Process Waste Recycling and Remanufacturing Project in Collaboration with the Industrial Technology Research Institute (ITRI)

The Company has developed high-value recycling technologies for process materials such as silicon carbide and diamond powder.

Under this project, diamond powder, which accounts for approximately 10–11% of cutting waste, is recovered and regenerated, achieving a diamond powder recovery rate of 90–95%. Through the introduction of high-value recycling technologies, the Company effectively reduces waste disposal and improves the resource recovery efficiency of high-value materials.

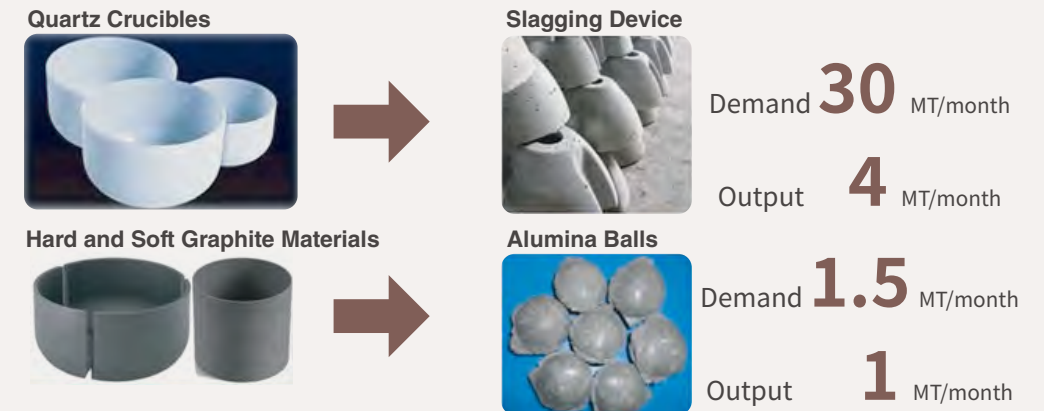


Case 2

Collaborated with China Steel Group to promote a circular reuse project for quartz crucibles and graphite materials.

Through this initiative, discarded quartz crucibles and graphite materials were evaluated and qualified for regenerative applications.

Sample assessments confirmed that their quality and physicochemical properties met the requirements of steelmaking processes, enabling their practical reuse in steel production. This project effectively promotes resource circularity while reducing the consumption of virgin raw materials.



4. Product Packaging and Delivery Responsibility

The Company adopts the principles of "avoiding excessive packaging, reducing packaging materials, and improving material recyclability" in packaging design to enhance transportation safety and resource efficiency. All packaging materials are also subject to the Company's Product Hazardous Substance Control Procedure. The management measures are as follows:

• Cassette Reuse

For wafer shipments, the Company promotes a cassette reuse program in cooperation with customers. By increasing the number of reuse cycles, the program helps reduce the consumption of single-use plastic materials and the generation of waste.

• Packaging Minimization

Through structural optimization, material reduction, and necessity reviews, the Company reduces the weight or volume of packaging materials per unit of product, avoids excessive packaging, improves transportation efficiency, and lowers logistics-related carbon emissions.

• Paper Pallet Adoption

The Company gradually replaces certain plastic and wooden pallets with paper pallets to reduce the use of virgin wood and improve recyclability. Paper pallets are recyclable and lightweight, helping to reduce transportation-related carbon emissions while complying with environmental regulations such as RoHS and REACH.

• Environmental and Compliance Management of Packaging Materials

All packaging materials must comply with the Company's Product Hazardous Substance Control Procedure and applicable regulatory requirements. Material selection may also be adjusted according to customer requirements to ensure environmental compliance while maintaining adequate transportation protection.

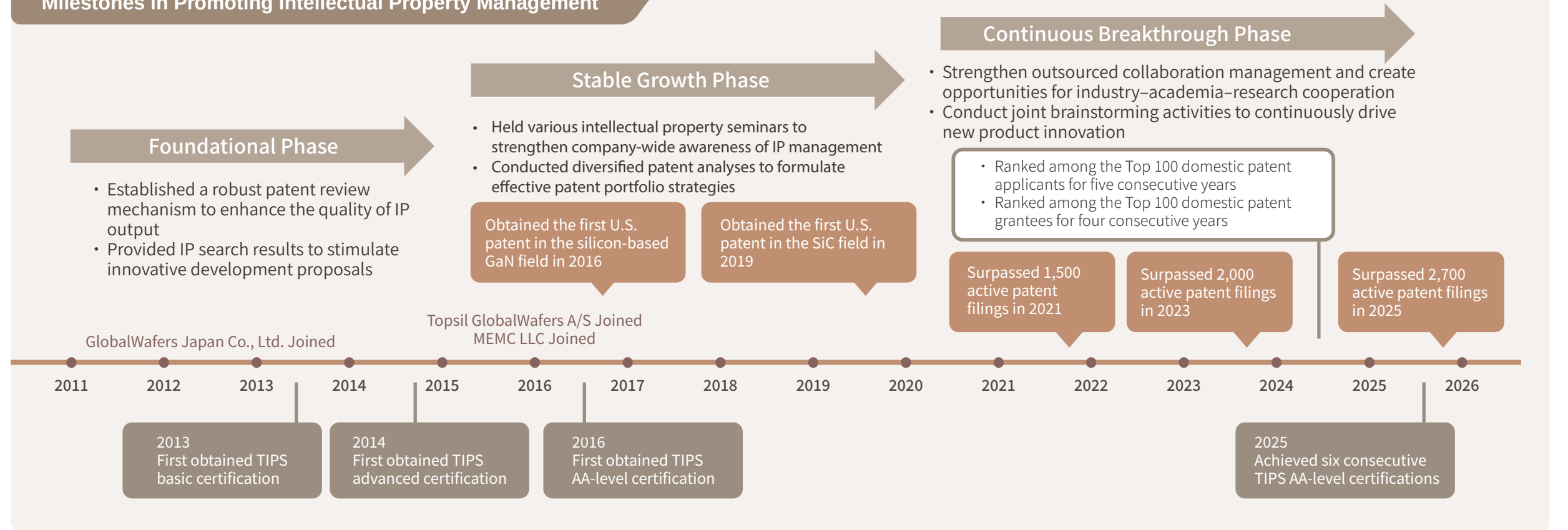
3.1.2 Intellectual Property Management System

1. Intellectual Property Management Plan Overview

TIPS Validation History

GlobalWafers implemented the Taiwan Intellectual Property Management System (TIPS) in 2013, establishing management processes and obtaining the basic certification. The Company subsequently passed the advanced certification in 2014 and 2015, and achieved AA-level certification six times in 2016, 2017, 2019, 2021, 2023, and 2025. For system implementation, the head of the R&D unit serves as the management representative and works together with the intellectual property unit and representatives from each functional unit to form a promotion team. Internal audits and management reviews are conducted regularly each year, and external verifications are carried out to ensure the effective implementation of the management system. Through the establishment of a systematic intellectual property management framework, GlobalWafers continues to strengthen and enhance its intellectual property management capabilities, which have been recognized and certified by independent third parties.

Milestones in Promoting Intellectual Property Management



Intellectual Property Management Strategy

- Improve intellectual property management capabilities and cultivate long-term competitiveness.
- Encourage all employees to make innovative proposals and strengthen the layout of product patents
- Establish a confidentiality management mechanism to protect the rights and interests of corporate customers.

Through the implementation of the Taiwan Intellectual Property Management System (TIPS), GlobalWafers has established its intellectual property management policy with a focus on confidential information protection and patent portfolio deployment. In alignment with the Group's operational and R&D strategies, and with the vision of becoming the world's largest and most comprehensive wafer supplier, the Company adopts "leveraging core technological capabilities to build the competitiveness of next-generation products" as its R&D strategy. Based on this framework, the Company has established management procedures covering patent management, confidential information management, R&D management, and external collaboration management (such as project management and industry-academia cooperation). In addition, intellectual property training programs are regularly conducted to strengthen employees' understanding of intellectual property rights. Through these efforts, the Company aims to enhance management capabilities, strengthen patent portfolio deployment for its products, establish a comprehensive confidential information management mechanism, maintain long-term competitiveness, and safeguard the interests of both the Company and its customers.

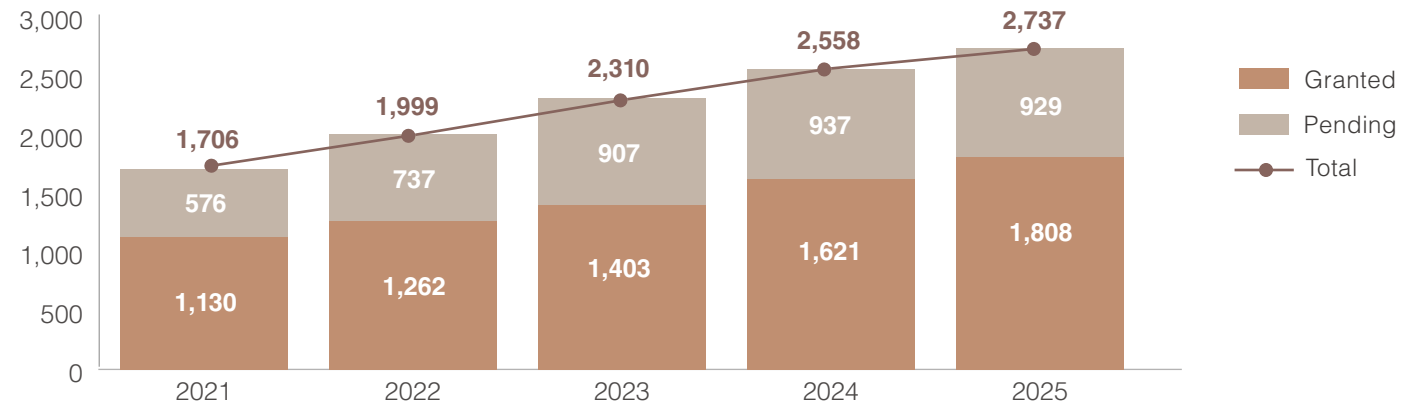
Intellectual Property Management Achievements: Diversified Patent Portfolio Strengthening Competitive Advantages

In patent management, intellectual property personnel work closely with innovation and development teams to identify patent filing opportunities through technical analysis and competitor patent analysis. Brainstorming activities are also conducted to sustain innovation momentum and strengthen patent deployment for new products and technologies. The Company's patent portfolio covers a wide range of technologies, spanning from first-generation semiconductor materials to emerging third-generation semiconductor materials. Going forward, GlobalWafers will continue to focus on green technologies that contribute to reduced energy consumption, lower environmental impact, and more efficient use of resources.

As of the end of December 2025, GlobalWafers had accumulated 2,737 active patent filings worldwide, including 1,808 granted patents and 929 patent applications under review. In patent applications, the Company has been ranked among the Top 1001 Domestic Patent Applicants by the Taiwan Intellectual Property Office (TIPO) for five consecutive years. In patent grants, the Company has been ranked among the Top 100 Domestic Patent Grantees by TIPO for four consecutive years.

Note: TIPO Top 100 Patent Rankings: <https://www.tipo.gov.tw/tw/patents/544.html>

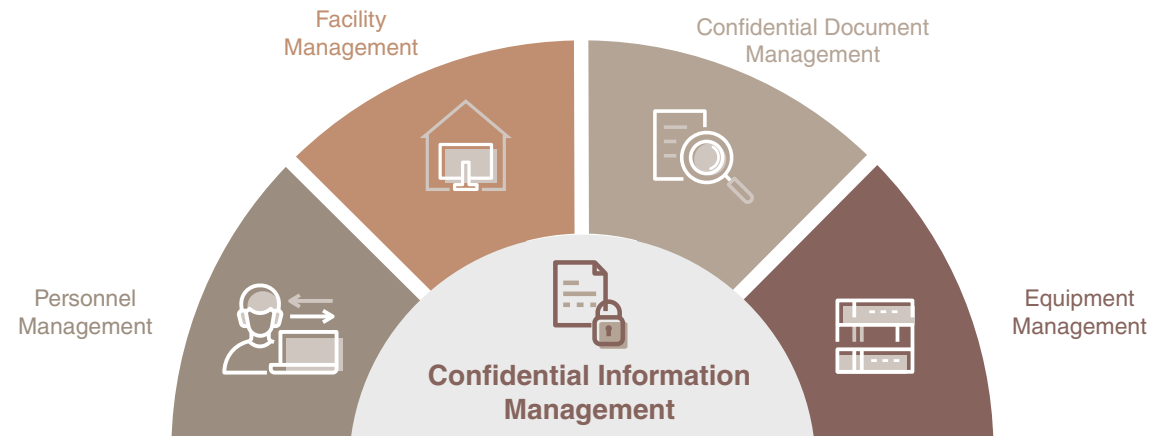
Annual Active Patent Filings Across the Group



Risks and Countermeasures: Strengthening Confidential Information Management to Reduce Information Leakage Risks

As incidents of confidential information leakage are occasionally reported in the media, the Company continues to strengthen its confidentiality management measures to prevent the misappropriation of proprietary technologies and to protect customer interests. For confidentiality management, control mechanisms have been established for personnel, confidential documents, equipment, and facilities. For personnel, intellectual property training is provided to enhance employees' awareness of confidentiality requirements and potential risks. For documents, each department identifies controlled documents, classifies confidentiality levels, and implements document labeling, access control, circulation control, and disposal procedures. For equipment, controls are applied to the use of personal computers and electronic storage devices. For facilities, restricted areas are established for critical server rooms and production areas, with access control and photography restrictions in place. Internal audits are conducted annually to review and verify the implementation of confidentiality management measures across all departments.

Four Key Areas of Confidential Information Management



2. Contribution of Intellectual Property to Sustainable Development

In support of environmental sustainability, the Company conducts technology development in areas such as reducing electricity consumption per unit of product, lowering raw material usage, and developing green recycling technologies. At the same time, the Company actively pursues patent deployment for green technologies. During the patent review and innovative technology development processes, the Company not only considers regulatory requirements but also evaluates the potential impact of technologies on energy conservation and carbon reduction. Through its intellectual property strategy, the Company supports the enhancement of long-term sustainable competitiveness.

● Achievements: Innovative Products Supporting Energy Efficiency and Energy Conservation

Sustainability Strategy and Patent Portfolio

To address global trends in energy conservation, carbon reduction, and the growing demand for high-performance electronic components, the Company actively promotes technological innovation in power semiconductor materials and regards patent portfolio deployment as a core strategy for maintaining technological leadership and sustainable competitiveness. The Company's patent portfolio is primarily focused on three key materials: Silicon (Si), Gallium Nitride (GaN), and Silicon Carbide (SiC). Patent coverage extends across critical technologies and processes, including crystal growth, thermal field design, doping engineering, specialized substrate structures, buffer layer design, epitaxial processes, and wafer processing technologies. Based on the characteristics of different materials, the Company has developed a variety of wafer products to support energy-efficient and energy-saving applications.

Material Category	High-Efficiency Wafer Products	
GaN, Gallium Nitride	- GaN on Si D mode power 650V, 200V - GaN on Sap D mode power 650V, 900V - GaN on n-type SiC D mode 650V - GaN on Si E Mode Power	
SiC, Silicon Carbide	4–12 inch Conductive SiC Wafers 6–12 inch SiC Wafers for Thermal Applications 4–8 inch Semi-Insulating SiC Wafers	
Si, Silicon	- Ultra-Low Resistivity Heavily Boron-Doped Silicon Wafers - Ultra-Low Resistivity Heavily Phosphorus-Doped Silicon Wafers - Ultra-Low Resistivity Heavily Arsenic-Doped Silicon Wafers - Ultra-Low Resistivity Heavily Antimony-Doped Silicon Wafers	- Diffused Wafers and Deep-Diffused Polished Wafers - Neutron Transmutation Doped (NTD) High-Purity Silicon Wafers 12-inch Specialty Epitaxial Wafers - FZ High-Purity Silicon Wafers - SOI Wafers - Square Silicon Substrates for Advanced Packaging Applications

Silicon Technology and Patent Achievements

- The Company focuses on advanced silicon materials and develops a broad portfolio of products, including customized silicon wafers ranging from 3 to 12 inches, Float-Zone (FZ) high-purity silicon wafers, Silicon-on-Insulator (SOI) wafers, and square silicon substrates for advanced packaging applications. These products are widely used in AI computing, electric vehicles, renewable energy, and smart grid applications, helping improve energy efficiency and reduce energy consumption. Approximately 80% of the Group's patent portfolio is related to the development of silicon material technologies.
- Power device substrates manufactured using FZ high-purity silicon wafers and heavily doped silicon technologies can significantly improve power conversion efficiency and reduce conduction losses. These technologies are widely applied in electric vehicle drive systems, fast-charging equipment, and high-efficiency power modules, effectively reducing energy losses. SOI wafers help substantially lower wafer power consumption by reducing leakage current and parasitic effects, making them particularly suitable for AI and edge computing applications that require both high performance and low power consumption. In addition, square silicon substrates for advanced packaging applications enhance thermal management efficiency and signal transmission performance, further reducing overall system energy consumption.

Silicon Carbide Technology and Patent Achievements

- Silicon carbide (SiC) materials play a key role in the development of green products by improving energy efficiency, reducing carbon emissions, and enhancing resource utilization efficiency. SiC demonstrates significant value in applications such as high-efficiency power conversion, renewable energy systems, electric vehicles (EVs) and charging infrastructure, energy-efficient home appliances, and industrial equipment. It also helps end products meet international energy efficiency standards, such as Energy Star and the EU Ecodesign Directive, making it an important technology for supporting green products.
- GlobalWafers (Taiwan) has been deeply engaged in the compound semiconductor field for many years and works closely with Tier-1 customers in Europe and United States. The Company has developed conductive SiC wafers for applications in electric vehicles, charging stations, and renewable energy systems, as well as semi-insulating SiC wafers for applications in 5G communications, RF devices, power electronics, and defense radar systems. The Company has also established patent portfolios covering crystal growth and wafer processing technologies. As of the end of 2025, GlobalWafers held a total of 210 patents related to silicon carbide materials, including 145 granted patents.

Gallium Nitride Technology and Patent Achievements

- Gallium nitride (GaN) power devices offer advantages such as high switching frequency, high efficiency, and low power loss. These characteristics make them particularly suitable for energy-intensive industries, including artificial intelligence (AI), data centers, and high-performance computing applications. Their superior energy efficiency helps reduce energy consumption and supports the transition toward a low-carbon economy.
- GlobalWafers (Taiwan) began investing in the research of key gallium nitride structures in 2013 and has collaborated with leading universities and research institutions through industry–academia partnerships to strengthen its capabilities in material technologies and structural design. These efforts have resulted in a number of important foundational patents. The Company has developed various gallium nitride power device products, including GaN-on-Si, GaN-on-Sapphire, and GaN-on-SiC. As of the end of 2025, GlobalWafers held a total of 168 patents related to gallium nitride materials, including 129 granted patents. Patent deployment focuses on substrate design, buffer layer design, active layer design, and component design.

The Company continues to invest in the research, development, and patent deployment of power semiconductor materials, demonstrating its technological leadership and innovation capabilities. At the manufacturing level, smart manufacturing systems have been introduced to optimize process parameters in real time through AI and big data analytics, improving yield while reducing energy and material consumption intensity. These efforts support the development of a highly efficient and low-carbon production model.

Through advancements in material technologies and improvements in product performance, the Company is committed to providing more energy-efficient and environmentally friendly electronic components to support global demand for environmental sustainability and the transition to a low-carbon economy.

● Achievements: Practical Cases of Smart Systems Implemented in Production Processes

Case 1

Melt Image Recognition System (Patent No. TWI766600)

In crystal growth processes, the industry commonly adopts a "recharging" approach to improve raw material utilization and production capacity. However, accurately identifying the melt condition and determining the optimal timing for material replenishment are key challenges affecting yield, process stability, and resource efficiency. Traditional methods rely heavily on operators' subjective judgment, which may result in misjudgments that affect crystal quality and growth schedules, and may even lead to unnecessary energy and raw material consumption.

The Company developed a smart melt image recognition system that analyzes changes in melt surface reflectivity during phase transitions and detects differences in grayscale values between sequential images. By identifying subtle changes in grayscale brightness, the system determines the optimal timing for material replenishment. This technology effectively reduces unnecessary heating compensation and improves process accuracy and energy efficiency.

After implementation of the project, overall melting time was reduced by approximately 9–12%. By enabling material replenishment at the optimal timing, average power consumption during the melting process decreased by approximately 14%, resulting in electricity savings of approximately 85–127.5 kWh per crystal growth cycle. This technology not only improves process efficiency but also delivers measurable energy-saving and carbon-reduction benefits, supporting the Company's commitment to environmental sustainability and responding to the growing demand for green manufacturing processes.

Case 2

Smart Wire-Break Detection System for Slicing Machines (Patent No. TWI854485)

In wafer processing, wire breaks in slicing machines often cause roller groove deformation, preventing the ingot from continuing the slicing process and resulting in ingot scrap and raw material losses. Traditional mechanical sensors lack sufficient sensitivity to detect wire breaks immediately and halt machine operations, causing material losses to remain a persistent issue.

To address this challenge, GlobalWafers developed a smart wire-break detection system incorporating acoustic sensing technology. The system can identify wire-break events in real time and rapidly trigger machine response mechanisms, significantly shortening reaction times. This technology effectively overcomes the limitations of traditional sensors and substantially reduces ingot losses and equipment damage.

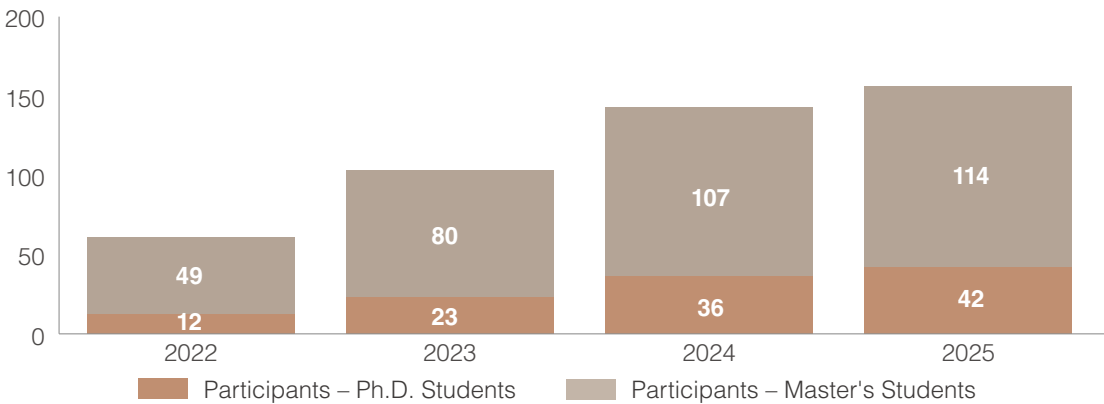
Following implementation of the project, the product recovery rate after wire breakage increased from 20% to 80%, significantly reducing wafer scrap and material waste. This technology not only improves process reliability but also delivers clear resource-saving and environmental benefits, demonstrating the Company's commitment to smart manufacturing and sustainable operations.

In support of social sustainability, the Company strengthens the practical application of innovative technologies through its intellectual property management and R&D collaboration mechanisms, while promoting the overall development of academia, research institutions, and the industrial value chain. Through industry–academia collaboration, the Company advances technology research, facilitates the transformation of academic research outcomes into industrial applications, and supports talent development through student participation in R&D projects. In addition, through government projects and collaboration with research institutions and industry partners, the Company accelerates the upgrading of the domestic compound semiconductor industry chain and the localization of key materials.

● Achievements: Contributions to Talent Development through Industry–Academia Collaboration

The Company collaborates with multiple universities to promote industry–academia projects. From 2022 to 2025, a total of 156 master's and doctoral students participated in R&D-related projects. Some of these students joined the Company in R&D positions upon completion of the projects, demonstrating the Company's tangible contribution to the cultivation of advanced semiconductor talent. These initiatives not only strengthen the Company's R&D capabilities but also promote youth employment, help bridge the gap between academic learning and industry practice, and support the long-term sustainable development of semiconductor talent in Taiwan.

■ Industry–Academia Talent Development Participation Analysis



● Achievements: Advancing the Upgrading and Localization of Taiwan's Compound Semiconductor Supply Chain through Government Projects

GlobalWafers, together with King's Metal Fiber Technologies Co. Ltd., Taiwan Special Wire Netting Co., Ltd., and the Industrial Technology Research Institute (ITRI), participated in the Compound Semiconductor Key Materials Promotion Program sponsored by the Industrial Development Administration (IDA), Ministry of Economic Affairs. Through the implementation of two project phases, the Company not only achieved key technological breakthroughs in 8-inch SiC wafer technology, but also promoted collaboration and integrated development across Taiwan's compound semiconductor supply chain.

At the 2025 Project Results Presentation, the project team showcased its R&D achievements and demonstrated how collaborative efforts under the program effectively connected industry, government, and research resources to advance the localization of key materials. These achievements have significantly enhanced the international competitiveness of Taiwan's compound semiconductor industry and established a solid foundation for the continued development of the domestic supply chain.

From a sustainability management perspective, the Company continues to participate in external TIPS verification to strengthen its intellectual property management capabilities and enhance its competitiveness. Through intellectual property risk management, the Company seeks to avoid legal and financial risks arising from patent infringement while encouraging innovation and strengthening competitiveness through strategic patent deployment, thereby safeguarding shareholder interests. The Company has accumulated more than ten years of experience in TIPS verification, from 2013 to 2025, demonstrating its long-term commitment to and investment in intellectual property management.



▲ Group photo of the collaborative team at the 2025 results presentation.

● Achievements: Six Consecutive TIPS AA-Level Certifications



GlobalWafers implemented the Taiwan Intellectual Property Management System (TIPS) in 2013, established its intellectual property management processes, and obtained basic certification. The Company subsequently passed advanced certification in 2014 and 2015, and achieved AA-level certification six consecutive times in 2016, 2017, 2019, 2021, 2023, and 2025.

List of TIPS-certified companies: <https://www.tips.gov.tw/body?sno=BGCD>

● Achievements: Ranked Among the Top 5% of TPEX-Listed Companies in the Corporate Governance Evaluation for Eight Consecutive Years



In the 12th (2025) Corporate Governance Evaluation, GlobalWafers was once again ranked among the top 5% of TPEX-listed companies. This marks the eighth consecutive year the company has received this distinction. GlobalWafers was also ranked among the top 10% of electronics companies with a market capitalization of NT\$10 billion or above, demonstrating its strong performance in governance systems, information transparency, and sustainable operations.

Historical evaluation results: <https://webline.sfi.org.tw/CGE/index.asp>

In summary, intellectual property rights enable the Group to demonstrate its technological capabilities, create opportunities for strategic partnerships, enhance overall competitiveness, and strengthen customer trust and recognition. In particular, when developing new technologies or products, the Company formulates intellectual property strategies and establishes patent portfolios in relevant fields to help mitigate potential intellectual property risks. Intellectual property rights are not only an important competitive tool for developing next-generation products, but also a key asset that helps the Company withstand competitive challenges and supports its long-term sustainable development.

3.2 Product Quality

Continuous improvement and the pursuit of excellence have always been part of GlobalWafers' corporate culture and spirit. The Company is committed to providing excellent quality, technology, and comprehensive services to enhance the competitiveness of its products and services. We grow together with our customers, pursue excellence together with our employees, create value for our shareholders, and are committed to sustainable business operations.

To ensure the effective implementation of its business strategies, the Company has established a [Quality Policy](#) based on its quality principles as a code of conduct for all employees. We are committed to continuous improvement in all aspects, pursuing excellence in quality and technology, and aiming to provide zero-defect products and services. In addition, Article 14 of the "[Procedures for Ethical Management and Guidelines for Conduct](#)" stipulates relevant requirements for preventing products or services from harming the rights, health, and safety of stakeholders, as well as ensuring product compliance.

Enhancement of Company Improvement Culture

GlobalWafers actively promotes quality management across all sites. Through continuous improvement in all aspects and process technology enhancement, the Company improves product quality and competitiveness. Each site has established a Quality Improvement Team (QIT), composed of cross-functional professionals dedicated to process optimization and quality improvement.

QITs continuously focus on innovation and R&D, cost-effectiveness improvement, lean production, customer satisfaction enhancement, customer complaint analysis and improvement, and the strengthening of quality indicators. By continuously pursuing excellence, the teams are committed to building a high-quality product image. With zero defects as our ultimate goal, we continuously improve, grow together with our customers, and strive to become their partner of choice.

At the 2025 Taiwan Continuous Improvement Award (TCIA), GlobalWafers received one Gold Tower Award and one Bronze Tower Award. GlobalWafers will continue its relentless pursuit of continuous improvement and process excellence.



United Crystal Forging Team
Gold Tower Award

Improvement Project: Significant Breakthrough in 150 mm Gallium Arsenide Ingot Productivity



Crystal Flatness Excellence Team
Bronze Tower Award

Improvement Project: Optimization of Epitaxial Silicon Wafer Flatness



Strengthening the Company's Management of Hazardous Substances

To ensure compliance with international hazardous substance regulations and customers' green procurement requirements, reduce the environmental impact of its products, enhance product competitiveness, and fulfill its corporate social responsibility, GlobalWafers has established a Green Procurement Policy and a Conflict Minerals Policy.

Green Procurement

To fulfill its responsibilities as a global corporate citizen, GlobalWafers actively participates in green procurement and requires its suppliers to comply with the following principles:

- Commit to supplying environmentally friendly products that comply with applicable domestic and international regulations, including RoHS, REACH, and WEEE.
- Give priority to the procurement of products with environmental labels designated by environmental authorities, such as office supplies, computers, and electrical equipment. Examples include products certified with Energy-Saving Labels, Water-Saving Labels, Green Building Material Labels, and other environmental protection certifications. When necessary, suppliers shall provide test reports issued by independent third-party certification organizations as evidence that hazardous substances are not used in the supplied products.

Conflict-Free Minerals Policy

As a responsible corporate citizen, GlobalWafers is committed to fulfilling its social responsibilities and respecting human rights. The Company remains attentive to issues related to conflict minerals and is committed to conducting thorough supply chain due diligence to ensure that metals such as gold (Au), tantalum (Ta), tungsten (W), tin (Sn), cobalt (Co), and mica do not originate from mines controlled by armed groups in the Democratic Republic of the Congo and its neighboring countries. Through responsible sourcing practices, GlobalWafers works together with its suppliers to support this commitment.

- GlobalWafers does not procure conflict minerals produced in conflict-affected regions.
- GlobalWafers requires its suppliers and their upstream suppliers not to procure or use conflict minerals originating from conflict-affected areas controlled by armed groups in the Democratic Republic of the Congo and its neighboring countries.

Hazardous Substance Management Methods

- (I) Source Control: Procurement activities follow the Conflict Minerals Policy and Green Procurement Guidelines. Purchase orders specify that suppliers shall comply with the latest version of the Responsible Business Alliance (RBA) Code of Conduct and commit that the supplied products comply with green regulations, including but not limited to RoHS, REACH, and WEEE, and do not use conflict minerals. If raw materials or products involve government-regulated, toxic, or hazardous substances, they shall continuously comply with the latest applicable safety regulations in the supplier's registered location, the Company's registered location, the shipping location, and the receiving location.
- Conflict Minerals Policy: Suppliers and their upstream suppliers shall not procure or use conflict minerals originating from conflict-affected areas.
- Green Procurement: Fulfilling the responsibility as a global citizen through participation in green procurement.
- (II) GlobalWafers commissions a third-party certification organization each year to conduct testing for hazardous substances in its products. Testing items include RoHS, SVHC, and SONY-00259. All test results have met the applicable requirements over the years.

(III) The Company has established a Hazardous Substance Control Procedure and a Hazardous Substance Control List as shown below.

Control Item	GlobalWafers Compliance Status
RoHS	Compliant
SONY SS-00259	Compliant
REACH Candidate List of Substances of Very High Concern (SVHC)	Compliant
Conflict-Free Minerals	Compliant
Halogen-Free Requirements	Compliant

GlobalWafers strictly complies with international regulations and requirements related to hazardous substances and conflict minerals, and provides relevant information to its customers.

Product Life Cycle Assessment and Management Practices

In line with its commitment to sustainable business operations, GlobalWafers has promoted product life cycle assessments across its 18 operating sites since 2024. The assessments evaluate the impacts and potential effects of inputs and outputs associated with operational activities throughout the product life cycle, including raw material acquisition, product process design, manufacturing and transportation, product use, and end-of-life treatment. The assessments are used to identify significant environmental impacts and serve as the basis for reducing resource consumption at operating sites, lowering anthropogenic greenhouse gas emissions, and continuously improving environmental footprints and pollution prevention measures. At the same time, through stakeholder engagement, GlobalWafers actively encourages upstream and downstream suppliers to participate in sustainability initiatives, with the aim of promoting environmentally friendly products and building a low-carbon value chain for semiconductor materials.

Product Carbon Footprint

Since 2024, GlobalWafers has launched a comprehensive product carbon footprint program covering major products across its 18 operating sites. In accordance with product carbon footprint standards, the Company is gradually obtaining verification statements from qualified third-party verification bodies and increasing verification coverage. Considering the nature of the products manufactured at GlobalWafers' operating sites and the Company's position within the semiconductor value chain, the selected carbon footprint assessment boundary covers the raw material acquisition stage and the manufacturing stage, with the factory gate serving as the system boundary cutoff point. Through third-party verification results, the Company identifies carbon emission hotspots within its products and is committed to continuously reducing carbon footprints across the raw material acquisition and manufacturing stages.

2024	2025	
Taiwan	Taiwan	Overseas
Completed 3 Product Carbon Footprints	Completed 6 Product Carbon Footprints	Completed 14 Product Carbon Footprints

3.3 Customer Service

Customers are GlobalWafers' most valued growth partners. In addition to continuously improving operational performance, strengthening core values, and pursuing advanced technology and stable quality, the Company is committed to providing comprehensive customer services and building long-term and stable partnerships with customers. Through mutual growth and cooperation, GlobalWafers strives to create shared prosperity while achieving sustainable business operations and social and economic value. In addition, Article 14 of the Company's "[Procedures for Ethical Management and Guidelines for Conduct](#)" sets forth requirements for preventing products or services from harming the rights, health, and safety of stakeholders, as well as ensuring product compliance. Furthermore, the marketing unit has established a Customer Complaint Management Procedure to maintain effective communication channels with customers and provide transparent and effective complaint handling procedures for products and services.

Customer Satisfaction and Complaint Management Mechanism

A key factor behind GlobalWafers' position as the world's third-largest wafer manufacturer is the trust and support of its customers. Therefore, customer service is regarded as one of the Company's core priorities. Each year, GlobalWafers conducts customer satisfaction surveys through questionnaires and telephone interviews with its top 20 revenue-generating customers and key potential customers. Through these surveys, the Company seeks to better understand customer needs, identify areas for improvement, and continuously enhance service quality.

The customer satisfaction survey covers overall impression, sales services, product quality, and new product development. Based on customer feedback, the sales team works closely with internal teams to develop improvement plans and maintain close communication and discussion with customers to ensure that every response is translated into concrete actions, achieving the highest standards of service excellence and customer satisfaction.

In 2025, through the joint efforts of teams across GlobalWafers, the customer satisfaction survey achieved a 100% response rate. In particular, the Company's performance in the categories of product quality and new product development exceeded its internal targets. Product quality ratings also showed slight improvement compared with 2024, indicating that GlobalWafers continues to receive strong recognition from the vast majority of its customers.

Going forward, GlobalWafers will continue to pursue improvement and enhance customer satisfaction, striving to be the most trusted partner in customers' technology innovation journey.

Customer feedback is one of the most important voices for the Company. Through customer feedback, GlobalWafers gains a better understanding of customer needs, improves products and services, and enhances customer satisfaction and loyalty. Communication with customers should be timely, clear, specific, and actionable, while appropriate communication channels are selected according to different customer preferences. An effective feedback management mechanism also enables the Company to respond quickly, adjust strategies, and strengthen competitiveness.

Customer feedback is collected through regular customer meetings, periodic customer visits, customer evaluation results, and annual customer satisfaction surveys. All feedback information is reported regularly during monthly management review meetings, where proactive improvement actions are proposed and implemented to grow together with customers, maintain strong partnerships, and exceed customer expectations.



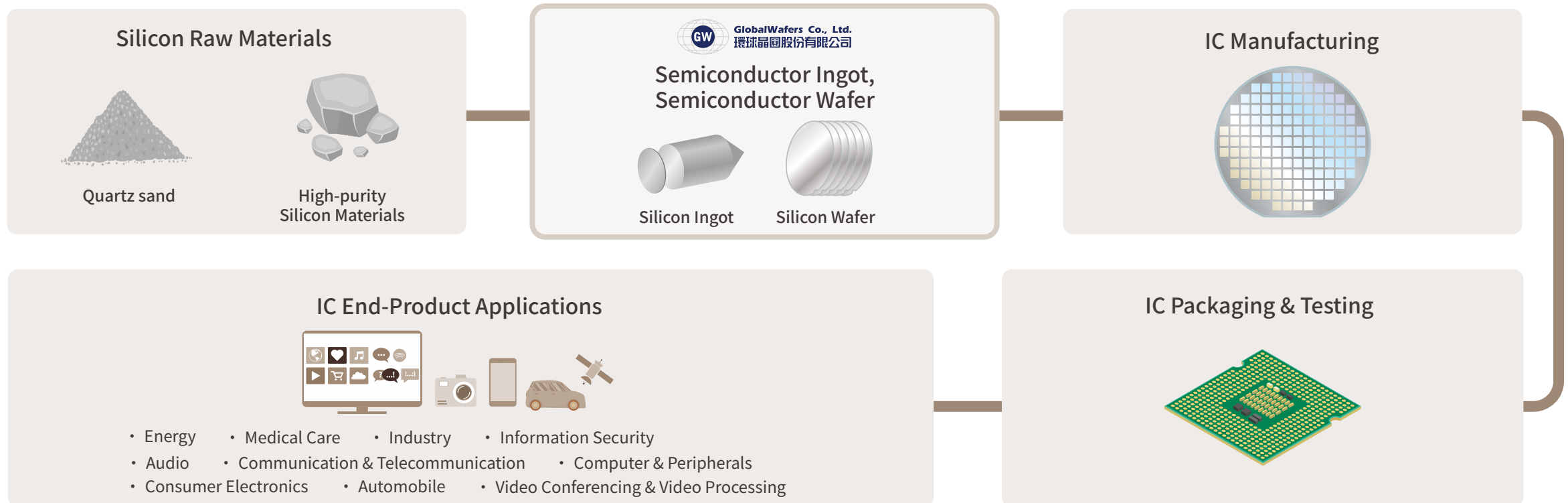
3.4 Sustainable Supply Chain & Management

GlobalWafers is committed to responsible procurement and actively collaborates with its supplier partners. The Company pays close attention to social and environmental impacts and strives to ensure that its supply chain provides a safe working environment, maintains fair and harmonious labor relations, and operates in accordance with ethical business practices. Through these efforts, GlobalWafers fulfills its corporate social responsibilities and advances toward the goal of developing a sustainable supply chain. In 2025, GlobalWafers continued to promote sustainable development by optimizing procurement strategies, adjusting supply chain configurations, and reducing transportation-related carbon emissions. Through these measures, the Company ensures that ESG principles are integrated into every aspect of procurement, logistics and transportation, and supplier management.

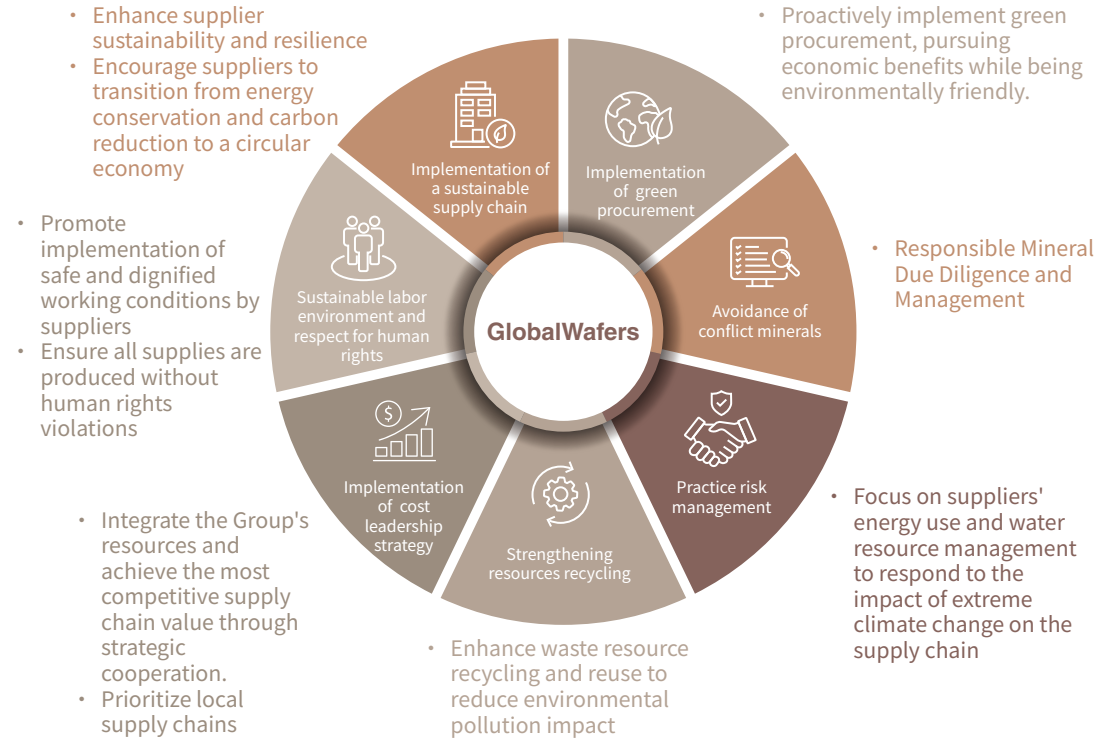
Value Chain

GlobalWafers operates in the upstream segment of the semiconductor industry. The Company primarily procures silicon raw materials and utilizes a comprehensive wafer manufacturing process, including crystal growth, slicing and grinding, etching, diffusion, polishing, and epitaxy, to produce high-value-added products such as epitaxial wafers, polished wafers, diffusion wafers, annealed wafers, SOI wafers, FZ silicon wafers, and compound semiconductor materials. These products are widely applied in power management devices, automotive power devices, information and communication devices, MEMS devices, and other applications. Following an assessment, the value chain processes and product portfolio remained consistent with those of the previous year, demonstrating the stability and competitiveness of the Company's core business.

In addition to engineering improvement projects led by technical departments, the procurement team focuses on optimizing procurement processes, strengthening supplier collaboration, and enhancing material management to reduce resource waste and promote sustainable supply chain development. Through precise supply chain planning, the promotion of more efficient logistics models, and collaboration with suppliers to improve production efficiency, the Company has not only reduced its supply chain carbon footprint but also maintained a sound cost structure, further strengthening its competitiveness and operational resilience.



Supplier Management Strategy



Green Supply Chain: Glocalization

In response to geopolitical tensions, the impacts of the pandemic, and the ongoing restructuring of global supply chains, GlobalWafers regards "Glocalization" as a core strategy for building a sustainable and resilient supply chain, balancing global efficiency with local responsiveness.

GlobalWafers has established "Glocalization" as a key strategy for developing a sustainable and resilient supply chain by combining the advantages of globalization and localization to achieve optimal results:

- Global Perspective:** Utilize the professional strengths of different regions, improve stability through diversified operations, and fully realize the value of global division of labor.
- Local Presence:** Locate production sites near demand centers to reduce carbon emissions and transportation costs, and reduce the time and resources required to serve local customers.

GlobalWafers operates manufacturing sites in nine countries across Asia, Europe, and the Americas. These sites are strategically located near major semiconductor industry clusters around the world. Through local supply capabilities, the Company is able to respond promptly to customer needs and provide flexible delivery services, helping to mitigate geopolitical risks and reduce the impact of macroeconomic fluctuations. At the same time, GlobalWafers can respond more quickly to regional market demands, strengthen the resilience of its product portfolio, and meet the needs of global customers.

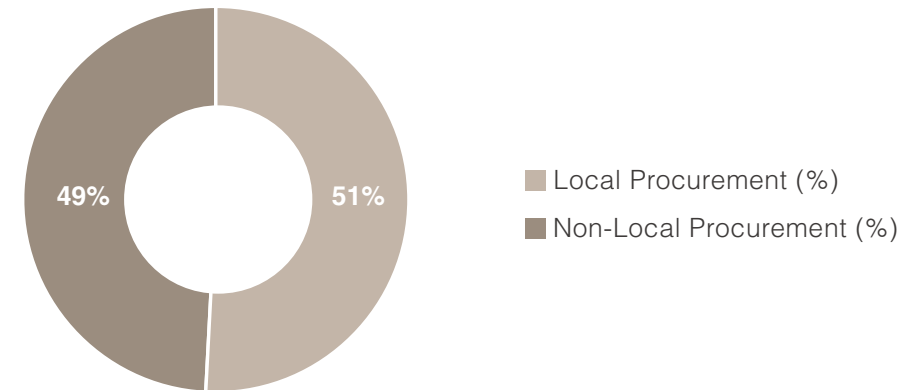
Local Procurement

In addition to major raw materials and manufacturing equipment, GlobalWafers also procures other items, including spare parts, consumables, and facility system materials, which are purchased by individual operating sites. The Company is committed to supply chain localization¹. This strategy not only enhances supply flexibility and reduces unnecessary costs, but also lowers supply chain carbon emissions, promotes the development of green industries, and creates local employment opportunities.

With manufacturing sites located around the world, GlobalWafers regards supporting local industrial development as an important part of its corporate social responsibility and is committed to promoting local industrial growth. Based on total procurement spending², procurement expenditures were distributed as follows: 45% in Asia (excluding Taiwan), 22% in Taiwan, 20% in the United States, and 13% in Europe.

With regard to local procurement, based on the number of local suppliers³, the local procurement ratio was 87% for Taiwan sites, 91% for Asia sites (excluding Taiwan), 94% for U.S. sites, and 62% for European sites. Based on procurement spending, the proportion of local procurement expenditures across all global sites was 51%.

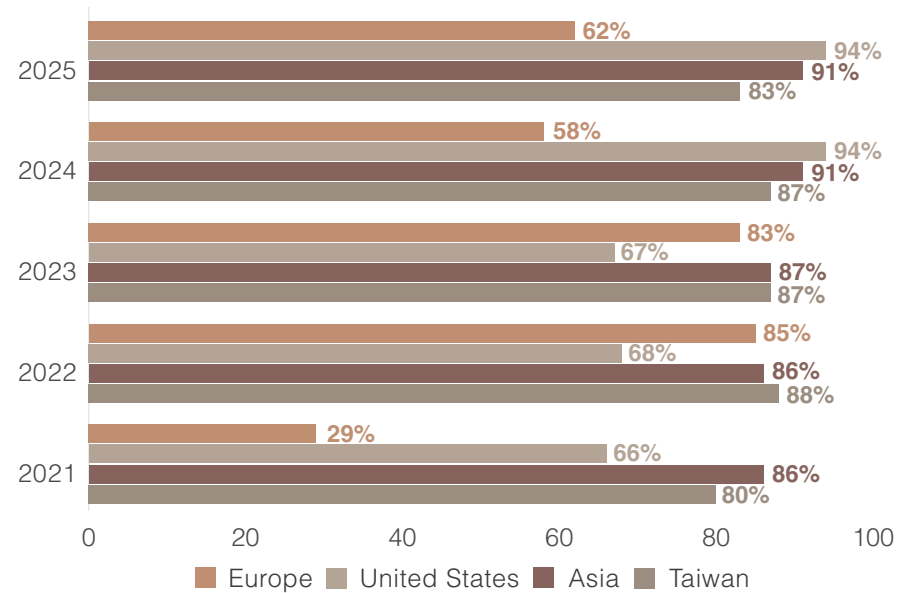
2025 Local Procurement Spending Ratio



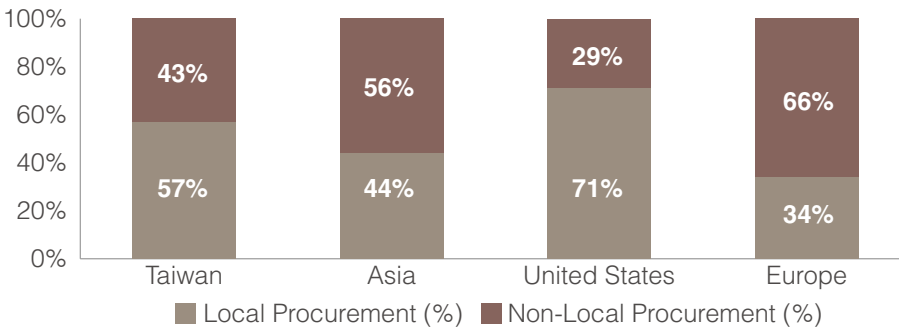
Notes:

- Local procurement refers to procurement in which the operating site and the supplier are located in the same country.
- The percentage of local procurement spending is calculated as the local procurement spending in each region divided by the total annual procurement spending.
- The percentage of local procurement suppliers is calculated as the number of local suppliers in each region divided by the total number of suppliers.

Local Procurement Supplier Ratio by Region



2025 Local Procurement Spending Ratio



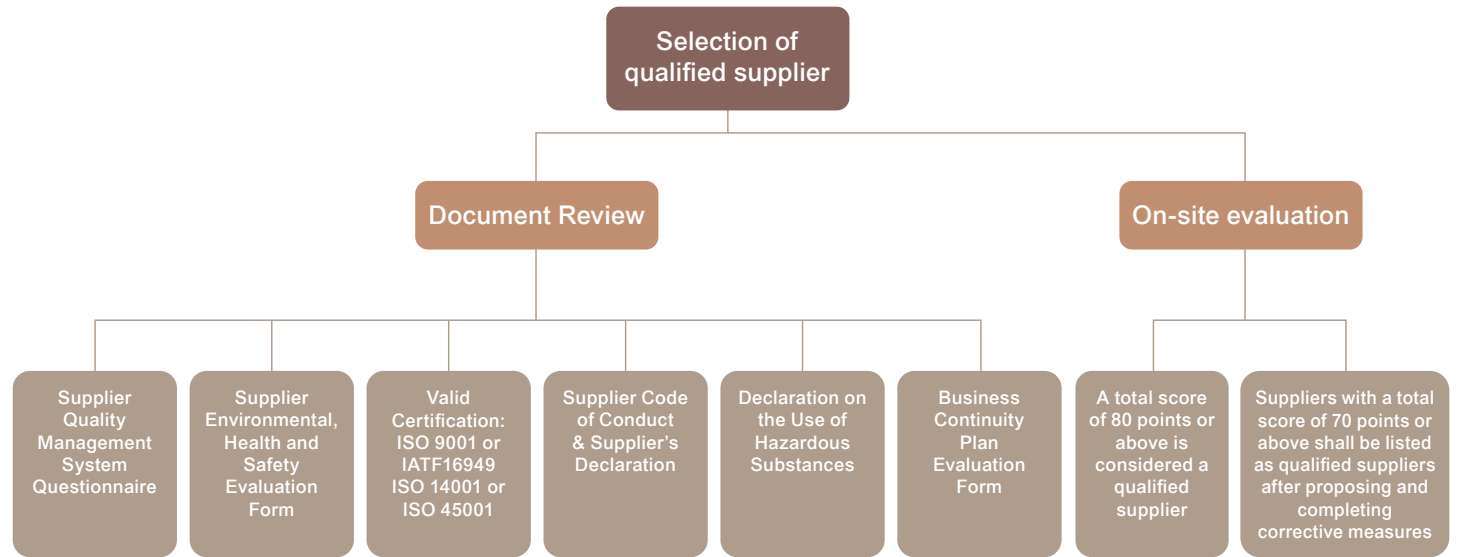
Supplier Evaluation and Management

New Supplier Evaluation

GlobalWafers follows its supplier policy of "treating suppliers as partners and fostering long-term collaboration," and is committed to establishing a sustainable supply chain management framework. Through appropriate supplier evaluation procedures, the Company conducts risk identification and assessment through document reviews¹ and on-site audits to carefully evaluate and select qualified suppliers, while establishing close working relationships and feedback mechanisms. For suppliers that have already been approved within the Group, document reviews may be used as the primary evaluation method. For suppliers of key materials, on-site audits are conducted to assess whether they can be included in the qualified supplier list.

All qualified suppliers are required to ensure that the raw materials, finished and semi-finished products, tools and fixtures, technical services, and other services they provide comply with quality, environmental, health and safety, and regulatory requirements. Suppliers are also required to comply with the Company's [Code of Ethical Conduct](#) and confirm that they have no record of unethical conduct.

Taking the Taiwan GlobalWafers Taisil Branch as an example, five new key suppliers were added in 2025, and 100% met the evaluation standards established by the Company.



Note: 1. Suppliers already approved within the Group may obtain supplier qualification through a document review process.

Existing Supplier Evaluation

GlobalWafers classifies suppliers into major raw material suppliers¹ and general suppliers. Major raw material suppliers are evaluated based on quality (including their quality and environmental management systems and continuous improvement performance), cost, delivery, and service (QCDS).

If a supplier receives a score below 70 for consecutive evaluation periods, a Material Review Board (MRB) meeting will be convened to assess whether the supplier's qualification should be revoked. At the same time, a second-source supplier development plan will be initiated to reduce operational risks.

Based on supplier category, GlobalWafers conducts annual document reviews covering quality management systems, conflict-free minerals surveys, supplier sustainability management, supplier business continuity plans, and emergency notification mechanisms. Suppliers are also required to comply with the Supplier's Declaration on Compliance with Supplier Code of Conduct.

Major Raw Material Suppliers

- Quality Management System
- Conflict-Free Minerals Survey
- Supplier Sustainability Self-Assessment
- Supplier Business Continuity Plan and Emergency Notification
- RBA Certification or Equivalent Qualification
- Supplier's Declaration on Compliance with Supplier Code of Conduct
- Non-Disclosure Agreement (NDA)
- Declaration of Hazardous Substance Usage
- Green Supplier Survey Questionnaire
- Environment, Safety and Health Performance Evaluation

General Suppliers

- Supplier's Declaration on Compliance with Supplier Code of Conduct
- Non-Disclosure Agreement (NDA)

Quality System Audits

In 2025, the number of suppliers subject to on-site audits accounted for approximately 0.8% of GlobalWafers' total supplier base, with audit activities covering suppliers in eight countries worldwide. The total number of global suppliers was consolidated from 4,406 in 2024 to 3,779 in 2025. Among them, 85% were classified as key suppliers, while the most critical suppliers accounted for approximately 1% of the supplier base and represented about 15% of total procurement spending.

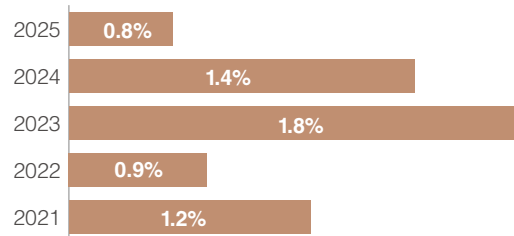
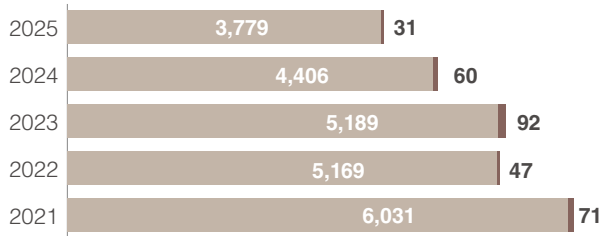
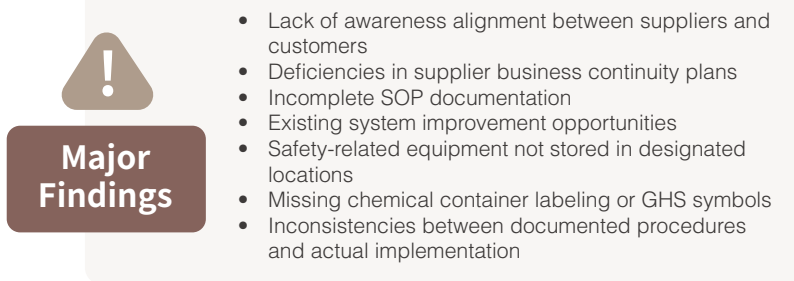
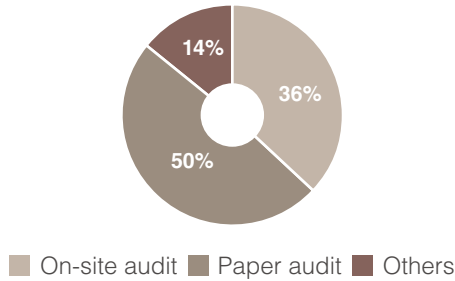
Quality system audits are led by the Quality Assurance (QA) function. Based on QCDS evaluation results, supplier assessment teams composed of representatives from Quality Assurance, Procurement, EHS, R&D, and other relevant departments conduct supplier site audits, document reviews, and interviews with management and employees to systematically identify risks and drive improvements. All audit records are retained for future review and verification.

In 2025, GlobalWafers had a total of 3,779 suppliers across all sites. Based on the audit plan established through management review meetings, 85 suppliers were selected for evaluation, including:

- On-site audits: approximately 36%
- Document reviews: approximately 50%
- Other methods: approximately 14%

All major findings were corrected within the required timeframe, and no supplier disqualifications occurred during the year.

■ Distribution of Supplier Quality System Audit Methods



■ Total Number of Suppliers ■ Total Number of On-site Audits ■ On-site Audit Rate

Note: 1. Suppliers are classified as major raw material suppliers based on a risk assessment of the impact of externally supplied materials on product quality.

Supplier Sustainability Management Assessment

Supplier Sustainability Management Policy and Related Requirements

To strengthen sustainable supply chain management and avoid negative impacts within the supply chain related to occupational health and safety, labor and human rights, information and communication security, and privacy protection, GlobalWafers has established the "[Supplier Sustainability Standards](#)" and Supplier Code of Conduct in accordance with the Responsible Business Alliance (RBA) standards and the Company's sustainability strategy. Through the "[Supplier Evaluation and Management Procedure](#)", the Company has also implemented supplier sustainability self-assessment and reassessment mechanisms.

This mechanism helps improve suppliers' management performance in environmental, social, and governance (ESG) aspects and promotes continuous improvement.

Through annual supplier self-assessment questionnaires and corresponding management measures, GlobalWafers monitors suppliers' performance and progress in sustainable development. Based on the assessment results, the Company provides necessary guidance and improvement recommendations to ensure that supply chain development is aligned with its sustainability objectives and that the effectiveness of implementation is achieved.

■ Supplier Sustainability Assessment



Environmental Aspect

Local suppliers are preferred to reduce transportation energy consumption and emissions



Social Aspect

Review public litigation records or media information reports to see if there is any risk of negative impact related to social topics and human and labor rights



Governance Aspect

Public disclosure information or corporate governance evaluation records (e.g. annual report or sustainability report)

Supplier signs the "GlobalWafers Supplier Code of Conduct and Supplier's Declaration"



Business Relevance

Diversity of products or services it manufactures and provides

The substitutability of the products or services it manufactures and provides

Assess whether the supplier has professional capabilities in product design, development, and project management



Country Aspect

Prohibition of the Use of Conflict Minerals and Materials on the U.S. Prohibited List

Pay attention to existing international sanctions regulations to avoid accidental sanctions

GlobalWafers' supplier sustainability assessments not only strengthen collaboration with suppliers, but also enhance supply chain resilience and transparency, laying a solid foundation for the Company's sustainable development. A Supplier Conference is held every two years to communicate the Company's sustainability policies, enabling suppliers to better understand GlobalWafers' sustainability initiatives and requirements.

Supplier Sustainability Management – Environmental Aspect

Sustainable Raw Material Policy

GlobalWafers is committed to promoting sustainable development and has established a Sustainable Raw Material Policy. The Company is committed to adopting raw materials that align with environmental, social, and governance (ESG) principles. We ensure that the procurement, use, and management of raw materials comply with environmental regulations, international standards, and biodiversity principles.

- **Environmental Priority Principle:** Priority is given to procuring environmentally certified raw materials. The Company continues to introduce raw materials with lower carbon emissions based on life cycle assessment results to support resource circularity and sustainable development.
- **Supplier Qualification Requirements:** All raw material suppliers are required to maintain valid environmental management or sustainability-related certifications and provide environmental performance reports and carbon footprint data on a regular basis.
- **Raw Material Source Transparency:** Suppliers are required to provide information on the sources of raw materials to ensure legality, conflict-free sourcing, and supply chain traceability. Relevant information is incorporated into supplier management processes and reviewed regularly.
- **Reduction of Environmental Impacts:** The Company continuously improves raw material utilization efficiency, promotes the recycling and reuse of production waste, and implements packaging box recycling programs to reduce overall environmental impacts.
- **Continuous Improvement:** GlobalWafers regularly reviews this policy and updates it in accordance with the latest regulations and international trends. The Company also provides sustainability education and training for employees and suppliers to enhance sustainability awareness and implementation capabilities.

Key Performance Targets

To promote the full implementation of ESG throughout the supply chain, GlobalWafers encourages its supplier partners to:

- **Optimize Processes:** Streamline procedures to reduce waste and improve transaction efficiency.
- **Improve Yield:** Enhance production methods and equipment to maximize efficiency and reduce unit costs.
- **Innovate Materials:** Explore environmentally friendly alternative materials to reduce environmental impacts while maintaining cost-effectiveness.

To achieve a green semiconductor ecosystem, GlobalWafers has established the following targets and requires all major suppliers to analyze the carbon emissions of their materials, with a focus on the following areas:

- **Product Carbon Footprint (CFP) Readiness:** Ensure compliance with ISO 14067 requirements.
- **Regular CFP Reviews:** Conducted once every two years, with a focus on the percentage of carbon emission reductions.
- **Carbon Reduction Target:** Achieve a minimum 20% reduction in product carbon footprint (CFP) by 2030.

Implementation Status

GlobalWafers conducts supplier audits on a regular basis to ensure that suppliers comply with sustainability requirements. If a supplier fails to comply with the GlobalWafers Supplier Sustainability Standards, the Company will provide guidance and require improvement within a specified period. If the agreed improvement targets cannot be achieved after consultation, GlobalWafers reserves the right to adjust its cooperative relationship with the supplier.

GlobalWafers further classifies suppliers into three assessment tiers for ESG management and tracks suppliers' progress annually to promote the achievement of sustainability goals together with its suppliers.

1st priority Raw Material Suppliers:

- Commit to setting Science Based Targets initiative (SBTi) Near-Term targets by 2026.
- Complete product carbon footprint assessments for major products by 2025.

2nd priority Raw Material Suppliers:

- Submit carbon reduction plans using the carbon reduction template provided by GlobalWafers and establish annual action plans through 2030.
- Complete product carbon footprint assessments for major products by 2026.

3rd priority Raw Material Suppliers:

- Submit carbon reduction plans using the carbon reduction template provided by GlobalWafers and establish annual action plans through 2030.
- Complete product carbon footprint assessments for major products by 2028.

Note: Supplier tier classification is based on each supplier's contribution to GlobalWafers' Scope 3 greenhouse gas emissions.



GlobalWafers additionally conducts sustainability assessments for major raw material suppliers with higher carbon emissions. A total of 121 suppliers were included in this assessment, of which 108 suppliers (89%) completed the assessment. Among them, 81 suppliers (75%) had obtained ISO 14001 certification, 20 suppliers (19%) had obtained ISO 14064-1 greenhouse gas inventory certification, 11 suppliers (10%) had obtained ISO 14067 product carbon footprint certification, and 14 suppliers (13%) had obtained RBA certification. An additional five suppliers are expected to obtain RBA certification within the next three years. GlobalWafers continues to encourage suppliers to obtain greenhouse gas inventory and product carbon footprint certifications and to initiate greenhouse gas emission reduction plans. In the reassessment results of the sustainability assessment for major raw material suppliers, 20% received a rating of A (Satisfactory), while 80% received a rating of B (Acceptable).

To further strengthen sustainable supply chain management, the Company will gradually expand the scope of supplier oversight and collaboration. Beginning in 2026, all chemical and gas suppliers will be included in the sustainability assessment program (100% coverage). Based on the 2025 supplier inventory, a total of 243 suppliers worldwide will be covered under this program to support more comprehensive responsible supply chain management.

Supplier Sustainability Management – Governance Aspect

Information Security, Privacy, and Personal Data Protection

Specific Requirements

As part of its Supplier Sustainability Assessment, GlobalWafers conducts reviews on the following items:

- Whether the supplier has implemented an ISO 27001 Information Security Management System.
- Whether the supplier has established information security management policies.
- Whether the supplier has conducted information security drills within the past year.
- Whether the supplier complies with the Supplier Sustainability Standards (including requirements related to privacy and personal data protection).

In addition, to strengthen supply chain resilience, GlobalWafers requires key raw material suppliers to comply with and establish standards in accordance with the Business Continuity Supply Plan developed based on IATF 16949. For example, suppliers are required to notify GlobalWafers within six hours of a disaster event (such as information technology system failures or cyberattacks) and provide detailed information on production line impacts and recovery plans within 24 hours. These requirements are intended to meet the fundamental principles of continuous supply and prevent the risk of supply chain disruptions.

Implementation Status

According to the 2025 assessment results, 14 suppliers had obtained ISO 27001 certification, representing 13% of the assessed suppliers.

The implementation status of the 2025 Business Continuity Supply Plan Survey is as follows:

- Survey Method: Document review of suppliers' Supplier Business Continuity Plans and signing of the Supplier Emergency Notification and Communication Agreement.
- Number of Suppliers Surveyed: 81 out of 81 suppliers.
- Primary Objective: To verify the effectiveness of suppliers' emergency and disaster response plans.
- Implementation Status: Survey completion rate of 100%.

Risk Management of Critical Materials

With reference to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, GlobalWafers implements the following measures to mitigate the operational risks associated with critical materials:

- Establish Safety Stock Levels: Based on production requirements, transportation conditions, company policies, and domestic and international regulations, GlobalWafers manages safety stock levels of critical materials on a rolling basis.
- Implement Supplier Management: In addition to conducting regular supplier document reviews and on-site audits covering, but not limited to, quality, delivery, environmental management, and emergency response plans, GlobalWafers also requires suppliers to comply with conflict-free minerals requirements and ESG-related sustainability requirements.
- Supplier Diversification: GlobalWafers maintains at least two qualified suppliers to reduce the risk of supply disruptions.
- Conflict Minerals Management: For conflict minerals, including tin (Sn), tantalum (Ta), tungsten (W), gold (Au), cobalt (Co), and mica, GlobalWafers requires suppliers to commit to and comply with the Supplier Code of Conduct. Suppliers are also required to respond annually to conflict minerals surveys using the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT).

Protection of Supplier Personal Data

GlobalWafers is committed to a culture of ethical business conduct and strictly complies with the requirements of the Personal Data Protection Act in its supplier management practices. During the supplier onboarding process, the Company proactively informs suppliers of the purpose, categories, and methods of personal data collection and use, while fully safeguarding suppliers' legal rights to access, correct, and request deletion of their personal data. GlobalWafers is committed to ensuring that all personal data is used in compliance with applicable regulations. The Company also regularly reviews system access records to ensure the transparency and security of data processing, thereby protecting the information privacy of its business partners.



Supplier Sustainability Management – Social Aspect

Shared Values

The core requirements of GlobalWafers are compliance and responsibility. Based on the internationally recognized Responsible Business Alliance (RBA) standards, GlobalWafers requires suppliers to respect human rights, environmental protection requirements, and ethical business conduct in their operations.

Summary of the Five Elements:

- Labor:**
 Respect human rights. Prohibit forced labor and child labor, ensure compliance with applicable laws and regulations regarding wages and working hours, and protect employees from harassment and discrimination.
- Health and Safety:**
 Ensure a safe working environment. Prevent workplace injuries and occupational accidents, strengthen machine safeguarding, public health management, and emergency response mechanisms (in accordance with ISO 45001).
- Environment:**
 Green production. Implement carbon reduction, waste management, and pollution prevention measures, and promote green procurement (in accordance with ISO 14001).
- Business Ethics:**
 Conduct business with integrity. Prohibit all forms of bribery and corruption, and ensure that minerals sourced from conflict-affected areas are excluded from procurement activities (conflict-free minerals).
- Management System:**
 Continuous improvement. Require the establishment of an internal management system to monitor, document, and implement all of the above requirements, rather than relying solely on verbal commitments.

In pursuing ethical conduct and sustainable practices, we reaffirm the seven principles outlined in the GlobalWafers Supplier Code of Conduct, including anti-bribery, conflict-free minerals, and green procurement. These principles form the foundation of our relationships with suppliers. For more information, please refer to the [Supplier Code of Conduct](#).

GlobalWafers and its subsidiaries in which it directly or indirectly holds more than 50% of the voting rights have consistently upheld the highest standards of legal compliance, ethical conduct, environmental stewardship, and quality management. We expect our suppliers to embrace and implement standards consistent with these principles in conducting their business activities, while complying with all applicable laws and regulations in the countries and regions where they operate. To this end, GlobalWafers has established the Supplier Code of Conduct (the "Code"), requiring suppliers to operate in accordance with the principles set forth below. Suppliers are also encouraged to promote and adopt these standards among their own suppliers, contractors, and service providers. The provisions of the Code are based on the Responsible Business Alliance (RBA) Code of Conduct (formerly the Electronic Industry Citizenship Coalition, EICC) and are aligned with internationally recognized standards and frameworks, including the United Nations Guiding Principles on Business and Human Rights (UNGPs), the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the United Nations Universal Declaration of Human Rights, ISO 14001 Environmental Management Systems, and ISO 45001 Occupational Health and Safety Management Systems. Through this Code, GlobalWafers formally communicates these commitments and expectations to all suppliers.

Supplier Wage Payment and Working Hours Management

In accordance with the GlobalWafers Supplier Code of Conduct and the Responsible Business Alliance (RBA) Code of Conduct, GlobalWafers requires suppliers to comply with all applicable labor laws and regulations in the countries and regions where they operate. Suppliers are expected to ensure that employee compensation and working hour arrangements comply with legal requirements regarding minimum wages, overtime pay, and working hour limits. Any form of wage withholding, circumvention of statutory wage requirements, or forced overtime is strictly prohibited.

As part of the supplier human rights due diligence process, wage payment and working hours management are identified as one of the Company's salient human rights issues. Through supplier self-assessment questionnaires and document reviews, GlobalWafers evaluates suppliers' implementation of wage calculation practices, working hours and overtime management, attendance record retention, and related internal management mechanisms. For high-risk or key material suppliers, on-site audits may be conducted to further verify implementation by reviewing samples of payroll records, attendance records, and employment contracts, ensuring consistency between actual practices and documented policies.

The results of the 2025 supplier human rights due diligence assessment indicated that all assessed suppliers complied with the requirements of the RBA Code of Conduct and applicable local regulations with respect to wage payment and working hours management. No significant non-conformities were identified involving wages below statutory minimum requirements, failure to provide overtime compensation in accordance with applicable laws, or systemic excessive overtime. Should any improvement needs be identified through future audits or assessments, GlobalWafers will require suppliers to develop and implement corrective action plans. Through ongoing monitoring and guidance, the Company seeks to ensure that corrective measures are effectively implemented and sustained.

Supplier Human Rights Due Diligence

In alignment with the Responsible Business Alliance (RBA) Code of Conduct, GlobalWafers incorporates the identification, assessment, prevention, and remediation of human rights risks into its sustainable supply chain management framework and has established a systematic human rights due diligence process. This process covers the identification of potential human rights risks, risk assessment, corrective actions, and ongoing monitoring. Assessments are primarily conducted through supplier self-assessment questionnaires and document reviews. In addition, human rights risk assessments are performed for key material suppliers, and on-site audits are conducted on a sampling basis according to risk levels to ensure that supply chain partners comply with international standards and applicable local regulations regarding labor conditions and human rights.

The scope of the 2025 human rights due diligence assessment focused primarily on the Company's key material suppliers and targeted areas within the supply chain that may have a material impact on human rights. The salient human rights issues identified and assessed in 2025 included wage payment and working hours management, occupational health and safety, freedom of association, non-discrimination and equal treatment, grievance mechanisms, and protection against retaliation. These issues were assessed in accordance with the requirements of the RBA Code of Conduct and evaluated against applicable local laws and regulations in the regions where suppliers operate, ensuring that supplier practices align with fundamental human rights principles.

Where deficiencies or opportunities for improvement are identified through the human rights due diligence process, GlobalWafers provides appropriate training, communication, guidance, and support as needed. Suppliers are required to develop and implement corrective action plans, and their progress is subject to ongoing monitoring and follow-up. The implementation results and improvement outcomes of human rights due diligence are incorporated into the Company's annual sustainable supply chain management program and are regularly reviewed to ensure that supply chain human rights management continues to align with international standards and the Company's sustainability objectives.

The implementation status of supplier human rights due diligence in 2025 is summarized as follows:

- Assessment methods: Document review and on-site audits
- Number of suppliers subject to document review: 108/121 suppliers
- Number of suppliers subject to on-site audits: 2/2 suppliers
- Members of the on-site audit team: Cross-functional personnel from Procurement, Human Resources, Environment, Health and Safety (EHS), and other relevant departments
- Primary objective: To verify suppliers' compliance with labor rights, working conditions, occupational health and safety requirements, and humane treatment standards
- Salient human rights issues assessed: Wage payment and working hours management, occupational health and safety, freedom of association, non-discrimination and equal treatment, grievance mechanisms, and protection against retaliation
- Implementation status: 100% audit completion rate
- Mitigation and remediation measures: No significant non-conformities were identified. Supplier self-assessments and sustainability audits are conducted on a regular basis, and follow-up monitoring is carried out continuously to support ongoing evaluation and the optimization of supplier management practices.

Sustainable Supplier Management – Country-Specific Compliance

Compliance with Applicable Laws and Regulations

GlobalWafers regularly collects and reviews applicable legal and regulatory requirements in the countries where goods are received, where shipments originate, and where products are delivered as specified by customers. This process helps ensure that the products, processes, and services we procure comply with all applicable laws and regulations in the relevant jurisdictions. In addition, where customers impose specific regulatory requirements on certain products, GlobalWafers ensures that such requirements are effectively implemented and maintained, including monitoring suppliers' compliance with these requirements.

For certain countries and regions that impose regulations governing the sourcing or production of raw materials, GlobalWafers complies with all applicable local laws and regulations. Examples include the European Union's Restriction of Hazardous Substances (RoHS) Directive, the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) Regulation, and the United States Toxic Substances Control Act (TSCA).

In light of the United Kingdom's Modern Slavery Act 2015, which came into effect in October 2015 and applies to organizations with annual revenues of GBP 36 million or more that conduct business in the United Kingdom, GlobalWafers remains committed to complying with all applicable local laws and regulations in every country where it operates, including legislation related to anti-human trafficking and anti-slavery practices.

GlobalWafers maintains a zero-tolerance approach toward all forms of modern slavery and is committed to conducting its business activities, business relationships, and supply chain operations in an ethical manner and with the highest standards of integrity.

Sustainable Supplier Management – Business Relevance

Suppliers are important partners in GlobalWafers' operations and product delivery. The diversity of the products and services they provide, the availability of alternative sources, and their capabilities in product design and development are all key factors in our supplier evaluation process. In addition, suppliers' management capabilities in sustainability-related areas, including environmental protection, labor and human rights, and corporate governance, may directly affect supply stability, product quality, operating costs, and regulatory compliance risks.

Failure to appropriately manage sustainability-related risks may result in production disruptions, regulatory penalties, supply interruptions, or reputational damage, which could in turn affect the Company's production schedules and its ability to fulfill customer commitments. Therefore, as part of its business risk management and long-term operational resilience strategy, GlobalWafers incorporates suppliers' sustainability performance into its supplier evaluation and management framework. The Company conducts annual business continuity plan (BCP) assessments of key material suppliers and requires suppliers to commit to and comply with the Supplier Code of Conduct.





4 Sustainable Environment

- 4.1 Climate Strategy and Actions
- 4.2 Energy Management
- 4.3 Water Resource Management
- 4.4 Waste Management
- 4.5 Air Pollutant Emissions
- 4.6 Supporting Biodiversity
- 4.7 Environmental Protection Expenditure



Sustainability Goals

Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Climate Strategy and Actions						
GHG unit emission reduction (Scope 2) (compared to the base year of 2019)		≥ 5%	Achieved (11.42%)	Target Adjustment ^(Note 1)		
Absolute GHG (Scope 1 and 2) Emissions Reduction (vs. 2022 Base Year)		≥ 3%	Achieved (5.28%)	≥ 4%	≥ 8% (by 2030)	Achieve a 63% reduction in absolute Scope 1 and 2 GHG emissions by 2035, compared with the 2022 base year, in line with the SBTi near-term target.
Energy Management						
Reduction in Unit Electricity Consumption (compared to the base year of 2019)	   	≥ 5%	Not Achieved ^{Note2} (+2.17%)	≥ 6%	≥ 10% (by 2030)	Continue to introduce energy-saving measures and increase the utilization rate of renewable energy to reduce unit electricity consumption, aligned with the Group's RE100 commitment
Waste Management						
Waste recycling rate (recycling and reuse treatment ratio for the total waste volume)	 	≥ 85%	Achieved (91.53%)	≥ 86%	≥ 90% (by 2030)	Continue to increase the recycling rate of waste generated by operational sites
0 abnormal incident was reported to the competent authority		0 case	Achieved (0 case)	0 case	0 case	0 case
Water resource management						
Reduction in Water Withdrawal Intensity (Compared with the 2019 base Year)	 	≥ 6%	Achieved (23.32%)	Target Adjustment ^(Note 3)		
Reduction in Unit Water Withdrawal (compared to the base year of 2019)		≥ 5%	Achieved (18.61%)	≥ 6%	≥ 10% (by 2030)	Continue to implement water-saving and water recycling and reuse related measures to reduce the unit water withdrawal.
0 abnormal incident was reported to the competent authority		0 case	Achieved (0 case)	0 case	0 case	0 case

Note:

1. In August 2025, GlobalWafers submitted its commitment to the Science Based Targets initiative (SBTi) and, in alignment with the same framework, adjusted the target base year and adopted an absolute reduction approach for tracking progress.

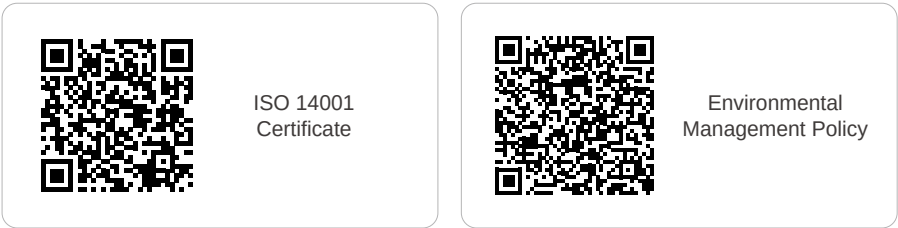
2. The target for reducing electricity consumption intensity was Not Achieved, as electricity consumption increased following the expansion and commencement of operations at most newly established plants beginning in 2024.

3. Considering that actual water withdrawal intensity in recent years has exceeded the original target, and in order to respond to stakeholder concerns and enhance the manageability of the indicator, the Company has adjusted its tracking approach from "reducing water withdrawal intensity" to "reducing absolute water withdrawal," thereby more appropriately reflecting the effectiveness of actual water management performance.

Amid accelerating global climate change that has resulted in abnormal weather patterns, the depletion of the Earth's limited resources, impacts on corporate operations, and evolving value chain priorities, GlobalWafers recognizes that to achieve environmental sustainability, it must strengthen internal climate resilience and adaptation capabilities while externally reducing its dependence on environmental resources, continuously mitigating or controlling the potential operational impacts of climate-related disasters to within an acceptable level for the Company.

GlobalWafers is committed to practicing green manufacturing by enhancing product efficiency and added value through R&D and design, and by seeking innovative opportunities at every stage of the product lifecycle. Through the adoption of green technologies, the Company continuously promotes and implements environmental management programs covering greenhouse gas emissions management, energy and resource management, water resource management, waste management (including the circular economy), and air pollution prevention. In accordance with international guidelines, ISO standards, and environmental laws and regulations issued by competent authorities, GlobalWafers has established environmental management policies, greenhouse gas management policies, energy policies, and water resource management policies. Currently, all operating plants within the Group have implemented the ISO 14001 Environmental Management System and have obtained third-party ISO 14001 certification (coverage rate: 100%), with certifications maintained annually. In addition, the Company has implemented the ISO 50001 Energy Management System across its operating plants as the core management framework supporting its transition toward green manufacturing. Through the cyclical operation of these management systems, combined with the Company's sustainability strategies and actions, GlobalWafers identifies, analyzes, and manages environmental and value chain impacts—both positive and negative—within its operational boundary, thereby identifying potential or significant risks and formulating corresponding measures while capturing opportunities to transform risks into value.

In 2025, GlobalWafers continued to implement various environmental management measures. In terms of pollution control, wastewater management focused on reducing pollutant usage, improving water recycling efficiency, continuously monitoring discharge water quality, and regularly testing hazardous substance concentrations in wastewater to ensure that discharge meets local regulatory standards. For air pollution management, the Company continued to enhance treatment efficiency by installing appropriate air pollution control equipment according to the characteristics of each operating plant, while conducting routine inspections and periodic stack emission testing to monitor and reduce pollution risks. In waste management, GlobalWafers adopted the "4R strategy" as its circular economy approach, focusing on reducing waste at the source. By optimizing manufacturing processes, waste is recycled and reused, reducing the consumption of virgin raw materials and actively increasing the rate of comprehensive reuse (recycling, reuse, and resource recovery) at its operating plants. In terms of energy consumption management, measures such as air conditioning energy-saving, equipment efficiency improvement, machinery upgrades, and energy-efficient lighting were implemented to reduce energy consumption. Regarding renewable energy usage, GlobalWafers enhanced renewable energy consumption through energy management systems, installation of solar power generation facilities, collaboration across the value chain, and other initiatives. Notably, the Company's Denmark plant officially commenced operation of a ground-mounted solar power project in January 2025, with its total power generation in the first year exceeding the plant's electricity demand, making it the first semiconductor crystal growth plant to achieve RE100. Through long-term, multi-faceted resource investments, GlobalWafers continues to reduce greenhouse gas emissions within its operational boundary, progressing toward achieving the Group's Science Based Targets initiative (SBTi) goals. Details on environmental management performance in 2025 can be found in Chapter 4 "Sustainable Environment" of this report.



4.1 Climate Strategy and Actions

Climate change is currently one of the most critical environmental issues of concern to the United Nations, governments, society, and businesses worldwide. The Financial Stability Board (FSB) established the Task Force on Climate-related Financial Disclosures (TCFD) to assist public and private sectors in disclosing relevant information, and in June 2017 issued clear, comparable, and consistent disclosure recommendations. In alignment with the Financial Supervisory Commission's "Sustainability Development Roadmap for Listed Companies" and "Sustainability Development Action Plan," and with reference to the TCFD framework and IFRS S2 Climate-related Disclosures, GlobalWafers discloses governance, strategy, risk management, metrics, and targets related to climate risks and opportunities. This enables the Company to identify and assess the risks and opportunities arising from climate change, enhance the quality of sustainability disclosures, and conduct annual reviews and updates.

Based on the IFRS S2 climate-related disclosure framework, key information under governance, strategy, risk management, and metrics and targets is summarized in the table below.

Reporting scope: Consistent with the scope of the consolidated financial statements of GlobalWafers

Governance	Strategy	Risk Management	Indicators and Targets
- The Board of Directors supervises the overall management of climate-related risks and opportunities and quarterly reviews strategies addressing climate change, key environmental performance indicators, and target achievement. - The Sustainable Operations Subcommittee under the Sustainability Development Committee regularly reviews climate management implementation and environmental performance across operating sites and reports quarterly to the Board as a key reference for sustainability policy development.	- The time horizon for the impact of climate risks and opportunities is defined as short term (1–3 years), medium term (3–10 years), and long term (over 10 years), and subsequent analysis of climate risks and opportunities is conducted based on this definition, identifying the impacts of various physical and transition risks and opportunities, and formulating response measures. - Based on items with relatively higher risk/opportunity values, the following major risks and opportunities are identified: [Climate Risks] - Renewable energy regulations - Demand for low-carbon products/services - Drought [Climate Opportunities] - Adoption of more efficient production and distribution processes - Reduction of water consumption - Use of low-carbon energy GlobalWafers focuses on items with relatively higher risk/opportunity values, evaluates the potential financial impacts of each risk and opportunity on the Company, and formulates corresponding response strategies and measures. - In evaluating various climate risk scenarios, the Company adopts the SSP5-8.5 (very high emissions scenario) from IPCC AR6 to estimate the probability and potential scale of physical climate risk disasters, and adopts the IEA Net Zero Emissions by 2050 scenario (NZE, Net Zero Emission) for transition risks.	- Based on the items recommended by TCFD, various climate risks and opportunities are collected and identified, including 10 physical risk items, 16 transition risk items, and 10 opportunity items, and risk values are calculated based on the likelihood of occurrence and degree of impact, and considering industry characteristics and referencing peer identification results, GlobalWafers screens out three major climate risks and three major opportunities, and quantifies the financial impacts of climate-related risks and opportunities. - For physical risks, GlobalWafers has assessed relevant mitigation measures; for transition risks and opportunities, five major greenhouse gas reduction strategies have been formulated, and through internal carbon pricing and renewable energy investment, climate risk impacts are mitigated and climate opportunity initiatives are promoted; the Sustainability Development Committee convenes relevant departments to establish a TCFD project task force to identify and assess the impacts of climate-related risks and opportunities, formulate response strategies and indicator targets, and the Sustainability Development Committee reports annually to the Board of Directors. - Climate risks are integrated into the Company's risk management mechanism, with corresponding management plans established, targets and indicators set, and the implementation status of climate management reported to the Board of Directors on a quarterly basis.	- GlobalWafers has established climate-related risk and opportunity assessment and management indicators, including electricity consumption intensity, greenhouse gas emissions intensity (Scope 2), and water withdrawal intensity. - All GlobalWafers sites have conducted ISO 14064 greenhouse gas inventories and third-party verification; Scope 1 to Scope 3 greenhouse gas emissions are described in this chapter. - GlobalWafers has formulated greenhouse gas reduction strategies and has identified and planned mitigation measures for physical risks in order to reduce the uncertainty and potential impacts of disasters. - For "electricity consumption intensity," using 2019 as the base year, short-, medium-, and long-term reduction targets have been established, with a reduction of 10% by 2030 compared to the base year; for "absolute greenhouse gas emissions (Scope 1 and 2)," using 2022 as the base year, short-, medium-, and long-term reduction targets have been established, with a reduction of 8% by 2030 compared to the base year. - In terms of renewable energy commitment, GlobalWafers supports the net-zero transition through concrete actions by joining the RE100 initiative and progressively achieving the long-term target of 100% renewable energy use by 2040. - Regarding greenhouse gas emission reduction, the Company continues to follow science-based approaches to set decarbonization pathways and remains aligned with the Group's overall climate strategy; the Company formally submitted its commitment to the Science Based Targets initiative (SBTi) in 2025 and passed target validation in 2026; at the time of this report preparation, GlobalWafers' decarbonization targets are science-based and aligned with the target framework approved by SBTi for its parent company, Sino-American Silicon Products Inc.; details of greenhouse gas reduction targets and management approaches are provided in the "Metrics and Targets" section of this chapter. - The implementation status of climate management targets and indicators is described in this chapter.

Governance Framework and Roles & Responsibilities

The role of the Board of Directors (governing body) in the governance of climate-related risks and opportunities

The Company has established a "Risk Management Policy and Procedures," with the Board of Directors serving as the highest governing body for risk management. The Audit Committee assists in overseeing matters related to risk management. Regarding climate change issues, the Board of Directors is responsible for supervising the development strategies, short-, medium-, and long-term targets, and overall management of climate-related risks and opportunities. The Board also provides guidance and feedback on these matters. Given the significance and unique nature of climate change, the Board additionally conducts quarterly oversight of the Company's response strategies, the performance of key environmental indicators, and progress toward related targets. The Board of Directors has not only incorporated climate issues into considerations of the Company's corporate governance and business strategies, but has also integrated the management of climate-related risks and opportunities into overall policies, and through continuous oversight of the implementation of various risk management mechanisms, aims to ensure that while the business continues to grow, climate change-related management actions are effectively implemented, demonstrating the Company's commitment to climate governance.

The role of management in the governance of climate-related risks and opportunities

The "Sustainability Development Committee," supervised by the Board of Directors, serves as the highest-level organization responsible for managing climate-related risks and opportunities at GlobalWafers. The committee is composed of department heads and chaired by the Chairperson, with the Chief Financial Officer acting as the Secretary-General, overseeing committee affairs. In addition, the Chief Sustainability Officer, appointed by the Board of Directors, leads the implementation and operation of sustainability initiatives across the Company. Under the Sustainability Development Committee, the "Sustainable Operations Subcommittee" is led by the Chief Sustainability Officer and is responsible for managing and executing climate- and environment-related sustainability matters. This includes formulating the Company's climate change goals, strategies, and concrete action plans, as well as managing climate-related risks and opportunities. The Subcommittee reviews the climate management performance and environmental indicator results of each operating site on a quarterly basis and reports to the Board of Directors, serving as an important reference for the formulation of the Company's overall sustainability policies. GlobalWafers has also initiated a cross-departmental TCFD project, where representatives from various departments form a TCFD Task Force to identify climate risks and opportunities, analyze potential financial impacts and formulating corresponding response strategies. The monitoring and management mechanisms of climate-related risks and opportunities are reported to the Board of Directors.

GlobalWafers Climate Risk Governance Roles and Responsibilities

Board of Directors	- Makes decisions on climate change management strategies and targets - Oversees the overall climate change management initiatives of GlobalWafers
Sustainability Development Committee	- Reviews and revises the Company's Sustainable Development Best-Practice Principles; continuously improves sustainability policies - Reviews the Company's Sustainability Report and submits it to the Board of Directors - Guides and approves climate risk control measures and supervises ongoing improvement efforts - Coordinates cross-departmental communication and climate risk and opportunity strategy planning - Manages climate risk and opportunity strategies / action plans - Assesses identified climate-related risks and opportunities - Supervises the implementation of energy-saving, carbon reduction, and water-saving initiatives, as well as GHG inventory status - Communicates climate-related issues both internally and externally
Relevant Working Groups or Departments	- Collects, analyzes, and compiles information on climate and energy-related risks and opportunities - Identifies and assesses climate-related risks and opportunities - Develops climate risk and opportunity strategies and action plans

GlobalWafers Climate Governance Organizational Structure



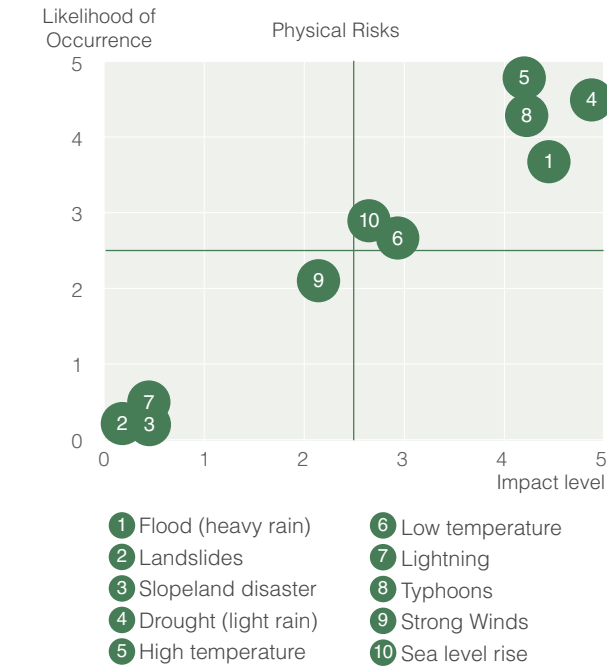
Identification of Climate Risks and Opportunities and Response Strategies

- Climate-related risks and opportunities that GlobalWafers can reasonably expect to affect its entity outlook

GlobalWafers defines the timeframes for climate-related risks and opportunities as follows: short-term (1–3 years), medium-term (3–10 years), and long-term (over 10 years). The Company collects and identifies climate-related risks and opportunities relevant to its operations, and focuses on the 3 most significant risks and the 3 most significant opportunities based on their assessed impact. Each identified item is evaluated for its potential financial impact on the Company, and corresponding response strategies and mitigation measures are formulated accordingly.

Climate risks and opportunities related to GlobalWafers:

Risk Matrix



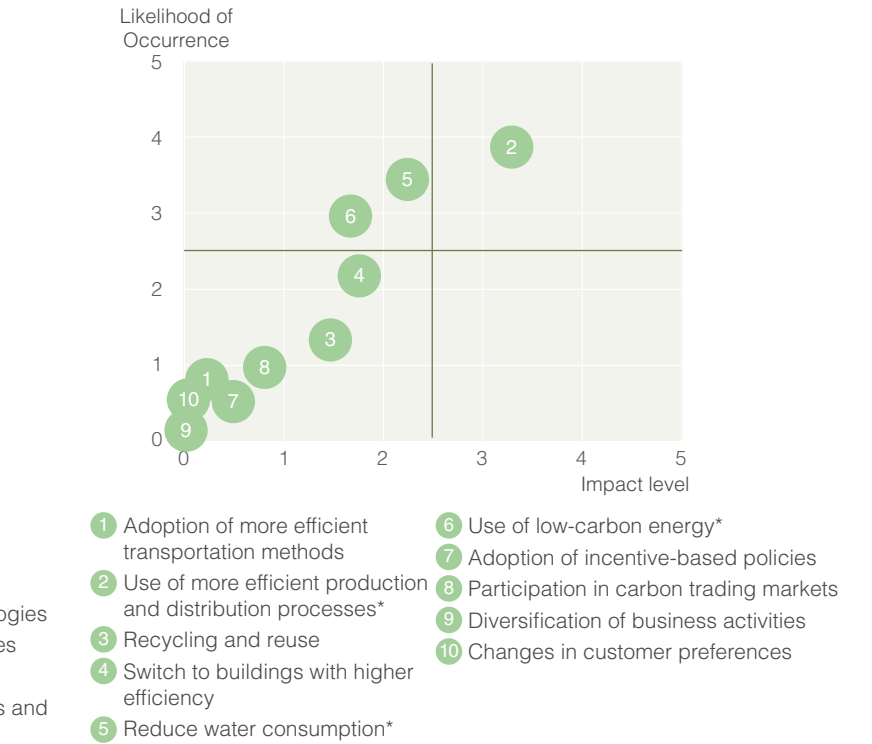
- 1 Flood (heavy rain)
2 Landslides
3 Slopeland disaster
4 Drought (light rain)
5 High temperature
- 6 Low temperature
7 Lightning
8 Typhoons
9 Strong Winds
10 Sea level rise

Note 1: * indicates material climate-related risks and opportunities identified by GlobalWafers.

Note 2: Among transition risks, "market uncertainty" refers to the impact of changing product demand from the market or customers. Therefore, this risk is included in the analysis under "demand for low-carbon products/services."

Type	Short-term (1-3 years)	Mid-term (3-10 years)	Long-term (over 10 years)
Physical risks	Flood (heavy rain), soil and gravel flow, slope disasters, low temperature, flashlights, typhoons, strong wind, drought (light rain)*	-	High temperature, sea surface elevation
Transformation risks	Carbon tax/carbon fee, fuel tax/energy tax, cap-and-trade systems and emission trading, mandatory disclosure, product labeling regulations and standards, renewable energy regulations*, general environmental regulations, international conventions/agreements, voluntary initiatives, increasing demand for low-carbon products/services*, and growing stakeholder attention and negative feedback	New technology investment, low-carbon technology transformation, market information uncertainty	Legal proceedings, changes in customer preferences
Opportunity	Use more efficient transportation methods, more efficient production and distribution processes*, recycling and reuse, reduce water consumption*, low-carbon energy consumption, incentive policies, participation in carbon trading markets*, and shifts in customer preferences.	Diversification of business activities	Switch to buildings with higher efficiency

Opportunity Matrix



- 1 Adoption of more efficient transportation methods
2 Use of more efficient production and distribution processes*
3 Recycling and reuse
4 Switch to buildings with higher efficiency
5 Reduce water consumption*
- 6 Use of low-carbon energy*
7 Adoption of incentive-based policies
8 Participation in carbon trading markets
9 Diversification of business activities
10 Changes in customer preferences

• Impacts of GlobalWafers' material climate-related risks and opportunities on its business model and value chain

GlobalWafers' principal business operations are semiconductor wafer manufacturing, with products covering polished wafers, epitaxial wafers, SOI wafers, compound semiconductor wafers, among others, which are widely applied in fields such as power management, automotive power, communications, and sensing components. At the upstream of the value chain, the Group depends on silicon material suppliers and equipment suppliers; downstream, the Group's customers include chip manufacturers (foundries), IC design companies, and packaging and testing service providers. The Group's major operating locations include Taiwan (headquarters, including the Hsinchu plant), China, the United States, and Japan; due to differences in geographical locations, process characteristics, and energy structures, each site faces different climate-related risks and opportunities. Based on the material climate-related risks and opportunities identified by the Group, the areas with concentrated impacts are as follows:

Risk/Opportunity Category		Risk/Opportunity Description	Where the Risk/Opportunity Is Concentrated in the Business Model / Value Chain		
			Upstream	Group	Downstream
Physical Risks	Immediate Physical Risks	Drought (low rainfall)	◎	◎	◎
Transition Risks	Policies and Regulations	Renewable energy regulations	◎	◎	◎
	Technology	Demand for low-carbon products/services	◎	◎	◎
Opportunities	Resource Efficiency	Use of more efficient production and distribution processes	◎	◎	◎
	Resource Efficiency	Reduction of water consumption		◎	◎
	Energy Sources	Use of low-carbon energy	◎	◎	◎

GlobalWafers distinguishes the level of impact and the timing of occurrence of climate-related risks and opportunities, evaluates the potential impacts on its business model and value chain, and explains as follows:

Risk/ Opportunity Category	Risk/ Opportunity Description	Impacts on Business Model	Impacts on Value Chain
Physical Risks Immediate	Drought (low rainfall)	- Current impact: Some sites are required to optimize water resource use, such as by adopting recycling and reuse technologies or investing in water-saving facilities, in order to reduce dependence on process water under drought conditions. - Expected impact: If water shortage scenarios expand in the future, the business model will face challenges of constrained capacity or disruptions, and comprehensive drought response mechanisms will need to be established to ensure a stable water supply and avoid production interruptions or significant cost increases.	- Current impact: The current impact of drought on the upstream supply chain is limited, and there have been no delivery schedule changes or supply interruptions affecting customer deliveries and product supply due to drought; however, both the Company and downstream customers rely on a stable water supply for their manufacturing processes, and cooperation with the upstream and downstream value chain will be strengthened to ensure that water resource management complies with sustainability standards. - Expected impact: If water shortages continue to expand, upstream and downstream capacity may be constrained, thereby affecting the value chain's ability to maintain a stable supply.
Transition Risks	Renewable energy regulations	- Current impact: In order to comply with Taiwan's renewable energy regulations and meet customer requirements, some sites have already installed solar photovoltaic facilities and procured renewable energy from external sources. - Expected impact: In the future, global sites will respond to the relevant regulations of Taiwan and other countries and meet customer requirements by continuing, according to plan, to invest in the installation of renewable energy generation facilities, enter into power purchase agreements (PPAs), or purchase Renewable Energy Certificates (RECs), thereby gradually increasing the proportion of green electricity used.	- Current impact: 1. Parts of the upstream and downstream value chain may face increased compliance costs and need to invest in green electricity procurement, carbon management expenses, and adjustments to energy strategies. 2. Some downstream customers, in response to net-zero commitments, have invited their suppliers to join green electricity group purchasing programs and require suppliers to increase the proportion of renewable energy used in product manufacturing. - Expected impact: Cost pass-through from upstream suppliers may increase product selling prices, and downstream customers may impose stricter requirements on renewable energy use for compliance purposes, thereby affecting suppliers by accelerating their procurement of renewable energy and installation of renewable energy equipment.



Risk/ Opportunity Category	Risk/ Opportunity Description	Impacts on Business Model	Impacts on Value Chain
Transition Risks	Demand for low-carbon products/services	- Current impact: - The Company needs to continue investing in the research, development, and production of low-carbon products that meet market demand. - In response to low-carbon product requirements proposed by some customers, product carbon footprint inventory planning is required, and low-carbon processes need to be gradually introduced. - Expected impact: If market demand for low-carbon products continues to increase, the Company will need to invest in low-carbon processes, equipment upgrades, and related research and development to respond to market transition and maintain customer orders.	- Current impact: - This affects the energy procurement and transition costs of both suppliers and the Company itself. - The Company strengthens management of the upstream supply chain by requiring suppliers to understand product carbon footprints and align with the Company's decarbonization targets. - Expected impact: Upstream suppliers may need to align with decarbonization strategies and pass through costs; downstream customers, in response to net-zero commitments, may impose stricter requirements on greenhouse gas emissions and may adopt strategies such as shifting orders away from suppliers that have not transitioned or reducing procurement proportions.
Opportunities	Use of more efficient production and distribution processes	- Current impact: - The ISO 50001 energy management system has been introduced at the Group's global production sites to institutionalize energy management and continuously improve production efficiency mechanisms. - Through the development of new processes and process improvements, the Group continues to promote multiple energy-saving and water-saving projects, which help improve energy-use efficiency in production processes. - By strengthening material planning, deeply reviewing and optimizing procurement and allocation strategies, including reasonably adjusting source allocation, inventory levels, and transportation frequency, the Group improves the overall operational efficiency of the supply chain. At the same time, each site can supply customers nearby, reducing dependence on long-distance cross-regional transportation, decreasing the transportation carbon footprint, and strengthening the stability and flexibility of production and distribution processes. - Expected impact: The continuous introduction of automation, smart manufacturing, AI support, and energy management systems will improve equipment utilization rates and energy-use efficiency, reduce production waste, and strengthen competitiveness.	- Current impact: At present, through strengthened material planning and supply allocation management, and by guiding suppliers to comply with relevant codes of conduct and efficiency improvement requirements, supply stability and operational efficiency are improved; however, the impact on upstream costs and delivery models remains limited. - Expected impact: - As low-carbon and high-efficiency requirements become supply chain trends, the continued promotion of high-efficiency production and distribution models will help drive upstream suppliers to simultaneously improve resource-use efficiency and strengthen the overall value chain's collaborative operations and resilience. - As customer requirements for supply stability, delivery flexibility, and low-carbon performance increase, efficient production and distribution capabilities will help strengthen the Group's attractiveness in high-standard, long-term supply relationships and support long-term cooperation with customers.
	Reduction of water consumption	- Current impact: Some sites within the Group have already introduced water recycling mechanisms and installed water-saving equipment to actively reduce water withdrawal. - Expected impact: The Group will continue to increase the proportion of reclaimed water used, improve water resource-use efficiency, and reduce operational risks arising from water scarcity.	- Current impact: No impact at present. - Expected impact: This will drive the supply chain to jointly optimize water resource-use efficiency.
	Use of low-carbon energy	- Current impact: Some sites within the Group have already begun purchasing green electricity, participating in renewable energy procurement projects, or installing renewable energy equipment in order to reduce purchased electricity, decrease the purchase of non-renewable electricity (gray electricity), and respond to customer requirements. - Expected impact: The Group continues to increase the proportion of low-carbon energy, reduce the carbon emissions per unit of product, enhance its competitive advantage in international markets, and continue to gain customer recognition.	- Current impact: - Due to the Group's RE100 commitment and SBTi target planning, it has already begun engaging with key raw material suppliers regarding decarbonization planning in order to align with the Company's decarbonization planning blueprint and encourage suppliers to use low-carbon energy. - The use of low-carbon energy helps meet some customers' requirements for low-carbon or renewable energy use and strengthens supplier selection and cooperative relationships. - Expected impact: As downstream customers accelerate the promotion of net-zero and low-carbon commitments, suppliers with the capability to use low-carbon energy will be better positioned to maintain long-term cooperative relationships and enhance their competitive position in high-standard and international supply chains.

Information on the impacts of material climate-related risks and opportunities on GlobalWafers' strategy and decision-making

In response to material climate-related risks and opportunities, the current and expected changes in the Group's business model and resource allocation are described in the table below:

Risk/Opportunity	Changes in Business Model and Resource Allocation	
	Current	Expected
Drought (low rainfall)	Facilities are equipped with recycling and reuse systems to improve the recycling rate of process water.	Plans to increase the proportion of recycled water and expand water resource reuse facilities.
Renewable energy regulations	One plant in Taiwan, in response to the "Regulations Governing the Management of Setting up Renewable Energy Power Generation Equipment of Electricity Users above a Certain Contract Capacity," is required to install renewable energy equipment of at least 10% of contract capacity; in 2025, this requirement was met through the adoption of externally procured renewable energy and self-generated electricity from self-built rooftop installations for self-consumption. Other plants have also gradually installed renewable energy generation equipment, and, in accordance with renewable energy installation planning, have entered into power purchase agreements or purchased Renewable Energy Certificates to increase the proportion of renewable energy used in plants.	It is necessary to gradually increase the proportion of renewable energy used and promote carbon inventory and emission reduction actions in compliance with regulatory requirements.
Demand for low-carbon products/services	1. Continue to invest in research and development resources to develop products required for end-use applications such as electric vehicles (EVs), electricity, wind power generation, solar power generation, and improving grid efficiency, as well as wafers with favorable energy consumption performance required for end-use applications, in order to respond to demand for low-carbon products. 2. Renewable energy targets and carbon reduction targets have been established and are regularly tracked, and product carbon footprint inventory and verification have been introduced to comprehensively reduce product carbon emissions.	1. It is necessary to gradually conduct product carbon footprint inventory and improve low-carbon processes in accordance with the requirements of international customers. 2. In response to market demand, continue to invest in the research and development of low-carbon, low-energy-consumption sustainable products or services.
Use of more efficient production and distribution processes	Major global production sites have obtained ISO 50001 energy management system certification and continue to improve energy use efficiency through ongoing improvements. By introducing automation and smart manufacturing systems, production efficiency is enhanced, energy consumption is reduced, and raw material waste is minimized simultaneously.	1. Continue to introduce smart manufacturing and improve energy efficiency to reduce carbon emissions per unit of product. 2. Plan to utilize artificial intelligence (AI) for equipment monitoring and optimization of production processes, thereby reducing energy consumption.
Reduction of water consumption	Water recycling systems have been installed in plants, and the water resource recycling rate in Taiwan plants has reached 60.15%.	Continue to increase the proportion of reclaimed water and enhance water resource use efficiency.
Use of low-carbon energy	1. In June 2025, GlobalWafers officially announced the full acceleration of renewable energy use, bringing forward the timeline to achieve 100% renewable energy use (RE100) for all subsidiaries from the original 2050 to 2040, and achieving net-zero emissions by 2050. 2. Based on the Group's renewable energy roadmap, global plants have planned and gradually installed renewable energy generation equipment or procured green electricity; for example, the Denmark subsidiary Topsil commenced operation of solar power generation facilities in 2025, becoming the world's first semiconductor crystal growth plant powered 100% by self-generated and self-consumed green electricity; meanwhile, new fabs and expansion lines in Texas and Missouri in the United States and in Italy will use 100% renewable energy in mass production.	It is necessary to gradually expand the use of low-carbon energy in order to reduce carbon emissions and comply with regulatory and customer requirements.

• Impacts of Climate Risks and Opportunities and Response Strategies

The impacts of climate-related risks and opportunities on GlobalWafers' current and expected financial position, financial performance, and cash flows

Risk Item	Current/Expected Potential Financial Impacts	Opportunity Item	Current/Expected Potential Financial Impacts	Response Strategies and Measures
Drought	- During 2025, none of GlobalWafers' sites worldwide experienced losses due to production shutdowns caused by drought-induced water shortages; therefore, there was no direct financial impact. - If abnormal climate conditions cause drought, production may be affected, resulting in financial losses, lower revenue, and higher water costs. - The installation of various process water optimization and wastewater recycling technologies, including slurry wastewater recycling, reclaimed water reuse, and other water-saving and water-recycling facilities, gives rise to capital expenditures and therefore cash outflows.	Reduction of water consumption	By installing water-saving equipment to reduce external water withdrawal and water consumption, long-term operating costs can be reduced, water self-sufficiency can be enhanced, and expenses for purchasing water resources can be lowered.	- By appropriately adjusting water use systems, promoting water-saving measures at each site, and increasing cooling water recovery and rainwater harvesting facilities, the recycling rate of in-plant process wastewater can be improved, thereby reducing water-related expenditures. - Assess drought risks at manufacturing sites and formulate and implement risk mitigation measures (such as renting water trucks to transport water).
Renewable energy regulations	- In 2025, one GlobalWafers site in Taiwan, in response to the Renewable Energy Development Act, was required to install renewable energy equipment amounting to at least 10% of its contract capacity by the end of 2025. In 2025, that site invested NT\$23.166 million in the installation of solar photovoltaic panels and related facilities, resulting in capital expenditures. In addition, the cost of purchased renewable electricity plus transmission and distribution charges in 2025 amounted to NT\$15.383 million. - The implementation of multiple measures in response to renewable energy regulations, including the installation of solar power systems on the rooftops of multiple plant buildings and sites, the expansion of installed capacity, and the signing of power purchase agreements to procure renewable energy, gives rise to capital expenditures and therefore cash outflows.	Use of low-carbon energy	- By installing renewable energy generation equipment and reducing purchased electricity from external sources, expenditures on non-renewable electricity (gray electricity) can be reduced, thereby decreasing cash outflows. - Increasing the proportion of low-carbon energy use can reduce carbon emissions per unit of product and create opportunities to gain priority qualification in the supply chains of major international manufacturers, thereby expanding revenue; however, the calculation of the related estimates involves multiple variables that vary depending on the circumstances at the time, and therefore only qualitative descriptions are provided.	- Through self-built solar power plants, the signing of green electricity power purchase agreements (PPAs), and the purchase of Renewable Energy Certificates (RECs), supplemented by renewable energy roadmap planning, renewable energy use targets are achieved in phases. - In conjunction with greenhouse gas reduction strategies, reduce carbon emissions during the production process and emissions per unit of product, reduce expenditures on carbon fees and traditional energy-related costs, lower energy intensity and regulatory compliance risks, and at the same time increase customers' willingness to procure.
Demand for low-carbon products/ services	- In 2025, GlobalWafers did not experience any financial impact from a decline in production orders caused by market demand for low-carbon products. - In response to market and customer demand, investments in research and development costs, consulting and system implementation expenses, as well as product carbon footprint inventory planning, increase operating costs and related expenses; however, the calculation of the related estimates involves commercially sensitive information, and therefore quantitative information cannot be provided. - Because the low-carbon products developed meet customer demand, they are expected to lead to increased operating revenue and thereby affect operating profit or loss and net profit. However, the calculation of the related estimates involves commercially sensitive information, and therefore quantitative information cannot be provided.	Use of more efficient production and distribution processes	- The development of new processes and process improvements, together with the promotion of multiple energy-saving and water-saving programs, may give rise to capital expenditures in the short term; however, they help improve the energy use efficiency of production processes over the medium to long term, reduce energy use costs, and decrease cash outflows. - The introduction of the ISO 50001 energy management system at the Group's production sites will, in the short term, be reflected in certification costs and related labor costs, thereby affecting the operating cost structure; however, over the medium to long term, it will help institutionalize energy management and continuously improve energy use efficiency, thereby strengthening cost control capabilities and operational resilience. - By optimizing material planning and supply allocation, and by taking a local supply model capable of supplying customers nearby as the core approach, the Company can reduce the risk of operational volatility related to logistics and inventories, reduce uncertainties arising from cross-regional transportation, and thereby strengthen the stability of its cost structure and overall operational resilience.	- Continue to invest in research and development resources to develop products required for end-use applications such as electric vehicles (EVs), power systems, wind power generation, solar power generation, and improving grid efficiency. In addition, develop advanced low-energy-consumption process wafers required for end-use applications in order to respond to demand for low-carbon products. Furthermore, formulate greenhouse gas reduction strategies and, through process improvements, reduce carbon emissions during the production process and product carbon footprints (for example, by accelerating the development of low-carbon technology for crystal growth hot zones), so as to meet market demand for low-carbon manufactured products. - Continue to promote various water-saving and electricity-saving measures, such as the development of crystal growth hot-zone design and water recycling systems, in order to improve production efficiency, reduce costs related to water and electricity use, and evaluate the adoption of high-efficiency raw materials to reduce production costs. - Strengthen material planning and supply allocation management, while continuously developing a local supply model capable of supplying customers nearby, and flexibly adjust source allocation and logistics arrangements in order to enhance delivery flexibility and reduce uncertainties related to cross-regional transportation.

Financial impact assessment of climate risks and opportunities

GlobalWafers has identified material risk and opportunity items and, taking into consideration the potential financial impacts arising from climate risks and opportunities as well as the financial impacts resulting from transformation actions under response strategies, conducts a financial impact assessment.

The following separately discloses a financial impact analysis of one climate-related transition risk, one physical risk, and one opportunity on the regions where GlobalWafers' production sites are located:

"Renewable energy regulations"

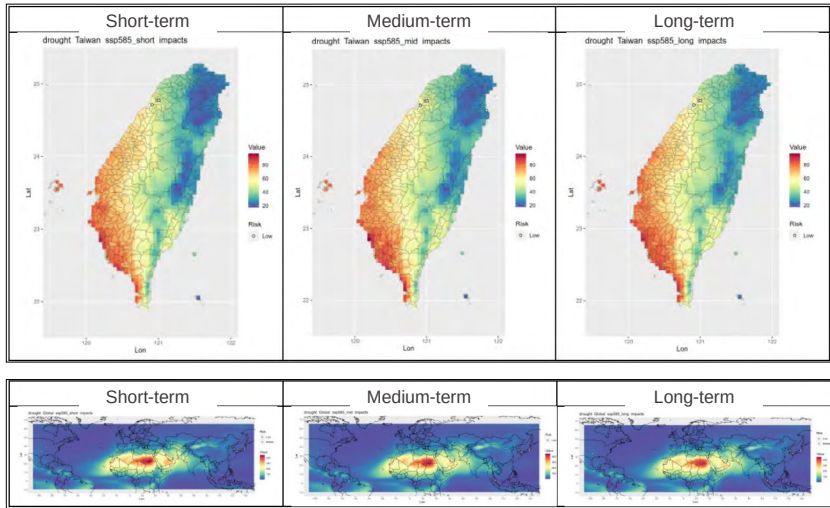
The Taiwan government has promulgated the Renewable Energy Development Act, requiring large electricity users with contract capacity exceeding 5,000 kWh to install renewable energy at a level of at least 10%, and overseas sites such as those in China, Singapore, the United States, and the European Union also have relevant local renewable energy regulations. In response to these impacts, the Company has actively invested in the installation of renewable energy equipment and has joined the RE100 initiative, committing to achieve 100% renewable energy use by 2040. The Company evaluates, under the Net Zero Emission (NZE) scenario, that if the renewable energy targets set do not reach the expected renewable energy proportion under the NZE scenario, additional renewable energy will need to be purchased to cover the gap, resulting in associated financial impacts. Among these, renewable energy prices are based on the latest annual average feed-in tariff rates publicly announced by each country. The Company also evaluates the capital expenditures, maintenance costs, and mitigation benefits arising after the implementation of transition actions, and the resulting financial impacts are shown in the table below.

Time Horizon	Financial Impacts of Risks	Financial Impact (%)	Financial Impacts of Transition Actions	Financial Impact (%)
Short term	[Increase in costs and expenses] Costs required to offset the renewable energy gap	-0.445%	[Increase in costs and expenses] Maintenance costs of renewable energy equipment	0.389%
Medium term		-0.792%	[Increase in capital expenditures] Installation of renewable energy facilities	0.800%
Long term		-0.849%	[Decrease in costs and expenses] Costs avoided from renewable energy shortages and reduction in external electricity procurement expenses	0.853%

Note: The financial impact values represent the proportion of the financial assessment results of risks/transition actions relative to annual revenue.

"Drought (low rainfall)"

Based on the analysis results of the worst-case scenario (SSP5-8.5) in the IPCC Sixth Assessment Report, as shown in the drought potential map for Taiwan below, the areas experiencing the most severe impacts in Taiwan are the headquarters, the Zhunan Plant, and the Taisil Branch. In addition, according to the global drought potential map, compared with regions such as Africa or West Asia, the locations of the Group's global sites fall within areas with relatively lower drought risk; however, when analyzed from a "time perspective," the Utsunomiya Plant in Japan and the Novara Plant in Italy are more likely to experience drought events compared to the past, and the potential financial impacts are also more severe than before. Due to the characteristics of semiconductor manufacturing processes, which require a large amount of water resources as one of the key inputs, if drought or water shortages occur and disrupt production scheduling or even cause production shutdowns, this will inevitably result in revenue losses. To respond to the impacts of drought, the Company will continue to increase the water recycling rate at each plant in order to reduce water withdrawal pressure, and will formulate and implement risk mitigation measures; in addition, if there are future plans for plant expansion, the Company will also refer to the analysis results of the potential maps and carefully evaluate plant location selection.



Summary of transformation actions and financial impacts related to drought risk is presented in the table below:

Time Horizon	Financial Impacts of Risks	Financial Impact (%) ^{note}	Financial Impacts of Transition Actions	Financial Impact (%) ^{note}
Short term	[Decrease in operating revenue] Losses caused by production shutdowns due to drought-induced water shortages	-0.001%	[Increase in costs and expenses] Capital expenditures and maintenance costs for water recycling/reclaimed water facilities [Decrease in costs and expenses] Reduction in expenses for purchasing water resources	-0.002%
Medium term		-0.033%		-0.002%
Long term		-0.004%		-0.001%

Note: The financial impact values represent the proportion of the financial assessment results of risks/transition actions relative to annual revenue.



• "Climate opportunities"

The financial impacts of "use of more efficient production and distribution processes," "use of low-carbon energy," and "reduction of water consumption" are presented in the table below. Among these, the financial impacts of "reduction of water consumption" and "use of low-carbon energy" have already been incorporated into the comprehensive assessment of climate risks.

Item	Financial Impacts of Opportunities	Financial Impact (%) ^{Note}		
		Short Term	Medium Term	Long Term
Use of more efficient production and distribution processes	[Increase in capital expenditures] Equipment replacement costs [Increase in costs and expenses] Equipment maintenance [Decrease in costs and expenses] Reduction in external electricity procurement expenses	0.019%	0.013%	0.006%
Use of low-carbon energy	[Increase in capital expenditures] Capital expenditures for renewable energy installations [Increase in costs and expenses] Maintenance costs of renewable energy equipment [Decrease in costs and expenses] Reduction in external electricity procurement expenses	0.012%	0.008%	0.004%
Reduction of water consumption	[Increase in capital expenditures] Capital expenditures for water-saving facilities and equipment [Increase in costs and expenses] Maintenance costs of water-saving facilities and equipment [Decrease in costs and expenses] Reduction in expenses for purchasing water resources	-0.003%	-0.002%	-0.001%

Note: The financial impact values represent the proportion of the financial assessment results of transition actions relative to annual revenue.

Climate Change Scenario Analysis

• Selection of climate-related scenarios

The climate-related scenarios selected by GlobalWafers primarily reference official scientific reports and policy data, while also taking into account its own industry and operational characteristics to ensure that the analysis results are reliable and decision-useful, and are relevant to resilience under climate change, development, or uncertainty. Based on the TCFD framework and with reference to the latest scientific assessment reports published by the International Energy Agency (IEA) and the Intergovernmental Panel on Climate Change (IPCC), climate risk analysis scenarios are evaluated and adopted.

Type of Risk	Scenario	Scenario Description
Physical Risk	IPCC-AR6 SSP5-8.5 (Very High Emissions Scenario)	- This scenario assumes rapid global economic growth driven primarily by fossil fuel development and energy-intensive industries, with minimal implementation of climate policies. - Based on the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report, under this scenario, global temperatures are projected to rise by approximately 1.6°C in the near term (2021–2040), 2.4°C in the mid-term (2041–2060), and an average of around 4.4°C by the long term (2081–2100). - Referring to the Taiwan Climate Change Projection Information Platform established by the National Science and Technology Council and using 2019 as the baseline year, for the location of GlobalWafers' Taiwan facilities, the projected changes by 2030 include an increase of 0.4°C in average temperature, 0.8°C in maximum temperature, and a decrease in average annual rainfall by 1.9 mm/day. By 2050, the projections include a 1.4°C increase in average temperature, 1.8°C increase in maximum temperature, and a 1.6 mm/day decrease in average annual rainfall. - GlobalWafers uses the SSP5-8.5 very high emissions scenario for assessing potential financial impacts.
Transition Risk	International Energy Agency (IEA) Net Zero Emissions (Net Zero Emissions by 2050 Scenario, NZE)	- The IEA's Net Zero Emissions (NZE) scenario assumes that global net-zero emissions are achieved by 2050 through improved energy efficiency, accelerated development of renewable energy, energy transitions, and reduced fossil fuel usage. This pathway aims to limit global warming to below 1.5°C while ensuring continued economic growth and stable energy supply. - GlobalWafers references the Nationally Determined Contributions (NDCs) of its key operating regions, including Taiwan, Mainland China, Japan, South Korea, Malaysia, the United States, Italy, and Denmark, to assess emission reduction measures. - Considering the current state and future trajectory of global climate policies and commitments, limiting warming to below 1.5°C has become an international consensus. Therefore, GlobalWafers adopts the NZE 2050 scenario for assessing financial impacts.

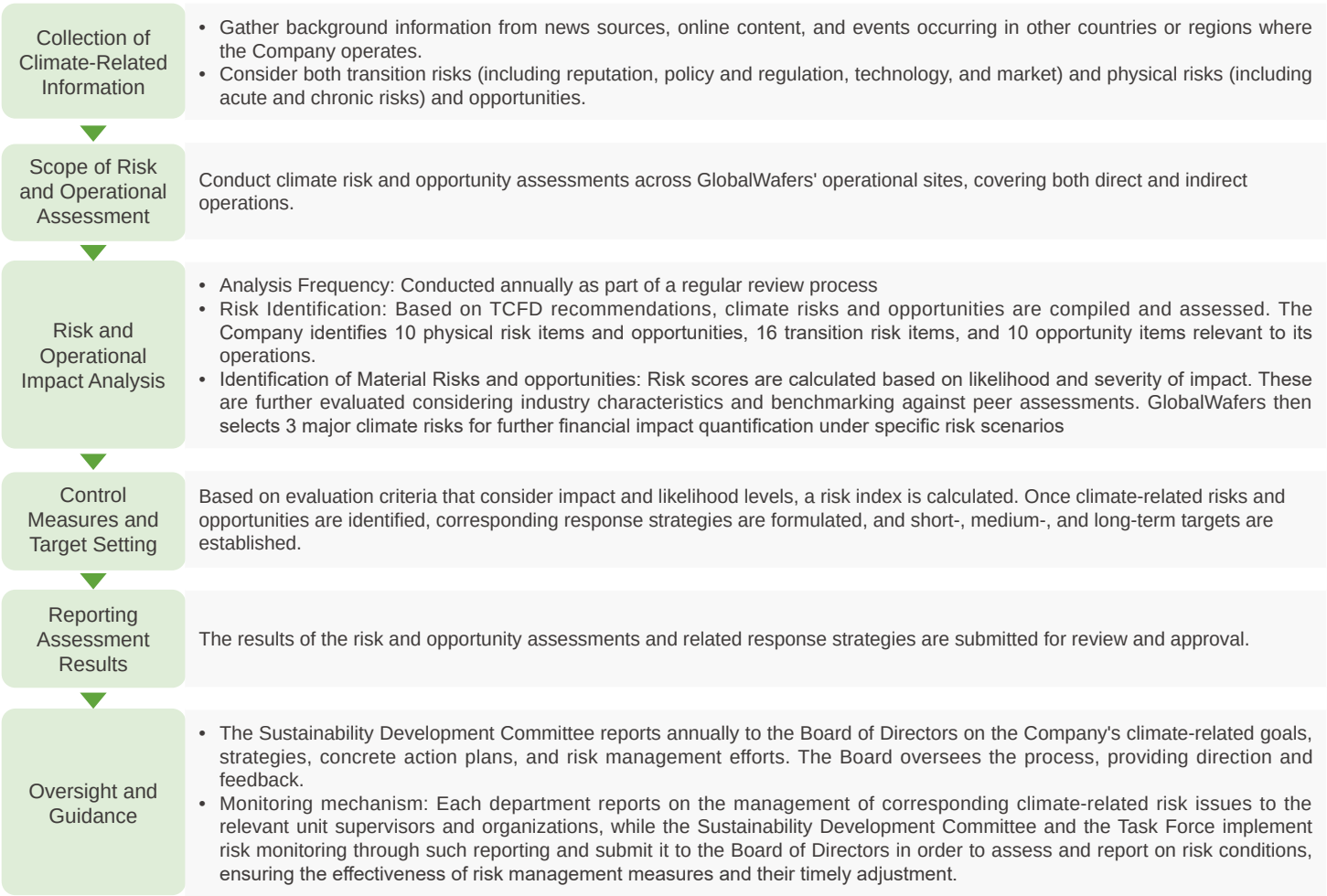
Climate-related Scenario Analysis and Assessment of Climate Resilience

Risk	Key Assumptions	Scenario	Assessment of Impacts and Resilience Capabilities
Drought	1. The SPI-3 Standardized Precipitation Index is adopted, using a three-month unit to convert precipitation into a standardized normal distribution, where positive values represent wetter conditions and negative values represent drier conditions; by estimating the values and the historical minimum SPI ratio, the degree of drought that may be faced in the future, as compared with past events, is assessed. 2. The degree of impact is assessed based on the financial losses caused by water shortages at each plant in the past.	IPCC-AR6 SSP5-8.5 (very high emissions scenario)	Assessment of impacts: 1. Based on a comprehensive assessment of each plant's past financial loss records, historical meteorological data, and climate projection data, the climate trend in the medium term (2028–2037) is relatively drier than in the short term and the long term. Financial losses may occur at GlobalWafers Taisil Branch, the Utsunomiya Plant, GlobalWafers Zhunan Plant, the Novara Plant, and the headquarters. 2. In terms of climate data, the degree of drought risk faced by the Taiwan plants is higher than that of the overseas plants; among the overseas plants, only the Utsunomiya Plant and the Novara Plant may incur financial losses in the medium term. Financial losses may occur at the Taiwan plants in the short, medium, and long term. Although GlobalWafers Taisil Branch and GlobalWafers Zhunan Plant are geographically close, the climate grid shows that the GlobalWafers Zhunan Plant is drier than the GlobalWafers Taisil Branch; therefore, the degree of impact on the GlobalWafers Zhunan Plant is more significant. 3. Because the Novara Plant (NOV) has abundant local water resources and has experienced drought relatively infrequently in the past, the situation has been less severe; however, under the influence of climate change, rainfall in the medium term may be lower, and together with increased process water demand, this may lead to financial losses. Resilience capabilities: 1. Expand water recycling to reduce the pressure of water withdrawal demand. 2. It is planned to implement risk mitigation measures at plants with relatively high drought risk (such as renting water trucks to transport water).
Renewable energy regulations	1. With reference to the Net Zero Emission (NZE) scenario proposed by the IEA, which assumes that global net-zero emissions will be achieved before 2050, the world strives to keep warming below 1.5°C while ensuring economic growth and stable energy supply by improving energy efficiency, accelerating renewable energy development, promoting energy transition, and reducing the use of fossil fuels. 2. With reference to the Renewable Energy Development Act issued by the Taiwan government, major electricity users with contract capacity exceeding 5,000 kWh are required to install 10% renewable energy. 3. Under the NZE scenario, if the renewable energy targets set do not reach the expected renewable energy proportion under the NZE scenario, additional renewable energy must be purchased to make up the gap, and the resulting financial impacts are assessed. 4. Renewable energy prices are based on the average prices of the latest annual renewable energy feed-in tariff rates announced by each country. 5. With reference to the contents of the Nationally Determined Contributions (NDCs) of the regions in which the Company's major operations and production are located, including Taiwan, mainland China, Japan, South Korea, Malaysia, the United States, Italy, and Denmark, emissions reduction response assessments are conducted.	International Energy Agency (IEA) Net Zero Emissions by 2050 Scenario (NZE)	Assessment of impacts: 1. Under the NZE scenario, in response to the formulation by various countries of regulations related to renewable energy, carbon emissions, and the environment, investment in the installation of renewable energy equipment may be required, resulting in increased operating costs. 2. One site of GlobalWafers in Taiwan, in response to the Renewable Energy Development Act, is required to install renewable energy equipment amounting to at least 10% of its contract capacity by the end of 2025, resulting in capital expenditures and increased related operating costs. Resilience capabilities: The Company has actively invested in the installation of renewable energy equipment and has joined the RE100 initiative, committing to achieve 100% renewable energy use by 2040. In accordance with the Group's RE100 roadmap, each plant has introduced relevant response measures, including signing green electricity power purchase agreements (PPAs), purchasing Renewable Energy Certificates (RECs), and building solar power generation systems. At the same time, the parent company Sino-American Silicon Products Inc., as a comprehensive supplier of green energy, leverages its extensive experience and vertically integrated supply chain advantages to assist the Group in renewable energy procurement, use planning, or supporting the construction of solar power plants to increase green energy generation.
Demand for low-carbon products/services	With reference to the compound annual growth rate of low-carbon products under the NZE scenario (using electric vehicle market share as an example), estimates are made using the rate of loss resulting from the replacement of high-carbon products.		Assessment of impacts: Under the NZE scenario, it is estimated that if products are replaced/eliminated because they do not meet market demand, this may cause order losses and lead to financial impacts in the form of reduced revenue. Resilience capabilities: 1. To meet market demand, GlobalWafers has continuously developed sustainable low-carbon application products. 2. Product carbon footprint assessments have already been gradually introduced at each plant in order to respond to customer demand. 3. Product carbon emission reduction and optimization measures continue to be carried out.

• Climate Risk Management

With the increasing severity of climate change, its impacts on the planet and businesses have become significant. To mitigate the effects of climate change on GlobalWafers, the Company conducts financial impact assessments for selected climate-related risks and continuously works to enhance its management practices. In 2024, GlobalWafers carried out a climate risk assessment and identified 10 physical risk items, 16 transition risk items, and 10 opportunity items relevant to its operations. Among these, the Company prioritized 3 climate risks and 3 climate opportunities with higher risk-opportunity values. For each of these prioritized items, the Company evaluated the potential financial impacts and developed corresponding response strategies and measures.

Process for identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities by GlobalWafers:



• Climate Risk Management and Greenhouse Gas Reduction Strategy

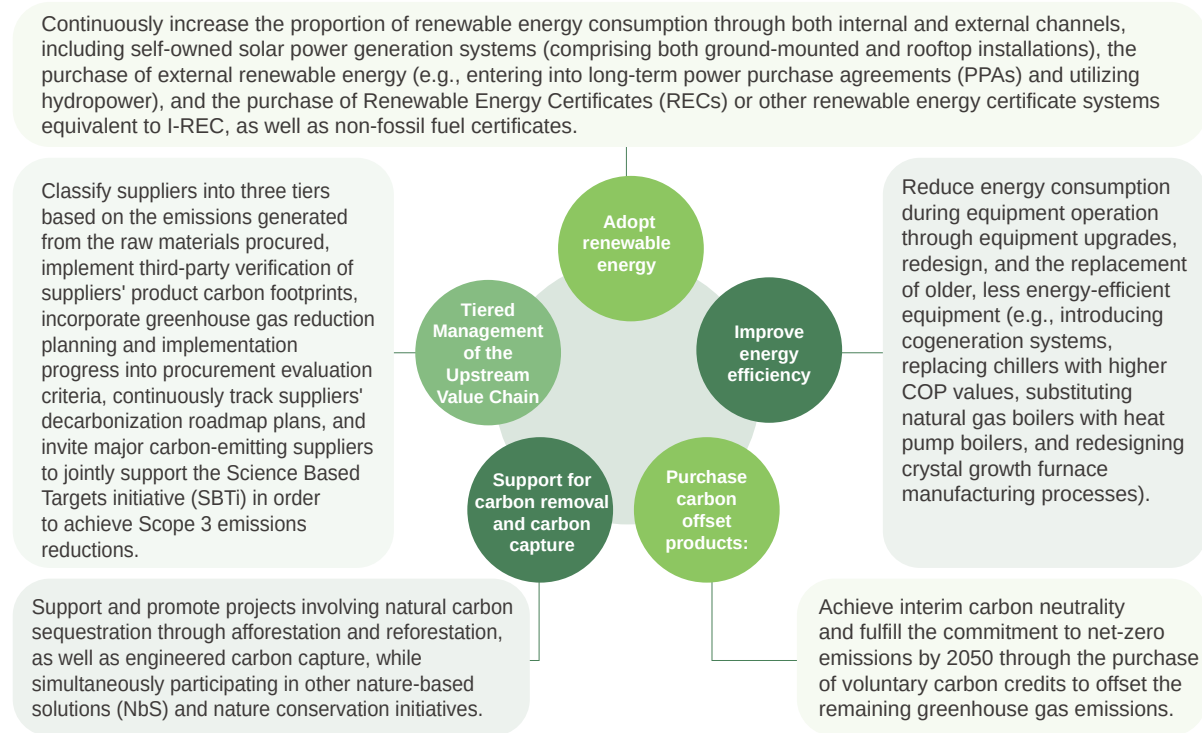
The Company continues to pay attention to climate change adaptation and control, and integrates climate change issues into the Company's overall risk management through regular risk identification, measurement, monitoring, reporting and response risk management procedures. To implement the risk management mechanism, the Sustainability Development Committee regularly reports (once a year) to the board of directors and the Audit Committee (composed of 4 independent directors) on the Company's operations-related environmental, social, and corporate governance issues and risk issues, and the relevant response strategies, management operations, and implementation status. Given the importance and uniqueness of the climate change issues, the Sustainability Development Committee also provides quarterly reports to the board of directors on environmental indicator performance and targets, climate change response and management, and other related matters.

To address physical risks, GlobalWafers incorporates climate-related physical risk considerations into its adaptation strategies by conducting simulation drills and training programs focused on the potential impacts of climate change on the Company's assets. A comprehensive and rigorous set of preventive measures and emergency response plans has been established. In the event of a crisis or disaster, the Company promptly initiates the most appropriate response and recovery plans to minimize uncertainty and potential impacts to the greatest extent possible.

In response to transition risks, GlobalWafers has established the "Greenhouse Gas Management Policy", and continues to promote greenhouse gas reduction through the setting of reduction targets and the implementation of various initiatives. Due to the factors mentioned above and the Company's industry characteristics, the primary source of greenhouse gas emissions within its operational control boundary is Scope 2 emissions; therefore, the core strategy for greenhouse gas emission reduction focuses on reducing carbon emissions resulting from energy consumption, with emphasis on two main directions: (1) accelerating the use of renewable energy and driving all production and operational sites of the Group toward achieving 100% renewable energy use (RE100); and (2) setting greenhouse gas reduction targets based on scientific methodologies as the basis for mid- to long-term decarbonization pathways. In addition, to demonstrate its commitment toward achieving a net-zero pathway, the Company officially announced in 2025 the full acceleration of renewable energy use, advancing the timeline for all subsidiaries within the Group to achieve 100% renewable energy under the RE100 target from the originally planned 2050 to 2040, and has been recognized by RE100 and included in the Ambitious RE100 Members list.



To achieve greenhouse gas reduction, the following strategies have been formulated:



• Internal Carbon Pricing and Renewable Energy Investment

To promote low-carbon investment, improve energy efficiency, and incentivize internal decarbonization actions, GlobalWafers officially introduced an internal carbon pricing mechanism in 2024 to assess the cost of greenhouse gas emissions and demonstrate the Group's proactive response to increasingly stringent future carbon emission regulations. GlobalWafers' internal carbon pricing mechanism adopts a shadow pricing model with rates uniformly approved by the Group headquarters, under which internal carbon fees are levied based on Scope 1 and Scope 2 carbon emissions at each plant. The Group's carbon pricing policy takes into account domestic and international carbon fee trends as well as internal carbon prices established within the semiconductor industry, while also referencing the certificate prices under the European Union's Carbon Border Adjustment Mechanism (CBAM). Supported by the Group's proprietary pricing model, the levy rate is adjusted annually. In 2025, the Group adopted an internal carbon price of EUR 13.5 per metric ton of carbon emissions as the basis for calculation. Going forward, the Group will increase its internal carbon price to more effectively monitor and manage carbon emissions at each plant, analyze emission hotspots, and achieve its RE100 initiative and carbon reduction targets.

GlobalWafers continues to focus on energy conservation and carbon reduction. Its wholly owned subsidiaries, Sunrise PV Four Co., Ltd. and Sunrise PV Electric Power Five Co., Ltd., are committed to renewable energy services and technological development, actively investing in the development, construction, operation, and

maintenance of solar power plants. In 2025, newly contracted renewable energy power plants added an installed capacity of 6.4 MW, with approximately NT\$178 million in new investments. These facilities are expected to generate approximately 8.4 million kWh of electricity annually and reduce carbon emissions by approximately 3,982 metric tons per year. As of the end of 2025, the cumulative installed capacity of solar power plants owned by GlobalWafers reached 51.2 MW, with estimated annual power generation of 61.96 million kWh and annual carbon emission reductions of approximately 29,370 metric tons, equivalent to the carbon sequestration capacity of 75.5 Daan Forest Parks. The cumulative total investment amounted to approximately NT\$1.947 billion, including projects that have been contracted but have not yet completed meter installation.

Climate change Indicators and Targets

GlobalWafers has established reduction targets for "electricity consumption intensity," "absolute greenhouse gas emissions (Scope 1 and Scope 2)," and "absolute water withdrawal," along with climate-related risk and opportunity assessment management indicators and targets, in order to effectively manage the impacts of climate change-related risks and opportunities on GlobalWafers. In order to enable stakeholders to understand performance related to climate-related risks and opportunities, GlobalWafers also refers to IFRS S2 Climate-related Disclosures to disclose information relevant to cross-industry metric categories, and further refers to the Sustainability Accounting Standards Board (SASB) "Sustainability Accounting Standards" semiconductor industry metrics to disclose industry-based metrics in the Appendix "Sustainability Accounting Standards Board (SASB) Standards (Semiconductor Industry Metrics) Index."

Indicator and Target Setting

• Climate-related risk and opportunity metrics and targets

Type	Item	Metric	Target
Transition risks	Renewable energy regulations	Renewable energy ratio	35% by 2030 55% by 2035 100% by 2040
Physical risks	Demand for low-carbon products/services	- Revenue ratio of sustainable products - Implementation of product carbon footprint	- Continuous annual growth in the revenue ratio of sustainable products - Implementation of product carbon footprint verification and coverage, with gradual reduction in product carbon emissions
	Drought	- Absolute Water Withdrawal - Water Recycling Rate	- Reduce absolute water withdrawal by 10% by 2030 compared to the base year (2019) - Reduce absolute water withdrawal by 20% by 2040 compared to the base year (2019) - Reduce absolute water withdrawal by 30% by 2050 compared to the base year (2019) - Continuously improve the water recycling rate
Opportunities ^{note}	Use of more efficient production and distribution processes	Electricity consumption intensity	- Reduce by at least 5% by 2025 compared to the base year (2019) - Reduce by at least 10% by 2030 compared to the base year (2019)

Note: For climate opportunities, "use of low-carbon energy" and "reduction of water consumption" have their respective strategies and metric targets incorporated into the transition risk of renewable energy regulations and the physical risk of drought.

Information relevant to cross-industry metric categories

Item	Relevant Information
Greenhouse gas emissions	For Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, please refer to Section 4.1.1 "Greenhouse Gas Inventory" in this chapter.
Climate-related transition risks	GlobalWafers has identified material climate-related transition risks, including "renewable energy regulations" and "demand for low-carbon products/services." For detailed information, please refer to the section on climate risks and opportunities in this chapter.
Climate-related physical risks	GlobalWafers has identified the material climate-related physical risk of "drought (low rainfall)." For detailed information, please refer to the section on climate risks and opportunities in this chapter.
Climate-related opportunities	GlobalWafers has identified material climate-related opportunities, including "use of more efficient production and distribution processes," "reduction of water consumption," and "use of low-carbon energy." For detailed information, please refer to the section on climate risks and opportunities in this chapter.
Capital allocation	In 2025, GlobalWafers invested in the installation of solar photovoltaic panels and related facilities, resulting in capital expenditures of NT\$23.166 million, and will continue to increase the proportion of renewable energy use; the newly constructed power generation project in 2025 is Site 3 of the Taisil plant.
Internal carbon pricing	To promote low-carbon investment, improve energy efficiency, and incentivize internal decarbonization actions, GlobalWafers officially introduced an internal carbon pricing mechanism in 2024 to assess the cost of greenhouse gas emissions and to demonstrate the Group's proactive response to increasingly stringent carbon emission regulations. The internal carbon pricing mechanism adopts a shadow pricing model with rates uniformly approved by the Group headquarters, under which internal carbon fees are charged based on Scope 1 and Scope 2 emissions at each plant. The Group's carbon pricing policy takes into account domestic and international carbon pricing trends and internal carbon pricing established within the semiconductor industry, while also referencing the certificate prices under the European Union's Carbon Border Adjustment Mechanism (CBAM); combined with the Group's pricing model, the applicable rates are adjusted annually. In 2025, the Group set the internal carbon price at EUR 13.5 per metric ton of carbon emissions, and will increase this internal carbon price in the future to more effectively track and manage carbon emissions across plants, analyze emission hotspots, and achieve the Company's RE100 initiative and decarbonization targets.
Remuneration	To implement its commitment to sustainable development, the Company has incorporated ESG (Environmental, Social, and Governance) performance into the performance evaluation framework for senior executives (including the President, Vice Presidents, and plant managers). ESG performance indicators and weighting ratios are determined individually based on each executive's scope of responsibilities, and include domestic and international ESG ratings, climate change mitigation and adaptation actions (such as greenhouse gas reduction, achievement of energy-saving and carbon reduction targets, and renewable energy usage ratio), environmental management performance (water resources and waste management target achievement rates), and occupational health and safety initiatives. The weighting assigned to ESG performance is set at up to 20%, and during performance evaluation, ESG performance is assessed based on the achievement of these indicators and the corresponding weighting to determine remuneration.

Note: Total greenhouse gas emissions are measured in accordance with ISO 14064-1:2018, covering Category 1, Category 2, and Categories 3 to 6 emissions. In accordance with the regulations of the Financial Supervisory Commission, regulated emission sources may continue to apply the inventory methodologies prescribed by the Ministry of Environment; going forward, the adoption of the GHG Protocol for greenhouse gas accounting and disclosure will be evaluated in accordance with sustainability standards.

Greenhouse Gas Emissions and Net-Zero Pathway

The Company has established short-, medium-, and long-term reduction targets for "electricity consumption intensity" and "absolute greenhouse gas emissions (Scope 1 and Scope 2) (adjusted from intensity-based targets to absolute reduction targets starting from 2025)," with the targets covering all of the Company's operating sites. For "electricity consumption intensity," using 2019 as the base year, the short-term stage (1–3 years) targets a reduction of 1–3% compared to the base year, the medium-term stage (3–10 years) targets a reduction of 3–10% compared to the base year, achieving a 10% reduction by 2030 compared to the base year, and the long-term stage (more than 10 years) targets a reduction of more than 10% compared to the base year; for "absolute greenhouse gas emissions (Scope 1 and Scope 2)," the targets are aligned with the Science Based Targets initiative (SBTi), using 2022 as the base year, with the short-term stage (1–3 years) targeting a reduction of 1–3% compared to the base year, the medium-term stage (3–10 years) targeting a reduction of 3–8% compared to the base year, achieving an 8% reduction by 2030 compared to the base year, and the long-term stage (more than 10 years) targeting a reduction of more than 8% compared to the base year.

In terms of renewable energy, GlobalWafers took the lead in 2021 by committing to gradually achieve 100% renewable energy use across its global operating sites by 2050, and officially joined the RE100 initiative in 2022. To demonstrate the Company's commitment to sustainable operations, GlobalWafers proposed more ambitious renewable energy targets in 2025 and, supported by a phased climate roadmap, aims to progressively achieve the long-term goal of 100% renewable energy use by 2040, thereby reducing carbon emissions generated during electricity production.

Adhering to the principle of "responsible growth," GlobalWafers actively responds to climate change issues and formally submitted its commitment to the Science Based Targets initiative (SBTi) in 2025, passing SBTi target validation in 2026 to ensure that its decarbonization pathway is aligned with the Paris Agreement goal of limiting global warming to within 1.5°C . The greenhouse gas reduction targets set by the Company and approved by SBTi are as follows:

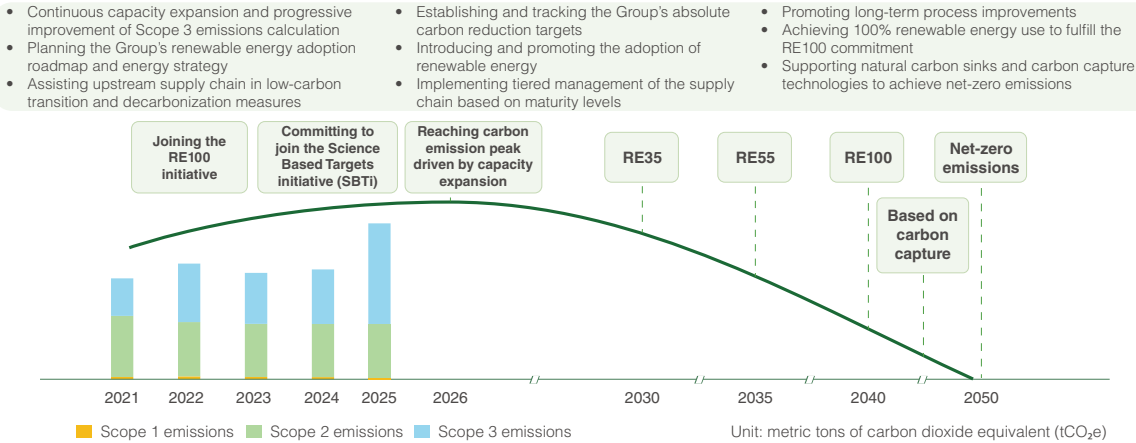
Scope 1 and Scope 2:

Using 2022 as the base year, the Company commits to reducing absolute greenhouse gas emissions from Scope 1 and Scope 2 by 63% by 2035 and further reducing them by 90% by 2050, continuously driving reductions in absolute emissions through measures such as process optimization, improvement of energy efficiency, and energy transition.

Scope 3:

Using 2024 as the base year, the Company commits to reducing the combined absolute emissions of three major categories—"purchased goods and services" (Category 1), "capital goods" (Category 2), and "fuel- and energy-related activities" (Category 3)—by 37.5% by 2035, and to reducing absolute greenhouse gas emissions across all Scope 3 categories by 90% by 2050.

In the future, GlobalWafers will continue to follow the approved science-based targets, promoting concrete actions across energy management, process improvement, renewable energy adoption, and supply chain collaboration, and will regularly disclose the implementation status and progress in subsequent sustainability reports.



Note: The Japan plant originally adopted the methodology announced by the Japanese government to calculate Scope 3 emissions; starting from 2025, this has been revised to the Group's unified standard, resulting in an increase in reported emissions.

Progress Toward Targets and Concrete Carbon Reduction Actions

In response to transition risks, GlobalWafers adopts practical actions to effectively manage the impacts of climate change-related risks and opportunities, supports the net-zero transition by joining the RE100 initiative, and, with the support of a phased climate roadmap, progressively achieves the long-term target of 100% renewable energy use by 2040; in addition, through process optimization in manufacturing, improvements in product efficiency, enhancement of equipment energy efficiency, replacement of outdated equipment, and maintenance and optimization of existing facilities, the Company reduces carbon emissions generated from electricity consumption during equipment operation, thereby achieving its decarbonization targets.

Target Item	Achievement Status
Electricity consumption intensity (Base year: 2019)	Reduced by 8.17% in 2023 compared to the base year Increased by 7.50% in 2024 compared to the base year Increased by 2.17% in 2025 compared to the base year
Absolute greenhouse gas emissions (Scope 1 and Scope 2) (Base year: 2022)	Reduced by 5.08% in 2023 compared to the base year Reduced by 3.74% in 2024 compared to the base year Reduced by 5.28% in 2025 compared to the base year
Absolute water withdrawal (Base year: 2019)	Reduced by 14.67% in 2023 compared to the base year Reduced by 17.62% in 2024 compared to the base year Reduced by 18.61% in 2025 compared to the base year
Water recycling rate	The water recycling rate in 2025 slightly decreased by 0.7% compared to 2024
Revenue ratio of sustainable products	The revenue ratio of sustainable products in 2025 continued to grow
Renewable energy ratio	The renewable energy usage ratio in 2025 was approximately 7.83%note

Note: Renewable energy usage ratio = renewable energy (GJ) / total energy consumption (GJ).

In terms of renewable energy adoption, GlobalWafers officially joined the RE100 initiative in 2022 and subsequently advanced its commitment timeline to achieve RE100 by 2040 in 2025, primarily obtaining renewable energy through both internal and external channels, including self-developed solar power projects, entering into power purchase agreements (PPAs), and purchasing Renewable Energy Certificates (RECs). The parent company Sino-American Silicon Products Inc., as a comprehensive provider of green energy solutions, leverages its extensive experience and vertically integrated supply chain advantages to support the Group in constructing solar power plants and increasing green electricity generation.

At certain GlobalWafers sites, in addition to installing solar power generation systems for self-generation and self-consumption, differences in regulatory frameworks across countries and regions have led some sites to procure external renewable energy sources (such as hydropower) and obtain environmental benefits through certificates under unbundled systems. In Taiwan (which adopts a bundled electricity-and-certificate system), renewable energy certificates are sourced from rooftop solar generation at the Zhunan Plant and applied for by the Company; during the reporting period, a total of 2,716 certificates were obtained, corresponding to 3,038,746 kWh of renewable energy consumption, all of which is solar energy, acquired through both external purchases and self-developed generation for internal use. For overseas sites (which operate under unbundled systems), total renewable energy consumption amounted to 100,997,300 kWh, including 7,602,954 kWh from self-generation, 12,659,760 kWh from externally procured hydropower, and 80,734,586 kWh from unbundled certificates.

In addition, newly constructed GlobalWafers sites actively adopt renewable energy during the construction phase, and subsidiaries in different countries align with local energy policies to utilize low-carbon energy, thereby increasing the proportion of green electricity. For example, the Denmark subsidiary Topsil established a solar power plant adjacent to its facility, which commenced operation in January 2025 and became the world's first semiconductor crystal growth plant powered entirely by self-generated renewable electricity; meanwhile, new fabs in Texas and Missouri in the United States, as well as expansion lines in Italy, will operate entirely on renewable energy during mass production, creating low-carbon wafers that integrate advanced technology with sustainability value.

In terms of improving energy efficiency, the GlobalWafers Taisil Branch has implemented large-scale equipment upgrades, integrating fixed-speed air compressors into variable-frequency systems, and introducing ceramic oil-free variable-frequency centrifugal chillers and heat pumps, achieving annual electricity savings of up to 4.71 million kWh; the Italy site enhances efficiency through a combined heat, power, and cooling (trigeneration) system and waste heat recovery technologies. Some GlobalWafers sites have further introduced AI-based image recognition technologies to precisely control the timing of crystal growth melting and material replenishment, shortening melting time by 11–17% and saving approximately 14% of electricity per furnace. Additionally, GlobalWafers continues to invest in the development of new energy-efficient thermal field modules, replacing traditional carbon fiber with new low thermal conductivity insulation materials, reducing energy consumption by an additional 5–10% on top of the original 25% efficiency improvement. These concrete actions not only significantly reduce operational carbon emissions but also demonstrate GlobalWafers' commitment to leveraging technology to enable green manufacturing and strengthen sustainable competitiveness.

In promoting value chain decarbonization, GlobalWafers actively engages with upstream and downstream partners across the value chain, covering topics such as future decarbonization pathways, participation in climate initiatives, and energy management. For raw material suppliers, the Company classifies suppliers based on their carbon emissions and encourages them to progressively conduct product carbon footprint assessments and establish reduction targets, while regularly tracking progress. On the downstream side, GlobalWafers engages with key customers on decarbonization planning and commitments to science-based targets, expanding the scope of engagement to encompass the entire value chain's decarbonization pathway. For upstream suppliers, GlobalWafers organizes regular supplier conferences to communicate the Group's decarbonization roadmap and collaborates with suppliers to conduct carbon inventories, focusing on high-emission suppliers to improve overall supply chain carbon management efficiency. At the same time, GlobalWafers conducts in-depth exchanges with major customers on decarbonization planning and science-based targets, with its performance being highly recognized; for example, in 2025, the Company received the "Carbon Reduction Pioneer Award" from UMC. Furthermore, GlobalWafers actively participates in joint meetings organized by the Semiconductor Equipment and Materials International (SEMI), working with industry end customers to explore decarbonization strategies and progressively achieve a low-carbon and resilient semiconductor supply chain.

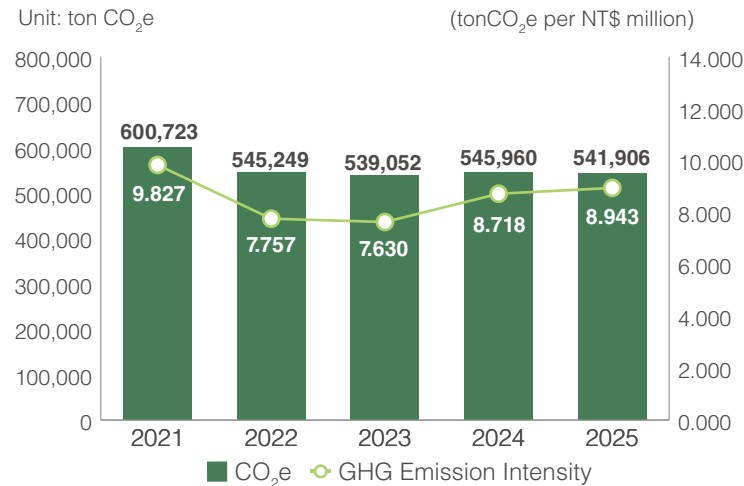
4.1.1 Greenhouse Gas Inventory

In alignment with national greenhouse gas reduction strategy development and in response to ambitious global net-zero transition goals, GlobalWafers has proactively implemented and completed systematic greenhouse gas emissions inventories (ISO 14064-1:2018) and established emissions inventories, with the aim of effectively managing risks associated with greenhouse gases and identifying opportunities for reduction from emission hotspots. Greenhouse gas emissions data for GlobalWafers' Taiwan operations have all obtained third-party verification statements prior to the publication of this report, while overseas sites are expected to complete third-party verification of 2025 emissions by the end of 2026, thereby enabling the implementation of effective voluntary reduction action plans to mitigate global warming and fulfill the Company's responsibility as a member of the global community.

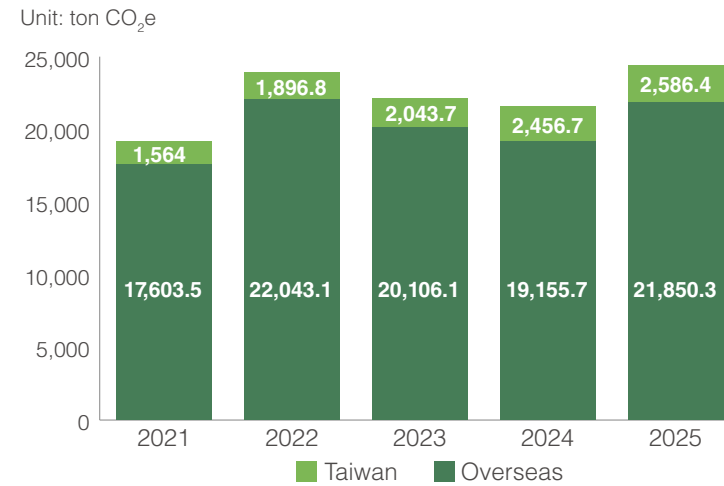
The organizational boundary of the Company is defined using the operational control approach, and greenhouse gas emissions associated with organizational operations include three categories: direct emissions (Category 1, including process emissions, fuel use emissions, and fugitive emissions from septic tanks and fire protection equipment), energy indirect emissions (Category 2, external purchased energy), and other indirect emissions sources. This report discloses direct emissions (Category 1), energy indirect emissions (Category 2), and other indirect emission sources. The greenhouse gases included in the calculation consist of carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃), with global warming potential (GWP) values sourced from the IPCC Sixth Assessment Report.

In 2025, GlobalWafers' total greenhouse gas emissions (Category 1 and Category 2) were approximately 541,900 metric tons, with the primary source being Category 2 emissions from electricity use. Compared to 2024, overall emissions showed a slight decrease of approximately 0.7% (about 4,000 metric tons of carbon dioxide equivalent). Within the total emissions, direct emissions (Category 1) accounted for approximately 4.51%, while energy indirect emissions (Category 2) accounted for 95.49%. In addition, emissions from the Taiwan operations accounted for 25.77% of the total emissions. Furthermore, to enhance comparability of greenhouse gas data across years and to more clearly identify the actual effectiveness of operational improvements and decarbonization measures, the Company adopts the 2024 electricity emission factor as a consistent baseline for year-on-year comparison; based on this approach, Category 2 emissions in 2025 decreased by 3.13% compared to the previous year. In addition, GlobalWafers' fluorinated greenhouse gas emissions in 2025 amounted to 34.54 metric tons CO₂e, remaining unchanged from the previous year. To demonstrate its commitment to decarbonization, the Company will continue to collaborate with suppliers to evaluate the feasibility of substituting gases with lower global warming potential in manufacturing processes, aiming to reduce environmental impacts and ensure that production activities exceed regulatory environmental requirements.

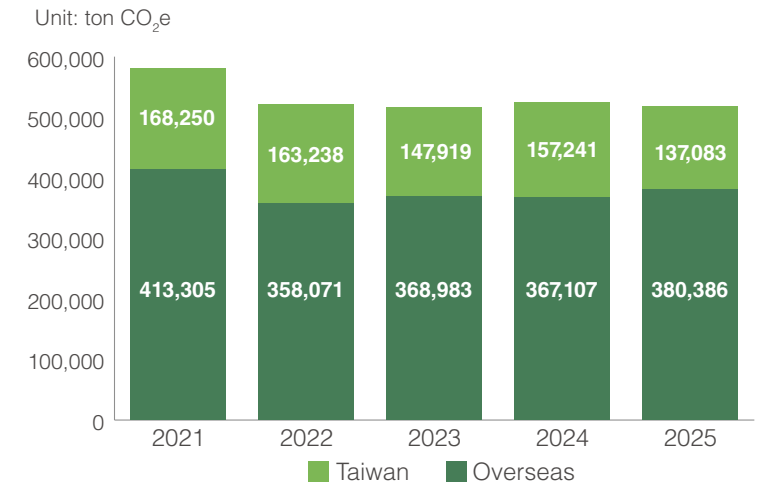
Greenhouse Gas Emissions (Scope 1 & Scope 2)



Scope 1 Greenhouse Gas Emissions



Scope 2 Greenhouse Gas Emissions



Note:

1. Taiwan: GlobalWafers headquarters & Zhunan Plant & Zhunan Plant 2, GlobalWafers Taisil Branch, and Crystalwise Technology Inc.
2. Overseas: GlobiTech Incorporated, GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology Co., Ltd., and Topsil GlobalWafers A/S.
3. Carbon dioxide equivalent emissions are calculated based on the emission factors promulgated by the countries where each site is located.
4. Greenhouse gas emission intensity: total emissions of Category 1 and Category 2 (ton CO₂e) divided by consolidated revenue (NTD million).
5. The scope of the data presented in the above charts covers 100% of the Company's formal production plants.
6. Sites that have completed third-party verification include GlobalWafers headquarters, Zhunan Plant, Zhunan Plant 2, GlobalWafers Taisil Branch, GlobalWafers Japan Co., Ltd., MEMC Electronic Materials S.p.A, and MEMC Japan Ltd.

Other Indirect Emissions (Scope 3)

Emission Category	2022		2023		2024		2025	
	Taiwan	Overseas	Taiwan	Overseas	Taiwan	Overseas	Taiwan	Overseas
Category 3 Indirect GHG Emissions from Transportation	5,680.57	19,183.33	7,090.76	19,310.09	8,478.13	17,807.42	7,539.95	44,842.35
3.1 Emissions from upstream transportation and distribution of goods	1,382.46	9,426.43	1,253.82	6,354.99	2,171.42	5,989.78	1,355.09	15,453.26
3.2 Emissions from downstream transportation and distribution of goods	3,487.43	8,538.31	4,791.76	9,732.20	5,211.67	8,082.85	5,006.47	25,018.05
3.3 Emissions from employee commuting	800.11	1,182.93	837.98	2,828.61	913.87	3,199.91	967.43	3,662.21
3.4 Emissions from customer and visitor transportation	Not quantified	0.07	Not quantified	Not quantified	Not quantified	Not quantified	Not quantified	346.01
3.5 Emissions from business travel	10.57	35.58	207.20	394.29	181.17	534.88	210.96	362.82
Category 4 Indirect Greenhouse Gas Emissions from Products Used by the Organization	231,821.64	125,356.70	197,274.51	228,017.31	236,583.20	275,757.80	152,182.65	764,181.84
4.1 Emissions from purchased goods	231,387.05	120,665.77	196,829.33	194,522.79	233,882.51	248,124.56	132,917.44	724,338.10
4.2 Emissions from capital goods	Not quantified	None	Not quantified	28,000.00	2,162.67	23,608.90	5,795.17	22,059.55
4.3 Emissions from the treatment of solid and liquid waste	434.59	4,690.93	445.18	5,494.51	478.49	3,788.52	12,605.52	6,223.16
4.4 Emissions from the use of assets	None	None	None	None	None	None	675.49	868.35
4.5 Emissions from the use of services not specified in the above subcategories	Not quantified	None	Not quantified	None	59.53	235.81	189.03	10,692.68
Category 5: Indirect Greenhouse Gas Emissions from the Use of Products Provided by the Organization	-	-	-	-	-	-	-	-
5.1 Emissions or removals during the product use phase	None	None	None	None	None	None	None	None
5.2 Emissions from downstream leased assets	None	None	None	None	None	None	None	None
5.3 Emissions from the end-of-life treatment of products	None	None	None	None	None	None	None	None
5.4 Emissions from investments	Not quantified	None	Not quantified	None	Not quantified	None	Not quantified	None
Category 6 Indirect Greenhouse Gas Emissions from Other Sources	None	None	None	None	None	None	None	None
Total Regional Emissions	237,502.21	144,540.03	204,365.27	247,327.40	245,061.33	293,565.22	159,722.60	809,024.19
Total	382,042.24		451,692.67		538,626.55		968,746.79	

Note:

1. Taiwan: GlobalWafers headquarters & Zhunan Plant & Zhunan Plant 2, GlobalWafers Taisil Branch, and Crystalwise Technology Inc.

2. Overseas: GlobiTech Incorporated, GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology Co., Ltd., and Topsil GlobalWafers A/S.

3. Sites that have completed third-party verification include GlobalWafers headquarters, Zhunan Plant, Zhunan Plant 2, GlobalWafers Taisil Branch, GlobalWafers Japan Co., Ltd., MEMC Electronic Materials S.p.A, and MEMC Japan Ltd.

4.2 Energy Management

By implementing an energy management system (ISO 50001), GlobalWafers identifies, measures, and monitors significant energy-consuming equipment and facilities, and, based on the identification results and relevant internal and external key issues, formulates improvement action plans, regularly tracks the performance of improvement measures across all operating plants, and achieves energy conservation, carbon reduction, and a cycle of continuous improvement. By the end of the reporting period, a total of 16 operating plants had implemented the energy management system (ISO 50001) and obtained third-party certification (with certificate validity covering 2026), with a certification coverage rate of 88.89% (calculated based on 18 formal production sites). For details of the validity period of the relevant certificates, please refer to the designated section on the official GlobalWafers website. GlobalWafers aims to leverage its focus on sustainability and environmental protection to drive corporate innovation, reduce the environmental footprint of its products and services, and enhance corporate image and competitiveness.

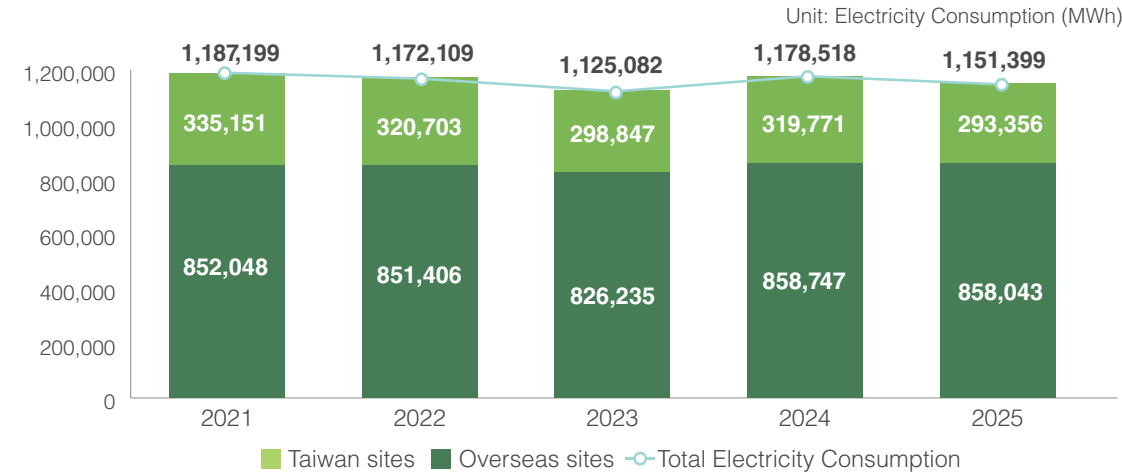


Energy Structure

Based on statistical data, the total electricity consumption of GlobalWafers' operating sites in 2025 was 1,151,399 thousand kWh, representing a decrease of approximately 27,119 thousand kWh compared to the previous year. The total annual energy consumption reached 4,784,771 GJ, of which purchased electricity consumption was 3,770,505 GJ and renewable energy consumption was 374,530 GJ. Purchased electricity accounted for approximately 78.80% of total energy consumption, while the renewable energy usage ratio was approximately 7.83%¹. (The Company's RE100 achievement ratio during the reporting period was 9.04%².)

Note:
1. Renewable energy usage ratio = renewable energy (GJ) / total energy consumption (GJ).
2. RE100 achievement ratio = renewable energy consumption (MWh) / total electricity consumption (MWh).

Total Electricity Consumption Across Global Sites



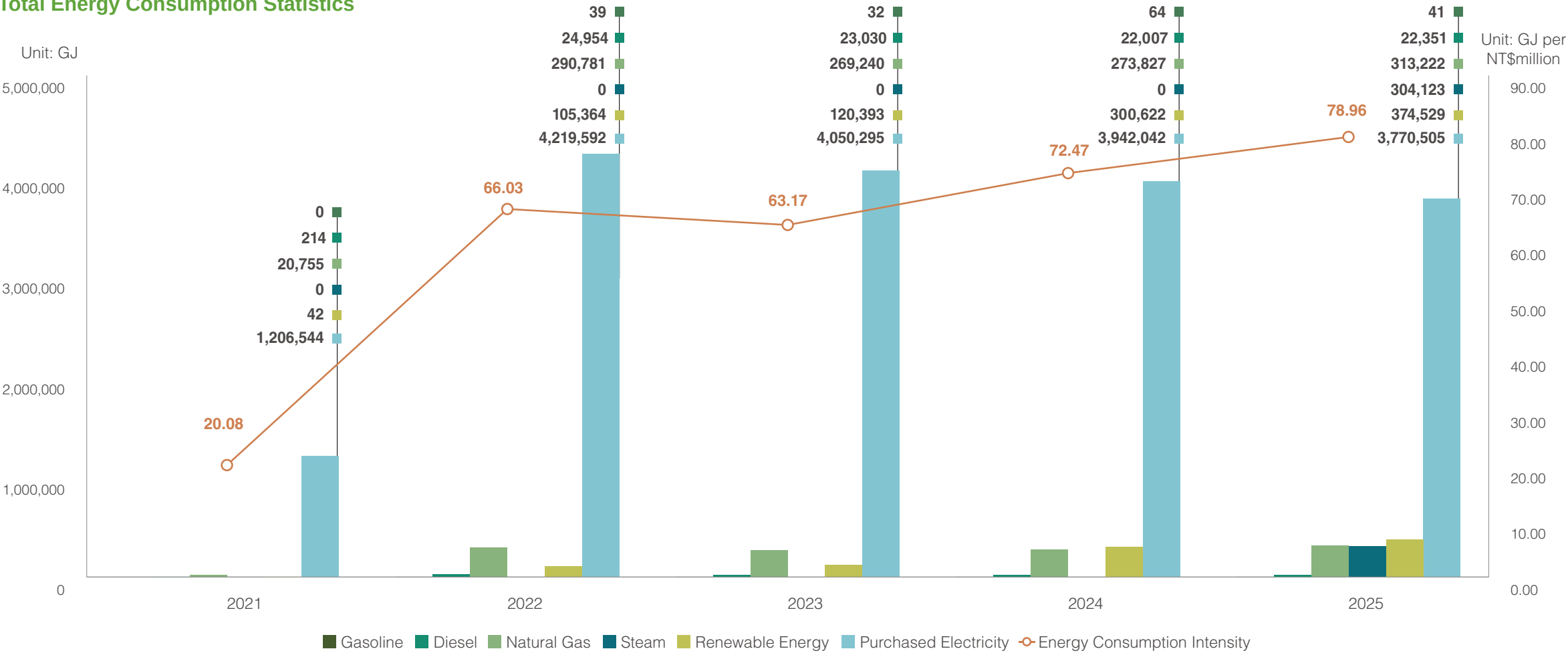
Note:
1. Taiwan operations: GlobalWafers headquarters & GlobalWafers Zhunan Plant & GlobalWafers Zhunan Plant 2, GlobalWafers Taisil Branch, and Crystalwise Technology Inc.
2. Overseas operations: GlobiTech Incorporated, GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology Co., Ltd., and Topsil GlobalWafers A/S.
3. The scope of the data presented in the above charts covers 100% of GlobalWafers' formal production plants.

Energy usage in Taiwan

Unit: GJ

Item		2021	2022		2023		2024		2025	
		Taiwan	Taiwan	Overseas	Taiwan	Overseas	Taiwan	Overseas	Taiwan	Overseas
Energy Type	Purchased electricity	1,206,544	1,154,531	3,065,062	1,075,848	2,974,447	1,151,105	2,790,937	1,045,143	2,725,362
	Renewable energy	42	76	105,287	77	120,316	70	300,552	10,939	363,590
	Natural gas	20,755	24,926	265,855	24,643	244,597	22,237	251,590	22,443	290,779
	Diesel	214	235	24,719	424	22,606	386	21,621	394	21,957
	Gasoline	0	0	39	0	32	0	64	0	41
	Steam	0	0	0	0	0	0	0	0	304,123
Total		1,227,555	1,179,768	3,460,962	1,100,992	3,361,998	1,173,798	3,364,764	1,078,919	3,705,852

Total Energy Consumption Statistics



Note:

1. Taiwan: GlobalWafers Headquarters & Zhunan Plant 2, Taisil Branch, Crystalwise Technology.

2. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology, Topsil GlobalWafers A/S.

3. For the year 2021, only data for Taiwan was disclosed. Starting from the years 2022-2025, data for Overseas was also disclosed.

4. Conversion factors: 1 kWh of electricity = 0.0036 GJ; 1 m³ of natural gas = 0.033494 GJ; 1 liter of diesel = 0.035169 GJ; 1 liter of gasoline = 0.032657 GJ; 1 ton steam = 2.76144 GJ.

5. For the years 2022 to 2025, the data presented in the above chart covers 100% of GlobalWafers' operational production facilities.

6. Energy Consumption Intensity: Total energy consumption (GJ) / Consolidated revenue (NT\$ million)

7. Starting from 2025, the energy boundary has been adjusted, with steam energy consumption newly included in the scope of statistics.

2025 Energy Conservation Performance

Based on statistical analysis, GlobalWafers has continuously enhanced in-plant energy use efficiency through various energy-saving measures. In 2025, 28 new energy-saving initiatives were implemented in Taiwan, including air conditioning energy efficiency improvements, equipment performance optimization, machinery upgrades, and lighting energy-saving projects, with a total investment cost of approximately USD 2,823,602 (approximately NTD 88,745,811). These initiatives achieved electricity savings of 3,641,529 kWh and reduced carbon emissions by 1,726.08 metric tons of carbon dioxide. When combined with energy-saving measures that continued from the previous year, the total electricity savings from all energy-saving programs in Taiwan in 2025 reached 3,956,734 kWh, resulting in a total reduction of 1,875.49 metric tons of carbon dioxide emissions. For overseas operations, 61 new energy-saving initiatives were implemented in 2025, with an investment cost of approximately USD 2,179,030 (approximately NTD 68,486,913), achieving electricity savings of 8,487,257 kWh and reducing carbon emissions by 3,617.90 metric tons of carbon dioxide. In total, the Group's energy-saving initiatives implemented during the year resulted in a reduction of 5,493.39 metric tons of carbon dioxide emissions.

2025 Energy Conservation Improvement Measures and Achievements

Region	Measure Type	Investment Amount (US\$)	Electricity Savings (kWh)	CO ₂ Emission Reduction(tons CO ₂ e)
Taiwan operations	Air conditioning energy saving	0	4,410	2.09
	Lighting energy saving	16,199	20,810	9.86
	Equipment improvement	448,607	389,906	184.81
	Equipment efficiency improvement	2,358,796	3,541,608	1,678.72
Overseas operations	Air conditioning energy saving	519,365	323,644	93.42
	Lighting energy saving	97,664	158,804	63.41
	Equipment improvement	1,007,382	1,635,994	686.81
	Equipment efficiency improvement	554,619	6,368,816	2,774.27
Total		5,002,632	12,443,992	5,493.39

Note:

1. The electricity emission factor for Taiwan operations is calculated at 0.474 (kg CO₂e/kWh); GlobiTech Incorporated is calculated at 0.3341 (kg CO₂e/kWh); MEMC Electronic Materials S.p.A (Merano Plant) is calculated at 0.258 (kg CO₂e/kWh); MEMC Electronic Materials S.p.A (Novara Plant) is calculated at 0.2577 (kg CO₂e/kWh); MEMC Korea Company is calculated at 0.4567 (kg CO₂e/kWh); Kunshan Sino Silicon Technology Co., Ltd. is calculated at 0.5978 (kg CO₂e/kWh); MEMC Electronic Materials Sdn. Bhd. is calculated at 0.585 (kg CO₂e/kWh); Topsil GlobalWafers A/S is calculated at 0.138 (kg CO₂e/kWh); MEMC LLC is calculated at 0.566 (kg CO₂e/kWh); MEMC Japan Ltd. is calculated at 0.438 (kg CO₂e/kWh); GlobalWafers Japan Co., Ltd. is calculated at 0.423 (kg CO₂e/kWh) for the NGT Plant, 0.423 (kg CO₂e/kWh) for the OGN Plant, 0.423 (kg CO₂e/kWh) for the TKY Plant, and 0.423 (kg CO₂e/kWh) for the SEK Plant.

Case in Focus

Signing Offshore Wind Power Purchase Agreement to Accelerate Green Transition Actions

GlobalWafers and Hsu-Hsing signed an offshore wind power renewable energy power purchase agreement in September 2025. The contracted installed capacity is 15.5 MW, with a cooperation period of up to 30 years, demonstrating GlobalWafers' commitment to taking concrete actions to fulfill its RE100 target. According to the signed agreement, Hsu-Hsing will supply approximately 66 million kWh of offshore wind energy annually to GlobalWafers' Taiwan plants; based on an average annual household electricity consumption of 3,600 kWh, this is equivalent to meeting the annual electricity demand of more than 18,000 households. Over the entire contract period, it is expected to reduce approximately 988,000 metric tons of CO₂e emissions, equivalent to the annual carbon sequestration of 2,566 Daan Forest Parks.



Case in Focus

Replacing Natural Gas Boilers with Heat Pump Systems

GlobalWafers Taisil Branch has implemented an energy management project to replace natural gas boilers with a heat pump system. Originally, three natural gas boilers were installed in the facility system, with two operating under normal conditions and one serving as backup; under this project, one outdated natural gas boiler was dismantled and replaced by a 580 kW variable-frequency boiler system as the primary unit to reduce the load of the natural gas boilers. The benefits of this improvement are reflected in a significant reduction in natural gas consumption for boiler operations and decreased electricity consumption due to reduced chiller load; however, as the variable-frequency boiler itself relies on electricity for heating, it also generates a small amount of carbon emissions. This project is expected to save 484,200 cubic meters of natural gas annually and reduce total emissions by 497.54 metric tons of CO₂e.



Focus Case

Deep Decarbonization Pathway under a Multi-Energy System

The Italy plant adopts a trigeneration system as its energy core, balancing electricity, hot water/steam, and cooling demand, and currently focuses on the following three main areas:

1. Electricity (energy structure transformation)

By combining different types of power purchase agreements (PPAs, including baseload and load-following types) with on-site solar photovoltaic installations, the plant maximizes the proportion of renewable energy use. The renewable energy ratio reached 33.9% in 2025.

2. Optimization of heating/cooling efficiency

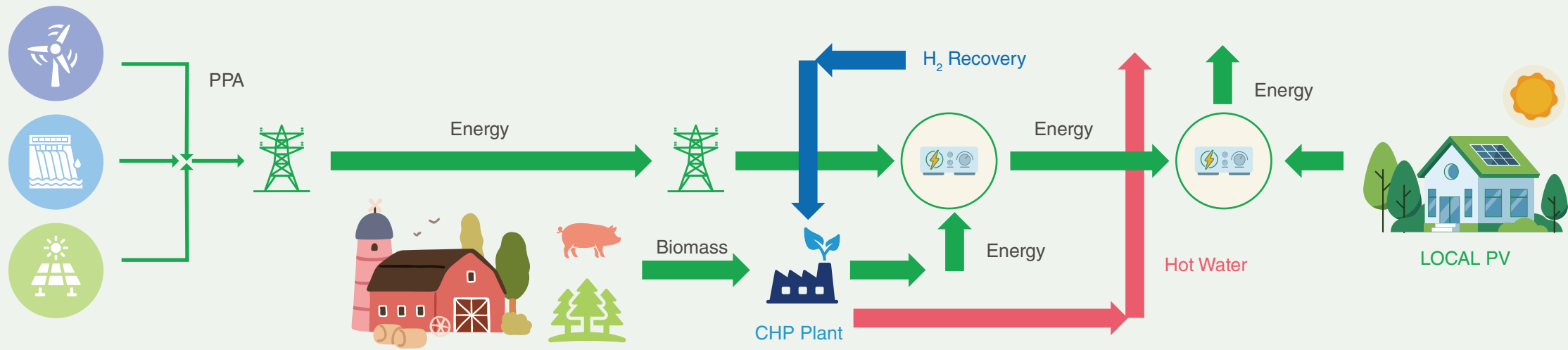
A high-efficiency cogeneration system is adopted, combined with heat and steam recovery as well as absorption cooling systems, to comprehensively optimize overall energy use efficiency across electricity, thermal energy, and cooling water.

3. Key decarbonization technologies

Biomethane is used to replace natural gas, and hydrogen recovered from process exhaust gases is reused, ensuring that CO₂ emissions are significantly reduced while maintaining stable system operations.

Overall planning of the decarbonization project

This decarbonization project is carried out in close collaboration between the Novara plant and the existing cogeneration system operator, integrating multiple production sites dedicated to supplying biomethane. These sites are either transformed from existing biogas plants or newly established production facilities, while also benefiting from policy incentives provided by the European Union for this supply chain. The core objective of the project is to achieve substantial emission reductions by replacing natural gas with low-carbon, renewable alternative energy while continuing to utilize existing gas infrastructure. Although the project is currently in its final confirmation stage, the integrated strategy clearly indicates that, upon completion, the two plants will be able to achieve operations based on a 100% renewable energy mix.



4.3 Water Resource Management

Under the impact of increasingly extreme global weather events such as droughts, floods, and uneven rainfall, the availability and quality of Water Resources are at risk, posing threats to production, supply chains, and operational stability. Failure to properly manage Water Resources may lead to risks such as production disruptions, rising costs, and regulatory penalties. Therefore, GlobalWafers has incorporated water sustainability into its corporate strategy, and improved water efficiency and recycling and reuse, which are key to achieving long-term competitiveness.



Water
Resources
Management
Policy

Water Withdrawal, Discharge, and Consumption

Management of water withdrawal-related impacts

The water sources for GlobalWafers' factories worldwide are divided into third-party water supply, surface water, and groundwater sources. The water source of each base is fresh water ($\leq 1,000$ mg/L total dissolved solids). The water in the Taiwan area is taken from the tap water supplied by the Taiwan Water Company. None of the raw water sources are classified as national or international nature reserves or sensitive water bodies.

GlobalWafers' total water withdrawal in 2025 continued to show a declining trend compared to previous years. The total water withdrawal in 2025 amounted to 18,007.6 megaliters, representing a decrease of 290.6 megaliters compared to 2024.

In addition, to further understand water stress and water-use risks at each plant, the Company adopted the Water Resources Institute's "water risk assessment tool," the WRI Aqueduct water risk assessment, to identify the proportion of GlobalWafers' sites located in water-stressed regions. According to the assessment results, only the China sites were classified as "High-Medium risk (3)," indicating the presence of water stress, while all other sites were located in regions without water stress and classified as "Low-Medium risk (1-2)." The proportions of GlobalWafers' total water withdrawal and total water consumption located in high water-stress regions were 1.49% and 0.80%, respectively. Although only one site is located in a high water-stress region, all sites continue to reduce the impact of operational activities on water resources through internal water management programs and external collaboration strategies on an annual basis.

Management of water discharge-related impacts

GlobalWafers treats wastewater at on-site treatment facilities to meet regulatory standards before discharging it through third-party treatment plants using secondary wastewater treatment processes. To ensure compliance with water quality discharge standards and effective pollution control, each site follows local regulatory requirements, reduces process pollutant usage, utilizes high-efficiency equipment for water recycling and pollutant removal, and conducts both in-house testing and regular outsourced wastewater inspections for long-term monitoring of discharge water quality. These measures ensure that wastewater discharged from all sites meets local regulatory standards. At Taiwan sites, in addition to existing regulated substances, pretreatment facilities have been newly installed to reduce fluoride ion concentrations, thereby minimizing harm to receiving water bodies. In 2025, GlobalWafers' total wastewater discharge amounted to 15,719.5 megaliters, representing a slight increase of 75.6 megaliters compared to 2024, when the total was 15,643.9 megaliters. No significant leakage or overflow incidents occurred at any GlobalWafers sites in 2025.



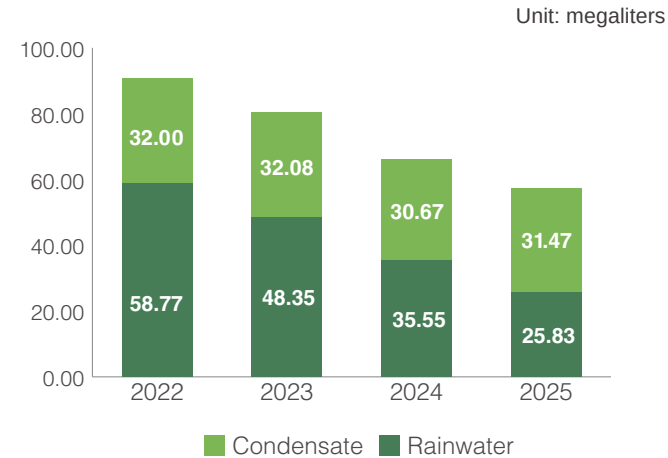
Water Resource Management and Conservation

In recent years, extreme climate conditions have led to increasingly volatile global precipitation patterns, placing significant pressure on the stability of water supply. In response to water scarcity risks arising from global climate change, GlobalWafers is committed to promoting water recycling and reuse. In terms of water resource recycling and reuse, the global total volume of recycled water reached 6,882.0 megaliters in 2025, of which 3,093.7 megaliters were reused in Taiwan operations, accounting for 44.95% of the total recycled water volume. With regard to water recycling rates, the average water recycling rate across global plants in 2025 was 27.65%, representing a decrease of 0.78 percentage points compared to 28.43% in 2024; among these, Taiwan operations recorded water recycling rates of 59.31% and 60.15% in 2024 and 2025, respectively, making them among the best-performing regions in water recycling within the Group's global operations.

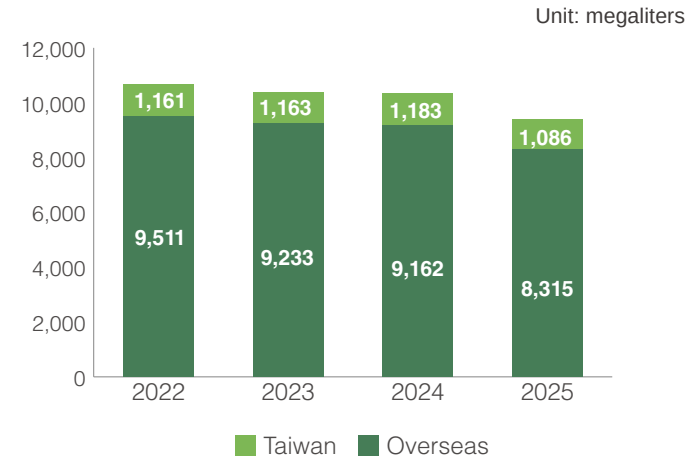
In addition, alternative water sources such as rainwater and condensate are utilized, with GlobalWafers Group recording rainwater and condensate usage of 25.83 megaliters and 31.47 megaliters, respectively, in 2025; although the volumes are limited, effective management and utilization help reduce dependence on existing water resources and alleviate environmental burdens, thereby achieving sustainable resource use.

Regarding reductions in ultrapure water consumption, GlobalWafers adheres to a principle of continuous improvement, gradually reducing ultrapure water (Ultrapure water, UPW) usage through stringent production control, technological advancement, and the implementation of various reduction initiatives, with total ultrapure water consumption reaching 9,401 megaliters in 2025.

Alternative Water Sources



Ultrapure Water Usage



Note:
1. Taiwan: GlobalWafers Headquarters & Zhunan Plant & Zhunan Plant 2, Taisil Branch, Crystalwise Technology.
2. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology, Topsil GlobalWafers A/S.
3. The data presented in the above chart covers 100% of GlobalWafers' operational production facilities.

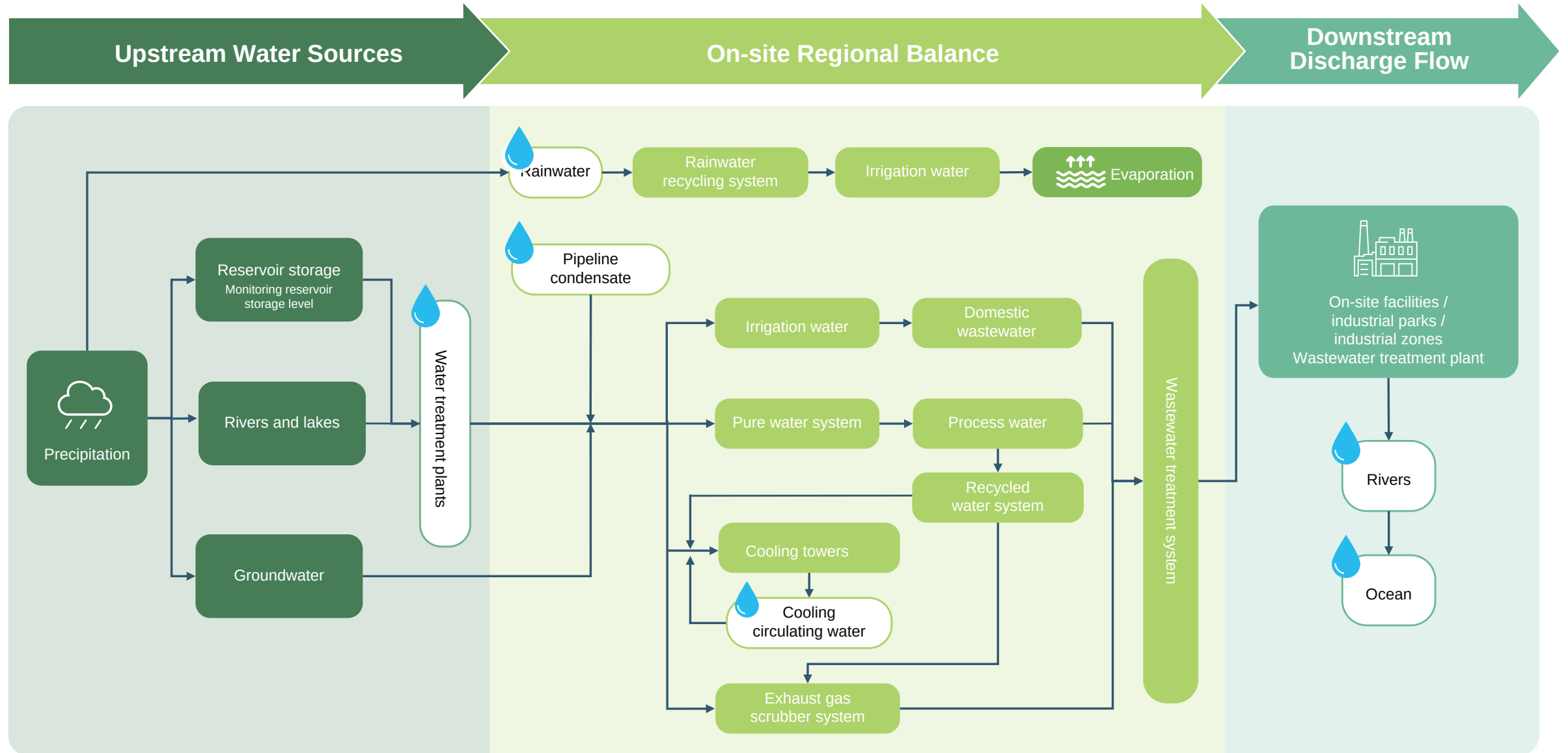
Reducing Water Withdrawal

In 2025, through the implementation of various water-saving measures, including equipment upgrades to reduce water use, increased wastewater recycling, enhanced ultrapure water production efficiency, and reduced reliance on municipal water supplies, GlobalWafers successfully reduced its total water withdrawal by 746.38 megaliters.

2025 Water Conservation Improvement Measures and Achievements

Region	Measure Type	Investment Amount	Water Savings (megaliters)
Taiwan operations	Equipment water-saving improvement	49,195	5.23
	Increased wastewater recycling	0	0
	Reduction in municipal water withdrawal	0	0
	Enhancement of pure water production capacity	0	0
Overseas operations	Equipment water-saving improvement	1,371	276.58
	Increased wastewater recycling	110,000	256.89
	Reduction in municipal water withdrawal	0	0
	Enhancement of pure water production capacity	50,610	32.92
Total		211,176	571.62

Water Resource Use and Discharge Flow Diagram

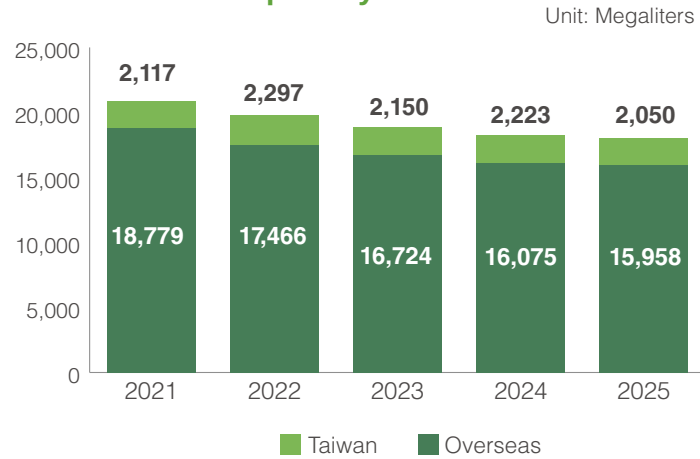


2021–2025 Water Withdrawal, Discharge, and Consumption

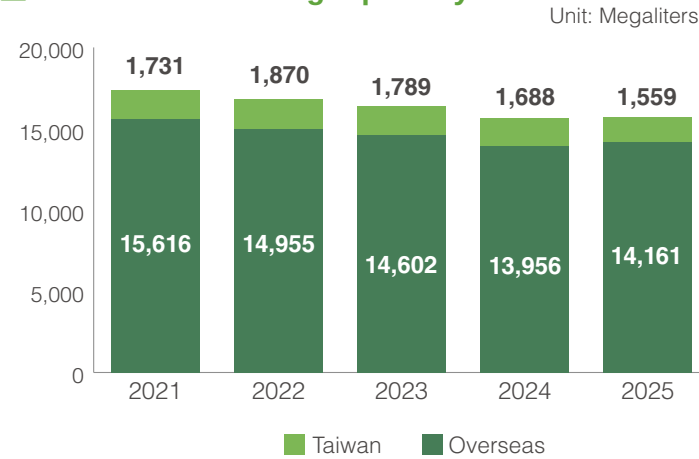
Unit: megaliters

Item		2021			2022			2023			2024			2025		
		Taiwan	Overseas	Water-Stressed Areas	Taiwan	Overseas	Water-Stressed Areas	Taiwan	Overseas	Water-Stressed Areas	Taiwan	Overseas	Water-Stressed Areas	Taiwan	Overseas	Water-Stressed Areas
Water withdrawal	Surface water	0	1,269.4	0	0	1,261.2	0	0	1,495.9	0	0	1,648.2	0	0	1,468.2	0
	Groundwater	0	9,492.5	0	0	8,274.2	0	0	7,663.6	0	0	7,116.2	0	0	7,441.3	0
	Seawater	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Third-party water	2,117.0	8,016.9	341.8	2,297.4	7,930.8	334.1	2,149.6	7,565.0	309.5	2,223.3	7,310.4	297.3	2,049.5	7,048.5	267.6
	Total	20,895.9		341.8	19,763.6		334.1	18,874.0		309.5	18,298.2		297.3	18,007.6		267.6
Water discharge	Surface water	0	5,656.7	0	0	4,634.6	0	0	3,912.8	0	0	3,703.6	0	0	3,781.0	0
	Groundwater	0	0	0	0	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0
	Seawater	0	4,738	0	0	4,435.1	0	0	3,619.5	0	0	4,377.4	0	0	4,292.6	0
	Third-party water	1,731.3	5,221.6	300.6	1,869.9	5,885.6	273.0	1,788.6	7,069.5	260.3	1,687.7	5,875.2	252.3	1,558.6	6,087.5	249.4
	Total	17,347.6		300.6	16,825.2		273.0	16,390.4		260.3	15,643.9		252.3	15,719.5		249.4
Water consumption		385.7	3,162.6	41.2	427.5	2,510.9	61.2	361.0	2,122.7	49.2	535.6	2,118.7	45.0	491.0	1,797.1	18.2
Total		3,548.3		41.2	2,938.4		61.2	2,483.7		49.2	2,654.2		45.0	2,288.1		18.2

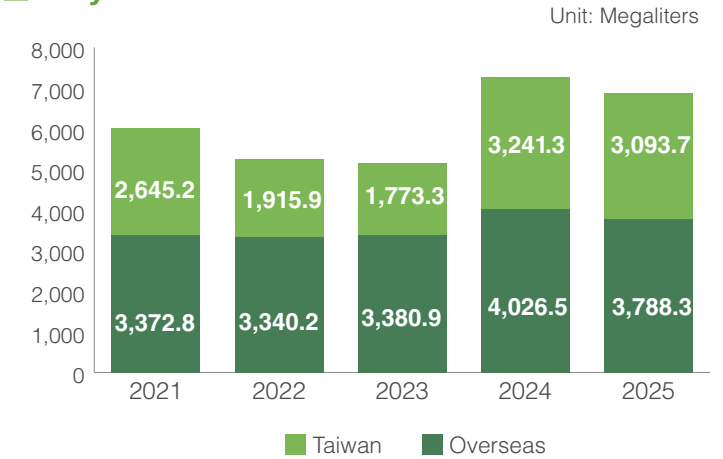
Water withdrawal quantity



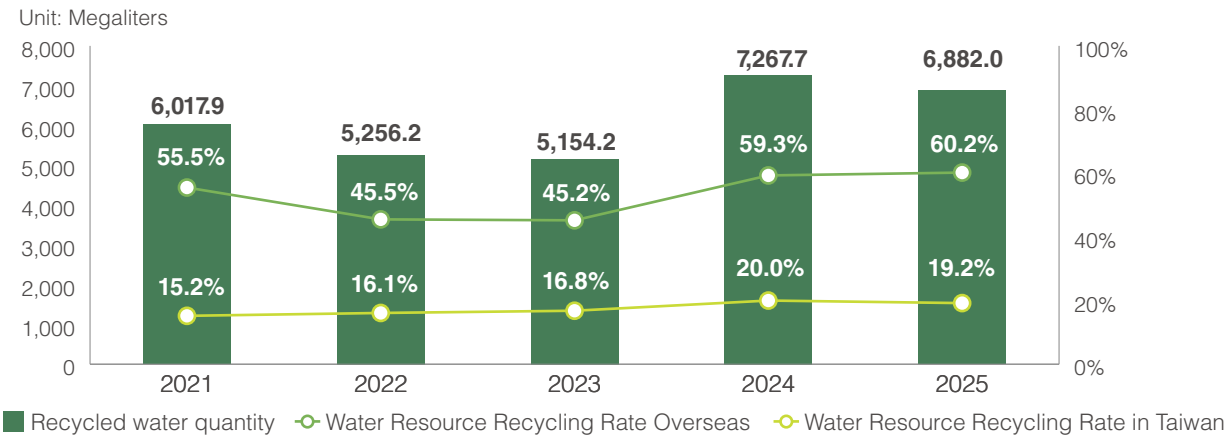
Total water discharge quantity



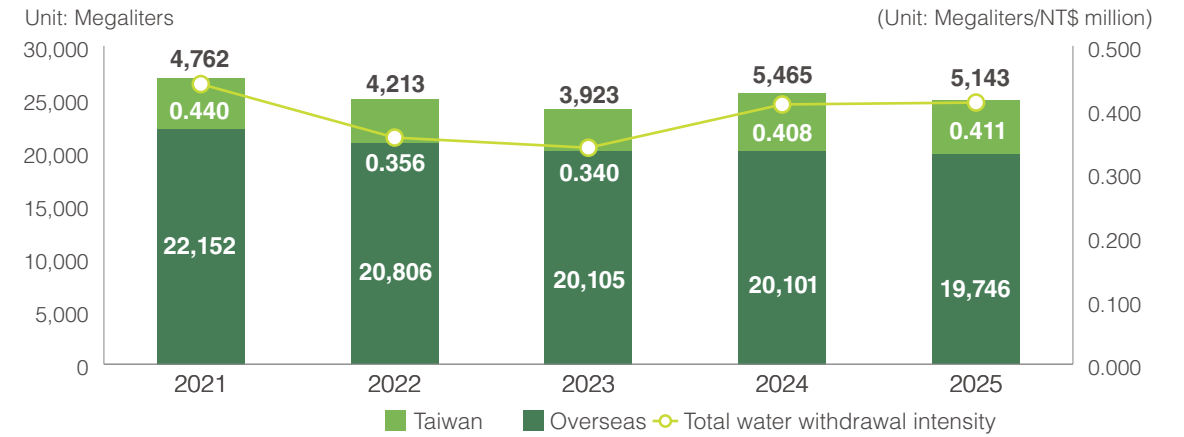
Recycled Water Reuse Rate



Water Resource Recycling Rate



Water Required in the Production or Operation Process



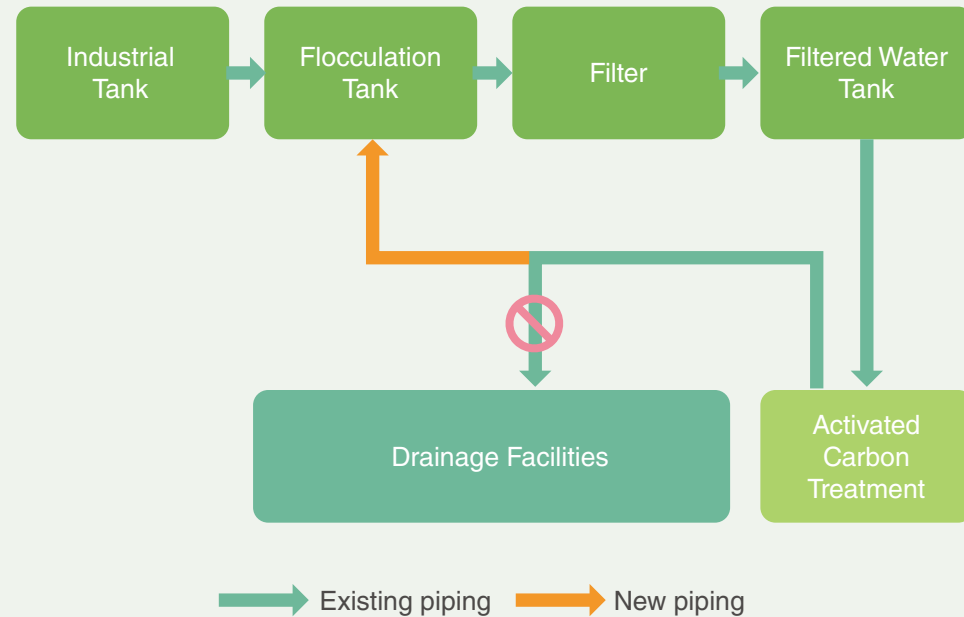
Note:

1. Taiwan: GlobalWafers Headquarters & Zhunan Plant & Zhunan Plant 2, Taisil Branch, Crystalwise Technology
2. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology, Topsil GlobalWafers A/S.
3. Total water withdrawal intensity: The sum of Water Withdrawal and Recycled Water (megaliters) / Consolidated revenue (NT\$ million)
4. The data presented in the above chart covers 100% of GlobalWafers' officially operational production facilities.
5. Water resource recovery rate: Reclaimed water volume/(total water withdrawal + reclaimed water volume); the reclaimed water volume in Taiwan is based on the data reported on the water balance chart formulated by the governing unit.

Focus Case

Deionized Water Reuse Program

GlobalWafers Japan's Niigata plant has implemented a water resource reuse management program aimed at reducing external water intake for the deionized water system by improving process operations. Prior to the implementation of this program, the process wastewater generated was directly discharged into the industrial park's wastewater treatment system. By adopting activated carbon treatment equipment to remove impurities from the water, the treated water is then reintroduced into the flocculation tank for recycling and reuse, thereby improving overall water use efficiency. This initiative not only helps reduce water withdrawal from external sources but also lowers wastewater discharge. It is estimated that the plant's industrial water consumption can be reduced by 2.1 cubic meters per hour, with monthly savings of approximately JPY 41,000 in tap water costs.



4.4 Waste Management

GlobalWafers places importance on source reduction in its waste management practices, reducing waste generation through process improvements and source reduction; secondly, recycling, reuse, and recovery are implemented within plants to reduce the procurement of new raw materials and simultaneously decrease waste generation; lastly, waste is entrusted to external treatment (including incineration, landfill, and physical treatment). Currently, all waste generated at each site is handled through entrusted collection and treatment, with no cross-border (overseas) treatment. Over the past three years, there have been no major violations identified among waste contractors. In addition, an audit mechanism for regulatory compliance of waste contractors has been established to determine whether cooperation should proceed. No major leakage incidents or cross-border treatment of hazardous industrial waste have occurred at any site.

In Taiwan, our waste generated goes through clearance and handling in accordance with waste clearance related regulations to comply with the most basic requirements from laws and regulations. Prior to commissioning the waste treatment, collection by categories and storage management are implemented within the plants. After appropriate and legal waste clearance and handling contractors are selected based on the features of waste, the waste is thus handed over to the contractors for handling, clearance and reporting where the waste is shipped all in accordance with environmental protection regulations. To effectively manage waste flow and ensure proper waste disposal, GlobalWafers conducts audits based on the nature of the vendors (removal/treatment/recycling). As for clearance institutes, we emphasize on factory access control. For handling/reutilization institutes, audit is conducted on materials of their storage facility, treatment facility, treatment capability, operation of pollution prevention equipment, on-site safety, hygiene and firefighting management as well as company operation condition. Audit results then are categorized into grades to determine whether later collaboration will be continued or the audit frequency should be enhanced.

In addition, our waste-related impact management includes:

a. Preventing any significant impact caused by managed wastes

- (1) To prevent the significant impact of waste management, GlobalWafers has installed air pollution control equipment, waste (sewage) pre-treatment facilities, and proper waste storage facilities, and the operation and management of all factories around the world comply with the requirements of local environmental protection laws and regulations, and proper operation and management reduce the impact on the environment.
- (2) GlobalWafers strictly adheres to the principle of recycling and reuse and has taken proper recycling measures and control operations to reduce the impact on environmental quality.

b. Treatment flow for wastes derived from our own operations

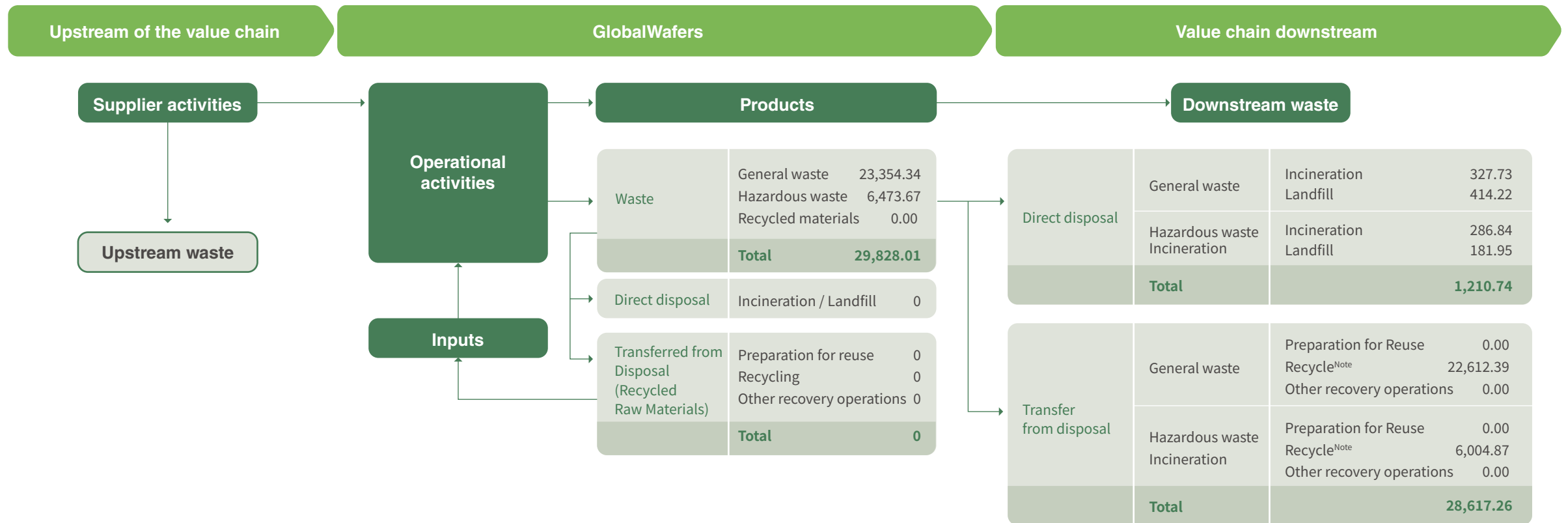
Derivative waste generated from its own operations is managed through incineration, landfill, and recycling by third-party organizations. Proper waste disposal is ensured through contractual agreements.

c. Collection of waste-related data

The quantity of derivative waste generated from its own operations is recorded monthly. Waste removal is conducted in accordance with local environmental regulations at each global plant, either handled internally or outsourced to third-party organizations for processing.

Based on the overall operational activities of GlobalWafers, general waste accounted for 78.30% of the total waste generated in 2025 (23,354.34 metric tons), while hazardous waste accounted for 21.70% (6,473.7 metric tons); in terms of waste treatment, priority is given to recycling operations involving the transfer of waste for treatment (such as reuse and resource recovery), which accounted for approximately 91.53% of the total waste treated.

Unit: Metric tons



Note:

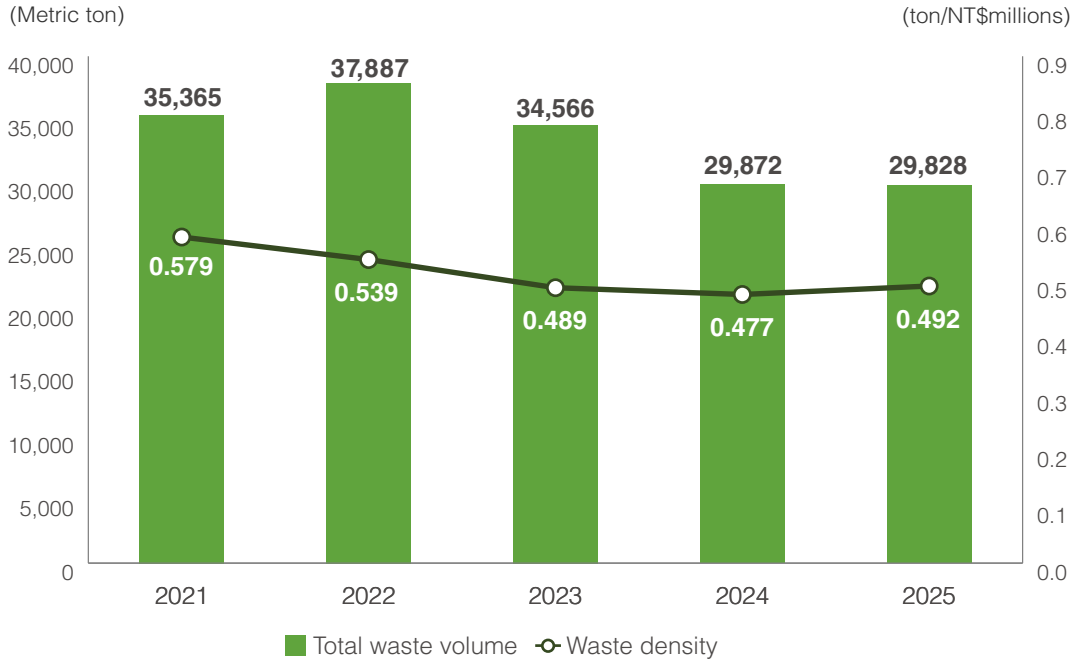
1. Preparation for reuse: Take a product or composition intended for waste and adopt the inspection, cleaning, or repair methods to reuse it for its original purpose.

2. Recycle: Reprocess (chemical, physical, heat treatment, solidification, or other methods) waste products or components to produce new materials.

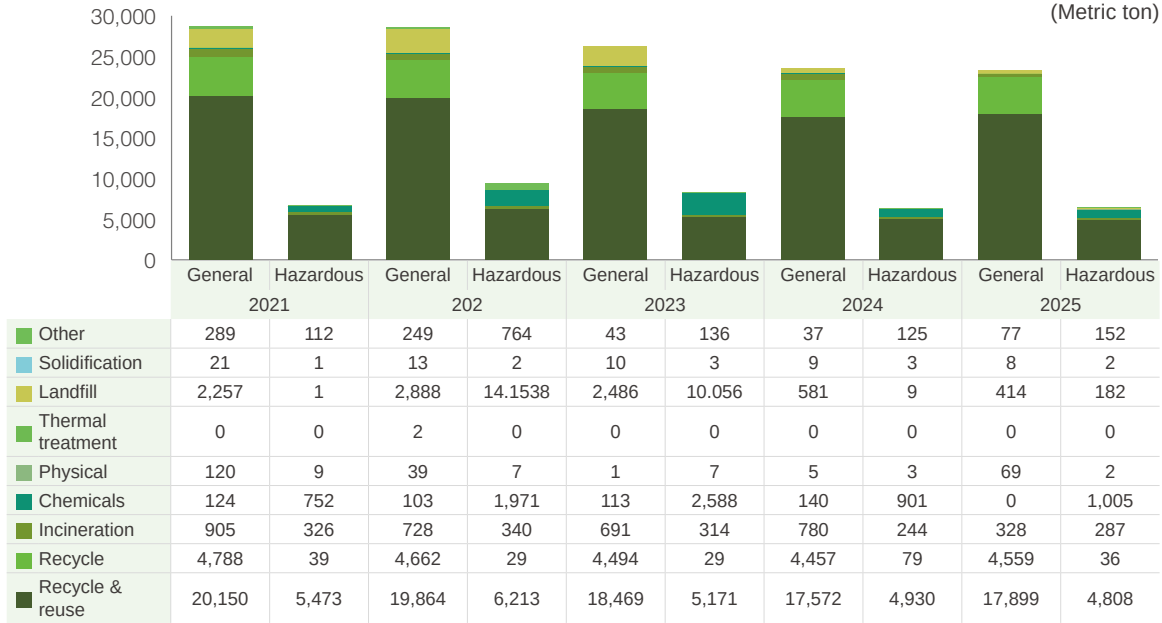
Unit: Metric ton

Type of waste	Total output	Transfer during disposal				Direct disposal			
		Transfer method	On-site	Off-site	Total	Disposal method	On-site	Off-site	Total
General waste (including renewable raw materials)	23,354.34	Preparation for reuse	0	0	0	Incineration	0	327.73	327.73
		Recycle	0	22,612.39	22,612.39	Landfill	0	414.22	414.22
		Total	0	22,612.39	22,612.39	Total	0	741.95	741.95
Hazardous waste	6,473.67	Preparation for reuse	0	0	0	Incineration	0	286.84	286.84
		Recycle	0	6,004.87	6,004.87	Landfill	0	181.95	181.95
		Total	0	6,004.87	6,004.87	Total	0	468.79	468.79
Total	29,828.01	Total	0	28,617.26	28,617.26	Total	0	1,210.74	1,210.74

2021-2025 Total waste output from GlobalWafers



2021-2025 GlobalWafers' Industrial Waste Disposal Method



Note:

1. Taiwan: GlobalWafers Headquarters & Zhunan Plant 2, Taisil Branch, Crystalwise Technology.

2. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology, Topsil GlobalWafers A/S.

3. Waste output and general waste, excluding recycled raw materials

4. Waste density: waste volume (ton)/consolidated revenue (NT\$millions)

5. The data presented in the above chart covers 100% of GlobalWafers' officially operational production facilities.

4.4.1 Raw Material Re-Utilization

GlobalWafers has promoted the ISO 14001 environmental management system and introduced the product life cycle concept in order to reduce raw material consumption and waste output and achieve the goal of sustainable operation and environmental protection.

Based on different manufacturing processes, our respective factories utilize as much recycled raw materials as possible. Recycled raw materials utilized by GlobalWafers' respective global factories include silicon raw materials, cutting fluid (supporting agent), product package carton and wafer cassette.

GlobalWafers relies mainly on silicon as its main raw materials for production. During the crystal growth stage, we use the tailings recycled within the plants as much as possible to save the procurement costs and to reduce the waste output.



2025 Recycled Raw Materials Utilization Status			
Item	Total Annual Input (tons)	Annual Recovered Material Volume (tons)	Recycle Rate
Silicon raw materials	5,162.68	1,030.67	19.96%

Note:

1. This table includes GlobalWafers Zhunan Plant, Taisil Branch, GlobalWafers Japan Co., Ltd., MEMC Electronic Materials S.p.A, MEMC Korea Company

2. Annual recovery rate is calculated as: (Recovered raw materials reused in production) / (Total annual input of the raw material).

Re-utilization Quantity for Silicon Raw Materials

1,030.67 metric tons

Single Factory Re-Utilization Rate

- GlobalWafers Zhunan Plant 26.59%
- Taisil Branch 18.60%
- GlobalWafers Japan Co.,Ltd 18.75%
- MEMC Electronic Materials S.p.A 16.96%
- MEMC Korea Company 22.91%

Re-utilization Quantity for Cutting Fluid (Supporting Agent)

2,538.86 metric tons

Single Factory Re-Utilization Rate

- Taisil Branch 54.7%
- MEMC Electronic Materials S.p.A 66.8%
- MEMC Korea Company 67.9%
- MEMC Japan Ltd. 60.01%

Wafer cassettes

753.16 metric tons

Single Factory Re-Utilization Rate

- GlobalWafers Headquarters 95.15%
- Taisil Branch 11.49%
- GlobalWafers Japan Co., Ltd 28.30%
- MEMC Japan Ltd. 15.02%
- MEMC Korea Company 51.46%

Product Package Carton

36,057 pc

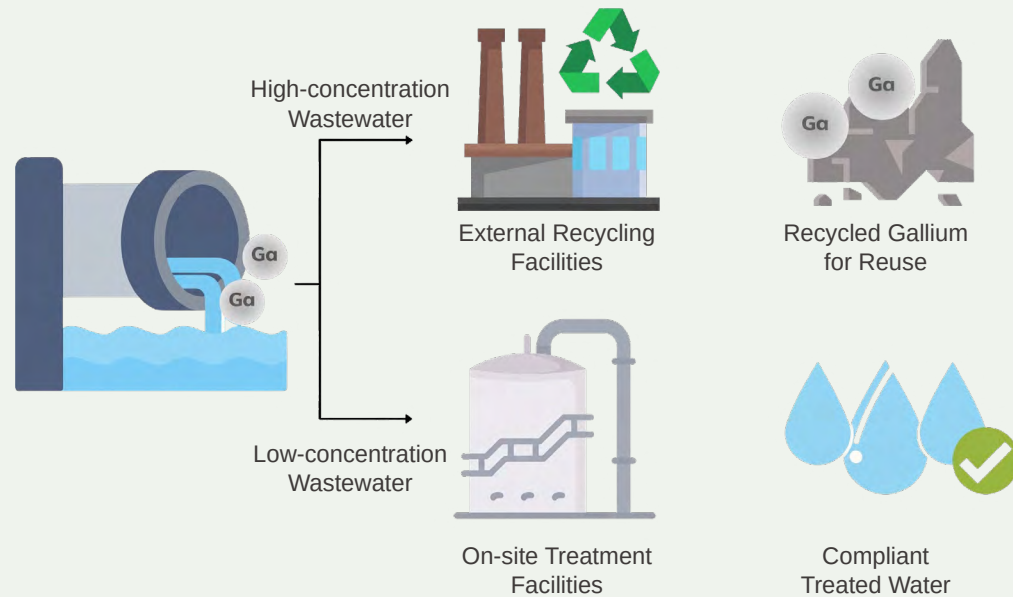
Single Factory Re-Utilization Rate

- GlobalWafers Headquarters 26.86%
- Taisil Branch (Hybox) 119.70%

Focus Case

Promoting Gallium-Containing Wastewater Segregation and Recycling to Enhance Environmental Management and Resource Efficiency

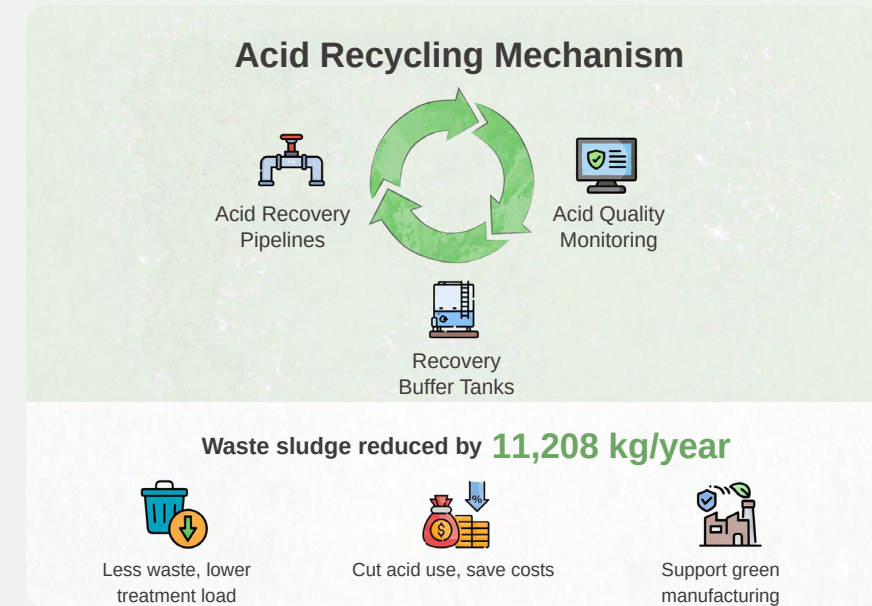
GlobalWafers Zhunan Plant 2 in Taiwan has implemented a gallium-containing wastewater segregation and recycling project that concurrently advances "source control" and "end-of-pipe collection." First, gallium metal dust is captured through dust collection methods to reduce its likelihood of entering downstream cleaning processes; subsequently, through sampling inspections and concentration distribution analysis, high-concentration gallium-containing wastewater is segregated and collected, then handed over to recycling treatment vendors for feasibility testing and actual processing. Through the partner vendors' chemical coagulation and electrolysis processes, high-concentration wastewater is not only properly treated but also enables the recovery of economically valuable gallium metal; the low-concentration portion is treated by on-site facilities to reduce the overall system load and ensure stable compliance with water quality standards. This operational model not only significantly improves the treatment efficiency of the facility but also achieves cost control management, with the project demonstrating positive economic benefits and an estimated stable cost saving of approximately NTD 250,000 per month, equivalent to about NTD 3 million per year.



Focus Case

Introducing an Acid Recovery Mechanism to Reduce Waste Generation and Enhance Circular Efficiency

GlobalWafers' Hsinchu facility has promoted an acid recovery mechanism at the process end, successfully achieving acid reuse through system redesign and process optimization. Under the previous production model, when related equipment was shut down, acid solutions that still retained usable value inside the equipment were often directly discharged to the facility's wastewater treatment plant, and the resulting waste liquids and sludge were classified as industrial waste, thereby increasing treatment costs and environmental burden. By redesigning the recovery pipeline to divert used acid solutions into an intermediate tank for storage, the recovered acid is 100% reintroduced into the process upon equipment restart, complemented by a quality monitoring mechanism to ensure that the recovered acid continuously meets process specifications, thereby achieving safe and stable circular reuse. This strategy not only effectively reduces the costs of waste treatment and fresh acid consumption, but also demonstrates the company's concrete implementation of sustainable development concepts in green manufacturing. Since its introduction, the project has shown significant results, with an estimated monthly reduction of approximately 934 kg of sludge waste at the facility and an annual reduction reaching 11,208 kg.

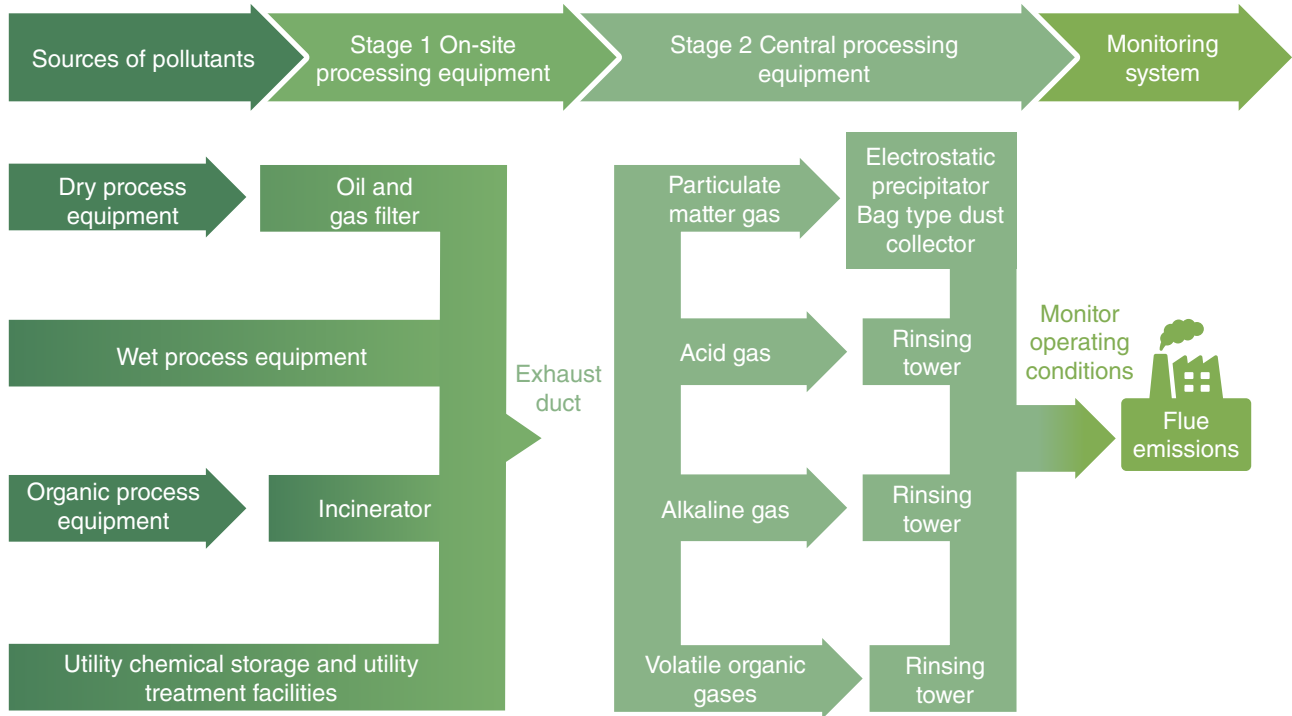


4.5 Air Pollutant Emissions

GlobalWafers' production processes vary across different plants, leading to slight differences in process emissions at each location. For instance, in Taiwan, the Hsinchu Plant & Zhunan Plant produce three main types of emissions: acidic gases, volatile organic compounds (VOCs), and particulate matter. In contrast, the Taisil Branch produces four main types of emissions: acidic gases, nitrogen oxides, volatile organic compounds (VOCs), and particulate matter. Based on the characteristics of the process exhaust gases, we divert the flow at the source of the pollutants. For the vapor and combustible gases, first pre-treat high-concentration pollutants in the on-site processing equipment before sending the gas to the central processing equipment for the second stage of treatment. Treatment with terminal control equipment to improve air pollution treatment efficiency.

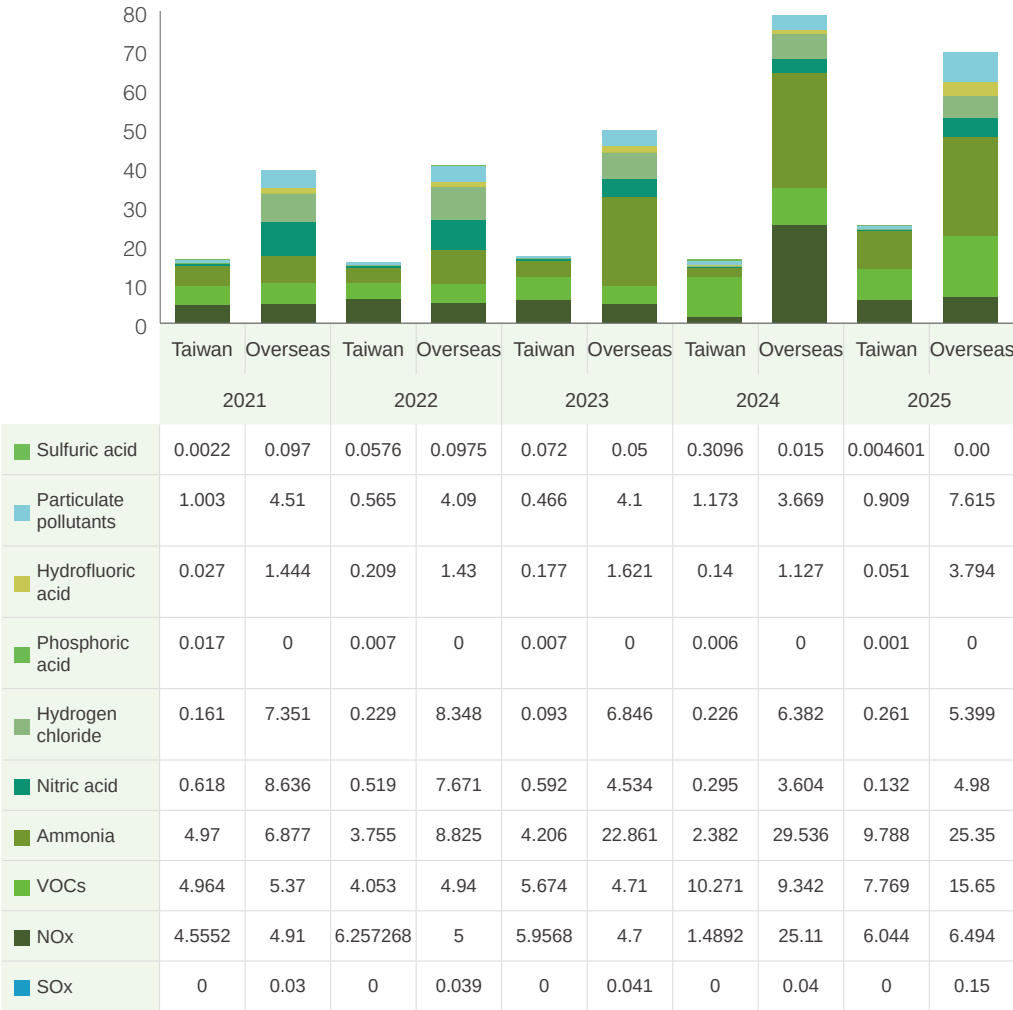
We continue to pay attention to the operational stability of air pollution control equipment. We have installed continuous and automatic monitoring flow meters and other monitoring instruments in discharge pipelines, as well as backup equipment. The backup equipment can be turned on in a timely manner in the event of equipment malfunction. To maintain the stable operation of the control equipment and minimize the risk of pollution; in addition, the responsible unit performs daily on-site inspection of the control equipment, implements movement management, and confirms that the air pollution system is operating normally and that various operating parameters are within the control range.

Air Pollution Control and Treatment Process



Air Pollutant Emissions from 2021 to 2025

(Unit: metric tons/year)



Note:
1. Taiwan: GlobalWafers Headquarters & Zhunan Plant & Zhunan Plant 2, Taisil Branch, Crystalwise Technology.
2. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A, MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Kunshan Sino Silicon Technology, Topsil GlobalWafers A/S.

4.6 Supporting Biodiversity

Biodiversity represents the continuity of Earth's ecosystems and the richness of diverse species. However, the impacts of climate change are increasingly placing biodiversity under threat or causing its disappearance altogether, further underscoring the value it holds and its vital role in sustainable development. To express its recognition of the operational impacts and related challenges, GlobalWafers officially issued its [Biodiversity Policy](#) in December 2023, signed by the Chairperson. Through this policy framework, the Company commits to conducting biodiversity assessments and taking proactive action in support of biodiversity conservation initiatives such as the United Nations "Convention on Biological Diversity." Furthermore, the related requirements have been incorporated into GlobalWafers' "Supplier Sustainability Standards" to promote joint efforts across the value chain in supporting biodiversity preservation.

GlobalWafers' Commitments:

- I. Avoid the establishment of facilities or operational activities in globally or nationally significant biodiversity areas (such as Natura 2000, UNESCO, etc.).
- II. Take proactive measures to support initiatives that uphold biodiversity, in response to conventions like the United Nations Convention on Biological Diversity.
- III. Conduct regular biodiversity risk assessments for our operational activities, setting goals in priority order, and implementing mitigation measures to reduce ecological impact.
- IV. Collaborate with the supply chain to jointly reduce environmental impacts: requiring supply chain partners to comply with biodiversity conservation regulations, avoiding operational activities that affect vital habitats and cause significant impacts on the natural environment.
- V. Promote understanding of biodiversity issues, enhancing public awareness of ecological conservation and environmentally friendly practices, and encouraging overall ecological conservation actions.

GlobalWafers' Actions:

► Biodiversity-sensitive Area Assessments:

Since 2022, GlobalWafers has conducted annual biodiversity risk assessments for its operational activities. The Company integrates data on globally or nationally significant biodiversity areas, the Natura 2000 protected area network, UNESCO World Heritage Sites, and Key Biodiversity Areas (KBA), overlaying this information with the geographic locations of its facilities. As of the end of 2025, none of GlobalWafers' operating sites are located in or near these biodiversity-sensitive areas.

► Biodiversity Risk Assessments:

In addition to evaluating the sensitivity of current facility locations, GlobalWafers preliminarily references the ENCORE database to identify general risk characteristics by industry category. The Company further adopts the WWF Biodiversity Risk Filter to assess biodiversity-related risks at both the corporate-wide and regional levels. For all of the Company's global operating sites (including office locations), when the identified risk level is "medium-high" or above, GlobalWafers prioritizes the application of source-level controls, specifically in the categories of "avoidance (avoiding impacts)" and "minimization," based on the level of dependence on biodiversity and the extent of associated risks. The Company establishes targets and implements mitigation measures in accordance with assessment results, aiming to reduce ecological impacts resulting from its business activities.

► Supply Chain Biodiversity Management:

GlobalWafers collaborates with its supply chain to jointly support the United Nations "Convention on Biological Diversity" and promote local community biodiversity conservation projects. Suppliers are required to avoid operational activities that may affect important biological habitats and cause significant impacts on the natural environment.

► Collaboration with External Stakeholders to Support Biodiversity Conservation Initiatives: Focusing on Biodiversity and Partnering with Local Communities to Promote Conservation Efforts

GlobalWafers proactively launched a biodiversity-focused action plan from 2024 to 2025, collaborating with the Wennai Community Development Association and National United University (Department of Computer Science and Information Engineering and Department of Cultural and Creative Industries Design), centering on the Guanyi Ferry Ecological Park and its surrounding mangrove and intertidal habitats to promote biodiversity conservation and environmental education initiatives, including the short-term establishment of environmental monitoring and ecological information websites, the medium-term completion of ecological surveys and enhancement of resident interaction and participation, and the long-term strengthening of community self-management and sustainable development capacity; on July 26, 2025, the industry–government–academia results presentation was successfully completed, with nearly 100 participants and attendance by local government representatives, expanding the support and recognition of both local and external stakeholders for nature conservation actions, and in addition, the community has utilized its official website as a platform for external information disclosure and ecological guided tour communication, complemented by on-site guided tours and media coverage to enhance the accessibility and visibility of conservation actions, gradually shaping a locally rooted model of nature-positive coexistence that integrates educational, participatory, and sustainable elements.

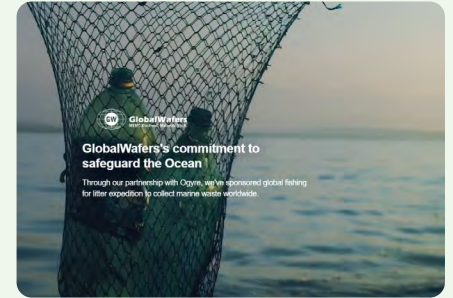
Summary of Activities Conducted in 2025:

In 2025, a total of 124 environmental education activities were conducted throughout the year, reaching 6,953 participants, with tangible outcomes covering the following aspects: ecological guided tours and interpretation, mangrove and intertidal environmental education, beach cleanups and marine debris education, tree planting and nectar plant cultivation, habitat maintenance (landscaping and invasive vine removal), and purple crow butterfly ecological surveys; among these, 47 activities specifically related to nature/biodiversity were held throughout the year, with a total of 2,559 participants, demonstrating that the community has made concrete and quantifiable investments in nature-related issues.



Partnering with Ogyre to Support the #OceanChallenge During Ocean Month for a Blue Future

GlobalWafers' Italy subsidiary responded to the #OceanChallenge initiative launched by Ogyre and initiated a two-year collaboration plan, donating EUR 20,000 annually to support plastic reduction in the ocean and biodiversity restoration; building on the achievement of collecting 14,000 kg of waste in 2024, the target for 2025 is to remove 28,000 kg of plastic waste in a single month; Ogyre is committed to promoting innovative environmental conservation models, including the "Waste Leakage Prevention" program, which prevents plastic waste from entering the ocean at the source, and the promotion of the "Fishing for Litter" mechanism that leverages the participation of local fishermen to simultaneously collect waste; this initiative not only improves the ecological environment, but is also expected to enhance catch quality and operational safety in Mediterranean coastal regions, with an estimated overall annual economic benefit of up to EUR 4 million, demonstrating the Group's commitment to resource sustainability and deep engagement with local communities.



Bee-Friendly Practices: Biodiversity in the Factory (Buzz Factory)

GlobalWafers' Italy subsidiary, MEMC Electronic Materials S.p.A., has recently installed urban beehives in green areas at its Novara and Merano sites, creating an ecological environment suitable for bees to inhabit, forage, and reproduce, thereby protecting bees and enhancing biodiversity around the facilities so that life can rediscover space even in the most unexpected places; to further create habitats more conducive to biodiversity restoration, the surrounding green areas will be planted with local nectar plants such as lavender, clover, rosemary, and hawthorn to promote the return of local species and establish a healthy and friendly habitat.



Investing in River Restoration Initiatives

Since 2024, GlobalWafers' Korea subsidiary, MEMC Korea Company, has participated in the "One Company, One Stream" initiative promoted by the Cheonan City Government in South Korea, which aims to foster collaboration between enterprises and local communities to jointly protect aquatic environments; a total of 15 other companies in Cheonan City have signed cooperation agreements to contribute to environmental sustainability; under this initiative, each participating company adopts and maintains a section of a nearby stream, and MEMC Korea Company has conducted two environmental cleanup activities along its adopted 500-meter stream segment, with the Environment, Safety, and Health team leading employees to remove approximately 100 kg of waste and eliminate invasive alien plant species that pose threats to the local ecosystem.



4.7 Environmental Protection Expenditure

In addition to implementing routine maintenance and optimized management of existing equipment, GlobalWafers continues to invest in the enhancement of environmental protection systems, such as wastewater and exhaust gas treatment, actively improving their efficiency to minimize environmental impact. Meanwhile, it continues to explore better energy-saving and waste reuse and treatment methods, promoting resource circularity and waste reduction initiatives. With the goal of balancing production efficiency and environmental protection, GlobalWafers strives to achieve a more sustainable business model and contribute to a greener future.

In 2025, GlobalWafers' environmental protection expenditure totaled approximately US\$49.44 million (see Table 1), with an environmental investment benefit amounting to US\$1.867 million (see Table 2).

I. Environmental Expenditure Summary Table (2025)

Category	Description	Operating Expenditure (US\$)	Capital Expenditure (US\$)
1. Direct Costs for Reducing Environmental Burden			
(1) Pollution Control	Includes costs related to air pollution control, water pollution control, and other pollution prevention efforts	16,179,796	
(2) Resource Conservation	Costs incurred to conserve Water Resource (or other materials)	208,938	
(3) Energy Conservation	Costs incurred to reduce electricity consumption	5,002,632	
(4) Industrial Waste Disposal and Recycling	Costs related to industrial waste treatment (including reuse, incineration, landfill, etc.)	3,459,988	
2. Indirect Costs for Reducing Environmental Burden (Environmental Protection Management Costs)	Includes (1) fees for establishing and certifying environmental management systems, (2) environmental monitoring costs, (3) personnel costs for environmental departments, (4) employee environmental training expenses, and (5) added costs for purchasing environmentally friendly products	2,352,840	
Other Environmental Protection-related Costs	(1) Environmental pollution liability insurance premiums and government environmental fees (e.g., air pollution fees); (2) environmental fines and litigation expenses	573,449	21,666,455
Total		27,777,643	

II. Environmental Protection Benefits Summary Table (2025)

Type	Description	Benefits (US\$)
1. Cost savings from implementation of environmental programs	Energy Conservation Initiatives	1,632,540
	Water Conservation Initiatives	234,662
Total		1,867,202

5 Talent Development and Social Inclusion

5.1 Human Resources

5.2 Talent Attraction and Retention

5.3 Talent Cultivation and Development

5.4 Human Rights

5.5 Social Participation



Sustainability Goals

Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	Achieved in 2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Talent Attraction and Retention	3GOOD HEALTH AND WELL-BEING 4QUALITY EDUCATION 5GENDER EQUALITY 8DECENT WORK AND ECONOMIC GROWTH 10REDUCED INEQUALITIES	The completion rate of the talent pipeline assessment for plant and department heads reaches 80%	Achieved (89%)	Talent pipeline readiness for plant and department heads and above reaches 80%	Talent pipeline readiness for plant and department heads and above reaches 80%	Talent pipeline readiness for plant and department heads and above reaches 80%
		At least 75% of vacancies at the manager level and above are filled through internal promotions or transfers.	Achieved (100%)	At least 75% of vacancies at the manager level and above are filled through internal promotions or transfers	At least 75% of vacancies at the manager level and above are filled through internal promotions or transfers	At least 75% of vacancies at the manager level and above are filled through internal promotions or transfers
		The turnover rate of new employees within one year of employment shall not exceed 18%	Not Achieved ^{Note} (26.46%)	The turnover rate of new employees within one year of employment shall not exceed 18%	The turnover rate of new employees within one year of employment shall not exceed 18%	The turnover rate of new employees within one year of employment shall not exceed 18%
		The voluntary turnover rate of all employees ranges between 5% and 10%.	Achieved (5.5%)	The voluntary turnover rate of all employees ranges between 5% and 10%	The voluntary turnover rate of all employees ranges between 5% and 10%	The voluntary turnover rate of all employees ranges between 5% and 10%
		Industry-academia collaboration with at least 3 high schools/ universities	Achieved	Industry-academia collaboration with at least 5 high schools/universities	Industry-academia collaboration with at least 5 high schools/universities	Industry-academia collaboration with at least 5 high schools/universities
Talent Development		Multi-dimensional management team assessment	Achieved	Multi-dimensional management team assessment	-	
		Each site to recruit at least one intern for a three-month internship program, with direct mentorship from a management-level supervisor	Achieved	Global internship program: recruit at least 12 interns, including 2 international interns, for a three-month internship with mentorship from management-level supervisors	Global internship program: recruit at least 15 interns, including 2 international interns, for a five-month internship with mentorship from management-level supervisors	Global internship program: recruit at least 15 interns, including 2 international interns, for a five-month internship with mentorship from management-level supervisors

Note: Direct labor employees generally require a longer adjustment period due to shift schedules and the nature of cleanroom operations, while indirect personnel are affected by competition in the external talent market, which limits the retention rate of new hires.

5.1 Human Resources

A diverse workforce is the cornerstone of corporate growth. We are committed to fostering a workplace that respects individual choices and emphasizes autonomy, working together with employees to achieve outstanding results. In response to the challenges of globalization, technological advancement, organizational development, and demographic shifts, we have established short-, medium-, and long-term human resource management plans aligned with corporate objectives to attract, integrate, retain, evaluate, and develop talent. We adopt the following key measures:

Targeted Recruitment: We design structured interview processes to effectively attract and select knowledge-based talent.

Potential development: We value individual employee growth by cultivating diverse skillsets through job rotation, thereby enhancing organizational agility.

Team Collaboration: We encourage cross-departmental cooperation and promote co-creation through project-based work. We are committed to fostering a safe, healthy, and positive work environment that respects the fundamental rights of every employee.

Performance-Driven Approach: We have established a performance-linked reward system to motivate employees and supervisors to jointly set and achieve individual goals.

We continue to provide high-quality human resources services that empower employees to reach their full potential, create greater value together, and promote the sustainable development of both the Company and its people.

Diverse Talent Pool

GlobalWafers upholds people-oriented core values and respects different cultures around the world. Our employees maintain enthusiasm for mutual cooperation, adhere to integrity and abide by local laws and regulations, and continue to innovate and surpass to create excellence. The Company continues to communicate the Company's core values and vision with employees through various channels, including the Company's internal website, conferences, publications, and education and training.

In 2025, GlobalWafers had a total of 7,061 employees worldwide. Employees in Taiwan accounted for 22.60% of the total workforce, while overseas employees made up 77.40%.

By employment classification, there were 1,593 full-time employees and 3 non-full-time employees in Taiwan, while there were 4,996 full-time employees and 469 non-full-time employees overseas.

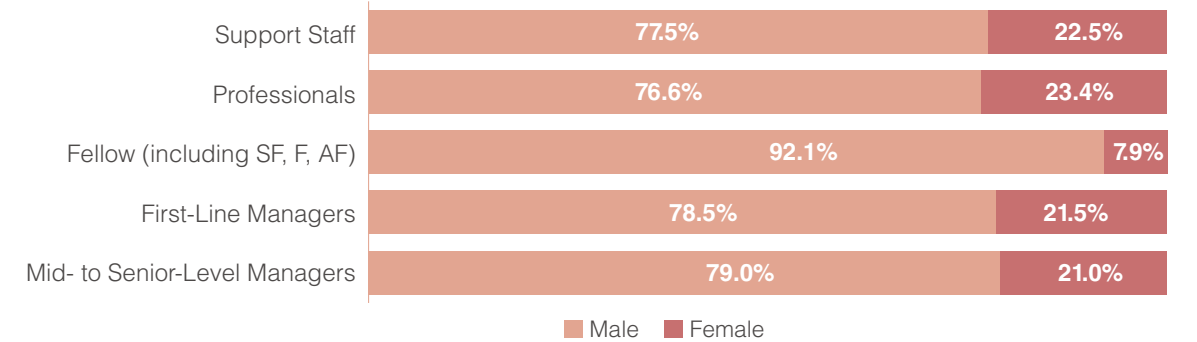
Additionally, 181 employees require work visas, representing 2.56% of the total workforce (83 in Taiwan, 98 in overseas).

By job position, there were 324 mid- to senior-level managers, 326 first-line managers, 89 Fellows, including Associate Fellows, Fellows, and Senior Fellows, 1,442 professionals, and 4,880 general staff.

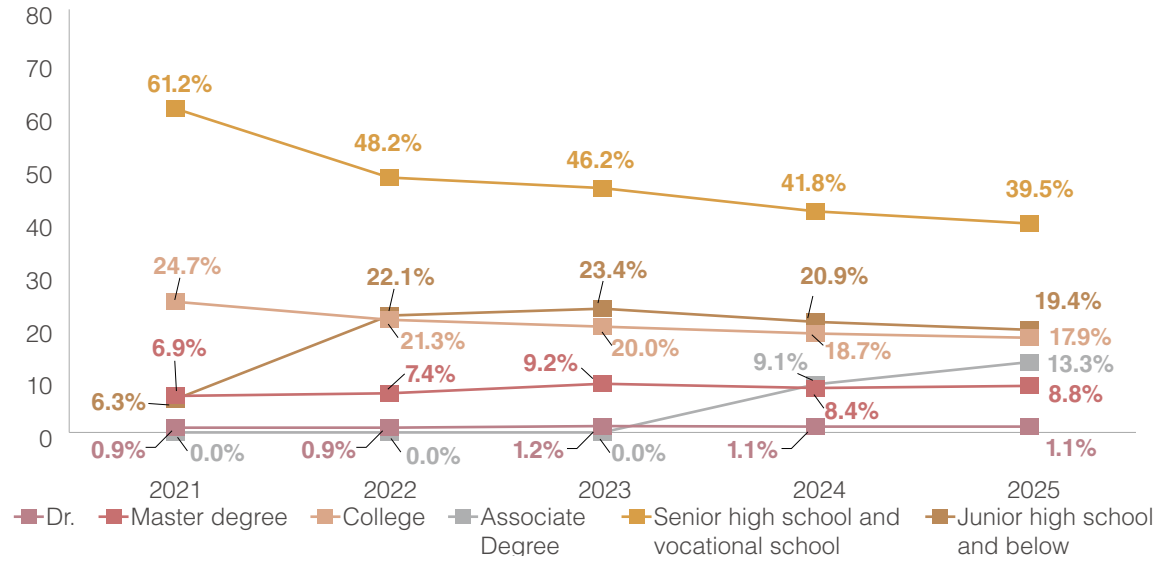
Region	Taiwan			Overseas		
Job Position	Male	Female	Total	Male	Female	Total
Mid- to Senior-Level Managers	100	34	134	156	34	190
First-Line Managers	111	39	150	145	31	176
Fellow	7	1	8	75	6	81
Professionals	218	69	287	887	268	1,155
Support Staff	725	292	1,017	3,056	807	3,863
Total	1,161	435	1,596	4,319	1,146	5,465

GlobalWafers is committed to supporting gender equality in employment. In 2025, our workforce comprised 5,479 male employees, accounting for 77.60%, and 1,582 female employees, making up 22.40%. This results in a male-to-female ratio of 3.46:1. By job position, female managers accounted for 21.23% of all managerial roles. The proportion of female employees by position was 20.99% among mid- to senior-level managers, 21.47% among front-line managers, 7.87% among research fellows (including associate and senior fellows), 23.37% among professionals, and 22.52% among support staff. The proportion of female employees by region was 27.26% in Taiwan, 18.86% at other sites in Asia, 23.46% in Europe, and 26.80% in the Americas.

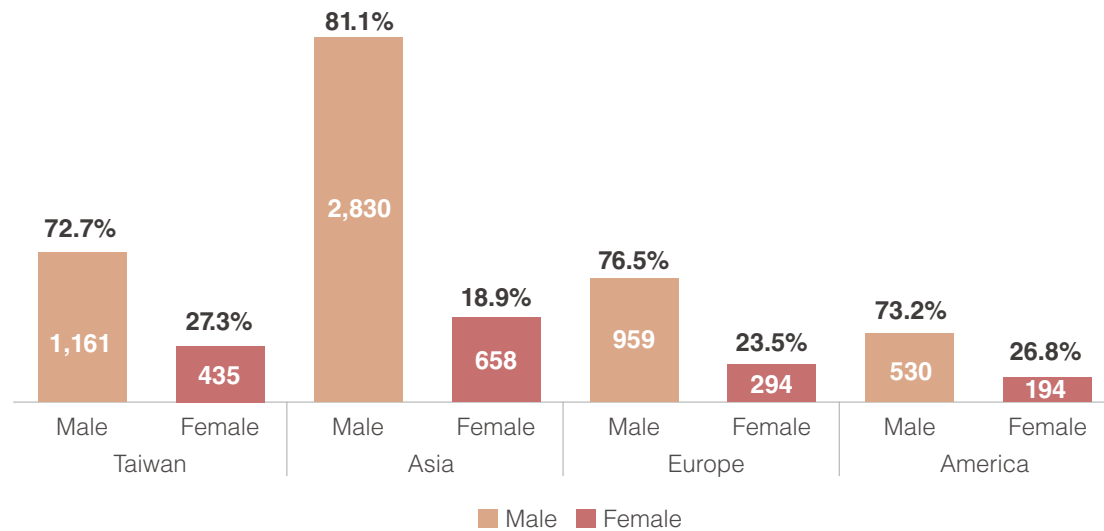
Gender Ratio by Job Position



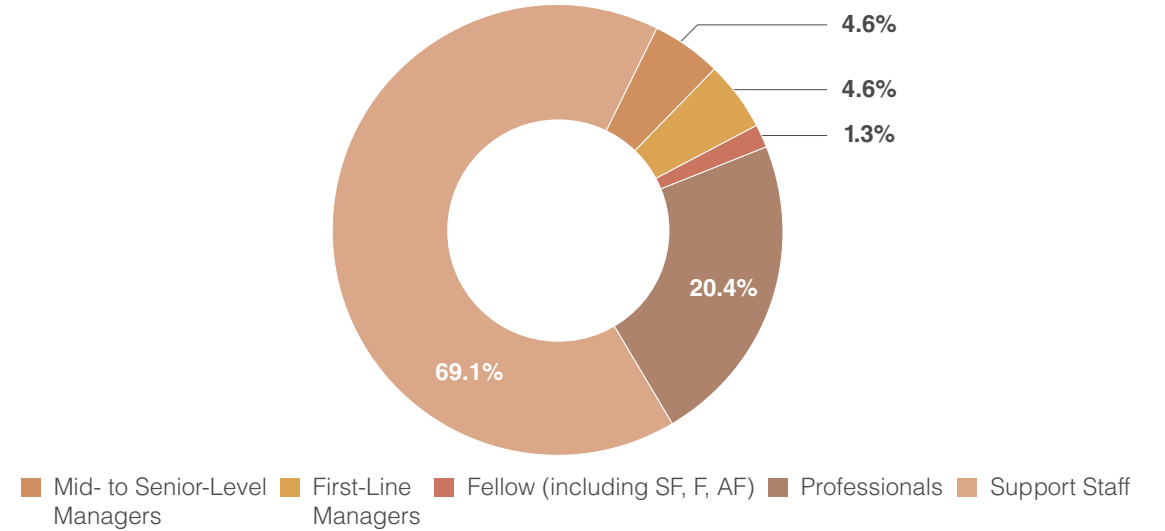
Educational Background Distribution



Gender Distribution



GlobalWafers' Employee Distribution by Job Level



Global Workforce Structure by Site

Workforce Structure \ Year		2021	2022	2023	2024	2025
By Gender	Male	5,446	5,590	5,628	5,573	5,479
	Female	1,649	1,701	1,677	1,625	1,582
Full-time/ Part-time	Official	6,755	6,740	6,765	6,828	6,589
	Non-official	340	551	540	370	472
By Employment Contract	Non-fixed term	6,095	6,371	6,522	6,489	6,387
	Fixed term (contractors, interns, migrant workers, seasonal)	1,000	920	783	709	674
By Nature of Work	Direct	4,426	4,535	4,388	4,222	4,195
	Indirect	2,669	2,756	2,917	2,976	2,866
By Education Level*	Dr.	62	67	76	76	77
	Master degree	493	543	561	595	610
	College	1,752	1,556	1,651	1,329	1,243
	Associate Degree*	-	-	-	645	925
	Senior high school and vocational school	4,344	3,515	3,894	2,962	2,748
	Junior high school and below	444	1,610	1,123	1,483	1,352
By Age	< Age 30	995	1,059	1,095	902	838
		386	397	413	339	301
	Age 30-50	2,950	2,621	2,667	2,660	2,632
		902	858	878	881	859
	> Age 50	1,501	1,850	1,866	1,913	1,914
			384	386	395	411

Workforce Structure \ Year		2021	2022	2023	2024	2025
Foreign Employees	Visa Exemption	236 ^{Note}	276 ^{Note}	7	15	12
	Visa Required			222	214	181
Overseas Assignees		-	2	5	11	12
Total		7,095	7,291	7,305	7,198	7,061

Note :

- (1) Employees assigned overseas were not included in the statistics for 2021.
- (2) Foreign employees and employees assigned overseas were not further categorized by visa requirement status for 2021–2022.
- (3) Educational attainment was not further categorized into junior college and university levels for 2021–2023.
- (4) In Japan, the law prohibits the collection of birth dates and educational background information for temporary employees. Therefore, age and educational attainment information for 106 employees in Japan in 2025 cannot be provided.
- (5) Regular employees refer to those who are employed on a long-term basis and are entitled to company benefits, while non-regular employees include contract employees, dispatched workers, and other similar employment types. Fixed-term contracts have a specified contract period, whereas indefinite-term contracts do not have a fixed end date.

[Non-Employee Workers] In 2025, There were a total of 540 Non-Employee workers across the Group

Job Classification	Construction	Security	Cleaning	Catering Services	Other	Total
Taiwan	61	14	25	8	0	108
Overseas	131	57	118	54	72	432

Note: The number of non-employee workers is calculated based on full-time equivalent, converted according to actual working hours, in order to accurately reflect the total labor input.

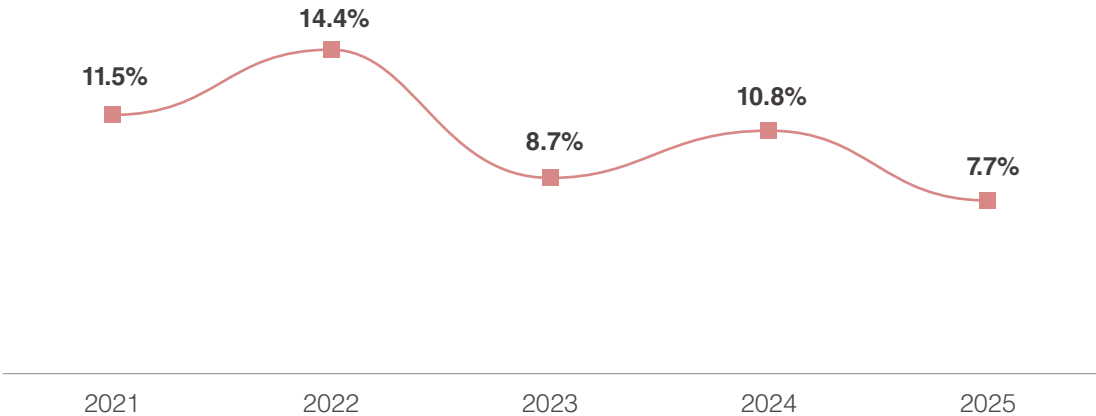


[New Hire Analysis] – Moving Forward with GlobalWafers for a Sustainable Future

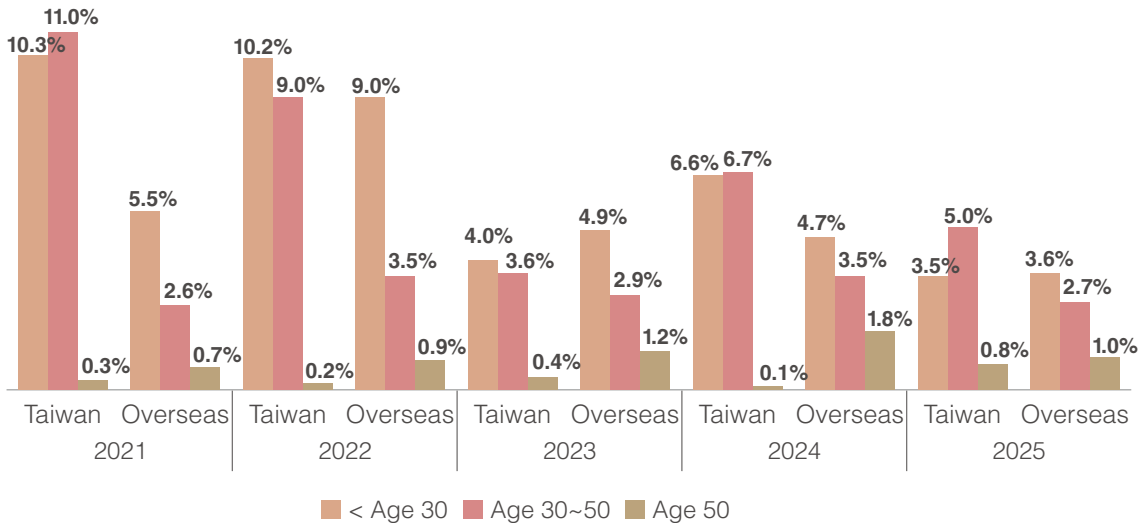
In terms of talent attraction and retention, GlobalWafers is committed to providing high-quality job opportunities and a friendly workplace. We also encourage internal and external talents to continuously learn and expand their potential to strengthen their future career development. In 2025, GlobalWafers recruited 545 new employees. By gender, new male employees accounted for 5.79% of the total workforce, while new female employees accounted for 1.93%. By age, new employees under 30 years old had the highest ratio at 3.61%, followed by those aged 30 to 50 at 3.20%, and those over 50 at 0.91%.

From 2021 to 2025, the annual new hire rates were 11.5%, 14.4%, 8.7%, 10.8%, and 7.7%, respectively. In 2025, the new hire rate declined from 10.8% in the previous year to 7.7%, primarily due to the slowdown in market demand. In response, the Company adopted a prudent recruitment strategy and managed its overall workforce size, without fully filling vacancies resulting from employee turnover, as the turnover rate for the year was 9.9%. The Company also continued to control its overall workforce scale to enhance workforce utilization efficiency and organizational resilience. As of the end of 2025, 409 new hires for the year remained employed, accounting for 75.05% of total new hires and 5.79% of the total workforce.

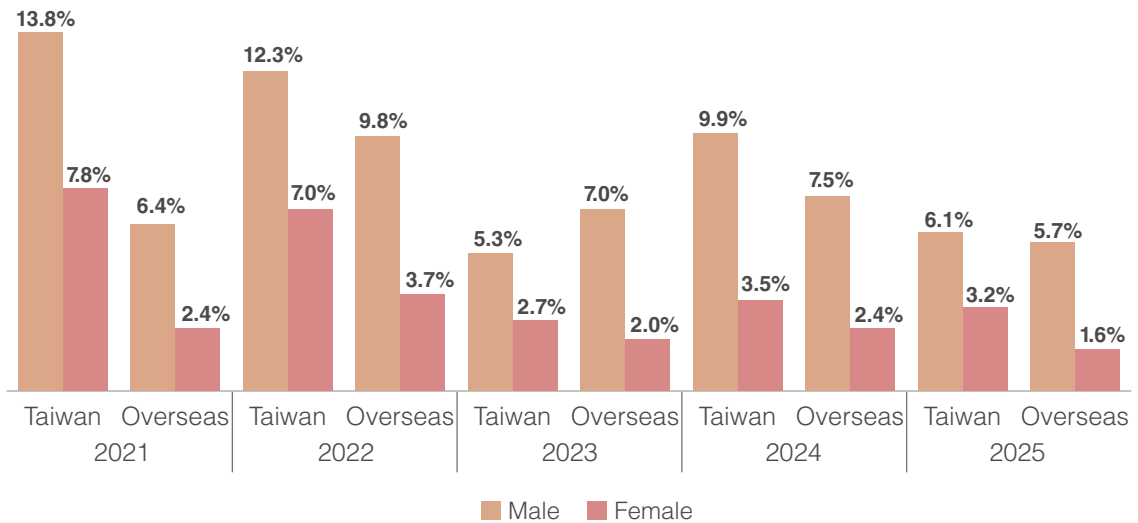
Overall New Hire Rate



New Hire Rate by Age



New Hire Rate by Gender



New Hire Statistics and Analysis

Year	2021								2022							
Region	Taiwan				Overseas				Taiwan				Overseas			
Age	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage
<Age 30	113	1.59%	51	0.72%	223	3.14%	72	1.01%	103	1.41%	67	0.92%	358	4.91%	129	1.77%
Age 30-50	104	1.47%	71	1.00%	99	1.40%	42	0.59%	102	1.40%	48	0.66%	143	1.96%	48	0.66%
>Age 50	3	0.04%	2	0.03%	22	0.31%	15	0.21%	1	0.01%	3	0.04%	29	0.40%	22	0.30%
Total	220	3.10%	124	1.75%	344	4.85%	129	1.82%	206	2.82%	118	1.62%	530	7.27%	199	2.73%

Year	2023								2024							
Region	Taiwan				Overseas				Taiwan				Overseas			
Age	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage
<Age 30	51	0.70%	18	0.25%	222	3.04%	52	0.71%	89	1.24%	24	0.33%	199	2.76%	56	0.78%
Age 30-50	37	0.51%	25	0.34%	121	1.66%	39	0.53%	80	1.11%	35	0.49%	148	2.06%	43	0.60%
>Age 50	3	0.04%	3	0.04%	48	0.66%	19	0.26%	1	0.01%	1	0.01%	63	0.88%	35	0.49%
Total	91	1.25%	46	0.63%	391	5.36%	110	1.50%	170	2.36%	60	0.83%	410	5.70%	134	1.87%

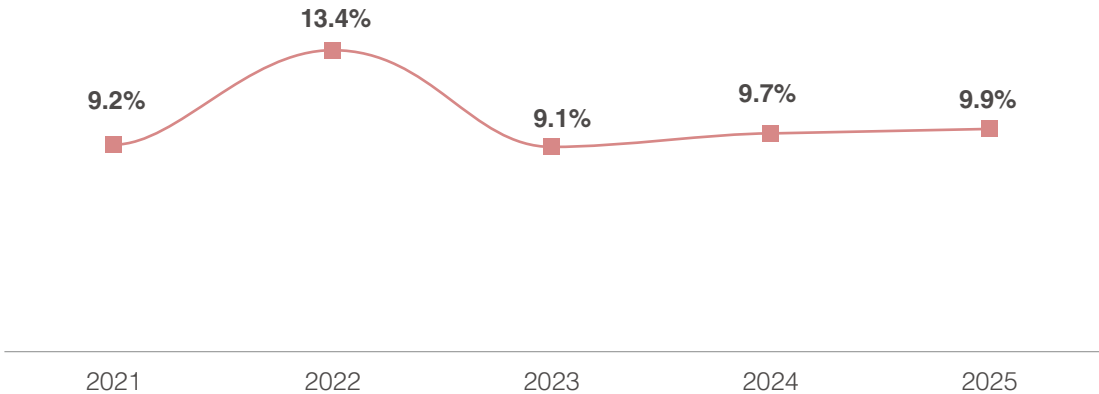
Year	2025							
Region	Taiwan				Overseas			
Age	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage
<Age 30	36	0.51%	20	0.28%	155	2.20%	44	0.62%
Age 30-50	51	0.72%	29	0.41%	121	1.71%	25	0.35%
>Age 50	10	0.14%	2	0.03%	36	0.51%	16	0.23%
Total	97	1.37%	51	0.72%	312	4.42%	85	1.20%

Note: Percentage of new hires relative to total workforce

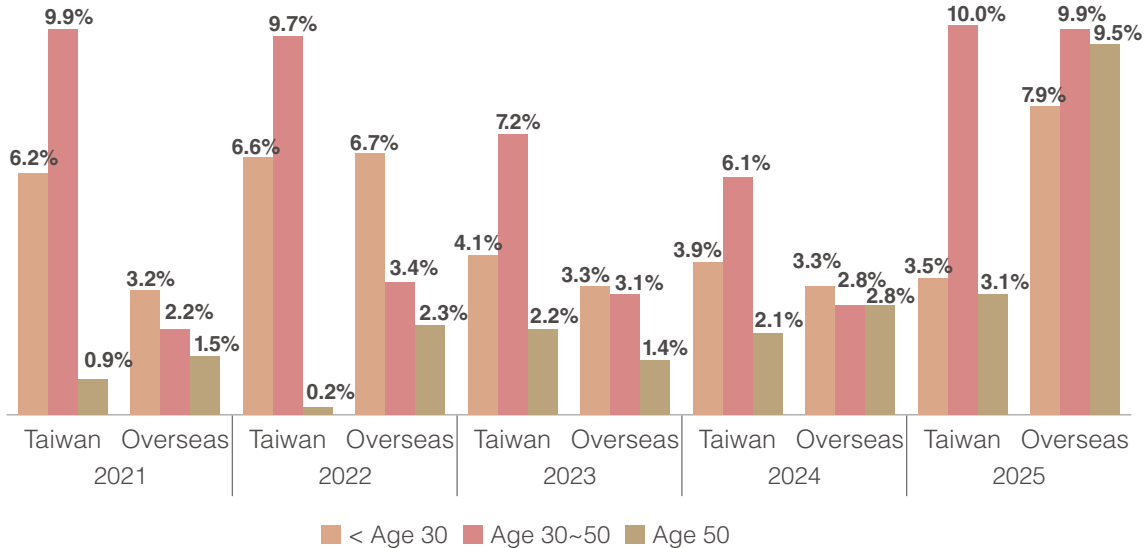
[Employee Turnover Statistics and Analysis]

From 2021 to 2025, the overall employee turnover rates, including voluntary turnover, involuntary turnover, and retirement, were 9.2%, 13.4%, 9.1%, 9.7%, and 9.9%, respectively. In 2025, the voluntary turnover rate was 7.7%, while the turnover rate of new employees with less than one year of service was 1.93%. The main reasons for turnover included adjustment difficulties and intense industry competition. The turnover rate at overseas sites was higher than that at Taiwan sites in 2025, mainly because certain U.S. sites were affected by intense competition in the local employment market, while cleanroom working environments also impacted employees' willingness to stay. In addition, turnover among temporary employees at certain sites in Japan also pushed up the overall turnover rate. When an employee submits a resignation application, the Human Resources Department or the employee's supervisor will arrange an exit interview to better understand the reasons for resignation, supported by a standardized interview process and data analysis mechanism. Through these interviews, we comprehensively assess employees' views on job responsibilities, workplace environment, management practices, and development opportunities. In response to the issues raised, we actively provide appropriate adjustment recommendations and resources based on individual characteristics and job requirements, such as internal transfers, competency training, or career development consultation, to enhance employees' willingness to stay, ensure suitable job placement, and reduce talent loss. We also regularly consolidate and analyze the reasons for turnover, propose improvement measures, and continue to optimize the Company's overall human resources management.

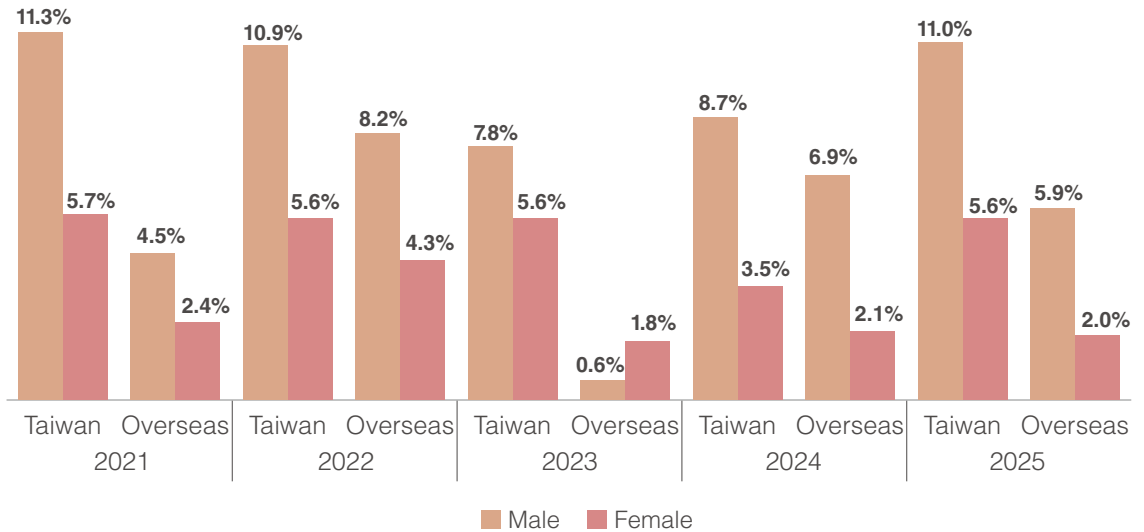
■ Overall Turnover Rate



■ Turnover Rate by Age



■ Turnover Rate by Gender





Year	2021								2022							
Region	Taiwan				Overseas				Taiwan				Overseas			
Age	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage
<Age 30	68	0.96%	31	0.44%	106	1.49%	64	1.49%	76	1.04%	35	0.48%	246	3.37%	119	1.63%
Age 30-50	105	1.48%	52	0.73%	87	1.23%	33	1.23%	107	1.47%	55	0.75%	120	1.65%	67	0.92%
>Age 50	7	0.10%	7	0.10%	48	0.68%	31	0.68%	0	0.00%	4	0.05%	76	1.04%	49	0.67%
Total	180	2.54%	90	1.27%	241	3.40%	128	3.40%	183	2.51%	94	1.28%	442	6.06%	235	3.22%

Year	2023								2024							
Region	Taiwan				Overseas				Taiwan				Overseas			
Age	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage
<Age 30	46	0.63%	24	0.33%	150	2.05%	35	0.48%	50	0.69%	18	0.25%	131	1.82%	52	0.72%
Age 30-50	65	0.89%	58	0.79%	129	1.77%	46	0.63%	73	1.01%	32	0.44%	126	1.75%	29	0.40%
>Age 50	23	0.31%	14	0.19%	55	0.75%	21	0.29%	26	0.36%	10	0.14%	119	1.65%	35	0.49%
Total	134	1.83%	96	1.31%	334	4.57%	102	1.40%	149	2.06%	60	0.83%	376	5.22%	116	1.61%

Year	2025							
Region	Taiwan				Overseas			
Age	Male (No.)	Percentage	Female (No.)	Percentage	Male (No.)	Percentage	Female (No.)	Percentage
<Age 30	35	0.50%	21	0.30%	79	1.12%	47	0.67%
Age 30-50	104	1.47%	56	0.79%	123	1.74%	35	0.50%
>Age 50	37	0.52%	13	0.18%	123	1.74%	29	0.41%
Total	176	2.49%	90	1.27%	325	4.60%	111	1.57%

Note: Percentage of departing employees relative to the total workforce

[Employment of Persons with Disabilities]

Guided by our people-oriented core culture, we are committed to creating a workplace that values Diversity, Equity, and Inclusion (DEI), ensuring that every talent has fair opportunities to participate and realize their full potential. We comply with applicable local labor laws and regulations, such as Article 38 of Taiwan's People with Disabilities Rights Protection Act and Articles 28 and 33 of Korea's Act on the Employment Promotion and Vocational Rehabilitation of Persons with Disabilities, to promote accessible employment opportunities and actively foster a supportive working environment where employees with disabilities can work with confidence and continue to grow.

As of 2025, the Company employed a total of 95 employees with disabilities, accounting for 1.35% of the total workforce. Among them, 19 were employed in Taiwan, representing 1.19% of the workforce in Taiwan, while 76 were employed in overseas regions, representing 1.39% of the workforce in overseas regions.

Our people-oriented philosophy is reflected not only in talent development, but also in our corporate culture and social responsibility. We continue to expand employment opportunities and provide relevant training and counseling mechanisms to help more persons with disabilities integrate into the workplace and realize their long-term value. We value the uniqueness of every employee and remain committed to building a workplace grounded in respect and inclusion, working together with our employees, the Company, and society to create a sustainable future.

Region	Taiwan		Overseas	
Gender / Age Range	Male	Female	Male	Female
<Age 30	0	0	8	1
Age 30-50	6	1	27	5
>Age 50	11	1	28	7
Total	17	2	63	13

[Global Talent Recruitment and Development]

Amid the accelerating wave of globalization, rapid transformations across industry, technology, and education have further underscored the importance of talent cultivation and development. GlobalWafers is committed to attracting and retaining top talent, placing individuals in suitable roles, and providing high-quality education and training to ensure their long-term contribution to the organization. This, in turn, strengthens our global competitiveness.

To effectively address the risks associated with international talent recruitment, GlobalWafers adopts a comprehensive risk assessment strategy that considers potential challenges such as international regulations, visa policies, and contract expirations. Before recruitment, we conduct thorough evaluations of visa regulations in target markets, labor market restrictions, and the impact of political and geopolitical conditions on talent mobility. During the recruitment process, we strictly adhere to local laws to ensure full compliance and minimize legal risks. After onboarding, we provide robust support to help employees adapt to their new work and living environments, thereby enhancing employee satisfaction and reducing turnover risks. These efforts help ensure a more resilient and stable approach to talent management.

To support international employees in successfully integrating into the local culture and workplace environment, GlobalWafers provides a range of support measures, including comprehensive onboarding training, housing arrangements, language and translation assistance, and daily life consultation services. We also hold regular communication meetings with foreign employees to establish open and transparent communication channels, while actively working to improve their living and working conditions abroad. In addition, the Company conducts

policy briefings on an ongoing basis to ensure that all employees understand and comply with applicable regulations and corporate policies.

GlobalWafers continues to promote a workplace culture of Diversity, Equity, and Inclusion (DEI), fostering an open and inclusive environment that respects and supports employees of different genders, ages, ethnicities, sexual orientations, and backgrounds. We firmly believe that DEI not only enhances employee well-being, performance, and retention, but also has a profound positive impact on corporate innovation, global competitiveness, and social responsibility. Moving forward, we remain committed to advancing diverse talent development as part of our long-term sustainability goals.

[Pay Equity and Gender Equality] (Gender Pay)

GlobalWafers is committed to establishing a fair, equitable, and competitive compensation system that ensures all employees receive equal pay for work of equal value, regardless of gender. We regularly review compensation structures across all global regions to ensure that salary decisions are transparent and aligned with market benchmarks.

Based on the 2025 gender pay ratio, which measures female pay relative to male pay, the Base Pay ratio across global regions ranged from 0.78 to 0.98, while the Total Remuneration ratio, including bonuses, allowances, long-term incentives, etc., ranged from 0.71 to 0.98. In Taiwan, the pay ratio by position level showed a relatively larger gender pay gap at the Fellow level, primarily because this position level consisted of only 94 employees, with men representing the majority. Given the smaller sample size and uneven gender distribution, differences in individual employees' tenure and job responsibilities had a greater impact on the overall data. Therefore, this result is more likely to reflect the current workforce structure and does not necessarily indicate a systemic gender pay gap.

To further advance gender pay equity, we continue to promote pay fairness through the following measures:

- Regular Salary Reviews: We conduct global compensation data analysis to ensure our pay practices are aligned with principles of fairness.
- Transparent Compensation System: Salaries are determined based on job role, skills, and performance—never on gender or other non-work-related factors.
- Talent Development and Promotion Opportunities: We provide equitable training and development programs to ensure all employees have equal opportunities for career advancement.

We remain committed to deepening our gender pay equity strategies and aligning with international best practices to ensure that all employees at GlobalWafers are treated fairly and have equal opportunities for growth.

2025 Gender Pay Ratio	Taiwan		Overseas	
Job Position	Base Pay	Total Remuneration	Base Pay	Total Remuneration
Mid- to Senior-Level Managers	1 : 0.87	1 : 0.79	1 : 0.88	1 : 0.85
First-Line Managers	1 : 1.07	1 : 1.16		
Fellow	1 : 0.63	1 : 0.47		
Professionals	1 : 0.94	1 : 1.89		
Support Staff	1 : 1.01	1 : 1.03		
Total	1 : 0.93	1 : 0.84		

Note: Data is provided based on major production sites. Overseas sites did not categorize the data by job position.

5.2 Talent Attraction and Retention

GlobalWafers firmly believes that employees are the driving force behind the Company's growth and success. We are committed to building a competitive compensation and benefits system to attract and retain top talent, ensuring that employees can thrive in a stable career development environment, realize their full potential, and grow together with the Company. To ensure competitiveness and fairness in compensation, GlobalWafers conducts annual reviews of market salary levels, taking into account industry trends in the technology sector, macroeconomic indicators, and changes in the cost of living. Compensation structures are adjusted as needed to remain aligned with these factors. Our compensation policy is based on job-related factors such as position, tenure, and professional expertise, ensuring equal pay for equal work and eliminating all forms of discrimination. Through a performance-based compensation system, we establish a clear and reasonable link between individual performance and company growth, motivating employees to achieve outstanding results. In addition, GlobalWafers continues to strengthen its talent development systems and enhance workforce management strategies. We actively foster a corporate culture centered on teamwork to promote employee engagement and a strong sense of belonging. By encouraging innovation and continuous learning, we strive to create a work environment that attracts top professionals and positions us alongside the world's leading semiconductor companies.

Number of Full-Time Employees as well as the Average and Median Salary of Non-Supervisory Positions in 2025

Item		2023	2024	2025	Difference compared to the previous year
Nonsupervisory positions	Number of full-time employees (persons)	1,618	1,638	1,552	-5.25%
	Average salary (NT\$ thousand)	1,386	1,205	1,216	0.91%
	Median salary (NT\$ thousand)	1,280	1,101	1,145	4.00%

Note 1: "Full-time employees" refer to employees whose working hours meet the normal working hours stipulated by the Company or the statutory working hours. For employees whose normal working hours are not specified, this refers to those whose average working hours are generally more than 35 hours per week.

Note 2: "Full-time non-supervisory employees" refer to the number of full-time employees after excluding employees in supervisory positions, part-time employees, and employees who are eligible to be excluded from the statistics. Employees in supervisory positions refer to Company managers. Pursuant to the scope of "managers" prescribed by the competent authority, this includes the president and equivalent positions, vice presidents and equivalent positions, assistant vice presidents and equivalent positions, heads of the finance department, heads of the accounting department, and other persons who have the authority to manage Company affairs and signing authority on behalf of the Company. This scope is consistent with the scope of insiders reported by the Company as managers and the scope of managers disclosed in the annual shareholders' meeting report.

Note 3: "Salary" refers to employee salary attributable to the current year and is recognized on an accrual basis. It includes recurring salary, such as base salary, fixed monthly allowances, and bonuses; overtime pay, whether taxable or tax-exempt; and non-recurring salary, such as non-monthly allowances, bonuses, and employee compensation.

Note 4: The number of employees stated above is calculated based on the weighted average statistical concept, namely the average number of employees for each month, and only covers GlobalWafers in Taiwan and the Taisil Branch.

Linking Performance Appraisal with Remuneration

We conduct annual performance reviews for all employees, evaluating their commitment, responsibilities, and contributions. Salary adjustments are determined based on performance outcomes, future development potential, and market benchmarks. In addition, we provide performance-based incentive bonuses and profit sharing to align employee compensation and development with the Company's financial and operating performance, encouraging employees to achieve breakthroughs and create personal value at GlobalWafers.

Performance and Remuneration of the Senior Management Team

The remuneration structure of senior executives is closely linked to the Company's performance. Each year, the compensation proposal for senior executives is determined based on the scores of the Company's performance indicators. After review by the Remuneration Committee, the proposal is submitted to the Board of Directors for resolution. The long-term incentive plan for senior executives is also effectively linked to the Company's long-term performance and shareholder value.

To fulfill the Company's commitment to sustainable development, ESG (Environmental, Social, and Governance) and other non-financial performance aspects are also included in the performance evaluations of the Company's senior executives, including the President, Vice Presidents, and heads of operation sites. ESG performance indicators and their respective weightings are determined individually based on each executive's job responsibilities, including domestic and international ESG ratings and evaluations, climate change mitigation and adaptation measures, such as greenhouse gas emission reduction and the achievement rate of energy conservation and carbon reduction targets, as well as occupational safety and health promotion. During performance appraisals, the achievement of these ESG performance indicators is included in the calculation to evaluate remuneration.

Long-Term Incentive Measures

To attract, motivate, and retain key outstanding talent and support the Company's medium- to long-term business strategies and sustainable development goals, GlobalWafers has implemented a Long-Term Incentive Plan (LTIP). The plan adopts a long-term performance-based mechanism to strengthen the link between executive remuneration and the Company's long-term value creation.

The Company uses the Group's overall financial performance indicators, including Revenue, Gross Margin, and Earnings Per Share (EPS), together with the operating performance of major production sites, including Revenue, Gross Margin, and Operating Income, as the basis for four-year long-term performance measurement. This encourages the management team to continuously enhance operating performance and global operational competitiveness.

The LTIP also incorporates key aspects such as long-term investment, product quality, R&D innovation, and ESG performance to strengthen sustainable operations and risk management capabilities, and to support the implementation of Environmental, Social, and Governance (ESG) goals.

Through the LTIP, GlobalWafers seeks to align the interests of the management team, employees, and shareholders, while balancing sustainable corporate development, talent retention, and long-term shareholder value enhancement.

Multi-Dimensional Performance Evaluation

In 2025, GlobalWafers implemented a 360-degree performance evaluation system across its global sites. In addition to traditional job performance indicators, this system incorporates a broader set of assessment criteria, including professional knowledge, adaptability, cross-functional communication and coordination, teamwork, problem-solving and innovation capabilities, contributions and value to the Company, leadership, empowerment, and coaching ability. The evaluation is conducted anonymously across sites and departments to ensure objectivity and fairness. This approach also promotes mutual evaluation and learning among the management team, strengthening overall organizational effectiveness and leadership performance.

Long-Term Retention Plan for R&D and Key Talent

For R&D and key personnel across global operations, tailored retention measures are implemented according to local market conditions. Special retention programs continue to be provided to encourage long-term service and sustained contributions.

Comprehensive Benefits System

GlobalWafers aims to support employees in leading stable and fulfilling lives and to play an important role throughout their careers. Therefore, at our major operating sites ^{Note}, we provide full-time employees with six key benefits, including life insurance, medical insurance, disability insurance, parental leave, retirement plans, and, in Taiwan, an employee stock ownership plan. These basic benefits enable employees to devote their passion to work and continue to grow together with GlobalWafers.

At our Taiwan facilities, we also provide labor insurance, national health insurance, labor pension contributions, group insurance, meal subsidies, annual travel subsidies, marriage subsidies, childbirth subsidies, childcare subsidies, education subsidies for employees and their children, employee health checkups, holiday and birthday bonuses, Labor Day bonuses, subsidies for weddings, funerals, and other major life events, hospitalization subsidies for illness or injury, club activity subsidies, training subsidies, on-site physician services, cancer condolence payments, Taiwan employee welfare savings trusts, and an Employee Assistance Program (EAP) to help employees balance work and life. At overseas sites, in addition to providing basic benefits and care measures in compliance with local regulations, we also offer health insurance plans that exceed statutory requirements, covering hospitalization, cancer protection, and employee health checkups. Certain sites also provide retirement plans, volunteer leave, and parental leave that exceed statutory requirements, and support employees' family care needs by establishing childcare facilities or working with external childcare providers. Each site also promotes diverse employee care and health promotion measures, including health and safety seminars, mental health programs, weight-loss activities, quality drinking water, and healthy dining options, creating a friendly and healthy workplace.

Continuous learning is a cornerstone of the Company's employee development strategy. Through regular internal training, external training subsidies, and the On-the-Job Continuing Education Guidelines, the Company encourages employees to participate in diverse training programs to enhance their knowledge and skills. Supporting measures such as tuition subsidies and flexible working hours are provided to meet both the Company's operational needs and employees' personal development goals.

Note: Major operating sites refer to all operating and production sites.

Regular Performance and Career Development Reviews

All regular employees at GlobalWafers participate in annual performance and career development evaluations. These assessments cover individual performance, competency development, and future growth opportunities. The Company uses a standardized performance management system to ensure fairness and consistency across all evaluations. In 2025, employees in Taiwan who received regular performance and career development reviews accounted for 21.02% of the total Group workforce and 92.98% of the workforce in Taiwan. Employees who were not employed during the evaluation period or had been employed for less than three months were excluded from the performance review process.

Participation Rate among Employees in Taiwan	Male	Female
Mid- to Senior-Level Managers	6.08%	1.94%
First-Line Managers	6.83%	2.44%
Fellow	0.44%	0.06%
Professionals	12.16%	3.95%
Support Staff	42.67%	16.42%
Total	92.98%	

Recognition of Outstanding Employees

GlobalWafers has established various reward mechanisms to encourage employees who demonstrate proactive and outstanding performance, such as rewards for exemplary achievements, proposal incentives, and patent awards. In Taiwan, the Company holds an annual model employee selection program to select exemplary employees and publicly recognize and commend them. These efforts aim to foster a more positive and proactive corporate culture and fulfill the Company's commitment to continuous improvement.

Group Insurance

In Taiwan, group insurance coverage includes term life insurance, accident insurance, aviation accident insurance, major burn injury coverage, injury medical insurance, hospitalization medical insurance, cancer insurance, and other hospitalization benefits. These comprehensive protections provide employees with well-rounded coverage and help safeguard their safety and health.

Overseas :

- **Life Insurance Provided:** Korea (MEMC Korea Company)/ Japan (MEMC Japan Ltd.)/ Malaysia (MEMC Electronic Materials Sdn. Bhd.)/ Singapore (GlobalWafers Singapore Pte. Ltd.)/ United States (MEMC LLC, GlobiTech Incorporated, and GlobalWafers America, LLC)/ Denmark (Topsil GlobalWafers A/S)
- **Medical Insurance Provided:** China (Kunshan Sino Silicon Technology Co., Ltd.)/ Korea (MEMC Korea Company)/ Japan (GlobalWafers Japan Co., Ltd. & MEMC Japan Ltd.)/ Malaysia (MEMC Electronic Materials Sdn. Bhd.)/ Singapore (GlobalWafers Singapore Pte. Ltd.)/ United States (MEMC LLC, GlobiTech Incorporated, and GlobalWafers America, LLC)/ Denmark (Topsil GlobalWafers A/S)
- **Disability Insurance Provided:** China (Kunshan Sino Silicon Technology Co., Ltd.)/ Korea (MEMC Korea Company)/ Japan (GlobalWafers Japan Co., Ltd. & MEMC Japan Ltd.)/ Malaysia (MEMC Electronic Materials Sdn. Bhd.)/ Singapore (GlobalWafers Singapore Pte. Ltd.)/ United States (MEMC LLC, GlobiTech Incorporated, and GlobalWafers America, LLC)/ Denmark (Topsil GlobalWafers A/S)

Employee Stock Ownership Trust

In Taiwan, the Company provides a 100% matching contribution based on employees' monthly contributions, encouraging employees to make regular fixed-amount investments in the Company's shares and share in the stable returns generated by shareholder value. The program also respects employees' autonomy, enhances employee benefits, and supports employees in planning for retirement and post-employment life. In 2025, the employee participation rate was 49.0%.

Retirement Pension System

Each site implements retirement pension systems in accordance with local regulations. Taking Taiwan as an example, the Company handles employee retirement systems in accordance with the government systems stipulated under the Labor Standards Act (the old labor pension system) and the Labor Pension Act (the new labor pension system).

1. Pension system under the Labor Standards Act: The Company appropriates 2% of the total monthly salaries of employees covered by the old labor pension system to the pension reserve fund, which is deposited with the Bank of Taiwan. At the end of each year, the Company reviews the balance of the special account. If the balance is insufficient to pay the pensions of employees who are expected to meet the statutory retirement requirements in the following year, the Company completes the required appropriation by the end of March of the following year to ensure the rights and interests of employees covered by the old labor pension system. In 2025, the recognized amount of pension contributions under the old system was NT\$10,464,658, which was sufficient to cover the pension obligations for employees under the old labor pension system.
2. Pension system under the Labor Pension Act: The Company contributes 6% of employees' monthly salaries to their individual labor pension accounts with the Bureau of Labor Insurance. In 2025, the recognized amount of pension contributions under the new system was NT\$73,670,498.

Employee Assistance Program

Guided by the philosophy of "People-Oriented, Excellence and Innovation," the Company is committed to providing employees with continuous learning and growth opportunities, ensuring that the team can keep pace with changing times and support the Company's long-term development. Although we currently have not established a dedicated career transition assistance program, employees with related needs due to retirement or resignation may access professional counseling services through the Employee Assistance Program (EAP), including psychological, legal, and financial consultation, to receive appropriate support.



Employee Assistance Program (EAP)

EAP is provided by the Hsinchu City Lifeline Association Employee Assistance Programs Center. Speak to a counselor by phone or face-to-face. Every employee is entitled to 2 hours of sessions, paid by the company.

Service Hours: Monday – Friday, 09:00–19:00
Toll-Free Line: 0800-668-880
Email: eapc@eapcenter.org

"Confidentiality" is our professional insistence.
 "wholehearted service" is our constant attitude.



What can EAPC offer you?

Psychological Counseling (Career, Family/Parenting, Relationship, Stress, etc.)
 Legal & Financial Consultation, Management & Organizational Consultation

The service providers will be in accordance with professional ethics and norms and are strictly confidential. Without your consent, your record will not be disclosed nor provided to any departments within the organization and personnel.

Marriage and Childbirth Support System: Prenatal Checkup Leave, Accompanying Prenatal Checkup Leave, Pregnancy Care Leave, Maternity Leave, and Parental Leave

GlobalWafers encourages employees of all genders to share in accompanying their children's growth. All operation sites provide maternity leave and parental leave systems to support employees in balancing career development and childcare.

At Taiwan sites, employees are entitled to measures such as prenatal checkup leave, accompanying prenatal checkup leave, pregnancy care leave, maternity leave, and flexible working hours before childbirth, allowing them to balance work and childbirth needs with peace of mind. After childbirth, both male and female employees who have been employed for at least six months may apply for unpaid parental leave before each child reaches the age of three, if they have childcare needs.

In Taiwan, the Company provides marriage and childbirth subsidies to employees:

- Marriage subsidy: NT\$10,000
- Childbirth subsidy: NT\$14,000 for one child / NT\$30,000 for twins
- One-year post-childbirth subsidy: NT\$12,000 for one child / NT\$24,000 for twins

In addition to working hour and leave arrangements, the Company supports employees throughout pregnancy, childbirth, and the postnatal period through a Maternal Health Protection Plan established by the health center. Maternal health risk assessments are conducted under the plan to protect the health of female employees of childbearing age. The Company provides dedicated parking spaces and maternity care packages for pregnant employees, as well as breastfeeding and milk collection rooms with additional rest time to meet childcare needs. Health risk assessments and physician consultation services are also provided for pregnant employees and female employees returning to work after childbirth. The Company has also signed agreements with childcare service providers, allowing employees to enjoy childcare discounts more favorable than market rates. These measures help employees focus on their career development and reflect the importance of corporate childcare support as an essential element of a family-friendly workplace.

At overseas sites, taking Japan as an example, the Company provides parental leave that exceeds local regulatory requirements. Employees may take parental leave until each child reaches the age of three and may receive government allowances during the leave period. After returning to work, employees may reduce their working hours by up to two hours per day until their children graduate from elementary school. These measures support employees, reduce childcare-related turnover, and encourage employees to continue contributing their strengths in the workplace.

Across all global sites, GlobalWafers provides childcare-related leave that complies with or exceeds local regulations. Certain sites in OECD countries, such as Denmark, Italy, and the United States, have developed mature paid maternity leave and parental leave systems. Research from various countries indicates that parental leave policies available to both male and female employees help increase men's participation in childcare and support women's labor force participation. Sites in Asian countries, such as Malaysia, Korea, and China, also provide parental leave systems in compliance with local regulations and continue to optimize their support systems, moving toward alignment with International Labour Organization standards.

From 2021 to 2025, a total of 526 employees applied for unpaid parental leave.



Parental Leave Application Results (Total Number / Percentage)

Item	Gender	2021	2022		2023		2024		2025	
		Taiwan	Taiwan	Overseas	Taiwan	Overseas	Taiwan	Overseas ^{Note 3}	Taiwan	Overseas ^{Note 3}
Total number of employees entitled to unpaid parental leave	Male	60	41	1,023	46	985	45	860	28	1,257
	Female	24	21	340	22	317	21	320	18	444
Total number of employees who took unpaid parental leave	Male	2	7	57	2	47	8	106	9	104
	Female	11	8	23	9	28	11	43	8	43
Total number of employees expected to return to work after unpaid parental leave	Male	2	6	55	4	45	6	98	12	85
	Female	10	7	21	12	26	8	39	10	31
Total number of employees who returned to work after unpaid parental leave	Male	2	2	54	3	45	6	93	10	84
	Female	8	6	19	6	26	5	35	9	30
Return-to-work rate after unpaid parental leave	Male	100%	33.30%	98.20%	75%	100%	100%	95%	83%	99%
	Female	80%	85.70%	90.50%	50%	100%	63%	90%	90%	97%
Total number of employees who remained employed for 12 months after returning from unpaid parental leave	Male	2	- ^{Note 1}	46	1	24	2	36	5	82
	Female	5	7	21	4	9	6	23	3	30
Retention rate 12 months after returning from unpaid parental leave	Male	100%	- ^{Note 1}	- ^{Note 2}	50.00%	44.44%	67%	80%	100%	99%
	Female	83.33%	87.50%	- ^{Note 2}	66.67%	47.37%	100%	88%	60%	88%

Note 1: "-" indicates that there were no eligible employees.
Note 2: "-" indicates that no prior-year data was available for comparison.
Note 3: In 2024, GWA was still in the construction phase and was unable to fully compile data related to unpaid parental leave. The data has been included in the statistics for 2025.

5.3 Talent Cultivation and Development

To continuously strengthen human capital and support the Company's growth and expansion in global markets, we are committed to building a learning-oriented organization. Through diverse learning resources and development pathways, we promote on-the-job training to enhance employees' professional capabilities and career development. We firmly believe that talent is the cornerstone of sustainable business operations. Therefore, we implement structured training programs to ensure that our employees remain competitive in an ever-evolving market environment.

We have established a comprehensive and structured employee training framework that covers six key areas: onboarding training, general development, management and operations, professional skills, environmental health and safety, and health promotion. Each year, we develop and implement an annual training plan based on the Company's strategic goals and market demands, integrating the core competencies required for each role. Through internal training, on-the-job training (OJT), and cross-departmental and cross-border knowledge sharing, we continuously enhance employees' professional skills and job competency. In addition, we encourage employees to participate in external professional training programs to ensure they stay at the forefront of technological advancement and maintain a global perspective—driving ongoing organizational growth and innovation.

Employee Training Program Types	Scope / Target Audience	Description
Competency training for new recruits	New employees (including full-time staff and interns)	Example from Taiwan sites: Environmental health and safety training, RBA/Workplace violence prevention and corporate culture orientation, HR and benefits policies, quality awareness, information systems, bonded import/export procedures, ethical conduct and business integrity guidelines, and insider trading prevention.
Professional competency training	Current employees (including technical staff, engineers, and managerial personnel) receive role-specific training based on a structured training roadmap.	Training topics include: EHS certifications, job-specific professional skills, and management and leadership development at all levels. At Taiwan sites, course content includes: Quality training (such as the Five Core Tools and customer-specific requirements), process design, ISO 50001 Energy Management System, ESG and sustainability-related education, and employer responsibility training.
General management competency training	All employees, regardless of position, seniority, or department	Includes: General development, Environmental health and safety training, Health promotion, and management and business operations. Example from Taiwan sites: Courses cover soft skills (e.g., communication techniques, mental health seminars). Organizational culture and values promotion: Business integrity, workplace respect, labor and ethics training. Basic regulatory awareness: Sexual harassment prevention, occupational safety, information security awareness, safety protocols, CPR & AED training. ESG and sustainability related education.

2025 Training Outcomes

In 2025, our total training hours across global operations, including Taiwan and overseas regions, reached 212,151 hours, with an average of 30.05 training hours per employee for the year, demonstrating our continued investment in talent development.

- By gender: Male employees received an average of 28.95 training hours, while female employees received an average of 32.96 hours.
- By job category: Direct labor employees received an average of 30.12 training hours, while indirect employees received an average of 29.43 hours.

We will continue to optimize our global training resources, promote talent development and cross-border technical exchange, and ensure that employees remain competitive amid globalization and technological transformation, further advancing the Company's sustainable development.

■ Training Participants and Hours, 2021–2025

Training Type	Year	Number of Sessions	Number of People	Total Class Opening Hours	Total Class Hours
Competency training for new recruits	2025	290	927	28,598	33,202
Professional competency training		1,179	15,220	39,027	66,402
General management competency training		3,198	45,898	57,878	112,547
Total		4,667	62,045	125,503	212,151
Competency training for new recruits	2024	422	1,252	23,226	30,027
Professional competency training		1,691	18,633	47,336	77,336
General management competency training		1,742	41,007	73,831	124,449
Total		3,855	60,982	144,392	231,812
Competency training for new recruits	2023	316	1,282	1,586	9,553
Professional competency training		1,951	13,757	25,282	79,075
General management competency training		1,263	47,246	3,163	102,606
Total		3,530	62,285	30,032	191,233

Training Type	Year	Number of Sessions	Number of People	Total Class Opening Hours	Total Class Hours
Competency training for new recruits	2022	441	1,422	3,284	26,529
Professional competency training		1,580	15,471	5,463	80,770
General management competency training		747	29,832	13,235	56,456
Total		2,768	46,725	21,982	163,755
Competency training for new recruits	2021	295	1,092	1,571	9,259
Professional competency training		1,426	12,513	24,830	57,709
General management competency training		767	39,749	6,482	55,624
Total		2,488	53,354	32,883	122,592

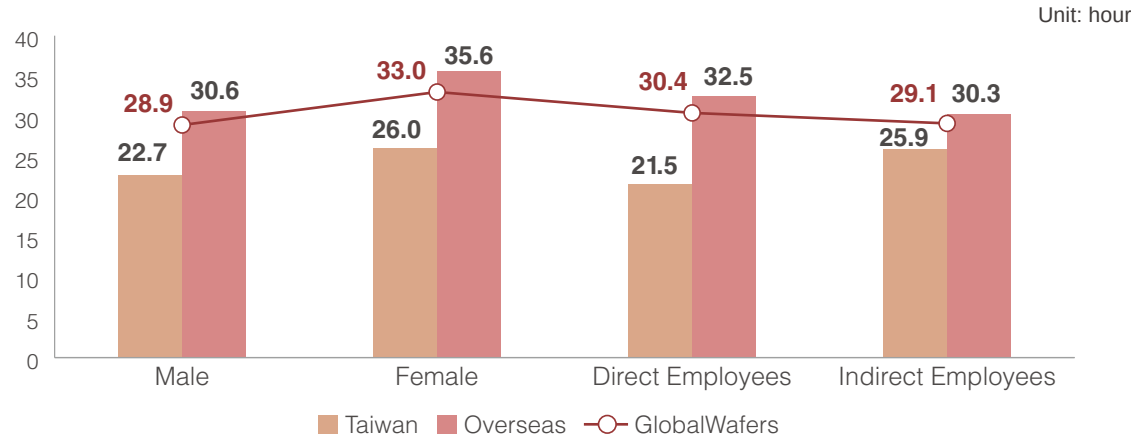
2025 Average Training Hours per Employee (by Region and Job Category)

Average Training Hours	Taiwan	Overseas	GlobalWafers
Male	22.7	30.6	28.9
Female	26.0	35.6	33.0
Direct Employees	21.5	32.5	30.4
Indirect Employees	25.9	30.3	29.1

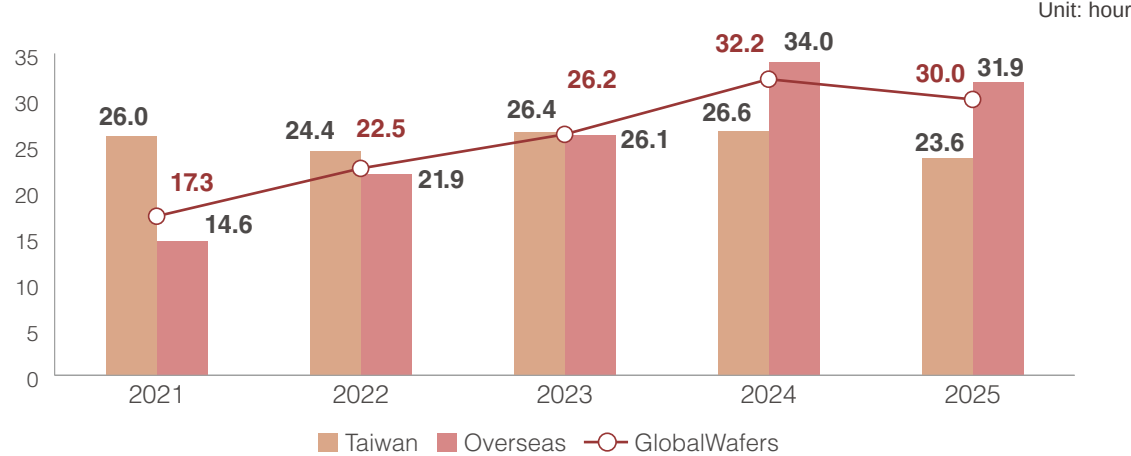
2025 Average Training Hours per Employee in Taiwan (by Position Level)

Average Training Hours in Taiwan	Male	Female
Position Level	26.7	30.3
Mid- to Senior-Level Managers	32.9	34.2
First-Line Managers	12.8	19.0
Fellow	29.2	31.9
Professionals	19.5	19.8

Average Training Hours



Average Training Hours by Year



Note:

- The education and training statistics cover all operation and manufacturing sites, including GlobalWafers Headquarters and the Zhunan Plant, GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., Kunshan Sino Silicon Technology Co., Ltd., Taisil Branch, MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A., MEMC Japan Ltd., MEMC Korea Company, Topsil GlobalWafers A/S, MEMC LLC, GlobalWafers Singapore, Crystalwise Technology Inc., Sunrise PV Electric Power Five Co., Ltd., Sunrise PV Four Co., Ltd., MEMC Electronic Materials France SarL, GlobalWafers B.V., Kunshan SST Trading Co., Ltd., and GlobalWafers America.
- Direct Employees: Employees who are directly engaged in production-related operations, including technical personnel working on production sites, foremen, and other related personnel.
- Indirect Employees: Employees who are not directly engaged in production-related operations, including supervisors, product design personnel, accounting personnel, procurement personnel, engineers, and other related personnel.

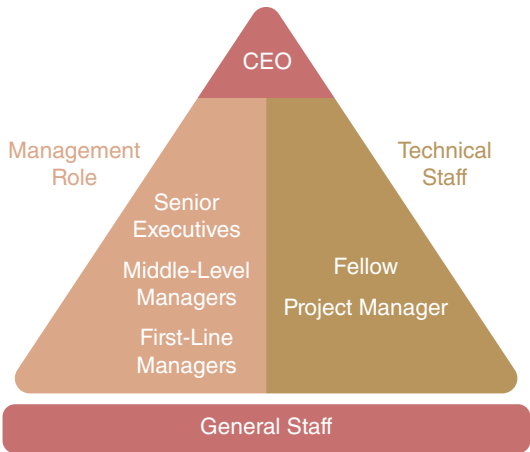
[Employee Development and Career Advancement]

In the face of rapid global and technological change, talent remains a key competitive advantage for sustained business growth. GlobalWafers is committed to building a diverse and forward-looking career development system that not only provides advancement opportunities for management roles, but also emphasizes the cultivation and growth of technical professionals. This ensures that employees can thrive along the career paths best suited to their strengths and potential.

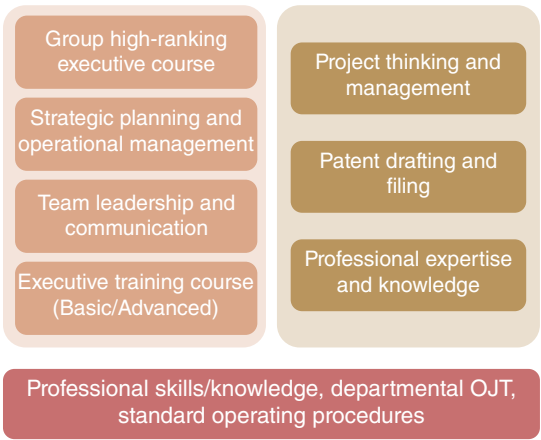
We recognize that technical talent plays an indispensable role in driving innovation and enhancing the Company's competitiveness. To support this, we offer a dual-track career development program that allows employees to choose between a technical specialization path or a management advancement path based on their individual strengths. Through internal training, cross-functional project participation, international exchange opportunities, and a mentorship system, we help employees continuously grow in both technical expertise and leadership capabilities. In addition, we actively refine our talent development strategies to ensure that training programs align with market trends and the Company's evolving needs, thereby strengthening corporate competitiveness and enhancing employee value.

Through this long-term talent development strategy, we not only cultivate professionals with global competitiveness but also lay a solid foundation for the Company's sustainable growth. This approach fosters a work environment where employees and the Company grow together and shape the future collectively.

■ Talent Career Development



■ Talent Training Focus



Leadership Development and Managerial Training

GlobalWafers is committed to cultivating outstanding leadership talent to ensure that our management team possesses forward-looking thinking and a global perspective, driving the Company's continued growth. Through a structured leadership development program, we support managers in gaining deep insights into management challenges, enhancing decision-making and leadership effectiveness, and motivating teams to achieve corporate goals.

In addition to offering internal training courses on team development and management skills, we actively collaborate with internationally recognized training institutions, such as the Chinese Professional Management Association, to provide high-potential managers with specialized and globalized training resources. Furthermore, we encourage managers to participate in cross-industry exchanges and engage with industry leaders to stay abreast of global market trends, fostering collaboration and innovation across enterprises. In 2025, a total of 2 senior executives participated in external executive training programs, further strengthening the competitiveness of the Company's leadership team.

The key management training courses in 2025 covered global economic and industry trends to ensure that the management team is equipped to respond to future challenges, including:

- Post-pandemic industry development and international economic trends
- Digital transformation and AI applications, such as ChatGPT
- Net-zero emissions and sustainable business strategies
- Development of information and communications technology (ICT) and electric vehicle market dynamics
- Corporate management and M&A strategies

This program not only cultivates business leaders with cross-disciplinary thinking, but also reinforces strategic linkages between the Company and global R&D institutions. Through diversified learning and international exchange, it supports the Company's steady growth in a highly competitive market, sustaining our leadership position.

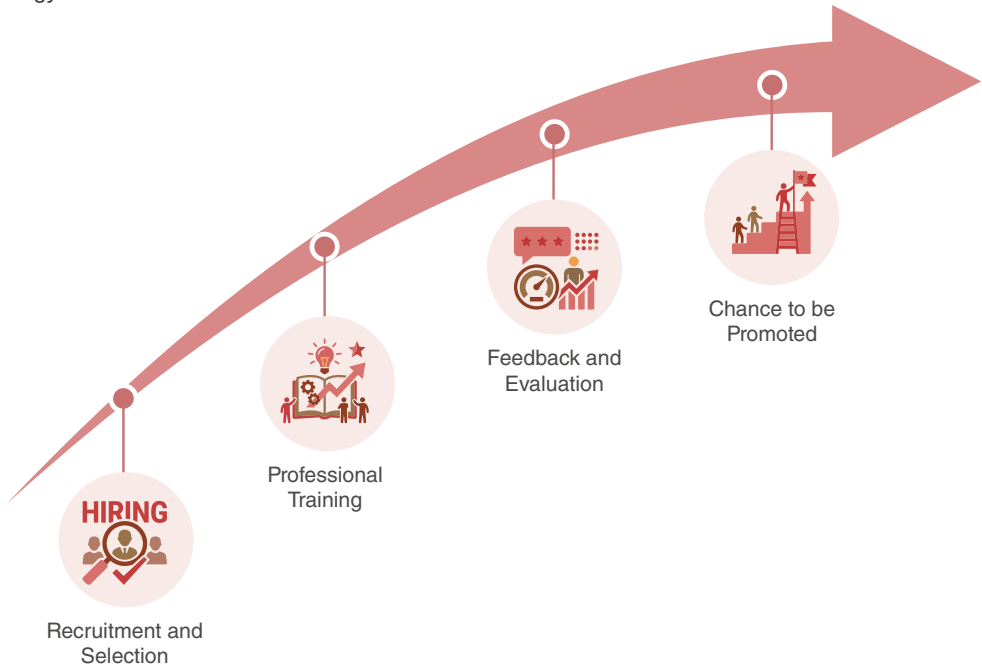


Diverse Talent Development Channels

To cultivate outstanding young talent, GlobalWafers has partnered with colleges and universities since 2017 to provide students with professional skills training and opportunities to develop practical capabilities in real workplace settings. These students come from various institutions, including National Tsing Hua University, National Central University, National Yang Ming Chiao Tung University, National Taiwan University of Science and Technology, National Yunlin University of Science and Technology, and Nagaoka University of Technology, with specializations in fields such as electronics, industrial engineering, mechanical engineering, and counseling psychology. They are assigned to internships in R&D, process engineering, manufacturing, and other support departments. The program provides interns with valuable learning and growth opportunities, helping them make a smooth transition into their professional careers.

Industry-Academia Research Collaboration

We engage in industry-academia collaboration and strategic alliances with academic institutions. Through joint research projects, we exchange professional knowledge and technologies, leverage complementary strengths, and work together to resolve technical challenges in product development. In addition to continuously enhancing the professional capabilities of the Company's R&D personnel, these collaborations also help cultivate high-quality academic talent and promote technological innovation and industrial development. In 2025, Taiwan sites continued to carry out 12 collaborative projects with partner institutions, including National Tsing Hua University, National Yang Ming Chiao Tung University, National Central University, and National Taiwan University of Science and Technology.



Fellow Program

Since 2016, we have developed a comprehensive Fellow Program to encourage technical employees across the Group to fully leverage their strengths. When their individual contributions generate a positive impact on the Company and their achievements are recognized, the program provides them with diverse career development options. Technical elites from global sites are nominated for selection, followed by a rigorous review and evaluation process conducted by the committee. In 2025, eight outstanding talents were selected. To date, a total of 89 current employees across the Group have been recognized and promoted through this program.

Level	2025 Selection		Total Current Employees	
	Taiwan	Overseas	Taiwan	Overseas
Senior Fellow				5
Fellow			2	15
Associate Fellow		8	6	61
Total	8		89	



5.4 Human Rights

GlobalWafers recognizes and supports the spirit and fundamental principles of human rights protection set forth in international human rights conventions and frameworks, including the Universal Declaration of Human Rights, the United Nations Global Compact, the International Labour Conventions, the United Nations Guiding Principles on Business and Human Rights, and the Responsible Business Alliance Code of Conduct. In accordance with applicable labor laws and regulations, as well as the above international human rights conventions and frameworks, the Company has established its Human Rights Policy and is committed to building an equal, safe, and dignified working environment.

GlobalWafers continues to pursue growth in product quality, innovative technologies, and operating sites, and its influence on the world continues to increase. While pursuing development, we have a responsibility to carefully conduct human rights due diligence to identify potential adverse impacts that our operations may have on relevant stakeholders, including employees, suppliers, customers, communities, and the environment. We also establish corresponding policies and measures to manage and reduce human rights risks, while ensuring that our operations comply with applicable laws and regulations.

For material human rights issues, the Company has established a [Human Rights Policy](#) and formulated the following management approaches:

1. Continue to create a diverse, inclusive, and equal-opportunity workplace, and prohibit any form of discrimination, including discrimination based on gender, sexual orientation, race, nationality, class, age, marital status, language, ideology, religion, political affiliation, place of origin, place of birth, appearance, facial features, disability, or other status.
2. Prohibit human trafficking, forced labor, and the employment of child labor.
3. Establish a safe and healthy working environment, and prohibit any form of harassment and inhumane treatment.
4. Provide fair and reasonable compensation and working conditions.
5. Provide channels and an environment for the free expression of opinions, and respect employees' right to freedom of association.

GlobalWafers conducts annual risk assessments on human rights, labor rights, and related topics in accordance with the standards of the Responsible Business Alliance Code of Conduct. The Company continues to use the standardized risk assessment template designed by the RBA, the Self-Assessment Questionnaire (SAQ), to identify its substantive actions, risks, and management systems related to labor, health and safety, the environment, ethics, and forced labor across its business operations.

GlobalWafers respects employees' rights to freedom of association and to communicate and negotiate with the Company. Employees may choose to join an organization or not to participate in any organization. The Company and its employees respect one another and work together to create fair working conditions, equal opportunities, and sound labor-management relations. We respect the activities of labor unions and other forms of employee representation. We ensure that no employee is subject to discrimination, retaliation, harassment, or any adverse treatment for joining or forming a labor union, or for making requests related to collective bargaining. Based on mutual trust, we strive to resolve issues through good-faith and constructive discussions, while taking into account labor practices in different regions.

A total of 2,326 employees in GlobalWafers' overseas regions participated in company unions or industrial unions in their respective countries, including those at the Italy site (MEMC Electronic Materials S.p.A), Korea site (MEMC Korea Company), Japan sites (GlobalWafers Japan Co., Ltd. and MEMC Japan Ltd.), and U.S. site (MEMC LLC). The percentage of employees covered by collective bargaining agreements was 32.96%. Regardless of whether employees participate in a union, they may submit suggestions to the Company's management team regarding improvements to the working environment or working conditions through meetings, telephone calls, or emails, either with their names disclosed or anonymously, thereby strengthening sound communication between the management team and employees.

Operation Site	Number of Employees Participating in Unions
Italy Site (MEMC Electronic Materials S.p.A)	133 employees
Korea Site (MEMC Korea Company)	643 employees
Japan Sites (GlobalWafers Japan Co., Ltd., MEMC Japan Ltd.)	1,415 employees
U.S. Site (MEMC LLC)	10 employees
Denmark Site (Topsil GlobalWafers A/S)	125 employees

Taiwan sites hold labor-management meetings and establish Employee Welfare Committees in accordance with applicable laws and regulations. Each unit selects committee representatives based on the proportion of employees. Labor representatives communicate with management and advocate for employee rights and interests through quarterly labor-management meetings, with 100% employee coverage.

Item	Number of Meetings / Cases in 2025	Description
Labor-Management Meetings	33	Held quarterly at GlobalWafers Headquarters, Zhunan Plant, Taisil Branch, and Crystalwise Technology, respectively, with one additional meeting held in Q4 2025.
Migrant Worker Communication Meetings	6	Communication meetings were held at migrant worker dormitories, with dormitory management personnel providing on-site translation assistance.
Employee Welfare Committee Meetings	4	Held quarterly and jointly organized by GlobalWafers Headquarters, Zhunan Plant, and Taisil Branch.
Electronic Bulletin Board "Speak Up" and Employee Suggestion Box	24 cases	Employees may submit opinions or improvement suggestions through the Company's electronic bulletin board and employee suggestion box, with relevant units providing responses and explanations.

Employee Satisfaction Survey

The Human Resources Department conducted the Employee Satisfaction Survey at GlobalWafers Headquarters in Taiwan, Zhunan Plant, Taisil Branch, Crystalwise Technology Inc., and Kunshan Sino Silicon Technology Co., Ltd., aiming to comprehensively evaluate employees' work experiences and gather feedback. The survey covered six key areas: engagement, leadership and communication, rewards and recognition, career development, work environment, and worklife balance. These dimensions were analyzed to identify the Company's strengths and areas for improvement. Based on the survey results, the Company developed concrete action plans to continuously improve the workplace environment, enhance employee satisfaction, and strengthen overall competitiveness. In 2025, the employee satisfaction score was 3.9 out of 5 for GlobalWafers Headquarters and the Zhunan Plant, 3.7 out of 5 for the Taisil Branch, 4.1 out of 5 for Crystalwise Technology, and 84.7 out of 100 for Kunshan Sino Silicon Technology Co., Ltd.

To enhance employee satisfaction, the Company will strengthen transparency and communication. In addition to labor-management meetings, departmental meetings will be held on an ad hoc basis to improve dialogue between supervisors and employees and to reinforce policy explanations, reducing the risk of misunderstandings. Furthermore, bulletin board content will be enhanced to ensure that compensation and benefits policies are clearly communicated and transparent.

The Company will also continue to optimize its compensation and benefits programs. By analyzing employee satisfaction and turnover data, improvement initiatives will be aligned with the Company's talent attraction, development, and retention objectives, thereby strengthening employees' sense of belonging and engagement. In addition, training programs on cross-generational leadership, labor law awareness, and the prevention of workplace violence and other unlawful workplace infringements will be provided to foster a positive leadership culture and a friendly workplace environment.

In addition, based on the results of the 2025 employee satisfaction survey and employee feedback, the Company optimized its uniform and workwear management guidelines, allowing employees to freely choose whether to wear Company uniforms during working hours, thereby enhancing comfort and autonomy.

Employee Engagement Survey

To safeguard employees' rights to obtain information on the Company's operations and decision-making and to express their opinions, GlobalWafers officially launched a global employee communication mechanism in 2025. In 2025, led by Group Human Resources, the Company conducted its first annual Employee Engagement Survey for all employees worldwide, including those in Taiwan, Japan, Korea, the United States, Singapore, Malaysia, China, Italy, and Denmark, ensuring that employees from diverse cultural backgrounds could fully express their views. The survey was conducted from October 21 to November 21, 2025, with 2,045 valid questionnaires collected. The results showed that employees had a strong sense of mission toward corporate goals. The indicator "willingness to make extra effort to help achieve goals" received a high score of 6.74, demonstrating strong cohesion. The Company will use this survey as the basis for regular communication going forward, continue to strengthen transparency and trust, turn employee feedback into concrete management actions, and fulfill its people-oriented commitment to sustainable operations.

Multidimensional Performance Evaluation

Sustainable Talent Capital Management: The First Global Multidimensional Performance Evaluation for Management

To implement sustainable operations and enhance the governance effectiveness of its leadership pipeline, the Company launched its first "Global Management 360-Degree Multidimensional Performance Evaluation" in December 2025, the survey period. The evaluation was coordinated and conducted by the Human Resources Department at headquarters, the survey unit, with the aim of accurately identifying leaders' core strengths and organizational talent risks through anonymous and diverse perspectives, thereby optimizing succession planning and strengthening the Company's sustainable competitiveness.

1. Evaluation Coverage and Target Participants

The program conducted a comprehensive assessment of senior management positions at the Director level and above across the Group's global sites, including Taiwan, the United States, Japan, Korea, Europe, and other regions. In 2025, a total of 99 leaders participated in the evaluation, with each leader receiving feedback from one to five evaluators, resulting in 206 valid feedback reports collected.

2. Evaluation Indicators and Multidimensional Methodology

The survey adopted a 10-point rating scale and combined quantitative scoring with qualitative written comments. The evaluation indicators were closely aligned with the Group's sustainable competencies, covering 10 key dimensions, including strategic vision and execution, integrity and compliance, talent development and succession, global mindset and cultural sensitivity, and change and innovation. This multidimensional appraisal approach incorporated peer evaluations and cross-site collaboration assessments, aligning with the spirit of comprehensive performance assessment under the S&P Global CSA.

3. Application of Survey Results and Sustainability Commitment

The evaluation results showed that the Company demonstrated a strong culture of execution and results orientation, as well as integrity and ethics, while also identifying areas for improvement in strengthening the succession pipeline and psychological safety in communication. Based on the reports, the Company has developed individual development recommendations to support leadership transformation.

GlobalWafers plans to conduct this evaluation annually as a regular governance practice and further expand the scope of participants in the future to build a more transparent and feedback-oriented organizational environment. Through this system, the Company will continue to monitor the quality of its talent capital and implement its governance objectives for sustainable talent development.



Management of Dispatched Workers and Contracted Labor Services

To promote sustainable business operations and fulfill corporate social responsibility, the Company has established relevant management mechanisms for the use of dispatched workers and labor service contractors, or outsourced personnel, to ensure that their labor rights and interests are protected. The Company makes the following commitments:

1. Pre-Cooperation Evaluation Mechanism

Before selecting dispatch agencies or labor service contractors, the Company conducts evaluations through the following methods:

- Requiring vendors to complete labor compliance declarations or relevant self-assessment questionnaires, such as those covering working hours, wages, and insurance systems
- Reviewing their past labor inspection records or any material violations
- Requiring them to sign the Company's Supplier Code of Conduct or Human Rights Policy Commitment Letter

The Human Resources, Administration, Procurement, and other relevant departments conduct reviews as the basis for determining whether to proceed with cooperation.

2. Management and Auditing During Contract Performance

During the cooperation period, the Company continues to manage and supervise through the following methods:

- Regularly or irregularly reviewing the labor conditions of dispatched and contracted personnel, including working hour records, wage payments, insurance coverage, and the working environment
- Conducting spot checks or on-site visits based on the level of risk
- Confirming compliance through internal audit mechanisms or third-party audits
- Providing grievance or feedback channels, such as employee grievance mechanisms and HR contact points, for dispatched and contracted personnel

3. Abnormality Handling and Improvement Mechanism

If any violation of labor laws or infringement of labor rights and interests is identified, the Company will:

- Require the vendor to submit an improvement plan and completion timeline
- Have relevant departments continuously track the improvement progress and results
- Conduct follow-up reviews or strengthen audits when necessary

For vendors that fail to make improvements or are involved in serious violations, the Company may terminate the cooperation in accordance with the contract and include the matter as a reference for future cooperation evaluations.

In 2025, GlobalWafers, referring to the parent company's Taiwan sites, implemented the above commitments by carrying out relevant evaluation, management, and inspection mechanisms before and during cooperation with dispatch agencies and labor service contractors. These measures were implemented to ensure that labor conditions comply with legal requirements and that labor rights and interests are protected. The Company will continue to promote these measures and gradually expand them to other sites.

Working Hour Management

In Taiwan, the Company complies with applicable regulations and RBA working hour requirements, and has established an attendance system and an overtime application system. Overtime work requires the consent of both the employer and employees, with overtime pay or compensatory leave provided afterward. Through management and analysis of working hours, department heads are provided with reference information for work assignment and working hour management.

Providing Comprehensive Grievance and Employee Assistance Channels

GlobalWafers encourages open communication with employees and stakeholders. In the event of any unlawful infringement or concern, whistleblowers may submit reports either with their names disclosed or anonymously. The Company provides 24-hour access to grievance channels and accepts reports in various languages, including but not limited to Chinese, English, Japanese, Korean, Italian, and Danish, ensuring that stakeholders are not restricted by language or time when submitting grievances.

Reporting Illegal, Unethical, or Dishonest Conduct	886-3-577-2255#2370 whistleblower@sas-globalwafers.com
Employee Complaint Mailbox	886-3-577-2255#2398 Wecare@sas-globalwafers.com Pub_GWC_HR@sas-globalwafers.com



Human Rights Due Diligence

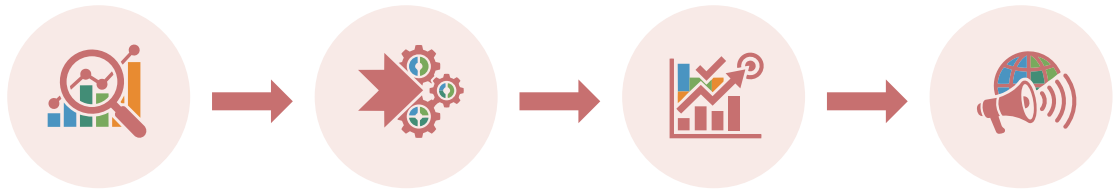
According to the UNGPs, all enterprises have a responsibility to respect human rights. Human rights due diligence is an integral part of GlobalWafers' operating policies and activities. We conduct human rights due diligence based on the following framework to ensure that the core elements recommended by international human rights organizations are covered:

- Scope of Application: GlobalWafers Group and suppliers
- Responsible Departments: The Human Resources, Environmental Safety, Health Center, Legal, and Procurement departments jointly undertake this process.

The assessment tools used in human rights due diligence include but are not limited to: 1. Labor law compliance; 2. RBA SAQ; 3. Employee health checkups; 4. Employee grievance mechanisms; 5. Labor-management meetings; 6. Employee Assistance Program (EAP); 7. Internal control systems; 8. Maternal protection-related hazard assessments; 9. Supplier risk assessments and on-site audits; 10. Supplier Code of Conduct and Supplier Commitment Letter.

Identification and Evaluation

Parties	Risk Topic	Content Description	Common Assessment Factors	Individual Assessment Factors	Assessment Tools
GlobalWafers Group, and Suppliers	Labor Laws and Regulations	Fulfill the basic commitments of labor-related laws and regulations, including recruitment, interviews, contracting, employment, working hours, overtime, leave, salary, insurance, pensions, workplace safety, gender-friendliness, job transfers, disciplinary actions, and employee resignation, retirement, or dismissal.	1. Number and hours of human rights-related education and training received 2. Whether the supplier has signed the supplier code of conduct	Number of fines imposed by competent authorities for violation of labor laws and regulations	1. Labor law compliance 2. RBA SAQ 3. Employee health checks 4. Employee complaint mechanism 5. Labor-Management Meeting 6. Employee Assistance Program (EAP) 7. Internal control system 8. Maternity protection related hazard assessment 9. Supplier risk assessment and onsite audit 10. Supplier Code of Conduct and Supplier Commitment Letter
	Child Labor	Child labor is strictly prohibited in all business operations. "Child labor" refers to individuals aged over 15 but under 16 who are employed to perform work, as well as any employment of minors as defined by applicable local laws. The stricter of the Company's internal policy or local regulations shall apply.		Whether identity checks are carried out during the recruitment process	
	Forced Labor	Work or services that are not provided voluntarily include but are not limited to the following: abuse of vulnerable position, deception, movement restriction, isolation, physical and sexual violence, intimidation and threats, withholding of identity documents, withholding of wages, debt bondage, working and living conditions, and excessive overtime.		Number of substantiated human rights complaints	
	Working Conditions	The Company ensures that all employees work in a healthy and safe environment. This includes limiting weekly working hours to no more than 60 hours, daily working hours to no more than 12 hours, and preventing continuous work for more than six consecutive days. Local labor regulations on working hours must also be observed, with the stricter standard prevailing. In addition, wages shall comply with all applicable compensation-related laws, employees shall not be subjected to harsh or inhumane treatment, and the occupational safety and health management system shall be effectively implemented.		1. No. of people who work more than 12 hours in a single day or for more than 6 consecutive days. 2. No. of fines imposed for violating laws and regulations on working hours, wages, and occupational safety. 3. No. of occupational accident cases 4. Irregular workload identification and risk investigation	
	Discrimination and Harassment	Employees must not be discriminated against or harassed in recruitment and actual work due to race, color, age, gender, sexual orientation, gender identity and expression, race or ethnicity, disability, pregnancy, belief, political stance, group background, veteran status, protected genetic information, or marital status. This includes impacts on wages, promotions, rewards, and opportunities for training.		Number of substantiated human rights complaints	
	Human Trafficking	It is prohibited to exploit others' inability, ignorance, or difficulty in seeking help, or any other means against their will, to engage in the recruitment, buying, selling, pledging, transportation, delivery, receipt, harboring, hiding, mediating, or accommodating of domestic or foreign persons.			
	Freedom of Association	Employees and/or their representatives can openly communicate with the management and share their thoughts and concerns about working conditions and management methods without fear of discrimination, retaliation, threats, or harassment.		No. of employees participating in labor unions and employee societies	
	Equal Pay for Equal Work	Employees of the same position and under the same working conditions, with different gender, identity, household registration, or employment forms, shall receive equality and equal pay for equal work, provided that the quantity and quality of work performed are the same.			
	Maternity Care	The measures taken for female workers to perform work that may involve maternal health hazards include hazard assessment and control, physician consultation instructions, risk classification management, work suitability arrangements, and other related measures.		No. of protected individuals	



Identification and Assessment Taking Action Reviewing Effectiveness External Communication

Actions and Effectiveness

Parties	Risk Topic	Mitigation Measures	Remedial Measures	Implementation Results
GlobalWafers Group, and Suppliers	Labor Laws and Regulations	1. Work rules are formulated and announced in a conspicuous place that is easily accessible. In addition, during the training of new employees, work rules, regulations, and measures are taught in the employees' native languages so that the employees can fully understand their labor rights and interests. 2. Regularly review and revise all rules and regulations through the internal control system and internal audit to ensure that all operations comply with labor laws and regulations. 3. Establish multiple communication channels: All factories in Taiwan and offshore have communication and grievance channels, such as labor and management meetings, dedicated emails, hotlines, and whistleblower systems, to understand problems at the workplace in a timely manner and make improvements. 4. Fully consult the Company's internal professional legal department in case of changes to the employment conditions to ensure that the rights and interests of employees are protected.	1. The Human Resources Department and the Compliance Unit will intervene in the investigation. While fully considering the personal interests of the employees and maintaining confidentiality throughout the process, they will communicate with the parties involved along with the department supervisor. After the communication is completed, they will report to the top management and take compensatory and corrective actions. 2. If any audit activity reveals procedures or operations that do not comply with labor regulations, the root cause will be immediately investigated, and corrective actions will be taken within a specified time frame. 3. The HR Department handles employee complaints and establishes a committee to make adjudications when necessary to ensure fairness.	No illegal incidents occurred at each operation site
	Child Labor	1. During the recruitment stage, identity documents are strictly verified, and conversations and observations are used to ensure that no child laborers under the age of sixteen are hired. 2. Employees under the age of 18 are not permitted to engage in any work that could endanger their health and safety, nor are they allowed to work at night.	1. The remediation plan continues for six months or until the child laborer reaches sixteen years of age. If child labor is discovered, the child will be immediately removed from the workplace, sent back to their original residence, parents, or guardians, and their education expenses will be compensated. 2. Child laborers will be given a medical examination to ensure their health has not been affected by the work. The company will fully cover the resulting medical and living expenses if any health issues are found.	No illegal child labor at any operation site
	Forced Labor	1. The "Personnel Appointment Regulations" clearly stipulates that the employment of forced, intimidated or involuntary labor is prohibited. 2. Formulate a supplier code of conduct in accordance with the RBA framework and ensure that all suppliers are committed to complying. 3. Employee attendance and analysis are summarized on a monthly basis for executives to use as a basis for working hour management. To ensure employees' physical and mental health, we provide real-time warnings of working hours management through the system every day, and the Human Resources Department and department executives jointly formulate countermeasures to ensure the implementation of preventive and remedial measures. 4. Hold meetings with foreign migrant worker agencies from time to time to ensure that they do not charge unreasonable fees or unlawfully withhold identity documents.	1. Implement multi-skilled training to increase the flexibility of personnel utilization to prevent excessive reliance on a single person and cause excessive workload. 2. Implement a rotating shift system to ensure employees' family life and personal well-being. 3. Upon investigation, the Company shall immediately stop charging unreasonable fees to migrant workers and compensate them for any excess fees. 4. If any non-compliance issues are found with a supplier, they are required to make immediate improvements, and their continued cooperation will be evaluated.	1. No forced labor complaint has been investigated by the competent authority at any of our operation sites. 2. In 2025, each GlobalWafers site conducted a self-assessment based on the RBA SAQ, and no high-risk situations were identified. The Company's self-assessment score was 89. All 13 major global operation sites completed RBA SAQ self-identification and were assessed as medium- or low-risk.
	Working Conditions	1. Through annual salary surveys, we measure the market salary level and overall economic indicators, adjust employee salaries appropriately, and provide competitive starting salaries. 2. The Employee Assistance Programs (EAPs) provide employees with free, professional, and highly confidential consultation services in five areas: psychological, management, legal, health, and finance. 3. Regular health checks are conducted for existing employees. 4. To ensure the operation of occupational safety and health systems, mechanisms for hazard assessment and tiered management are established, emergency response teams are set up in each plant, and comprehensive occupational safety and health education and training are provided. 5. EHS organizations and occupational safety and health committees are established by the highest-ranking executive at each plant. 6. We have formulated the "Regulations for the Employment and Management of Interns from Domestic and Foreign Universities" to provide internship opportunities for college students.	1. Ergonomic hazards: Risk surveys are conducted for each department, with gradual engineering/operation improvements carried out annually. 2. Irregular workload: The working hours are in compliance with laws and regulations, the health and education consultation is arranged based on the physical examination report, overwork and risk assessment and analysis, and the work scheduling and employee adjustment are coordinated with the supervisor. 3. Through professional employee assistance agencies, we offer support to help employees resolve their life and psychological issues. 4. Providing health checks that exceed legal requirements, identifying high-risk groups through health checks, and continually tracking and managing them, we also arrange for professional occupational safety physicians to provide on-site services. 5. In the event of an occupational accident, a formal investigation and counseling process will be launched immediately, and the relevant units will provide comprehensive assistance, such as insurance claims, emergency assistance, working hours adjustment, psychological counseling, etc. 6. A flexible working hour system is provided to allow employees to choose their working hours or start and end times based on their individual needs to ensure that employees can take care of their family life needs.	1. In 2025, human rights-related education and training were attended by a total of 7,809 participants, with cumulative training hours reaching 14,093 hours. 2. In 2025, a total of 75 employees used EAP consultation services, including employees of the parent company, Sino-American Silicon Products Inc. To protect users' privacy, EAP statistics are not provided by separate category. 3. In 2025, GlobalWafers received the Excellence Award in the Hsinchu Science Park's selection of outstanding organizations promoting workplace equality. 4. In 2025, 205 employees were included in abnormal workload follow-up management, accounting for approximately 12.84% of employees in Taiwan. 5. In 2025, occupational safety and health-related education and training were attended by a cumulative total of 29,571 participants.

Parties	Risk Topic	Mitigation Measures	Remedial Measures	Implementation Results
GlobalWafers Group, and Suppliers	Discrimination and Harassment	1. Conduct education and training for all employees on the avoidance of discrimination and harassment every year, and make the supervisors required trainees to avoid coercion, bullying, and workplace violence due to power asymmetry. 2. Employment opportunities for people with disabilities are guaranteed. 3. Established the "Sexual Harassment Preventive Measures Complaint and Disciplinary Measures" and posted the statement of prevention of workplace violence in a conspicuous place to demonstrate GlobalWafers' determination to eliminate such incidents from happening. 4. Due to the aging global population, to ensure the health of middle-aged and elderly employees and their suitability for workload, hazard identification and risk assessment, prevention and improvement measures, and implementation result tracking are carried out to protect the health of middle-aged and elderly employees.	The HR Department will establish an investigation committee to protect the parties concerned, adjust working conditions, hold meetings, adjudicate, further education, and provide the required resources to protect the rights and interests of the parties concerned and prevent recurrence.	1. In 2025, the Company employed 95 persons with disabilities, accounting for approximately 1.35% of the total workforce. 2. From 2024 to 2025, 511 middle-aged and elderly employees at Taiwan sites were included in health protection follow-up management, accounting for 29.67% of the total workforce in 2024.
	Human Trafficking	Each operating site conducts the RBA SAQ self-assessment every year to assign a risk rating and a rating to the management system and to detect and correct human trafficking in operations in a timely manner.	Identify whether human trafficking is a high-risk item for GlobalWafers through RBA SAQ. If so, management measures and action plans will be immediately formulated to ensure that all production processes are free of human trafficking.	No human trafficking was detected at any of our operation sites
	Freedom of Association	Encourage employees to form clubs and participate in group activities organized by the Company	1. Formulate rules and measures to ensure the rationality of club activities and provide operating subsidies to clubs. 2. Regularly elect labor and management representatives and hold labor and management meetings. Employees can communicate formally with the Company on working conditions and benefits through an equal platform.	In 2025, 2,326 employees participated in labor unions, accounting for 32.94% of the total workforce.
	Equality and Equal Pay for Equal Work	1. Established the "Regulations on Salary, Allowances and Bonuses" and prepared job descriptions to determine salaries based on objective conditions rather than subjective determinations. 2. Supervisors can consult management problems through the Employee Assistance Programs (EAPs) to effectively avoid uneven work and rest and ensure non-discriminatory work.	In addition to defining salary ranges based on job nature to ensure equal pay for equal work, we conduct annual performance evaluations. Salary adjustments are made for employees with superior performance, linking compensation closely with performance. This ensures that salaries are awarded based on objective criteria without differential treatment due to personal characteristics.	GlobalWafers conducts annual assessments of market levels and individual performance for salary adjustments.
	Maternity Care	1. The "Maternal Health Protection Management Regulations" are established to identify and track the working conditions of breastfeeding employees to ensure that female employees can work with peace of mind during the breastfeeding period. 2. Breastfeeding rooms are provided at each plant for employees who need them.	According to the regulations of the competent authority, we adjust the working hours, locations, and contents of work for qualified employees with the employee's consent. We also conduct hazard assessments and follow up on the risks caused by not being identified in real time to ensure their health.	In 2025, 178 employees at Taiwan sites were identified, classified, and covered by maternal health protection measures.

Stakeholder Communication

GlobalWafers maintains ongoing communication with all stakeholders through diverse communication channels, including employees, suppliers, customers, communities, and investors. We proactively disclose information on human rights due diligence through our official website, media channels, sustainability reports, and annual shareholders' meeting reports. Information is provided in both Chinese and English, enabling stakeholders around the world to easily access and understand our corporate commitments, due diligence processes, policies and actions, identification and assessment results, and other related information. Guided by integrity as a core value, GlobalWafers is committed to ensuring the authenticity of the information it discloses.

At most of our operation sites, human rights-related education and training are provided to new employees. In 2025, a total of 7,809 participants received human rights education and training, with total training hours reaching 14,093 hours. For current employees, the Company also holds related courses from time to time each year, including training on the prevention of workplace violence and sexual harassment. For individuals and entities that have business relationships with GlobalWafers, such as suppliers, relevant human rights training and information are provided. Human rights information is also disclosed on the official website for reference, and the Supplier Code of Conduct serves as the standard for implementation.

5.5 Social Participation

The GlobalWafers Group upholds the philosophy of "Caring for Society and Sustainable Development" in fulfilling its corporate social responsibility. The Group has long taken "giving back to society" and "caring for the disadvantaged" as its guiding principles, supporting Taiwan with love and responsibility. The Company continues to assess risks and opportunities in the regions where it operates. In Taiwan, these regions include Hsinchu and Miaoli, while overseas sites span eight countries, including the United States, Italy, and Japan. We are committed to supporting underprivileged groups in rural communities, including economically disadvantaged families, children and youth, and persons with disabilities. Through charitable donations, we aim to improve their living and educational conditions. In addition, we carry out concrete environmental protection initiatives through volunteer service at our operating sites.

Donation Activities	Recipient Organization	Amount / Type of Gift / Quantity
Wennei Community Ecological Tour Development and Smart Experimental Farm Project	Wennei Community, Zhunan, Miaoli	NT\$910,000
Taiwan Unsung Hero Charity Screening Program	Taiwan Renaissance Platform	NT\$500,000
Pioneer Seedling Program – 2025 Charity Science Camp	Hsinchu Aisi Community Development Association	NT\$550,000
2025 National Smart Manufacturing Big Data Analytics Competition	Ministry of Education	NT\$1,500,000
Danas / Ragasa Wind Disaster Repair Project in Hualien	Catholic Our Lady of China Social Welfare Foundation	NT\$271,600
Suspension Transfer System Improvement Project	Genesis Social Welfare Foundation, Miaoli Branch	NT\$227,600
Learning and Building Canoe Catamarans	Kids' Book House	NT\$103,400
Mid-Autumn Festival Charity Donation Campaign	Huakuang Intellectual Development Center, Hsinchu County Catholic Shihguang Home, Hsiang Yuan Memorial Home	NT\$79,000
Donation to the 2025 Winter Warmth Charity Fair	Hsinchu Branch Office, Taiwan Fund for Children and Families	NT\$15,000
2025 Earth-Friendly Beach Cleanup Activity	Long Fong Fishing Port, Miaoli County	A total of 116 participants joined the activity, removing approximately 200 kilograms of waste
Employee Blood Donation Activity	Hsinchu Blood Center	A total of 187 employee participations were recorded, with 81,000 c.c. of blood donated in total

Environmental Conservation

Wenwei Community Ecological Tour Development and Smart Experimental Farm Project

GlobalWafers promoted an ecological tour and smart farm project in Wenwei Community, Zhunan, Miaoli, integrating ecological conservation, environmental education, and local revitalization. Through an OMO (Online-Merge-Offline) platform and AI-powered species identification, the project deepens ecological understanding, while training local residents as tour guides to promote employment and cultural inheritance. At the same time, IoT-based smart agriculture is introduced to create a sustainable model of shared prosperity between the Company and the community.



2025 Earth-Friendly Beach Cleanup Activity

For six consecutive years, GlobalWafers has held beach cleanup activities at Long Fong Fishing Port in Zhunan, Miaoli, inviting employees and their family members to participate. In 2025, a total of 116 employees and family members joined the activity, removing approximately 200 kilograms of marine waste. Through long-term adoption efforts and plastic reduction initiatives, GlobalWafers has deepened its connection with the local community and demonstrated its commitment to protecting the environment and advancing sustainability.



Italy Site: Installing Beehives to Implement Biodiversity Conservation Actions

GlobalWafers' Italian subsidiary, SPA, has installed beehives and planted a variety of vegetation at its site to create habitats for pollinating insects and promote biodiversity conservation. By improving the ecological environment around the site and encouraging employee participation, the initiative demonstrates the Company's sustainable practice of integrating nature conservation into its operations.



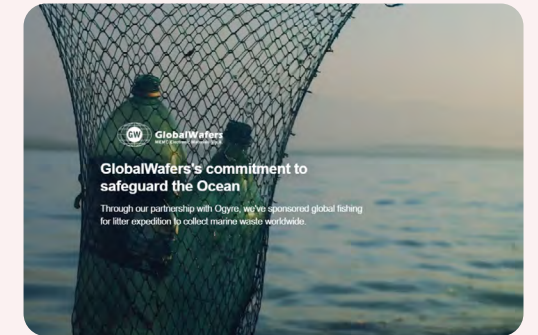
Korea Site: Participating in River Restoration Actions

Since 2024, GlobalWafers' Korean subsidiary, MKC, has participated in Cheonan City's "One Company, One Stream" program, adopting a 500-meter section of stream and organizing cleanup activities. The initiative removed approximately 100 kilograms of waste and invasive plant species. This effort strengthens employees' ecological awareness and demonstrates the Company's commitment to working with local communities to protect the environment.



Italy Site: Partnering with Ogyre in Support of Ocean Month

GlobalWafers' Italian subsidiary, SPA, partnered with Italian benefit company Ogyre to promote marine waste recovery and biodiversity conservation. During the cooperation period, SPA donates approximately EUR 20,000 each year to support the "Fishing for Litter" mechanism, encouraging fishermen to recover marine waste and ensure its proper treatment, while contributing to environmental improvement and community support.



Sustainability Education

Partnering with National Yang Ming Chiao Tung University to Promote Carbon Emissions Education and Strengthen Sustainable Talent Development

GlobalWafers continues to promote sustainability education and youth empowerment. The Company was invited to National Yang Ming Chiao Tung University to conduct a teaching activity on climate and carbon management. Through its self-developed board game, Power Up, GlobalWafers transformed the ISO 14064 and ISO 14067 international carbon management standards into scenario-based simulations, strengthening students' practical understanding of climate change and carbon management and cultivating future talent with sustainability literacy.



Participating in National Central University College of Management's 40th Anniversary Lecture to Share Semiconductor Materials Strategies and Sustainable Transformation Practices

GlobalWafers was invited to participate in a lecture hosted by the College of Management at National Central University, where the Chief Sustainability Officer shared insights on semiconductor materials strategies and the Company's sustainable deployment in response to climate risks. The session covered practical topics such as renewable energy, internal carbon pricing, and sustainable supply chains, helping students understand how to balance operational growth with sustainable development while deepening industry-academia exchange and talent development.



Partnering with Formosa 3D to Promote Taiwan Unsung Hero Charity Screenings

GlobalWafers partnered with Formosa 3D to promote charity screenings of Taiwan Unsung Hero, visiting 12 schools across Yilan, Hsinchu, and Miaoli and reaching more than 1,000 teachers and students. Through a mobile cinema truck and environmental education, the program conveyed courage and empathy. Some screenings also incorporated mobile solar power equipment, further deepening the meaning of environmental sustainability and demonstrating the Company's social practice of integrating culture and education.



Science Education & Talent Development

Sponsoring the 2025 National Smart Manufacturing Big Data Analytics Competition

GlobalWafers participated in the 2025 National Smart Manufacturing Big Data Analytics Competition as a sponsor and problem-setting organization. The Company provided crystal growth process images and production-line scenario questions to support academia in applying AI and data analytics technologies in practice, narrowing the gap between academic learning and industry application, promoting industry-academia exchange, and cultivating professional talent in smart manufacturing.



U.S. Site: Local Education Engagement Initiative

GlobalWafers' U.S. subsidiary hosted students from Sory Elementary School for a site visit. Through presentations and site tours, the Company introduced the semiconductor industry and leadership concepts, helping students develop the communication and collaboration skills needed for the future workplace. This initiative demonstrates the Company's commitment to supporting local education and youth development.



Partnering with IC Broadcasting to Launch a Charity Science Camp

Sino-American Silicon Products and GlobalWafers organized the "Pioneer Seedling Program" Charity Science Camp, inviting nearly 60 students, teachers, and school staff from Wufeng and Jianshi to participate in hands-on courses on AI, AR, drones, and renewable energy. The SES team under Sunrise PV, a subsidiary of Sino-American Silicon Products, led a DIY solar-powered car activity, transforming sustainability concepts into hands-on experiences and broadening the scientific horizons of students in rural communities.



Kids' Book House: Helping Children Build a Boat of Dreams

Through donations, the GlobalWafers Group supported Kids' Book House in promoting its marine education program in Taitung, accompanying children as they move toward the ocean, grow closer to it, and gradually learn to engage in dialogue with the world through each experience. For many children, the ocean is vast and unfamiliar, and even carries a sense of fear. Yet, under the long-term and gentle guidance of teachers and coaches, they move from watching from the shore to gradually taking part in the boat-building process, paddling canoes by hand, raising the sails of sailboats, and connecting with the ocean through their own hands and effort.



Care for the Underprivileged

Supporting Post-Typhoon Danas Home Repairs

In response to the impact of Typhoon Danas, GlobalWafers and Sino-American Silicon Products partnered with the Catholic Our Lady of China Social Welfare Foundation through a charitable donation to support post-disaster home repairs and reconstruction for elderly people with disabilities living alone. The initiative aims to help restore basic residential safety and ease the long-term pressures they face in daily life.



Supporting the Installation of an Overhead Patient Lift System at Genesis Social Welfare Foundation's Miaoli Branch

For four consecutive years, GlobalWafers and Sino-American Silicon Products have supported Genesis Social Welfare Foundation's Miaoli Branch, helping fund the purchase of an overhead patient lift system. The system enhances the safety and comfort of transfers for residents with severe disabilities, reduces caregiving risks, and reflects the companies' long-term commitment to caring for underprivileged communities locally.



Sponsoring the Winter Charity Fair for Children

GlobalWafers has sponsored the Hsinchu Family Support Center's "Winter Charity Fair for Children" for 16 consecutive years. Through its support for parent-child activities, the company helps strengthen emotional bonds among supported families. With long-term and tangible care, GlobalWafers also supports underprivileged children and youth in overcoming life's challenges, putting corporate social responsibility into action and working together to create a happier future.



Mid-Autumn Festival Charity Donation Drive

GlobalWafers and Sino-American Silicon Products turned festive care into meaningful social support by launching a Mid-Autumn Festival charity donation drive and providing matching contributions. Donations were made to several social welfare organizations to support the care and daily needs of people with disabilities and children without family support, reflecting the companies' long-term commitment to caring for local communities.



Health Promotion & Community Support

Employee Blood Donation Drive

GlobalWafers and Sino-American Silicon Products regularly organize blood donation drives at their sites in Taiwan. In 2025, a total of 187 participants donated 81,000 c.c. of blood to support medical blood supply needs. Through an institutionalized mechanism for public welfare engagement, the companies continue to strengthen their connection with society and expand their positive impact.



Malaysia Site – Blood Donation Drive

GlobalWafers' Malaysia site partnered with the University Malaya Medical Centre to organize a blood donation drive, with a total of 52 employees participating. The initiative supported the medical needs of patients with chronic illnesses, expectant mothers, and injury patients, transforming corporate resources and employee participation into positive support for the local community.



Japan Site – Supporting a Local Football Club

GlobalWafers' Japanese subsidiary, MJL, supported Utsunomiya's professional football team, Tochigi SC, by participating in match-related activities. This initiative deepened engagement and shared identity with the local community, while strengthening the company's connection with the region.



U.S. Sites – Community Care and Charitable Donation Activities

GlobiTech Incorporated and GlobalWafers America, LLC have long been attentive to the needs of local communities and give back to society through a wide range of charitable initiatives. This year, employees across the sites worked with local charitable organizations to donate canned food and participate in weekly and Thanksgiving food distribution services, helping deliver supplies to families in need and supporting community food security through concrete action.

In addition, employees also collected children's toys and daily necessities to prepare holiday gifts for underprivileged children, bringing care and warmth to more families during the festive season. These initiatives not only demonstrate the companies' commitment to caring for society, but also deepen their collaboration and connection with local communities.



Health Promotion & Community Support

China Site – Charitable Donation Activities

Kunshan Sino Silicon Technology Co., Ltd. regularly visits the Kunshan Social Welfare Institute in spring and autumn each year to provide care and donations. The company donates clothing, food, and other daily necessities, offering tangible support to children without family support at the institute while sharing warmth and care.



Malaysia Site – Employee Care and Team Engagement Activities

MEMC Electronic Materials Sdn. Bhd. cares for employees and their families through a variety of initiatives, fostering a warm and supportive workplace culture. This year, the company provided stationery subsidies for employees' children to support their learning needs, and arranged a flu vaccination program to safeguard employees' health and enhance their sense of security in the workplace. The site also held a Hari Raya celebration, allowing employees to interact and strengthen their bonds in a festive atmosphere. With the opening of the new site, employees also participated in volunteer activities, contributing their efforts to building and improving the new environment. These initiatives demonstrate the company's support for employees and their families, while further creating a vibrant and caring workplace.



Korea Site – Volunteer Service and Donation Activities

Employees of MEMC Korea Company visited a local social welfare organization to participate in an environmental cleaning volunteer activity, helping maintain a clean and tidy facility environment. The company also donated daily necessities, including infant probiotics, laundry detergent, and baby wipes, to support the organization's daily care needs. Through volunteer service and material donations, MEMC Korea Company demonstrates its commitment to corporate social responsibility.



Japan Site – Public Welfare Blood Donation and Environmental Maintenance Activities

GlobalWafers Japan Co., Ltd. builds strong connections with local communities through public welfare initiatives. In 2025, the company organized seven employee blood donation drives, with a total of 138 employees enthusiastically participating and providing stable blood supply support for the medical system. In addition, the site actively supports the environmental cleanup program promoted by the local town government. Twice a year, employees join the community in cleaning the surrounding environment, working together to pick up litter scattered along roads and in public spaces. Through these concrete actions, the company not only helps improve the cleanliness of the area surrounding the site, but also strengthens employee cohesion through participation, working hand in hand with the community to create a more livable environment.



Italy Site – Charitable and Social Engagement Activities

MEMC Electronic Materials S.p.A. has long been committed to social care, education and culture, and environmental protection. In 2025, the site made donations to support several social welfare organizations and sponsored transportation service programs for seniors and patients, helping improve daily convenience for people with limited mobility. In addition, the site participated in public lectures covering science, road safety, and sports, promoting community exchange and knowledge sharing. It also carried out an urban biodiversity program promoted by the Municipality of Novara, supporting the healthy development of pollinating insects and the urban ecosystem by maintaining the natural growth of green spaces.



Employees also actively took part in various community activities, including corporate road races and friendly football matches, with all registration fees donated to charitable organizations that assist homeless people. During the festive season, the site also supported local charitable organizations through pastry donations. Through the continued promotion of diverse public welfare initiatives, the company has built strong connections with the community. In 2025, total charitable donations from the Italy site amounted to approximately EUR 34,695.





6 Occupational Health and Safety

6.1 Safe Environment

6.2 Health Promotion and Care



Sustainability Goals

Key Performance Indicators	UN Sustainable Development Goals (SDGs)	2025 Goals	2025 Status and Achievements	Short-term Goals (2026)	Mid-term Goals (2027–2032)	Long-term Goals (2032 and beyond)
Occupational health and safety (including issues like occupational safety and hygiene, occupational health)	  	0 major work-related accidents	Achieved	0 major work-related accidents	0 major work-related accidents	0 major work-related accidents
		New employees should complete 100% of education and training within 30 days of arrival (including ESH, RBA, integrity/ethics, bullying and sexual harassment prevention)	Achieved (100%)	New employees should complete 100% of education and training within 30 days of arrival (including ESH, RBA, integrity/ethics, bullying and sexual harassment prevention)	New employees should complete 100% of education and training within 30 days of arrival (including ESH, RBA, integrity/ethics, bullying and sexual harassment prevention)	New employees should complete 100% of education and training within 30 days of arrival (including ESH, RBA, integrity/ethics, bullying and sexual harassment prevention)
		The annual occupational safety and health training hours for employees reached 10 hours.	Achieved	The annual occupational safety and health training hours for employees reached 10 hours.	The annual occupational safety and health training hours for employees reached 15 hours.	The annual occupational safety and health training hours for employees reached 15 hours.

6.1 Safe Environment

GlobalWafers fully recognizes that a safe and healthy working environment is not only a corporate responsibility, but also a cornerstone of sustainable development. Accordingly, we have established an occupational health and safety management system in line with the ISO 45001 international standard, embedding health and safety into our daily operations. We believe that workplace safety goes beyond implementing policies and regulations. It requires the joint participation and continuous commitment of all employees and management. Through proactive communication, training, and risk management, we strive to create a safer and healthier work environment where every employee can confidently apply their expertise, working together with the Company toward sustainable growth.

The occupational health and safety management system covers the Company's major operational sites ^{Note}. From in-plant employees to contractors, we are committed to providing a healthy and safe working environment for everyone. To ensure the effective operation of our system, we emphasize the following key areas:

1. Safety Management with Full Participation

We believe that safety is a shared responsibility. Whether management, employees, or partners, everyone plays a part in ensuring workplace safety. Through regular meetings, feedback platforms, and hands-on engagement, we encourage all individuals to share their observations of the work environment and propose improvement measures. We believe that only with open communication and active dialogue can health and safety become an integral part of our workplace culture.

2. Systematic Implementation and Support

A dedicated internal team is responsible for implementing and tracking the progress of safety management measures, while senior management regularly reviews and provides the necessary support. Our goal is not only to comply with regulations, but also to proactively address potential risks through preventive measures.

3. Transparent and Open Communication

We communicate our occupational health and safety policies to all employees through internal information platforms and disclose key policy content on our corporate website and relevant external documents, allowing external stakeholders to understand our commitment.

GlobalWafers continues to strengthen the concept of health and safety across all worksites. Our aim is not only to reduce accidents and risks, but also to foster active participation, so that workplace safety and health are no longer just company goals, but shared outcomes we create together.

Note: GlobalWafers' occupational health and safety management system certification covers 78.9% of its global production sites, including 89.73% of employees (6,336 out of a total of 7,061) and 70.74% of non-employees (382 out of a total of 540).



GlobalWafers ISO 45001 Third-Party Certification



Occupational Health and Safety Policy

6.1.1 Occupational Health and Safety Organization



Executive Management

Role: Responsible for approving occupational health and safety policies, allocating resources, and overseeing the overall operation of the management system.

Key Responsibilities:

- Regularly review the implementation progress of the occupational health and safety management system, make decisions on major health and safety issues, and provide strategic guidance.
- Allocate sufficient resources to support on-site safety improvement actions and ensure effective implementation of occupational health and safety policies.
- Review and evaluate the achievement of health and safety targets at each site to ensure continuous improvement.

Communication Mechanism: Progress reports on occupational health and safety management are received through the Safety Committee, Management Review Committee, or other ad hoc meetings, enabling resource allocation or decision-making on improvement actions.



Occupational Health and Safety Committee

Role: Serves as the coordination and communication hub for policy implementation. Responsible for tracking execution outcomes and proposing improvement measures. Members include labor representatives, supervisors at all levels, and occupational health and safety personnel, ensuring that diverse perspectives are incorporated into decision-making.

Key Responsibilities:

- Convene quarterly meetings to review the effectiveness of occupational health and safety policy implementation and propose concrete improvements based on on-site inspections and frontline feedback.
- Develop the annual occupational health and safety plan to ensure effective tracking and phased implementation of improvement actions.
- Review findings from safety inspections across sites and evaluate the effectiveness of corresponding response measures, proposing corrective actions as needed.
- Report regularly to senior management on implementation results and submit future management plans and recommendations.

Communication Mechanism: Through quarterly meetings, communicate safety management progress with all departments and gather feedback from frontline personnel to ensure that on-site needs are promptly reflected in decision-making.



Occupational Health and Safety Personnel and On-site Support

Role: Responsible for conducting on-site safety inspections and responding promptly to issues. Together with frontline personnel and supervisors/managers of each department, they form a multi-tiered support system dedicated to maintaining workplace health and safety.

Key Responsibilities:

- Follow safety operating procedures, implement on-site safety measures, and promptly report and assist in addressing abnormalities when identified.
- Conduct routine inspections to assess equipment safety and operational compliance, ensuring the work environment meets required standards.
- Act as the first-line executors of occupational health and safety tasks, helping to identify potential risks within the plant and implementing appropriate measures to eliminate or mitigate them.

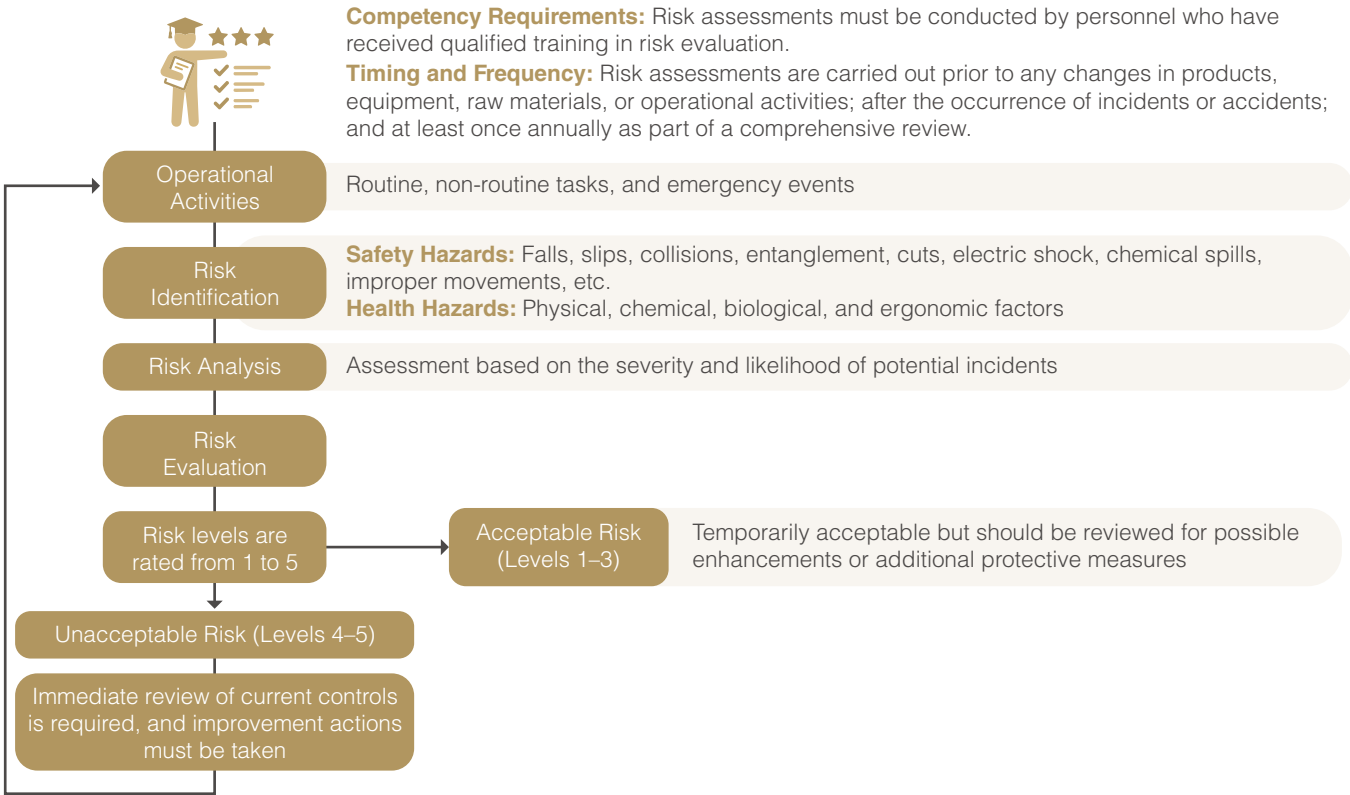
Communication Mechanism: Through quarterly Safety Committee meetings, communicate key occupational health and safety priorities and provide recommendations for addressing on-site risks, ensuring timely and effective resolution of issues encountered during implementation.

6.1.2 Occupational Safety Management

Risk Identification and Assessment

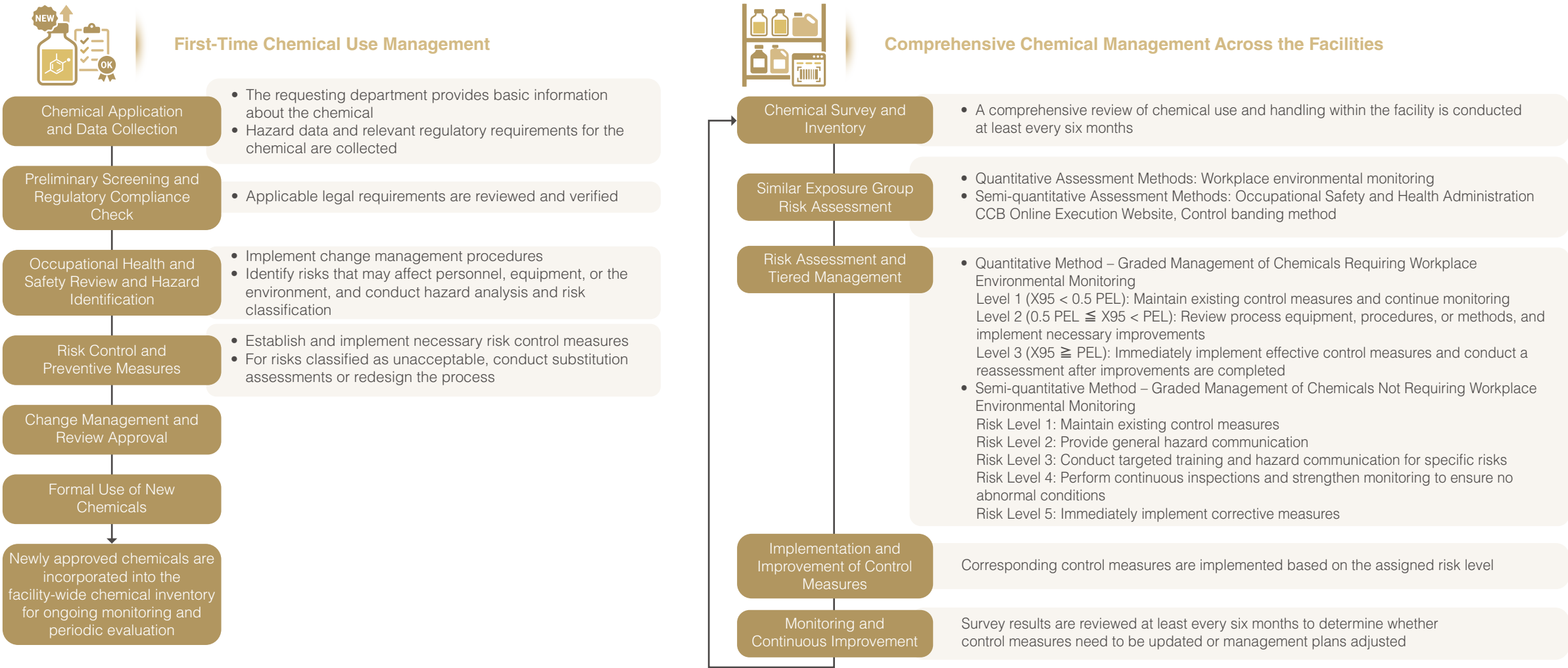
GlobalWafers conducts hazard identification and risk assessment for both routine and non-routine operations within its facilities. In addition to adopting the ISO 45001 risk assessment methodology, the Company also implements other risk assessment mechanisms or tools based on local regulatory requirements or site-specific engineering controls. The primary risk assessment models include Job Safety Analysis (JSA) and Failure Modes and Effects Analysis (FMEA). All identification and assessments are carried out by properly trained personnel for their respective operations and activities, with results reviewed annually. The Company also encourages employees to proactively report occupational hazards or potential risks in their work environment. Multiple reporting channels are available (e.g. supervisor meetings, internal reporting systems, and safety committee meetings), allowing employees to raise safety concerns in a timely manner. All reported issues are evaluated and addressed by the relevant units, and no employee is subject to disciplinary action for reporting occupational safety concerns. This open communication environment is intended to promote active employee participation in safety management.

In addition to risk identification and control measures, the Company also conducts regular workplace environmental monitoring for chemical and physical hazards. Chemical substances with potential health risks (such as hydrofluoric acid, sulfuric acid, and dust) and physical hazard factors (such as noise) are monitored in accordance with regulatory schedules. Based on the nature of operations, employees are also arranged to undergo special health examinations. The results of these examinations serve as the basis for health risk classification and management, and employees are provided with appropriate health guidance and education to strengthen overall health risk management.



Chemical Management

- All chemicals intended for first-time use in the facility must undergo an occupational health and safety review and change management process to ensure that potential hazards have been fully identified and controlled within acceptable risk levels before formal use is permitted.
- In accordance with current regulations, the Company continuously evaluates chemical operation risks in the facilities. A database and dedicated safety data sheet section have been established to monitor high-risk operations and plan risk mitigation measures to safeguard workers' health and safety. The occupational health and safety unit uses supplier-provided safety data sheet (SDS) information along with a chemical classification and management tool the Chemical Control Banding (CCB) to assess risks and control measures, and reports to the competent authority periodically as required by law. All chemical-handling equipment is equipped with local exhaust ventilation. GHS labels in both Chinese and English are affixed to machines, and SDS copies are available in the work areas to ensure that employees are well informed about chemical storage, hazards, and preventive measures.



Incident Investigation

To protect worker safety and prevent recurrence of similar incidents, GlobalWafers has established an incident reporting and investigation procedure, along with a nonconformity corrective action management procedure. All incidents, regardless of severity, must be investigated. Investigation teams include relevant management, supervisors, operators, and worker representatives, all of whom must be qualified through incident investigation training. The investigation must identify root causes and include a reassessment and adjustment of the relevant hazard risk evaluations. Remedial and corrective measures must effectively eliminate the causes of the incident and prevent recurrence, and all corrective actions are to be followed up and verified by occupational health and safety personnel.

If any immediate danger at workplace is discovered, the worker can stop the operation and retreat to a safe location on his/her own without endangering the safety of other workers, and immediately notify the on-site supervisor without receiving any unfavorable punishment from the Company.



Incident Investigation Procedure

Incident Reporting and Emergency Response

- In the event of an incident, on-site personnel must immediately report to their supervisor and take appropriate emergency measures based on the situation, such as evacuating personnel or isolating hazardous areas.
- If the worker is in an environment with imminent danger, operations must be halted immediately, and the worker must evacuate to a safe area. Re-entry is only permitted once the area has been deemed safe.

Formation of Investigation Team and Data Collection

- Investigation team members include: occupational health and safety personnel, on-site supervisors, relevant technical personnel, and worker representatives.

Analysis of Incident Cause

- A comprehensive investigation is conducted, from direct causes and indirect causes to root causes.

Formulation of Recurrence Prevention Measures and Reassessment of Hazards and Risks

- Improvement measures are taken based on the cause analysis results.
- The hazard or potential risk and corresponding improvement measures from the incident are updated in the hazard identification list, and the post-improvement risk level must be confirmed to fall within the acceptable range.
- Improvements are carried out in parallel at similar operation sites.

Improvement Follow-up and System Optimization

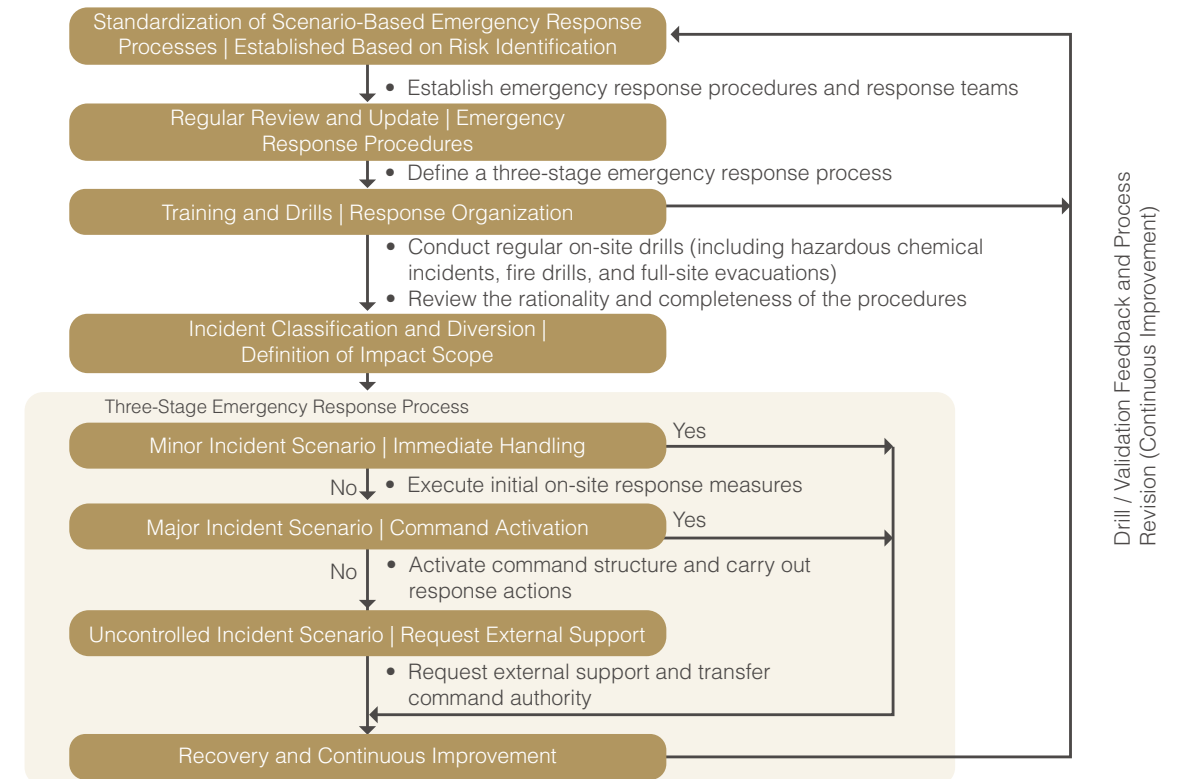
- Improvement measures are incorporated into the occupational health and safety management system, and their implementation progress and effectiveness are tracked.
- Incident investigation results and lessons learned are included in internal training materials or safety meetings to prevent recurrence of similar incidents.

Emergency response

To enhance operational resilience and emergency response capabilities, the Company has established standardized scenario-based response processes based on risk identification results. These processes encompass three key aspects: procedure development, drill validation, and continuous improvement. The process begins with the institutionalized establishment of emergency response procedures and response teams, which are regularly reviewed and updated to ensure their applicability. This is followed by training and on-site drills (including chemical incidents, fires, and full-site evacuations) to verify the rationality and completeness of the procedures.

When an incident occurs, a rapid assessment is conducted based on the level of impact: minor incidents are handled with on-site immediate measures; major incidents trigger the activation of command and response mechanisms; and in the case of uncontrolled events, external support is immediately requested. Post-incident, the Company conducts resumption reviews and implements improvements to continuously refine the processes, thereby strengthening risk management and sustainability governance.

In 2025, emergency response training programs included training on the operation of emergency response equipment, drills for handling toxic chemical substances and chemical spills, cardiopulmonary resuscitation (CPR), the Heimlich maneuver for emergency first aid, as well as fire suppression and emergency evacuation drills.



Emergency Response Team (ERT) Training and Drill Performance

Evacuation Drills



824 participants

Emergency First Aid Training



1,593 participants

Emergency Response Training



3,055 participants

Basic Firefighting Training



314 participants

Contractor Management

To prevent risks of injury or equipment damage arising from contractors performing work within Company premises, GlobalWafers has established contractor management procedures. Construction activities are categorized into general operations and special hazardous operations (e.g. hot work, confined space work, lifting operations, and work at heights), with corresponding control measures applied to construction applications and risk management. During construction, contractors are required to assign on-site supervisors to oversee operations. In addition, the project manager must carry out on-site supervisory duties, and occupational health and safety personnel conduct unscheduled inspections to ensure all activities comply with safety, health, and environmental regulations, thereby enhancing the safety management of contractor operations within the facility. The Company has implemented a digital contractor operations management system that covers work applications, hazard communication, and construction quality audits. This system strengthens both safety and quality control in contracted work.



Contractor Management

Before Entering the Site: Hazard Communication and Coordination Meeting

- Before entering the facility, contractors must receive a hazard communication briefing to understand potential risks in the work environment and applicable safety requirements.
- A coordination meeting is convened by the construction unit to establish safety cooperation measures during the work process.

After Entering the Site: Pre-Work Hazard Communication and Toolbox Meeting

- Each day before work begins, the on-site supervisor conducts a hazard communication session and requires contractor personnel to confirm in writing by signing a paper form.
- Contractor personnel and the on-site supervisor hold a toolbox meeting to coordinate the day's work activities and related safety precautions.

During and After Work: Safety Inspections and Patrols

- During and after operations, the on-site supervisor conducts safety checks to ensure work is carried out in compliance with regulations.
- Occupational health and safety personnel perform unscheduled site inspections and require immediate corrective actions if any violations are found.

After Completion: Construction Quality and Safety Evaluation

- Upon completion of the work, the requesting unit, Occupational Health and Safety team, and the Procurement Department jointly conduct a contractor performance evaluation covering construction quality, safety management, and level of cooperation.
- Evaluation results serve as criteria for future collaboration; contractors who fail to meet the standard will not be selected for future work.

Procurement Management

- The Company incorporates occupational health and safety requirements into its procurement management procedures, applicable to items such as engineering work, chemicals, equipment, and personal protective equipment. During the requisition process, occupational health and safety personnel are required to co-sign to confirm that the procurement items comply with regulatory standards and to assess whether change management is necessary, in order to reduce potential safety and health risks.

Supplier and Contractor Management

✓ **Raw Material Suppliers:** An environmental and occupational health and safety evaluation is conducted annually. Assessment items include pollution prevention, safety management systems (e.g. hazard monitoring, emergency response drills, and occupational incident investigations). Only suppliers who pass the evaluation may be included in the approved supplier list.

✓ **Contractor Site Entry Management:** Contractor personnel must complete occupational health and safety training and provide proof of insurance (special operations are handled in accordance with regulations) before commencing work.

- The Company seeks to leverage its organizational and business relationships to encourage suppliers and contractors to strengthen their safety and health practices and risk awareness. In the event of unexpected incidents, appropriate protection is also expected to be provided. This approach extends safety management to the supply chain and partners, further reducing occupational health and safety risks during operational processes.

Consultation and Communication with Workers

- The Company provides multiple communication channels and mechanisms for consultation and participation, allowing us to listen to the needs and expectations of employees and stakeholders. Internally, regular labor-management meetings (including labor representatives) and occupational health and safety committee meetings (including worker representatives) serve as platforms for workers to raise safety and health issues and discuss potential improvements.
- Moreover, we also actively communicate with other workers who are not employees to establish contractor partnerships as well as operation management methods, and implement our commitment to health and safety. In addition to requiring the contractor to comply with the safety and health management laws and regulations, the contractor must also meet the Company's qualifications for construction personnel, equipment and materials, and safety protection before signing a contract with the Company. The Company shall inform the contractors of any working environment, project hazard risks, or relevant safety and health regulations before they enter the Company; and require them to participate in safety meetings convened by the safety and health management personnel.



Occupational Health and Safety Training

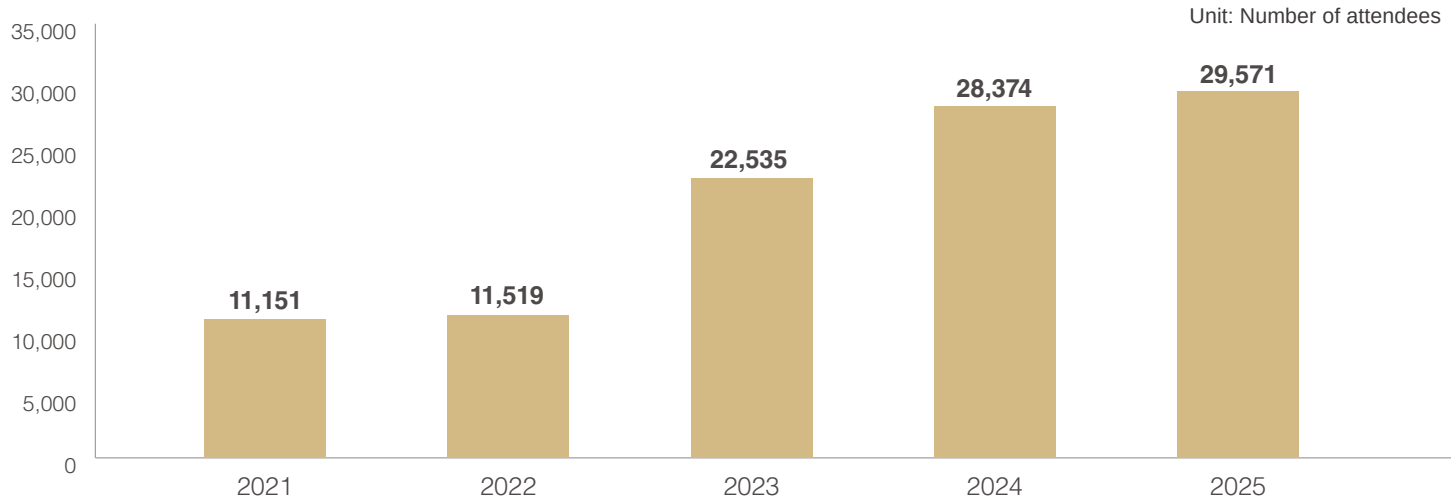
GlobalWafers has listed occupational safety training as a mandatory course for employees to enter and in-service. The training covers hazard substance identification, emergency escape drills, personal protective equipment wearing, fire training operation, mechanical protection, human-factor musculoskeletal injury prevention, and AED & CPR first aid training. Through the training and education, the Company ensures that employees have the environmental safety and health awareness from the start of their career, and reduces or eliminates the risk of occupational hazards.

Employees performing special operations, such as operating forklifts, aerial work platforms, or engaging in crane and lifting activities, must undergo professional training, obtain relevant certifications, and wear appropriate personal protective equipment before performing such tasks. The Company applies the same safety standards and requirements to contractors to ensure a safe and secure working environment across all operations.

GlobalWafers actively promotes firefighting drills, emergency response training, AED & CPR first aid training, and various occupational health and safety training sessions. Training for certified occupational safety personnel is conducted in accordance with applicable regulations. All training programs are integrated into the Company's training system for centralized management and regular tracking, ensuring that employees continually update and enhance their safety knowledge and skills.

GlobalWafers places strong emphasis on workplace safety training. In 2025, the total number of occupational safety and health training participations reached 29,571, representing a 4% increase compared with the previous year. This figure not only reflects the Company's proactive investment in safety training, but also underscores its commitment to continuously enhancing employees' safety awareness and improving emergency response capabilities. Through a systematic training framework, the Company strives to build a high-standard safety culture, effectively reduce occupational accidents, and ensure the safety and health of every employee.

■ No. of people who received safety and health education and training



Note: 2021-2022 scope of statistics - GlobalWafers Headquarters, GlobalWafers Zhunan Plant, and Taisil Branch
2023-2025 scope of statistics - GlobalWafers Headquarters & Zhunan Plant, Zhunan Plant 2, Taisil Branch, Crystalwise Technology Inc., GlobalWafers Japan Co., Ltd., Kunshan Sino Silicon Technology Co., Ltd., MEMC Electronic Materials S.p.A, MEMC Korea Company, MEMC LLC, MEMC Japan Ltd., GlobiTech Incorporated, MEMC Electronic Materials Sdn. Bhd., and Topsil GlobalWafers A/S

Regulatory Identification

- The Company utilizes a cloud-based regulatory identification platform that provides automated legal updates and compliance assessment functions. This assists responsible departments in staying informed of the latest regulatory developments, while determining applicability and compliance status. Regulatory changes relevant to business operations are reviewed monthly, and a comprehensive review of applicable regulations across all sites is conducted annually to ensure that management practices remain aligned with the most current standards.
- The results of regulatory identification are reported or discussed during Occupational Health and Safety Committee meetings and Management Review Meetings. Through this mechanism, the Company continuously monitors the impact of regulatory changes on operations and adjusts related measures as needed.

Internal and External Audits

- Each year, the Company conducts internal audits to review the implementation of occupational health and safety principles and standards. Based on audit findings, corrective and improvement measures are implemented to support the continuous optimization of the management system.
- The Company also commissions third-party verification bodies annually to audit the management system and assess its ongoing effectiveness. Audit findings are used to adjust operational direction and strengthen management measures, thereby enhancing the overall effectiveness of occupational health and safety management.



6.1.3 Safety Culture

Building a Safety Culture Begins with Daily Practice

At GlobalWafers, safety is not just a directive. It is an integral part of our corporate culture. We believe that safety requires the participation of all. Every employee is a guardian of workplace safety, and only by internalizing safety awareness and actively looking out for both their own safety and that of their colleagues can we create a zero-incident work environment. To this end, GlobalWafers has designated every September as "Occupational Safety Month" since 2022. Through a variety of activities, the Company aims to strengthen employees' attention to safety. In 2025, the Company structured its Safety Month initiatives around four key focus areas and implemented a range of projects and activities to enhance safety awareness and execution:

- **Chemical Management**
 - Address risks through a three-pronged approach of classification, protection, and response
 - Reduce chemical hazards by establishing a classification system and strengthening control measures and personnel protection
- **Extreme Weather Risk Management**
 - Strengthen emergency response capabilities and business continuity management for extreme weather events
 - Address climate change by assessing environmental risks and safeguarding personnel and operational safety
- **Review of Past Safety Incidents**
 - Identify common root causes of incidents through data analysis and uncover opportunities for systematic improvement
 - Learn from past incidents by analyzing causes and developing preventive measures to avoid recurrence
- **Emergency Response and Drills**
 - Enhance incident response capabilities and cross-site coordination efficiency
 - Integrate the four key areas to form a comprehensive corporate safety protection framework. This program is coordinated by the Safety Management Department and implemented through cross-functional collaboration involving facility management, manufacturing, production control, and onsite medical teams, ensuring comprehensive execution.



6.1.4 Occupational Injuries and Incident Statistics

Disabling Injuries

Pursuant to the Occupational Safety and Health Act, the Company has established the "Occupational Disaster Prevention Plan" and "Injury, Disease, Incident Reporting Procedure" to serve as guidelines for incident investigation and handling. We have also established preventive and improvement measures to manage, track, and report occupational injuries and diseases to ensure the safety of employees.

The department head as well as the safety and health personnel shall conduct accident investigation and analysis when an accident occurs, and the accident unit shall be responsible for tracking and handling the accident until the case is closed. The safety and health management unit shall report occupational disaster statistics to the Occupational Safety Department of the Ministry of Labor every month.

We have regularly implemented occupational safety and health education and training for employees and contractors to effectively prevent occupational disasters; and conducted work environment inspections and internal/external audits in order to review the Company's environmental, safety, and sanitary operations. The goal is to ensure environmental safety for workers and achieve the zero accident target.

Our occupational hazard statistics analysis data are generated based on disability injuries statistics indicator published by the Ministry of Labor and GRI. One million work hours being the base line, our statistics are mainly based on the Disabling Frequency Rate, (FR), Disabling Severity Rate (SR), Occupational Disease Rate (ODR) and Absence Rate (AR) (with disabling injury statistics excluding traffic accidents outside factories).

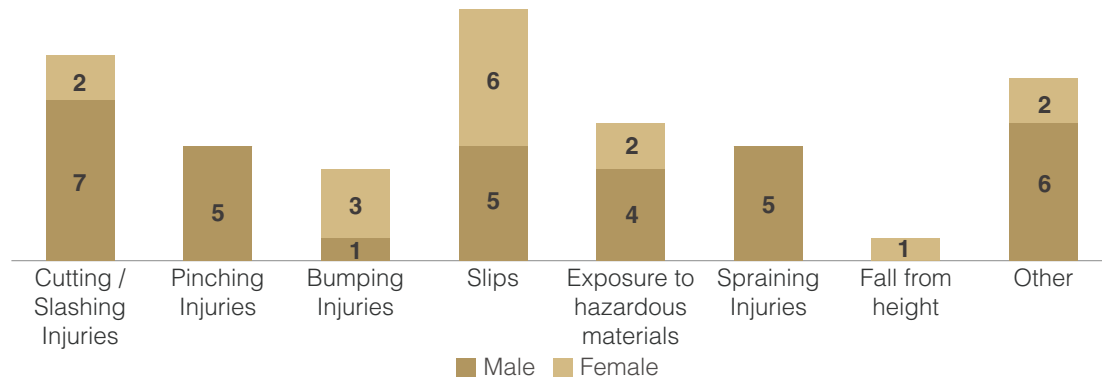
In 2025, the Company reported a total of 49 recordable lost-time injury cases across its global operations (10 cases in Taiwan and 39 cases overseas). Based on incident type analysis, falls accounted for 22.45% and cuts accounted for 18.37% of total occupational injuries, making them the primary types of workplace accidents and key focus areas for future preventive improvements. The overall lost-time injury frequency rate was 3.51 (3.07 for males and 5.03 for females), while the lost-time injury severity rate was 95 (69 for males and 183 for females). In addition, there were no reported occupational disease cases across all global sites during the year.

A review of occupational injury statistics over the past five years indicates that the lost-time injury frequency rate increased in 2025 compared to the previous year, mainly due to an increase of seven workplace injury cases. In response to occupational incidents that occurred in 2022, comprehensive reviews and improvement measures were implemented, resulting in a significant reduction in the severity rate. GlobalWafers will continue to strengthen occupational safety management, conduct in-depth analysis of influencing factors, and further optimize safety improvement measures to ensure effective implementation of protective mechanisms, reduce future occupational risks, and safeguard employee safety at work.

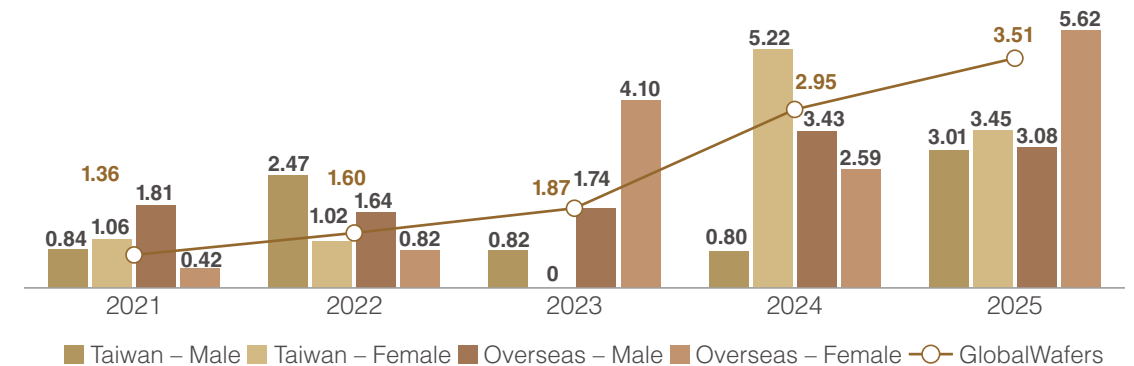
Looking back at the five-year trend, although the lost-time injury frequency rate rose to 3.51 in 2025 due to an increase in total incidents, the severity rate has significantly decreased from its peak of 446 in 2022 to below 100 following the implementation of improvement measures. Despite a slight rebound to 95 in 2025 compared to the previous two years, indicating fluctuations in injury severity, the Company has conducted retrospective analyses of cases with longer lost-time durations and continues to refine response procedures to minimize the impact of such incidents and maintain stable safety performance.

In addition, the Company's non-employee workforce primarily consists of contractors engaged in engineering, maintenance, and other contractual services (such as security personnel, cleaning staff, and catering services). In 2025, no occupational injury incidents were reported among non-employee workers across all domestic and overseas sites. GlobalWafers actively manages employee absenteeism by promoting workplace health initiatives aimed at creating a safe and reassuring work environment, while striving to prevent accidents and maintain occupational safety. The Company is committed to reducing absenteeism caused by injury or illness and will continue to enhance employee awareness of health maintenance and injury prevention. In addition to implementing health management measures, GlobalWafers also focuses on fostering a supportive and inclusive workplace atmosphere that promotes both physical and mental well-being. The Company continues to monitor absenteeism related to health conditions to ensure that every employee can thrive in a safe and healthy environment.

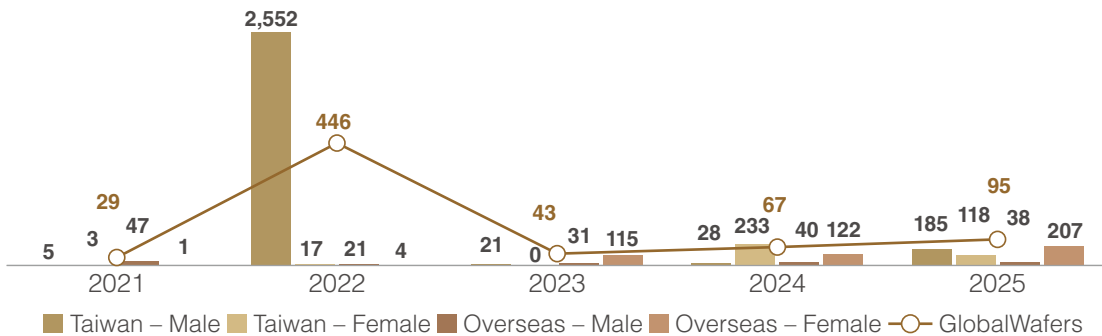
Statistics of Work Injury Types in 2025



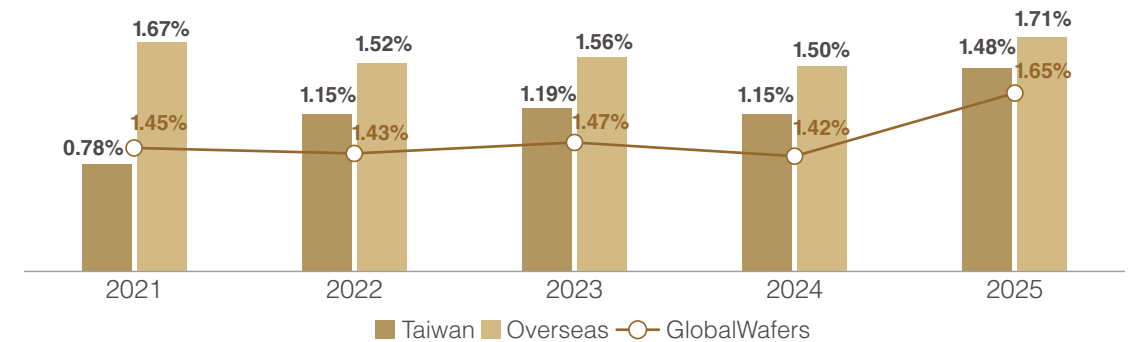
Disabling Frequency Rate (FR)



Disabling Severity Rate (SR)



Absence Rate (AR)



Note:

1. Taiwan: GlobalWafers Headquarters & Zhunan Plant & Zhunan Plant 2, Taisil Branch, Crystalwise Technology, Sunrise PV Electric Power Five Co. Ltd., Sunrise PV Four Co. Ltd.
2. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., Kunshan Sino Silicon Technology Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A., MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Topsil GlobalWafers A/S, MEMC Electronic Materials France SarL, GlobalWafers B.V., GlobalWafers Singapore Pte. Ltd., GlobalWafers America, LLC
3. Disabling Frequency Rate (FR) = total number of disabled employees × 106 / Total work hours
4. Disabling Severity Rate (SR) = Total number of work days lost to injuries × 106 / Total work hours
5. Total work hours: Mandatory work days in respective factories × mandatory work hours × total number of employees for that factory
6. Absence Rate Coverage Disclosure Sites: GlobalWafers Headquarters & Zhunan Plant & Zhunan Plant 2, Taisil Branch, Crystalwise Technology, Sunrise PV Electric Power Five Co. Ltd., Sunrise PV Four Co. Ltd., GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., Kunshan Sino Silicon Technology, MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A., MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Topsil GlobalWafers A/S, MEMC Electronic Materials France SarL, GlobalWafers B.V., GlobalWafers Singapore Pte. Ltd., GlobalWafers America, LLC



2021–2025 Occupational Disaster Statistics

Occupational Disaster Statistics	2021		2022		2023				2024				2025			
	Taiwan		Taiwan		Taiwan		Overseas		Taiwan		Overseas		Taiwan		Overseas	
	Employees	Workers who are not employees	Employees	Workers who are not employees	Employees	Workers who are not employees	Employees	Workers who are not employees	Employees	Workers who are not employees	Employees	Workers who are not employees	Employees	Workers who are not employees	Employees	Workers who are not employees
No. of people	1,674	88	1,711	110	1,701	133	5,604	714	1,722	118	5,476	363	1,596	108	5,465	433
Work hours	3,321,216	265,810	3,408,312	320,011	3,372,672	377,512	11,044,612	1,414,180	3,457,776	334,615	10,770,902	709,084	3,192,000	294,245	10,750,940	864,310
No. of disability injuries	3	0	7	0	2	0	25	0	7	0	35	0	10	0	39	0
Days of disabling injuries	14	0	6,218	0	52	0	561	0	294	0	665	0	532	0	798	0
Death toll due to work	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0
No. of severe occupational accidents	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No. of recordable occupational injuries	10	0	34	0	30	0	25	0	25	0	35	0	21	0	39	0
Recordable occupational injury rate (IR)	3.011	0	9.976	0	8.895	0	2.264	0	7.230	0	3.249	0	6.579	0	3.628	0
No. of people with occupational disease rate (ODR)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note:

1. Other non-employee workers: Refer to workers who are not employees but whose work and/or workplace are controlled by the organization. Divide the total number of workers for the year by 365 to calculate the average number of people entering the plants every day.

2. Work hours: Employees - calculated based on the actual work hours of the year. Other non-employee workers - calculated based on the total number of workers for the whole year, followed by 8 hours per day.

3. Severe occupational disasters: Injuries in which workers are unable or cannot recover to their pre-injury health status within 6 months after the occupational injuries.

4. Recordable occupational injuries: Refer to occupational injuries that caused death, loss of work, restricted work, or work transfer; emergency care or higher level medical treatment; loss of consciousness; and serious injury or illness diagnosed by a doctor.

5. Recordable occupational injury rate (IR): (No. of recordable occupational injuries/total number of hours worked) × 1,000,000

6. Occupational disease rate (ODR): (No. of work-related ill health cases/total number of hours worked) × 1,000,000

7. For 2021 and 2022, only data for Taiwan were disclosed. In 2023–2025, data for overseas regions was also disclosed.

8. Taiwan: GlobalWafers Headquarters & Zhunan Plant & Zhunan Plant 2, Taisil Branch, Crystalwise Technology, Sunrise PV Electric Power Five Co., Ltd, Sunrise PV Four Co., Ltd

9. Overseas: GlobiTech Incorporated., GlobalWafers Japan Co., Ltd., Kunshan Sino Silicon Technology Co., Ltd., MEMC Electronic Materials Sdn. Bhd., MEMC Electronic Materials S.p.A., MEMC Japan Ltd., MEMC Korea Company, MEMC LLC, Topsil GlobalWafers A/S, MEMC Electronic Materials France SarL, GlobalWafers B.V., GlobalWafers Singapore Pte. Ltd., GlobalWafers America, LLC

6.2 Health Promotion and Care

Employees are GlobalWafers' most valuable asset. We are committed to creating a safe and comfortable working environment and view employee health as a key factor in achieving business success and sustainable development. In Taiwan, for example, health centers are established within our facilities, staffed with full-time dedicated nurses and regularly scheduled on-site consultations by occupational medicine specialists.

Health Promotion

Item	Description	2025 Implementation Results
Annual Health Check-ups Exceeding Regulatory Requirements	- Annual health check-ups are conducted beyond regulatory requirements. - Professional health check services are provided by the Linkou Chang Gung Memorial Hospital mobile examination team, ensuring high-quality examinations and laboratory standards. - The collection, processing, and use of personal data comply with personal data protection regulations to ensure that health results do not result in any favorable or unfavorable treatment of employees.	- A total of 1,454 employees completed annual health check-ups (100% completion of legally required participants). - A total of 58 individuals were notified for follow-up re-examinations after the annual health check-up. - Occupational disease hazard control measures included special examination items for workplace operations such as noise, arsenic, ionizing radiation, chromic acid, dust, dimethylformamide, manganese and its compounds, and mercury and its inorganic compounds. - The satisfaction rate for on-site health examinations reached 97%. The total health examination cost was NT\$3,194,611, with zero deaths caused by occupational diseases. Health examination expenses included additional cardiopulmonary function assessments for ERT (Emergency Response Team) members, such as exercise electrocardiograms and pulmonary function tests.
Cancer Screening and Disease Prevention	In conjunction with annual health check-ups and mobile medical services, free cancer screening services are provided to employees, including colorectal cancer, oral cancer, and cancer blood marker tests (carcinoembryonic antigen and alpha-fetoprotein).	- A total of 3,192 screening participations were recorded, including colorectal cancer screening, oral cancer screening, low-dose CT lung cancer screening, and cancer blood marker tests (carcinoembryonic antigen and alpha-fetoprotein). Screening items varied depending on individual conditions; not every participant underwent all screening items. - Cardiovascular screening included coronary artery calcium analysis (68 participants) and bone density X-ray examinations (16 participants).
Health Promotion Activities	A "7,000 Steps per Day" health promotion challenge.	- A total of 100 employees successfully completed the challenge. Through gamification design, participants accumulated "stars" (earned through daily step achievements, loyal partnerships, and interactive surveys), reaching a total of 7,956 stars. - A total of 35 health promotion and wellness seminars were held, with 1,212 participants.
Company-Funded Influenza Vaccination Program	Free influenza vaccination program for employees, aimed at enhancing immunity, reducing the risk of workplace cluster infections, and offering discounted vaccination plans for employees' family members through contracted providers.	A total of 550 employees received influenza vaccinations.
On-site Occupational Health Services	Occupational medicine specialists provide on-site services.	In Taiwan, a total of 62 service sessions were conducted, serving 945 participants, with total expenses of NT\$580,000.
Occupational / General Injury and Illness Follow-up	Follow-up is conducted for employees involved in occupational injuries, traffic accidents, long-term sick leave, or major surgeries.	A total of 44 return-to-work assessments were conducted. Occupational medicine specialists provided job adjustment or other recommendations for 14 cases, and continuous follow-up was carried out with supervisors regarding employees' post-return conditions.
Employee Assistance Program (EAP)	Services include consultations on emotional management, interpersonal relationships, legal issues, career development, family and parenting, and financial matters. Each employee is entitled to two advanced consultation sessions annually.	- A total of 60 cases used the group's real-time hotline consultation service. - A total of 15 one-on-one expert consultation sessions were provided. - Total number of consultation cases: 75.

Item	Description	2025 Implementation Results
First Aid Skills Training	Regular courses such as "On-site Emergency Response and Chemical Exposure First Aid Training" are conducted to establish a safe working environment.	- A total of 1,537 participants attended on-site first aid training courses. - CPR + AED courses were conducted in 15 sessions, with 531 participants. - GlobalWafers' Hsinchu and Zhunan sites obtained certification as "Public Access AED Safe Locations" from the Ministry of Health and Welfare (with over 70% of employees trained in CPR + AED).
Special Population Tracking and Health Care	See notes below	A total of 1,736 individuals were included in special population tracking programs.

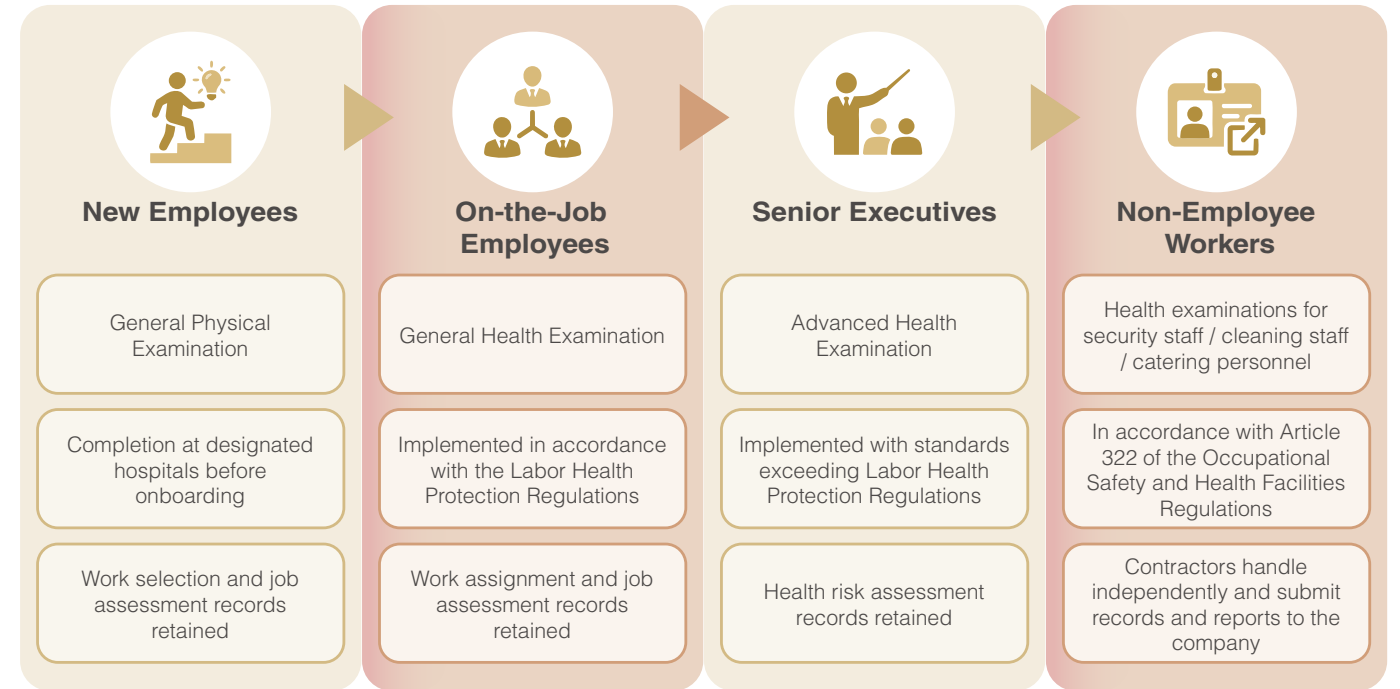
Notes:
※ GlobalWafers – Taiwan operations include the Hsinchu plant, Zhunan plant, and Sino-German subsidiary. In 2024, Zhaoyuan Technology Co., Ltd. and Zhunan Fab 2 were newly included.
※ Definition of Special Populations:
(1) Prevention of abnormal workload: (GWC: Individuals tracked at Level B2 or above according to the "Regulations for Prevention of Abnormal Workload Hazards." / TEM: Individuals recommended for consultation by physicians, or with a Framingham Risk Score ≥10% and moderate or higher workload per overwork assessment scale.) (2) Maternal protection: Cases tracked for the year, including reproductive-age female worker assessments and hazard notifications. (3) Persons with disabilities: Tracked annually (reviewed every two years). (4) New employees: GWC: Those receiving guidance based on abnormal health check results. / TEM: Those classified at Level 3 or above in health check grading. (5) Special operation health check-ups: Level 2 or above. (6) Annual health check-ups: Level 4 or above. (7) Occupational injuries: Recorded based on the date of occurrence. (8) Psychological health: GWC: Psychological health scale score ≥19 or suicidal ideation. / TEM: Moderate or higher workload per overwork assessment scale. (9) Middle-aged and senior worker care group: Includes middle-aged and senior workers or protected senior workforce (reviewed every two years). (10) Ergonomic risk group: Score of 3 or above.

■ The Five Pillars of Health Protection

Protection Item	Description	Implementation Results
Maternal Health Protection	Maternal Health Protection Plan	- Hazard identification and hazard communication in workplaces for female employees under maternal protection (those of childbearing age, pregnant, and within one year after childbirth): 179 employees. - After comprehensive evaluation by occupational medicine specialists, work fitness arrangements were implemented. Tiered management results: Level 1 management – 179 employees; Level 2 and above – 0 employees. Employees who could continue their current work – 179; work adjustments required – 0. - A total of 5 lactation rooms have been established across Taiwan operations. - Each pregnant employee received a "Pregnancy Care Package," including a maternity/nursing pillow and belly support belt. A total of 9 packages were distributed.
Prevention of Diseases Caused by Abnormal Workload	Workload-Related Disease Prevention Plan	A total of 205 employees with abnormal workload risks were identified, including 19 with significant risk. Through consultations with occupational medicine specialists and health guidance, along with implementation of preventive measures, 14 cases were completed (5 employees resigned). No cases required adjustment or reduction of working hours (working hours already adjusted), and no job reassignment was required.
Health Protection for Middle-Aged and Elderly Employees	Health Protection Plan for Middle-Aged and Elderly Employees	Assessments are conducted every two years. A total of 511 employees are under tracking management, and health education information is provided.
Prevention of Workplace Violence	Workplace Violence Prevention and Protection Management Measures; Workplace Sexual Harassment Prevention Measures	- A total of 20 workplace violence prevention training sessions were conducted, with 1,655 participants. Completion rate for new employees and supervisors (assistant manager level and above) reached 100%. - Seven supervisor workshop sessions were held, with 141 supervisors participating. Counseling psychologists facilitated activities to guide perspective-taking and response strategies, resulting in high engagement among supervisors.
Ergonomic Hazard Prevention	Ergonomic Hazard Prevention Procedures	- Identified 36 employees suspected of work-related musculoskeletal discomfort, of whom 2 completed on-site task evaluations and received consultations and guidance from occupational medicine specialists. - Improvements have been implemented, including engineering and operational adjustments (such as using handling equipment to reduce manual load and improving work platform height). These measures have been incorporated into operational controls and training programs as part of ongoing management practices.



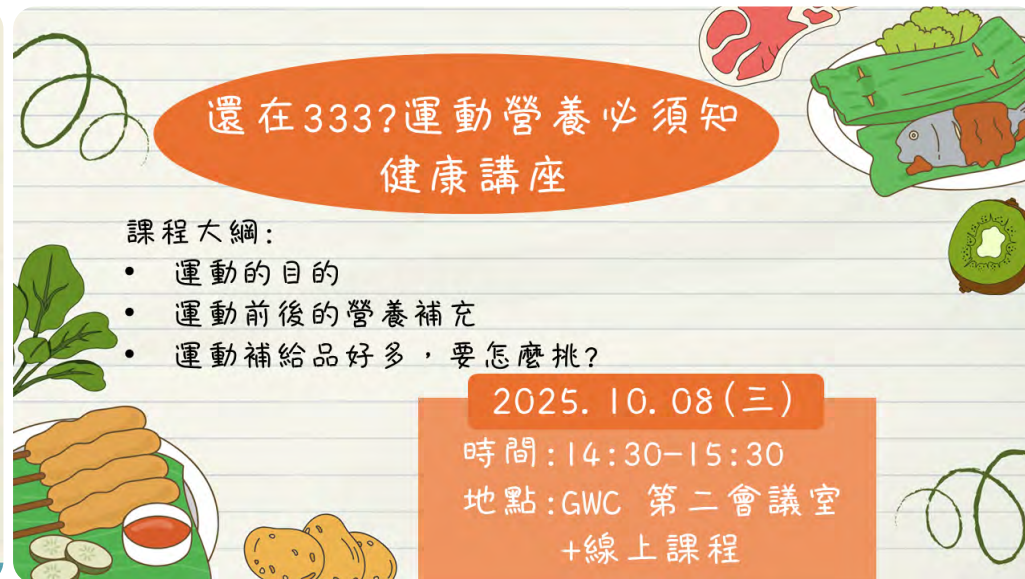
▲ Good Pregnancy Pack



In addition, overseas sites actively promote a wide range of health promotion activities to enhance employees' physical and mental well-being as well as safety awareness, with total participation reaching 20,685 person-times in 2025.

To strengthen employee health management, the sites provide annual health examinations, influenza vaccinations, psychological counseling services, stress assessments, and health seminars, as well as access to occupational physician consultations and first aid training. In addition, internal communications are used to increase employees' awareness of health-related topics such as blood donation and the hazards of smoking. In terms of safety education, the company conducts road safety training courses, fire safety and emergency response training, new employee safety training, and occupational hygiene and chemical safety training to ensure a safe working environment. Professional training is also provided for forklift operation, working at heights, and the use of respiratory protective equipment to further reduce occupational risks.

To promote a healthy lifestyle, the company provides free high-quality fruits and natural beverages and collaborates with health food suppliers, enabling employees to order fresh ingredients delivered directly to the sites through e-commerce platforms. At the same time, the company secures discounts for employees on gym memberships, swimming pools, nutritionist services, and physical therapy. In terms of physical activities, the company supports football and running teams, offers electric bicycle rentals, organizes non-competitive marathons and charity events, and implements weekly walking programs. In addition, the company sponsors cancer prevention charity competitions to raise employee awareness of health issues. Through these initiatives, the company continues to promote a culture of health, fostering a safe, vibrant, and caring work environment while ensuring the holistic well-being and development of its employees.



▲ Daily 7,000-step walking campaign, friendly workplace seminar series, and health seminars

▲ CPR and AED training courses, annual health check-up programs, influenza vaccination campaigns, and public blood donation drives

2023–2025 Health Promotion / Emergency Rescue Event

Unit: Participants

Year		2023	2024	2025
GlobalWafers	Taiwan	7,137	9,050	8,781
	Overseas	11,957	16,295	20,685

2023–2025 Special Population Services and Tracking

No. of service sessions	2023	2024	2025
GlobalWafers – Taiwan ^{Note}	1,193	2,155	2,477

No. of people being tracked	2023	2024	2025
GlobalWafers – Taiwan ^{Note}	1,565	1,803	1,737

Note:

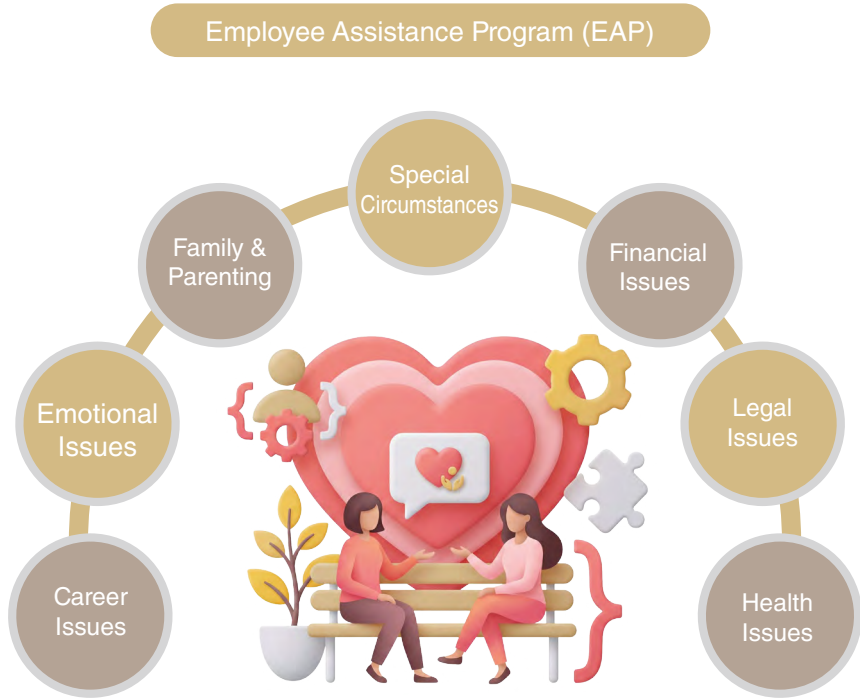
※ Taiwan: GlobalWafers- Taiwan / Zhunan Plant / Taisil Branch / In 2024, Crystalwise Technology and Zhunan Plant 2 were added.

※ Definition of special ethnic group:

(1) Irregular workload prevention (GWC: Follow the current year to track B2 level or higher based on the management method for abnormal workloads prevention / TEM: doctor suggested interviews, Framingham Risk Score 10% or more + overload in the overload scale), (2) Maternity (tracking the case received in the current year, including reproductive-age female workers who have undergone workplace risk assessment and hazard notification), (3) Disability (track the current year, once every 2 years), (4) Newcomers (GWC: those who have received an abnormal physical examination guide leaflet / TEM: those with level 3 or higher physical examination classification), (5) Special Operations Health Examinations (grade 2 or above), (6) Annual health checkup (GWC: those with grade 4 or higher / TEM: those with grade 3 or higher according to the scale of physical exam), (7) Work injury (statistics based on the day of occurrence), (8) Psychology (GWC: Mental Health Scale score of 19 or higher or suicidal intent / TEM above the medium load), (9) Middle-aged and Older Workers (Middle-aged workers / including those classified as senior protected individuals; follow-up every two years), (10) Ergonomic Risk Concern Group (Score of 3 or above).

Employee Assistance Program (EAP)		2023	2024	2025
Live chat	Taiwan ^{Note}	69 people	47 people	60 people
E-mail consultation service				
One-to-one expert consultation		10 people	15 people	15 people
Total number of consultations		79 people	62 people	75 people
Overall satisfaction of colleagues with on-site psychological counseling using professional consultation services		96.7%	97.8%	96.3%

Note: The scheme covers the parent company Sino-American Silicon Products Inc. To protect user privacy, EAPC does not provide differentiated statistics.



Mental Health Services

Providing a Diverse Range of Counseling Services

Complete Confidentiality
Privacy Protection

Real-Time Hotline
(Unlimited Calls)

Professional Consultation
(2 Free Hours per Employee per Year)

Chinese and English Counseling Services

Toll-Free Consultation Hotline:
0800-668-880
Monday–Friday, 9:00–19:00
Email:
EAPCO@EAPCENTER.ORG



Appendix

GRI Guideline Index

Sustainability Accounting Standards Board (SASB)

Climate-related Information of TWSE/TPEX Listed Companies

Sustainability Disclosure Indicators for the Semiconductor
Industry under the "Rules Governing the Preparation and Filing
of Sustainability Reports by TPEX Listed Companies"

GlobalWafers' Participation in Industry Associations and Non-
profit Organizations

Independent Assurance Statement



GRI Guideline Index

Statement of Use	GlobalWafers Co., Ltd. has prepared this report with reference to GRI Standards. The information disclosed in this report covers the period of 2025 (from January 1, 2025, to December 31, 2025).				
Used GRI 1	GRI 1: Foundation 2021				
Applicable GRI Standards	No applicable GRI Standards				
GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
Organization and Reporting					
2-1	Organizational details	About GlobalWafers - Company Profile	9		◎
2-2	Entities included in the organization's sustainability reporting	About This Report	3		◎
2-3	Reporting period, frequency, and contact point	About This Report	3		◎
2-4	Restatements of information	4.1.1 Greenhouse Gas Inventory 4.2 Energy Management 4.3 Water Resource Management	99 101 105	1. No restatement was made this year to the previously disclosed greenhouse gas emissions data. In addition, to enhance the consistency of year-over-year comparisons, the Company adopted the 2024 electricity emission factor as a uniform basis for disclosing changes compared with the previous year. 2. Correction to the total energy consumption chart data: the values originally labeled in TJ have been revised to GJ to ensure full consistency in units and data between the charts and statistical tables. 3. Statistical errors were identified in the pure water usage data of MEMC Electronic Materials S.p.A. (MER) for 2022–2024. After reconfirmation, the data and charts for these three years were corrected.	◎
2-5	External Assurance	Independent Assurance Statement	179		◎
Activities and Workers					
2-6	Activities, value chain and other business relationships	3.3 Customer Service 3.4 Sustainable Supply Chain Management	72 73		◎
2-7	Employees	5.1 Human Resources	121		◎
2-8	Workers who are not employees	6.1.4 Occupational Injuries and Incident Statistics	157		◎
Governance					
2-9	Governance Structure and composition	2.1.1 Governance Structure	36		◎
2-10	Nomination and selection of the highest governance body	2.1.1 Governance Structure	36		◎

GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
2-11	Chair of the highest governance body	2.1.1 Governance Structure	36		◎
2-12	Role of the highest governance body in overseeing the management of impacts	1.1.3 Sustainability Management Structure 2.3 Risk Management	17 50		◎
2-13	Delegation of responsibility for managing impacts	1.1.3 Sustainability Management Structure 2.3 Risk Management	17 50		◎
2-14	Role of the highest governance body in sustainability reporting	1.1.3 Sustainability Management Structure	17		◎
2-15	Conflicts of interest	2.1.1 Governance Structure 2.1.2 Ethics and Integrity	36 41		◎
2-16	Communication of critical concerns	2.1.1 Governance Structure	36		◎
2-17	Collective knowledge of the highest governance body	2.1.1 Governance Structure	36		◎
2-18	Evaluation of the performance of the highest governance body	2.1.1 Governance Structure	36		◎
2-19	Remuneration policies	2.1.1 Governance Structure	36		◎
2-20	Process to determine remuneration	2.1.1 Governance Structure	36		◎
2-21	Annual total compensation ratio	Omit disclosure	-	The highest annual total compensation is confidential organizational information.	◎
Strategies, Policies and Practices					
2-22	Statement on sustainable development strategy	Message from the Chairperson 1.1.1 Corporate Sustainable Development Policy	7 16		◎
2-23	Policy commitments	Message from the Chairperson	7		◎
2-24	Embedding policy commitments	1.1.1 Corporate Sustainable Development Policy	16		◎
2-25	Processes to remediate negative impacts	2.1.2 Ethics and Integrity	41		◎
2-26	Mechanisms for seeking advice and raising concerns	2.1.2 Ethics and Integrity	41		◎

GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
2-27	Compliance with laws and regulations	2.1.4 Legal Compliance	46	* Major violations are disclosed in accordance with the "TPEX Procedures for Verification and Disclosure of Material Information of Companies with TPEX Listed Securities" of the Taipei Exchange. * A total of two penalty cases occurred in 2025, as described below: 1. Plant Location: GlobalWafers Zhunan Plant Penalty Amount: NT\$10,000; Violation: Violated Article 18 of the Water Pollution Control Act and Article 4 of the Regulations Governing Water Pollution Control Measures and Test Reporting Management by failing to operate in accordance with the approved water pollution control measures; Corrective and Preventive Measures; After confirming the current operating status, the Company applied for amendments to the water pollution control plan and obtained the revised permit documents to ensure consistency between actual operations and permit requirements; Preventive measures include: (1) Daily meter readings and monitoring by the facility management department, with immediate notification to production lines in the event of abnormalities to implement water usage control and ensure compliance with permitted limits; (2) Monthly rolling evaluations of production line water demand by the EHS department based on abnormal water usage reports from the facilities management department, with early initiation of applications for amendments to the water pollution control measures plan. 2. Plant Location: Cheonan Plant of the Korea subsidiary Penalty Amount: US\$280; Violation: Violated Article 18, Paragraph 3 of the Waste Disposal Act by failing to report the generation, storage, clearance, treatment, recycling, and import/export status of waste within the required timeframe; Corrective and Preventive Measures: Optimized the internal waste disposal tracking procedures to prevent any omissions in waste transfer and receipt records.	◎
2-28	Membership associations	About GlobalWafers Appendix – GlobalWafers' Participation in Associations and Non-Profit Organizations	9 178		◎
Stakeholder engagement					
2-29	Approach to stakeholder engagement	1.2 Material Topics and Stakeholder Engagement	19		◎
2-30	Collective bargaining agreements	5.4 Human Rights	137		◎
GRI 3: Material Topics 2021					
3-1	Process to determine material topics	1.2 Material Topics and Stakeholder Engagement	19		◎
3-2	List of material topics	1.2 Material Topics and Stakeholder Engagement	19		◎
Category: Economic					
GRI 201: Economic Performance 2016					
3-3	Material topics	Management of material topics	33		◎



GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
201-1	Direct economic value generated and distributed	2.2 Operating Performance	47		◎
201-2	Financial implications and other risks and opportunities due to climate change	4.1 Climate Strategy and Actions	85		◎
201-3	Defined benefit plan obligations and other retirement plans	5.2 Talent Attraction and Retention	129		◎
GRI 204: Procurement Practices 2016					
3-3	Material topics	Management of material topics	59		◎
204-1	Proportion of spending on local suppliers	3.4 Sustainable Supply Chain & Management	73		◎
GRI 205: Anti-Corruption 2016					
3-3	Material topics	Management of material topics	33		◎
205-1	Operations assessed for risks related to corruption	-	-	GlobalWafers has completed corruption risk assessments for 100% of its formal mass production plants, including facilities located in Taiwan, the United States, Italy, Denmark, Japan, South Korea, Malaysia, and China. After comprehensive consideration of the business nature of each formal mass production plant, as well as the organizational structures, internal policies, and procedures adopted, no systemic risks that could lead to material corruption were identified.	◎
205-2	Communication and training about anti-corruption policies and procedures	2.1.2 Ethics and Integrity	41		◎
205-3	Confirmed incidents of corruption and actions taken	2.1.2 Ethics and Integrity	41		◎
Category: Environment					
GRI 302: Energy 2016					
3-3	Material topics	Management of material topics	83		◎
302-1	Energy consumption within the organization	4.2 Energy Management	101		◎
302-3	Energy intensity	4.2 Energy Management	101		◎
302-4	Reduction of energy consumption	4.2 Energy Management	101		◎
GRI 303: Water and Effluents 2018					
3-3	Material topics	Management of material topics	83		◎

GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
303-1	Interactions with water as a shared resource	4.3 Water Resource Management	105		◎
303-2	Management of water discharge-related impacts	4.3 Water Resource Management	105		◎
303-3	Water withdrawal	4.3 Water Resource Management	105		◎
303-4	Water discharge	4.3 Water Resource Management	105		◎
303-5	Water consumption	4.3 Water Resource Management	105		◎
GRI 305: Emissions 2016					
3-3	Material topics	Management of material topics	83		◎
305-1	Direct (Scope 1) GHG emissions	4.1.1 Greenhouse Gas Inventory	99		◎
305-2	Energy indirect (Scope 2) GHG emissions	4.1.1 Greenhouse Gas Inventory	99		◎
305-3	Other indirect (Scope 3) GHG emissions	4.1.1 Greenhouse Gas Inventory	99		◎
305-4	GHG emissions intensity	4.1.1 Greenhouse Gas Inventory	99		◎
305-5	Reduction of GHG emissions	4.2 Energy Management	101		◎
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	4.1.1 Greenhouse Gas Inventory 4.5 Air Pollutant Emissions	99 115		◎
GRI 306: Waste 2020					
3-3	Material topics	Management of material topics	83		◎
306-1	Waste generation and significant waste-related impacts	4.4 Waste Management	110		◎
306-2	Management of significant waste-related impacts	4.4 Waste Management	110		◎
306-3	Waste generated	4.4 Waste Management	110		◎
306-4	Waste diverted from disposal	4.4 Waste Management	110		◎
306-5	Waste directed to disposal	4.4 Waste Management	110		◎

GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
GRI 308: Supplier Environmental Assessment 2016					
3-3	Material topics	Management of material topics	59		◎
308-1	New suppliers that were screened using environmental criteria	3.4 Sustainable Supply Chain Management	73		◎
308-2	Negative environmental impacts in the supply chain and actions taken	3.4 Sustainable Supply Chain Management	73		◎
Category: People					
GRI 401: Employment 2016					
3-3	Material topics	Management of material topics	120		◎
401-1	New employee hires and employee turnover	5.1 Human Resources	121		◎
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Talent Attraction and Retention	129		◎
401-3	Parental leave	5.2 Talent Attraction and Retention	129		◎
GRI 403: Occupational Health and Safety 2018					
3-3	Material topics	Management of material topics	149		◎
403-1	Occupational health and safety management system	6.1 Safe Environment	150		◎
403-2	Hazard identification, risk assessment, and incident investigation	6.1.2 Occupational Safety Management	151		◎
403-3	Occupational health services	6.2 Health Promotion and Care	160		◎
403-4	Worker participation, consultation, and communication on occupational health and safety	6.1.2 Occupational Safety Management	151		◎
403-5	Worker training on occupational health and safety	6.1.2 Occupational Safety Management	151		◎
403-6	Promotion of worker health	6.2 Health Promotion and Care	160		◎
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.1.2 Occupational Safety Management	151		◎
403-8	Workers covered by an occupational health and safety management system	6.1 Safe Environment	150		◎

GRI Standards	Disclosure Item	Corresponding Chapters	Page No.	Note / Reasons for non-disclosure	External Assurance
403-9	Work-related injuries	6.1.4 Occupational Injuries and Incident Statistics	157		◎
403-10	Work-related ill health	6.1.4 Occupational Injuries and Incident Statistics	157		◎
GRI 404: Training and Education 2016					
3-3	Material topics	Management of material topics	120		◎
404-1	Average hours of training per year per employee	5.3 Talent Cultivation and Development	133		◎
404-3	Percentage of employees receiving regular performance and career development reviews	5.2 Talent Attraction and Retention	129		◎
GRI 405: Diversity and Equal Opportunity 2016					
3-3	Material topics	Management of material topics	120		◎
405-1	Diversity of governance bodies and employees	2.1.1 Governance Structure 5.1 Human Resources	36 121		◎
405-2	Ratio of basic salary and remuneration of women to men	5.1 Human Resources	121		◎
GRI 414: Supplier Social Assessment 2016					
3-3	Material topics	Management of material topics	59		◎
414-1	New suppliers that were screened using social criteria	3.4 Sustainable Supply Chain Management	73		◎
414-2	Negative social impacts in the supply chain and actions taken	3.4 Sustainable Supply Chain Management	73		◎
GRI 416: Customer Health and Safety 2016					
3-3	Material topics	Management of material topics	59		◎
416-1	Assessment of the health and safety impacts of product and service categories	3.2 Product Quality	70		◎
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	-	-	No incidents of non-compliance occurred	◎
GIR 418: Customer Privacy 2016					
3-3	Material topics	Management of material topics	33		◎
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Information Security	55		◎

Sustainability Accounting Standards Board (SASB)

Topic	Code	Metric	Category	Corresponding Chapters/Description	Page No.
Greenhouse Gas Emissions	TC-SC-110a.1	(1) Gross global Scope 1 emissions and (2) amount of total emissions from perfluorinated compounds	Quantitative	4.1.1 Greenhouse Gas Inventory	99
	TC-SC-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Qualitative	4.1 Climate Strategy and Actions	85
Energy Management in Manufacturing	TC-SC-130a.1	(1) Total energy consumed, (2) Percentage grid electricity (3) Percentage renewable	Quantitative	4.2 Energy Management	101
Water Management	TC-SC-140a.1	(1) Total water withdrawn (2) Total water Consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	4.3 Water Resource Management	105
Waste Management	TC-SC-150a.1	Amount of hazardous waste from manufacturing, percentage recycled	Quantitative	4.4 Waste Management	110
Workforce Health & Safety	TC-SC-320a.1	Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Qualitative	6.1 Safe Environment	150
	TC-SC-320a.2	Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	2.1.4 Legal Compliance	46
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1	Percentage of employees that require a work visa	Quantitative	5.1 Human Resources	121
Product Lifecycle Management	TC-SC-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	Our stakeholders are primarily concerned with the RoHS Directive and REACH Substances of Very High Concern (SVHC) from the Company's products. The test results show the products comply with the relevant standards. Product testing is conducted in accordance with stakeholders' expectations and requirements. No substances requiring declaration under IEC 62474 were identified in our products; however, most of the declarable substances align with those listed under the RoHS Directive and REACH SVHC.	-
	TC-SC-410a.2	Processor energy efficiency at a system-level for: (1) servers, (2) desktops, and (3) laptops	Quantitative	Not terminal product manufacturer, no corresponding content	-
Materials Sourcing	TC-SC-440a.1	Description of the management of risks associated with the use of critical materials	Qualitative	3.4 Sustainable Supply Chain & Management	73
Intellectual Property Protection & Competitive Behaviour	TC-SC-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantitative	2.1.4 Legal Compliance	46
Activity Indicators	TC-SC-000.A	Total production	Quantitative	2.2 Operating Performance	47
Activity Indicators	TC-SC-000.B	Percentage of production from owned facilities	Quantitative	2.2 Operating Performance	47

Climate-related Information of TWSE/TPEX Listed Companies

Item		Implementation
1	Describe the board's and management's oversight and governance of climate-related risks and opportunities.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
2	Describe how the identified climate risks and opportunities will affect the Company's business, strategy, and finances (short-, medium-, and long-term).	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
3	Describe the financial impact of extreme climate events and transitional actions.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
5	If scenario analysis is conducted to assess the Company's resilience to climate change risks, explain the scenarios used, including parameters, assumptions, analysis factors, and major financial impacts.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
6	If there is a transition plan for managing climate-related risks, describe the plan and the indicators and targets used to identify and manage physical and transition risks.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
7	If internal carbon pricing is used as a planning tool, the basis for setting the price shall be described.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
8	If climate-related goals are set, explain the activities covered, the scope of greenhouse gas emissions, the planning period, and the progress achieved each year. If carbon offsets or Renewable Energy Certificates (RECs) are used to meet such goals, disclose the source and quantity of the carbon reduction credits or the number of RECs used.	Please refer to Chapter 4 Sustainable Environment / 4.1 Climate Strategy and Actions
9	GHG inventory and assurance status, as well as reduction goals, strategies, and specific action plans (to be completed separately in 1-1 and 1-2).	The status of greenhouse gas inventory and assurance is shown below in Table 1-1. Table 1-2 below shows the greenhouse gas reduction goals, strategies, and specific action plans.

1-1 The Company's GHG Inventory and Assurance Over the Past Two Years

1-1-1 Greenhouse Gas Inventory Information

Disclose the greenhouse gas (GHG) emissions, emissions intensity (tCO ₂ e/NT\$ million), and data coverage for the past two years.			
Scope 1 (Boundary)	Year	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)
GlobalWafers Co., Ltd. (Parent Company)	2024 (verification)	2,447.1313	0.0884
	2025 (verification)	2,582.1562	0.1016
Scope 2 (Boundary)	Year	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)
GlobalWafers Co., Ltd. (Parent Company)	2024 (verification)	156,074.0930	5.6380
	2025 (verification)	136,559.2068	5.3754

Note:
1.The scope of data for 2024–2025 includes the Hsinchu Plant (HQ), Zhunan Plant, Zhunan Plant 2, and the Taisil Branch.
2. The operating revenues of GlobalWafers' parent company for 2024 and 2025 were NT\$27,682,470 thousand and NT\$25,404,393 thousand, respectively.

1-1-2 Greenhouse Gas Assurance Information

Describe the greenhouse gas assurance status over the past two years as of the publication date of the annual report, including the scope of assurance, assurance organization, assurance standards, and assurance opinions.				
Year	Scope of Assurance	Assurance Organization	Assurance Standards	Assurance Opinion
2024	GlobalWafers Co., Ltd. (Parent Company) - Hsinchu Plant (HQ) and Zhunan Plant	DNV GL Business Assurance Co., Ltd. (DNV)	ISO 14064-3:2019	Scope 1 and Scope 2: Reasonable Level of Assurance
	GlobalWafers Co., Ltd. (Parent Company)- Zhunan Plant 2	AFNOR Asia Ltd.	ISO 14064-3: 2019	Scope 1 and Scope 2: Reasonable Level of Assurance
	GlobalWafers Co., Ltd. Parent Company) - Taisil Branch	Lloyd's Register Quality Assurance (LRQA)	ISO 14064-3:2019	Scope 1 and Scope 2: Reasonable Level of Assurance
2025	GlobalWafers Co., Ltd. (Parent Company) -Hsinchu Plant (HQ), Zhunan Plant and Zhunan Plant 2	AFNOR Asia Ltd.	ISO 14064-3:2019	Scope 1 and Scope 2: Reasonable Level of Assurance
	GlobalWafers Co., Ltd. Parent Company) - Taisil Branch	Lloyd's Register Quality Assurance (LRQA)	ISO 14064-3:2019	Scope 1 and Scope 2: Reasonable Level of Assurance



1-2 The Greenhouse Gas Reduction Goals, Strategies, and Specific Action Plans.

Specify the GHG reduction base year and data, reduction goals, strategies, and specific action plans, as well as the status of achievement of the reduction goals.

1. Base Year for Emissions Reduction and Its Data:

Aligned with the near-term targets of the Science Based Targets initiative (SBTi), GlobalWafers has designated 2022 as the base year for greenhouse gas (GHG) emissions reduction, with total Scope 1 and Scope 2 emissions amounting to 576,396.79 metric tons of CO₂e. Due to the characteristics of the semiconductor materials manufacturing industry, Scope 2 emissions account for approximately 95% of total Scope 1 and Scope 2 emissions within the organizational boundary in the base year. Accordingly, GlobalWafers' primary GHG reduction strategies and actions focus on reducing energy consumption.

2. Emissions Reduction Targets:

For absolute greenhouse gas (Scope 1 and Scope 2) emissions, GlobalWafers has set its targets in alignment with the Science Based Targets initiative, using 2022 as the base year. The short-term target (1–3 years) is a reduction of 1–3% compared to the base year; the mid-term target (3–10 years) is a reduction of 3–8% compared to the base year, with an expected reduction of 8% by 2030 compared to the base year; and the long-term target (over 10 years) is a reduction of more than 8% compared to the base year.

3. Strategies:

In response to climate change issues, GlobalWafers has formulated a greenhouse gas management policy applicable to all operating sites, established phased targets for the introduction of renewable energy, and adopted a circular economy 4R strategy. By responding to international initiatives, setting emissions reduction targets, and implementing various action measures, the company continues to promote the reduction of greenhouse gas emissions. To achieve its GHG reduction targets and commitment vision, GlobalWafers has developed the following strategies and corresponding actions:

(1) Adoption of Renewable Energy:

Renewable energy is sourced through both internally owned solar power generation systems (including ground-mounted and rooftop installations) and external procurement of renewable energy (such as signing long-term power purchase agreements (PPAs), using hydropower), as well as the purchase of renewable energy certificates (RECs or other renewable energy certification schemes equivalent to I-REC, and non-fossil fuel certificates). Through the parallel implementation of internal and external approaches, GlobalWafers continues to increase the proportion of renewable energy consumption. In 2025, the renewable energy usage ratio was approximately 7.83%^(Note 1) (with the RE100 achievement rate at 9.04%^(Note 2)).

(2) Enhancement of Energy Efficiency:

Energy consumption during equipment operation is reduced through equipment upgrades, redesign, and the replacement of aging and less energy-efficient equipment. Measures include the introduction of combined heat and power (CHP) systems, replacement of chillers with lower coefficients of performance (COP), substitution of natural gas boilers with heat pump boilers, and process redesign of crystal growth furnaces.

(3) Tiered Management of the Upstream Value Chain:

Suppliers are categorized into three tiers based on emissions generated from procured raw materials, in order to implement third-party verification of product carbon footprints. Progress in greenhouse gas reduction planning and implementation is incorporated into procurement evaluation criteria. GlobalWafers also continuously monitors suppliers' decarbonization pathway plans and invites key high-emission suppliers to jointly respond to the Science Based Targets initiative (SBTi), thereby achieving emissions reduction in Scope 3.

(4) Purchase of Carbon Offset Products:

Voluntary carbon credits are purchased to achieve voluntary phased product carbon neutrality and, in accordance with

SBTi guidelines, to offset remaining greenhouse gas emissions, thereby fulfilling the commitment to achieve net zero emissions by 2050.

(5) Support for Carbon Removal and Carbon Capture:

GlobalWafers supports natural carbon sequestration through afforestation and reforestation, as well as engineered carbon capture projects. At the same time, the company participates in other nature-based solutions and conservation programs.

Note 1: Renewable energy usage ratio = Renewable energy (GJ) / Total energy consumption (GJ).

Note 2: RE100 achievement rate = Renewable electricity consumption (MWh) / Total electricity consumption (MWh).

4. Specific Action Plans:

(1) More Ambitious Renewable Energy Commitments:

In 2021, GlobalWafers voluntarily announced its goal to achieve 100% renewable energy usage by 2050, and in 2022 officially joined the RE100 initiative as a corporate member. In response to the challenges of global climate change, GlobalWafers proactively advanced its RE100 target timeline by 10 years in June 2025. At the same time, interim targets were significantly adjusted, updating the group-wide renewable energy usage milestones from 20% by 2030, 35% by 2035, 50% by 2040, and 100% by 2050, to 35% by 2030, 55% by 2035, and 100% renewable energy usage across the Group by 2040.

(2) Science Based Targets Initiative:

GlobalWafers follows the science-based targets approved for its parent company, Sino-American Silicon Products Inc. Using 2022 as the base year, GlobalWafers aims to reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 63% by 2035. For Scope 3, with 2024 as the base year, the company aims to achieve an absolute reduction of 37.5% by 2035 in emissions covering "Purchased Goods and Services," "Capital Goods," and "Fuel- and Energy-Related Activities." To demonstrate an even stronger commitment to decarbonization, GlobalWafers, in addition to its existing near-term science-based targets, formulated long-term targets and a net-zero commitment in 2025. These targets will be announced and implemented following official validation.

(3) Energy Transition and Greenhouse Gas Emissions Reduction:

To effectively manage the impacts of climate change-related risks and opportunities, GlobalWafers supports the net zero transition through concrete actions. These include improving energy efficiency, transforming toward low-carbon technologies (optimizing facilities and process-related energy conservation action plans), and combining these efforts with strategies such as signing power purchase agreements (PPAs), purchasing Renewable Energy Certificates (RECs), and collaborating with upstream value chain partners on joint renewable energy procurement. Through these measures, the company will progressively achieve the phased targets outlined in its climate roadmap and ultimately realize the Group's absolute Scope 1 and Scope 2 greenhouse gas emissions reduction targets.

(4) Carbon Footprint Verification Coverage of Major Upstream Suppliers:

Scope 3 emissions reduction strategies focus on emissions from the upstream value chain. As upstream energy-related emissions are positively correlated with the proportion of renewable energy usage, reduction efforts prioritize "purchased raw materials and capital goods." Based on the emissions magnitude and impact on GlobalWafers' operational boundary, all suppliers are classified into three tiers to implement and expand coverage of supplier product carbon footprint verification (ISO 14067), while continuously tracking suppliers' proposed emissions reduction pathways.

Progress Toward Emissions Reduction Targets:

For historical performance and detailed data, please refer to "Chapter 4, Sustainable Environment / 4.1 Climate Strategy and Actions" in the Company's Sustainability Report.

Sustainability Disclosure Indicators for the Semiconductor Industry under the "Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies"

No.	Metrics	Category	Disclosure in 2025	Unit
I	Total energy consumption, percentage of purchased electricity, and utilization rate of renewable energy	Quantitative	1. Total energy consumption: 4,784,771.186 GJ 2. Percentage of purchased electricity: 78.80% 3. Renewable energy utilization rate: 7.83%	Gigajoule (GJ), percentage (%)
II	Total water withdrawal and consumption	Quantitative	1. Total water withdrawal: 18,007.6 thousand cubic meters 2. Total water consumption: 2,288.1 thousand cubic meters	Thousand cubic meters
III	Weight of hazardous waste generated and percentage recycled	Quantitative	1. Total weight of hazardous waste generated: 6,473.67 metric tons 2. Percentage of hazardous waste recycling: 92.76%	Metric tons (t), percentage (%)
IV	Describe the type of occupational injuries, the number of people involved, and the rate	Quantitative	1. In 2025, a total of 49 occupational injury occurred in GlobalWafers. The types of accidents included cutting, pinching, bumping, falls, hazardous object contact, sprains, falling objects, and falls from height. 2. Number of people with disabling injuries: 49 3. Disabling injury rate: 0.69% (the number of occupational injury cases as a percentage of the total number of employees at the end of the year)	Rate (%), quantity
V	Disclosure of product life cycle management: including the weight of scrapped products and electronic waste, and the percentage recycled	Quantitative	1. GlobalWafers is dedicated to sustainable resource utilization by recycling and reusing waste materials wherever possible, turning them into valuable resources. All waste is managed through certified waste disposal, treatment, or recycling agencies, ensuring proper disposal, treatment, or reuse. However, as GlobalWafers is not an end-product manufacturer, relevant data on scrapped products is not applicable.	Ton (t), percentage (%)
VI	Description of the risk management method for key materials used	Qualitative description	GlobalWafers has adopted major management measures to mitigate the operational risks of key materials: 1. Build safety stock: We manage the safety stocks of key materials on a rolling basis based on factors such as production requirements, transportation, and company and domestic and foreign policies. 2. Implement supplier management: In addition to regular written reviews and on-site audits, we also implement supplier management, including but not limited to quality, delivery, environment, and emergency response plans. Suppliers are also required to comply with conflict-free minerals and ESG-related sustainability issues. 3. Supplier diversification: We continue to have at least two qualified suppliers to avoid the risk of supply chain disruptions. 4. For conflict minerals, including Tin, Tantalum, Tungsten, Gold, Cobalt, and Mica, we require our suppliers to commit to and comply with our code of conduct. Additionally, we request suppliers to provide their survey results annually using the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT).	Not applicable
VII	Total monetary losses resulting from legal proceedings related to violations of anti-competitive behavior regulations	Quantitative	1. As there were no violations of anti-competitive laws or regulations, monetary losses amounted to NT\$0.	Reporting currency
VIII	Output of main products by product category	Quantitative	1. Semiconductor wafer products 37,910 (thousand pieces) 2. Semiconductor ingot products 331 (metric tons)	Varies by product type

GlobalWafers' Participation in Industry Associations and Non-profit Organizations

Association/organization	Participant	Member	Role
The Allied Association for Science Park Industries		●	Director
SEMI	●	●	Director
SEMI Silicon Manufacturers' Group (SEMI SMG)	●	●	Chair
Semiconductor Climate Consortium	●		Founding Member
Taiwan Semiconductor Industry Association		●	
Japan Society of Newer Metals		●	
Federation of Malaysian Manufacturers (FMM)		●	
Malaysian Employers Federation (MEF)		●	
National Institute of Occupational Safety & Health (NIOSH)		●	
Local Industrial Association		●	
The Korea Chamber of Commerce & Industry		●	
Korea Environmental Preservation Association		●	
Korea Industrial Safety Association		●	
Korea Fire Safety Association		●	
High Power Device Application and Research Alliance		●	
Taiwan Business Council for Sustainable Development		●	
Korean Nurses Association		●	
Local Emergency Planning Committee (LEPC)		●	

Association/organization	Participant	Member	Role
Sherman Safety Leaders Forum		●	
Sherman HR Networking Team		●	
Kiyohara Industrial Park Association	●	●	Director
SEMI Electronic Materials Group	●	●	
SEMI Test Method Task Force	●	●	
Japan Society of Abrasive Technology	●	●	
RE100		●	
Semi Standards	●	●	
Korea Semiconductor Industry Association		●	
Daejeon Chungnam Enterprises Federation		●	
Samsung Electronics Association of Partnership		●	
SEMI Silicon Wafer	●	●	
SEMI Compound Semi Wafer	●		
SEMI SOI Task Force	●		
SEMI SOI Governing Council	●	●	
University of Arkansas MSEN IAB (Industrial Adv. Board)	●		
University of Illinois-Chicago IAB	●		
Italian Chamber of Commerce in Taipei		●	



Independent Assurance Statement



Independent Assurance Statement

To the Management and Stakeholders of Global Wafers Co., Ltd.

DQS has been engaged by Global Wafers Co., Ltd. ("GlobalWafers") to provide independent assurance over the Sustainability Report 2025. The engagement took place in Mar.2026.

The objective of this assurance engagement was to independently express conclusions on underlying reporting processes and validate qualitative and quantitative claims, so as to limit misinterpretation by stakeholders and increase the overall credibility of the reported information and data.

Scope of assurance and standards

The assurance encompassed the entire sustainability report and focused on all figures, statements and claims related to sustainability during the reporting period January 2025 to December 2025.

The assurance engagement was performed with reference to the AA1000 Assurance Standard (AA1000AS v3) and GRI Standards 2021 of Global sustainability standard board (GSSB), which consists of:

- Evaluating the company's sustainability framework and processes using the inclusivity, materiality, responsiveness and impact criteria of the AA1000 AccountAbility Principles (AA1000AP 2018), and
- Evaluating the quality of the reported sustainability performance information – Economy, Environment and People (including Human Rights), the period from 1 January 2025 to 31 December 2025.
- The scope of assurance is consistent with the scope of disclosure in GlobalWafers reference to the requirements of GRI Standards 2021;
 - Economic Performance: The scope of coverage is the same as the scope of the 2025 consolidated financial report of GlobalWafers, including all of the company's operational production sites.
 - Environmental Performance: Except for the office locations and operational factories that have been formally operating for less than a year, all other operational factories were included.
 - People (including human rights) Performance: The scope of coverage is the same as the scope of the 2025 consolidated financial report of GlobalWafers, but for the remuneration performance (GRI 405-2) were based on major production sites.
- GlobalWafers is responsible for the issuance, response, performance data, case studies and the information related to management sustainability related data and information systems;
- The scope of assurance is consistent with the scope of disclosure in GlobalWafers 2025 Sustainability Report with reference to the GRI General Standards 2021 version, SASB Sustainability Accounting Standards for the Semiconductor Industry, Taiwan Stock Exchange Semiconductor Industry Sustainability Disclosure Index, and TCFD Climate Change-Related Financial Disclosure Standards.



Level of assurance

A Type 2 Moderate Level of assurance under AA1000AS v3 was provided for this engagement. Information and performance data subject to assurance is limited to the scope described above.

The assurance did not cover financial data, GHG emission data, technical descriptions of buildings, equipment and production processes or other information not related to sustainability.

Limitations

The assurance did not cover financial data, GHG emission data, technical descriptions of buildings, equipment and production processes or other information not related to sustainability.

The assurance engagement is not a compliance audit and does not assess or evaluate compliance with applicable laws and regulations.

Independence and Competences of the Assurance Provider

The DQS Group is an independent professional services firm that provides assurance on sustainability disclosures under the Global Reporting Initiative (GRI), CDP and other specialized management and reporting mechanisms. Independent verifiers have not been involved in the development of the report or have they been associated with GlobalWafers sustainability program, data collection or strategic processes.

DQS Group ensures that the assurance team possesses the required competencies, maintained neutrality and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: www.dqsglobal.com.

The management of GlobalWafers was responsible for the preparation of the sustainability data.

Assurance Methodology

The assurance procedures and principles used for this engagement were drawn from the International Standard AA1000AS and methodology developed by DQS, which consists of the following steps:

- Identifying statements and data sets, which are classified according to the relevant data owners and the type of evidence required for the verification process.
- Reviewing the Sustainability Report to determine whether the material topics identified during our procedures have been adequately disclosed.
- Carrying out interviews with key functional managers and data owners at GlobalWafers office at No. 8, Industrial East Road 2, Hsinchu Science Park, Hsinchu, Taiwan, R.O.C and No.2, Yanxin 1st Road, Hsinchu Science Park, Hsinchu, Taiwan, R.O.C.
- Assessing the collected information and provide recommendations for immediate correction where required or for future improvement of the report content.



Evaluation of the adherence to AA1000 AccountAbility Principles

Inclusivity – People should have a say in the decisions that impact them

GlobalWafers identifies the stakeholders by referencing peers and analyzing the Company's operations and business relationships to determine their relevance to sustainable development. by the Sustainability Development Committee. Has fully engaged key stakeholders and has collected and analyzed related issues of concern.

Materiality – Decision makers should identify and be clear about the sustainability topics that matter GlobalWafers' report comprehensively includes information on sustainability. For further report, to enhance its completeness and consistency, the management approach to material topics could be more closely aligned with the establishment of mid-to-long-term objectives.

Responsiveness – Organizations should act transparently on material sustainability topics and their related impacts

GlobalWafers has taken steps to response the material topics it has identified, showcasing its ESG performance indicators and engaging with the concerns of relevant stakeholders. The scope of GlobalWafers' report includes global sites, the descriptions should be expanding both the breadth and depth of information disclosure for overseas sites. Furthermore, in supply chain management, the report could provide a more comprehensive overview of sustainable practices across the supply chain.

Impact – Organizations should monitor, measure and be accountable for how their actions affect their broader ecosystems

GlobalWafers has implemented systems to monitor and measure its economic, environmental and people (including human rights) impacts through selected performance indicators based on GRI standards as well as has paid attention on related ecological impacts.

Conclusion

On the basis of a type 2, moderate level assurance engagement according to the above-listed criteria, nothing has come to our attention that causes us to believe that the disclosures within the scope of this assurance engagement are materially misstated. The processes for collecting and consolidating the data are structured in such a way as to enable independent verification.

On behalf of the assurance team

April 30, 2026

Taiwan

Bob Chen

Managing Director
DQS Taiwan Inc.





GlobalWafers Co., Ltd.
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