2.2.6 Promotion of Sustainable Development and Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and Reasons

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
1. Does the Company establish a governance framework for its promotion of sustainable development and set up a unit that is specifically or partially dedicated to promotion of sustainable development? Does the Board of Directors authorize a senior executive to handle such affairs under its supervision?	✓		1. To deepen sustainable governance and risk management, the Board, with a resolution in 2023, established a Sustainability Committee that reports to the Board directly. The Sustainability Committee has five members, including 3 independent directors, the Chairman (convener) and the President (vice convener). The committee’s main responsibilities include formulating sustainability-related policies, strategies, objectives, and management guidelines that also cover risk management, auditing the annual sustainability work plan, overseeing and keeping track of the task force’s work plan progress, results, and other matters, and reviewing the sustainability report. The committee should convene at least 2 meetings annually to report current sustainability operations to the Board of Directors. The Company has established a task force under the Sustainability Committee, with the head of the Supervisory Department as the director general, in charge of organizing the meetings for the task force and assisting with the promotion of all operations. The task force has 7 teams, including corporate governance, employee care, customer care, supplier management, environmental sustainability, social welfare, and risk management, in charge of the planning and execution of each team’s scope of work. For the organizational chart of the Sustainability Committee, please refer to Note 3. 2. In 2024, the Sustainability Committee convened a total of 3 meetings to report current sustainability operations to the Board of Directors. These meetings covered: (1) Approval of the 2023 Sustainability Report. (2) Amendment of the Sustainability Committee	None

Evaluation Item	Implementation Status (Note1)			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Explanation	
			Charter and Sustainability Objectives. (3) Greenhouse gas inventories and verification progress report. (4) Reported 2024 sustainability operations to the Board of Directors on November 12 and December 26, 2024, including the execution of the Intellectual Property Management Plan, implementation of corporate sustainability projects, communication with stakeholders, risk management operations, and the 2025 Sustainability Work Plan. For details of the operations above, please visit the "Corporate Sustainability"section (http://www.evergreennet.com) or the Sustainability Reports (https://www.evergreennet.com/fileList) on the Company's official website.	
2. Does the Company assess risks of environment, society and corporate governance related to the Company's operation based on materiality principles and establish related risk assessment policies or strategies? (Note 2)	✓		The Company follows international guidelines and standards, including Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB) and Task Force on Climate-related Financial Disclosures (TCFD) as well as the Company's Risk Management Policies and Procedures. It assesses potential risks related to environmental, social, and corporate governance issues relevant to our operations based on their significance. With the assessment boundaries set at the Company's business premises, the Company has identified operation risks, financial risks, inflation risks, sales and purchase concentration risks, occupational safety and health risks, information risks, and environment and climate change risks. Each department, in response to its risks, has implemented corresponding plans and measures to effectively manage these risks. The task force under the Sustainability Committee reports its risk management results to the Sustainability Committee and the Board of Directors annually. The	None

Evaluation Item	Implementation Status (Note1)			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Explanation	
			task force already reported the 2024 risk management results to the Sustainability Committee and the Board of Directors on December 26, 2024. All related information has been published on the Company website and in the Sustainability Report.	
3. Environmental issues (1) Does the Company establish proper environmental management systems based on the characteristics of their industries?	✓		1. To effectively manage the environment, the Company has put in place a dedicated unit and dedicated staff for sewage treatment, renewal and maintenance of air pollution prevention equipment, applications for permits for approval for operations, payment of air and soil pollution fees, waste removal and reuse, and evaluation of diverse waste disposal methods. In 2024, the Company introduced the ISO 14001 Environmental Management Systems, ISO 50001 Energy Management Systems and became certified (ISO 14001:2015 certificate expires on December 8, 2027 and ISO 50001:2018 certificate expires on November 20, 2027). These systems will help the Company effectively manage environmental risks, improve energy efficiency, reduce environmental impact, and thus achieve sustainability. 2. The Company has carried out all the inspections in its factories and buildings needed for compliance with regulatory requirements on fire protection and occupational safety and health and completed such a declaration. It has also set up an Occupational Safety and Health Department to undertake occupational safety and health tasks and establish related systems.	None
(2) Does the Company endeavor to utilize all resources more efficiently and use renewable materials which have low	✓		1.The Company has endeavored to increase energy utilization efficiency in order to reduce the impact to the environment. It produces energy consumption statistics regularly, assesses its energy management performance annually and often collects the	None

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
impact on the environment?			information about its electricity use for statistical analysis. The related measures are explained as follows: (1) Increase recyclability of a variety of resources and place industrial waste (such as scrap iron and waste oil) or scraps produced by the Company’s plant separately according to their classification. After the Company accumulates specific amounts of the recyclable waste/scraps, they are sold to the environmental service company making the best offer after comparing the prices of multiple environmental service companies. (2) The Company replaces old air compressors with new ones of high efficiency, variable frequency and energy saving features in order to increase energy efficiency. (3) Continue to promote the digitalization of the Company’s official documents to reduce unnecessary paper consumption and use environmentally-friendly products with green labels for environmental protection. (4) The Company has installed polluted and waste water treatment facilities to meet the regulatory requirements with regard to the polluted and waste water it discharges. (5) The Company has sorted its trash and promoted trash reduction to decrease the impact of its operations on the environment. (6) The Company recycles the toner cartridges of all its printers for environmental protection. 2. The steel structure products from the Company’s Hsinchu and Hsinying factories still follow the ISO9001 quality management system and provide standardized documented information to ensure that the product quality meets the customers’ needs and	

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
			continue to improve customer satisfaction. 3. The Company obtained certification by an external certification body for the ISO 50001 energy management systems and ISO 14001 environmental management systems in Q4 of 2024. The Company will continue to introduce the ISO14067 product carbon footprint and is expecting to obtain certification from an external certification body in 2025.	
(3) Does the Company evaluate the risks of climate change to its current and future operations and adopt measures to address climate-related issues?	✓		1. The Company has devised a variety of contingency plans for fire, earthquake, pandemic protection and emergencies according to its occupational safety and health management system and the assessment of various risks, and is fully prepared in terms of prevention of these risks. 2. The Company also set up an environmental sustainability division and TCFD risk/opportunity subgroup under the task force of the Sustainability Committee. This subgroup adopts the climate risk and opportunity framework provided by TCFD to identify and assess the potential impacts of climate change on the Company’s operations. In 2024, the Company identified 5 major risks among 16 risks: carbon fee for businesses collected by government, change of customer behaviors, regulatory requirements for renewable energy , extreme rainfall that leads to floods and tropical cyclones. The Company signed on to become one of the TCFD Supporters in April, 2022, and published its first TCFD report in June, 2023. The Company published its second TCFD report in June, 2024. 3. The Board of Directors, on December 20, 2023, approved the Company’s periodic goal of carbon reduction in 2025 to be 4% lower than 2022,	None

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status (Note1)</th><th rowspan="2">Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Explanation</th></tr>
<tr><td></td><td></td><td></td><td>medium-term goal of a total of 32% in carbon reduction by 2030, and the long-term goal of carbon neutrality by 2050.</td><td></td></tr>
<tr><td>(4) Does the Company produce statistics of greenhouse gas emissions, volume of water consumption and total weight of waste over the last two years and establish policies for carbon reduction, energy saving, decrease of greenhouse gases and water consumption and management of other waste?</td><td>✓</td><td></td><td>1.The Company has installed solar panels on the roofs of its plants for energy saving. Please refer to the table below for the amounts of carbon emissions reduced (as of Dec. 31, 2024)
<table>
<tr><th>Year</th><th>2023</th><th>2024</th></tr>
<tr><td>Electricity Generated (kWh)</td><td>2,683,292</td><td>4,896,622</td></tr>
<tr><td>Carbon Emission Reduced (tons)</td><td>1,328.230</td><td>2,418.931</td></tr>
</table>
2. The Company’s affiliate Hsin Yung Enterprise Corporation generated 11,040,000 kWh of electricity per month with its incinerators while Ever Ecove Corporation generated 15,480,000 kWh per month. They generated approximately 318,240,000 kWh of electricity annually, reducing approximately 157,211 tons of CO_2e for the country in the year.
3. Greenhouse gas emissions, water consumption, and waste generation in the most recent two years:
(1) Greenhouse gas emissions:
<table>
<tr><th>Year</th><th colspan="2">2023</th><th colspan="2">2024</th></tr>
<tr><td>Item (Unit)</td><td>CO_2 emission (tons)</td><td>Intensity (unit: CO_2e (ton)/ million NT$)</td><td>$CO_2$ emission (tons)</td><td>Intensity (unit: CO_2e (ton)/ million NT$)</td></tr>
<tr><td>Category I</td><td>3,874.38</td><td rowspan="3"></td><td colspan="2" rowspan="4">More information will be enclosed in chapter 4 of the 2024 Sustainability Report.</td></tr>
<tr><td>Category II</td><td>7,726.14</td></tr>
<tr><td>Category III</td><td>245,474.97</td></tr>
<tr><td>Total</td><td>257,075.49</td><td>31.3792</td></tr>
</table>
Note 1: Category I & II cover all the Company’s offices and factories.
Note 2: Only part of Category III GHG emissions has been compiled, mainly the indirect GHG emission for purchasing products and services and the transportation between upper and lower streams.
Note 3: The greenhouse gas emission numbers in the table above have been verified by a third-party certification body approved by the Ministry of Environment with verification statements.
Note 4: The Company compiles its “Green House Gas</td><td>None</td></tr>
</table>

<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status (Note1)</th><th rowspan="2">Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Explanation</th></tr>
<tr><td></td><td></td><td></td><td>Inventory Report” annually, which is available for download on the Company website (https://www.evergreennet.com/fileList).
(2) Water Consumption: (all of the Company’s offices and factories)
<table><tr><th>Year</th><th>Water Consumption (ton)</th><th>Water consumption intensity (ton / million NT$)</th></tr><tr><td>2023</td><td>50,474</td><td>6.1610</td></tr><tr><td>2024</td><td>62,202</td><td>6.2143</td></tr></table>Note: Numbers cover all of the Company’s offices and factories.
(3) The amount of waste produced:
<table><tr><th>Year</th><th>General waste (ton)</th><th>Recycled waste (ton)</th><th>Total weight (ton)</th><th>Waste intensity (ton/million NT$)</th></tr><tr><td>2023</td><td>558.75</td><td>7,483.58</td><td>8,042.33</td><td>0.9817</td></tr><tr><td>2024</td><td>736.11</td><td>6,908.63</td><td>7,644.74</td><td>0.7637</td></tr></table>Note 1: All statistics cover the Company’s offices and factories, with the exception of the headquarters in Taipei, as it is an administrative unit.
Note 2: All waste generated by this Company is not hazardous.
4. Following its belief in energy conservation and sustainability, the Company has been paying close attention to waste and carbon reduction issues. More information will be enclosed in chapter 4 and appendix 4 of the 2024 Sustainability Report.To achieve our carbon reduction goals, the Company spent NT$15.63 million replacing fixed-frequency equipment in the manufacturing process with variable-frequency counterparts.The Company has also been replacing lighting equipment and switching company cars to EVs to improve energy efficiency. The Company has also been actively planning the installation of renewable energy equipment. In 2023, the Company installed solar panels (phase I) of 1,999.56 kW on the roofs of the Hsinying Factory. The Company installed phase II solar panels of 547.65 kW in 2024 and is planning to install phase III solar panels of 160kW in 2025. Regarding waste</td><td></td></tr>
</table>

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
			management, the Company complies with the government’s regulations in its waste disposal and continues to improve waste management. In addition to enhancing the recycling of general waste, the Company also enhances its industrial waste management. In 2024, the Company worked with waste disposal facilities to dispose of and turned 78.73 tons of D-1099 (nonhazardous waste dust or mixture) into pellets for construction. The Company will continue to keep track of 100% of its waste disposal, recycling and reporting. The Company maintains a 90% recycling rate of its metal and non-metal waste. We also promote waste recycling to enhance resource utilization for business waste.	
4. Society issues (1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?	✓		1. The Company has formulated its management policies and procedures according to related regulations and complied with labor-related laws to protect legal rights of its employees and respect fundamental human rights of laborers recognized by international society. It has never used child labor and has laid down related requirement for its recruitment practices. 2. In response to law amendments and to maintain a friendly workplace free from sexual harassment, the Company has laid down guidelines for prevention, correction, complaints and punishment of sexual harassment in the workplace, which went into effect on March 8, 2024. The guidelines are published on the employees’ electronic information platform and the “Workplace Sexual Harassment Grievance Committee” has been formed to handle related complaints. In addition, to strengthen employees’ sexual harassment prevention awareness, the	None

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
			Company organized “Sexual Harassment Prevention Training” in 2024, with a total of 467 employees attended the training for a total of 1,401 hours. 3. The Company fully complies with the People with Disabilities Rights Protection Act and recruits capable employees with disabilities. Meanwhile, the Company has hired aboriginal people and protected their rights related to employment without any discrimination. It honors the International Bill of Human Rights with respect for human rights and nondiscrimination. 4. To protect all employees during their performance of Company duties from physical or psychological harm, which can lead to physical/psychological illnesses, and showcase our no-tolerance policy to workplace violence, the heads of all locations/factories have signed a statement announcing such a policy. The Company has also been identifying hazards and evaluating risks. 5.To enhance corporate integrity and sustainability, the Company mandates all suppliers and contractors to sign our Corporate Sustainability Commitment. This commitment binds signatories to uphold corporate integrity, protect basic human rights and promote environmental sustainability) and to complete a Supplier/Contractor Self-Evaluation on Human Rights. “Indigenous rights” were included in the self-evaluation questionnaire on human rights in 2024. As of the end of 2024, 274 of our major suppliers and contractors signed the commitment and completed 227 of self-evaluations, and no supplier has been disqualified due to human rights violations or dishonest business activities. 6. To ensure our employees uphold corporate integrity and enhance their intellectual property rights	

Evaluation Item	Implementation Status (Note1)			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Explanation	
			awareness, the Company organized "Corporate Integrity and Trade Secrets" training in 2024, with a total of 475 people attended the training for a total of 712.5 hours.	
(2) Does the Company establish and implement reasonable employee benefit measures (including remuneration, holidays, leave, and other benefits)? Does the employee compensation scheme appropriately reflect management performance or achievements?	✓		The Company has devised and implemented reasonable, sound employee benefit policies, including a minimum wage that is higher than the regulatory requirement and salary/remuneration scheme based on their living conditions and compensation of peer companies (according to education, experience, professional skills, nature of work and duties without considering their gender, origin, race, and political stance). The Company has set up a work hours, holiday and leave system, and calculates overtime work pay and compensation for unused annual leave according to the Labor Standards Act. Its Employees' Welfare Committee provides multiple employee benefits, including allowances for weddings and funerals, consolation money for injury and illness, gift money for birthdays, festival gifts, travel allowances, and allowances for foreign language learning. Other perks include free lunches, group insurance, medical insurance, and free annual health examinations. When the Company makes a profit, it allocates at least 0.5% of the annual profit to employee remuneration for rewarding its employees for their contribution. The Company has also rewarded employees with year-end bonuses and field work bonuses based on its operational performance and employees' work performance.	None
(3) Does the Company provide a healthy and safe working environment and organize training on health and	✓		1. The Company's occupational safety and health management has acquired international certification of ISO45001, complies with occupational safety and health regulations, and fulfills related responsibilities	None

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
safety for its employees on a regular basis?			and obligations. In addition to continued improvement of its work environment and ongoing checks of the operational environment and autonomous inspection of dangerous machinery and equipment, the Company also provides its employees occupational safety and health training and helps them acquire related certificates and training in order to eliminate dangers in the workplace, reduce near-miss events, and prevent occupational hazards. The Company actively arranges activities for health enhancement of its employees and their well-being in the workplace. 2. Occupational Safety and Health Management System: it applies to all the operations of the Company’s Hsinying Factory and Hsinchu Factory and their project sites. 3. In 2024, 4 occupational accidents occurred and 4 people were injured(minor injuries), accounting about 0.7% of all of the Company’s personnel. The reports on the accidents were prepared for description of what happened and for correction and improvement measures according to related requirements. 4. To enhance employees' awareness of disaster prevention, strengthen personnel organization, familiarize them with equipment operation, and plan for disaster prevention and emergency response, the Company has formulated disaster prevention and emergency response plans for fire, earthquake, and emergency incidents and conducts emergency response drill every 6 months. In 2024, there were no fire incidents at the Company. 5. Conducts quarterly training for the migrant workers to enhance their awareness of workplace safety and health.	
(4) Does the company provide	✓		1. The Company provides a variety of training,	None

Evaluation Item	Implementation Status (Note1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	Explanation	
its employees effective training plans for career development?			including orientation training, general training, professional training (training arranged to meet business needs and specific activities) and training for supervisors. 2. The Company arranges annual training for its employees, who are required to receive internal or external professional job-related training to enhance their professional capabilities and help the Company secure business deals, meet contractor requirements, and receive certification. The Company helps its employees improve their professional capabilities, develop their potential, continuously meet job requirements, and formulate life-long learning plans with diverse learning resources. 3. To cultivate talents and establish a system for education/training management, the HR Department, starting in March 2024, has been sending employees to attend the “TTQS Talent Quality Management System” training and applied to the Workforce Development Agency of Ministry of Labor for guidance and assessment in April. The Ministry of Labor sent consultants to the Company to provide guidance and reviewers to an conduct assessment at the Company in person (oral presentations, process reviews and random document reviews). The Company passed the assessment in July. 4. To help the Company achieve sustainability and cultivate professional talent, the Company continues to recruit new talent while working with colleges and universities to develop steel structure talent by allowing students to apply their vocational education to real work scenarios in the industry. In 2024, the Company collaborated with schools including China University of Science and Technology, Ming Chi University of Technology and Taipei City University of Science and	

Evaluation Item	Implementation Status (Note1)			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Explanation	
			Technology, and provided internship opportunities to 5 students.	
(5) Does the Company's products/services comply with regulations and international standards related to customers' health, safety and privacy, marketing and labeling? Does the Company establish related consumer interest protection policies and complaint procedures according to domestic regulations and international standards?	✓		The Company's products and services shall comply with regulations and international standards related to customer health and safety, customer privacy, marketing and labeling without any cheating, misleading information, fraud and any other actions that betray customer trust or damage customer interests. The Company has introduced the customer satisfaction management mechanism, which carries out a customer satisfaction survey every 6 months (June and December) to protect customer interests and provide a complaint channel.	None
(6) Does the Company establish a supplier management policy that asks its suppliers to comply with requirements related to environmental protection, occupational safety and health or labor rights? What's the implementation status of the policies?	✓		1. All the materials suppliers of the Companies are required to sign contracts with an anti-corruption clause and a clause that allows the Company to terminate or cancel the agreement and seek compensation at any time when the supplier breaches its ethical corporate management obligation (such as making or accepting bribes, making illegal political donations or inappropriate charity donation or sponsorship, etc), or fails to assume its corporate social responsibilities in terms of upholding social justice (such as discrimination, gender inequality, and infringement of right to work, etc) or supporting sustainable development without making significant (negative) impact to the environment. 2. The Company's major materials suppliers are China Steel Corporation and Dragon Steel Co., Ltd, which are part of China Steel Corporation Group. The total	None

Evaluation Item	Implementation Status (Note1)			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Explanation	
			amount of raw materials purchased by the Company from them in 2024 accounted for 79.44% of total net amount of all costs of raw materials purchased by the Company for steel structure production. China Steel Corporation has signed the new version of Sustainability Charter and shall therefore make substantial sustainability achievements according to the principles and standards of the Charter.	
5. Does the Company prepare its reports for disclosure of non-financial information, including its corporate sustainability report, by reference to international standards or guidelines for report preparation? Does the company obtain opinions of a third-party accreditation body for its assurance or guarantee for aforementioned reports?	✓		1. The Company prepared its "2023 Sustainability Report" according to the Global Reporting Initiative (GRI) Standards and the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies issued by the Taiwan Stock Exchange. The Company also disclosed its strategies, objectives and concrete measures on material topics that the Company has identified following the Sustainability Accounting Standards Board (SASB) Standards and Task Force on Climate-related Financial Disclosures (TCFD) framework, including the economy, environment and people (and their human rights). For details on GRI Standards Index, please refer to the appendix of this report. 2. The Company's 2023 Sustainability Report included an index in compliance with GRI Standards. The report also stated that it has passed Afnor International's AA1000 AS v3 for moderate assurance and obtained the independent assurance statement letter. The Sustainability Report is available on the Company's official website (https://www.evergreennet.com/fileList).	None
6. If the Company has established Sustainable Development Best Practice Principles based on the "Sustainable				

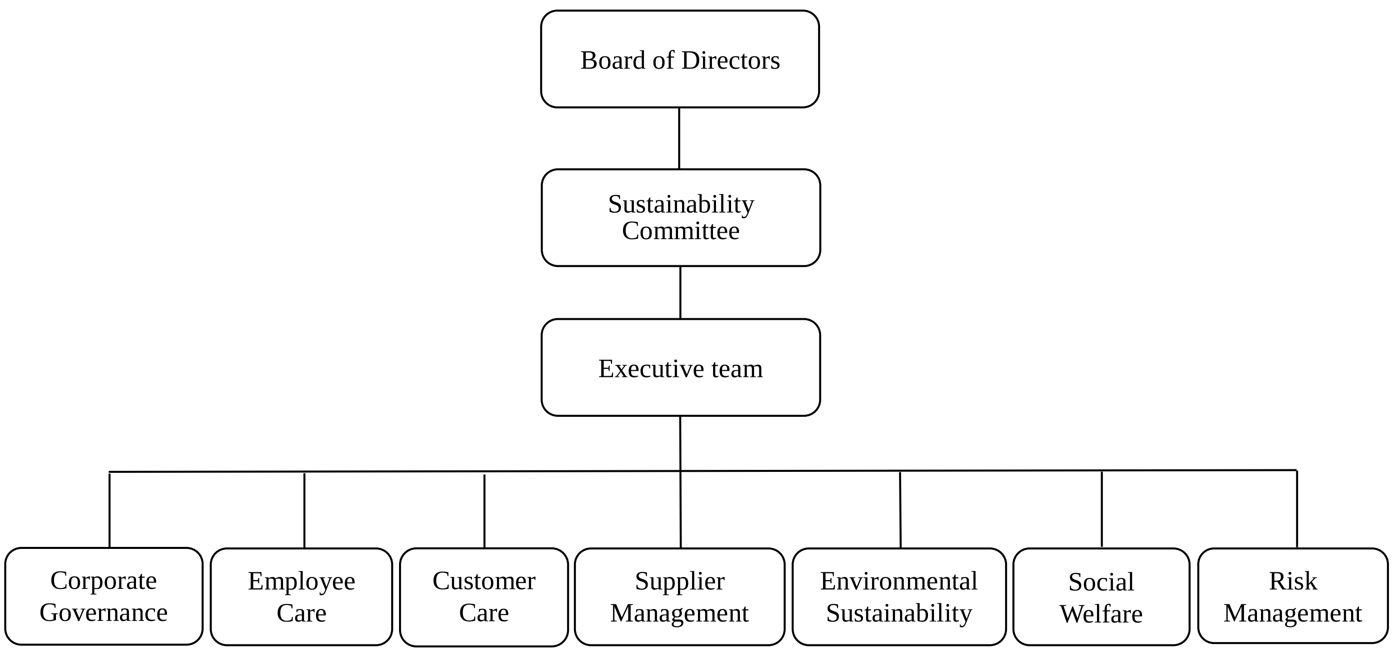
<table>
<tr><th rowspan="2">Evaluation Item</th><th colspan="3">Implementation Status (Note1)</th><th rowspan="2">Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies” and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Explanation</th></tr>
<tr><td colspan="5">Development Best Practice Principles for TWSE/TPEx Listed Companies,” please describe any discrepancy between the Principles and their implementation:
In March, 2010, the Board of Directors of the Company approved the “Corporate Social Responsibilities Principles”. In January 2022, the Company, following the latest amendment to the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE, changed the title “Corporate Social Responsibilities Principles” to “Sustainability Guidelines”. The Company has followed these guidelines and managed its operations’ impact on the economy and environment as well as their social risks and made improvements accordingly. After the formulation of the Sustainability Committee, the Board of Directors passed a resolution to revise the guidelines in August, 2023. There has not been any discrepancy between the guidelines and their implementation.</td></tr>
<tr><td colspan="5">7. Other important information to facilitate better understanding of the company’s corporate sustainability practices
(1) The Company was awarded a certificate of appreciation by the Tainan City Government for its green procurement of over NT$ 5 million.
(2) In 2024, the Company won the Net Zero Industrial Competitiveness Superior Award for the steel industry from the 21st Century Foundation.
(3) The Company continues to participate in a wide array of charitable work, including promoting the art and cultural industry, providing assistance to local communities, sponsoring educational programs, devoting resources to education and medicine in remote areas, and participating in environmental protection activities. The Company has devoted approximately NT$4.43 million to these causes with 100% of charitable cause execution rate.
① The Company earmarked more than NT$3 million in the form of promotion for the art and cultural industry in Taiwan, sponsorships for the Evergreen Symphony Orchestra’s classical concerts, sponsorships for elementary schools in remote areas to attend marine education events at the Evergreen Maritime Museum, sponsorships for the tour of the environmental education theater, sponsorship for the music education fund for the choir at Jia-Xin Elementary School in Hsinchu County, publishing of the 2024 Economic Yearbook by United Daily News, and the “Hometown Revisited” series by China Times.
② To give back to the local community and promote social prosperity, the Company continues to sponsor the Hsinying Factory’s free meal program for the disadvantaged in the community adjacent to the factory, organizes community events and celebrations, and provided a post-disaster relief fund after Typhoon Gaemi. The Company, through these charity efforts, strengthens and maintains its relationship with the neighborhood.
③ The Company is committed to caring for those in rural areas and the disadvantaged by providing scholarships and meal subsidies to students in remote areas, providing free clinic and health education service for remote areas, and sponsoring orphanages’ Chinese New Year dishes and extra meal subsidies. The Company hopes to, with these efforts, bridge the inequality gap within society and between urban and suburban areas.
④ The Company organized two environmental protection activities and cleaned up the riverbank at the Laojie River in Zhongli, Taoyuan City, and the beach south of Yong’an Fishing Harbor. A total of 126 people cleared out 338 kilograms of waste from these two activities through hands-on environmental activism.</td></tr>
</table>

Evaluation Item	Implementation Status (Note1)			Deviations from "the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Explanation	
(4) Other Matters: The Company participated in the bidding created by the Taoyuan City Government for the BOT project of a biomass energy center and won the bid as the best applicant. Ever Ecove Corp, a private company, has been in charge of the construction work and operation. The 4.38 hectare center is located at an area specifically for environmental protection facilities inside a local technology industrial park. It has three types of environment-friendly facilities, including heat treatment facility, anaerobic fermentation facility and a landfill of solidified waste and produces renewable energy with the heat generated by incineration of waste and the marsh gas generated by anaerobic fermentation of kitchen waste. It has obtained the operational permit for its heat treatment facilities and anaerobic fermentation facilities in December 2023 and February 2025, respectively.Through waste reduction, reuse and recycle, the Company endeavors to make contribution to vision of the "green, low-carbon, sustainable, "smart", eco-friendly" future with this new-generation.				

Note 1: If the Company ticks "Yes" for Implementation Status, it shall explain important policies, strategies, measures and actions it has adopted. If the Company ticks "No" for Implementation Status, it shall explain the reason of the difference(s) in the column of "Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons" and its plan for related policies, strategies, measures and actions it will adopt in the future.

Note 2: Materiality principles refer to principles that are related to environment, society and corporate governance issues and make significant impact to investors and other stakeholders of the Company.

Note 3: Sustainability Committee Organization:



2.2.7 Execution of Climate-Related Information by Listed Companies

Item	Execution
1. Description of the oversight and governance of climate-related risks and opportunities by the Board of Directors and the management.	1. The Board of Directors, as the highest risk management body of the Company, develops the risk management policy and procedures based on the Company's operational strategy and business environment. They oversee the effective functioning of the Company's risk management mechanism to ensure efficient risk management. The Board also holds ultimate responsibility for the Company's overall risk management. The Sustainability Committee, a functional committee that reports directly to the Board, organizes and oversees the risk management measures implemented by each department of the Company. The Sustainability Committee task force is responsible for promoting risk management operations, with the head of the Supervisory Department serving as the director general, in charge of organizing task force meetings and assisting with the promotion of all operations. To ensure the effective implementation of risk management policies and procedures, as well as to monitor and share risk management information, the task force reports the Company’s risk management results to the Sustainability Committee and the Board regularly each year. The Company’s 2024 risk management results (including climate risks) were reported to the Sustainability Committee and the Board on December 26, 2024. 2. Reporting to the Sustainability Committee is the TCFD Risk/Opportunity Group within the Environmental Sustainability Department. This group is tasked with overseeing climate-related risks and promoting effective management strategies, and incorporating them into our risk evaluation system. 3. Climate-Related Agenda for 2023 to 2024 (1) October 15, 2024 - Evergreen Steel Chairman participated in the TCFD project kickoff meeting (2) October 15, 2024 - Evergreen Steel President audited the climate-related risks and opportunities’ identification and evaluation (3) November 19, 2024 - Evergreen Steel’s TCFD Risk/Opportunity subgroup conducted a financial evaluation of climate-related risks and opportunities (4) December 20, 2024 - Evergreen Steel’s TCFD Risk/Opportunity subgroup conducted a 2nd financial evaluation of climate-related risks and opportunities (5) January 6, 2025 - Evergreen Steel’s TCFD Risk/Opportunity subgroup convened a meeting to discuss climate-related indicators and objectives (6) February 26, 2025 - Evergreen Steel’s TCFD Risk/Opportunity subgroup convened a meeting to finalize the Company’s TCFD report

<table>
<tr><th>Item</th><th>Execution</th></tr>
<tr><td>2. Description of how the identified climate risks and opportunities impact the business, strategies, and finance of the company (in short-, mid-, and long-term).</td><td>1. To minimize climate change’s impact on the business and finances, the TCFD Risk/Opportunity subgroup convened climate-related risks and opportunities identification meetings, during which 5 major climate-related risks and 2 major opportunities were identified based on the TCFD-suggested structure. The subgroup also defined “current” (2024), “short-term” (2025~2026), “medium-term” (2027~2030) and “long-term” (2031~2040), based on which the subgroup formulated measures to respond to climate-related risks and opportunities.

<table>
<tr><th colspan="8">Identified Major Climate-Related Risks</th></tr>
<tr><th rowspan="2">Sequence</th><th rowspan="2">Climate-related risk</th><th colspan="3">Boundary of the risk’s impact on the business model and value chain</th><th colspan="3">Time Period</th></tr>
<tr><th>Upper stream</th><th>Parent Company and Its Subsidiaries</th><th>Lower stream</th><th>Short-term</th><th>Mid-term</th><th>Long-term</th></tr>
<tr><td>Risk 1</td><td>(Transition Risk) - the government collects carbon fees from businesses</td><td>⦿</td><td>Hsinying Factory</td><td>-</td><td>-</td><td>-</td><td>⦿</td></tr>
<tr><td>Risk 2</td><td>(Transition Risk) - Renewable energy regulations</td><td>-</td><td>Hsinying Factory</td><td>-</td><td>⦿</td><td>⦿</td><td>⦿</td></tr>
<tr><td>Risk 3</td><td>(Transition Risk) - Customer behavioral changes</td><td>-</td><td>Hsinying Factory
Hsinchu Factory
Kaohsiung Factory</td><td>⦿</td><td>⦿</td><td>⦿</td><td>⦿</td></tr>
<tr><td>Risk 4</td><td>(Physical Risk) - Extreme rainfall leading to floods</td><td>-</td><td>Hsinying Factory
Hsinchu Factory
Kaohsiung Factory
Hsin Yung Enterprise
Super Max Engineering
Ever Ecove Corporation</td><td>-</td><td>⦿</td><td>⦿</td><td>⦿</td></tr>
<tr><td>Risk 5</td><td>(Physical Risk) - Tropical cyclones</td><td>-</td><td>Hsinying Factory
Hsinchu Factory
Kaohsiung Factory
Hsin Yung Enterprise
Super Max Engineering
Ever Ecove Corporation</td><td>-</td><td>⦿</td><td>⦿</td><td>⦿</td></tr>
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Item	Execution

Identified Major Climate-Related Opportunities							
Sequence	Climate-related opportunity	Boundary of the opportunity's impact on the business model and value chain			Time Period		
		Upper stream	The Company	Lower stream	Short-term	Mid-term	Long-term
Opp 1	(Climate Opportunity) - Enter a new market	-	Hsinyin Factory	-	⦿	⦿	⦿
Opp 2	(Climate Opportunity) - More efficient transportation modes	⦿	Hsinyin Factory Hsinchu Factory	⦿	⦿	⦿	⦿

2. The (short, medium and long-term) impact of climate-related risks and opportunities on the Company's business, strategies and finances. For more information, please refer to Item 3.

3.Description of the financial impacts of extreme weather events and transition actions.

1. In response to extreme weather events and transition actions, 5 major risks and 2 major climate-related opportunities and their impacts on the Company's finances have been identified

Risk 1: (Transition Risk) - the government collects carbon fees from businesses Risk 2: (Transition Risk) - Renewable energy regulations Opp 1: (Climate Opportunity) - Enter a new market	
Risk Scenario and Strategy Details	In March 2022, Taiwan's National Development Council officially announced the "Taiwan 2050 Net-Zero Emissions Roadmap and Strategy Overview." In 2023, the "Climate Change Response Act" was enacted after its third reading, explicitly incorporating the goal of achieving net-zero greenhouse gas emissions by 2050 into Article 4 of the law. This made net-zero emissions no longer just a policy declaration but legally binding, demonstrating a commitment to its implementation. In August 2024, three carbon fee rules were announced, officially marking the beginning of the carbon pricing era. Starting from 2026, a carbon fee will be imposed on enterprises whose annual greenhouse gas emissions at a single site reach or exceed 25,000 metric tons of carbon dioxide equivalent. In 2024, it was also declared that enterprises whose annual greenhouse gas emissions at a single site reach or exceed 10,000 metric tons of carbon dioxide equivalent must start conducting inventories and reporting their emissions from 2026, with plans to begin collecting carbon fees from these enterprises starting in 2031. In October 2024, the "Carbon Fee Collection Rate" was announced, setting a general rate of NT$300 per metric ton of carbon dioxide equivalent. The emissions subject to the fee are calculated as the annual emissions minus 25,000 metric tons of carbon dioxide equivalent. In the future, the rate will gradually increase, projected to reach NT$1,800 per metric ton of carbon dioxide equivalent after 2031. Additionally, under the Renewable Energy Development Act, the threshold for major electricity consumers is set at a contracted capacity of 5,000 kW from 2024 to 2030,

<table>
<tr><th>Item</th><th colspan="3">Execution</th></tr>
<tr><td rowspan="6"></td><td></td><td colspan="2">and is expected to decrease to 800 kW from 2031 to 2040. Beginning in 2031, the Hsinying Factory, Hsinchu Factory and Super Max Engineering Enterprise Co., Ltd will be exposed to renewable energy credit obligations.
Details regarding the Company's greenhouse gas emissions will be enclosed in chapter four of the 2024 Sustainability Report. As an enterprise included in the third batch required to report greenhouse gas emissions, and in response to increasingly stringent government-imposed corporate carbon fees and the trend concerning the regulations on major electricity users under the Climate Change Response Act, our company's Hsinying Factory has adopted the strategy of utilizing low-carbon energy and improving energy efficiency. This involves progressively implementing measures such as upgrading to high-efficiency welding equipment and installing solar power panels to mitigate financial risks arising from carbon fees and renewable energy credit obligations. Furthermore, aligning with the global trend towards net-zero emissions by 2050, it is anticipated that more companies will need to purchase renewable energy certificates. Our company plans to enter the renewable energy market in 2030, which will benefit sales and increase gross profit.</td></tr>
<tr><td>Type of Financial Impact</td><td>Time Period</td><td>Financial Impact Details (current finances, financial performances and cash flow)</td></tr>
<tr><td rowspan="3">Financial Impact of Risk Exposures</td><td>Current (2024)</td><td>In accordance with the Carbon Fee Collection Regulations and the Major Electricity Consumer Clause in the Renewable Energy Development Act, the Company does not have any single site with an accumulated greenhouse gas emission reaching or exceeding 25,000 metric tons of CO_2 equivalent per year, nor does it have any contracted electricity capacity of 5,000 kW or above. Therefore, in 2024, the Company's increased operating cash outflows due to carbon fees and renewable energy credit obligations amounted to NT$0.</td></tr>
<tr><td>Short-term (2025~2026)</td><td>In accordance with the Carbon Fee Collection Regulations and the Major Electricity Consumer Clause in the Renewable Energy Development Act, the Company does not have any single site with an accumulated greenhouse gas emission reaching or exceeding 25,000 metric tons of CO_2 equivalent per year, nor does it have any contracted electricity capacity of 5,000 kW or above. Therefore, in 2025~2026, the Company's increased operating cash outflows due to carbon fees and renewable energy credit obligations amounted to NT$0.</td></tr>
<tr><td>Medium-term (2027~2030)</td><td>In accordance with the Carbon Fee Collection Regulations and the Major Electricity Consumer Clause in the Renewable Energy Development Act, the Company does not have any single site with an accumulated greenhouse gas emission reaching or exceeding 25,000</td></tr>
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Item	Execution

Type of Financial Impact	Time Period	Financial Impact Details (current finances, financial performances and cash flow)
		metric tons of CO_2 equivalent per year, nor does it have any contracted electricity capacity of 5,000 kW or above. Therefore, in 2027~2030, the Company's increased operating cash outflows due to carbon fees and renewable energy credit obligations amounted to NT$0.
	Long-term (2031~2040)	With the carbon fee rate projected to rise to NT$1,800 per ton of CO_2 equivalent, the Company's operating cash outflows will increase due to carbon fee costs from 2031 to 2040. Starting from 2031, the contracted capacity at the Hsinying Factory, Hsinchu Factory, and Super Max Engineering Enterprise Co., Ltd. will exceed 800 kW. Thus, operating cash outflows due to additional renewable energy credit obligations will also occur during the period from 2031 to 2040. Each year, these additional operating cash outflows will amount to approximately 0.22% of the Company's 2024 revenue. These expenses will be covered using the Company's own funds, without affecting operations or causing cash flow risks. It is expected that these costs will not significantly impact financing availability or capital costs.
Financial Impact of the Strategic Response	Current (2024)	To manage future financial risks associated with carbon fees and renewable energy credit obligations, in 2024 the Company's Hsinying Factory installed solar panels and upgraded to high-efficiency welding equipment. Capital expenditures for these investments represented approximately 0.17% of the Company's 2024 revenue, financed entirely with internal funds, without affecting operations or creating cash flow risks. In 2024, the Hsinying Factory incurred the depreciation expenses, maintenance costs for solar panels, disposal costs for discarded solar panels, and insurance costs associated with the solar panels, as well as electricity sales income from solar power generation to Taiwan Power Company and electricity cost savings from upgraded welding equipment, resulting in an overall net cost reduction equivalent to approximately 0.04% of the company's 2024 revenue. It is expected that these initiatives will not significantly impact financing availability or capital costs.
	Short-term (2025~2026)	In response to future financial cost risks associated with carbon fees and renewable energy credits, from 2025 to 2026, the company's Hsinying Factory will continue to upgrade to high-efficiency welding equipment. The capital expenditures resulting in investment cash outflows will be approximately 0.01% of the Company's 2024 revenue.

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<tr><th>Type of Financial Impact</th><th>Time Period</th><th>Financial Impact Details (current finances, financial performances and cash flow)</th></tr>
<tr><td></td><td></td><td>These costs will be covered using the Company's own funds, without affecting operations or causing cash flow risks. The depreciation costs of solar power generation facilities and upgraded high-efficiency welding equipment, maintenance costs for solar panels, disposal fees for discarded solar panels, and insurance expenses for solar panels at the Hsinying Factory from 2025 to 2026 will be offset by income from solar panel electricity sales to Taiwan Power Company and electricity cost savings from upgraded welding equipment. Overall, in 2026, these measures will result in a net cost reduction amounting to approximately 0.06% of the Company's 2024 revenue. It is expected that these initiatives will not significantly impact financing availability or capital costs.</td></tr>
<tr><td></td><td>Medium-term (2027~2030)</td><td>Between 2027 and 2030, the Company's Hsinying Factory will have no capital expenditures or investment cash outflows related to solar power facilities or high-efficiency welding equipment. However, the Hsinyin Factory will incur the depreciation costs for previously installed solar facilities and welding equipment, maintenance costs for solar panels, disposal fees for discarded solar panels, and solar panel insurance costs from 2027 to 2030. On the other hand, there will be income from electricity sold to Taiwan Power Company and electricity savings from the upgraded welding equipment. In 2030, solar power generation will shift from electricity sales to Taiwan Power Company to self-consumption, with the application for renewable energy certificates. This will result in reduced electricity expenses and increased income from selling renewable energy certificates. Overall, in 2030, these installations will lead to net cost reductions equal to approximately 0.08% of the Company's 2024 revenue. It is expected that these measures will not significantly impact financing availability or capital costs.</td></tr>
<tr><td></td><td>Long-term (2031~2040)</td><td>In the long term, the Company anticipates no capital expenditures or investment cash outflows. Operating cash outflows from increased carbon fees and renewable energy credit obligations are expected to account for approximately 0.22% of the Company's 2024 revenue. From 2031 to 2040, the Hsinying Factory will continue incurring the depreciation costs for previously installed solar facilities and welding equipment, maintenance costs for solar panels, disposal fees for</td></tr>
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<tr><th>Type of Financial Impact</th><th>Time Period</th><th>Financial Impact Details (current finances, financial performances and cash flow)</th></tr>
<tr><td></td><td></td><td>discarded solar panels, and solar panel insurance costs. Conversely, electricity cost savings from upgraded welding equipment, reductions in electricity expenses due to solar power generation, partial offsets of carbon fees and renewable energy credits, and increased income from selling renewable energy certificates will also be realized. Overall, by 2040, through strategic implementation of solar power facilities and welding equipment upgrades, the Company's additional costs associated with carbon fees and renewable energy credit obligations will decrease from approximately 0.22% to 0.04% of the Company’s 2024 revenue. It is anticipated that these initiatives will not significantly impact financing availability or capital costs.</td></tr>
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<table>
<tr><th colspan="3">Risk 3: (Transition Risk) - Customer behavioral changes</th></tr>
<tr><td>Risk Scenario and Strategy Details</td><td colspan="2">Taiwan's National Development Council officially announced the "Taiwan 2050 Net-Zero Emissions Roadmap and Strategy Overview” in March 2022. Based on the government’s goal of net zero emissions by 2050, both public and private construction projects will require the Company to provide carbon management capabilities and licensed personnel in the future. Failure of compliance will lead to a loss of revenue for the Company. The Company is actively applying for carbon footprint certifications to minimize such financial risks.</td></tr>
<tr><td>Type of Financial Impact</td><td>Time Period</td><td>Financial Impact Details (current finances, financial performances and cash flow)</td></tr>
<tr><td rowspan="3">Financial Impact of Risk Exposures</td><td>Current (2024)</td><td>In 2024, no customer has required the Company's steel structure projects to include carbon management capabilities or licensed personnel. Therefore, the loss in revenue and gross profit due to changing customer behavior is NT$0.</td></tr>
<tr><td>Short-term (2025~2026)</td><td>It is estimated that by 2026, 8% of customers will require the Company's steel structure projects to include carbon management capabilities or licensed personnel. If the Company does not respond to this shift in customer behavior, it will result in decreased revenue.</td></tr>
<tr><td>Medium-term (2027~2030)</td><td>It is estimated that by 2030, 20% of customers will require the Company's steel structure projects to include carbon management capabilities or licensed personnel. If the company does not respond to this shift in customer behavior, it will result in decreased revenue.</td></tr>
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<tr><th>Type of Financial Impact</th><th>Time Period</th><th>Financial Impact Details (current finances, financial performances and cash flow)</th></tr>
<tr><td></td><td>Long-term (2031~2040)</td><td>It is estimated that by 2040, 64% of customers will require the Company's steel structure projects to include carbon management capabilities or licensed personnel. If the company does not respond to this shift in customer behavior, it will result in decreased revenue.</td></tr>
<tr><td rowspan="3">Financial Impact of the Strategic Response</td><td>Current (2024)</td><td>As a strategic response, the Company has personnel obtaining lead auditor certification to keep track of its carbon footprint. This approach involves no capital expenditure cash outflows but does incur operating cash outflows related to certification costs. On the other hand, the Company's proactive carbon management initiatives not only mitigate revenue loss risks due to changing customer behaviors but also increase gross profits. Overall, in 2024, these initiatives resulted in a profit increase equivalent to approximately 0.01% of the Company's 2024 revenue. This is expected to have no significant impact on financing availability or capital costs.</td></tr>
<tr><td>Short-term (2025~2026)</td><td>As a strategic response, the Company has personnel obtaining lead auditor certification to keep track of its carbon footprint. This approach involves no capital expenditure cash outflows but does incur operating cash outflows related to certification costs. On the other hand, the Company's proactive carbon management initiatives not only mitigate revenue loss risks due to changing customer behaviors but also increase gross profits. Overall, by 2026, these initiatives are expected to increase the Company’s profit by approximately 0.10% of the Company’s 2024 revenue. This is expected to have no significant impact on financing availability or capital costs.</td></tr>
<tr><td>Medium-term (2027~2030)</td><td>As a strategic response, the Company has personnel obtaining lead auditor certification to keep track of its carbon footprint. This approach involves no capital expenditure cash outflows but does incur operating cash outflows related to certification costs. On the other hand, the Company's proactive carbon management initiatives not only mitigate revenue loss risks due to changing customer behaviors but also increase gross profits. Overall, by 2030, these initiatives are expected to increase the Company’s profit by approximately 0.34% of the Company’s 2024 revenue. This is expected to have no significant impact on financing availability or capital costs.</td></tr>
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Item	Execution

Type of Financial Impact	Time Period	Financial Impact Details (current finances, financial performances and cash flow)
	Long-term (2031~2040)	As a strategic response, the Company has personnel obtaining lead auditor certification to keep track of its carbon footprint. This approach involves no capital expenditure cash outflows but does incur operating cash outflows related to certification costs. On the other hand, the Company's proactive carbon management initiatives not only mitigate revenue loss risks due to changing customer behaviors but also increase gross profits. Overall, by 2040, these initiatives are expected to impact the Company's finances by approximately 0.004% of the Company's 2024 revenue. This is expected to have no significant impact on financing availability or capital costs.

Risk 4: (Physical Risk) - Extreme rainfall leading to floods Risk 5: (Physical Risk) - Tropical cyclones	
Risk Scenario and Strategy Details	According to the presentation (p.48) of the National Science and Technology Council and Ministry of Environment's "National Climate Change Science Report 2024: Phenomena, Impacts, and Adaptation – Key Scientific Points from Chapters 1 to 3", the number of typhoons affecting Taiwan annually is expected to decrease in the future. Currently, the most common annual frequency is 4 to 5 typhoons, decreasing to 3 to 4 by mid-21st century and further declining to 1 to 2 by the end of the 21st century. Based on this projection, the annual probability of typhoons occurring is estimated to be greater than 60%, with 2 typhoons expected annually in the short and medium terms (2027~2030) and 3 typhoons annually in the long term (2031~2040). According to the IPCC AR6 (Sixth Assessment Report by the Intergovernmental Panel on Climate Change), under the worst-case scenario for Taiwan's climate by the mid-21st century, the number of typhoons affecting Taiwan is expected to decrease by approximately 15%, while the proportion of severe typhoons will increase by approximately 100% and the rainfall intensity associated with typhoons will increase by about 20%. Based on the predicted proportion of severe typhoons, the estimated disaster loss severity for the short and medium terms (2027~2030) remains at 100% (same as current conditions), while the long term (2031~2040) increases to 150%. Taiwan's maximum single-day rainfall intensity shows an increasing trend. Under the worst-case scenario (SSP5-8.5), by the mid and end of the 21st century, the average maximum single-day rainfall intensity is expected to increase by approximately 20% and 41.3%, respectively.

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<tr><th>Item</th><th colspan="3">Execution</th></tr>
<tr><td rowspan="8"></td><td></td><td colspan="2">The Company expects to experience 1 typhoon and flood-related disaster event annually in the short term, 2 annually in the medium term, and 3 annually in the long term. To mitigate the risk of increased disaster-related costs due to extreme weather events such as typhoons and floods, the Company strategically plans to transfer risks through the purchase of typhoon and flood insurance.</td></tr>
<tr><td>Type of Financial Impact</td><td>Period</td><td>Financial Impact Details (current finances, financial performances and cash flow)</td></tr>
<tr><td rowspan="4">Financial Impact of Risk Exposures</td><td>Current (2024)</td><td>In 2024, the Company’s operating cash outflow due to typhoon and heavy rainfall-related disasters accounted for approximately 0.01% of its 2024 revenue. This cost was covered entirely by the Company's internal funds, with no impact on operations or cash flow risk, and is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Short-term (2025~2026)</td><td>In 2026, the Company’s operating cash outflow due to typhoon and heavy rainfall-related disasters will account for approximately 0.01% of its 2024 revenue. This cost will be covered entirely by the Company's internal funds, with no impact on operations or cash flow risk, and is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Medium-term (2027~2030)</td><td>In 2030, the Company’s operating cash outflow due to typhoon and heavy rainfall-related disasters will account for approximately 0.03% of its 2024 revenue. This cost will be covered entirely by the Company's internal funds, with no impact on operations or cash flow risk, and is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Long-term (2031~2040)</td><td>In 2040, the Company’s operating cash outflow due to typhoon and heavy rainfall-related disasters will account for approximately 0.039% of its 2024 revenue. This cost will be covered entirely by the Company's internal funds, with no impact on operations or cash flow risk, and is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Financial Impact of the Strategic Response</td><td>Current (2024)</td><td>In 2024, the Company adopted a risk transfer strategy by purchasing typhoon and flood insurance. There were no capital expenditures or investment-related cash outflows, and the operating cash outflows related to insurance premiums were approximately 0.01% of the Company's 2024 revenue, with no insurance claim income received. Overall, in 2024, the Company's profit reduction due to extreme</td></tr>
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<tr><th>Type of Financial Impact</th><th>Period</th><th>Financial Impact Details (current finances, financial performances and cash flow)</th></tr>
<tr><td rowspan="4"></td><td></td><td>weather events such as typhoons and heavy rainfall was approximately 0.03% of its 2024 revenue. It is anticipated that this will have no significant impact on financing availability or capital costs.</td></tr>
<tr><td>Short-term (2025~2026)</td><td>In 2026, the Company will adopt a risk transfer strategy by purchasing typhoon and flood insurance. There will be no capital expenditures or investment-related cash outflows, and the operating cash outflows related to insurance premiums will be approximately 0.01% of the Company's 2024 revenue, with no insurance claim income received. Overall, in 2024, the Company's profit reduction due to extreme weather events such as typhoons and heavy rainfall was approximately 0.03% of its 2024 revenue. It is anticipated that this will have no significant impact on financing availability or capital costs.</td></tr>
<tr><td>Medium-term (2027~2030)</td><td>In 2030, the Company will adopt a risk transfer strategy by purchasing typhoon and flood insurance. There will be no capital expenditures or investment-related cash outflows, and the operating cash outflows related to insurance premiums will be approximately 0.01% of the Company's 2024 revenue, with insurance claim income received at 0.003% of its annual revenue. Overall, in 2024, the Company's profit reduction due to extreme weather events such as typhoons and heavy rainfall was approximately 0.04% of its 2024 revenue. It is anticipated that this will have no significant impact on financing availability or capital costs.</td></tr>
<tr><td>Long-term (2031~2040)</td><td>In 2040, the Company will adopt a risk transfer strategy by purchasing typhoon and flood insurance. There will be no capital expenditures or investment-related cash outflows, and the operating cash outflows related to insurance premiums will be approximately 0.01% of the Company's 2024 revenue, with insurance claim income received at 0.016% of annual revenue. Overall, in 2024, the Company's profit reduction due to extreme weather events such as typhoons and heavy rainfall was approximately 0.036% of its 2024 revenue. It is anticipated that this will have no significant impact on financing availability or capital costs.</td></tr>
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<tr><th>Item</th><th>Execution</th></tr>
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<tr><td colspan="3">Opp 2: (Climate Opportunity) - More efficient transportation modes</td></tr>
<tr><td>Opportunity Scenario and Strategy Details</td><td colspan="2">In response to the national goal of achieving net-zero emissions by 2050, the Company optimizes shipping arrangements to reduce transportation trips to reduce carbon fees and transportation costs. On the other hand, the Company has begun evaluating the carbon reduction potential and financial benefits of using electric trucks to transport products. However, due to uncertainty in the electric truck market, this initiative has not yet been included as part of the strategic response.</td></tr>
<tr><td>Type of Financial Impact</td><td>Time Period</td><td>Financial Impact Details (current finances, financial performances and cash flow)</td></tr>
<tr><td rowspan="4">Financial Impact of the Strategic Response</td><td>Current (2024)</td><td>In 2024, the Company strategically optimized shipping arrangements to reduce transportation trips. This strategy involved no capital expenditures or cash outflows from investment and operating activities and reduced shipping costs. Overall, the strategy reduced costs equivalent to approximately 0.01% of the Company’s 2024 revenue. This is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Short-term (2025~2026)</td><td>In 2026, the Company will strategically optimize shipping arrangements to reduce transportation trips. This strategy will involve no capital expenditures or cash outflows from investment and operating activities and reduces shipping costs. Overall, the strategy will reduce costs equivalent to approximately 0.02% of the Company’s annual revenue. This is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Medium-term (2027~2030)</td><td>In 2030, the Company will strategically optimize shipping arrangements to reduce transportation trips. This strategy will involve no capital expenditures or cash outflows from investment and operating activities and reduces shipping costs. Overall, the strategy will reduce costs equivalent to approximately 0.04% of the Company’s annual revenue. This is not expected to significantly impact financing availability or capital costs.</td></tr>
<tr><td>Long-term (2031~2040)</td><td>In 2040, the Company will strategically optimize shipping arrangements to reduce transportation trips. This strategy will involve no capital expenditures or cash outflows from investment and operating activities and will reduce shipping costs. Overall, the strategy will reduce costs equivalent to approximately 0.06% of the Company’s annual revenue. This is not expected to significantly impact financing availability or capital costs.</td></tr>
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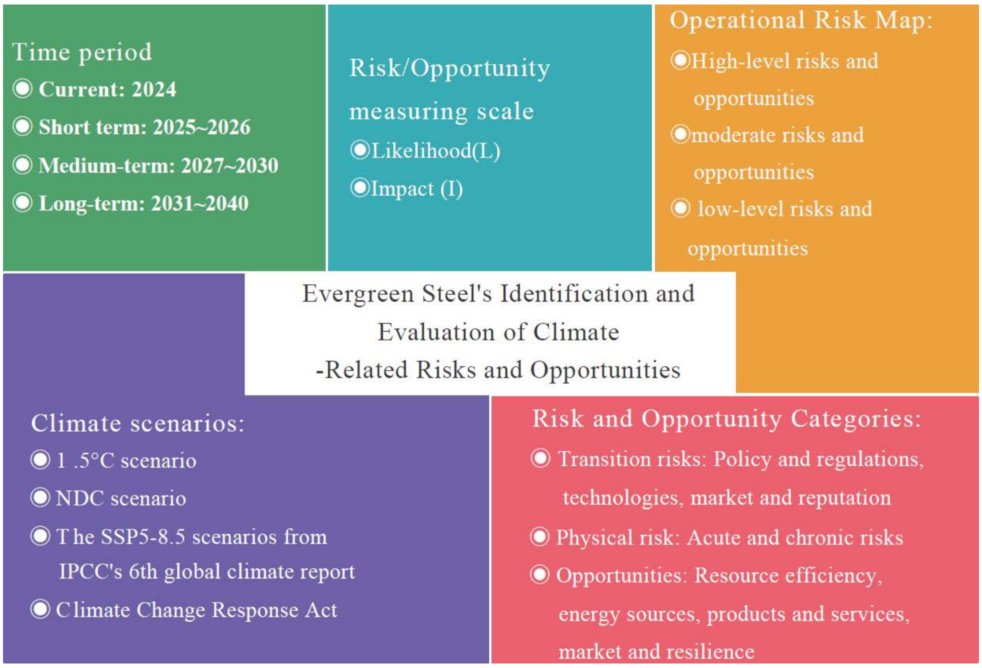
Item	Execution
4. Description of how the identification, assessment and management of climate risks are integrated into the overall risk management system.	1. The Board of Directors, serving as the Company's primary risk management authority, develops the risk management policy and procedures in alignment with the Company's operational strategy and business environment. They oversee the Company's risk management mechanism to ensure its effectiveness, bearing ultimate responsibility for overall risk management. To promote our risk management policy, establish a crisis management mechanism, and enhance employee awareness of risk and crisis management for corporate sustainability, the Company has formulated its "Risk Management Policies and Procedures." These comprehensive measures include operational procedures for the entire Company, covering the identification, evaluation, and management of climate-related risks within our risk management system. 2. The Company's risk management process: Identify risk issues → analyze the potential damage from such risks → evaluate the Company's capability to assume such risks → formulate a countermeasure for such risks → improve risk control operations. The Company has also incorporated the TCFD framework into its climate-related risk management and formulates its responses to climate risks in 4 areas: governance, strategy, risk management and metrics and targets. 3. The TCFD Risk/Opportunity subgroup under the Environmental Sustainability Department of the Sustainability Committee's Executive Team convenes meetings to identify and evaluate climate-related risks and opportunities. In these meetings, they identify and evaluate a risk/opportunity matrix based on the pre-defined risk levels and produce a list of identifiable high-level risks and opportunities. **Climate-related Risk and Opportunity Identification and Evaluation Process** 1. Define the risk categories: The TCFD Risk/Opportunity subgroup produces reports on the emerging risks and opportunities worldwide and in the industry, based on which the unit responsible for risk management defines the risk categories. When defining the categories of climate-related risks and opportunities, TCFD's examples of the impacts from climate-related risks and opportunities provide great information, including transition risks, physical risks and opportunities. 2. Identify the risk categories: The unit responsible for risk management identifies the potential risks the Company faces in each risk category as well as the key risk items. 3. Analyze the risks: After identifying the risk factors that it may face, the unit responsible for risk management evaluates the risks' impact on the Company using the risk management measuring scale. The evaluation result will serve as reference as the Company determines the risk control priorities and formulates the response measures in the future. 4. Risk matrix: The TCFD Risk/Opportunity subgroup draws the risk map based on the likelihood (L) and impact (I) of the risk items.

Item	Execution



4. The Company’s TCFD Risk/Opportunity subgroup conducts the following management processes for the identified high-level climate-related risks and opportunities.

Management Process for the Climate-related Risks & Opportunities
1.Select and execute risk management measure: Each unit evaluates the likelihood and impact of each identified risk that may lead to financial losses and, based on cost effectiveness analysis and priorities, plans and executes various countermeasures against such risks, including risk aversion, risk reduction, risk retention and risk transfer.
2.Regularly review and correct risk management: In addition to conducting risk evaluation based on this paragraph, the head of each unit should conduct regular or irregular simulations or testing as needed to ensure effective control measures will be in place when a risk occurs. They should also keep a close eye on how a risk evolves and evaluate and manage such risk as needed.
3.Oversight, audit and tracking of risk management: The head of each business department should, based on the needs of their business operation, regularly or irregularly audit each department’s risk management. A list of areas for improvement will be compiled and the department heads should help their departments follow such lists and keep track of the progress; they will also conduct risk management and crisis management training and organize the study session or even on-site drills as needed to help employees build their capabilities in risk and crisis management and crisis prevention and response.

5. The Company has identified 5 major risks and 2 major opportunities related to climate change. For their impact on the Company’s finances, please refer to Item 3.

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<tr><th>Item</th><th>Execution</th></tr>
<tr><td>5. Description of the scenarios, parameters, assumptions, analysis factors and major financial impacts used if scenario analysis is employed to assess the resilience against climate change risks.</td><td>1. The Company, based on the transition and physical risks recommended by TCFD, plans the scenarios. Since climate-related risks and opportunities can affect the Company’s future strategy and financial planning, the Company utilizes the worst-case scenario when analyzing our climate strategy’s resilience.

<table>
<tr><th>Climate-Related Risk & Opportunity Types</th><th>The risk & opportunity scenario evaluated</th><th>Scenario</th></tr>
<tr><td>• Transition risk
• Opportunities</td><td>• 1.5°C scenario
• Taiwan’s 2050 net zero pathway and strategy
• Taiwan’s NDC for 2030
• Taiwan’s Climate Change Response Act</td><td>In alignment with the 2050 net-zero target worldwide, Taiwan published its “Taiwan’s Pathway to Net-Zero Emissions in 2050” in March, 2022. The pathway is based on 4 transition strategies of Energy Transition, Industrial Transition, Lifestyle Transition, and Social Transition, as well as the 2 governance foundations of Technology R&D and Climate Legislation. The pathway aims to highly control the country’s GHG emissions. The National Development Council published the targets of different stages and the key strategies towards the net-zero transition by 2050 in December 2022. The Ministry of Environment, at the end of 2024, announced that the total GHG emissions in 2030 should be within 28±2％ of the emission from the base year of 2005, 5% higher than the Nation Determined Contribution (NDC) of “24%±1%” objective announced by the National Development Council in 2022, which may impact the operation of this Company and its value chain.</td></tr>
<tr><td>• Physical risk</td><td>• The SSP5-8.5 scenarios (worst global warming) from IPCC’s 6th global climate report</td><td>Under the scenario of extremely-high GHG emissions (SSP5-8.5), climate change will worsen future’s average temperature, maximum temperatures, annual rainfall, maximum 1-day rainfall intensity of the year, maximum consecutive numbers of days without rain and the percentage of severe typhoons, which may impact the operation of the Company and its value chain.</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>Item</th><th>Execution</th></tr>
<tr><td></td><td>
<table>
<tr><th colspan="2">Details of the worst-case scenario (SSP5-8.5) in IPCC’s 6th Assessment Report</th></tr>
<tr><td>Temperature</td><td>Temperatures across Taiwan are expected to continue to rise. With the worst-case scenario of global warming (SSP5-8.5), annual average temperature may rise by 1.8 °C and 3.4 °C by the middle and the end of the 21st century respectively.</td></tr>
<tr><td>Extremely - high temperature</td><td>During the events of extremely-high temperatures in the future, the number of days hotter than 36°C increases across the globe. Under the worst-case scenario (SSP5-8.5), the number of days hotter than 36°C will increase by 8.5 days and 48.1 days by the middle and the end of the 21st century respectively.</td></tr>
<tr><td>Total annual rainfall</td><td>Taiwan’s total annual rainfall is expected to increase in the future. Under the worst-case scenario (SSP5-8.5), Taiwan’s total annual rainfall will increase by approximately 15% and 31% by the middle and the end of the 21st century respectively.</td></tr>
<tr><td>Rainstorm intensity</td><td>Taiwan’s maximum 1-day rainstorm intensity is on the rise. Under the worst-case scenario (SSP5-8.5), the average maximum 1-day rainstorm intensity will go up by approximately 20% and 41.3% by the middle and the end of the 21st century respectively.</td></tr>
<tr><td>Number of consecutive days without rainfall</td><td>Number of consecutive days without rainfall in a year is on the rise. Under the worst-case scenario (SSP5-8.5), it will increase by approximately 5.5% and 12.4% by the middle and the end of the 21st century respectively.</td></tr>
<tr><td>Typhoons</td><td>Under the worst-case scenario (RCP8.5), the number of typhoons impacting Taiwan will drop by approximately 15% and 55%, percentage of severe typhoons will increase by 100% and 50% and typhoon rainfall variability will increase by approximately 20% and 35% by the middle and the end of the 21st century respectively.</td></tr>
</table>
2. The Company has identified 5 major risks and 2 major opportunities related to climate change. For their impact on the Company’s finances, please refer to Item 3
</td></tr>
<tr><td>6. Description of the content of the plan and the indicators and targets used to identify and manage physical risks and transition risks if there is any transition plan to respond or manage climate-related risks.</td><td>1. In response to the government’s net-zero emissions goal by 2025, Evergreen Steel has installed renewable energy equipment and made follow-up plans as described below:
• Installed a total of 2,221.8 kW of solar panels on the rooftops of the Hsinchu Factory (1,722kW) and Hsinying Factory (499.8kW) in 2022.
• The Company installed solar PV facilities (1999.56 kW) on buildings A, B and C at the Hsinying Factory in 2023, The meter was installed and power generation began in Feb 2024.
• The Company installed solar PV facilities (547.65kW) on buildings D and E at the Hsinying Factory in 2024. The meter was installed and power generation began in November 2024.</td></tr>
</table>

Item	Execution
	• The Company is planning to install more solar PV facilities (160kW) on building F at the Hsinying Factory in 2025. • The Company's reinvested business – Ever Ecove Corporation, is a biomass energy center in Taiwan. It uses the biogas generated from the fermentation of kitchen waste to produce renewable energy. Ever Ecove registered its renewable energy generation facilities (29,780KW from waste) on June 2, 2023 and biomass (800kW from anaerobic digestion) on March 30, 2023. It also installed a solar PV system (200kW) that generates energy for its own consumption on June 24, 2024. 2. Greenhouse Gas Reduction Goals More information will be enclosed in Appendix 4 of the 2024 Sustainability Report. 3. Evergreen Steel is expecting to begin the ISO 14067 (carbon footprint) certification for its steel structures for buildings and bridge in 2025.
7. Description of the basis for price setting if internal carbon pricing is employed as a tool for planning.	Currently the Company does not use the internal carbon pricing as a tool for planning.
8. Description of the activities covered, scope of greenhouse gas emissions, planning time horizons, annual progress, and other information if climate-related goals are set; description of the sources and quantity of carbon credits offset or the number of renewable energy certificates (RECs) if carbon offsets or RECs are used to achieve relevant targets.	More information will be enclosed in chapter 4 of the 2024 Sustainability Report.
9. GHG inventory and assurance, reduction goals, strategies and concrete actions (also in section 1-1 and 1-2).	For more information, please refer to page 87 to 89.

1-1 The Company's GHG Inventory and Assurance in the Last Two Years

The Company's Basic Information	As required by the Sustainable Development Roadmap for TWSE/TPEx-Listed Companies, the following shall be provided:
■ Companies, steel-producing companies, and cement companies with capital of NT$10 billion or above □ Companies with capital of more than NT$5 billion and less than NT$10 billion □ Companies with capital of less than NT$5 billion	■ Parent company individual inventory ■ Consolidated financial statement subsidiary inventory ■ Parent company individual assurance □ Consolidated financial statement subsidiary assurance

1-1-1 Greenhouse Gas Inventory Information

Scope 1	Total GHG Emission (CO2e (ton))	GHG Emission Intensity (CO2e (ton)/ million)	Assurer	Assurance Details
Evergreen Steel	More information will be enclosed in chapter 4 of the 2024 Sustainability Report.			
Hsin Yung Enterprise Corporation				
Super Max Engineering Enterprise				
Ever Ecove Corporation				
Scope 2	Total GHG Emission (CO2e (ton))	GHG Emission Intensity (CO2e (ton)/ million)	Assurer	Assurance Details
Evergreen Steel	More information will be enclosed in chapter 4 of the 2024 Sustainability Report.			
Hsin Yung Enterprise Corporation				
Super Max Engineering Enterprise				
Ever Ecove Corporation				

List the Company's GHG emissions (unit: CO_2e (ton)), intensity (unit: CO_2e (ton)/million NT$) and the data's scope of coverage.

Item \ Year	2023			2024		
	Parent company	Subsidiary	Total	Parent company	Subsidiary	Total
Scope 1: Total GHG Emission (CO_2e (ton))	3,874.3844	52,549.1751	56,423.5595	More information will be enclosed in chapter 4 of the 2024 Sustainability Report.		
Scope1: GHG Emission Intensity (CO_2e (ton)/ million)	0.47292	77.55708	6.3611			
Scope 2: Total GHG Emission (CO_2e (ton))	7,726.1365	3,574.7322	11,300.8687			
Scope 2: GHG Emission Intensity (CO_2e (ton)/ million)	0.94307	5.27593	1.2740			
Scope 3: Total GHG Emission (CO_2e (ton))	245,474.9649	7,765.3429	253,240.3078			
Scope 3: GHG Emission Intensity (CO_2e (ton)/ million)	29.9632	11.46083	28.5499			

Note 1: Direct emissions (Scope 1, emissions from sources directly/indirectly owned by the organization), indirect energy emissions (Scope 2 - indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling) and other indirect emissions (Scope 3 – emissions as the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly affects in its value chain. emissions from the organization’s activities.)

Note 2: The scope of coverage of the direct emissions and indirect energy emission must comply with the timeline specified in Article 10, Paragraph 2 of the Regulations Governing Information to be Published in Annual Reports of Public Companies. (Hereinafter referred to as this Code.) Information of other indirect emissions may be disclosed on a voluntary basis.

Note 3: GHG Inventory Standard: ISO 14064-1 published by International Organization for Standardization (ISO).

Note 4: All GHG emission intensity is calculated based on each product/service unit or total revenue, with the calculation detailed when using the revenue (unit: million NTD).

Note 5: Super Max Engineering Enterprise Co., Ltd. is the only subsidiary that has completed the GHG inventory for 2023 in advance.

1-1-2 Greenhouse Gas Assurance Information

<table>
<tr><td colspan="5">List the assurance information, including the scope, assurer, assurance standards and assurance opinions for the last two years up to the printing date of this annual report.</td></tr>
<tr><td rowspan="2">Year
Item</td><td colspan="2">2023</td><td colspan="2">2024</td></tr>
<tr><td>Parent company</td><td>Subsidiary</td><td>Parent company</td><td>Subsidiary</td></tr>
<tr><td>Assurance Scope</td><td>Scope 1+2+3</td><td>-</td><td colspan="2" rowspan="4">More information will be enclosed in chapter 4 of the 2024 Sustainability Report.</td></tr>
<tr><td>Assurer</td><td>Metal Industries Research & Development Centre (MIRDC)</td><td>-</td></tr>
<tr><td>Assurance Standard</td><td>ISO 14064-3：2019</td><td>-</td></tr>
<tr><td>Assurance Opinion</td><td>The aforementioned assurance opinions are proposed by MIRDC on the 2022 GHG assertion of Evergreen Steel Corp. following a fair and just verification process. MIRDC adheres to verification standards for the implementation of the verification procedure, and evidence shows that the GHG assertion declared by Evergreen Steel Corp. does not violate the materiality required. The GHG</td><td>-</td></tr>
</table>

Item / Year	2023		2024	
	Parent company	Subsidiary	Parent company	Subsidiary
	assertion for categories 1 and 2 is materially correct; other categories achieved the level of limited assurance.			

Note 1: This information shall be disclosed in compliance with the schedule prescribed in the order issued under Article 10, paragraph 2 of the Regulations. If the Company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report, it shall note that "Complete assurance information will be disclosed in the sustainability report." If the Company does not prepare a sustainability report, it shall note that "Complete assurance information will be disclosed on the Market Observation Post System (MOPS)," and shall disclose the complete assurance information in the annual report of the following fiscal year.

Note 2: The assurer must comply with the sustainability report assurer guidelines set by Taiwan Stock Exchange Corporation and Taipei Exchange.

1-2 Greenhouse Gas Reduction Goals, Strategies and Concrete Action Plans

The Company's Basic Information	As required by the Sustainable Development Roadmap for TWSE/TPEx-Listed Companies, the following shall be provided:
■Companies, steel-producing companies, and cement companies with capital of NT$10 billion or above □Companies with capital of more than NT$5 billion and less than NT$10 billion □Companies with capital of less than NT$5 billion	■Disclosed the reduction goal, strategy and concrete action from the year prior in 2025 □Disclosed the reduction goal, strategy and concrete action from the year prior in 2026 □Disclosed the reduction goal, strategy and concrete action from the year prior in 2027

Greenhouse Gas Reduction Goal
More information will be enclosed in Appendix 4 of the 2024 Sustainability Report.
Greenhouse Gas Reduction Strategy
More information will be enclosed in Appendix 4 of the 2024 Sustainability Report.
GHG Reduction Results
More information will be enclosed in Appendix 4 of the 2024 Sustainability Report.

Note 1: Should be conducted in the timeline specified in Article 10, Paragraph 2 of these Rules

Note 2: The base year should be the year when the verification was completed based on the boundaries in the consolidated financial statement. For example, according to Article 10, Paragraph 2 of these Rules, companies with capital of more than NT$10 billion should complete the verification of the 2024 consolidated financial statement in 2025, which makes 2024 as the base year. If a company has completed the verification of the consolidated financial statement early, it can use the earlier year as the base year. The date for a base year can be from that particular year or the average of multiple years.