

SOLOMON

2024

**SOLOMON Technology Corporation
Sustainability Report**





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About Our Report

SOLOMON Technology Corporation (hereinafter referred to as “SOLOMON”) is committed to pursuing sustainable business operations and enhancing information transparency. The 2024 SOLOMON Sustainability Report (hereinafter referred to as “this Report”) represents our second sustainability report and marks our first report to undergo third-party assurance, with no restatements of previously reported information. Through the issuance of the Report, we explain to stakeholders the Company’s measures and performance in continuously building ethical governance, implementing environmental protection and occupational safety measures, and increasing employee compensation and benefits to achieve the goal of sustainable management, hoping that the stakeholders can pay continuous attention to us and give us valuable suggestions, so that the Company can march forward on the path to implementing sustainable corporate management.

Reporting Period and Scope

This Report covers the disclosure period from January 1, 2024, to December 31, 2024, encompassing both financial and non-financial information. The reporting scope covers 100% of our standalone financial reporting operational sites, including management approaches, material topics, performance metrics, supply chain, environmental and social content, and is published on our corporate website.

- Current release date: August 2025.
- Next release date: August 2026.

Report Boundary and Scope

The boundary of the Report covers the parent company, SOLOMON Technology Corporation (hereinafter referred to as “SOLOMON”), including its major business locations and plants in Neihu、Nangang、Hsinchu、Taichung, and Kaohsiung. The disclosure scope for domestic and overseas subsidiaries includes: Solomon Science Technology (VN)、Solomon Robotics (THAI)、Solomon Technology (USA)、Solomon Technology (Japan)、Solomon Energy Technology (Singapore) and Solomon Trading (Shenzhen). The Company’s subsidiaries include Solomon Energy Technology Corporation、Cornucopia Innovation Corporation、Solomon Goldentek Display Corp., Solomon Goldentek Display (Dong Guan) Ltd., and Yumon International Trade Shanghai Limited Corporation. The financial data regarding operating performance is based on the CPA-audited consolidated financial statements of the parent company and subsidiaries. For the entities and affiliates included in the consolidated financial statements, please refer to the 2024 Annual Report of SOLOMON.

Principles of Report Preparation

The Report has been prepared in accordance with the following international reporting guidelines and frameworks:

- GRI Standards issued by the Global Reporting Initiative (GRI)
- Electrical and Electronic Equipment Industry Standards issued by the Sustainability Accounting Standards Board (SASB).
- Task Force on Climate-Related Financial Disclosures (TCFD) issued by the Financial Stability Board (FSB)
- This Report has been independently verified by GREAT Certification Co., Ltd. in accordance with the AA1000AS v3 Assurance Standard at Type 1 moderate assurance level, confirming compliance with GRI Standards. The assurance statement has been obtained and is included in the appendix.

Opinions and Feedback

You are welcome to contact us regarding any feedback or suggestions on the Report.

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SOLOMON's Website



SOLOMON CSR Section



Message from the Management

In an era of rapid global economic and environmental transformation, corporate sustainability has become a critical indicator of competitive advantage and corporate responsibility. Reflecting on 2024, as the world experienced significant changes and challenges in the Environmental, Social, and Governance (ESG) domains, SOLOMON recognizes that only through proactive engagement can we maintain our competitive position in future markets.

In 2024, countries worldwide introduced new carbon emission regulations, including the release of IFRS S1/S2, the implementation of the EU Carbon Border Adjustment Mechanism (CBAM) and Corporate Sustainability Reporting Directive (CSRD), as well as the U.S. Securities and Exchange Commission (SEC) climate disclosure rules coming into effect. These regulations are driving companies to strengthen their sustainability governance capabilities. Against this backdrop, SOLOMON continues to deepen its sustainability strategy and actively respond to global trends. In terms of environmental sustainability, the Company has been promoting and integrating building environmental protection activities, such as office energy conservation measures, improving the utilization efficiency of various resources, including the efficient use of paper, water, and electricity, proper management of waste, and sorting recyclable and reusable waste for reuse, in order to reduce the impact of operations on the environment. The collective energy-saving habits cultivated among all employees reflect SOLOMON's shared commitment to environmental protection and sustainable development.

On the social dimension, SOLOMON prioritizes employee professional development and welfare, fostering a diverse and inclusive workplace environment while actively participating in community service activities. The Group partnered with Step30 International Ministries to mobilize company-wide donations of secondhand shoes, helping children in impoverished African regions avoid chigoe flea infections and attend school safely. Additionally, we invited social welfare organizations to hold charity bazaars at our corporate headquarters and made charitable donations to foundations. Through collective goodwill and optimized resource allocation, we are committed to creating a better society.

In Corporate Governance, SOLOMON strengthens the independence and expertise of its Board of Directors, establishing robust internal control and risk management mechanisms to ensure decision-making processes adhere to principles of fairness and integrity. We convene regular Board of Directors and Audit Committee meetings to ensure the accuracy of financial statements and completeness of information disclosure, enabling investors to fully understand our operational status.

Looking ahead to 2025, global requirements for corporate sustainability will become increasingly stringent. While the EU plans to relax certain sustainability reporting rules to enhance global competitiveness, this means companies will need to invest more resources in sustainability disclosure. SOLOMON will proactively address these changes by continuously optimizing our sustainability strategy to ensure our environmental protection, social responsibility, and Corporate Governance performance meets international standards. We will strengthen sustainable supply chain management, enhance data transparency, and reinforce enterprise risk and cost management to demonstrate competitiveness and further elevate SOLOMON's Corporate Governance standards, promoting sustainable corporate development.



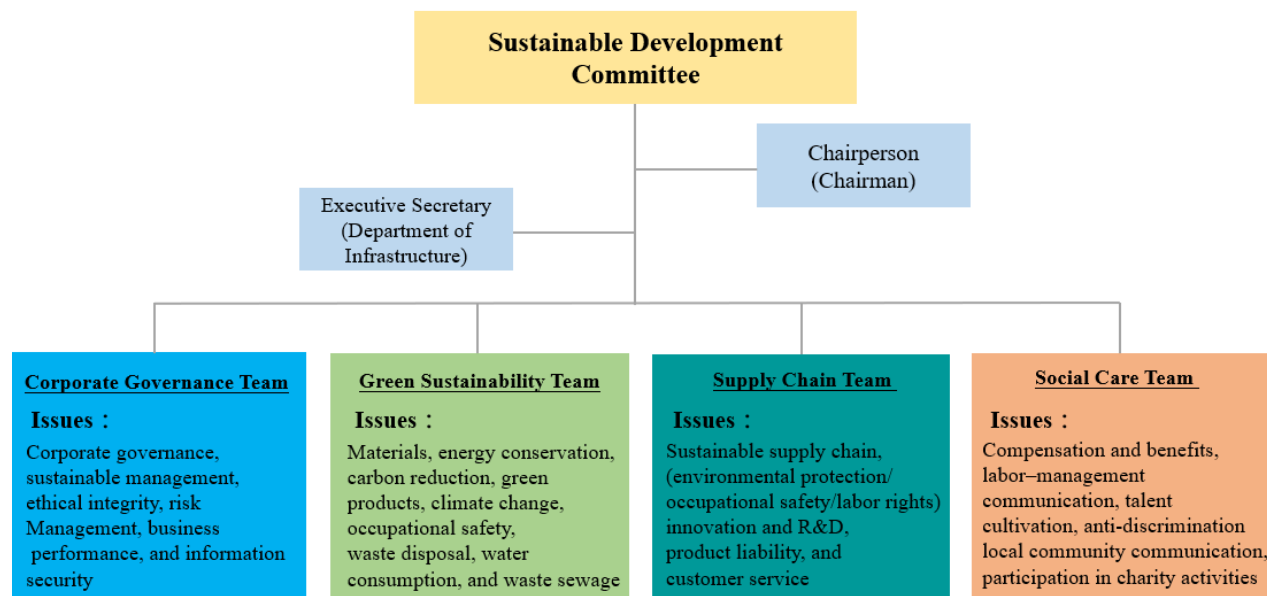
1 Sustainable Management

1.1 ESG Governance

Since 2016, we have disclosed our fulfillment of corporate social responsibility. We have established the “Sustainable Development Principles” as the highest guiding principles for the Company’s sustainability. The Board of Directors approved the “Organizational Rules for Sustainable Development” in November 2023, and formally established the “Sustainable Development Committee” with Chairman Chen Cheng-Lung and two independent directors as the members. The committee is responsible for making decisions about and promoting sustainable development in terms of corporate governance, the environment, society, and economy.

The Sustainable Development Committee operates in accordance with the Sustainable Development Principles. The committee has four sustainable development promotion teams, namely the Corporate Governance Team, Green Sustainability Team, Supply Chain Team, and Social Care Team. The “Department of Infrastructure” is responsible for the overall management of the committee’s operations, integrating the annual plans and plan implementation of the functional teams, and regularly reporting the implementation results of the year’s action plan to the Board of Directors every year. The status and results of ESG implementation in 2024 and the work plan for 2025 were reported to the Board of Directors in December 2024, covering the Company’s sustainable governance performance, social issues performance, and environmental issues performance.

Structure of the Sustainable Development Committee



1.2 Stakeholder Engagement

The Company identified important stakeholders through discussions based on the five principles of the AA1000 Stakeholder Engagement Standard (SES) (responsibility, influence, tension, diverse perspectives, and dependence) in 2024. The five major types of stakeholders identified include shareholders/investors, customers, employees, suppliers, and media. We also made an inventory of the major communication channels:

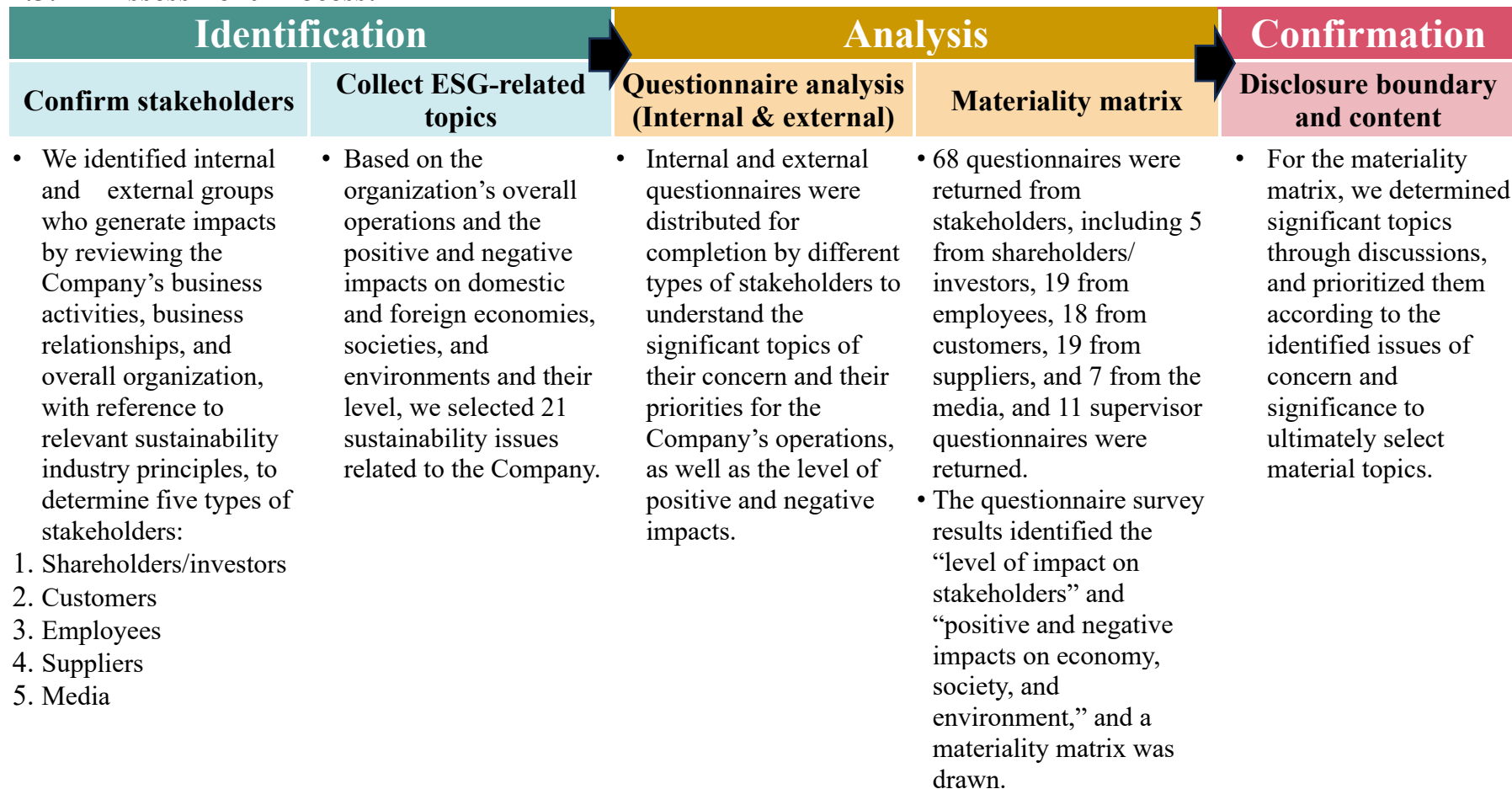
Stakeholders	Significance of stakeholders to the company	Issue of concern	Communication channel and frequency	Communication practices	Corresponding chapter
Shareholders/investors	Shareholders are capital providers of a company. A company shall protect the rights and interests of shareholders, treat all shareholders fairly, and ensure that they have the right to fully know, participate in, and decide on the company's material matters.	<ol style="list-style-type: none"> 1. Economic Performance 2. Corporate Governance 3. Risk management 4. Compliance with laws and regulations 	<p>Annually: Shareholders' meeting</p> <p>Monthly: Investor section on the official website</p> <p>From time to time: MOPS</p>	<ol style="list-style-type: none"> 1. 65.11% of shares were represented by the shareholders attending the annual general meeting in 2024 2. Investor inquiries handled on an ongoing basis 3. 2 investor conferences were organized 	2 Corporate Governance
Customers	The Company regards product quality, safety and after-sales service as its highest commitment to customers. Maintaining high customer satisfaction with the Company will help the Company continue to win customer recognition.	<ol style="list-style-type: none"> 1. Brand image 2. Customer experience and transparent communication 	<p>Customer meeting/monthly</p> <p>Business visit/monthly</p> <p>Employee satisfaction survey/annually</p> <p>Telephone, e-mail/from time to time</p>	<ol style="list-style-type: none"> 1. Customer relationship visits averaging 28 times per person per month 2. 276 questionnaires were issued for the customer satisfaction survey 	2.5 Customer Relations
Employees	Employees are an indispensable cornerstone of the Company's operations. The Company is committed to providing employees with a healthy and diversified workplace environment so that they can work without worries.	<ol style="list-style-type: none"> 1. Business performance 2. Talent development and management 3. Employee health and safety 	<p>Performance evaluation</p> <p>Employee Welfare Committee</p> <p>Education and training</p> <p>Labor-management meeting</p> <p>Grievance email address</p>	<ol style="list-style-type: none"> 1. Four internal labor-management meetings were held 2. Employees receiving health check-ups accounted for 68% of the total number of employees 3. 0 employee grievances 	4.2 Talent Cultivation and Development

Stakeholders	Significance of stakeholders to the company	Issue of concern	Communication channel and frequency	Communication practices	Corresponding chapter
Suppliers	We implement the ESG strategy in supplier management and continue to promote green procurement. We have announced and promoted the SOLOMON Supplier Corporate Social Responsibility Principles, hoping that all our suppliers can contribute to corporate social responsibility.	Sustainable supply chain management	<ol style="list-style-type: none"> 1. ESG promotion for suppliers 2. Supplier evaluation 3. Email address for reporting integrity and ethical issues 	<ol style="list-style-type: none"> 1. 176 new suppliers in 2024 2. New suppliers signing supplier commitment letters 	3.3 Sustainable Supply Chain
Media	The media is an important bridge between the Company and the outside world. It helps communicate important information to shareholders, customers, suppliers, employees, and other stakeholders, and is conducive to establishing and maintaining good two-way relationships.	<ol style="list-style-type: none"> 1. Compliance with laws and regulations 2. Information disclosure transparency 	<ol style="list-style-type: none"> 1. Announcement of the Company's products, activity advertisements/from time to time 2. Media interviews/from time to time 3. Social media/from time to time 	A total of 159 pieces of news and advertisements	2.3 Risk Management and Legal Compliance

1.3 Analysis of Material Topics

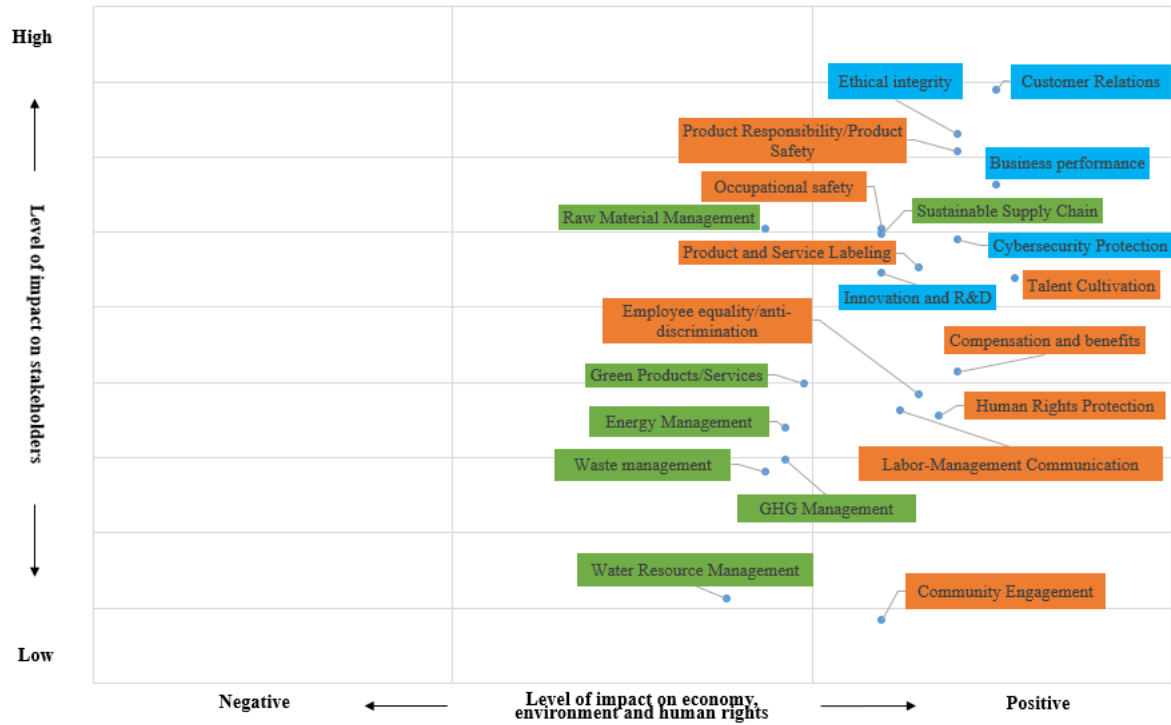
SOLOMON’s analysis of material issues for 2024 continues to focus on sustainability context, materiality, integrity, and stakeholders in the identification of material issues. The Company uses the goal of corporate operations, namely achieving sustainable corporate management, as a priority basis for identifying material issues.

1.3.1 Assessment Process:



1.3.2 Material Topic Identification Result

Based on the final scoring results from questionnaire surveys and subsequent evaluation through ESG working group discussions, six material sustainability topics were identified. The materiality matrix is as follows :



Rank	Aspect	Sustainability topic
1	Corporate governance	Customer relations
2		Business performance
3	Society	Product Responsibility/ Product Safety
4		Talent Cultivation
5	Environment	Sustainable supply chain
6		GHG management

Environment (E)	Social (S)	Governance (G)
<ul style="list-style-type: none"> Sustainable supply chain GHG management 	<ul style="list-style-type: none"> Product Responsibility / Product Safety Talent Cultivation 	<ul style="list-style-type: none"> Customer relations Business performance

1.3.3 Material Topics and Boundary

Sustainability aspect	Material topics	Level of impact	Corresponding GRI topic		Report boundary					Corresponding chapter
			Topic no.	Topic name	Shareholders/investors	Customers	Employees	Suppliers	Media	
Corporate Governance	Business performance	High	201	Economic Performance	V	V	V	V	V	2.1 About SOLOMON
	Customer Relations	High	416 418	Customer Health and Safety Customer Privacy		V				2.5 Customer Relations
	Product Responsibility and Safety	High	416	Customer Health and Safety		V		V		2.6 Product Responsibility and Safety
Society	Talent Cultivation	High	404	Training and Education			V			4.2 Talent Cultivation and Development
Environment	Sustainable Supply Chain	High	308 414	Supplier Environmental Assessment Supplier Social Assessment		V		V		3.3 Sustainable Supply Chain
	GHG Management	High	305	Emissions	V	V	V	V		3.2 GHG and Energy Management

1.3.4 Material Topics and Management Approaches

Material topic	Significance to the Company	Policy or commitment	Action plan	Target	Evaluation mechanism	Responsible department	Grievance channel
Business performance	Corporate governance is an important mechanism for corporate management. Fulfilling the responsibilities as a corporate operator, creating sound financial performance, and protecting the legal rights and interests of shareholders, as well as the interests of other stakeholders, can ensure the Company's sustainable operations.	<ol style="list-style-type: none"> 1. Establish a sound corporate governance system, formulate the "Corporate Governance Best-Practice Principles," "Ethical Management Principles," and "Code of Ethical Conduct." 2. Take pursuing the best interests of the Company and all shareholders as the operational goal and implement corporate management operations and effective supervision mechanisms to ensure that resources are properly used and enhance competitiveness. 	<ol style="list-style-type: none"> 1. The management regularly holds operations meetings to formulate the Company's operations development strategy plan based on the Company's operations and market development trends. 2. Continue to invest in innovation and R&D and develop more competitive products to enhance the Company's operating profit growth and market competitiveness. 	To achieve the Group's management objectives, the Group's Chairman and various units will discuss setting challenging growth goals and strategic development directions from a big-picture perspective and transform the strategies into specific implementation plans. As such, the annual strategic planning operating procedures and the responsibilities of each relevant unit have been established.	A business management meeting is held every month to track the progress of the KPIs listed in the annual plan report of each unit. The "Annual Strategic Planning and Action Tracking Table" is used to assess whether each unit has implemented strategic actions and review the implementation with the Chairman. If the meeting adopts a resolution to modify the KPIs (quantitative or qualitative) or improve the proposed improvement measures, the Business Management Department will include the resolution in the meeting minutes. The department will then track the unit's modification of its KPIs (quantitative or qualitative) and	Business Management Department	e-mail: stock@solomon.com.tw

Material topic	Significance to the Company	Policy or commitment	Action plan	Target	Evaluation mechanism	Responsible department	Grievance channel
					follow up on whether the improvement measures have been implemented and the annual goals have been achieved.		
Customer Relations	Improving customer service quality.	We offer timely and effective services to customers and ensure their satisfaction with the products provided by the Company to build a good company and product image.	<ol style="list-style-type: none"> 1. Implement the operational aspects of each stage, and continuously make revisions for improvement to achieve the highest customer satisfaction. 2. Provide customers with communication channels to make suggestions or address problems in a timely manner. 3. Set the target time for reporting customer problem handling progress to improve timeliness. 	Employee satisfaction survey score \geq 4.	Customer service satisfaction survey.	Sales Department	Automation Business: abu@solomon.com.tw Intelligent Business: vbu@solomon.com.tw Robot Business: rbu@solomon.com.tw LCD Business: lbu@solomon.com.tw Component Business: cbu@solomon.com.tw Energy Business - Fuel Equipment: tbu@solomon.com.tw Energy Business - Gas Power Generation: gbu@solomon.com.tw
Product Responsibility and Safety	Effective management of product safety risks not only reduces legal exposure but also enhances brand value, builds consumer trust, and promotes long-term development.	We are committed to ensuring the quality and safety of all our products before sale, while ensuring compliance with laws and regulations in each market.	<ol style="list-style-type: none"> 1. Suppliers sign the "Conflict-Free Minerals Declaration" and "Non-Use Declaration." 2. Encourage R&D of safe and environmentally-friendly innovative products to enhance market appeal. 	Raw material suppliers commit to increasing recycling rates by 10% annually	Annual supplier management and evaluation surveys conducted in Q3.	Purchasing unit	Automation Business: abu@solomon.com.tw Intelligent Business: vbu@solomon.com.tw Robot Business: rbu@solomon.com.tw LCD Business: lbu@solomon.com.tw Component Business: cbu@solomon.com.tw Energy Business - Fuel Equipment: tbu@solomon.com.tw Energy Business - Gas Power Generation: gbu@solomon.com.tw

Material topic	Significance to the Company	Policy or commitment	Action plan	Target	Evaluation mechanism	Responsible department	Grievance channel
Talent Cultivation	We are committed to providing an equal, inclusive, diverse, and harmonious work environment to foster employee recognition while attracting and cultivating professional talent. We have continued to promote talent investment to enhance our competitiveness in sustainable management.	Uphold people-oriented, legal and equal policies to create a comprehensive workplace environment, strive for personnel development, and provide diversified learning courses to enhance the professional skills of employees and achieve high performance at work.	1. Bridge the gap through industry-academia collaboration, make contact through diverse channels, and provide job opportunities. 2. Provide employees with various professional courses and offer training subsidies to encourage employees to learn and improve themselves based on their individual needs.	Average employee training hours exceed 20 hours annually.	1. Average hours of education and training per employee. 2. Post-course employee satisfaction survey.	HR Department	HR email address suggest_box@solomon.com.tw
Sustainable Supply Chain	The industrial value chain is an interdependent system. Actively promoting supplier management helps increase the overall value, creating a positive influence on society and achieving the goal of sustainable collaboration.	Be committed to jointly promoting and implementing sustainable development and responsibilities with upstream, midstream, and downstream suppliers.	Evaluate based on the Supplier Social Responsibility and Sustainable Development Code of Conduct.	100% of key suppliers sign the Supplier Social Responsibility and Sustainable Development Code of Conduct.	1. Establish supplier management procedures. 2. Annual internal audit plan.	Purchasing unit	Automation Business: abu@solomon.com.tw Intelligent Business: vbu@solomon.com.tw Robot Business: rbu@solomon.com.tw LCD Business: lbu@solomon.com.tw Component Business: cbu@solomon.com.tw Energy Business - Fuel Equipment: tbu@solomon.com.tw Energy Business - Gas Power Generation: gbu@solomon.com.tw
GHG Management	Extreme weather events may affect business operations and finances, and it is necessary to identify relevant risks and	Promote GHG inventory and energy saving and carbon reduction plans, and reduce GHG emissions to mitigate the impact of climate change,	The “GHG Inventory Team” performs examinations and reviews every quarter to incorporate energy conservation and carbon reduction in employees’ daily habits.	Establish electricity reduction targets (compared to baseline year) Short-term: Reduce by 2% by 2027;	ISO 14064-1 GHG inventory	GHG Inventory Team	e-mail: stock@solomon.com.tw

Material topic	Significance to the Company	Policy or commitment	Action plan	Target	Evaluation mechanism	Responsible department	Grievance channel
	opportunities and incorporate them into operational decision-making to reduce disasters.	in order to achieve the goal of environmental management.		medium- to long-term: Reduce by 5% by 2030			

2 Corporate Governance

2.1 About SOLOMON

SOLOMON Technology Corporation (hereinafter referred to as “SOLOMON”) was established in 1990 and its shares were listed on the Taiwan Stock Exchange in 1996 (stock code: 2359). SOLOMON is headquartered in Taipei and initially entered the market as Taiwan’s first professional agent for European, American, and Japanese electronic components companies. The Company’s main business activities include electricity (covering fuel-fired and gas-fired power generation systems), automated industrial products, displays, and electronic parts. The Company provides services across the Greater China and Asia-Pacific regions such as Hong Kong, Shanghai, Suzhou, Shenzhen, and Dongguan.

SOLOMON started with operating three business groups, namely for power generators, electronic materials (active components, passive components, protection elements, and temperature elements), and welding equipment and their materials. In 1984, the Company worked with Cummins, the world’s largest professional heavy-duty diesel engine manufacturer, to serve as an agent for its products. In 1989, SOLOMON built a new LCD plant in Kaohsiung to engage in the research, development, design, manufacturing, and sale of LCD modules. We have invested in memory design and semiconductor packaging and testing fields. The Battery Module Department was established to start technical collaboration with TOSHIBA in the manufacturing of nickel-metal hydride battery and lithium battery modules.

In recent years, we have become a global technical leader with our machine vision solutions. The AccuPick 3D Robotic Bin Picking System won important international awards in the industry and also received the domestic Taiwan Excellence Award in 2018 and 2019. Solvision applies the latest deep learning technology to the identification of industrial defects and characteristics. In order to brand the Company with smart manufacturing, we have actively participated in important international industrial automation exhibitions in recent years, continuously innovated, and strengthened our AIoT capabilities to improve smart manufacturing. The Company adheres to the business goal of “creating value” and the corporate mission of “satisfying human needs in life,” and strives to create “customer value,” “employee value,” and “shareholder value.”

Company name	SOLOMON Technology Corporation
Location of headquarters	No. 42, Xingzhong Rd., Neihu Dist., Taipei City
Main products/services	Automation business, intelligent business, energy and power business, LCD business, component business, medical devices
Stock code	2359
Shareholding structure	Domestic corporations 12.35% Domestic individuals 81.63% Foreign institutions and individuals 6.02%
capital	NT\$1,714,711 thousand
Consolidated operating income in 2024	NT\$3,503,097 thousand
Number of employees	840 (Taiwan: 463 overseas: 377)
Business Location	Taiwan: Taipei, Hsinchu, Taichung, and Kaohsiung Northeast Asia: Japan Southeast Asia: Thailand, Vietnam and Singapore China: Beijing, Shanghai, Suzhou, Shenzhen, Dongguan and Hong Kong United States: California

2.1.1 Company History

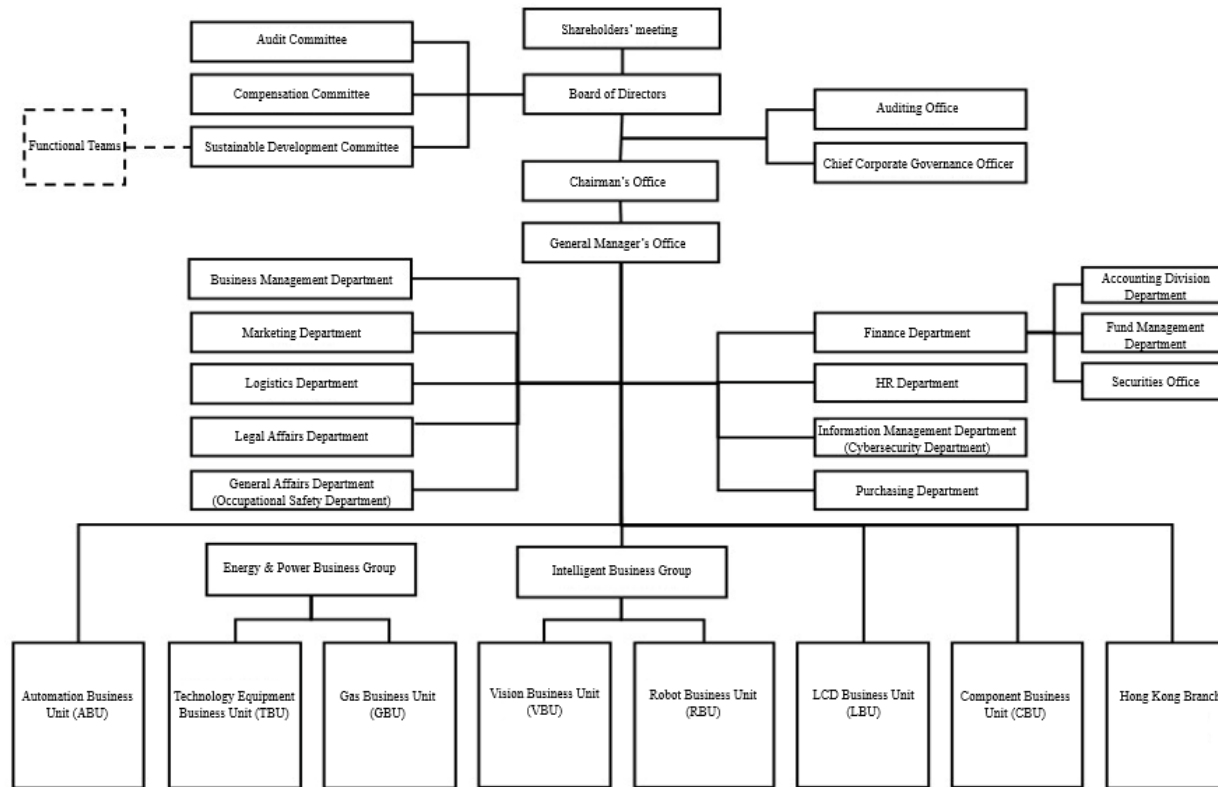
Time	Major milestone
1973	Solomon Enterprises Limited was founded and entered the market as a specialized agent for electronic parts and components from Europe and America.
1978	Yih Chuenn Enterprise Co., Ltd. was established to serve as an import agent for generators.
1987	Solomon (USA) Corporation was founded.
1988	Solomon Industry Limited was founded to engage in the R&D, design, manufacturing, and sale of optoelectronic automation products.
1989	Solomon Electronics Limited was established to engage in the R&D, design, manufacturing, and sale of LCD modules.
1990	On May 7, all affiliates were incorporated to form SOLOMON Technology Corporation. On October 30, SOLOMON Technology Corporation was approved to be listed by the Securities and Futures Commission, Ministry of Finance.
1991	The Communication Business Unit was formed to engage in the R&D, design, manufacturing, and sale of smart life management communication systems.
1992	The Smart Card Department was formed to engage in the R&D and sale of IC cards and relevant products.
1994	The Solomon Building in Nangang Dist., Taipei City, was built and put into use.
1995	The Battery Module Department was formed to engage in technical cooperation with TOSHIBA in manufacturing NiMH battery cell modules.
1996	The stock of the Company was listed on December 19.
1997	The Computer Peripheral Business Unit was formed to engage in the sale of computer system components and their peripherals.
1998	The Smart Card Department, Wireless Communication Business Unit, and Optoelectronic Automation Business Unit were incorporated into Solomon Smartnet Corp., Solomon Wireless Technology Corp., and Long Men Technology Corporation, respectively.
1999	Solomon Group was founded officially. The Group merged with Solomon QCE Ltd. in Hong Kong to branch out into overseas and Chinese markets, marking a new milestone. The Group merged with the R&D department of MOTOROLA LCD DRIVER to establish Solomon Systech Limited and engage in the R&D of LCD driver application products. On December 1, Solomon Information Corporation was founded to enter the online education and training field. In December, Solomon Microtech Limited was founded to focus on the R&D of embedded micro controllers.
2000	41% of equity in Solomon Goldentek Display was acquired to reinforce the supply of LCD panels. Solomon Korea (Seoul) Corporation was set up.

	A new plant in Kaohsiung was put into use.
2001	The Company's LCD Business Unit merged with Solomon Goldentek Display, marking the official takeover of Solomon Goldentek Display by the Company. The Company moved into an office building in Neihu in April. Shou Neng Technology was founded to focus on the supply of battery modules. Solomon Group USA (San Jose) Corporation and Hong Kong Branch was founded.
2002	The System Software Business Unit was formed and then merged with the Application Software Business Unit. In April, Yumon International Trade Shanghai Limited Corporation was founded through indirect investment. In September, Solomon Trading (Shenzhen) Ltd. was set up through indirect investment.
2003	The Wireless Network Communication Business Unit was renamed the IA Business Unit, and the Wireless Communication Business Unit was set up to focus on the R&D and marketing of wireless network products, including GPRS, WCDMA, WLAN, and other modules, as well as modems and mobile phones using the above modules.
2007	The Company merged with its 100%-owned subsidiary Long Men Technology Corporation. The Company survived and formed the Hygiene Business Unit (HBU) to branch out into niche industries such as hygiene, health care, remote medical equipment, and their core components.
2016	The Automation Business Unit (ABU) was presented with the Best Distribution Performance Award by Rockwell Automation in FY16.
2017	The Automation Business Unit (ABU) officially entered into a contract with MTE, a leading company offering passive harmonic filters in the US, to be appointed as its general agent in Taiwan.
2019	The smart 3D vision scanner and smart 3D random bin picking system won the [Taiwan Excellence Award 2019].
2021	On August 9, the subsidiary Data International Co., Ltd. was renamed Solomon Data International Corporation upon approval by the Taipei City Government. Its stock was officially listed on the Taipei Exchange on September 30 of the same year.
2023	Invested in the establishment of a subsidiary in Japan: Solomon Technology Japan co., Ltd.
2024	Awarded the 7th Taiwan Mittelstand Enterprise by the Ministry of Economic Affairs

2.1.2 Corporate Governance Structure

The Board of Directors is the Company’s highest governance body and decision-making center for major business strategies. The Board of Directors fulfills its supervisory responsibilities with a prudent attitude, and considers the Company’s interests as a priority in supervising and directing the Company’s management team. It also prevents conflicts of interest, ensures the Company’s compliance with various laws and regulations and the Company’s Articles of Incorporation, and evaluates operating strategies, ESG performance, and risk control. The Company has established the “Audit Committee,” “Compensation Committee,” and “Sustainable Development Committee” to report to the Board of Directors on operational activities and decisions on a regular basis to ensure the independence and fairness of corporate operations.

Organizational Chart of the Company



2.1.3 Business Performance and Brand Value

In 2024, global macroeconomic and geopolitical factors still existed. With the post-pandemic reconstruction of business operations and an increasing international focus on ESG and green sustainability, it was as if we were entering a whole new competition. In the face of various operational situations, greater caution must be exercised in assessment and response. For the Group, it has always been our mission to maintain professional R&D capabilities, excellent teamwork, and solid industry experience while continuously creating value for our customers, employees, and shareholders.

The Group achieved consolidated revenue of NT\$3.5 billion for fiscal year 2024, with net income of NT\$158 million and earnings per share of NT\$0.84.

Direct Economic Value Generated and Distributed in the Past Three Years

Unit: NT\$ thousand

	Item	2022	2023	2024
Income	Operating income	5,249,928	4,219,903	3,503,097
Distribution	Operating costs	4,166,414	3,251,184	2,711,961
	Operating expenses	818,986	825,574	839,282
	Employee Salary and Benefits	711,704	695,796	710,523
	Cash dividends	154,324	257,207	291,501
	Income tax paid	44,155	135,800	116,656
	Social investment	219	3,178	1,812
Retention	Net profit in the current period	475,943	557,787	158,262
	Retained earnings	3,101,223	3,377,752	3,239,601

Tax Policy

In addition to continuing to increase profits and improve financial health, the Company complies with the tax laws and regulations of the countries in which it operates, files tax returns and pays related taxes, and supports the governments in promoting major public infrastructure construction, equipment investment and R&D.

In 2024, the government subsidy income was approximately NT\$20,814 thousand.

Three-Year Tax Information

Unit: NT\$ thousand

Item	2022	2023	2024
Pre-tax profit	655,837	638,524	285,834
Income tax expense	179,894	80,737	127,572
Income tax rate	20%	20%	20%

Solomon Group's production capacity and operations structure is as follows:

Unit: Thousand pcs

Year Production volume and value	2022			2023			2024		
	Production capacity	Production volume	Production value	Production capacity	Production volume	Production value	Production capacity	Production volume	Production value
Main product (or company name)									
SOLOMON (medical materials)	6,300	3,596	39,528	6,300	3,362	45,126	6,300	3,099	30,909
Solomon Data International (LCMs)	415	350	53,677	415	238	36,435	104	15	7,480
Solomon Goldentek Display (LCDs + LCMs)	61,500	18,048	991,684	61,500	13,879	632,345	61,500	25,301	600,369
Total	68,215	21,994	1,084,889	68,215	17,479	713,906	67,904	28,415	638,758

SOLOMON's Industrial Value Chain

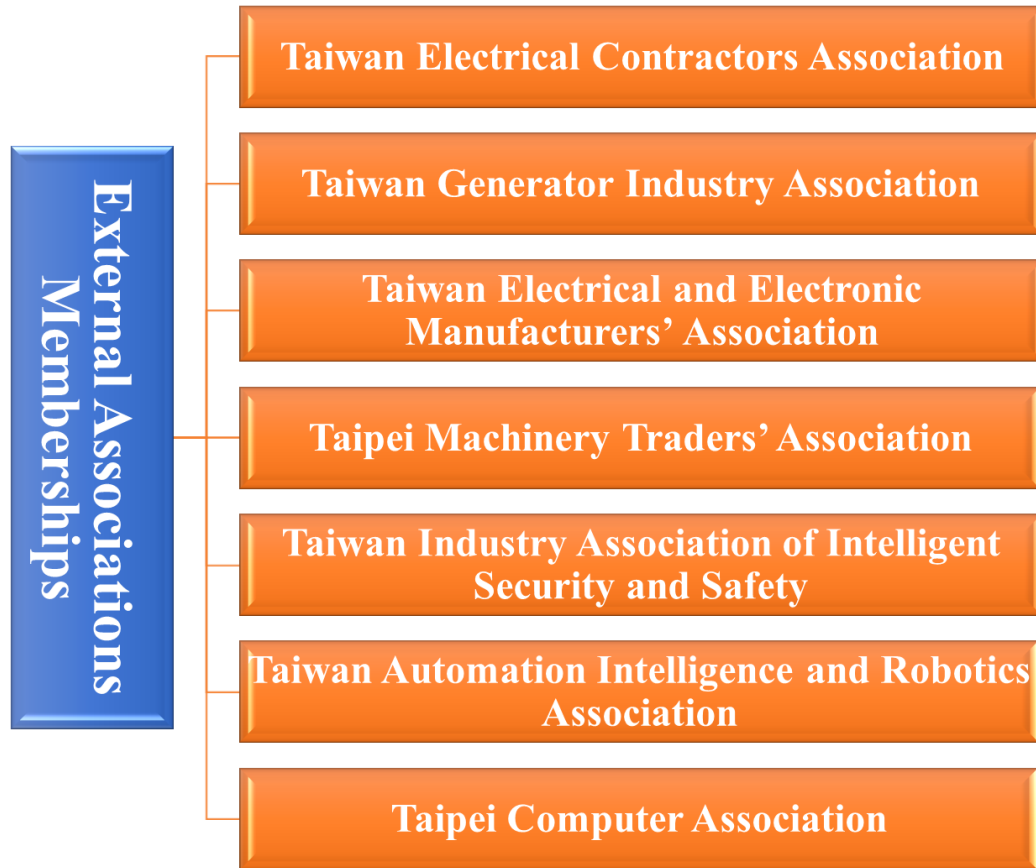
We have expanded our business to the sale of products such as energy generation equipment, automated industrial equipment, air compressor products, visual sensing integration, system development applications, robotic arms, displays and electronic parts, etc., as an agent. We also provide comprehensive integrated system design, engineering and maintenance services.

The relationship among business units in the upstream, midstream and downstream industries is as follows:

Unit	Upstream	Midstream	Downstream
Technology Equipment Business Unit	Steel materials, cylinders, armature coils, transformers, cabinets, cables, capacitors, PCB, etc.	Diesel generators (for emergency power) and uninterruptible power systems (UPS) (for power protection)	Technology sector, petrochemical sector, manufacturing sector, public construction, hospitals, financial sector, commercial residential buildings, etc.
Gas Equipment Business Unit	Steel materials, cylinders, armature coils, pistons, etc.	Biogas, natural gas generators	Petrochemical sector, animal husbandry sector, biomass energy, kitchen waste, etc.
Intelligent Business Unit	Industrial automation, power supply, control, PLC, inverters, sensors, etc.	5G private networks, IoT, cloud services, data analysis tools, etc.	Electronics, steel, transportation and logistics, petrochemical and mining, consumer goods, food processing, pulp and paper, public construction, water treatment, etc.
Vision Business Unit	Production and supply of core raw materials and components such as sensors, lenses, lighting systems, processors, etc.	Design and manufacturing of machine vision equipment	Manufacturing, automobiles, medical care, security monitoring, agriculture, retail, etc.
Robot Business Unit	Technical transfer of academic research results to enterprises for R&D	Solutions developed by companies for the production process through technological innovation results	Actual applications in industrial markets and living environment
LCD Business Unit	Glass substrates, coating materials, polarizers and filters, LED chips, light guide plates, etc.	TN-LCD, STN-LCD, TFT-LCD, driver ICs, backlight modules, etc.	Application or sale channels for home appliances, computer products, communication products, etc.
Component Business Unit	Voltage stabilizers, capacitors, inductors, AI chips, phototransistors, protection elements, power ICs, etc.	Sale of electronic parts and components	Industrial control, consumer electronics, power supply, network communication, automotive products, monitoring products

Participation in External Associations

In addition to improving our own product competitiveness, we also actively communicate with various stakeholders. Through participation in industry-related associations, the Company has positive interactions with association members and understands the latest development trends in the industry.



2.1.4 Composition and Operation of the Board of Directors

The Company's Articles of Incorporation specifies that the candidate nomination system shall be adopted for the election of directors and that directors shall be elected by shareholders from the list of director candidates. The Company's Board of Directors has nine directors with extensive knowledge and experience. They were elected for a term from June 8, 2022 to June 7, 2025. Information on the current members of the Board of Directors is as follows:

The four independent directors account for 44.44% of all board members. All four independent directors meet the independence requirements and have served for less than three consecutive terms. Among the board members, there is one female director, accounting for about 11.11%. In the future, the Company will continue to focus on the gender equality of the Board of Directors and strive to increase the proportion of female directors. To achieve the goal of diversification of the Board of Directors, the members of the Board of Directors have rich experience and expertise in industrial technology, operations management, finance, commerce, education, risk management, etc., enabling them to make full discussions with committees and make recommendations for the reference of the Board of Directors to improve the operational performance of the Board of Directors and effectively perform its supervisory functions. Due to business needs, Chairman Chen Cheng-Lung concurrently serves as the General Manager. If the Chairman himself or the juristic person he represents has interests in a meeting agenda item, the Chairman shall explain the important content of the interests at the current board meeting. If the interests may harm the interests of the Company, the Chairman shall not participate in and shall recuse himself from the discussion and voting, and is not allowed to exercise voting rights on behalf of another director. The Company has fully communicated with directors on the recent operations and development strategies of the Company. For the structure and background of the Board of Directors, please refer to [Official Website](#).



**Director
Background**



**2024 Annual
Report**

Operation of the Board of Directors

The Board of Directors shall have at least one meeting every quarter in accordance with the Articles of Incorporation. In 2024, a total of six board meetings were held, with an average director attendance rate of 100%.

In order to implement corporate governance and enhance the efficiency of the Board of Directors, the Company's directors have formulated the "Board of Directors Performance Evaluation Measures" to specify the performance evaluation cycle, evaluation period, evaluation scope and method, evaluation implementation unit, evaluation procedures and other requirements to be complied with for the Board of Directors. In the 2024 performance evaluation for the Board of Directors, the board members and the agenda working group reviewed directors' awareness of their responsibilities, internal control, participation in the Company's operations, and continuing education, and completed the questionnaire for self-evaluation. The evaluation results were reported to the Board of Directors. Please refer to the 2024 Annual Report for details. When the Company's directors assume office, they sign a Consent to Act as Director to agree to faithfully perform their duties and exercise due care as a good administrator in accordance with Article 23 of the Company Act. According to the Company's "Corporate Governance Best-Practice Principles"

and “Rules of Procedure for Board of Directors Meetings,” if a director or the juristic person the director represents has interests in a proposal listed in the board meeting’s agenda, the director shall explain the important content of the interests at the current board meeting. If the interests may harm the interests of the Company, the director shall not participate in and shall recuse himself/herself from the discussion and voting, and is not allowed to exercise voting rights on behalf of another director. In order to ensure sound financial and business transactions between the Company and related parties and prevent non-arm’s length transactions and improper transfer of benefits during the purchase and sale of goods, acquisition or disposal of assets, provision of endorsements and guarantees, and loaning of funds between related parties, the Company requires compliance with the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.”

Continuing Education of Directors

To continuously build the professional knowledge and skills of the board members in corporate governance, ethical management, securities regulations, sustainable management, and corporate social responsibility, the Company arranges for or encourages directors to participate in external forums and continuing education courses every year. The continuing education of directors in 2024 is as follows:

Course title	Continuing education hours	Organizer	Participating directors
International Tax Planning and Investment Strategies for Taiwan-based Enterprises	3	Taiwan Corporate Governance Association	Chen Cheng-Lung, Chen Lu Su-Yue, Chen Jan-Sun, Kao Sheng-Hui, Wong Ching-Chang, Wong Chu-Ching, Wang Wei-Chung
Key Considerations for Recent Investments in the United States and Mexico	3	Taiwan Corporate Governance Association	Chen Cheng-Lung, Chen Lu Su-Yue, Chen Jan-Sun, Kao Sheng-Hui, Wong Ching-Chang, Wong Chu-Ching, Wang Wei-Chung
Taiwan Capital Market Strengthening Summit	3	Taiwan Stock Exchange	Chen Cheng-Lung
Anti-Money Laundering Regulations and Case Study Analysis	3	Taiwan Independent Directors Association	Huang Ming-Yu
2024 Cathay Sustainable Finance and Climate Change Summit	6	Taiwan Stock Exchange	Huang Ming-Yu
Latest Corporate Governance Trends through Corporate Governance Evaluation Indicators	3	Taiwan Corporate Governance Association	Huang Ming-Yu
Building a New Carbon Era through Sustainability Knowledge Advocacy	3	Taiwan Stock Exchange	Wong Chu-Ching

Course title	Continuing education hours	Organizer	Participating directors
Navigating Enterprise Intelligence: Corporate Governance Leading the Way Forward	3	Taiwan Institute of Directors	Wang Wei-Chung
Emerging Securities Crimes and Market Manipulation [Corporate Governance]	3	Taiwan Securities Association	Wang Wei-Chung
Sustainable Economic Activities, Biodiversity, and TNFD Analysis	3	Taiwan Institute of Directors	Wang Wei-Chung

2.1.5 Functional Committees

The Company's Board of Directors has established three functional committees, namely the "Audit Committee," "Compensation Committee," and "Sustainable Development Committee," to provide reference for the Board of Directors' decision-making.

➤ Audit Committee

The Company established the "Audit Committee" in June 2022 to replace the original supervisor system in accordance with the Securities and Exchange Act. The Audit Committee aims to assist the Board of Directors in supervising the quality and integrity of the Company's accounting, auditing, financial reporting, and financial control. The Company's Audit Committee consists of four independent directors, serving a term of three years. All members elect one of them as the convener and meeting chairperson.

The Audit Committee operates primarily to supervise the following matters:

- Appropriate presentation of the Company's financial statements.
- Appointment (dismissal), independence, and performance of CPAs
- Effective implementation of the Company's internal control.
- The Company's compliance with relevant laws, regulations, and rules.
- Management and control of existing or potential risks of the Company.

The Audit Committee holds at least one meeting per quarter in accordance with the Company's "Organization Rules of the Audit Committee." In 2024, a total of five Audit Committee meetings were held, with a member attendance rate of 100%.

➤ **Compensation Committee**

In order to implement corporate governance and improve the compensation system for directors and managerial officers, the Company has established the “Compensation Committee” with the four independent directors appointed by the Board of Directors to serve as the four members. The Compensation Committee is responsible for assisting the Board of Directors in formulating and regularly reviewing and evaluating the performance evaluation and compensation policies, systems, standards and structures for directors and managerial officers. The committee submits their suggestions to the Board of Directors for discussion and making resolutions. One of the independent directors serves as the convener.

The Compensation Committee holds at least two meetings per year in accordance with the “Organizational Rules of the Compensation Committee.” In 2024, a total of two Compensation Committee meetings were held, with a member attendance rate of 100%.

According to the Articles of Incorporation, if the Company makes a profit in the year, no more than 2% of the profit shall be appropriated as director remuneration. The percentage of the profit to be distributed as director remuneration shall be determined by a resolution adopted with the consent of a majority of all attending directors at a board meeting with more than two-thirds of board members present and shall be subsequently reported at a shareholders’ meeting. Considering their independence, the Company’s independent directors are not linked to the Company’s operating performance and do not participate in the distribution of director remuneration. They are paid a monthly remuneration. Transportation allowances for directors are determined by the Compensation Committee and the Board of Directors with reference to the general level in the industry and based on whether the director serves as a member of functional committees.

➤ **Sustainable Development Committee**

In 2023, the Company implemented continuous transformation in response to sustainable development. The Board of Directors approved the “Organizational Rules for Sustainable Development” in November 2023, and formally established the “Sustainable Development Committee.” The Board of Directors resolved to appoint Chairman Chen and two independent directors as the members. The “Department of Infrastructure” acts as the “Executive Unit” of the Committee to comprehensively manage the Committee’s operations and integrate the annual plans and execution of each “functional team.” Please refer to [1.1 ESG Governance](#) for details.

Internal Audit Unit

We have established effective accounting and internal control systems to implement ethical management. The internal audit unit, namely, the Auditing Office, has formulated relevant audit plans based on the result of assessment of the risks of unethical behavior. An audit has also been conducted to assess compliance with the unethical behavior prevention plan in accordance with the foregoing plans. Audit findings and improvement results are regularly reported to the Audit Committee.

Audit scope:

The internal audit unit reviews the overall internal control system and operating procedures of the Company, and assesses whether the design and execution of controls are appropriate, in order to achieve the purpose of the internal control system. The scope mainly covers the important operations of the parent company and subsidiaries.

The internal audit organization and its operation are disclosed on the [Official Website](#)



In order to continuously improve the overall professional knowledge of the Company's internal auditors and comply with laws and regulations, the auditors participate in external professional courses in accordance with the law and receive continuing education.

The continuing education courses for the auditors of SOLOMON and the Group's subsidiaries in 2024 are as follows:

Name	Company	Title	Certificate description	Organizer	Continuing education hours
Lin Pao-Tsun	SOLOMON	Chief Auditor	Enhancement of Corporate Sustainable Value and Improvement of the Risk Management System	The Institute of Internal Auditors-Chinese Taiwan	6
Lin Pao-Tsun	SOLOMON	Chief Auditor	How Internal Auditors Interpret Operating Performance and Risks from IFRS Financial Statements	The Institute of Internal Auditors-Chinese Taiwan	6
Chen Chiao-Hsueh	SOLOMON	Deputy Auditor	Enhancement of Corporate Sustainable Value and Improvement of the Risk Management System	The Institute of Internal Auditors-Chinese Taiwan	6
Chen Chiao-Hsueh	SOLOMON	Deputy Auditor	ESG Implementation and Internal Audit/Control Integration: Applications and Case Studies	The Institute of Internal Auditors-Chinese Taiwan	6
Chou Ming-Chang	Solomon Goldentek Display	Chief Auditor	ESG Implementation and Internal Audit/Control Integration: Applications and Case Studies	The Institute of Internal Auditors-Chinese Taiwan	6
Chou Ming-Chang	Solomon Goldentek Display	Chief Auditor	Information Governance and Internal Control/Audit (Personal Data, Trade Secret Protection, and Artificial Intelligence)	The Institute of Internal Auditors-Chinese Taiwan	6

Name	Company	Title	Certificate description	Organizer	Continuing education hours
Wu Feng-Mei	Solomon Goldentek Display	Deputy Auditor	Essential ChatGPT Skills for Internal Auditors	The Institute of Internal Auditors-Chinese Taiwan	6
Wu Feng-Mei	Solomon Goldentek Display	Deputy Auditor	Information Governance and Internal Control/Audit (Personal Data, Trade Secret Protection, and Artificial Intelligence)	The Institute of Internal Auditors-Chinese Taiwan	6
Chueh Hsiu-Ping	Solomon Data International	Chief Auditor	Enhancement of Corporate Sustainable Value and Improvement of the Risk Management System	Securities & Futures Institute	6
Chueh Hsiu-Ping	Solomon Data International	Chief Auditor	ESG Implementation and Internal Audit/Control Integration: Applications and Case Studies	The Institute of Internal Auditors-Chinese Taiwan	6
Chen Wen-Feng	Solomon Data International	Deputy Auditor	Corporate Sustainability Transformation Strategies and Internal Audit Response under ESG Trends	Securities & Futures Institute	6
Chen Wen-Feng	Solomon Data International	Deputy Auditor	Compliance Auditing of Material Financial and Business Activities	Securities & Futures Institute	6

2.2 Ethical Management

The Company values ethical management. “Righteousness, Integrity, Diligence and Thrift” have always been the core management philosophies of the Company. We have formulated the “Code of Ethical Conduct” and the “Ethical Management Principles” for compliance by directors, managerial officers, employees, appointees, or persons with substantial control. The HR Department, Legal Affairs Department, and Infrastructure Team responsible for promoting the Group’s corporate ethical management assist the management in establishing and supervising the implementation of ethical management policies and anti-corruption and anti-bribery plans, and regularly report audit results to the Board of Directors. The Company promises that all the Company’s directors, managerial officers, employees, appointees, and persons with substantial control shall comply with laws and regulations, avoid conflicts of interest and pursuing personal gains, fulfill the duties of confidentiality, care, and loyalty, prohibit unfair and insider trading, and have the responsibility to protect and properly use the Company’s assets.

When engaging in business transactions with others, the Company assesses the legitimacy of the counterparty, fully understands the status of the counterparty’s ethical management and compliance with the corporate social responsibility policy, and clearly expresses refusal to directly or indirectly offer, promise, request or accept any improper benefits in any form or name. The Company specifies compliance with the clauses on ethical management and corporate social responsibility in the contract. We adopt a zero-tolerance policy against corruption and bribery, and promise that there will be no corruption or bribery in any form in the course of business activities.

The Company extends the corporate culture and the spirit of integrity to all employees to create a sound market and environment, implementing the principles of fairness and reasonableness, equality and mutual benefits, and integrity. We value and protect consumer rights and interests to implement the Company’s ethical management policy and philosophy. Employees must sign the “Employee Code of Ethical Conduct” when they report to work, and the Company’s suppliers must sign a “Letter of Commitment to Integrity” to promote legal education within and outside the organization. We regularly publish electronic communications for awareness campaigns and conduct in-person training sessions annually. In 2024, we conducted internal and external training on integrity management, regulations, and operations for 465 participants, totaling 909 hours. These initiatives strengthen employee competencies and reinforce integrity principles in their daily work.

Whistleblower System and Protection

In order to establish a corporate culture of integrity and transparency and to promote sound management, the Company has formulated the “Social Responsibility and Ethics Policy” to specify the acceptance and investigation schedule, acceptance unit and investigation unit. We have also established and announced the whistleblowing email address and other acceptance channels on the official website and internal website for use by internal and external personnel. The Company continues to collect and actively deal with customer grievances and employee opinions, and keeps the identity of whistleblowers confidential, prohibits any adverse personnel measures, and allows anonymous reporting to actively prevent unethical, fraud and criminal behavior. ([For related policies, please refer to the Company website](#))

Internal Whistleblowing Email Address: hr@solomon.com.tw

External Whistleblowing Email Address: 119@solomon.com.tw

2.3 Risk Management and Legal Compliance

The Company's corporate development mission is to achieve sustainable management. Implementing comprehensive and rigorous risk assessment management and effective crisis management is a critical cornerstone to ensure sustainable management. In order to reduce the economic loss and negative impact of any risk or disaster events, thereby protecting the rights and interests of all stakeholders and maintaining the Company's image, we actively carry out corporate risk management and crisis prevention, so as to respond to possible crises timely and maintain stable and sustainable corporate operations.

In 2024, the Company did not receive any penalties from competent authorities for anti-competitive, anti-trust and anti-monopoly behavior, corruption, and major violations.

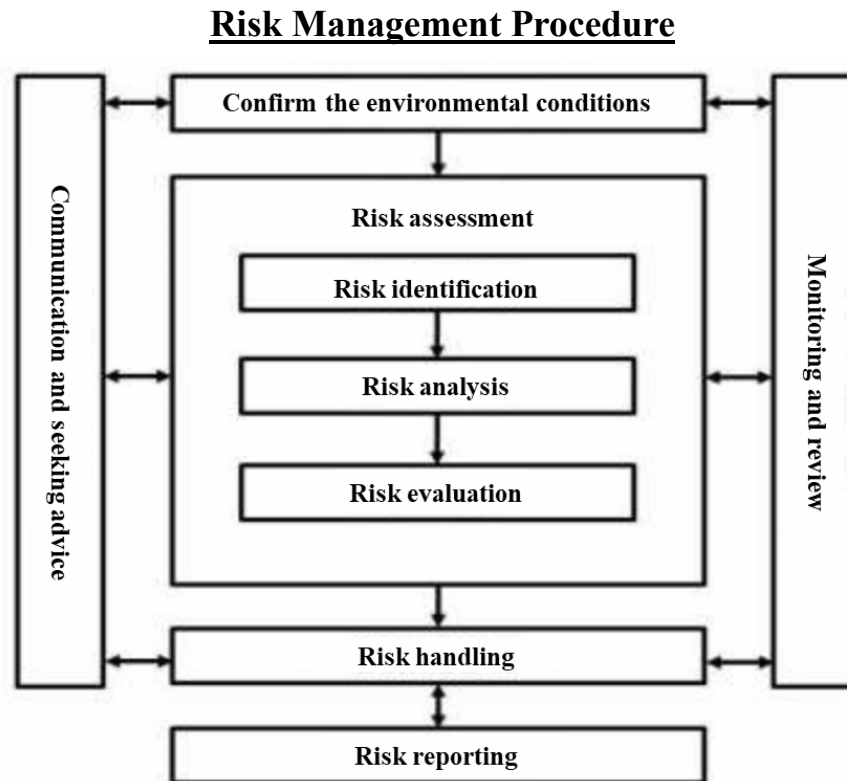
2.3.1 Risk Management Strategy

The Board of Directors, Audit Committee, and Compensation Committee supervise and audit the Company's operations. The Board of Directors communicates corporate social responsibility issues related to the economy, environment, and society. The Company has also introduced the ISO 9001 quality management system and referred to the principles of the ISO 31000 risk management system. Through the analysis of internal and external issues and the issues of concern to stakeholders, we understand the environment in which the Company is operating and formulate the Company's management policy to ensure the effective operation of quality management. Risk management standards for the Company's organizational background and stakeholders are established to respond to potential risks and opportunities brought about by environmental changes and take countermeasures or control measures in advance based on risk assessment results. We formulate business plans, conduct strict control through internal operating procedures, continuously make process improvements, and update documents to ensure their timeliness and security. In addition, by having the audit unit conduct audits and inspections from time to time and establishing various management systems, we minimize possible risks. The Risk Management Team shall report the annual audit plan and implementation results to the ESG Development Committee on a regular basis.

2.3.2 Risk Assessment and Management Procedure

Risk management is performed by units at all levels according to their management responsibilities and work requirements. Awareness of risks is required for work plans and various system processes implemented on a daily basis. We have completed the Plan-Do-Check-Action (PDCA) cycle. The Risk Management Team shall appoint the convener of the evaluation team according to the plan. In addition to keeping track of the development of international and domestic risk management systems at any time, the Risk Management Team shall also regularly review the Company's corporate risk management policies and procedures, and submit review and improvement suggestions to the Sustainable Development Committee and the Board of Directors for discussion.

The risk management procedure is as follows:



2.4 Product R&D and Innovation

Over the past decade, SOLOMON has continuously deepened its AI vision R&D capabilities, expanding its product portfolio beyond robotic applications. From 3D robot vision and AI defect detection to augmented intelligence solutions integrating AI and AR technologies, SOLOMON has successfully implemented production-ready solutions for numerous top-tier international enterprises. We not only offer these vision applications as standalone products but, more importantly, provide a comprehensive AI vision application development platform that enables customers to rapidly develop customized solutions for their specific scenarios.

We recognize that when deploying AI at customer sites, the time and resources required to develop customized AI applications often far exceed customer expectations, frequently resulting in poor performance that prevents successful implementation. SOLOMON's AI vision development platform has integrated and optimized various AI algorithms, making AI applicable to diverse vision applications. Advanced algorithms enable users to train high-accuracy AI models with minimal image samples. Furthermore, the platform integrates with different robot brands, PLCs, 2D and 3D cameras, video cameras, AMRs, and even drone hardware. Users can leverage these software-hardware integration capabilities to quickly customize their tasks without programming, making it as easy as building with LEGO blocks.

Robot Business

Through collaboration [NVIDIA](#) in the robotics field, SOLOMON has developed intelligent motion planning software that can calculate optimal paths based on user-specified robot waypoints and poses in 3D CAD files. The software instantly computes the best path from hundreds of possible robot trajectories while avoiding unreachable singularity points. Traditionally, engineers spent considerable time using cumbersome robot teach pendants to program robot paths. By combining 3D vision technology, we enable various logistics applications.

AI Defect Detection

SOLOMON's Solvision AI Defect Detection has been successfully deployed across semiconductor, EMS, automotive, contact lens, agriculture, and medical device industries. For industries with scarce defect samples such as semiconductors, we have developed generative AI capabilities to "simulate" defects, ensuring sufficient sample diversity for building high-accuracy AI models. The platform also incorporates traditional AOI functionality for more convenient and precise defect localization and measurement. Solvision's Defect Detection capabilities can be easily integrated with robotic arms for inspecting non-planar large objects such as motors or servers. Users simply set the 3D positions where the robot arm needs to capture inspection images, and the system quickly calculates and executes the optimal inspection path.

Rapid AI, Deploy Anytime

Our AI vision development platform enables users to rapidly develop diverse and easily customizable AI applications. Through years of field experience, we have optimized complex software-hardware integrations, significantly simplifying the process and making deployment of customized AI vision applications faster and more feasible than ever before.

With innovation and R&D at its core, SOLOMON has expanded its business scope to encompass AI vision, optoelectronic displays, robotic arm applications, automation control systems, and energy equipment solutions, committed to becoming a global leader in industrial automation and intelligent technology. In 2024, SOLOMON was selected as a 7th Taiwan Mittelstand Enterprise by the Ministry of Economic Affairs. As a global

corporate citizen, SOLOMON actively responds to the risks and opportunities brought by climate change and proactively introduces ESG actions in operations and supply chain management. Through comprehensive practices in environmental protection, social responsibility, and corporate governance, we strive to achieve a balance between business development and sustainable management, and continue to contribute to society. In 2024, we invested over NT\$149,662 thousand in product R&D, and successfully developed the following products:

- AccuPick
 - ✓ Launched rapid learning tools requiring only 1-3 training images to initiate automated picking operations within 5 minutes
 - ✓ Released Linux-based AccupickPro with deep integration of NVIDIA hardware and software, utilizing Jetson series hardware and Isaac tools.
 - ✓ AccupickPro enables direct camera and robot arm control via web interface for automated picking operations.
 - ✓ Features drag-and-drop UI on web platform for flexible module arrangement to achieve various control logic.
- Solvision
 - ✓ Integrated multiple AOI-related tools, expanding application scope through AI integration and improving Defect Detection accuracy.
 - ✓ Added various analytical tools enabling customers to quickly identify human errors and annotation mistakes in images.
 - ✓ Expanded support for diverse image sources including line scan cameras, thermal imaging cameras, and DICOM medical imaging.
- Meta-aivi
 - ✓ Completed server development with multiple functions, allowing users to annotate, train, and execute customized recognition projects via web interface.
 - ✓ Developed dedicated apps supporting multiple platforms including IP cameras, mobile devices, and head-mounted displays (AR glasses).
 - ✓ Combined robot dogs with large language models to provide automated factory inspection solutions.
 - ✓ Integrated AR functionality utilizes 3D path guidance lines and text prompts to instruct customers on component assembly while marking the required orientation for each element.

2.5 Customer Relations

SOLOMON Group’s operational purpose centers on “Creating Value” - specifically “Creating Customer Value, Creating Employee Value, and Creating Shareholder Value.” We maintain long-term trusted partnerships with customers, recognizing that attracting new customers while retaining existing ones is fundamental to our survival and development mission. To maintain our competitive advantage in intense market competition, we provide products and services closely aligned with customer needs, enabling genuine competitive advantages. We have established a service-oriented operating model with optimized service processes, applying innovative technologies to control and enhance product quality. Whether in product quality, environmental protection, or customer relationships, we approach everything with integrity and innovative thinking, progressively realizing our commitments to enhance customer trust, create win-win outcomes, promote long-term brand development, and achieve a promising future.

Service and Grievance Reporting

We provide timely and efficient services to customers, ensure the quality and efficiency of customer grievance handling, and strengthen the control of product quality. Customer issues are handled by dedicated personnel. The consistent maintenance process ensures prompt repair and return/exchange services. We also provide customers with transparent service channels to quickly collect feedback and concerns from each customer. We have established procedures for handling customer grievances:

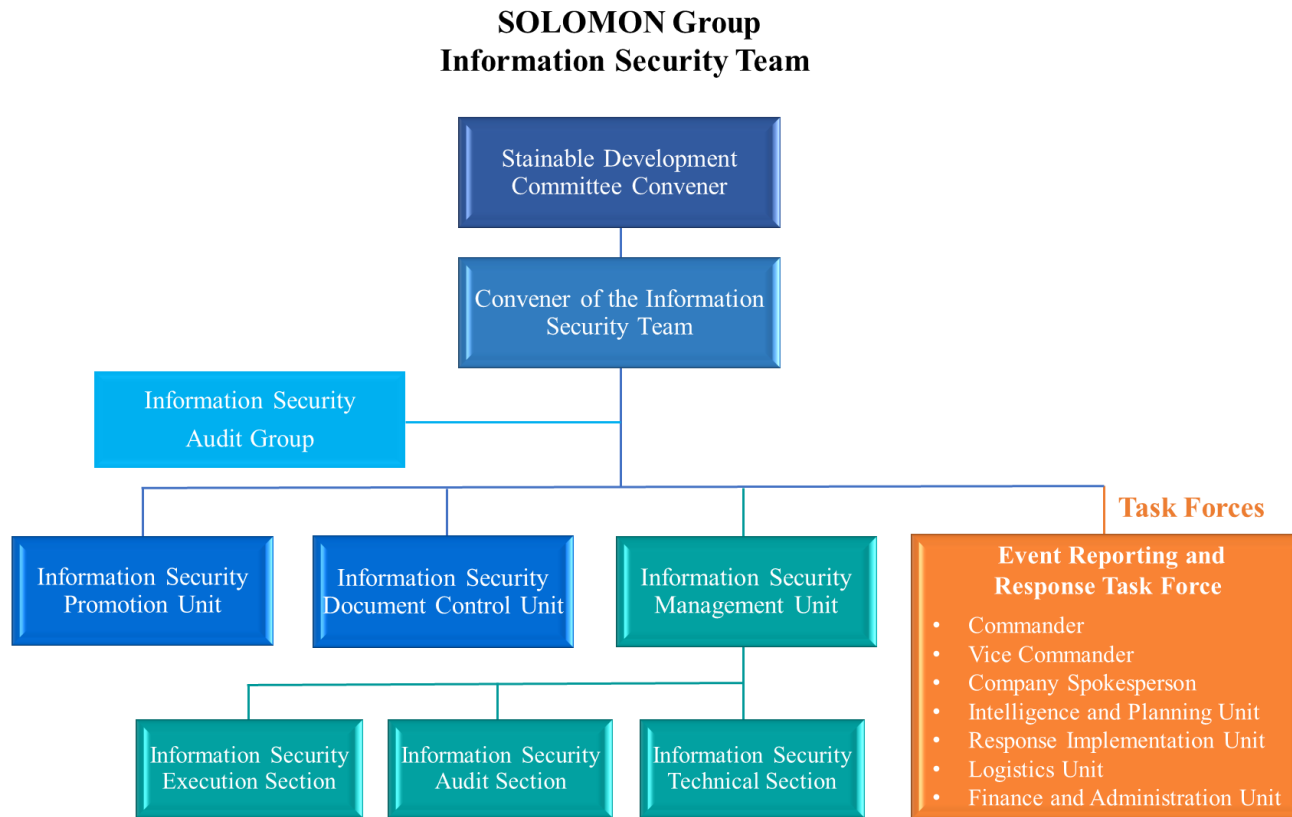
1. Once a customer grievance is made, notify relevant departments to handle the customer grievance.
2. Hold a project meeting for product or service confirmation and discussions according to the customer grievance.
3. After review by unit personnel, fill out the “Abnormality Handling Form” for analysis, and proceed according to the “Procurement Management Procedure” and “Production Management Procedure.”
4. Customer service personnel verify the results and report to relevant units for confirmation before making a response to the customer grievance.
5. After the grievance is closed, it is included in regular review and confirmation items.

Customer Grievance Channel



Customer Information Security and Privacy Protection

SOLOMON is committed to respecting and protecting the privacy and confidentiality of customers, and has established relevant response measures and management regulations to protect the privacy of customers and investors. In order to maintain the effective implementation of the cybersecurity management system and personal data protection management system, ensuring the continuous and stable operation of cybersecurity management and personal data protection management and enhancing the overall cybersecurity and personal data protection management, the Company has established a functional team for information security, with the Sustainable Development Committee as the convener, to direct the Company's cybersecurity and personal data protection management and demonstrate the support of the management. In 2024, SOLOMON experienced zero customer complaints regarding privacy breaches.



Customer Satisfaction

SOLOMON continues to uphold the service philosophy of “putting customers first and enhancing customer satisfaction.” The sales unit conducts a customer satisfaction survey on products or services in the fourth quarter of each year to confirm, compile, and analyze the feedback information from the customer satisfaction survey results, and provides the information to relevant unit heads for reference.

We gather statistics based on the scores in the “Customer Satisfaction Survey Form” to understand current customer satisfaction and expectations toward the Company, and use these as a reference for adjusting strategies. For items with lower scores, we analyze the cause and adopt corrective and preventive measures with the responsible unit, and, if necessary, convene meetings with relevant units to discuss improvement and review measures to thoroughly implement various projects to improve customer satisfaction and increase customer satisfaction scores for the items. Customer satisfaction is measured on a 5-point scale. In 2024, surveys covering product quality, problem resolution, and overall service satisfaction showed improved average scores compared to 2023. Satisfaction metrics are illustrated in the chart below:



Note 1: The bar chart represents the 2024 comprehensive satisfaction scores for key business indicators across all business units.

Note 2: The satisfaction options in the questionnaire are:

Very Satisfied: 5 points; Satisfied: 4 points; Neutral: 3 points; Unsatisfied: 2 points, and Very Unsatisfied: 1 point.

2.6 Product Responsibility and Safety

Management Policies

SOLOMON's management policies and standards primarily follow quality and occupational health and safety management, social responsibility management, hazardous substance management, and information security management policies. These ensure the confidentiality, integrity, availability, and legal compliance of core system management operations. Each department follows relevant policy standards in their operational processes to fulfill product responsibilities, ensure superior product quality, and establish a sound business environment.

➤ Quality Management

The Group is committed to providing high-quality, safe, and compliant products through active implementation of ISO 9001 quality management systems. Through effective application of this quality management system, including continuous improvement processes, we ensure compliance with customer requirements and applicable regulatory requirements while targeting enhanced customer satisfaction.

➤ Occupational Health and Safety and Social Responsibility Management

With global economic growth, attention to corporate social responsibility and labor rights in production processes continues to intensify. SOLOMON has implemented the ISO 45001 Occupational Health and Safety Management System and references international sustainability standards to maintain comprehensive management of products, environment, safety, and health objectives. We have established sustainability information management regulations to ensure the company operates with integrity and fair trade practices, complies with local and international laws, and maintains stable economic development. Externally, we aspire to create positive social impact; internally, we provide employees with safe and healthy workplace environments to maintain workplace harmony and safety, implementing corporate ethics and social responsibility.

➤ Information Security Management

SOLOMON complies with relevant laws and regulations to protect corporate information assets (including information, software, physical assets, personnel, and services). We regularly assess cybersecurity and network attack risks to prevent tampering, disclosure, destruction, or loss due to external threats or improper internal management and usage. To strengthen our information security management system and personal data protection management system, the company achieved ISO 27001 Information Security Management System certification in Q1 2025, ensuring the confidentiality, integrity, and availability of information assets, thereby achieving security for both information and personal privacy assets.

Hazardous Substance Management

To ensure our products comply with international environmental regulations (RoHS, REACH) and customer green product requirements, while preventing environmental pollution and harm to human health, we explicitly require suppliers and contractors to provide products free from hazardous substances to meet customer requirements. We consider ensuring the safety of our products, employees, consumers, and environmental operations as a corporate responsibility and fundamental element in establishing and maintaining public trust in our products, aligning with our social responsibility commitments.

Our Group subsidiary, SOLOMON Goldentek Display (Dong Guan) Ltd., actively champions ESG management systems and global green, low-carbon development initiatives. The facility maintains strategic focus on operational decarbonization, renewable energy adoption, dual-carbon supply chain management, product energy efficiency enhancement, and waste reduction measures—advancing our commitment to sustainable green development, environmental stewardship, and corporate social responsibility objectives. We have established a dedicated unit responsible for green product management throughout the product lifecycle, providing guidance and standards for environmentally sustainable product development, manufacturing, transportation, end-use, and recycling processes. This ensures our organization advances green development, environmental protection, and sustainability goals across all operational phases.

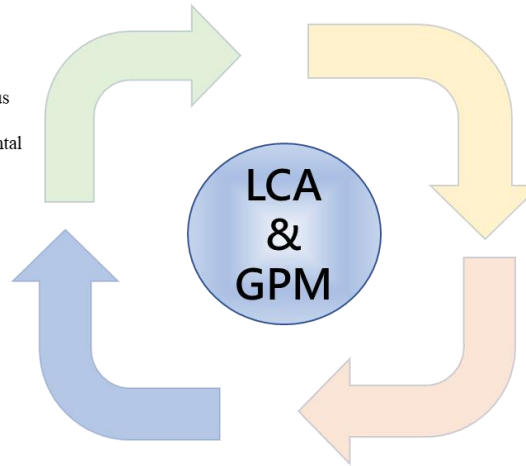
Product Lifecycle and Green Product Management

Green Product Development & Raw Material Selection

- Our new product development phase adheres to customer environmental requirements throughout the design process.
- R&D has established Green Product (GP) qualified supplier management standards.
- All new materials must successfully complete GP review and certification processes.
- Every component in our Bill of Materials (BOM) requires GP certification prior to procurement authorization.
- Product design reviews must verify compliance with hazardous substance control requirements for raw materials, pollution control measures in manufacturing processes, and environmental regulations mandated by customers and international laws.

Green Product Usage & Recycling

- Reduction of energy consumption during product usage and engagement of third-party certification for product energy efficiency validation based on customer requirements.
 - Raw material utilization follows the 4R principle - Recycle, Reduce, Regenerate, and Responsibility - to meet GP requirements
- Recycle** - Implementation of closed-loop systems for wastewater treatment and packaging material recovery.
- Reduce** - Systematic reduction of electricity, water, and gas consumption across operations.
- Regenerate** - Chemical reagents and metal materials are collected by certified recycling facilities for recycling and reuse.
- Responsibility** - Dedicated units manage wastewater, air emissions, hazardous waste, and solid waste disposal through specialized management protocols.



Green Product Manufacturing

- Continuous optimization of production processes to reduce energy consumption, wastewater, and air emissions through ongoing improvement initiatives. Engineering changes and 4M changes (Man, Machine, Material, Method) require GP review and customer notification and approval prior to implementation.
- Dedicated personnel monitor environmental and energy consumption indicators throughout production processes and drive continuous improvement initiatives.
- Provide comprehensive environmental knowledge and skills training to employees, fostering active participation in sustainability execution.

Green Product Transportation

- Utilization of recyclable packaging materials, emphasizing packaging reduction and weight optimization while maximizing volumetric loading efficiency.
- Implementation of economic distribution planning to maximize vehicle loading capacity and minimize transportation frequency.
- Transportation routes are optimized with logistics selection prioritizing carbon emission equivalents, giving preference to rail and maritime shipping modes.

3 Environmental Protection

We have always upheld the concept of environmental friendliness and sustainable development in our operations. We have control measures in place for energy, GHG emissions, water resource management, and waste, among others, to minimize the negative impact on the environment.

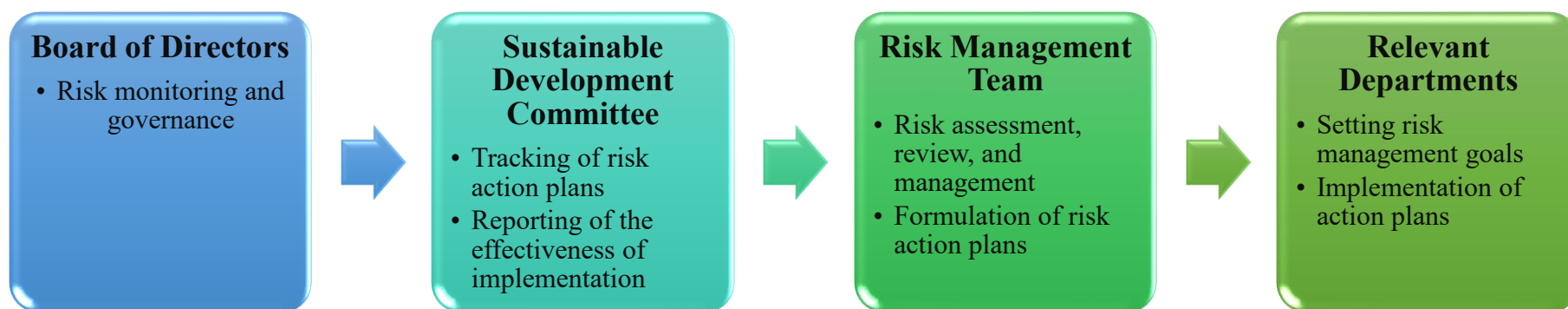
3.1 Climate Action

Due to worsening extreme weather in recent years, climate change issues have received global attention. In addition to identifying risks related to corporate operations, the Company also uses the content and suggestions of the TCFD (Task Force on Climate-Related Financial Disclosures) as a reference in disclosing the risks and opportunities of the Company’s climate-related issues and formulating strategies and countermeasures.

We have established a risk framework with four core disclosure elements, namely “governance,” “strategy,” “risk management,” and “metrics and targets,” to understand the impact of climate change risks and opportunities on the Company, thereby proposing countermeasures.

Governance

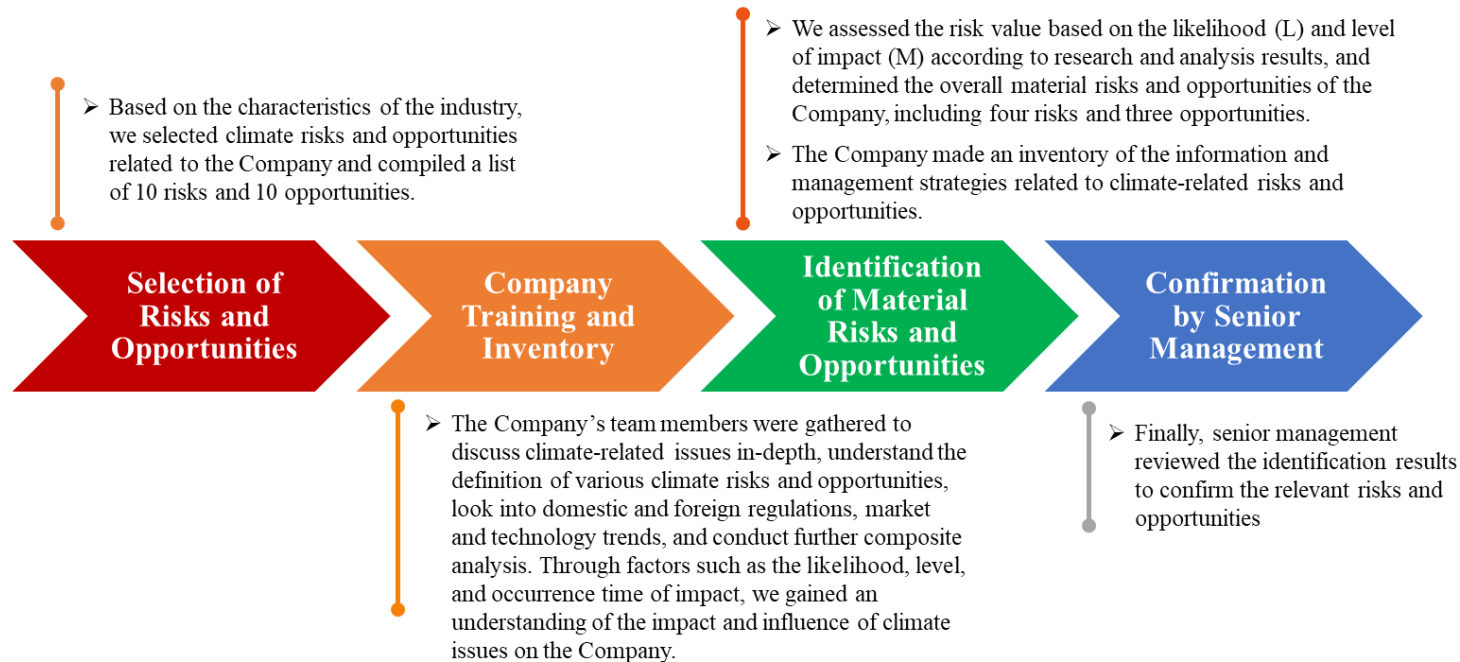
To effectively manage climate-related risks and opportunities, SOLOMON has established a “Sustainable Development Committee.” The sustainability team conducts annual fourth-quarter presentations to the Board of Directors, including the Chairman, General Manager, and department heads, reporting on identified risks and opportunities while formulating corresponding control measures. For the organizational structure and operation of the Sustainable Development Committee, please refer to [1.1 ESG Governance](#) for details.



Strategy

Solomon Technology Corporation recognizes the urgency of climate risk management. Through deliberative sessions conducted by the Sustainable Development Committee, we perform comprehensive climate risk and opportunity identification. Our assessment evaluated 10 climate-related risk themes and 10 climate-related opportunity themes, analyzing the probability of occurrence and operational impact magnitude. This process identified four priority risks and three key opportunities. The four identified risks are: “Enhanced Emissions Reporting Obligations,” “Changing Customer Behavior,” “Rising Raw Material Costs,” and “Increasing Average Temperatures.” The three identified opportunities are: “Development or Expansion of Low-Carbon Products and Services,” “Shifting Consumer Preferences,” and “Participation in Renewable Energy Programs and Energy Efficiency Measures.” We have developed impact assessments and response mechanisms for each identified theme.

SOLOMON’s Process to Identify Climate Change-related Risks and Opportunities



SOLOMON's List of Climate Risks and Opportunities

No.	Risk Themes	No.	Opportunity Themes
R1	Increasing GHG emissions pricing	O1	Using more efficient production and distribution processes
R2	Strengthening emissions reporting obligations	O2	Switching to more efficient buildings
R3	Requirements and supervision of existing products and services	O3	Adopting incentive policies
R4	Replacing existing products and services with low-carbon goods	O4	Using new technologies
R5	Failed investment in new technologies	O5	Development or expansion of low-carbon products and services
R6	Changes in customer behavior	O6	Development of climate adaptation and insurance risk solutions
R7	Market information uncertainty	O7	R&D and innovation for new product and service development
R8	Rising costs of raw materials	O8	Business activity diversification
R9	Increased severity of extreme weather events such as typhoons and floods	O9	Changes in consumer preferences
R10	Rising average temperatures	O10	Participation in renewable energy programs and adoption of energy efficiency measures

Note: The highlighted items in the original table represent the four priority risks and three key opportunities identified.

Risk identification and response

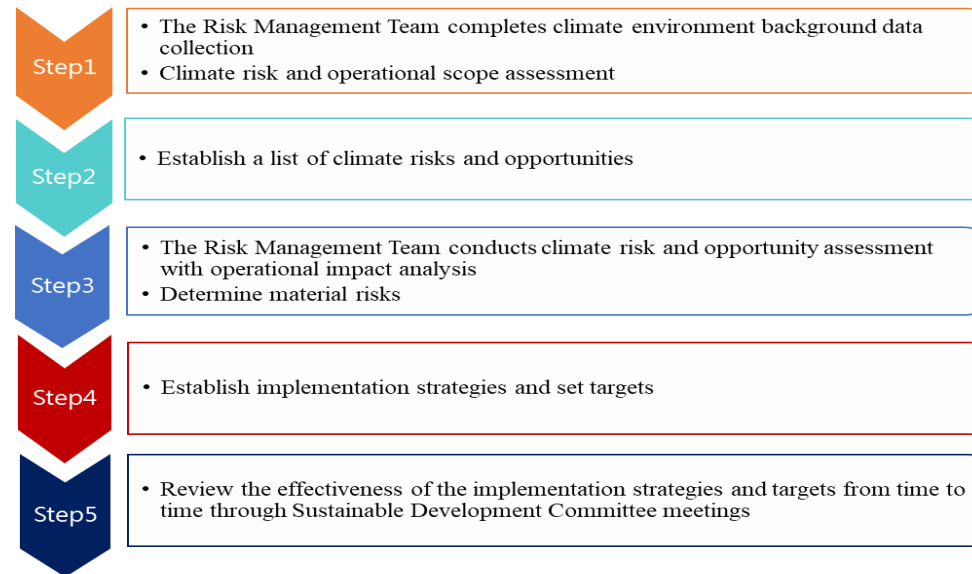
Risk	Issue	Potential Risks	Countermeasure
Transition Risks	Strengthening emissions reporting obligations	<ol style="list-style-type: none"> 1. Future regulations will require expanded emissions disclosure requirements 2. Insufficient corporate carbon reduction target setting 3. Competitors achieving carbon reporting requirements ahead of schedule, securing market dominance 	<ol style="list-style-type: none"> 1. Train personnel on GHG inventory knowledge and capabilities to comply with policy regulations 2-1. Strengthen energy conservation and carbon reduction advocacy, establish reduction targets 2-2. Implement third-party verification to enhance reporting credibility 3. Monitor international carbon emission requirement trends, develop internal corporate systems
	Changes in customer behavior	<ol style="list-style-type: none"> 1. Declining customer demand for high-carbon products, increasing demand for environmentally sustainable products 2. Multinational premium companies raising carbon reduction requirements 3. Customer expectations for lower prices as low-carbon products become mainstream 	<ol style="list-style-type: none"> 1. Develop low-carbon products incorporating circular economy principles 2. Comprehensively understand customer requirements, regularly review consumer preferences 3. Create product value propositions, enhance customer brand loyalty
	Rising costs of raw materials	<ol style="list-style-type: none"> 1. Extreme weather events driving raw material price increases 2. Transportation cost 	<ol style="list-style-type: none"> 1-1. Actively source alternative raw materials, increase product flexibility and adaptability 1-2. Establish long-term partnerships with suppliers to strive for more favorable procurement prices. 2. Increase local procurement ratios to reduce transportation costs
Physical Risks	Rising average temperatures	<ol style="list-style-type: none"> 1. Increased use of energy leads to higher electricity bills 2. Higher frequency of extreme weather events (e.g., typhoons, flooding) 	<ol style="list-style-type: none"> 1-1. Formulate the Company's energy-saving measures, regularly maintain air-conditioning equipment, and increase energy efficiency. 1-2. Regulate air conditioning temperatures, maintaining indoor temperatures no lower than 26°C 2-1. Secure natural disaster insurance coverage 2-2. Conduct regular assessments of building and equipment durability to ensure safety during disaster events

Risk	Issue	Potential Risks	Countermeasure
Opportunity	R&D and innovation for new product and service development	Provide automation equipment to reduce customer workforce requirements, thereby lowering labor costs.	<ol style="list-style-type: none"> 1. Continue to develop new products and overall solutions that improve customer operational efficiency. 2. Track new consumption trends at all times, actively develop and introduce new products to meet consumer needs.
	Changes in consumer preferences	Respond to increasing customer demand for environmentally sustainable products.	<ol style="list-style-type: none"> 1. Develop low-carbon products incorporating circular economy principles 2. Comprehensively understand customer requirements, regularly review consumer preferences.
	Participation in renewable energy programs and adoption of energy efficiency measures	<ol style="list-style-type: none"> 1. The Company has established corporate energy conservation measures to reduce energy costs 2. Build corporate ESG brand image to attract customer and investor attention. 	<ol style="list-style-type: none"> 1. Formulate the Company's energy-saving measures, regularly maintain air-conditioning equipment, and increase energy efficiency. 2. Maintain regular stakeholder communication, disclosing company ESG performance metrics.

Risk management

To control the impact of climate change on the operations of the Company, we have set energy consumption and GHG emissions targets for our offices and plants in each region, and then set energy-saving indicators.

We will adopt relevant action plans to align with the targets. SOLOMON will review the achievement of the targets regularly and continue to expand the effectiveness of energy conservation and carbon reduction.



Metrics and targets

To control the impact of climate change on the operations of the Company, we set short-term and medium- to long-term targets and regularly review and track the energy consumption and GHG emissions of our offices and plants in each region to achieve the targets and continuously expand the effectiveness of energy conservation and carbon reduction.

Target	Short-term (2027)	Medium- to long-term (2030)
GHG Emissions	Decrease by 2%	Decrease by 5%

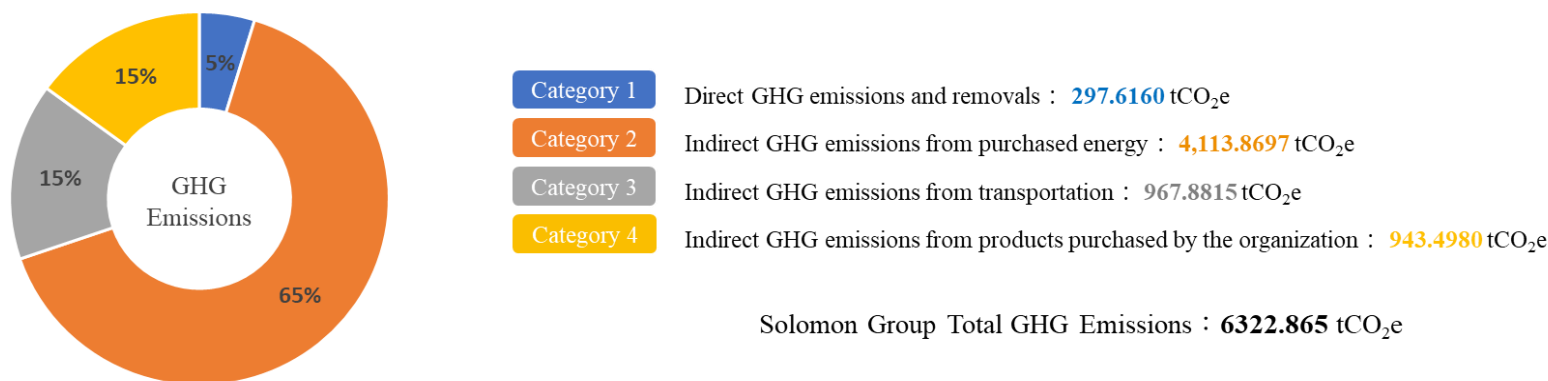
Note: Compared with the base year of 2024.

3.2 GHG and Energy Management

In recent years, global warming has intensified, causing extreme weather and climate change issues to come to light. The Company pays attention to domestic and foreign environmental issues, including global warming, air quality, pollution, and the availability of natural resources. In order to effectively achieve energy conservation and carbon reduction, the Company introduced GHG inventory in 2022. In 2023, the inventory covered all the Group's entities (including subsidiaries) and passed third-party verification to ensure data accuracy. We have also fully examined our carbon emissions to formulate relevant measures for reducing carbon emissions, thereby fulfilling corporate social responsibility.

3.2.1 GHG Emissions

We implemented an ISO 14064-1 GHG inventory project in 2024, achieving verification by DNV Business Assurance Co., Ltd. in June 2025. The Company's Category 1 emissions mainly came from mobile combustion sources and fugitive emission sources; Category 2 emissions were from purchased electricity; Category 3 emissions were from upstream and downstream sources and employee business travel; Category 4 emissions were mainly from products purchased by the organization. Beyond our internal energy conservation and carbon reduction policies, the GHG inventory enables us to identify primary emission sources, facilitating development of comprehensive reduction strategies.



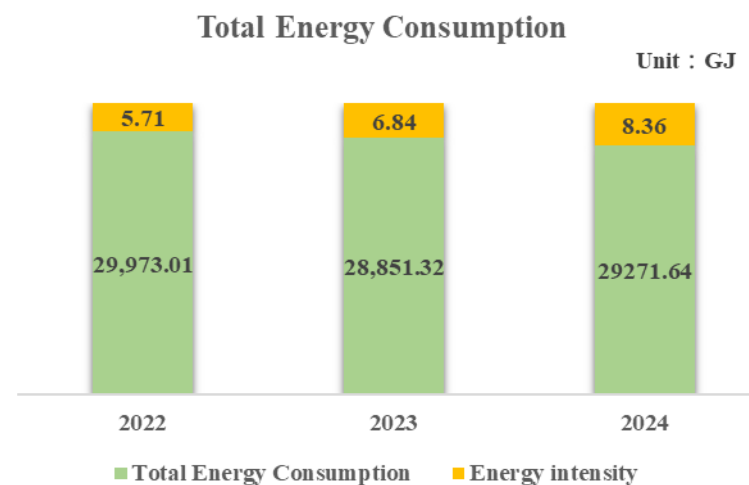
Note 1: The carbon emission factors are converted using the GHG Emissions Factor Management Table Version 6.0.4

Note 2: The above GHG inventory data has been verified by a third party to represent the Company's Category 1, Category 2, Category 3 (business travel), and Category 4 emissions.

3.2.2 Energy Management

The main business activities of the Company are serving as a professional agent for electronic components, electricity, and energy and engaging in automation and robotics-related industries. The energy used is mainly purchased electricity, followed by the products purchased by the organization. In order to make good use of resources and save energy, the Company regularly performs machine maintenance to improve the efficiency of machines, and gradually replaces lighting fixtures with energy-saving LED lamps. In addition, the Company implements energy control in the offices and plants, and turns off non-essential power after hours.

Year	2022	2023	2024
Purchased electricity (GJ)	29,395.37	28,085.38	28,385.93
Vehicle Diesel (GJ)	94.32	160.83	172.43
Vehicle Gasoline (GJ)	483.33	605.10	713.27
Total energy consumption (GJ)	29,973.01	28,851.32	29,271.64
Operating income of the year (NT\$ million)	5,249.93	4,219.90	3,503.10
Energy intensity (GJ)	5.71	6.84	8.36

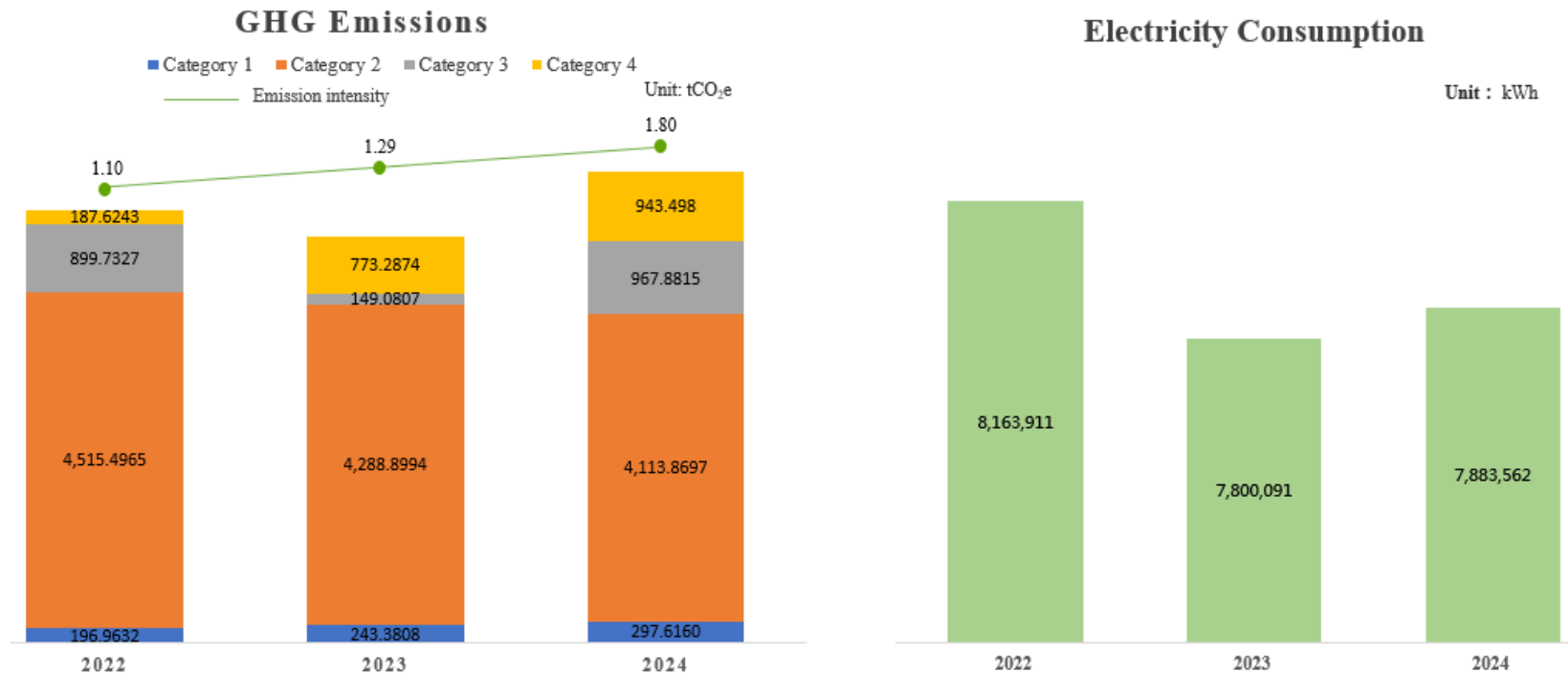


Note:

Energy intensity = Total energy consumption (GJ)/Operating income of the year (NT\$ million)

Carbon Emissions Management in the Past Three Years

The increase in Solomon Group’s 2024 greenhouse gas emissions reflects our expanded scope to include Category 3 upstream and downstream transportation in our inventory. This comprehensive approach provides a complete assessment of operational carbon emissions, establishing a baseline for future carbon reduction initiatives. Concurrently, the Company has been promoting and integrating building environmental protection activities, such as office energy conservation measures, improving the utilization efficiency of various resources, including the efficient use of paper, water, and electricity, properly disposing of industrial waste, sorting recyclable and reusable waste for reuse, and promoting resource recycling, in order to reduce the impact of operations on the environment. SOLOMON remains committed to carbon emission reduction and energy efficiency enhancement, collaborating with employees to build a low-carbon workplace.



Note: Emissions intensity = Total GHG emissions / Operating income of the year (NT\$ millions)

3.2.3 Waste Disposal

In terms of waste generation, we adhere to the principle of turning waste into resources and maximizing their use, and try our best to reduce the amount of waste generated. We treat waste mainly by recycling, supplemented by final disposal. The Company's control measures mainly focus on domestic waste. We require our offices and plants to implement waste sorting to avoid disposal problems caused by littering. Waste is sorted into domestic waste (non-recyclable), plastics, paper, and bottles/cans according to types. We ensure the implementation of waste sorting and recycling. The treatment of all the Company's waste is outsourced to external contractors. All our waste disposal contractors are legal entities. For office operations, we have also made an all-out effort to promote paperless operations or double-sided printing to reduce waste generation as much as possible.

The industrial waste generated by the Company's subsidiary Solomon Goldentek Display (Kaohsiung + Dong Guan) is as follows:

Metric tons	Waste item	2022	2023	2024
General industrial waste	Waste paper	11.69	18.02	15.63
	Waste iron	0.15	6.42	5.63
	Plastic waste	3.49	13.67	9.45
	Waste glass	9.65	18.78	3.79
	Domestic waste	31.30	26.84	26.50
	Subtotal	56.28	83.72	61.00
Hazardous Industrial Waste	Surface treatment sludge	9.68	35.03	36.69
	Waste solvents	1.99	3.39	2.72
	Waste activated carbon	3.59	2.00	2.55
	Organic resin waste	1.34	0.00	0.09
	Waste rags	0.05	0.00	0.09
	Waste light tubes	0.05	0.00	0.27
	Waste electronic components (including defective products)	0.92	0.83	0.91
	Subtotal	17.63	41.25	43.32
Total		73.91	124.97	104.28

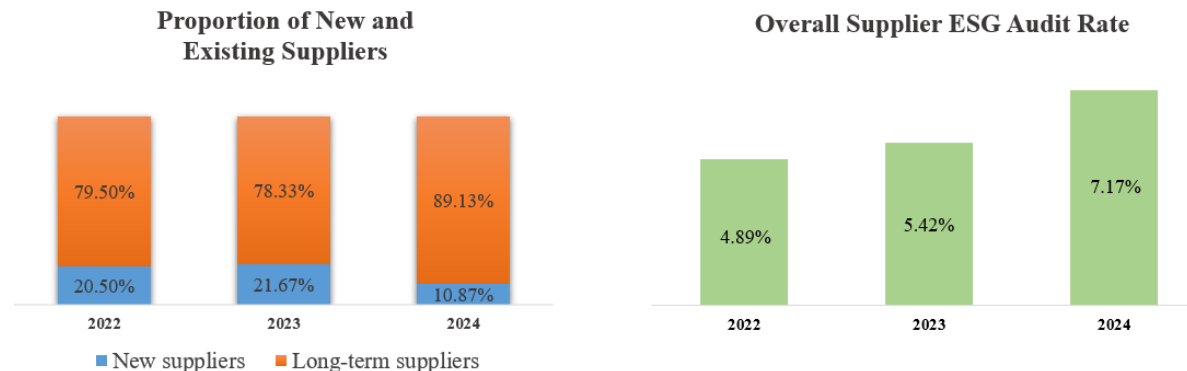
3.3 Sustainable Supply Chain

Supply chain management is also a major issue for corporate sustainable development. In addition to striving for sustainable development, we work with suppliers to ensure the quality of the products they provide and march toward sustainable development. Suppliers are an important partner for our operations. Through effective supply chain management mechanisms, we create a win-win situation with suppliers and drive the sustainable common good of the supply chain.

Supplier Management

SOLOMON has established supplier environmental and social screening standards since 2024 with reference to the RBA Code of Conduct. All suppliers must sign a “Letter of Commitment to Integrity” and “Occupational Safety and Health Survey Form” to promise that they will not violate the Company’s Supplier Code of Conduct, covering labor rights, environmental protection, safety and health, ethics and management, in order to ensure their compliance with the occupational safety and health requirements of national laws and regulations before purchasing goods and receiving services. We also distribute a self-evaluation questionnaire regarding the “Supplier/Contractor Social Responsibility Guidelines” for suppliers to evaluate their implementation of sustainable development issues related to the environment and society. The Company will then analyze the questionnaire results. For suppliers falling short of standards, we will formulate improvement measures and work with them on continuous improvement. Through a series of supplier management policies, we aim to enhance the effectiveness of responsible supply chain management, reduce supply chain operational risks, and establish partnerships that foster sustainable growth, moving together toward sustainable development.

Solomon Technology Corporation leverages digital transformation across multiple dimensions to engage and collaborate with ICT suppliers at various levels. In 2024, the Solomon Group welcomed 150 new supplier partners into our supply chain ecosystem, with approximately 10% of suppliers meeting our supplier screening criteria. We will continue partnering with suppliers for continuous improvement to ensure compliance with environmental and social assessment requirements while adhering to Solomon’s Sustainable Supply Chain Development Policy and Code of Conduct. In 2024, Solomon maintained relationships with 1,380 existing suppliers, of which 99 suppliers (7.17%) underwent ESG-related standard audits.



Supply Chain Management Goals

In 2024, we conducted an occupational safety and health performance evaluation for our suppliers, and provided management and assistance according to the evaluation result. As geopolitical conflicts, inflationary pressure, economic recession, climate events, and cybercrime will be the key factors affecting the supply chain in the future, we need to work with supply chain partners to formulate strategies to mitigate the risks in the supply chain. Higher customer and consumer requirements for products will force the supply chain to change and develop promptly. Modern business activities emphasize technology and innovation, leading to more complex supply chains. Therefore, our supply chain and business activities need to be integrated to support current and future business development.

We are committed to creating a supply chain that aims at sustainable development. To ensure the safety of work environments in the supply chain, employee dignity and respect, and business operations that promote environmental protection and comply with ethical standards, we have formulated supplier-related management regulations to jointly implement corporate social responsibility and create a sustainable value chain.

Responsible and Sustainable Supply Chain

As a world citizen, we have not only declared and pledged to prohibit the use of metals from conflict mining areas and fulfill our corporate social responsibility, but also required all suppliers to sign a “Declaration for Non-use of Conflict Minerals” and “Supplier/Contractor Social Responsibility Guidelines” to comply with the following:

- ✓ Make sure that all metals including: gold (Au), tantalum (Ta), tungsten (W), cobalt (Co), and tin (Sn) are not from mining areas in countries or regions that do not comply with the requirements of “Conflict-Free,” are not obtained through autonomous armed groups or illegal groups, are not from mining areas in conflict regions, and are not obtained through illegal smuggling. (The United Nations Security Council has determined that all minerals from the Democratic Republic of Congo (RDC), Rwanda, Uganda, Burundi, Tanzania, and Kenya are DRC-mined minerals.)
- ✓ The R&D, procurement, manufacturing, provision, or sale of products or services provided by suppliers/contractors shall comply with related laws and regulations and international standards to ensure the information transparency and safety of the products and services. Suppliers/contractors shall also establish and disclose their protection policy for consumers or other stakeholders’ rights and interests, and implement them in their operations to prevent products or services from directly or indirectly harming the rights and interests, health, and safety of consumers or other stakeholders.
- ✓ Reduce the purchase and use of raw materials and commodities that are harmful to the environment, and strive to increase the use of green products.
- ✓ Adhere to the ethical management policy and refrain from directly or indirectly offering, promising, requesting or accepting any improper benefits and engaging in unethical behavior such as committing illegal acts or breaching fiduciary duty.
- ✓ Prohibit child labor, forced labor, discrimination, harassment, abuse and improper punishment in any form.
- ✓ Provide employees with appropriate education and training and a safe and healthy work environment.

4 Social Inclusion

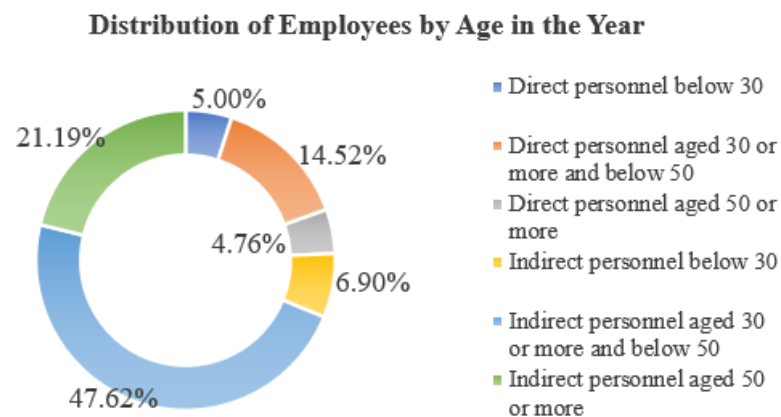
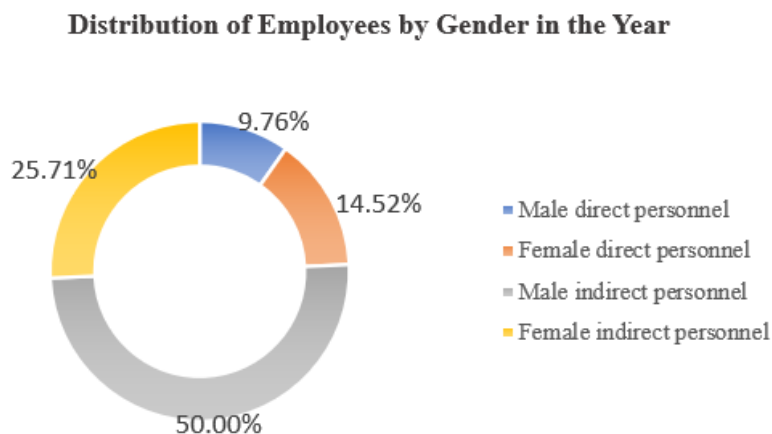
4.1 Talent Cultivation and Development

We value the labor rights of employees, create a happy and safe workplace, provide our colleagues with friendly and equal job opportunities, implement a gender equality policy, and create a mutually respectful atmosphere. We provide a competitive compensation level to increase the loyalty of employees to the Company, reduce employee turnover, and ensure the stable development of the Company's operations. The Company has a complete training system and organizes various training courses from time to time to enrich the professional skills of our employees and enhance their workplace competitiveness. Transparent career paths allow employees to anticipate their future career development. In addition, the Company has introduced the ISO 45001 Occupational Safety and Health Management System to strengthen the Company's occupational safety and health management performance, effectively protecting the physical and mental health of employees.

4.1.1 Employee Overview

The Company continues to recruit more technical talent and employ local people to provide more comprehensive services. At the end of 2024, the Company had 840 employees. In addition, there were 28 non-employee workers, including contracted workers and dispatched security and cleaning personnel, to ensure the quality of the work environment.

Employee statistics by gender and age:



Employee Statistics by Gender and Age

Diversity statistics/Year				2022		2023		2024	
				842		817		840	
				Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Employees	Direct	Gender	Male	87	10.33%	77	9.42%	82	9.76%
			Female	131	15.56%	126	15.42%	122	14.52%
		Age	Below 30	38	4.51%	39	4.77%	42	5.00%
			30 or more and below 50	140	16.63%	121	14.81%	122	14.52%
			50 or more	40	4.75%	43	5.26%	40	4.76%
		Education	Postgraduate degrees	0	0.00%	0	0.00%	0	0.00%
			Colleges and universities	4	0.48%	3	0.37%	5	0.59%
			Others	214	25.42%	200	24.48%	199	23.66%
		Indirect	Gender	Male	401	47.62%	392	47.98%	420
	Female			223	26.48%	222	27.17%	216	25.71%
	Age		Below 30	62	7.36%	50	6.12%	58	6.90%
			30 or more and below 50	413	49.05%	410	50.18%	400	47.62%
			50 or more	149	17.70%	154	18.85%	178	21.19%
	Education		Postgraduate degrees	101	12.00%	110	13.46%	134	15.93%
			Colleges and universities	430	51.07%	411	50.31%	419	49.82%
Others			93	11.05%	93	11.38%	84	9.99%	

Note: The calculation method is as follows

Percentage of direct personnel below 30 = (Total number of direct personnel below 30 at the end of the year / Total number of employees at the end of the year)*100%.

Percentage of indirect personnel with postgraduate degrees = (Total number of indirect personnel with postgraduate degrees in the year / Total number of employees at the end of the year)*100%.

Talent Recruitment and Diversity & Equality

SOLOMON is mainly engaged in electricity (covering fuel-fired and gas-fired power generation systems), automated industrial products, displays, and electronic parts. Robust human resources are the key to the sustainable management of the Company. In order to attract outstanding talent, we provide competitive compensation and benefits to reward employees for their performance and long-term contributions, driving their loyalty to the Company and motivating them to be engaged in the Company.

In addition, the Company ensures information transparency and openness in promotions and provides employees with good job performance with promotion opportunities. The Company recruits and selects employees through open selection procedures while adhering to meritocratic principles and the philosophy of putting the right people in the right places. We strongly believe that “only with the right people can problems be solved.” Outstanding professional talent is the key to leading the Company toward creating performance and value and continuously accumulating experience in innovative fields in order to achieve sustainable management.

New Employees in the Past Three Years

Item/Year		2022		2023		2024	
Statistics on new employees and employee turnover		Number of people	Percentage (Note)	Number of people	Percentage (Note)	Number of people	Percentage (Note)
New employees		128		136		278	
Age	Below 30	24	0.02938	17	0.0602	130	15.48%
	30 or more and below 50	88	0.30159	90	0.34606	127	15.12%
	50 or more	16	0.05836	29	0.07535	21	2.50%
Gender	Male	97	0.31261	93	0.23364	188	22.38%
	Female	31	0.07672	43	0.24798	90	10.71%
Education	Postgraduate degrees	26	0.03182	43	0.05429	44	5.24%
	Colleges and universities	98	0.35261	88	0.42101	98	11.67%
	Others	4	0.0049	5	0.00631	136	16.19%
Region	Taiwan	124	0.38443	130	0.47404	124	14.76%
	Overseas	4	0.0049	6	0.00758	154	18.33%

Employee Turnover in the Past Three Years

Item/Year		2022		2023		2024	
Statistics on new employees and employee turnover		Number of people	Percentage (Note)	Number of people	Percentage (Note)	Number of people	Percentage (Note)
Employee turnover		130		139		298	
Age	Below 30	17	0.02081	13	0.01641	110	13.10%
	30 or more and below 50	84	0.18037	86	0.2248	145	17.26%
	50 or more	29	0.07427	40	0.24419	43	5.12%
Gender	Male	95	0.19383	97	0.16121	187	22.26%
	Female	35	0.08162	42	0.32419	111	13.21%
Education	Postgraduate degrees	31	0.03794	35	0.04419	32	3.81%
	Colleges and universities	92	0.19016	94	0.27364	124	14.76%
	Others	7	0.04734	10	0.16758	142	16.90%
Region	Taiwan	124	0.2681	134	0.47909	148	17.62%
	Overseas	6	0.00734	5	0.00631	150	17.86%

Note 1: The statistics are based on the total number of employees at the end of the year (December 31).

Note 2: New hire rate = (Total number of new employees in a specific category in the year / Total number of employees in the year)*100%.

For example, female new hire rate = (total number of new female employees in the year / total number of employees in the year)*100%.

Turnover rate = (Total number of employees in a specific category leaving the Company in the year / Total number of employees in the year)*100%.

For example, the turnover rate of employees below 30 = (total number of employees below 30 leaving the Company in the year / total number of employees in the year)*100%.

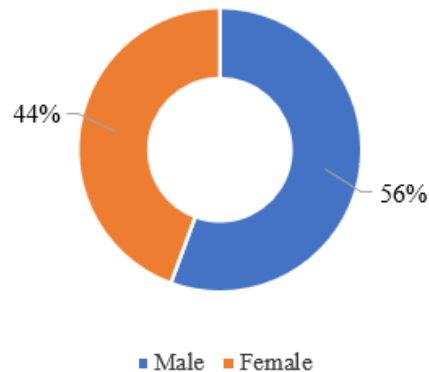
Note 3: 2022 and 2023 data reflects Solomon Corporation only; 2024 data encompasses the entire Solomon Group.

Employee Performance Evaluation

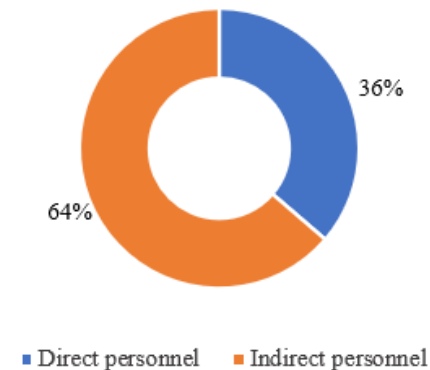
The Company has established the Compensation Committee to regularly review the compensation policy and plan transparent evaluation and reward and punishment systems, creating a positive competitive atmosphere among employees. We uphold the concept of treating employees equally. We have different performance evaluation systems for general personnel, management personnel, sales personnel, and R&D personnel. Different performance evaluation and measurement systems are given according to different jobs, and evaluation and measurement results are used as the basis for year-end bonuses, salary adjustments, and promotions. We also incorporate employees' core skills and performance related to corporate social responsibility in the evaluation to strengthen the overall awareness of the employees and the Company about sustainable development, consolidating the Company's competitiveness in sustainable development.

Employees and their line managers can have direct communication about their performance evaluation results. For employees with outstanding performance, this can not only recognize their performance in the year, but also allow for discussion about setting goals for future career planning. On the other hand, employees with unsatisfactory performance evaluation results can directly communicate with their supervisors to find out their shortcomings in performance and make improvements. For employees who do not meet the minimum evaluation threshold, we will enhance guidance and conduct improvement tracking through the performance improvement plan to help improve the employee's job performance.

**Performance Evaluation Distribution
by Gender**



Direct/Indirect Personnel Ratio

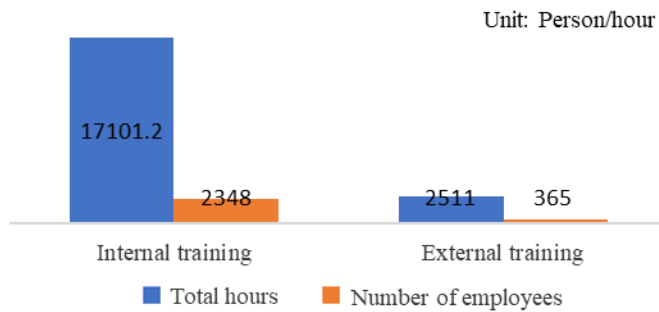


4.1.2 Talent Cultivation

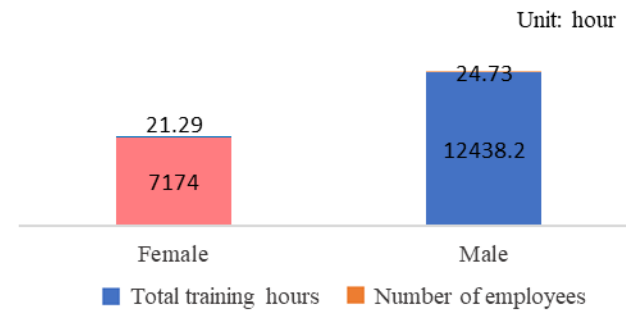
Employee Education and Training

In order to improve the professional skills of our colleagues, we formulate training plans and implement training goals every year according to the Company's development needs. We also actively encourage our colleagues to take professional courses related to their job duties. Aiming for the continuous growth of our employees, we provide diverse learning channels, so that they can demonstrate their professionalism and achieve self-improvement. Each department drafts their education and training plans and organizes education and training according to their own needs. Employee continuing education is divided into internal and external training, so that relevant personnel can apply what they have learned. In response to the trend of diversified education and training in recent years, we give our colleagues access to more information in different aspects. 2024 Employee Education and Training Results:

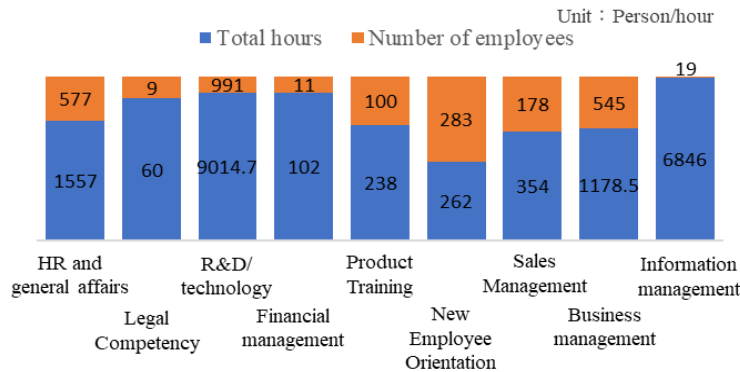
Training Hours of All Employees



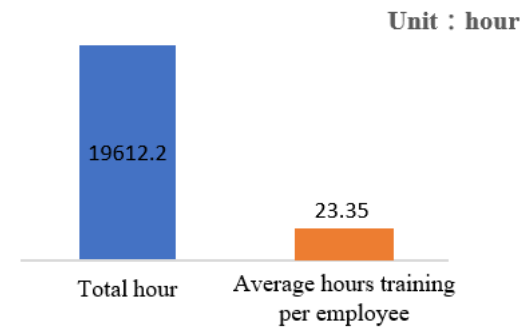
Training Hours by Gender



Training Category Statistics



Average hours of training per employee



Note: The average training hours for all employees are (Total training hours of all employees in the year / Total number of employees at the end of the year)

Employee Salary and Benefits

SOLOMON is committed to rationalizing the employee salary structure, regularly participating in market salary surveys, formulating reasonable salary and reward policies, and paying employees based on their positions, education and work experience, and expertise. The Company's compensation policy differentiates compensation based on employees' achievement of performance goals. The Company does not treat employees differently in terms of compensation, benefits, promotions, salary adjustments, work conditions, and employment rights. In order to make sure that employees' personal compensation can reflect their job performance, all employees regularly receive performance and career development reviews. The review results are taken into consideration for the promotion of employees in the workplace, so that employees with special technical expertise can grow into professionals in their fields through effort, and employees with management capabilities and leadership potential can also grow into management, providing them with plenty of space for career development. In addition, the Company holds regular labor-management meetings on a quarterly basis to improve employee benefits and organizational harmony.

SOLOMON non-managerial full-time employee compensation structure comparison:

Unit: NT\$ thousand

Non-managerial full-time employees	Employee Count (Note)	Average annual salary	Median annual salary
2023	298	895	783
2024	262	948	828
Difference	-36	53	45

Note: The above information pertains only to SOLOMON employees in Taiwan and has been audited by certified public accountants.

Item	Employee benefits
Basic benefits	The Company enrolls in labor insurance, health insurance, and pension systems and takes out group insurance for all employees.
Work-life balance and health	<ol style="list-style-type: none"> 1. According to related labor laws and regulations, employees are entitled to one health check-up each year. 2. The Company organizes employee safety and health lectures from time to time and hires professional medical personnel to provide health consultations. 3. We provide diverse club activities to allow employees to interact with each other after work while maintaining good health and well-being.
Travel subsidies	<ol style="list-style-type: none"> 1. To encourage employees to enjoy both work and life and achieve balanced development in work, life, and leisure, we provide employees with travel subsidies. 2. Discounts for accommodations and meals at contracted hotels.
Family care	We set up a warm, qualified breastfeeding room, creating a friendly breastfeeding environment in the workplace and supporting working mothers breastfeeding.

Item	Employee benefits
Other benefits	<ol style="list-style-type: none"> 1. Wedding cash gifts, bereavement money for employees or their family members who pass away, and childbirth cash gifts for employees or their spouses who give birth. 2. Condolence money for employees hospitalized due to injury and illness 3. Emergency aid for employees. 4. We provide bonuses for the Mid-Autumn Festival, Dragon Boat Festival, and Chinese New Year to reward employees for their hard work. 5. 10 free inter-bank withdrawals or transfers per month for payroll accounts.

Parental Leave

In response to social trends, national development, and declining birthrates, parental leave allows first-time parents with newborns to relax from a lot of stress from work and childcare. The distribution of allowances can take away some of the financial pressure on families, allowing employees to focus on taking care of their newborns and nurture their children with ease. The Company also encourages employees to return to the Company after handling family matters properly to continuously work on their jobs.

Unpaid parental leave for employees/Year	Gender	Statistics		
		2022	2023	2024
Number of employees eligible for unpaid parental leave	Male	7	5	4
	Female	0	5	6
Number of employees who applied for unpaid parental leave	Male	2	1	0
	Female	2	4	3
Number of employees who should be reinstated from unpaid parental leave (A)	Male	2	1	0
	Female	2	4	2
Number of employees who were actually reinstated from unpaid parental leave (B) (including early reinstatement)	Male	2	1	0
	Female	1	2	1
Reinstatement rate (B/A)	Male	100%	100%	0
	Female	50%	50%	50%
Number of employees still in employment for 12 months after reinstatement from unpaid parental leave in the previous year (C)	Male	2	1	0
	Female	1	2	1
Retention rate (C/B)	Male	100%	100%	0
	Female	100%	100%	100%

Note 1: The number of employees eligible for unpaid parental leave is based on the number of male and female employees who have applied for maternity leave and paternity leave in the past three years.

Note 2: Reinstatement rate = (Total number of employees actually reinstated in the year / Total number of employees who should be reinstated in the year)*100%.

Note 3: Retention rate = (Total number of employees still in employment for 12 months after reinstatement in the previous year / Number of employees actually reinstated in the previous year)*100%.

Retirement and Benefits Policy

In order to secure the post-retirement life of employees, we have established pension plans for full-time employees. We also make a pension contribution of 2% of the total salary on a monthly basis and deposit it into a special account with the Bank of Taiwan in the name of the Labor Pension Fund Supervisory Committee to fully protect the rights and interests of employees.

Since July 1, 2005, Solomon has established a defined contribution retirement plan in accordance with the “Labor Pension Act,” applicable to ROC nationals, foreign spouses, spouses from mainland China, Hong Kong, and Macau, and permanent resident foreign employees. The Company deposits a labor pension distribution of 6% of the salary of the employees who choose to opt in to the labor pension scheme under the “Labor Pension Act” into their personal accounts with the Bureau of Labor Insurance every month. The pension is paid monthly or at once to the employees based on the amount of money in their personal pension accounts and the accumulated gains.

Pension statistics in 2024: NT\$91,023 thousand

Defined Benefit Plan (Old Pension System)

- Monthly contributions of 2% of employees’ total monthly salaries are allocated to the labor retirement reserve fund, maintained in a dedicated account. However, as the retirement reserve has reached the present value of total retirement benefits for all eligible employees, suspension of contributions has been approved by local authorities.

Defined Benefit Plan (New Pension System)

- Since July 1, 2005, employees opting for the “Labor Pension Act” receive monthly contributions of no less than 6% of their monthly wages to individual retirement accounts established by the Bureau of Labor Insurance. These portable pension accounts remain with employees regardless of job changes or business closures, with account ownership belonging to the individual employee.

In addition, the Company has also adhered to the principle of protecting employees. If employees’ positions must be adjusted or they become unfit due to the Company’s business development, the Company will give them early notice in accordance with the Labor Standards Act and provide them with sufficient time to do job handover and prepare for working in a new environment. The Company will also pay severance pay to employees who become unfit according to the Labor Standards Act.

Minimum Notice Periods for Significant Operational Changes

10 days in advance for employees who have continuously worked for the Company for more than three months but less than one year

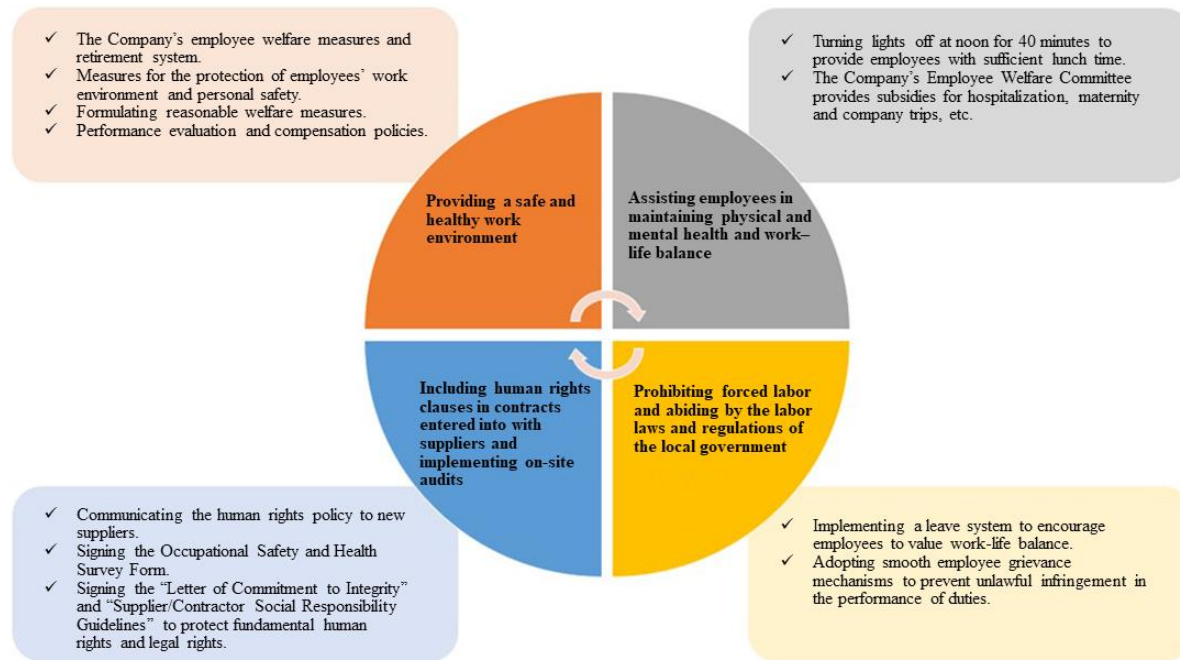
Employees with continuous service of 1 year up to 3 years: 20 days advance notice required

30 days in advance for employees who have continuously worked for the Company for more than three years

4.1.3 Human Rights Policy

We are committed to protecting employees’ fundamental human rights and supporting and following international human rights conventions, including the “United Nations Universal Declaration of Human Rights,” the “United Nations Global Compact,” the “United Nations Guiding Principles on Business and Human Rights,” the International Labor Organization’s “Declaration on Fundamental Principles and Rights at Work,” and local laws and regulations, to ensure that we provide a work environment that fully protects human rights. SOLOMON respects the freedom of association of employees, cares for disadvantaged groups, prohibits child labor, eliminates all forms of forced labor and hiring and employment discrimination, and eradicates any act involving infringement and violation of human rights. We protect gender equality and treat all employees fairly. All our employees’ employment contracts are drawn up and signed in accordance with the law. Employees have the right to terminate their employment contracts. There are no relationships beyond employment contracts, e.g. forced (compulsory) labor, or discrimination within the Company. SOLOMON’s compensation policy also ensures that the salary of employees is not differentiated due to gender, age, race, religion, or political stance.

SOLOMON’s human rights management policies and specific plans are summarized as follows:



Human Rights Protection

We comply with the labor human rights laws and regulations in each business location, and communicate important messages on human rights protection and labor rights protection to new and existing employees. Smooth labor–management communication helps promote labor–management collaboration, enabling employees to understand the Company’s production plans, business overview, and market conditions while allowing the Company’s management to timely grasp the labor conditions of the employees and even build a friendly workplace based on their needs. The Company complies with laws and regulations. Our internal human resource and administrative management complies with the local labor laws and regulations of each business location. At least one labor–management meeting is held every three months as required by law, with management representatives including the Chief Corporate Governance Officer and the head of the HR department to coordinate labor–management relations. Regular mutual communication and dialogue can promote labor–management collaboration and allow employees to express their opinions and seek better labor conditions from the Company, effectively improving worker status.

The Company has also established diverse communication channels. Through two-way communication, employees can fully express their opinions. Due diligence is conducted after a grievance is received by dedicated personnel. The Company will keep the whistleblower’s personal information confidential, and will not treat the whistleblower unfavorably if the grievance is verified.

In 2024, the labor–management relationship in the Company was harmonious, and there were no incidents of human rights violations, gender inequality, harassment, or other labor–management disputes.

Gender Equality and Harassment Prevention

The Company has established the “Measures for the Prevention of Sexual Harassment in the Workplace and Principles for Establishing Guidelines on Grievances and Disciplinary Actions” to develop a grievance system and a handling procedure. The Company also regularly implements relevant education and training. There were no gender equality-related incidents reported in 2024.

Labor–management Meeting

With the aim of working together to help the Company’s operations, we coordinate labor relations, promote labor–management collaboration, improve work efficiency, and ensure a workplace that protects the physical and mental health of employees. In 2024, a total of four labor–management meetings were held, and both parties engaged in various negotiations and operations to help protect each other’s rights and interests in a fair and just manner, achieving a win-win situation.

Employee Communication Channels

In order to build a good labor–management relationship, we have employee grievance mechanisms in place, including an employee grievance email address (hr@solomon.com.tw). All grievances made will be investigated and handled by the HR department or unit heads. There were no grievances made in 2024.

4.2 Occupational Safety and Health

SOLOMON is committed to effectively managing occupational health and safety across all office and manufacturing facilities, providing employees with a safe working environment and protecting them from risks associated with workplace accidents, occupational illnesses, and psychological stress, while prioritizing both physical and mental well-being. In compliance with the Occupational Safety and Health Act, SOLOMON's energy business unit has achieved ISO 45001 Occupational Health and Safety Management System certification. Other facilities and offices follow the same management system implementation practices, collectively upholding SOLOMON's health and safety policies. Through systematic ISO 45001 management, we have established a safe, comfortable, and healthy work environment to ensure all workers can perform their duties in a healthy and positive atmosphere.

The Company has established the following protocols for employee personal safety and workplace environmental protection :

1. Ergonomic Hazard Prevention Program

To prevent employees from experiencing musculoskeletal injuries or disorders resulting from prolonged exposure to poorly designed work environments, repetitive tasks, improper work postures, or inadequate work-time management, the company has implemented comprehensive preventive measures. This program is established in accordance with Article 6, Paragraph 2, Subparagraph 1 of the Occupational Safety and Health Act and Article 324-1 of the Enforcement Rules of the same Act.

2. Overwork-Related Disorder Prevention Program

To prevent work-related disorders caused by abnormal workload among company employees, comprehensive health management measures have been implemented for workers exposed to shift work, night work, extended working hours, and other conditions that may trigger overwork-related illnesses. This program aims to prevent workers from developing cerebrovascular and cardiovascular diseases due to excessive fatigue, thereby safeguarding employees' physical and mental health. This program is established in accordance with Article 6, Paragraph 2, Subparagraph 2 of the Occupational Safety and Health Act and Article 324-2 of the Enforcement Rules of the same Act.

3. Workplace Violence Prevention Program

To protect company employees from inappropriate treatment by employers, supervisors, or colleagues who exploit their position or authority, as well as from verbal abuse, physical assault, intimidation, threats, or other forms of harassment or violence from clients or third parties that may result in psychological or physical harm or even life-threatening situations, this prevention program has been established. In compliance with Article 6, Paragraph 2, Subparagraph 3 of the Occupational Safety and Health Act, Article 11 of the Enforcement Rules of the Occupational Safety and Health Act, and Article 324-3 of the Occupational Safety and Health Facilities Regulations, this program aims to prevent internal and external unlawful infringement hazards during work execution, maintain a safe workplace environment, and protect employees' physical and mental well-being.

4. Maternal Health Protection Management Program

In accordance with Articles 30 and 31 of the Occupational Safety and Health Act and the Regulations for Maternal Health Protection, business entities are required to properly plan and implement necessary safety and health measures for maternal health protection. This Maternal Health Protection Program has been established to ensure the physical and mental health of female employees during pregnancy, post-childbirth, and lactation periods, thereby achieving comprehensive maternal health protection objectives.

Workers Covered by an Occupational Health and Safety Management System in 2024

Management system/laws and regulations	Inspection type	Number of people	Percentage
(Occupational Safety and Health Act) (Four Major Worker Protection Programs)	Internal audit	361	100%
	Internal Labor Inspections	361	100%
ISO 45001 (PC1)	Internal audit	52	100%
	External Verification	52	100%

Note: 1. The Occupational Safety and Health Act (Four Major Worker Protection Programs) applies to the Taiwan Group entities: SOLOMON、Solomon Data International、Cornucopia Innovation、Solomon Goldentek Display (Taipei), and Solomon Energy Technology (Taipei).
2. ISO 45001 implementation covers the TBU (PC1) Energy Business Unit.

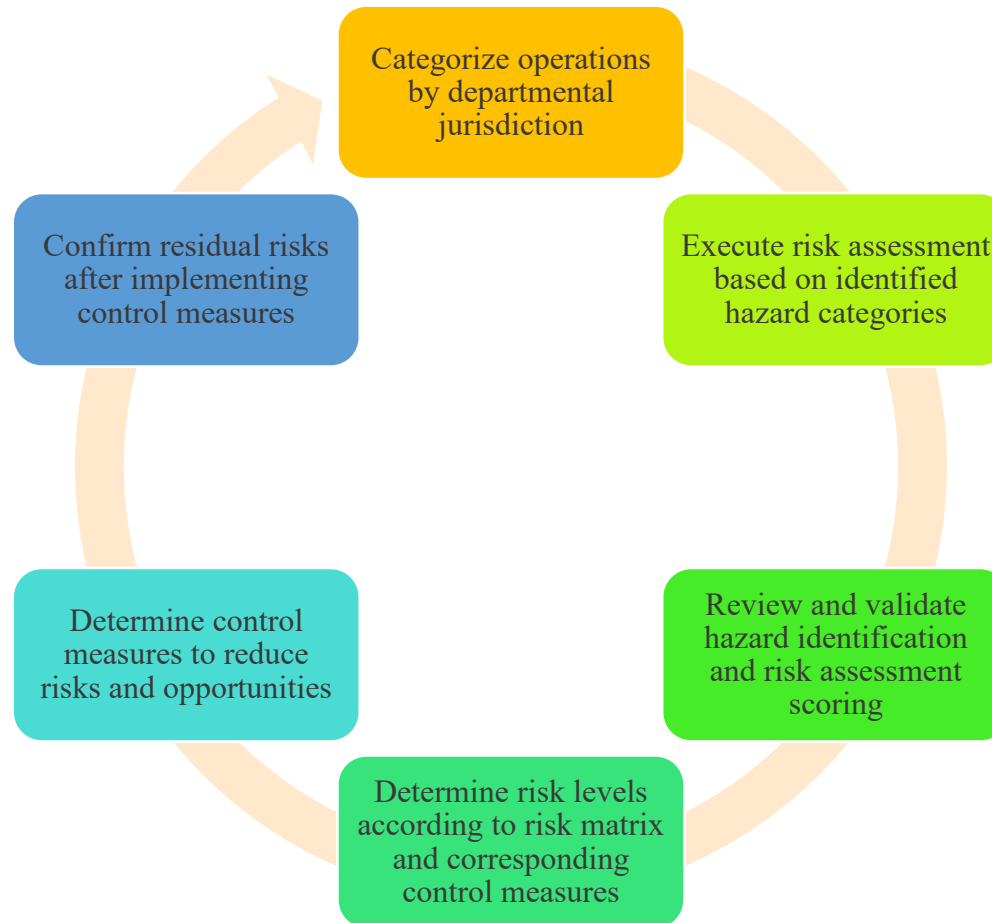
Hazard Identification and Risk Assessment

The Company has conducted hazard identification based on the hazards that each unit may face according to the nature of their work. We have established the “Hazard Identification and Risk Assessment Form” to list these possible hazards and conduct risk assessments on their frequency, likelihood, and severity (if they occur). According to the identified hazard types, we then formulate protective and preventive measures to reduce the likelihood and severity of these hazards.

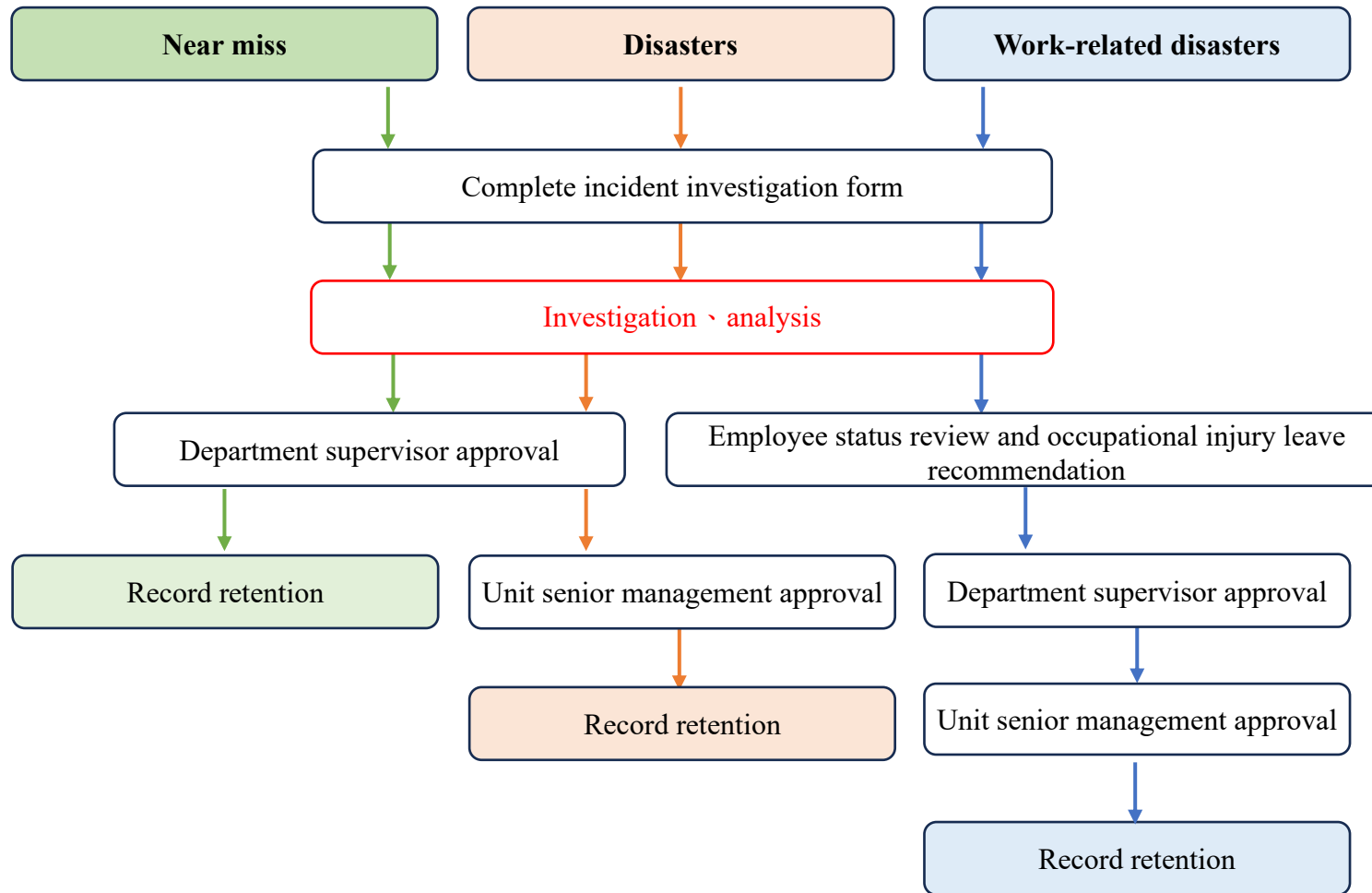
Incident Investigation

We have established incident reporting and investigation management procedures to systematize and document accident investigation, analysis, and statistics. With these procedures, in the event of an incident, personnel from relevant units can be contacted quickly to assist in on-site handling to reduce or prevent the expansion of the incident. We are committed to preventing the occurrence of disasters to ensure the safety of employees. We also provide education and promotion materials so that employees can understand how to prevent disasters and have something to refer to and follow when formulating or revising work rules.

Risk and Opportunity Action Planning Assessment Process



Incident Investigation and Handling Process



Measures for the Prevention of Occupational Safety and Health Impacts

The Company has established the “Contractor Occupational Safety and Health Management Procedure” to require contractors or individuals entering the Company’s plants or offices to follow relevant regulations. First, procurement or sales personnel explain the Company’s regulations on occupational safety and health management to the contractor, and then the person in charge of the workplace is responsible for applying for a work permit, informing the contractor of the working area and hazardous factors, and asking it to perform appropriate protective measures before it starts construction. During the construction, the person in charge will monitor the contractor’s compliance with the relevant regulations. Finally, occupational safety and health management personnel will formulate relevant regulations on contractor management, prepare contractor access cards, perform audits, and assist each unit in implementing contractor management. Before the contractor starts construction, safety and health management personnel will hold a construction coordination meeting to explain the Company’s contractor-related regulations, and the contractor must fill out the “Work Permit Application Form” according to the operation details. If there is any hot work or special hazardous work, the contractor must apply for an additional hot work permit or special hazardous work permit, which will be verified by occupational safety and health management personnel.

Work-related Injury Analysis

The work-related injuries that occurred in SOLOMON in the past three years were mainly falls and cuts. After an incident occurred, we conducted relevant investigations immediately, and then formulated and promoted improvement measures according to the type of the incident, in order to reduce the recurrence of the same incident.

Statistics on Work-related Injuries and Work-related Ill Health

Statistics/Year	Total hours worked (Note 1)	Fatalities from Occupational Injuries Workplace Fatalities		Severe work-related injuries (Note 2)		Recordable work-related injuries (Note 3)		Fatalities from Occupational Diseases		Recordable work-related ill health (Note 3)	
		Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
2022	1,627,464	0	0	0	0	2	0.25	0	0	0	0
2023	1,571,328	0	0	0	0	0	0	0	0	0	0
2024	1,810,888	0	0	0	0	0	0	0	0	0	0

Note 1: The percentage is calculated per 200,000 working hours.

Note 2: Severe work-related injuries: Severe injuries causing employees unable or less able to recover to the state of health before the injuries within six months. However, the number of fatalities should be excluded from the statistics.

Note 3: Recordable work-related injuries or work-related ill health: Work-related injuries or work-related ill health that lead to any of the following circumstances, such as death, departure from work, work restrictions or transfer of work, medical treatment beyond first aid, or unawareness, or major injuries or ill health diagnosed by physicians or other licensed medical professionals (even if they do not cause death, departure from work, work restrictions or transfer of work, medical treatment beyond first aid, or unawareness). The statistics should include the number of fatalities.

Statistics on Work-related Injuries and Work-related Ill Health by Type

Type/Year		2022	2023	2024	Hazard and improvement description
Type of work-related injuries	Falls	1	0	0	-
	Cuts	1	0	0	-
	Traffic Accidents	0	0	1	Employee traffic accident during commute. Enhanced safety awareness campaigns for employee commuting.
	Crushing Injuries	0	0	1	Items stored at height fell and caused crushing injury during retrieval. Relocated heavy items to lower storage areas and implemented regular warehouse inspections.

Occupational Safety and Health Education & Training and Meetings

To enhance the overall occupational safety awareness and work safety of employees, we focus on occupational safety-related education and training. New employees must complete 3 hours of occupational safety and health education and training after joining the Company, so that they can understand the Company’s occupational safety policy. Active employees must also complete three hours of online occupational safety training courses every year; after the courses, we arrange tests and surveys to ensure course quality. In addition, the Company organizes regular emergency response and disaster prevention drills to ensure that employees can respond to emergencies and reduce the impact of disasters.

The Company holds an occupational safety meeting every three months, and labor and management representatives are sent to participate in the meetings. The meetings examine the Company’s existing occupational safety policies, review recent occupational accidents, and respond to employees’ occupational safety-related opinions. The Company also timely communicates the latest relevant information to employees through internal websites and employee suggestion boxes while collecting their opinions and feedback on occupational safety and health to establish smooth communication channels. The engagement of employees allows the Company to formulate complete and company-oriented occupational safety policies.



Employee Health Management and Health Promotion

To ensure the physical and mental health of employees and maintain the Company's overall competitiveness, new employees are required to undergo health check-ups when they report to work. The Company also provides health check-ups more frequently than required by law to active employees. For employees with abnormal health check-up results, the Company will have on-site medical personnel examine the health check-up report data of previous years to conduct evaluation and make recommendations, and carry out health management-related measures and preventive vaccination based on the health check-up results. In 2024, the group-wide employee health examination was scheduled for completion in December, with 245 participants representing 68% of total workforce participation.



Additionally, the company has partnered with medical resources to provide employees with X-ray screenings, breast cancer screening, cervical cancer screening, oral cancer screening, and bone density testing. This comprehensive approach ensures employee health by preventing occupational injuries and diseases while enabling early diagnosis and treatment when health concerns arise.



Friendly and Warm Breastfeeding Room

Nurturing a healthy next generation not only benefits the family, but also facilitates sustainable corporate management and national social progress and development. In order to create a friendly workplace that ensures gender equality for working mothers, the Company has set up a breastfeeding room to make it easier for employees to breastfeed, thereby satisfying their needs to take care of their children more comprehensively and thoughtfully.

Nursing Room Facility Features:

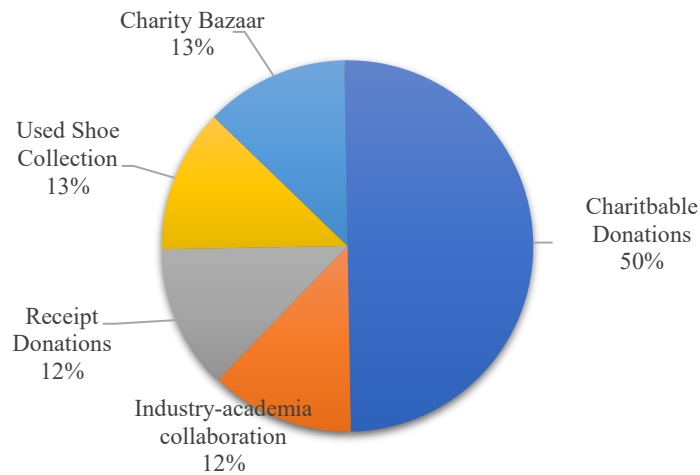
1. Privacy Features
 - Equipped with partitions or doors to ensure uninterrupted nursing sessions.
2. Comfortable Environment
 - Furnished with comfortable seating to provide a relaxing and welcoming atmosphere.
 - Small tables provided for convenient placement of personal items.
 - Effective air conditioning and ventilation systems maintain optimal indoor temperature.
3. Essential Facilities
 - Electrical outlets provided for breast pump usage.
 - Waste receptacles available to maintain cleanliness.
4. User-Friendly Design
 - Soft lighting utilized to avoid harsh illumination.
5. Convenience and Safety
 - Lactation rooms strategically located near common areas for easy access.
 - Regular cleaning schedules ensure hygienic conditions.



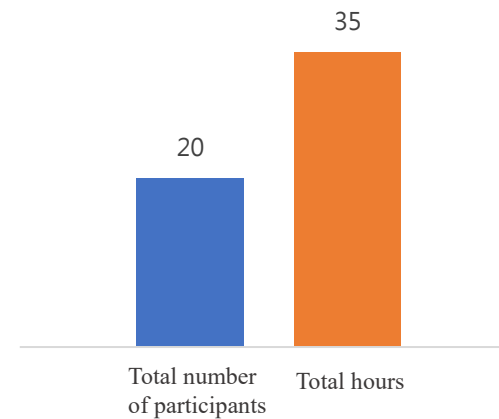
4.3 Social Engagement

As a responsible corporate citizen, SOLOMON Technology Corporation embraces the principle of giving back to society. Recognizing our interdependence with investors, employees, local communities, and other stakeholders, we strive to maximize the impact of our limited corporate resources through practical philanthropic initiatives. We actively encourage employee participation in social welfare activities, fulfilling our corporate social responsibility with a target of 5% annual growth in volunteer service participation. Beyond corporate charitable contributions, the company mobilizes employee goodwill through various philanthropic initiatives. In 2024, volunteer participation reached 20 person-times with a total of 35 volunteer hours contributed. Moving forward, SOLOMON will continue to expand social service activities, pursuing sustainable development through the dual objectives of business operations and social impact, with plans to progressively increase both charitable activity engagement and employee participation rates year over year.

2024 Charitable Activities Distribution



Volunteer Participation and Hours



Used Shoes Save Lives - Used Shoe Collection Initiative

Solomon Technology Corporation demonstrates unwavering commitment to social welfare organizations through its partnership with Step30 International Ministries. Initiated by the Infrastructure Department and mobilizing all group employees and tenants from other floors, the company collaborated with Step30 International Ministries to organize the “Used Shoes Save Lives” second-hand shoe collection drive. This initiative aims to protect barefoot children in Africa from life-threatening parasitic infections. The campaign set an initial target of 150 pairs of shoes and successfully collected 152 pairs, achieving 100% of the stated goal.



Year-End Charity Bazaar

As the COVID-19 pandemic subsided and daily life gradually returned to normal, many social welfare organizations faced significant operational challenges due to inflation and rising costs. In response, SOLOMON invited several social welfare organizations to set up booths on December 25th, Christmas Day, rallying all group employees to participate in this meaningful event. The event drew over 320 attendees, with the Chairman personally participating, creating a warm and heartfelt atmosphere that exemplified the spirit of corporate giving.



Eden Social Welfare Foundation Receipt Donation Program

As enterprises undergo digital transformation, the transition from paper-based to electronic invoicing has significantly impacted organizations like the Eden Social Welfare Foundation, which has traditionally relied on paper receipt donations as a primary funding source. In response to this challenge, Solomon employees initiated a paper receipt and small change donation campaign. The company strategically placed Eden Foundation's collection boxes in high-traffic areas throughout the facility to maximize participation. This grassroots initiative embodies the principle that small contributions can create meaningful collective impact, allowing Solomon to contribute its modest yet sincere support to the foundation's mission.



Charitable Donations and Philanthropy

Solomon Technology Corporation is committed to optimizing resource allocation to ensure support reaches those most in need, contributing to a better society. In 2024, the company made strategic charitable contributions to the following organizations: “Taoyuan Private Spinal Cord Injury Potential Development Center - Living Reconstruction Training Fund,” “Cih Yue Charity Foundation,” “Ling Jiou Mountain Buddhist Society,” and “Tamkang University Industry-Academia Collaboration Elite R&D Cultivation Program.” Total corporate charitable contributions exceeded NT\$660,000, demonstrating SOLOMON's commitment to social responsibility and addressing societal challenges through philanthropic investment

Appendix

Independent Assurance Statement



Independent Assurance Statement Based on 2024 Sustainability Report of SOLOMON Technology Corporation

Statement No.: 2505003

SOLOMON Technology Corporation (hereinafter referred to as SOLOMON Technology) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2024 sustainability report, GREAT has no financial relationship with SOLOMON Technology.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant SOLOMON Technology's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by SOLOMON Technology to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by SOLOMON Technology.

The Scope of Assurance

The verification scope of SOLOMON Technology and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of SOLOMON Technology from January 1, 2024 to December 31, 2024;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of SOLOMON Technology's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of SOLOMON Technology's sustainability report, and provide a fair standpoint of SOLOMON Technology's related operations and performance. We believe that the specific performance indicators of SOLOMON Technology in 2024, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate SOLOMON Technology's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by SOLOMON Technology is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to SOLOMON Technology's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of SOLOMON Technology about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of SOLOMON Technology on a sampling basis;
- To evidence supporting the claims made in the review report;
- To Review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact and GRI sustainability reporting standards are as follows:

- **Inclusivity**
SOLOMON Technology has established a process of cooperation with major stakeholders, including shareholders/investors,



customers, employees, suppliers and medias, etc., and will launch a series of stakeholder activities in 2024, involving corporate governance, society, environment and a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of SOLOMON Technology.

- Materiality

The report has stated that SOLOMON Technology focuses on corporate governance, society and environment topics, and identified 6 major topics including operating performance, customer relations, product responsibility and safety, talent cultivation, sustainable supply chain and greenhouse gas management, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of SOLOMON Technology.

- Responsiveness

SOLOMON Technology responds to requests and opinions from stakeholders. Implementation methods include shareholders' meeting, official website investor area, public information observatory, customer meetings/satisfaction survey, business visits, employee welfare committee meeting/ labor-management meeting/ complaint mailbox, supplier ESG promotion/evaluation/integrity and ethics issue reporting mailbox, media product release/event advertising/interview, those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of SOLOMON Technology.

- Impact

SOLOMON Technology has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. SOLOMON Technology has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of SOLOMON Technology.

- GRI Guidelines

SOLOMON Technology provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers SOLOMON Technology's social responsibility and sustainability themes.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of SOLOMON Technology. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team MAY 14, 2025

GREAT International Certification Co., Ltd.

Taiwan, Republic of China

Signed by General Manager W.J. Chen



AA1000
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000-250/V3-QTB83

GRI Index

Terms of Use	SOLOMON Technology Corporation has reported in accordance with the GRI Standards for the period from January 1 to December 31, 2024
GRI 1	GRI 1: Foundation 2021

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
GRI 2: General Disclosures 2021					
The organization and its reporting practices	2-1	Organizational details	2.1 About SOLOMON	16	
	2-2	Entities included in the organization's sustainability reporting	About Our Report	2	
	2-3	Reporting period, frequency and contact point	About Our Report	2	
	2-4	Restatements of information	About Our Report	2	
	2-5	External assurance	About Our Report	2	
Activities and workers	2-6	Activities, value chain and other business relationships	2.1.3 Business Performance and Brand Value	20	
	2-7	Employees	4.1.1 Employee Overview	52	
	2-8	Workers who are not employees	4.1.1 Employee Overview	52	
Governance	2-9	Governance structure and composition	2.1.4 Composition and Operation of the Board of Directors	24	
	2-10	Nomination and selection of the highest governance body	2.1.4 Composition and Operation of the Board of Directors	24	
	2-11	Chair of the highest governance body	2.1.2 Corporate Governance Structure	19	
	2-12	Role of the highest governance body in overseeing the management of impacts	2.1.4 Composition and Operation of the Board of Directors	24	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
	2-13	Delegation of responsibility for managing impacts	1.1 ESG Governance	6	
	2-14	Role of the highest governance body in sustainability reporting	1.1 ESG Governance	6	
	2-15	Conflicts of interest	2.1.4 Composition and Operation of the Board of Directors	24	
	2-16	Communication of critical concerns	1.2 Stakeholder Engagement	7	
	2-17	Collective knowledge of the highest governance body	2.1.4 Composition and Operation of the Board of Directors	24	
	2-18	Evaluation of the performance of the highest governance body	2.1.4 Composition and Operation of the Board of Directors	24	
	2-19	Remuneration policies	2.1.5 Functional Committees	26	
	2-20	Process to determine remuneration	2.1.5 Functional Committees	26	
	2-21	Annual total compensation ratio		-	Confidentiality regulations/Salary should be kept confidential
Strategy, policies and practices	2-22	Statement on sustainable development strategy	Message from the Management	4	
	2-23	Policy commitments	4.1.3 Human Rights Policy	60	
	2-24	Embedding policy commitments	4.1.3 Human Rights Policy	60	
	2-25	Processes to remediate negative impacts	2.2 Ethical Management	30	
	2-26	Mechanisms for seeking advice and raising concerns	2.2 Ethical Management	30	
	2-27	Compliance with laws and regulations	2.3 Risk Management and Legal Compliance	31	
	2-28	Membership associations	2.1.3 Business Performance and Brand Value	20	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
Stakeholder Engagement	2-29	Approach to stakeholder engagement	1.2 Stakeholder Engagement	7	
	2-30	Collective bargaining agreements	4.1.3 Human Rights Policy	60	
GRI 3: Material Topics 2021					
Material topic	3-1	Process to determine material topics	1.3 Analysis of Material Topics	9	
	3-2	List of material topics	1.3 Analysis of Material Topics	9	
Economic					
★ Economic performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	12	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.1.3 Business Performance and Brand Value	20	
	201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Action	40	
	201-3	Defined benefit plan obligations and other retirement plans	4.1.2 Talent Cultivation	56	
	201-4	Financial assistance received from government	2.1.3 Business Performance and Brand Value	20	
★ Customer Relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	12	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.5 Customer Relations	35	
Environmental					
Energy					

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
GRI 302: Energy 2016	302-1	Energy consumption within the organization	3.2.2 Energy Management	47	
	302-3	Energy intensity	3.2.2 Energy Management	47	
	302-4	Reduction of energy consumption	3.2.2 Energy Management	47	
★ Emissions					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	12	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.2.1 GHG Emissions	46	
	305-2	Energy indirect (Scope 2) GHG emissions	3.2.1 GHG Emissions	46	
	305-3	Other indirect (Scope 3) GHG emissions	3.2.1 GHG Emissions	46	
	305-4	GHG emissions intensity	3.2.2 Energy Management	47	
	305-5	Reduction of GHG emissions	3.2.2 Energy Management	47	
	305-6	Emissions of ozone-depleting substances (ODS)		-	No such emissions
	305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions		-	No such emissions
Waste					
GRI 306: Waste 2020 Management Approach	306-1	Waste generation and significant waste-related impacts	3.2.3 Waste Disposal	49	
	306-2	Management of significant waste-related impacts	3.2.3 Waste Disposal	49	
GRI 306: Waste 2020	306-3	Waste generated	3.2.3 Waste Disposal	49	
	306-4	Waste diverted from disposal	3.2.3 Waste Disposal	49	
	306-5	Waste directed to disposal	3.2.3 Waste Disposal	49	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
★ Sustainable Supply Chain					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	12	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain	50	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain	50	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Sustainable Supply Chain	50	
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain	50	
Social					
★ Product Responsibility and Safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	12	
Employment					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1.1 Employee Overview	52	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.2 Talent Cultivation	56	
	401-3	Parental Leave	4.1.2 Talent Cultivation	56	
GRI 402: Labor-Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.1.2 Talent Cultivation	56	
Occupational Health and Safety					

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
GRI 403: Occupational Health and Safety 2018 Management Approach	403-1	Occupational health and safety management system	4.2 Workplace Safety and Health	62	
	403-2	Hazard identification, risk assessment, and incident investigation	4.2 Workplace Safety and Health	62	
	403-3	Occupational health services	4.2 Workplace Safety and Health	62	
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.2 Workplace Safety and Health	62	
	403-5	Worker training on occupational health and safety	4.2 Workplace Safety and Health	62	
	403-6	Promotion of worker health	4.2 Workplace Safety and Health	62	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2 Workplace Safety and Health	62	
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	4.2 Workplace Safety and Health	62	
	403-9	Work-related injuries	4.2 Workplace Safety and Health	62	
	403-10	Work-related ill health	4.2 Workplace Safety and Health	62	
★ Talent Cultivation					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	12	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.1.2 Talent Cultivation	56	
	404-2	Programs for upgrading employee skills and transition assistance programs	4.1.2 Talent Cultivation	56	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
	404-3	Percentage of employees receiving regular performance and career development reviews	4.1.1 Employee Overview	52	
Diversity and equal opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	4.1.1 Employee Overview	52	
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1.3 Human Rights Policy	60	
Local communities					
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	4.3 Social Engagement	70	

SASB Index

Topic	SASB code	Disclosure item	Content	Corresponding chapter
Energy Management	RT-EE-130a.1	Total energy consumed (GJ) Percentage grid electricity (%) Percentage renewable (%)	Total energy consumed: 29,271.64 (GJ) Percentage grid electricity: 100% Percentage renewable: 0%	3.2 GHG and Energy Management
Hazardous Industrial Waste	RT-EE-150a.1	Amount of hazardous waste generated (metric tons), percentage recycled (%)	Amount of hazardous waste generated: 43.29.16 metric tons Percentage recycled: 58.49%.	3.2.3 Waste Disposal
	RT-EE-150a.2	Number and aggregate quantity of reportable spills (number), quantity recovered (kg)	0 spills, 0 kg	3.2.3 Waste Disposal
Product Safety	RT-EE-250a.1	Number of recalls issued; total units recalled	No product recalls.	None
	RT-EE-250a.2	Total amount of monetary losses as a result of legal proceedings associated with product safety	No monetary losses as a result of legal proceedings associated with product safety.	2.3 Risk Management and Legal Compliance
Product Lifecycle Management	RT-EE-410a.1	Percentage of income from IEC 62474-compliant products (%)	No income from IEC 62474-compliant products.	None
	RT-EE-410a.2	Percentage of income from products certified to an energy efficiency certification (%)	No income from products certified to an energy efficiency certification.	None
	RT-EE-410a.3	Income from products manufactured using renewable energy	No income from products manufactured using renewable energy.	None
Materials Sourcing	RT-EE-440a.1	Description of the management of risks associated with the use of critical materials	Due to the fluctuation of international prices of metal materials, the Company has placed long-term orders to ensure supply sources and prices, and actively	3.1 Climate Action

Topic	SASB code	Disclosure item	Content	Corresponding chapter
			sought secondary suppliers or alternative materials.	
Business Ethics	RT-EE-510a.1	Description of policies and practices for prevention of corruption and bribery and anti-competitive behavior	We have established anti-corruption management measures and anti-corruption incident investigation and management procedures	2.2 Ethical Management
	RT-EE-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery or corruption	No monetary losses as a result of legal proceedings associated with corruption and bribery.	2.3 Risk Management and Legal Compliance
	RT-EE-510a.3	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	No monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations.	2.3 Risk Management and Legal Compliance
Activity Metrics	RT-EE-000.A	Number of units produced by product category	SOLOMON (medical materials): 3,099 (KPCS) Solomon Data International Corporation (LCM): 15 (KPCS) Solomon Goldentek Display (LCD+LCM): 25,301 (KPCS)	2.1.3 Business Performance and Brand Value
	RT-EE-000.B	Number of employees	840	2.1 About SOLOMON

Climate-related Information of TWSE/TPEX Listed Companies


Risks and Opportunities of Climate Change for the Company Related Countermeasures Adopted by the Company

Item	Countermeasures											
<p>1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.</p>	<p>The Company has established the Sustainable Development Committee, chaired by the General Manager, and its various teams conduct identification of climate-related risks and opportunities through discussions in meetings.</p>											
<p>2. Describe how the identified climate risks and opportunities affect the Company's business, strategy and finance (short-, medium-, and long-term).</p>	<p>Solomon Technology Corporation recognizes the urgency of climate risk management. Through deliberative sessions conducted by the Sustainable Development Committee, we perform comprehensive climate risk and opportunity identification. :</p> <p>2-1 Risk</p> <table border="1" data-bbox="618 874 1977 1394"> <thead> <tr> <th data-bbox="618 874 831 954">Target</th> <th data-bbox="831 874 1093 954">Risk</th> <th data-bbox="1093 874 1413 954">Impact</th> <th data-bbox="1413 874 1977 954">Countermeasure</th> </tr> </thead> <tbody> <tr> <td data-bbox="618 954 831 1394" rowspan="2"> <p>Short (1-2 year)</p> </td> <td data-bbox="831 954 1093 1161"> <p>Rising costs of raw materials</p> </td> <td data-bbox="1093 954 1413 1161"> <p>Fluctuating prices of raw materials can result in increased production costs</p> </td> <td data-bbox="1413 954 1977 1161"> <ul style="list-style-type: none"> ● Actively source alternative raw materials, increase product flexibility and adaptability. ● Establish long-term partnerships with suppliers to strive for more favorable procurement prices. </td> </tr> <tr> <td data-bbox="831 1161 1093 1394"> <p>Energy cost fluctuations</p> </td> <td data-bbox="1093 1161 1413 1394"> <p>Rising fuel prices result in increased transportation and operating costs</p> </td> <td data-bbox="1413 1161 1977 1394"> <ul style="list-style-type: none"> ● Plan to introduce multiple energy combinations to avoid the excessive impact of fluctuations in a single energy source. ● Plan to introduce smart energy-saving systems to reduce consumption and lower costs. </td> </tr> </tbody> </table>	Target	Risk	Impact	Countermeasure	<p>Short (1-2 year)</p>	<p>Rising costs of raw materials</p>	<p>Fluctuating prices of raw materials can result in increased production costs</p>	<ul style="list-style-type: none"> ● Actively source alternative raw materials, increase product flexibility and adaptability. ● Establish long-term partnerships with suppliers to strive for more favorable procurement prices. 	<p>Energy cost fluctuations</p>	<p>Rising fuel prices result in increased transportation and operating costs</p>	<ul style="list-style-type: none"> ● Plan to introduce multiple energy combinations to avoid the excessive impact of fluctuations in a single energy source. ● Plan to introduce smart energy-saving systems to reduce consumption and lower costs.
Target	Risk	Impact	Countermeasure									
<p>Short (1-2 year)</p>	<p>Rising costs of raw materials</p>	<p>Fluctuating prices of raw materials can result in increased production costs</p>	<ul style="list-style-type: none"> ● Actively source alternative raw materials, increase product flexibility and adaptability. ● Establish long-term partnerships with suppliers to strive for more favorable procurement prices. 									
	<p>Energy cost fluctuations</p>	<p>Rising fuel prices result in increased transportation and operating costs</p>	<ul style="list-style-type: none"> ● Plan to introduce multiple energy combinations to avoid the excessive impact of fluctuations in a single energy source. ● Plan to introduce smart energy-saving systems to reduce consumption and lower costs. 									

Medium - long term (3-5 year)	Changes in customer behavior	In response to extreme climate change, customers turn to seeking other advantageous products	<ul style="list-style-type: none"> ● Establish a customer feedback mechanism, actively listen to customers, and respond to changes in demand quickly. ● Include customer demand analysis in the annual plan and seek alternative products as early as possible.
	Rising average temperatures	Increased use of energy leads to higher electricity bills	<ul style="list-style-type: none"> ● Formulate the Company's energy-saving measures, regularly maintain air-conditioning equipment, and increase energy efficiency. ● Regulate air conditioning temperatures, maintaining indoor temperatures no lower than 26°C.

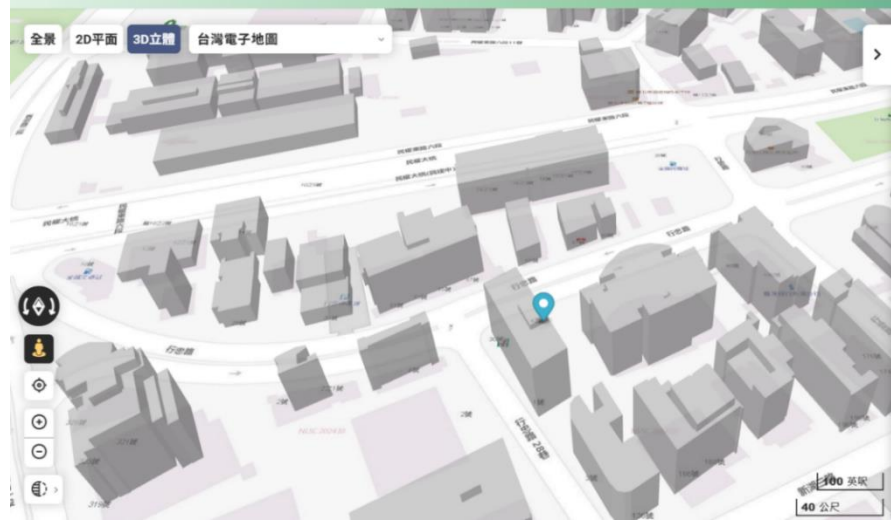
2-2 Opportunity

Target	Opportunity	Impact	Countermeasure
Short (1-2 year)	Using more efficient production and distribution processes	Increasing utilization efficiency to reduce operating costs	<ul style="list-style-type: none"> ● Focus on product categories, implement centralized procurement where goods are purchased in large quantities and at low prices, and reduce inventory types. ● Increase local procurement ratios to reduce transportation costs.
Medium-long term (3-5 year)	Optimization and R&D of product services	Changing customer preferences to improve competitiveness	Continue to develop new products and overall solutions that improve customer operational efficiency.
	Using new technologies		Track new consumption trends at all times, actively develop and introduce new products to meet consumer needs.

<p>3. Describe the financial impact of extreme climate events and transition actions</p>	<p>In response to extreme climate change, energy consumption and electricity costs have risen, accompanied by a higher frequency of extreme weather events such as typhoons and floods. These changes have caused fluctuations in raw material prices and overall increases in material costs, leading to higher transportation and operating expenses.</p>
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system</p>	<p>We implement the following in accordance with our risk management policy</p>  <ul style="list-style-type: none"> Step1 <ul style="list-style-type: none"> •The Risk Management Team completes climate environment background data collection •Climate risk and operational scope assessment Step2 <ul style="list-style-type: none"> •Establish a list of climate risks and opportunities Step3 <ul style="list-style-type: none"> •The Risk Management Team conducts climate risk and opportunity assessment with operational impact analysis •Determine material risks Step4 <ul style="list-style-type: none"> •Establish implementation strategies and set targets Step5 <ul style="list-style-type: none"> •Review the effectiveness of the implementation strategies and targets from time to time through Sustainable Development Committee meetings

5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described.

SOLOMON Flood Risk Assessment



While Solomon Technology Corporation’s facilities are not directly located within the 24-hour 650mm rainfall flood potential zone, areas within a 500-meter radius fall within this high-risk category. During flood events, this proximity may impact employee commuting safety and accessibility to the workplace.

6. If there is a transition plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.

Risk	Countermeasure
<p>Rising costs of raw materials</p>	<ul style="list-style-type: none"> ● Focus on product categories, implement centralized procurement where goods are purchased in large quantities and at low prices, and reduce inventory types. ● Introduce a lean production model in plants to optimize the production process and eliminate waste. ● Establish long-term partnerships with suppliers to strive for more favorable procurement prices. ● Actively seek alternative raw materials to increase product liquidity and flexibility in response to rising costs of raw materials. ● Formulate long-term production procurement plans, including fixed price contracts, to mitigate the impact of sudden energy cost changes on business. ● Track the fluctuation of commodity prices and grasp the procurement schedule to reduce the risk of future price fluctuations.

	<p>Rising average temperatures</p>	<ul style="list-style-type: none"> ● Formulate the Company’s energy-saving measures, regularly maintain air-conditioning equipment, and increase energy efficiency. ● Reduce paper consumption, carry out document digitization, and reduce carbon emissions. ● Execute a carbon inventory every year to understand the Company’s main sources of carbon emissions, facilitating the planning of carbon reduction measures. 						
	<p>Energy cost fluctuations</p>	<ul style="list-style-type: none"> ● Plan to introduce multiple energy combinations to avoid the excessive impact of fluctuations in a single energy source. ● Plan to introduce smart energy-saving systems to reduce consumption and lower costs. 						
	<p>Changes in customer behavior</p>	<ul style="list-style-type: none"> ● Add a demand change column to the business log in response to changes in customer preferences in order to collect customer demand information immediately. ● Establish a customer feedback mechanism, actively listen to customers, and respond to changes in demand quickly. ● Enhance the Group’s brand marketing and risk tolerance. ● Include customer demand analysis in the annual plan and seek alternative products as early as possible. 						
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.</p>	<p>No internal carbon pricing is currently in use.</p>							
<p>8. If climate-related targets are set, the activities covered, the scope of GHG emissions, the planned schedule, and the progress of each year shall be explained; if carbon offsets or renewable energy certificates (RECs) are</p>	<p>To control the impact of climate change on the operations of the Company, we set short-term and medium- to long-term targets and regularly review and track the energy consumption and GHG emissions of our offices and plants in each region to achieve the targets and continuously expand the effectiveness of energy conservation and carbon reduction.</p> <table border="1" data-bbox="645 1198 1995 1347"> <thead> <tr> <th data-bbox="645 1198 1095 1273">Target</th> <th data-bbox="1102 1198 1543 1273">Short-term (2027)</th> <th data-bbox="1550 1198 1995 1273">Medium- to long-term (2030)</th> </tr> </thead> <tbody> <tr> <td data-bbox="645 1273 1095 1347">GHG Emissions</td> <td data-bbox="1102 1273 1543 1347">Decrease by 2%</td> <td data-bbox="1550 1273 1995 1347">Decrease by 5%</td> </tr> </tbody> </table> <p>(Note: Compared with the base year of 2024)</p>		Target	Short-term (2027)	Medium- to long-term (2030)	GHG Emissions	Decrease by 2%	Decrease by 5%
Target	Short-term (2027)	Medium- to long-term (2030)						
GHG Emissions	Decrease by 2%	Decrease by 5%						

<p>used to achieve the targets, the source and number of the carbon offsets or the number of the RECs shall be described.</p>	<p>The Company's strategies for energy saving and carbon reduction and GHG reduction are as follows:</p> <ol style="list-style-type: none"> (1) Water resource saving: The Company has fully switched to the use of water-saving facilities to reduce water resources wasted and used, such as touchless water faucets, urinal flush valves, and water-saving toilets. We have also enhanced the water leakage management system, and check pipes and toilets from time to time to reduce water leakage and losses. (2) Energy-efficient air conditioning: We reinforce the control of the use of air conditioning (e.g. by having Taipower install water chiller unit temperature adjusters to keep the air conditioning at 26°C), and have installed air conditioning timers, which can help reduce about 2% of electricity consumption (carbon emissions) every year. (3) Energy-efficient lighting: The use of lighting equipment is further controlled (e.g. by turning lights off during lunch breaks, before getting off work, and when not in use), which can help reduce electricity consumption (carbon emissions) by 1%. (4) Garbage sorting and recycling: Since we are not a manufacturer, we do not generate hazardous waste. For general domestic waste, waste sorting and recycling bins are set up for waste reduction and resource recycling to protect the environment.
<p>9. GHG inventory and assurance status, as well as reduction targets, strategies, and concrete action plans (indicated in 1-1 and 1-2) separately.</p>	<p>As shown in the table below</p>

1-1 GHG inventory information

Describe the GHG emissions (tCO₂e), intensity (tCO₂e/NT\$ million), and data coverage and assurance status for the most recent two years.

The Company's GHG emissions inventory is currently under self-management and disclosed voluntarily in order to understand the current trends and respond to them early. It has not yet been assured by an external third-party verification body.

Category	2023		2024		Assurance body and assurance description (verification certificate)
Scope 1	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)	
Parent company	243.3808	0.06	297.6160	0.08	Assurance Provider: DNV Business Assurance Co., Ltd. Description of Scope of Assurance: 1. Direct greenhouse gas emissions and removals (Scope 1) and indirect greenhouse gas emissions from imported energy (Scope 2) have been verified at a reasonable assurance level for inventory report information reliability. 2. Other indirect greenhouse gas emissions (Scope 3) related information has been verified at a limited assurance level.
Scope 2	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)	
Parent company	4288.8994	1.02	4113.8697	1.17	
Scope 3	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)	Total emissions (tCO ₂ e)	Intensity (tCO ₂ e/NT\$ million)	
Parent company	922.3681	0.22	1911.3795	0.55	

Note: Consolidated revenue for FY2023 was NT\$4,219.90 million, compared to NT\$3,503.10 million for FY2024. Subsidiary companies will complete their emissions inventory in accordance with the timeline requirements set by regulatory authorities.

1-2. GHG reduction targets, strategies, and concrete action plans

Describe the GHG reduction base year and its data, reduction targets, strategies, and concrete action plans, and the achievement of the reduction targets.

To control the impact of climate change on the operations of the Company, we set short-term and medium- to long-term targets and regularly review and track the energy consumption and GHG emissions of our offices and plants in each region to achieve the targets and continuously expand the effectiveness of energy conservation and carbon reduction.

Target	Short-term (2027)	Medium- to long-term (2030)
GHG Emissions	Decrease by 2%	Decrease by 5%

(Note: Compared with the base year of 2024)

The Company's strategies for energy saving and carbon reduction and GHG reduction are as follows:

1. Water resource saving: The Company has fully switched to the use of water-saving facilities to reduce water resources wasted and used, such as touchless water faucets, urinal flush valves, and water-saving toilets. We have also enhanced the water leakage management system, and check pipes and toilets from time to time to reduce water leakage and losses.
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4. Garbage sorting and recycling: Since we are not a manufacturer, we do not generate hazardous waste. For general domestic waste, waste sorting and recycling bins are set up for waste reduction and resource recycling to protect the environment.

SOLOMON Technology Corporation

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