



2024

SOLOMON Data International Corporation
Sustainability Report



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About Our Report

Solomon Data International Corporation (hereinafter “Solomon Data International”) has prepared its 2024 Sustainability Report (hereinafter “this Report”) as its second sustainability report to pursue sustainable corporate operations and enhance information transparency. This Report represents the first to undergo third-party verification, with no restatement of 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, and 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 operating base of Solomon Data International, including its major business locations and plants in Neihu and Nangang. The financial data regarding operating performance is based on the CPA-audited financial statements. For more details, please refer to the 2024 Annual Report of Solomon Data International.

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.

Department of Infrastructure, Solomon Data International Corporation

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Solomon Data International's Official Website



Solomon Data International CSR Section



Message from the Management

Amid ongoing transformation of the global economy and industrial supply chains, enterprises bear responsibility not only for financial growth but must also balance environmental protection, social responsibility, and corporate governance (ESG) to achieve long-term sustainable operations objectives.

In recent years, governments and international organizations have continued to promote stricter sustainability regulations, such as the European Union's Corporate Sustainability Reporting Directive (CSRD), Carbon Border Adjustment Mechanism (CBAM), and the U.S. Securities and Exchange Commission's (SEC) regulations on corporate climate disclosure. These policies not only affect corporate decision-making in operations and supply chain management but also require enterprises to enhance information transparency to meet market expectations and regulatory standards. In response to these international trends, Solomon Data adheres to principles of sound management and actively implements ESG strategies. With technological innovation at its core, the Company is committed to reducing environmental impact, ensuring supply chain sustainability, and strengthening corporate governance to build a more resilient and competitive corporate value chain.

As part of the global supply chain, Solomon Data recognizes that corporate sustainable development depends on collaboration and upgrading across the entire industrial chain. Therefore, starting in 2024, we have established stricter environmental and social screening criteria for suppliers, requiring all suppliers to sign the "Integrity Commitment Letter" and "Occupational Safety and Health Survey," as well as complete the "Supplier/Contractor Social Responsibility Guidelines" signing and self-assessment questionnaire. Through these mechanisms, we aim to strengthen responsible supply chain management, reduce operational risks, and ensure suppliers meet high standards for environmental and social responsibility requirements.

In response to global carbon neutrality and emission reduction trends, Solomon Data International actively enhances energy management and carbon emission control to minimize operational environmental impact. We continuously promote energy conservation and carbon reduction measures while improving electricity efficiency, and through proper waste classification and resource recycling, advance circular economy development to achieve more efficient resource utilization. In greenhouse gas management, Solomon Data International's carbon reduction achievements have progressively materialized. In 2024, our greenhouse gas emissions decreased by 6% compared to 2023, demonstrating significant reduction in operational carbon emissions. We will continue promoting renewable energy applications and more precisely monitor and improve carbon emission performance, laying the foundation for achieving net-zero emissions targets.

Looking ahead, Solomon Data International will continue deepening sustainable management strategies, committed to advancing technological innovation and sustainable development in parallel. We will continue strengthening environmental management, deepening social engagement, and enhancing corporate governance to ensure steady corporate development amid global sustainability trends.



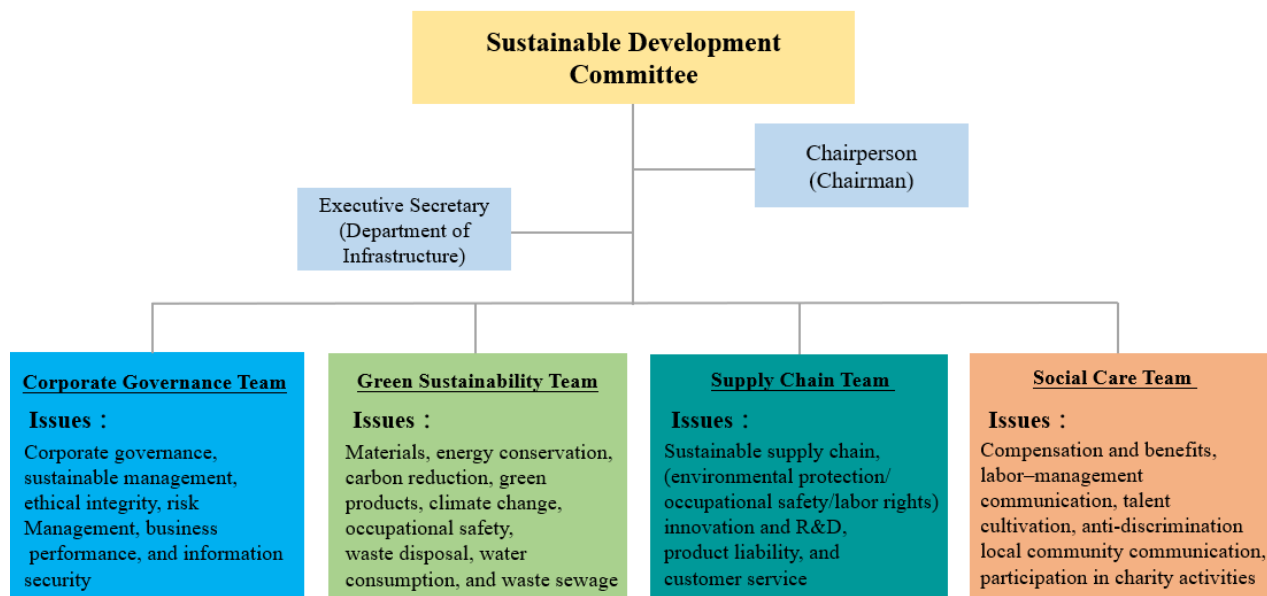
1 Sustainable Management

1.1 ESG Governance

Since 2019, 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 the 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 have been reported to the Board of Directors in December 2024, covering the Company’s sustainable governance performance, social issue performance, and environmental issue performance.

Structure of the Sustainable Development Committee



1.2 Stakeholder Engagement

The Company identified important stakeholders through discussions based on the five principles of AA1000 Stakeholder Engagement Standard (SES) (responsibility, influence, tension, diverse perspectives, and dependence) in 2024. The five major types of stakeholders identified include shareholders, 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. 61.87% of shares were represented by the shareholders attending the annual general meeting in 2024 2. Investor inquiries handled on an ongoing basis 	2. Corporate Governance
Customers	The Company regards product quality, safety and after-sales service as its highest commitment to customers. Maintaining high customer	<ol style="list-style-type: none"> 1. Brand Image Management 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>	Irregular customer relationship visits	4.1 Customer Relations

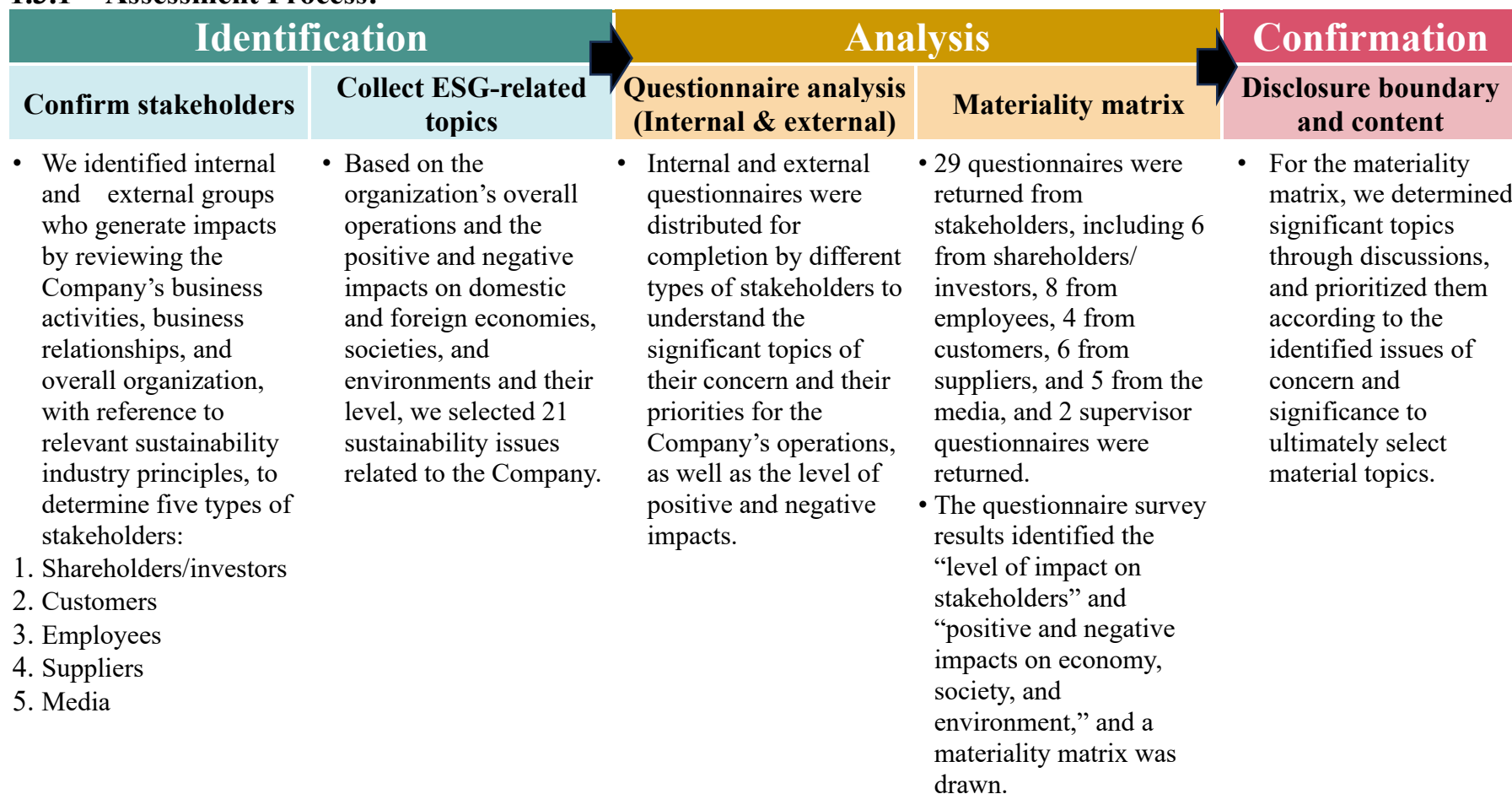
Stakeholders	Significance of stakeholders to the company	Issue of concern	Communication channel and frequency	Communication practices	Corresponding chapter
	satisfaction with the Company will help the Company continue to win customer recognition.				
Employees	Employees are an indispensable cornerstone for 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 	Performance evaluation Employee Welfare Committee Education and training Labor-management meeting Grievance email address	<ol style="list-style-type: none"> 1. Four internal labor-management meetings were held 2. Employee comprehensive health check-up participation reached 67% 3. 0 employee grievance mailbox complaints 	4.2 Talent Cultivation and Development
Suppliers	We implement the ESG strategy in supplier management and continue to promote green procurement. We have announced	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 	New suppliers participated in supplier assessment surveys	3.3 Sustainable Supply Chain

Stakeholders	Significance of stakeholders to the company	Issue of concern	Communication channel and frequency	Communication practices	Corresponding chapter
	and promoted the Solomon Data International Supplier Corporate Social Responsibility Principles, hoping that all our suppliers can contribute to corporate social responsibility.				
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 	Promoted behind-the-meter commercial energy storage systems	2.3 Risk Management and Legal Compliance

1.3 Analysis of Material Topics

Solomon Data Internationals' 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.

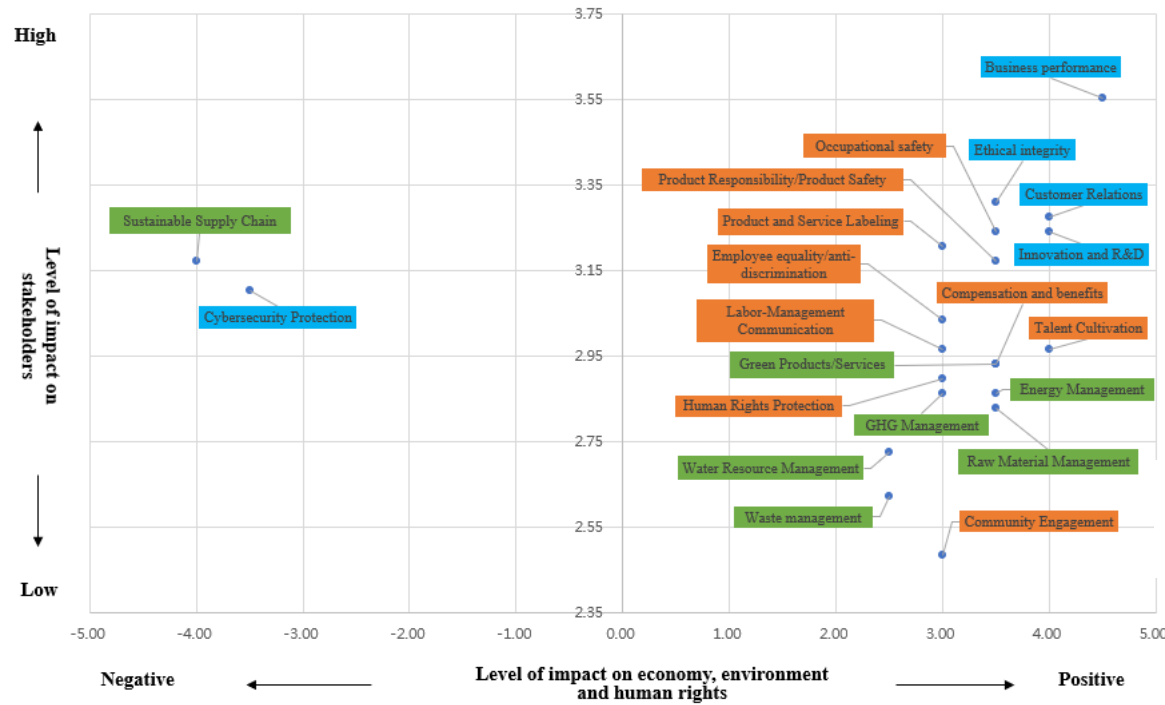
1.3.1 Assessment Process:



1.3.2 Material Topic Identification Result

After the final score of the questionnaire survey was calculated, the ESG team members met to select six material sustainability topics through communication and discussion

Materiality Matrix



Material topics

Rank	Aspect	Sustainability topic
1	Corporate governance	Business performance
2	Corporate governance	Customer relations
3	Environment	Sustainable supply chain
4	Society	Talent cultivation
5	Society	Occupational safety
6	Environment	Green Products/Services

Environment (E)	Social (S)	Governance (G)
<ul style="list-style-type: none"> Sustainable supply chain Green Products/Services 	<ul style="list-style-type: none"> Talent cultivation Occupational safety 	<ul style="list-style-type: none"> Business performance Customer relations

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	
Economic	Business performance	High	201	Economic Performance	V	V	V	V	V	2.1 About Solomon Data International
	Customer Relations	High	416 418	Customer Health and Safety Customer Privacy		V				2.4 Customer Relations
Society	Occupational safety	High	403	Occupational Health and Safety			V	V		4.2 Workplace Safety and Health
	Talent Cultivation	High	404	Training and Education			V	V		4.1 Talent Cultivation and Development
Environment	Sustainable Supply Chain	High	308 414	Supplier Environmental Assessment Supplier Social Assessment		V		V		3.3 Sustainable Supply Chain
	Green Products/Services	High	305	Emissions		V		V		3.4 Green Products/Services

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 Solomon Data International's management objectives, the Chairman and unit heads 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.	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
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 transparent and smooth communication channels for making timely suggestions or addressing problems in a timely manner. 3. Set the target time for reporting customer problem handling progress to improve timeliness. 	Customer satisfaction survey score ≥ 4 points (5-point scale)	Customer service satisfaction survey.	Sales Department	e-mail: sale@solomon-es.com.tw

Material topic	Significance to the Company	Policy or commitment	Action plan	Target	Evaluation mechanism	Responsible department	Grievance channel
Occupational safety	Providing employees with a safe work environment and protecting their physical and mental health have always been the Company's philosophies. An occupational safety and health management system can effectively reduce the occurrence of occupational accidents.	Employee safety is an issue that the Company takes seriously. With the aim of zero occupational accidents, we organize fire drills every year, formulate response measures and post-disaster recovery plans, and implement various safety prevention measures to ensure the safety of employees at work.	<ol style="list-style-type: none"> Adhered to Solomon Group's Occupational Safety and Health (ISO 45001) policy and objectives. Participated in Group-arranged contracted physician and nurse consultations, health seminars, and on-site visits to promote employee "health management." 	<ol style="list-style-type: none"> Employee occupational safety education and training and disaster prevention drills. Regularly participated in occupational safety meetings convened by the Group to review occupational safety conditions. 100% of employees receive regular health check-ups. Zero occupational accidents. 	Occupational safety and health education training hours.	Human Resources General Affairs Department	Grievance email address: 119@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.	We provide different professional courses for new employees, general employees, and supervisors at all levels. We also provide continuing education subsidies to encourage employees to learn and advance themselves based on their individual needs. The courses we provide include orientation training, product courses, project courses, and health lectures.	Average annual employee training hours exceed six hours.	<ol style="list-style-type: none"> 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. Promoting supplier management helps increase the overall value, creating a positive influence on society and achieving the goal of sustainable collaboration.	Committed to jointly promoting and implementing sustainable actions and responsibilities with upstream, midstream, and downstream supply chain partners.	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.	<ol style="list-style-type: none"> 1. Establish supplier management procedures. 2. Annual internal audit plan. 	Purchasing unit	e-mail: sale@solomon-es.com.tw

Material topic	Significance to the Company	Policy or commitment	Action plan	Target	Evaluation mechanism	Responsible department	Grievance channel
Green Products and Services	Green products are gradually becoming a new market trend, serving not only as environmental choices but also delivering significant economic benefits, all providing enterprises with innovative opportunities to achieve sustainable development goals.	Actively developing green product solutions and responding to market energy transition trends by investing in energy storage and other green product applications.	<ol style="list-style-type: none"> Enhancing brand credibility through joint participation in environmental protection activities. Continuously providing diverse products and services in response to market demand, maintaining overall corporate competitiveness. 	Enhanced after-sales service maintenance education on product usage methods.	Service defect statistics.	Sales Department	e-mail: sale@solomon-es.com.tw

2 Corporate Governance

2.1 About Solomon Data International

Solomon Data International Corporation (hereinafter referred to as Solomon Data International) was established in 1990. Its original name was Data International Co., Ltd. Its stock was listed on the Taipei Exchange in 2000 (stock code: 5432). It is headquartered in Neihu, Taipei City. Its parent company is SOLOMON Technology Corporation which holds 55% of Solomon Data International's equity. The shareholders' meeting resolved to change the company name to "Solomon Data International Corporation" in 2021. Solomon Data International is mainly engaged in the sale of solar system components and the processing and sale of LCD modules.

Solomon Data International started as an LCD module manufacturer. In response to the global energy transition trend, the Company began to serve as an agent for SolarEdge's smart energy solutions to undertake large power users' ground and roof solar energy projects. Through professional green power integration technology, the Company ensures that customers' assets and operations comply with policies and regulations, and further meets market demand.

Driven by climate change and government policies, we actively develop our business in the fields of home, commercial and ground solar, and fishery and electricity symbiosis solutions. We also tailor the best solar energy solutions according to the actual needs of customers. 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 Data International Corporation
Location of headquarters	6F., No. 42, Xingzhong Rd., Neihu Dist., Taipei City, Taiwan (R.O.C.)
Main products/services	Smart solar solutions, energy storage systems, LCM
Stock code	5432
Shareholding structure	Domestic corporations 61.61% Domestic individuals 37.36% Foreign institutions and individuals 1.03%
capital	NT\$206,878 thousand
Consolidated (parent company-only) operating income in 2024	NT\$187,189 thousand
Number of employees	16
Business Location	Taiwan: Neihu and Nangang, Taipei

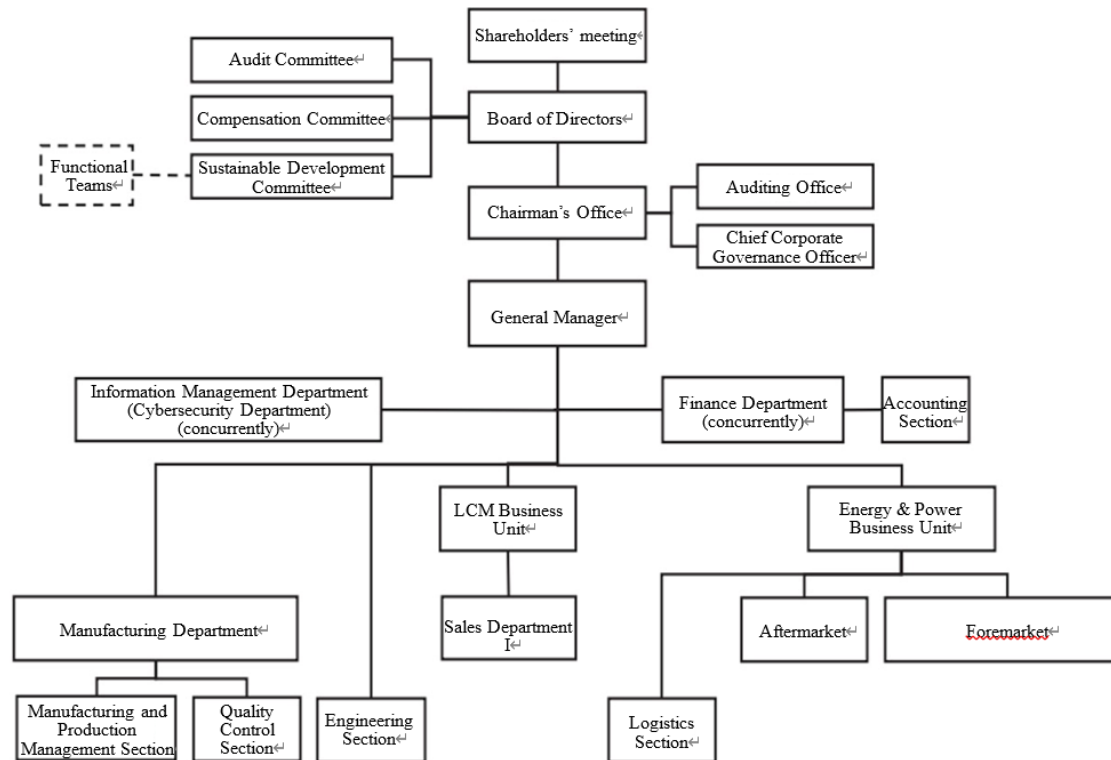
2.1.1 Company History

Time	Major milestone
1990	Officially established and entered the market as an LCD module manufacturer.
1991	Started to serve as an agent in the U.S., Korea and Israel.
1994	Started to serve as an agent in the UK.
1995	Relocated the headquarters to Xizhi and established the Donghu Plant at the original site of the headquarters.
1996	The Company's ISO 9002 system was certified by RWTUV.
1999	Won the [8th National Award of Outstanding SMEs].
2000	The stock of the Company was listed on the Taipei Exchange on March 21.
2021	On August 9, the subsidiary Data International Co., Ltd. was renamed Solomon Data International Corporation upon approval by the Taipei City Government.
2021	The stock of the Company was officially listed on the Taipei Exchange under "Solomon Data International" on September 30.
2023	Set up the "Sustainable Development Committee" upon approval by the Board of Directors.

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.

Solomon Data International - Organizational Chart



2.1.3 Business Performance and Brand Value

In 2023, 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 Company, 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.

2024 annual operating revenue reached NTD 187 million, net profit after tax NTD 28 million, earnings per share after tax NTD 1.36.

Direct Economic Value Generated and Distributed in the Past Three Years

Unit: NT\$ thousand

	Item	2022	2023	2024
Income	Operating income	208,307	259,042	187,189
	Operating costs	164,729	211,601	145,053
Distribution	Operating expenses	21,650	31,495	24,006
	Employee Salary and Benefits	17,893	24,772	16,333
	Dividends paid	0	20,688	20,688
	Income tax paid	210	404	768
	Social investment	0	0	0
Retention	Net profit in the current period	39,657	29,204	28,191
	Retained earnings	170,790	179,377	180,791

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, and files tax returns and pays related taxes to ensure sustainable operations with legitimacy, compliance, and information transparency. In 2024, Solomon Data International received no financial subsidies from the government.

Tax Information in the Past Three Years

Unit: NT\$ thousand

Item	2022	2023	2024
Pre-tax profit	39,979	29,985	28,472
Income tax expense	322	781	281
Income tax rate	20%	20%	20%

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

Unit: Thousand pcs

Year Production volume and value	2022			2023			2024		
Main product (or company name)	Production capacity	Production volume	Production value	Production capacity	Production volume	Production value	Production capacity	Production volume	Production value
LCD modules	415	350	53,677	415	238	36,435	104	15	7,480

Solomon Data International's Industrial Value Chain

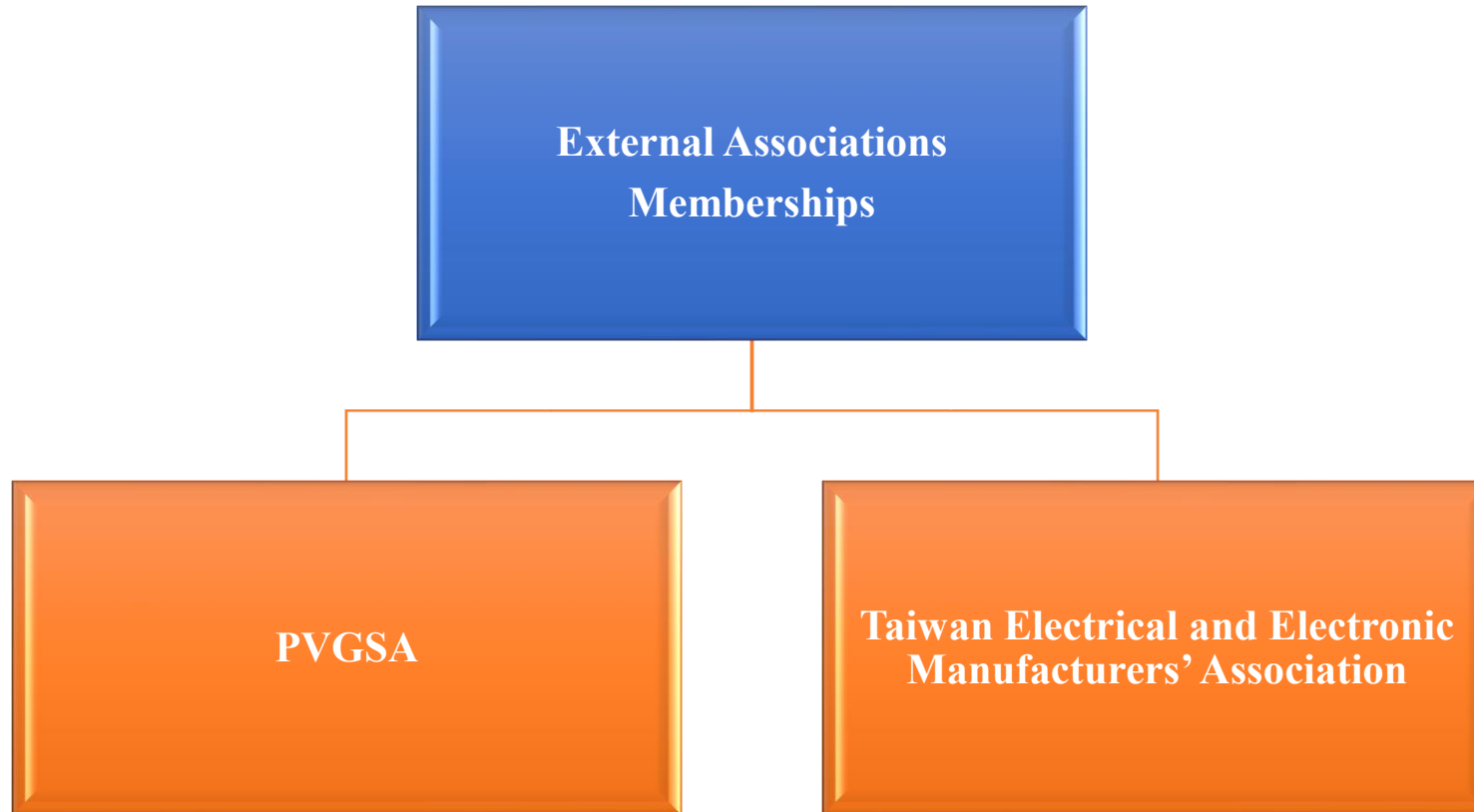
The Company is mainly engaged in services related to LCD modules and TFT-LCM parts and components. In addition, the Company plans to serve as an agent for BUI, PCS, batteries, SE330K, and other related products, continuously expanding the Company's business territory to bring more benefits to the Company.

In terms of the relationships between product-related industries, we continue to maintain close partnerships. An overview of the relationships among the upstream, midstream and downstream industries is as follows:

	Upstream	Midstream	Downstream
LCD/ LCM	Suppliers of equipment, materials, and parts	LCD panel manufacturing and LCD module assembly	Communication products, medical devices, home appliances, office equipment, automotive products, etc.
Solar energy	Developers, owners, etc.	EPC contractors	Solar energy modules, inverters, peripheral power/structure, etc.

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 13, 2024 to June 12, 2027. Information on the current members of the Board of Directors is as follows:

Independent directors hold four seats, representing approximately 44.44% of all board members. All four independent directors meet independence requirements and none have served more than three consecutive terms. Female directors hold one seat, representing approximately 11.11% of all board members. The company will continue to prioritize gender equality on the board and strive to increase female director representation.

To achieve the goal of diversification of the Board of Directors, the members of the Board of Directors have rich experience and expertise in operations management, finance, business management, crisis handling, industrial knowledge, etc., enabling them to engage in 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**



**2023 Annual
Report**

Operation of the Board of Directors

The Board of Directors shall at least have one meeting every quarter in accordance with the Company's Articles of Incorporation. In 2024, a total of eight board meetings were held, with an average director attendance rate of 96.25%. 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 and the company website 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 has required 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
Key Considerations for Recent Investments in the United States and Mexico	3	Taiwan Corporate Governance Association	Chen Cheng-Lung, Chen-Lu Su-Yu, Yu Wen-Pin, Liang Li-Jen, Fu I-Chung, Wen Chi-Jung, Li Jung-En
International Tax Planning and Investment Strategies for Taiwan-based Enterprises	3	Taiwan Corporate Governance Association	Chen Cheng-Lung, Chen-Lu Su-Yu, Yu Wen-Pin, Liang Li-Jen, Fu I-Chung, Wen Chi-Jung, Li Jung-En
Taiwan Capital Market Development Summit	3	Taiwan Stock Exchange	Chen Cheng-Lung
2024WIN: Digital Finance and Sustainable Finance in the AI Era Symposium	3	Taipei Exchange	Chiang Chien-Chih, Wen Chi-Jung
2025 Corporate Governance: Key Insights Every Director Must Know	3	Taiwan Institute of Directors	Chiang Chien-Chih, Fu I-Chung
Insider Equity Compliance Briefing	3	Taipei Exchange	Fu I-Chung
Green Economy Trend Analysis	3	Chung-Hua Institution for Economic Research	Chen Hung-Lin
Tax-Related Money Laundering Prevention - Eight National Money Laundering Risk Typologies	3	Taipei Foundation of Finance	Chen Hung-Lin

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 July 2021 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 three 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. 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.

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 Data International in 2024 are as follows:

Name	Title	Certificate description	Organizer	Continuing education hours
Chueh Hsiu-Ping	Chief Auditor	Enhancement of Corporate Sustainable Value and Improvement of the Risk Management System	The Institute of Internal Auditors-Chinese Taiwan	6
Chueh Hsiu-Ping	Chief Auditor	ESG Implementation and Internal Audit/Control Integration: Applications and Case Studies	The Institute of Internal Auditors-Chinese Taiwan	6
Chen Wen-Feng	Deputy Auditor	Corporate Sustainability Transformation Strategies and Internal Audit Response under ESG Trends	Securities & Futures Institute	6
Chen Wen-Feng	Deputy Auditor	Compliance Auditing of Material Financial and Business Activities	Securities & Futures Institute	6

2.2 Ethical Management

Solomon Data International values ethical corporate management, adhering to the Group's management philosophy of "Righteousness, Integrity, Diligence, and Frugality," which has always been the Company's core values. We have established the "Code of Ethical Conduct" and "Ethical Corporate Management Best Practice Principles" for compliance by directors, managers, employees, mandataries, or persons with substantial control. The HR Department, Legal Affairs Department, and Infrastructure Team responsible for promoting 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. The Company regularly issues electronic communications annually for advocacy and conducts physical courses. In 2024, ethical corporate management and regulatory compliance training was conducted to strengthen integrity concepts in employees' 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, fraudulent and criminal behavior.

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

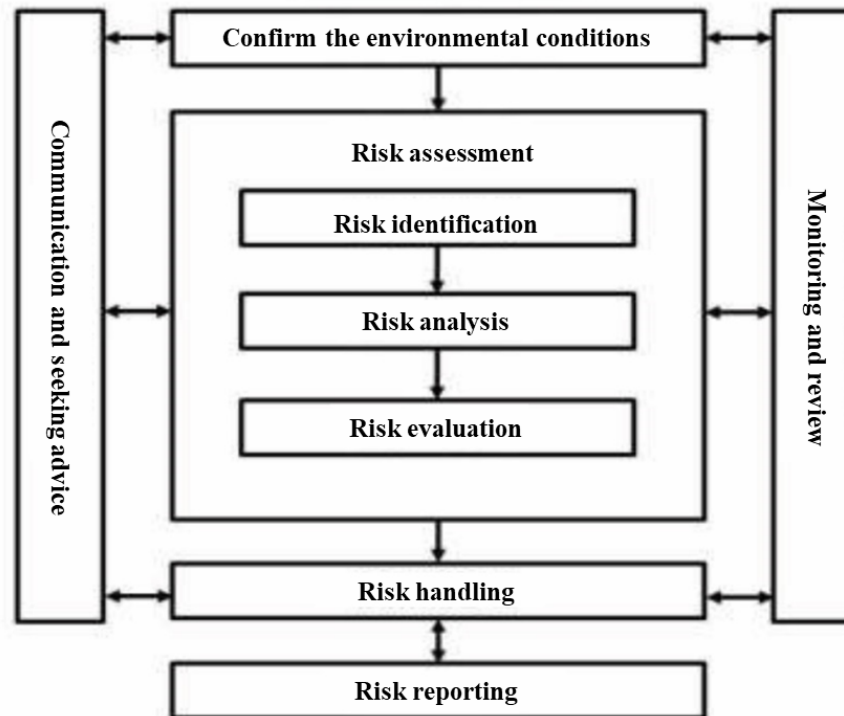
The Board of Directors, Audit Committee, and Compensation Committee supervise and audit the Company's operations. The Board of Directors communicates corporate social responsibility issues related to economy, the environment, and society. The Company also refers to the principles of the Group's ISO 9001 quality management system and 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:

Risk Management Procedure



2.4 Customer Relations

Solomon Data International operates with the aim of “creating value for customers, employees, and shareholders.” Attracting and engaging new customers while maintaining and retaining existing customers are what a company exists and develops for. Despite the fierce competition in the market, we have maintained our advantage and actively cultivated and built relationships with customers to consolidate and develop customer relations, so that the Company can truly gain a competitive advantage. At the same time, we have established a service-oriented business model and optimized our service process, and applied innovative technology to control and improve product quality, providing products and services that meet customer needs in order to enhance customer trust and create a win-win situation.

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 and organize feedback and concerns from each customer. We have established procedures for handling customer grievances:

1. Once a customer grievance is made, fill out the “Customer Service Report” and “Customer Service Record,” and 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 quality control personnel, fill out the “Abnormality Handling Form” for analysis, and proceed according to the “Procurement Management Procedure” and “Production Management Procedure.”
4. Quality control personnel verify the results, and report to relevant units for confirmation before making a response to the customer grievance, and fill out the “Abnormality Handling Form.”
5. After the grievance is closed, it is included in regular review and confirmation items.

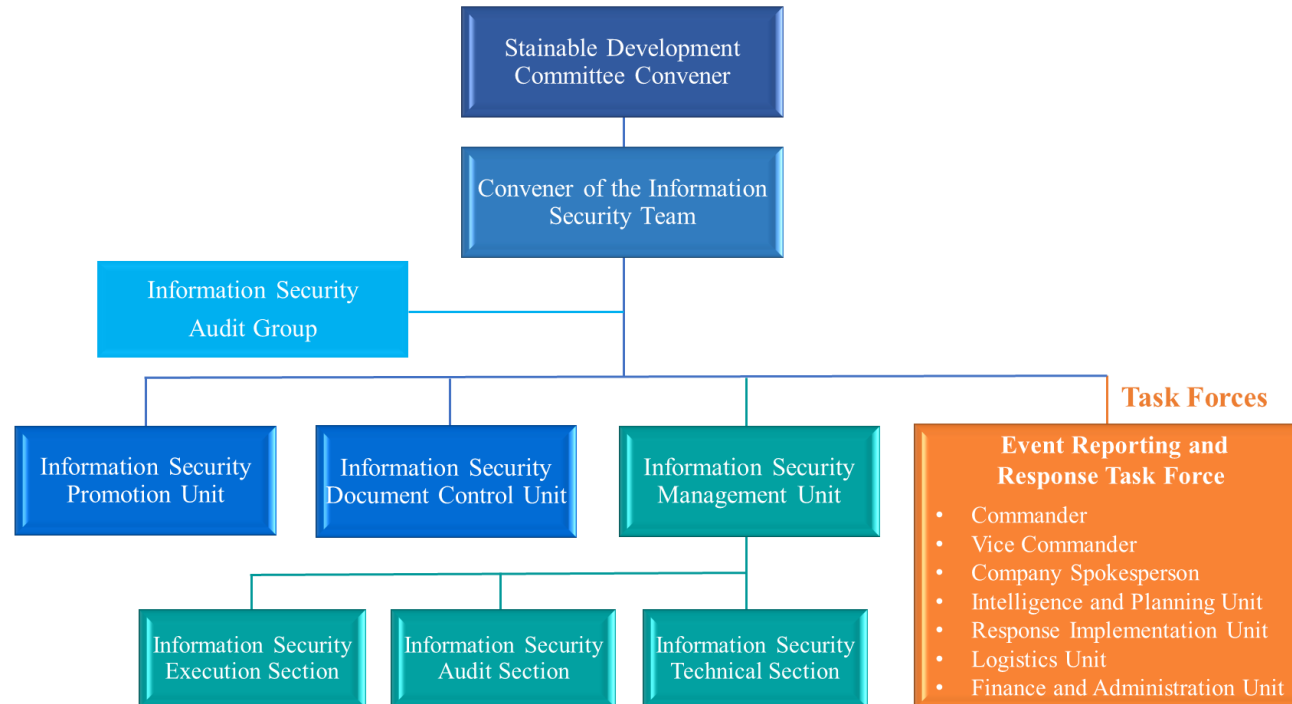
Customer
Grievance
Channel



Customer Information Security and Privacy Protection

Solomon Data International 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 Data International experienced zero customer complaints regarding privacy breaches.

Information Security Team



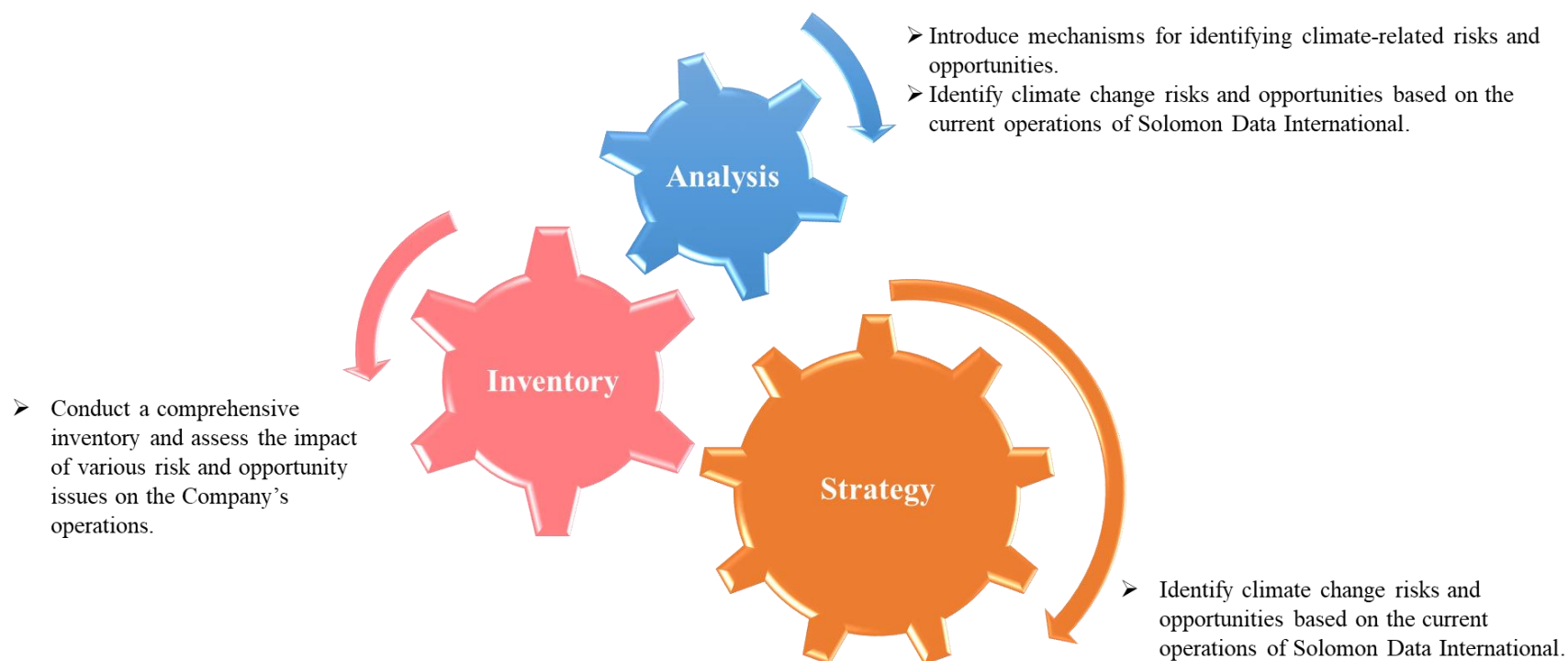
3 Environmental Protection

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 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.



Climate Change-Related Financial Disclosures

Governance	Strategy	Risk management	Metrics and targets
<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. The sustainability team reports risk and opportunity identification results to the Board of Directors, Chairman, General Manager, and department heads in the fourth quarter annually and formulates control measures.</p>	<ul style="list-style-type: none"> Solomon Data International takes the urgency of climate risk management seriously. To ensure sustainable operations, the Company has conducted identification, inventory, and evaluation of various risk and opportunity issues and their impact on the Group’s operations with reference to the analysis of climate-related risks and opportunities in order to adopt corresponding strategies. There were 2 risks and 2 opportunities identified as material and relevant to the Company based on the level of impact. 	 <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 	<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 in each region to achieve the targets and continuously expand the effectiveness of energy conservation and carbon reduction. Short-term target (by 2027): Reduce GHG emissions by 2% compared to the base year of 2024. Medium to long-term target (by 2030): Reduce GHG emissions by 5% compared to the base year of 2024.</p>

Solomon Data International's Sustainable Development Committee discussed and identified climate risks and opportunities through meetings. It collected 16 climate-related risk topics and 10 climate-related opportunity topics, assessed the likelihood of the topics and their level of impact on the Company's operations, and finally, identified two risks and two opportunities. The identified topics were discussed for their impact and response mechanisms.

Solomon Data International's List of Climate Risks and Opportunities

No.	Risk Themes	No.	Opportunity Themes
R1	Increasing GHG emissions pricing	O1	Adopting more efficient transportation methods
R2	Strengthening emissions reporting obligations	O2	Using more efficient production and distribution processes
R3	Requirements and supervision of existing products and services	O3	Recycling and reuse
R4	Facing the risk of litigation	O4	Switching to more efficient buildings
R5	Replacing existing products and services with low-carbon goods	O5	Reducing water use and consumption
R6	Failed investment in new technologies	O6	Using low-carbon energy
R7	Cost of low-carbon technology transformation	O7	Adopting incentive policies
R8	Changes in customer behavior	O8	Using new technologies
R9	Market information uncertainty	O9	Participation in the carbon trading market
R10	Rising costs of raw materials	O10	Switching to non-centralized energy
R11	Changes in consumer preferences - industry stigmatization		
R12	Increase in concerns and negative feedback from stakeholders		
R13	Increased severity of extreme weather events such as typhoons and floods		
R14	Changes in rainfall (precipitation) patterns and extreme changes in climate patterns		
R15	Rising average temperatures		
R16	Rising sea level		

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

Risk Identification and Countermeasures

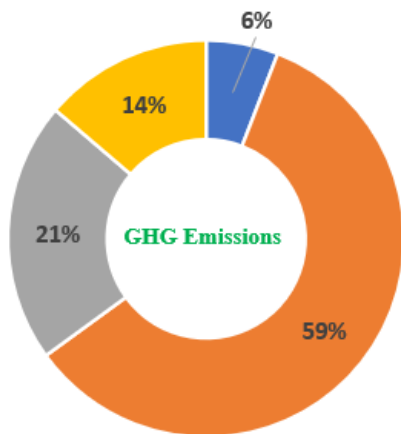
Risk	Potential financial impact	Countermeasure
Rising costs of raw materials	Fluctuating prices of raw materials can result in increased production costs	<ul style="list-style-type: none"> ● Focus on product categories, implement centralized procurement where goods are purchased in large quantities and at low prices, and reduce inventory types. ● 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.
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. ● 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.
Opportunity	Potential financial impact	Countermeasure
Using more efficient production and distribution processes	Increasing energy utilization efficiency to reduce operating costs	<ul style="list-style-type: none"> ● Prioritize equipment with better energy efficiency to reduce the impact on the environment. ● Introduce an occupational safety and health system to protect the safety of employees at work and enhance work efficiency. ● Increase equipment availability to improve production efficiency. ● Reduce delivery time, meet customer needs, and increase inventory turnover.
Using new technologies	Changing customer preferences to improve competitiveness	<ul style="list-style-type: none"> ● Build a clean, low-carbon, safe, and high-efficiency new energy system and make great efforts to promote low-carbon transformation. ● Explore high value-added products.

3.2 GHG and Energy Conservation Management

3.2.1 GHG 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 and passed third-party verification to ensure data accuracy in 2022. In 2023, we expanded the inventory scope to include the business locations in the consolidated financial statements to comprehensively review the Company’s carbon emissions.

We implemented an ISO 14064-1 GHG inventory project in 2024, scheduled for verification completion 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. In addition to the energy saving and carbon reduction policies implemented internally, we hope to conduct a GHG inventory to understand the main sources of emissions of the Company, so as to establish more comprehensive reduction measures in the future.



Category 1	Direct GHG emissions and removals : 6.1178 tCO ₂ e
Category 2	Indirect GHG emissions from purchased energy : 61.5284 tCO ₂ e
Category 3	Indirect GHG emissions from transportation : 22.1166 tCO ₂ e
Category 4	Indirect GHG emissions from products purchased by the organization : 14.3210 tCO ₂ e

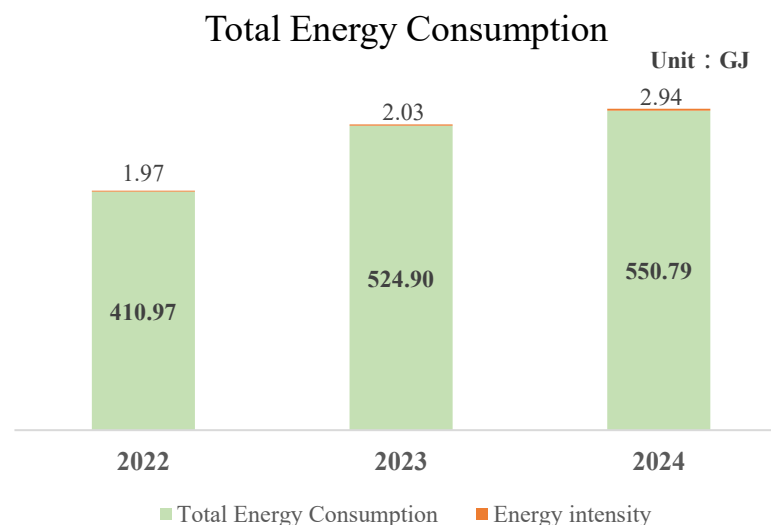
Solomon Data International Corporation’s Total GHG Emissions : 104.084 tCO₂e

Note 1: The carbon emission factors are converted using the GHG Emission Factor Management Table Version 6.0.4.
Note 2: These greenhouse gas inventory data have been third-party verified for Category 1, Category 2, and Category 3 upstream and downstream data, business travel, and Category 4.

3.2.2 Energy Management

The Company is mainly engaged in the sale of solar system components and the processing and sale of LCD modules. 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 gradually replaces lighting fixtures with energy-saving LED lamps. In addition, the Company also implements energy control in the offices and plants, and turns off non-essential power after hours.

Year	2022	2023	2024
Purchased electricity (GJ)	410.97	494.18	467.39
Vehicle Gasoline (GJ)	-	27.41	83.40
Vehicle Diesel (GJ)	-	3.32	-
Total energy consumption (GJ)	410.97	524.90	550.79
Operating income of the year (NT\$ million)	208.31	259.04	187.19
Energy intensity (GJ)	1.97	2.03	2.94



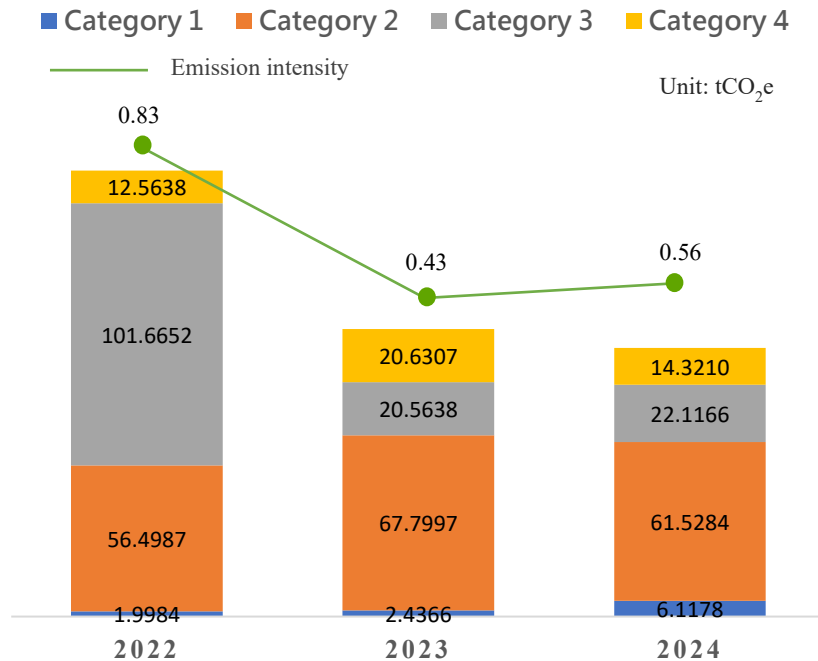
Note:

1. Emission intensity = Total GHG emissions / Operating income of the year (NT\$ millions).
2. Energy intensity = Total energy consumption (GJ) / Operating income of the year (NT\$ millions).

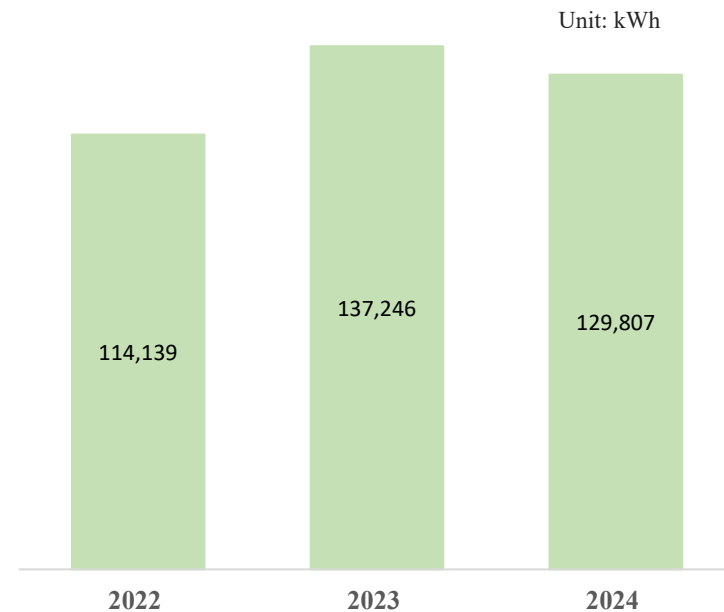
Three-Year Energy Carbon Emission Management

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. To maintain effective energy conservation practices across all facilities, Solomon Data International Corporation continues to implement energy conservation and carbon reduction measures. Although revenue decreased in 2024, the overall trend of carbon emissions and emission intensity has continued to decline over the past three years. Electricity consumption in 2024 decreased by 6% compared to 2023.

GHG Emissions



Electricity Consumption

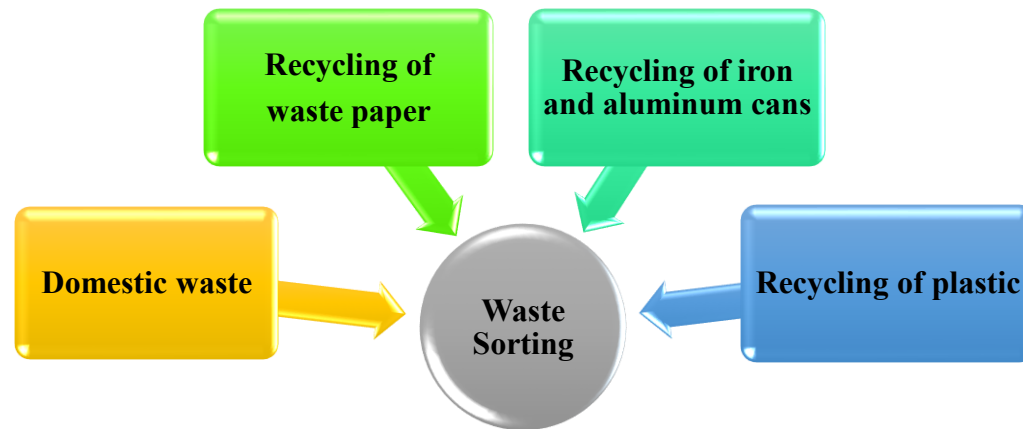


Note: Emission intensity = Total GHG emissions / Operating income of the year (NT\$ millions).

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.



3.2.4 Water Resource Management

Solomon Data International Corporation's primary operations involve distributing energy storage equipment with minimal water consumption requirements. Water usage is primarily for domestic purposes and some equipment such as pantries and cooling towers. Taiwan's water resources are limited. To pursue sustainable development and avoid waste, Solomon Data International Corporation implements water resource management and daily water conservation to optimize water resource utilization and achieve maximum efficiency.

Solomon Data International Corporation's water resource management targets a 2% annual reduction. Water consumption in 2024 was 1,847 cubic meters. The company will continue water conservation education and advocacy, encouraging all employees to cherish water resources to achieve conservation targets.

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 also 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.

Supply Chain Management

Solomon Data International plans to establish supplier environmental and social screening standards in 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 require suppliers to sign the “Supplier/Contractor Social Responsibility Guidelines” and complete a self-evaluation questionnaire to assess 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.

Through multifaceted digital transformation, Solomon Data International Corporation engages in exchange and collaboration with information and communication technology suppliers across various sectors. New supplier partners joining the group’s supply chain system each undergo supplier review principles to ensure compliance with environmental and social assessment requirements for suppliers and adherence to Solomon Group’s sustainable supply chain development policy and code of conduct.

In 2024, Solomon Data International Corporation maintained strong cooperation with existing suppliers without adding new suppliers. Approximately 30 suppliers continued their partnerships, with 14 completing ESG self-assessments, representing 47% of total partner suppliers.

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 for 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, 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.

3.4 Green Products and Services

Throughout history, humanity's energy sources have undergone multiple transformations, triggering shifts in human lifestyles. However, climate change and regulations implemented by governments worldwide to eliminate carbon footprints have become major driving forces for energy transformation in recent years. Traditional energy sources are neither infinite nor pollution-free. As human energy demand continues to grow while the power grids we depend on age and require costly upgrades, this may impose significant burdens on energy costs.

In 2021, the Ministry of Economic Affairs promulgated the "Regulations for the Management of Setting up Renewable Energy Power Generation Equipment of Power Users Above a Certain Contract Capacity," commonly known as the "Heavy User Regulation," requiring users with contract capacity exceeding 5,000 kW to install renewable energy capacity equivalent to 10% of their contract capacity within five years. Solomon Data International Corporation distributes SolarEdge smart energy solutions for major electricity users, undertaking ground-mounted and rooftop solar projects with steadily increasing market share in Taiwan. The solutions address diverse requirements including residential, commercial, ground-mounted, and aquavoltaic applications, featuring comprehensive monitoring capabilities and safety. Safety is the primary concern in solar power installation. In fire incidents, equipment under high voltage conditions prevents firefighting efforts. Solomon Data International Corporation's solution incorporates power optimizers that automatically reduce to safe voltage levels, eliminating electrocution risks for firefighters.

Product Development

➤ **Inverters:**

SolarEdge will develop large-scale string-type inverters to compete with central-type systems for major ground-mounted solar projects. Future SolarEdge products will extend beyond rooftop and shaded applications to achieve greater competitiveness in large-scale ground-mounted, aquavoltaic, and floating solar installations.

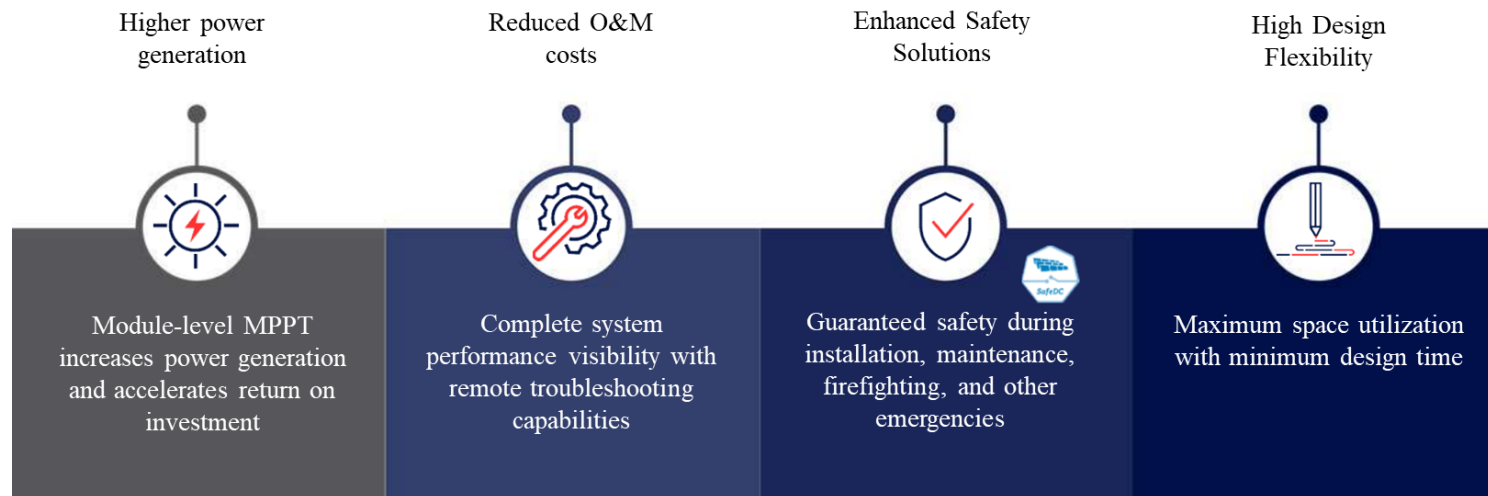
➤ **Residential Energy Storage:**

SolarEdge introduces residential smart microgrid energy storage systems integrating solar generation, energy storage, and household consumption, providing backup power during critical situations. Excess solar energy is stored in batteries.

➤ **Commercial Energy Storage**

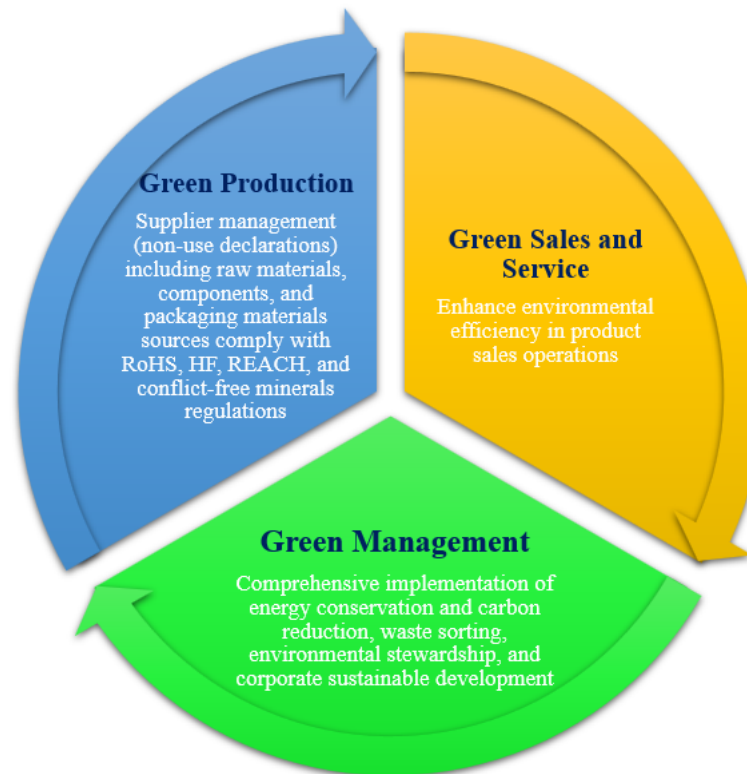
SolarEdge will launch commercial energy storage systems. Small and medium-scale commercial storage systems will address future green energy requirements for major electricity users above 800kW, enabling enterprises to store cost-effective off-peak electricity for peak-hour usage.

Green Product Solutions



Product Responsibility Management

Solomon Data International Corporation upholds corporate commitments to sustainable development by integrating green product responsibility management into business operations, satisfying customer requirements while achieving environmental protection and supporting sustainable corporate development, creating a triple-win situation. Supplier selection requirements for raw materials, components, and packaging materials comply with RoHS, HF, and REACH regulations. Restricted and prohibited environmentally hazardous substances in products are enforced per customer requirements, implementing hazardous substance controls for products, components, and packaging through green product management, ensuring 100% compliance with domestic and international regulations. Post-sale product repair and return processing operates with energy conservation and environmental protection principles, reducing carbon emissions and environmental burden.



4 Social Inclusion

4.1 Talent Cultivation and Development

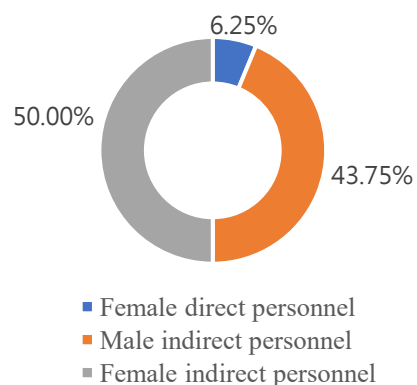
We value the labor rights of employees, create a happy and safe workplace, provide our colleagues with friendly and equal job opportunities, implement a gender equality policy, and create a mutually respectful atmosphere. We provide a competitive compensation level to increase the loyalty of employees 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 followed the principles of 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

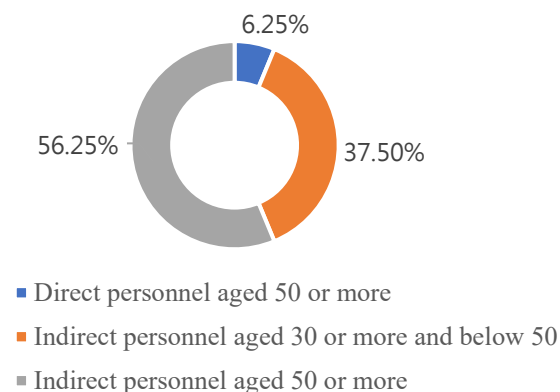
The Company continues to recruit more technical talent and employ local people to provide more comprehensive services. At the end of 2024, the Company had 16 employees. Additionally, six non-employee workers including: Contracted security and cleaning personnel services ensuring workplace environment quality.

Employee statistics by gender and age:

Employee Gender Distribution



Employee Age Distribution



Employee Statistics by Gender and Age

Diversity statistics/Year				2022		2023		2024	
				25		25		16	
				Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Employees	Direct	Gender	Male	1	4.00%	1	4.00%	0	0.00%
			Female	7	28.00%	3	12.00%	1	6.25%
		Age	Below 30	0	0.00%	1	4.00%	0	0.00%
			30 or more and below 50	2	8.00%	0	0.00%	0	0.00%
			50 or more	6	24.00%	3	12.00%	1	6.25%
		Education	Postgraduate degrees	0	0.00%	0	0.00%	0	0.00%
			Colleges and universities	0	0.00%	0	0.00%	0	0.00%
			Others	8	32.00%	4	16.00%	1	5.88%
	Indirect	Gender	Male	9	36.00%	11	44.00%	7	43.75%
			Female	8	32.00%	10	40.00%	8	50.00%
		Age	Below 30	0	0.00%	1	4.00%	0	0.00%
			30 or more and below 50	10	40.00%	11	44.00%	6	37.50%
			50 or more	7	28.00%	9	36.00%	9	56.25%
		Education	Postgraduate degrees	2	8.00%	2	8.00%	2	11.76%
			Colleges and universities	13	52.00%	17	68.00%	11	64.71%
			Others	2	8.00%	2	8.00%	3	17.65%

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 Data International is mainly engaged in the sale of solar system components and the processing and sale of LCD modules. 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 drives corporate performance and value creation, continuously accumulating innovation capabilities to achieve sustainable operations.

New Employees in the Past Three Years

Item/Year		2022		2023		2024	
New employees		6		8		0	
Age	Below 30	0	0.00%	1	4.00%	0	0.00%
	30 or more and below 50	5	20.00%	6	24.00%	0	0.00%
	50 or more	1	4.00%	1	4.00%	0	0.00%
Gender	Male	5	20.00%	3	12.00%	0	0.00%
	Female	1	4.00%	5	20.00%	0	0.00%
Education	Postgraduate degrees	0	0.00%	0	0.00%	0	0.00%
	Colleges and universities	6	24.00%	8	32.00%	0	0.00%
	Others	0	0.00%	0	0.00%	0	0.00%
Region	Taiwan	0	24.00%	8	32.00%	0	0.00%
	Overseas	5	0.00%	0	0.00%	0	0.00%

Employee turnover in the Past Three Years

Item/Year		2022		2023		2024	
Employee turnover		3		8		9	
Age	Below 30	0	0.00%	0	0.00%	1	6.25%
	30 or more and below 50	2	8.00%	3	12.00%	5	31.25%
	50 or more	1	4.00%	5	20.00%	3	18.75%
Gender	Male	2	8.00%	1	4.00%	5	31.25%
	Female	1	4.00%	7	28.00%	4	25.00%
Education	Postgraduate degrees	0	0.00%	0	0.00%	0	0.00%
	Colleges and universities	2	0.00%	4	16.00%	6	37.50%
	Others	1	8.00%	4	16.00%	3	18.75%
Region	Taiwan	3	4.00%	8	32.00%	9	56.25%
	Overseas	0	12.00%	0	0.00%	0	0.00%

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%.

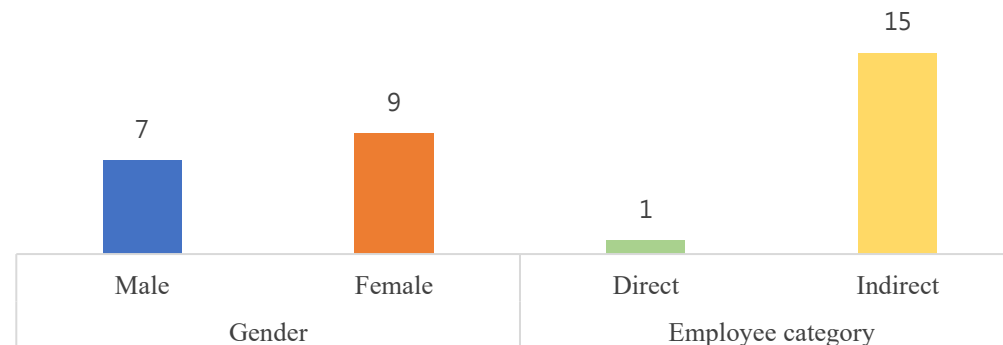
For example, the turnover rate of employees below 30 = (total number of employees below 30 leaving the Company in the year / total number of employees in the year)*100%.

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.

Percentage Of Employees Evaluated



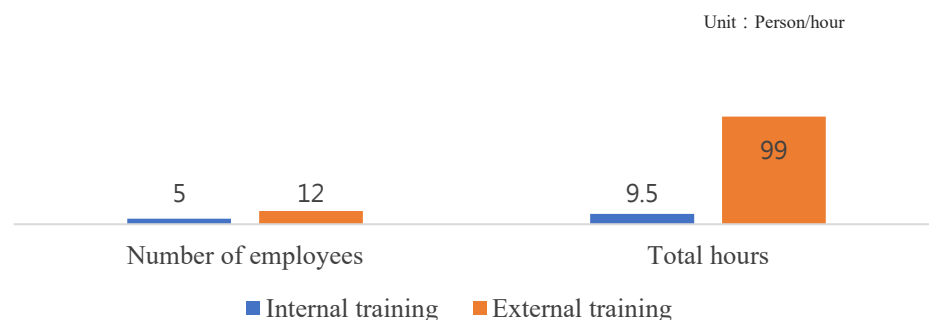
4.1.2 Talent Cultivation

Employee Education and Training

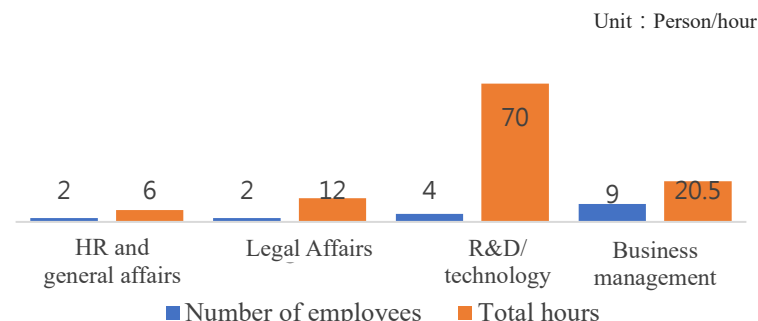
In order to improve the professional skills of employees, we formulate training plans and implement training targets every year according to the Company's development needs, so that employees can advance further in their careers. Through internal training, we continue to pass on our skills and experiences to relevant departments in order to help employees formulate learning and development directions and use them as the basis for drawing out their personal career plans.

We 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 data:

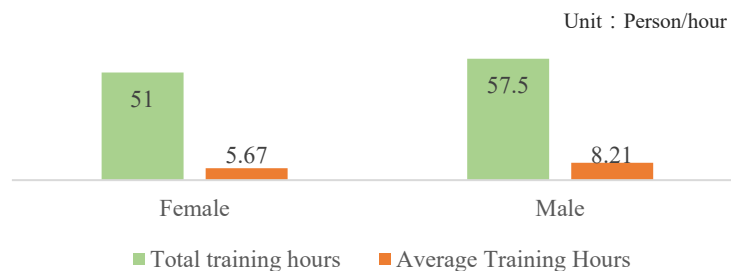
Training Hours of All Employees



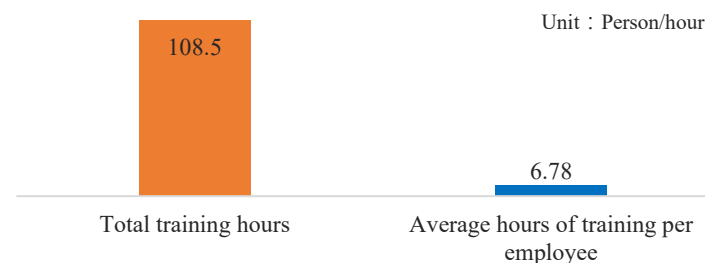
Training Category Statistics



Training Hours of All Employees by Gender



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 Data International 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 reflects 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 Data International Corporation salary structure differential comparison for full-time non-managerial employees:

Unit: NT\$ thousand

Non-managerial full-time employees	Employee Count (Note)	Average annual salary	Median annual salary
2023	26	607	547
2024	14	582	540
Difference	-12	-25	-7

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. Contracted hotel accommodation and dining discounts provided.
Family care	The group established qualified nursing rooms, creating a breastfeeding-friendly workplace environment supporting working mothers breastfeeding.
Other benefits	<ol style="list-style-type: none"> 1. Marriage allowances for employees, maternity allowances for employees or spouses, and bereavement allowances for employee or dependent deaths provided. 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

The company complies with relevant regulations. All eligible employees may apply for parental leave without pay, with reinstatement encouraged upon expiration. No Solomon Data International Corporation employees applied for parental leave in 2024.

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

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%.

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 group established nursing room facilities, reducing employees' childcare burden and comprehensively meeting employees' childcare needs.

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.



Retirement and Benefits Policy

To secure employees' post-retirement life, Solomon Data International Corporation established retirement regulations for employees. Under the Labor Pension Fund Supervisory Committee's name, funds are deposited in a dedicated Taiwan Bank account with monthly contributions of 2% of total salary to the retirement fund, fully protecting employee rights.

Since July 1, 2005, Solomon Data International 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\$8,367 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 the 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

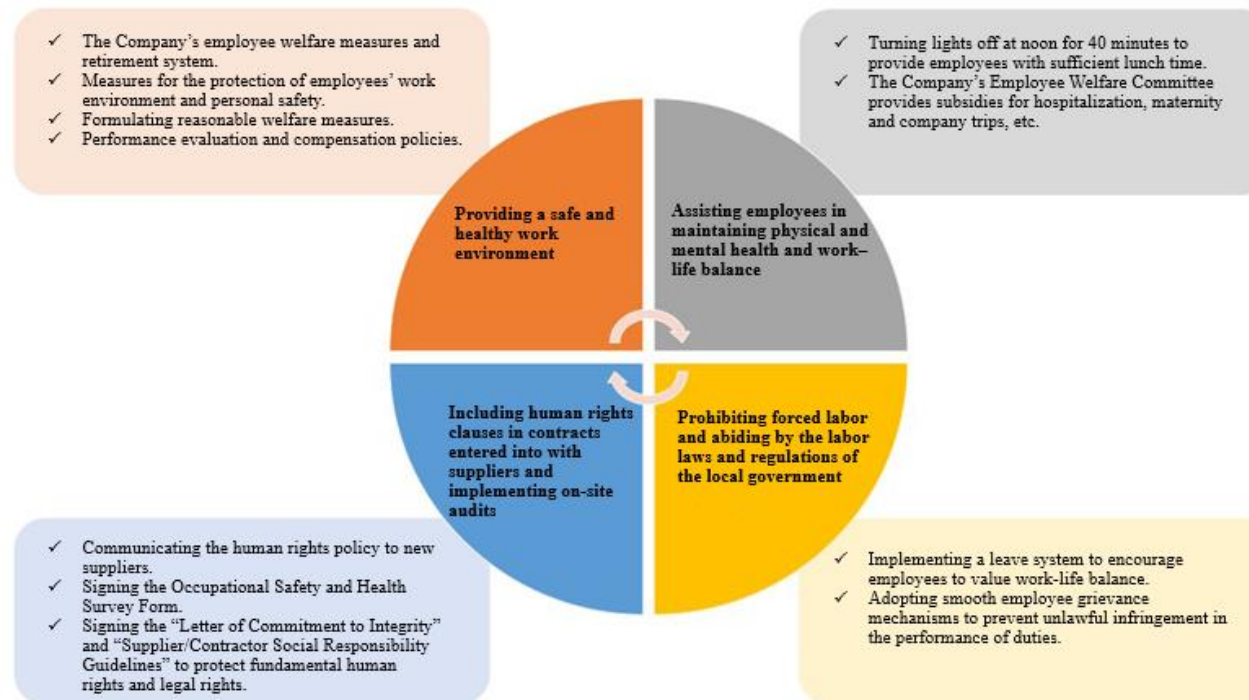
Employees with continuous service of 1 year up to 3 years: 20 days advance notice required

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 Data International 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 Data International's compensation policy also ensures that the salary of employees is not differentiated due to gender, age, race, religion, or political stance.

Solomon Data Internationals' 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. Internal HR administration conforms to local labor laws at all operating locations. 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 workers’ statuses.

The Company has also established diverse communication channels. Through two-way communication, employees can fully express their opinions. Due diligence will be 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	Labor–management Meeting	Employee Communication Channels
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.	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.	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

To effectively control occupational safety and health in the offices and plants, provide employees with a safe work environment, and pay attention to their physical and mental health, we have complied with the Occupational Safety and Health Act and implemented the ISO 45001 Occupational Health and Safety Management System in accordance with the Group's policy to adhere to the Company's safety and health policy. By having all workers jointly adhere to the safety and health policy of the Company, we can build a safe, comfortable and healthy work environment. The company convenes quarterly occupational safety meetings to provide recommendations on employer-formulated safety and health policies, discuss and coordinate occupational injury analysis and investigation, implementing communication and management while ensuring employee safety and health.

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	Internal inspection	16	100%
	Labor inspection	16	100%

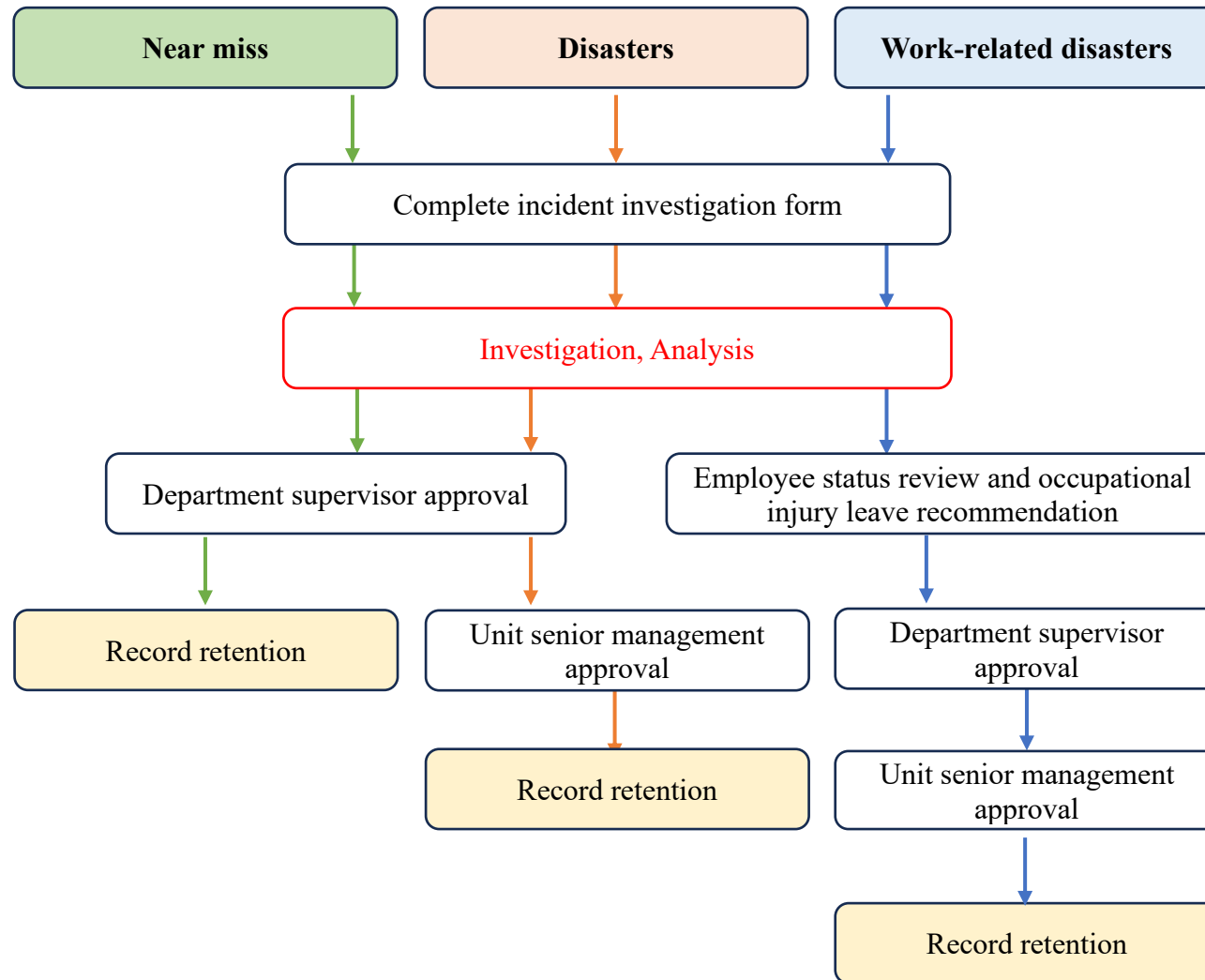
Hazard Identification and Risk Assessment

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.

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 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 at Solomon Data International in the past three years were mainly falls. 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 (Note 1)		Severe work-related injuries (Note 2)		Recordable work-related injuries (Note 3)		Work-related ill health		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	49,800	0	0	0	0	1	4.01	0	0	0	0
2023	49,600	0	0	0	0	0	0	0	0	0	0
2024	27,305	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 to be unable or less able to recover to their 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 unconsciousness, 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 unconsciousness). 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	Falling down	0	0	0	No incidents occurred.
	Falls	1	0	0	No incidents occurred.

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 three 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, and after the courses, we arrange tests and surveys to ensure course quality. Additionally, Solomon Data International Corporation participates in the group's regular emergency response and disaster prevention safety drills, ensuring employees can respond appropriately during emergencies, minimizing disaster impacts.

Solomon Data International Corporation participates in the group's quarterly occupational safety meetings with both labor and management representatives attending. 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 12 participants representing 75% of total workforce participation.



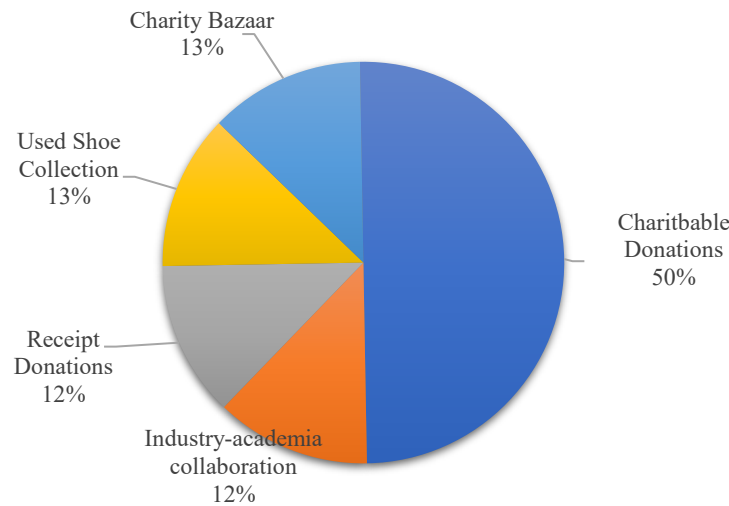
Additionally, the company has partnered with medical resources to provide employees with X-ray screenings, breast cancer screening, cervical cancer screening, oral cancer screening, and bone density testing. This comprehensive approach ensures employee health by preventing occupational injuries and diseases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



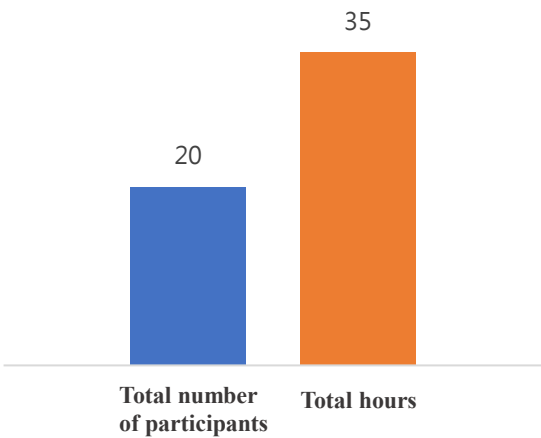
4.3 Social Engagement

As a responsible corporate citizen, Solomon Data International 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, Solomon Data International Corporation participated with the group totaling 20 volunteer participants and 35 volunteer hours. Moving forward, the Company 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 Data International Corporation maintains continuous social welfare organization support. The group mobilized all employees and other floor tenants, partnering 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, the Group 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 Group 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 Data International 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 the Company's commitment to social responsibility and addressing societal challenges through philanthropic investment.

Appendix

Independent Assurance Statement



格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

**Independent Assurance Statement Based on
2024 Sustainability Report of Solomon Data International Corporation**

Statement No.: 2505004

Solomon Data International Corporation (hereinafter referred to as Solomon Data) 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 Data.

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 Data'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 Data 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 Data.

The Scope of Assurance

The verification scope of Solomon Data and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of Solomon Data 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 Data'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 Data's sustainability report, and provide a fair standpoint of Solomon Data 's related operations and performance. We believe that the specific performance indicators of Solomon Data in 2024, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate Solomon Data'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 Data 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 Data 's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of Solomon Data 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 Data 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 Data has established a process of cooperation with major stakeholders, including shareholders, customers,

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格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

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

- **Materiality**
The report has stated that Solomon Data focuses on economy, society and environment topics, and identified 6 major topics including operating performance, customer relations, occupational safety, talent cultivation, sustainable supply chain and green products/services, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of Solomon Data.
- **Responsiveness**
Solomon Data 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 Data.
- **Impact**
Solomon Data has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. Solomon Data 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 Data.
- **GRI Guidelines**
Solomon Data 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 Data '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 Data. 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 15, 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-J5DLU

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GRI Index

Terms of Use	Solomon Data International 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 Data International	16	
	2-2	Entities included in the organization's sustainability reporting	About Our Report	1	
	2-3	Reporting period, frequency and contact point	About Our Report	1	
	2-4	Restatements of information	About Our Report	1	
	2-5	External assurance	About Our Report	1	
Activities and workers	2-6	Activities, value chain and other business relationships	2.1.3 Business Performance and Brand Value	19	
	2-7	Employees	4.1.1 Employee Overview	45	
	2-8	Workers who are not employees	4.1.1 Employee Overview	45	
Governance	2-9	Governance structure and composition	2.1.4 Composition and Operation of the Board of Directors	22	
	2-10	Nomination and selection of the highest governance body	2.1.4 Composition and Operation of the Board of Directors	22	
	2-11	Chair of the highest governance body	2.1.2 Corporate Governance Structure	18	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
	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	22	
	2-13	Delegation of responsibility for managing impacts	1.1 ESG Governance	4	
	2-14	Role of the highest governance body in sustainability reporting	1.1 ESG Governance	4	
	2-15	Conflicts of interest	2.1.4 Composition and Operation of the Board of Directors	22	
	2-16	Communication of critical concerns	1.2 Stakeholder Engagement	5	
	2-17	Collective knowledge of the highest governance body	2.1.4 Composition and Operation of the Board of Directors	22	
	2-18	Evaluation of the performance of the highest governance body	2.1.4 Composition and Operation of the Board of Directors	22	
	2-19	Remuneration policies	2.1.5 Functional Committees	24	
	2-20	Process to determine remuneration	2.1.5 Functional Committees	24	
	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	3	
	2-23	Policy commitments	4.1.3 Human Rights Policy	54	
	2-24	Embedding policy commitments	4.1.3 Human Rights Policy	54	
	2-25	Processes to remediate negative impacts	2.2 Ethical Management	27	
	2-26	Mechanisms for seeking advice and raising concerns	2.2 Ethical Management	27	
	2-27	Compliance with laws and regulations	2.3 Risk Management and Legal Compliance	28	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
	2-28	Membership associations	2.1.3 Business Performance and Brand Value	19	
Stakeholder Engagement	2-29	Approach to stakeholder engagement	1.2 Stakeholder Engagement	5	
	2-30	Collective bargaining agreements	4.1.3 Human Rights Policy	54	
GRI 3: Material Topics 2021					
Material topic	3-1	Process to determine material topics	1.3 Analysis of Material Topics	8	
	3-2	List of material topics	1.3.2 Material Topic Identification Result	9	
Economic					
★ Economic performance					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	11	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	2.1.3 Business Performance and Brand Value	19	
	201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Action	32	
	201-3	Defined benefit plan obligations and other retirement plans	4.1.2 Talent Cultivation	49	
	201-4	Financial assistance received from government	2.1.3 Business Performance and Brand Value	19	
★ Customer Relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	11	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.4 Customer Relations	30	
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	37	
	302-3	Energy intensity	3.2.2 Energy Management	37	
	302-4	Reduction of energy consumption	3.2.2 Energy Management	37	
Emissions					
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	3.2.1 GHG Emissions	36	
	305-2	Energy indirect (Scope 2) GHG emissions	3.2.1 GHG Emissions	36	
	305-3	Other indirect (Scope 3) GHG emissions	3.2.1 GHG Emissions	36	
	305-4	GHG emissions intensity	3.2.2 Energy Management	37	
	305-5	Reduction of GHG emissions	3.2.2 Energy Management	37	
	305-6	Emissions of ozone-depleting substances (ODS)		-	No such emissions
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), 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	39	
★ Sustainable Supply Chain					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	11	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.3 Sustainable Supply Chain	40	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain	40	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.3 Sustainable Supply Chain	40	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
	414-2	Negative social impacts in the supply chain and actions taken	3.3 Sustainable Supply Chain	40	
★ Green Products and Services					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	11	
Social					
Employment					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	4.1.1 Employee Overview	45	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1.2 Talent Cultivation	49	
	401-3	Parental Leave	4.1.2 Talent Cultivation	49	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.1.2 Talent Cultivation	49	
★ Occupational safety and health					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	11	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	4.2 Workplace Safety and Health	56	
	403-2	Hazard identification, risk assessment, and incident investigation	4.2 Workplace Safety and Health	56	
	403-3	Occupational health services	4.2 Workplace Safety and Health	56	
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.2 Workplace Safety and Health	56	
	403-5	Worker training on occupational health and safety	4.2 Workplace Safety and Health	56	

Topic	Disclosure item	Item description	Chapter	Page	Reasons for omission/Necessity explanation
	403-6	Promotion of worker health	4.2 Workplace Safety and Health	56	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.2 Workplace Safety and Health	56	
	403-8	Workers covered by an occupational health and safety management system	4.2 Workplace Safety and Health	56	
	403-9	Work-related injuries	4.2 Workplace Safety and Health	56	
	403-10	Work-related ill health	4.2 Workplace Safety and Health	56	
★ Talent Cultivation					
GRI 3: Material Topics 2021	3-3	Management of material topics	1.3.4 Material Topics and Management Approaches	11	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	4.1.2 Talent Cultivation	49	
	404-2	Programs for upgrading employee skills and transition assistance programs	4.1.2 Talent Cultivation	49	
	404-3	Percentage of employees receiving regular performance and career development reviews	4.1.1 Employee Overview	45	
Diversity and equal opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	4.1.1 Employee Overview	45	
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1.3 Human Rights Policy	54	
Local communities					
GRI 413: Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	4.3 Social Engagement	61	

SASB Index

Topic	SASB code	Disclosure item	Content	Corresponding chapter
Product Safety	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	The Company has established a cybersecurity policy which covers four dimensions of control measures, in order to avoid improper use, leakage, tampering, and destruction of data due to human error, malicious intent, or natural disasters. The Company prevents possible risks and hazards based on the organizational, personnel, physical, and technological aspects of control.	2.3.1 Risk Management Strategy
Employee Diversity	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	(1) 1 male and 1 female. (2) 1 person. (3) 7 male and 9 female; all of Taiwanese nationality.	4.2.1 Employee Overview
Product Lifecycle Management	TC-HW-410a.1	Percentage of income from IEC 62474-compliant products (%)	No income from IEC 62474-compliant products.	None
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	As the products of Solomon Data International are not end products, it is impossible to conduct investigations on products that meet the requirements for EPEAT registration, etc. Therefore, relevant data cannot be collected.	Not disclosed in the report
	TC-HW-410a.3	Percentage of income from products certified to an energy efficiency certification	No income from products certified to an energy efficiency certification.	None

Topic	SASB code	Disclosure item	Content	Corresponding chapter
	TC-HW-410a.4	Weight of end-of-life products recovered, percentage recycled	As the products of Solomon Data International are not end products, relevant data cannot be collected.	Not disclosed in the report
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Please refer to 3.3 Sustainable Supply Chain in the report.	3.3 Sustainable Supply Chain
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Please refer to 3.3 Sustainable Supply Chain in the report.	3.3 Sustainable Supply Chain
Materials Sourcing	TC-HW-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 sought secondary suppliers or alternative materials.	3.1 Climate Action
Activity Metrics	TC-HW-000.A	Number of units produced by product category	LCD modules: 15 (thousand pcs).	2.1.3 Business Performance and Brand Value
	TC-HW-000.B	Area of manufacturing facilities	Plant area: 172 <i>ping</i> (568.5976 m ²).	Not disclosed in the report
	TC-HW-000.C	Percentage of production from owned facilities	Self-production rate: 15%.	2.1.3 Business Performance and Brand Value

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												
1. Describe the monitoring and governance of climate-related risks and opportunities by the Board of Directors and the management.	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.												
2. Describe how the identified climate risks and opportunities affect the Company’s business, strategy and finance (short-, medium-, and long-term).	Solomon Data International recognizes the urgency of climate risk management. Through deliberative sessions conducted by the Sustainable Development Committee, we perform comprehensive climate risk and opportunity identification. :												
	2-1 Risk												
	<table><tr><th>Target</th><th>Risk</th><th>Impact</th><th>Countermeasure</th></tr><tr><td>Short (1-2 year)</td><td>Rising costs of raw materials</td><td>Fluctuating prices of raw materials can result in increased production costs</td><td><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>Medium - long term (3-5 year)</td><td>Rising average temperatures</td><td>Increased use of energy leads to higher electricity bills</td><td><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.</td></tr></table>	Target	Risk	Impact	Countermeasure	Short (1-2 year)	Rising costs of raw materials	Fluctuating prices of raw materials can result in increased production costs	<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.	Medium - long term (3-5 year)	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.
	Target	Risk	Impact	Countermeasure									
Short (1-2 year)	Rising costs of raw materials	Fluctuating prices of raw materials can result in increased production costs	<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.										
Medium - long term (3-5 year)	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.										

Item	Countermeasures			
	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	<ul style="list-style-type: none">● Continue to develop new products and overall solutions that improve customer operational efficiency.
3. Describe the financial impact of extreme climate events and transition actions	In response to extreme climate change, energy consumption and electricity costs have increased, and the incidence of extreme climate events (such as typhoons and floods) has increased. This has led to fluctuations in raw material prices and increases in material prices, resulting in increased transportation and overall operating costs.			
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system	We implement the following in accordance with our risk management policy.			

Item	Countermeasures
	<div data-bbox="607 277 1359 954"> <div>Step1</div> <ul style="list-style-type: none"> • The Risk Management Team completes climate environment background data collection • Climate risk and operational scope assessment <div>Step2</div> <ul style="list-style-type: none"> • Establish a list of climate risks and opportunities <div>Step3</div> <ul style="list-style-type: none"> • The Risk Management Team conducts climate risk and opportunity assessment with operational impact analysis • Determine material risks <div>Step4</div> <ul style="list-style-type: none"> • Establish implementation strategies and set targets <div>Step5</div> <ul style="list-style-type: none"> • Review the effectiveness of the implementation strategies and targets from time to time through Sustainable Development Committee meetings </div>
<p>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.</p>	<p>In response to the impact of climate-related risks and opportunities on the Company's strategies and financial planning, we adopt corresponding strategies with reference to the TCFD's climate scenario analysis.</p>

Item	Countermeasures						
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.	To effectively manage climate-related risks and opportunities, Solomon Data International 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 details on relevant risk identification and management, please refer to section 3.1, Climate Action.						
7. If internal carbon pricing is used as a planning tool, the basis for setting the price shall be stated.	No internal carbon pricing is currently in use.						
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 used to achieve the targets, the source and number of the carbon offsets or the number of the RECs shall be described.	<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><tr><th>Target</th><th>Short-term (2027)</th><th>Medium- to long-term (2030)</th></tr><tr><td>GHG Emissions</td><td>Decrease by 2%</td><td>Decrease by 5%</td></tr></table> <p>(Note: Compared with the base year of 2024)</p> <p>The Company’s strategies for energy saving and carbon reduction and GHG reduction are as follows:</p> <p>I. 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.</p> <p>II. 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</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%					

Item	Countermeasures
	installed air conditioning timers, which can help reduce about 2% of electricity consumption (carbon emissions) every year.
9. GHG inventory and assurance status, as well as reduction targets, strategies, and concrete action plans (indicated in 1-1 and 1-2) separately.	As shown in the table below

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	2.4366	0.01	6.1178	0.03	<p>The Company implemented an ISO 14064-1 GHG inventory project in 2024, and the Company's emissions have been verified by DNV Business Assurance Co., Ltd., which mainly included:</p> <p>Category 1 (Scope 1) emissions mainly from mobile combustion sources and fugitive emission sources.</p> <p>Category 2 (Scope 2) emissions from purchased electricity.</p> <p>Category 3 (Scope 3) upstream and downstream data, employee travel emissions.</p> <p>Category 4 (Scope 3) primarily emissions from purchased products.</p>
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	67.7997	0.26	61.5284	0.33	
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	18.6003	0.07	36.4376	0.19	

Note: 1. Solomon Data International Corporation 2023 revenue NT\$259.04 million, 2024 revenue NT\$187.19 million.
2. Solomon Data International Corporation did not inventory Scope 3 upstream and downstream data in 2023. Upstream and downstream data inventory commenced in 2024.

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

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.
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.

SOLOMON Data International Corporation

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