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SUPERALLOY INDUSTRIAL CO., LTD. (hereinafter referred to as SAI) continues to advance sustainable initiatives across the environmental, social, and governance (ESG) dimensions. Upholding the principles of integrity, innovation, and shared prosperity, SAI regularly publishes sustainability reports in both Chinese and English to communicate to stakeholders SAI's short, medium, and long-term ESG strategies, substantive actions, and performance achievements. Relevant information is also disclosed on SAI's sustainability website to maintain effective and transparent communication channels and to respond to stakeholders' concerns and expectations regarding SAI's sustainable development efforts.

I | Scope of the Report

This report focuses on the operations of SAI in Taiwan and does not include the German subsidiary. Financial information is provided within the scope of consolidated financial statements. The financial information was audited and certified by PricewaterhouseCoopers Taiwan (PwC Taiwan)

Date of Establishment	June 24, 1994
Headquarters Base Country	Taiwan
Operating Locations	• Headquarters: No. 80, Sec. 3, Yunke Road, Douliu City, Yunlin County • Yunlin Plant 1 (including Plant H): No. 80 and No. 82, Sec. 3, Yunke Road, Douliu City, Yunlin County • Yunlin Plant 2: No. 39 and No. 41, Sec. 3, Yunke Road, Douliu City, Yunlin County • Zhuwei Plant: No. 6, Kejia 3rd Road, Douliu City, Yunlin County • Pingtung Plant: No. 323 and No. 325, Daxi Road, Pingtung City
Total Number of Employees	1,352
Subsidiaries in the Consolidated Financial Statements	SuperAlloy Manufaktur GmbH
Date and Frequency of Report Issuance	Reporting period of the report: from January 1, 2025 to December 31, 2025. Reporting frequency of the report: once per year. This report was issued in August 2026, and the next edition will be issued in August 2027.
Date of Issuance	August 2026

Note: The relevant financial amounts disclosed in the Report were in New Taiwan Dollars.

II | Assurance Statement

This report was verified by the third-party assurance provider TÜV NORD in accordance with the AA1000 Assurance Standard v3 Type 2 moderate assurance level, and the reported information was prepared with reference to the GRI Universal Standards 2021 and the SASB Standards.

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III | Guidelines

- ◆ Global Reporting Initiative (GRI) – GRI Standards 2021
- ◆ Sustainability Accounting Standards (SASB) – Auto Parts
- ◆ Task Force on Climate-related Financial Disclosures (TCFD)
- ◆ United Nations Sustainable Development Goals (SDGs)
- ◆ Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies

IV | Restatement and Explanation of 2025 Annual Report Information

1. For the greenhouse gas emissions item, the 2026 target was changed from “Pass ISO 14064-2 reduction plan verification” to “Pass the greenhouse gas self-determined reduction plans and the Ministry of Environment’s implementation progress review”.

In response to the domestic Climate Change Response Act and the carbon fee collection mechanism, SAI’s original voluntary emission reduction project under ISO 14064-2 has been formally transformed and successfully applied to the Ministry of Environment for the greenhouse gas self-determined reduction plans. This change not only meant that SAI’s emission reduction target had been aligned with the national designated carbon reduction pathway, but also that, in 2026, it successfully passed the Ministry of Environment’s implementation progress review. This confirms that SAI not only had sound carbon reduction planning capabilities, but also possessed the execution capability to implement its plans effectively. Through the implementation of this project, SAI not only substantially reduced greenhouse gas emissions, but also successfully qualified for a preferential carbon fee rate, effectively reducing the financial impact brought about by sustainability transition-related regulations and further enhancing SAI’s climate resilience and long-term competitiveness.

2. For the Diversity, Equity, and Inclusion (DEI) initiative, the 2026 target has been revised from “Conduct Chinese language courses for foreign migrant workers with > 60 recorded attendances” to “Conduct life adaptation and co-prosperity courses for foreign migrant workers, with > 60 recorded attendances.”

This adjustment aims to elevate the level of care from work communication skills to whole-person life care. The new course not only assisted migrant colleagues in overcoming language barriers, but also expanded to cover multiple aspects, including adaptation to local life, legal and labor rights protections, and financial as well as physical and mental health support. Through the practice of the spirit of mutual prosperity, we hope to create a friendly workplace for foreign colleagues that is more inclusive and provides a greater sense of safety and belonging, and to meet, with the highest standards, the expectations of the international supply chain regarding the protection of labor rights and human rights, thereby fulfilling true Corporate Social Responsibility. .

3. For adjustments to the calculation basis of the Taiwan Sustainable Economic Activity Recognition Guidelines, please refer to Section 4.3 Economic Performance, (II) Identification of Sustainable Economic Activities, for detailed information.

V | Management Process

The data and information in this report are provided by designated unit contacts, with completeness and accuracy initially reviewed by respective department heads. The Sustainable Development Promotion Team, in accordance with the Sustainability Information Management Guidelines, centrally conducts secondary verification of data, as well as content planning and editorial revisions.

The ESG Report is ultimately consolidated and assured by external third-party institutions, submitted to the Sustainable Development Committee under the Board of Directors for review, and thereafter presented to the Board for approval and public disclosure.

VI | Contact Information

Thank you for reading. If you have any questions or suggestions regarding this report, please feel free to contact us.

Contact Person: Company Spokesperson

Tel: 05-5512288

Email: admin@superalloy.tw

Address: No. 80, Sec. 3, Yunke Road, Douliu City, Yunlin County 640111, Taiwan

Official Website



Sustainability Section



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Greetings to our long-term supporters and friends of SAI's sustainable development:

Looking ahead to the next decade of global trade and economic dynamics, we stand at a historic juncture where industry rules are being reshaped. The concurrent occurrence of multiple crises is no longer a short-term fluctuation, but a “new normal” that enterprises must confront in their operations. The reconfiguration of geopolitical blocs, the deepening of regionalized trade barriers, and the severe challenges brought by climate change are rewriting the rules of survival for the global high-end manufacturing sector. Standing at the beginning of a new era, we recognize that sustainability has long transcended the scope of corporate social responsibility. It is our core strategy to ensure operational resilience in fierce competition, to widen the gap with competitors, and to continue earning the trust of global customers.

Chairman of the Board of SAI

董明荣



From Passive Defense to Proactive Positioning: Reshaping a Green Supply Chain with Ultimate Resilience

In the past, we have witnessed the rise of the “tariff tsunami” and trade protectionism. Looking ahead, we see the global supply chain accelerating in its shift from globalization toward localization and regionalized supply. Future trade barriers will not be limited to price and place of origin, but would also be deeply tied to carbon footprint and human rights standards. In the face of this irreversible trend, we have already abandoned a passive defensive mindset. SAI is actively restructuring our highly resilient operating system by enhancing the flexible allocation of production capacity at existing bases and deepening localized supply capabilities, in order to respond to international political and economic shifts. At the same time, we are progressively optimizing supplier management mechanisms and enhancing production resilience through digital management, ensuring a transparent and agile supply framework that serves as the foundation for being the preferred partner of top brands and global industry clients.

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Carbon Valuation as Competitiveness: Advancing the Circular Economy and Navigating Carbon Cost Challenges



With the EU Carbon Border Adjustment Mechanism (CBAM) transition period nearing its end, the UK and other countries preparing to implement their own carbon border mechanisms, and Taiwan officially launching carbon fee collection, the world has entered an era where carbon emissions carry a price, with greenhouse gas emissions formally transformed into tangible costs on financial statements. In the future competitive landscape, carbon reduction will no longer be merely a matter of legal compliance, but a key to reducing the “green premium.” To stand out amid “green inflation,” we are transforming greenhouse gas (GHG) data into an engine for driving innovation. We are not only accelerating the R&D of low-carbon materials and the application of circular economy practices, but also committed to deepening the internal carbon pricing mechanism, directly incorporating climate risks and emission costs into everyday business decisions. By fundamentally reducing carbon intensity (CO₂ emissions per unit of operating revenue) and enhancing carbon performance (economic value created per unit of CO₂ emissions), we position ourselves as an enterprise capable of continuously delivering products with low-carbon competitiveness, thereby sustaining stakeholder trust on the net zero pathway.

Seizing the Future with Smart Technology: New Cross-Industry Low-Carbon Competitive Advantages under Twin Transition



The next decade marks an era of deep integration between artificial intelligence (AI) and net zero emissions. We are actively advancing “twin transition” (digital transformation & sustainable transformation), which is not merely the overlay of digital technologies and sustainability goals, but the conversion of AI's powerful computing capacity into a core engine driving green upgrades. Through digital empowerment, we are redefining the depth and breadth of sustainability management. By introducing data-driven AI energy monitoring and digital twin technology (built on artificial intelligence, machine learning, and data analytics to create dynamic digital models), we are able to move beyond traditional experience, achieving more precise energy-consumption forecasting and minimizing targets. More critically, AI computing power allows us to maximize resource utilization efficiency, improve product yield, and reduce raw material loss and waste at the source in complex manufacturing processes. While pursuing highly automated production, digital transformation enables us to capture the environmental footprint of each product in real time, ensuring that business decisions balance technological innovation with environmental carrying capacity. This command of data empowers us to respond with greater resilience to the stringent demands of global leading brands for net zero supply chains and circular economy, transforming sustainability transition into an absolute competitive advantage for entering new industry domains.

Toward Another Decade of Transparency and Integrity



Greater turbulence in the environment demands from us greater clarity of vision. Therefore, in the coming decade of increasingly fragmented markets and tightening regulations, transparency and integrity are to remain SAI's most valuable assets. We will commit to continuously refining climate risk assessments and, by adhering to the highest standards of sustainability governance, strengthening SAI's risk response and adaptation capabilities.

We give our sincerest thanks to our colleagues for their steadfast commitment along the path of transformation, as well as all shareholders and partners for their long-standing support. Sustainability is an endless marathon. Amid future uncertainties, SAI will leverage sharper insights, more agile strategies, and stronger resilience to transform challenges into opportunities for renewal, continuously reaching new peaks of sustainable growth.

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2025 Sustainability Highlights



Environmental
Aspect



The sustainability team obtained
national-level sustainability-related
certifications; cumulative sustainability-
related training hours reached 155 hours.



Passed the Ministry of Environment's Greenhouse
Gas Self-Determined Reduction Plans, securing a
preferential carbon fee rate (reducing
from NT\$300/tCO₂e to NT\$100/tCO₂e and lowering
future carbon fee costs.



The recycling rate of
plastic dividers reached
89.26%



SAI planned its 2050 decarbonization pathway
in line with decarbonization trends under the
ASI sectoral standards.



In 2025, submitted **3** energy-saving improvement proposals with an
estimated annual electricity savings of **1,164,500** kWh/year.



Social
Aspect



Participated in multiple advocacy platforms
and was invited to join the **E.SUN ESG
Sustainability Initiative** for the
first time



SAI was invited for the first time to attend the "**New Game of ESG
Transformation—Winning Through Co-Creation of
Resilient Value Forum**," jointly organized by World Vision Taiwan and
Business Weekly



**The turnover rate declined
for two consecutive years**,
decreasing year by year from 26.51% in
2023 to 21.60% in 2025



Recorded
128
instances of employee
volunteer participation



The amount of the joint sponsorship for
public welfare activities with the SAI Fu-
De Social Welfare and Charity Foundation
reached **NT\$3,494,850**



Governance
Aspect



Collaborated with National Cheng Kung
University to launch an **industry-
academia collaboration project
on carbon capture, utilization,
and storage (CCUS)**



The 2025 Sustainability Report achieved
**AA1000AS v3 Type 2
moderate-level assurance**



1,352 employees completed
awareness training on anti-
corruption policies and procedures,
achieving a completion rate of
100%



In accordance with the Taiwan Sustainable Economic Activity Recognition Guidelines
issued by the Financial Supervisory Commission, SAI conducted voluntary disclosure.
In 2025, the total amount of business activities that met the criteria for sustainable
economic activities, comprising recycled aluminium wheels and recycled aluminium
materials, accounted for **33%** of operating revenue



In 2025, the Board of Directors and
functional committees operated effectively,
with an attendance rate exceeding
98%

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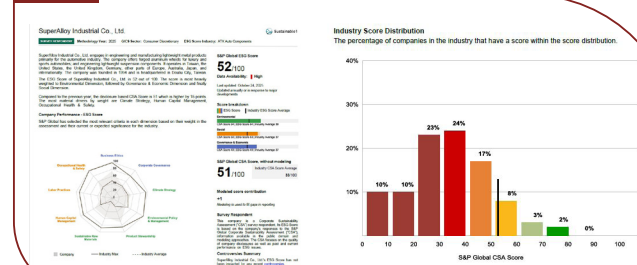
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Taiwan Circular Economy Award

Award Title

CSA Ranked in the top 14% of the Auto Components Industry

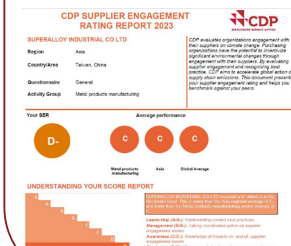


Global Views Monthly's ESG
Corporate Sustainability Award



TCSA Corporate Sustainability
Report Gold Award

CDP Upgraded from D- in 2024 to C for Climate Change
and B- for Water Security



Scores

SUPERALLOY INDUSTRIAL CO. LTD.
2025

Overall scores

Score visibility	Climate change	Forests	Water security
Private			
If you were requested by any Supply Chain members or Capital Markets Signatories, they can see these scores.	C	-	B-
Public			
Visible on your organization's profile on the CDP website.	C	-	B-

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I | Sustainable Alchemy — The Infinite Aluminium Odyssey from RESAICAL® to CIRCULIUM

Since RESAICAL® was launched in 2020 as a 100% recycled aluminium technology, it has become synonymous with a “low-carbon alternative solution” within the global luxury automotive supply chain. The true value of this green revolution lies in transforming recycled aluminium scrap into a material with significantly greater environmental value than primary aluminium. According to 2023 data, the carbon footprint of SAI RESAICAL® Aluminium was only 0.45 kg CO₂e/kg, significantly lower than the 11.624 kg CO₂e/kg carbon footprint of primary aluminium from Dubai, representing a carbon reduction performance of up to 96.13%. Leveraging this industry-leading technological expertise, SAI has utilized Post-Industrial Recycled (PIR) technology to become a strong green backbone for the global luxury mobility industry, transforming material value into decarbonization momentum and leading advanced materials into a new era of green evolution.

However, amid the intensifying global climate challenge, SAI recognizes that achieving resource circularity within a single industry alone is not sufficient to reverse the trend of resource depletion. In 2025, SAI officially launched a strategic upgrade with the introduction of a new circular aluminium brand — CIRCULIUM. This not only marks a technological transition for SAI from Post-Industrial Recycled (PIR) to Post-Consumer Recycled (PCR) materials, but also signifies the extension of its core competencies in circular aluminium from automotive components into diverse high-end sectors such as semiconductor equipment parts. In doing so, SAI is transforming from a traditional supplier into a cross-industry strategic partner for green materials.

In the future, CIRCULIUM will serve as a strategic enabler for SAI to support customers in reducing Scope 3 greenhouse gas emissions and advancing toward the global net zero emissions target by 2050. Through this technological transformation from PIR to PCR, SAI is not only reshaping aluminium within the furnace, but also forging irreplaceable sustainability-driven competitiveness across cross-industry value chains.

SAI aims to promote the broader application of PCR aluminium to help customers significantly reduce upstream greenhouse gas emissions across the product life cycle. Under this goal, the emergence of CIRCULIUM further breaks down the boundaries of automotive materials. With its high purity and low-carbon characteristics, it is progressively entering the supply chain of high-end industries such as semiconductors and aerospace, where requirements for material stability and environmental footprint are highly stringent, providing the global technology industry with an ultimate solution of lightweight, low-carbon, and high-strength performance.

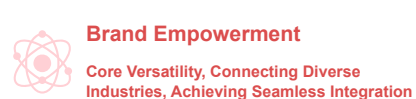
From RESAICAL® to CIRCULIUM, SAI is redefining not only aluminium materials, but also an endless cross-industry circular ecosystem. The new brand name combines “Circular” and “Aluminium,” symbolizing aluminium’s second life within a circular system. The logo design of CIRCULIUM represents more than a visual transformation; it reflects SAI’s deeper commitment to resource sustainability and cross-sector empowerment.



circulium



The logo is composed of five flowing curved surfaces, conveying a cyclical motion that converges toward the center and flows continuously. This design symbolizes how aluminium, through recycling, smelting, and reapplication under SAI achieves complete material circularity, illustrating the continuous, never-ending flow of resources within a sustainable system.



The five interlinked curved surfaces are constructed as precisely proportioned structural units that connect and support one another, forming a core engine. This symbolizes the integration and balance of sustainability across all dimensions within SAI, driving the stable operation of the overall system while continuously evolving to shape a new circular future for recycled aluminium and advanced high-tech materials. In the future, whether in the wheels of cars cruising on the roads, precision components in semiconductor equipment that underpin global computing power, or other recycled aluminium applications, CIRCULIUM will stand as a guarantee of high-quality recycled materials.



The color palette is centered on technology blue and sustainability green: technology blue symbolizes precision manufacturing, technological capability, and consistent quality, while sustainability green represents environmental protection, renewable resources, and the circular economy. The interwoven blend of blue and green conveys the core value of “Technology ∞ Sustainability,” reflecting a sustainability philosophy in which advanced manufacturing and the environment coexist in harmony.

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II | Calculus of Goodwill — Composing a Fūbutsushi Woven from Land Restoration and the Empowerment of Life

In the world of craftsmanship, tempering is what gives metal its strength and resilience; in the soil of society, cultivation is what awakens dormant vitality and potential. We firmly believe that social engagement is akin to a process of refining impact: assistance is like a “first forging at dawn,” addressing immediate urgencies and stabilizing fragile foundations of life; empowerment, on the other hand, is a “deep transformational tempering,” designed to illuminate hope for the future and enable individuals to develop the capacity to sustain and protect themselves. We consistently practice a “fishing-rod philosophy of impact” — transforming corporate resources into precise tools that go beyond simple giving, and instead help beneficiaries gain the keys to self-reliance, allowing change to take root and flourish in the communities we serve. Transforming resources into the driving force of self-reliance is, at its core, a pursuit of an “integral calculus of goodwill”: precisely focusing on the “micro” level, triggering qualitative change through accumulation, and allowing incremental efforts to converge into a transformative miracle of changed destinies.

In Japanese culture, “fūbutsushi” refers to a sensibility in which a particular landscape, once seen, immediately evokes an intuitive understanding of the season and the emotions it carries. Just as the sight of cherry blossoms drifting in the wind signals the arrival of spring, and golden waves of rice immediately evoke the joy of autumn harvest, for SAI, witnessing the elderly participants carefully gathering and refining drops of pure essence brings to mind how kindness flows into the heart of society—nourishing every once-overlooked dry and barren corner, and allowing sustainable vitality to revive across both neglected landscapes and human lives.

In order to transform this sentiment — evocative of a fūbutsushi, a poem of the land and its seasons — into something measurable and tangible, SAI has engaged in an in-depth collaboration with Tudigogo, a sub-brand of the social enterprise Agoood Co., Ltd. Unlike conventional enterprises that prioritize profit maximization, social enterprises are centered on the core purpose of addressing specific social problems. “Tudigogo” means “working for people, working for the land” and is guided by the core philosophy of connecting land, labor, and resources to build an ecosystem that is sustainable, replicable, and sustainable.

Together, SAI and Tudigogo have co-constructed a circular mechanism rooted in local communities that is designed to sustain goodwill. The system starts from “Vitality,” where we claim abandoned land and restore soil vitality, transforming once-silent, uncultivated fields into economically productive tea plantations. Moving into the “Cultivation” phase, and guided by the principle of working for people, we empower middle-aged and elderly individuals to engage in dignified labor, helping local seniors rediscover their sense of self-worth through farming. Finally, the “Stewardship” phase is realized by distilling the essence of tea trees tended by the hands of these seniors into antibacterial hydrosol, which is then donated to patients with the rare disease Epidermolysis Bullosa (EB), offering gentle relief from their physical suffering.

To translate the poetic notion of change into a tangible trajectory of goodwill through an evidence-based, calculus-inspired logic, we collaborated closely with Tudigogo to track and evaluate the project journey from September 2024 to September 2025. In this study, we adopted the internationally recognized principles of Social Return on Investment (SROI) as the framework for value assessment. The core of this framework lies in its ability to go beyond purely financial metrics. Through in-depth interviews with stakeholders, it translates hard-to-quantify outcomes, such as physical relief, psychological stability, and improvements in quality of life, into concrete monetary proxies for evaluation. Through this professional external validation, we are able to more clearly understand how every unit of invested resources and goodwill translates into both qualitative and quantitative change at critical turning points in people’s lives.

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Safeguarding Delivering Gentle Care at Fingertips

Seeing patients holding a bottle of clear hydrosol evokes a sense of a cross-generational commitment to care and protection. The tea trees carefully tended by seniors are distilled into hydrosol, carrying the land's healing energy into the hands of those who need it most.

- ◆ Hydrosol donation: A total of 21,600 ml of antibacterial hydrosol was extracted and donated to patients with rare diseases and care institutions, with a donation value of NT\$64,800.
- ◆ Physiological and psychological value: The initiative has been demonstrated to generate a physiological value of NT\$7,867 (in terms of relief from physical discomfort) and a psychological value of NT\$5,238 per beneficiary (in terms of emotional stability).
- ◆ Advocacy communication value: social advocacy value reached NT\$147,093, and contract farming return value reached NT\$340,000.



Vitality Awakening Dormant Fertile Soil

Seeing new shoots of Australian tea trees emerging from barren land evokes the sense of a renewed rhythm of life returning to the land. Through contract farming, SAI revitalizes abandoned farmland, transforming once-silent land into a source that nurtures healing power.

- ◆ Scale of contract farming adoption: 90 Australian tea trees have been designated and cultivated under contract farming arrangements in Yunlin.
- ◆ Revitalization of idle assets: 30 ping (~99 m²) of abandoned farmland has been successfully restored, bringing renewed vitality back to the land.



Cultivation Turning the Dignity of Time

Seeing the sweat on the seniors' brows and the hoes in their hands evokes an image of a resilient way of life lived in harmony with the land—one that is not defined by age or the passage of time. We have created a green therapeutic light farming model for seniors, where agricultural work becomes a process that helps them regain confidence and a renewed sense of self-worth.

- ◆ Empowered labor hours: A total of 287 hours of local employment opportunities were created.
- ◆ Actual employment income: A total financial income of NT\$57,410 was generated for senior participants.
- ◆ Physical and mental restoration benefits: Assessment results indicate that the initiative generates a physiological value of NT\$7,758 (in terms of delayed physical deterioration) and a psychological value of NT\$6,794 per senior participant (in terms of emotional relaxation and stress relief), and a psychological value of NT\$17,378 to the seniors' families.



Resonance Quantifying the Transformative Power of Goodwill

Data are not merely indicators; they are a genuine reflection of the rhythms and vitality of life. When small-scale contributions accumulate into sustained care, what we measure is the depth of resilience in life and the strength of its coexistence with the land.

- ◆ Total project investment: SAI invested a total of NT\$270,000 in the project.
- ◆ Total impact value: Resources were successfully transformed into a total of NT\$654,338 in sustainable value.
- ◆ Social value leverage: Every unit of philanthropic investment generated 2.42 times its value in measurable social impact.

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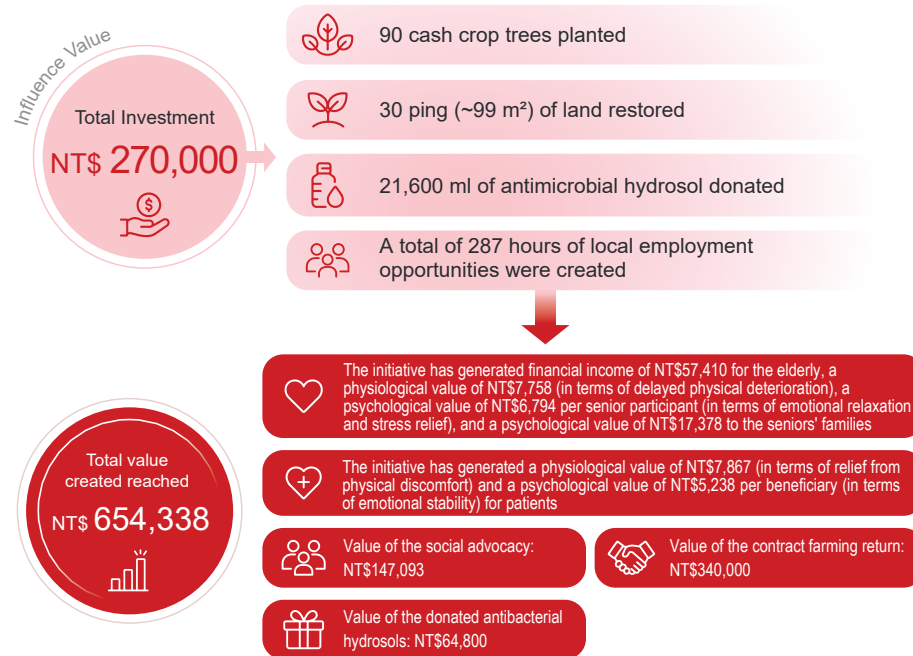
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The Path of Metamorphosis: Annual Sustainability Feature



This multi-year impact tracking is far more than a numerical increase on financial statements; it represents SAI's most sincere tribute to life itself. We have illustrated how purpose-led craftsmanship can redefine the social boundaries of corporate citizenship, witnessing how vitality spreads even in barren ground. When the silence of the land is awakened by the fragrance of tea trees, and elders transform labor, through steady hands and dignified work with hoes, into hydrosol that supports patients, every empirically verified qualitative transformation affirms the cascading effects of "the calculus of goodwill" taking shape on the land. This is not merely a transformation of resources, but a shared life narrative co-created by SAI and its stakeholders, like the ever-renewing cycle of seasonal change, it resonates through time as a compounding echo of sustainability.

It is often said that the most beautiful scenery in Taiwan is its people. For SAI, this scenery could be seen in every pair of hands that gently care for the land and for life itself. This "poem of the landscape" is our most heartfelt declaration to this fertile land: On this endless aluminium journey of pursuing technical excellence, we have not once forgotten our original commitment to safeguarding life. May this faint light emanating from human hands grow into a powerful wave that moves society forward, witnessing renewal and transformation of more lives with each seasonal shift, and making sustainability the most enduring conviction of this land.



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Key to the Vision: Our Sustainable Development Strategy

Standing at the forefront of global industrial transformation, SAI recognizes that sustainability is not only a responsibility but also a core competitive advantage. In 2025, SAI established a renewed corporate vision, mission, and core values to serve as our North Star guiding us toward a sustainable future.

New Vision

- ◆ To become a global leader in R&D, technology, and manufacturing for forged light metals and recycled aluminium applications.
- ◆ These are SAI's absolute commitment to the future. Guided by this vision, we are committed to reshaping the essence of resources and leading the industry toward a new milestone in the circular economy.

New Core Values

- ◆ Integrity and pragmatism, forward-looking innovation, commitment to quality, and teamwork
- ◆ Our core values are the intrinsic driving force behind achieving our sustainability goals. They serve as the guiding principles of SAI's craftsmanship culture and form the foundation for implementing key strategies in environmental protection, supply chain management, workplace well-being, corporate governance, and social engagement.

New Mission

- ◆ To provide comprehensive, low-carbon and sustainable aluminium industry solutions, and build long-term, trusted partnerships with global customers.
- ◆ We are not merely a product supplier, but a strategic partner that grows alongside our customers. By delivering comprehensive low-carbon solutions, we precisely address our customers' expectations for net-zero transformation, thereby building long-term and deep-rooted relationships based on trust.



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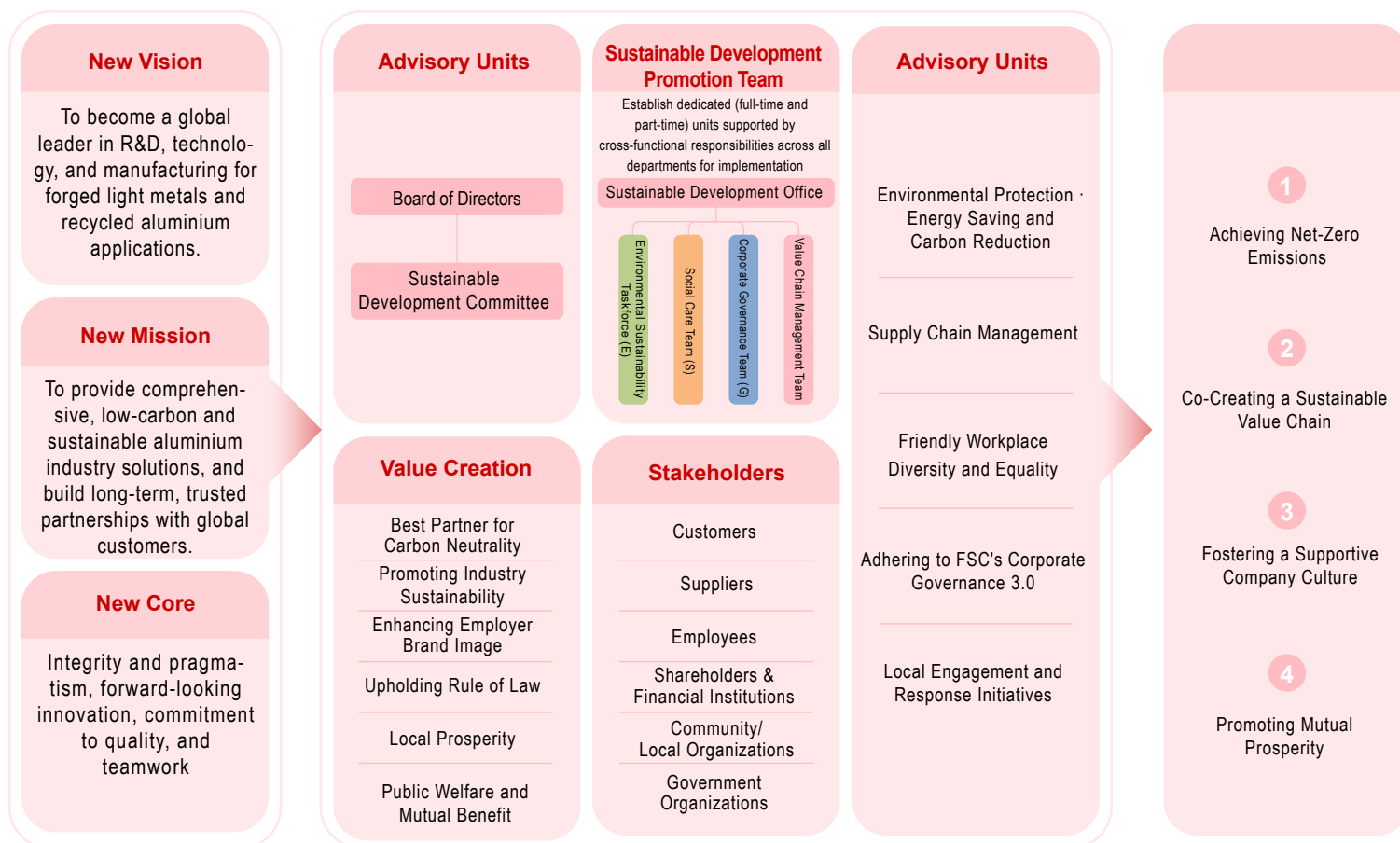
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I | Core Commitment: Four Major Sustainability Pillars

SAI follows its long-term commitment across four key pillars, moving toward net zero emissions, co-creating a sustainable supply chain, fostering a supportive company culture, and promoting shared prosperity. Based on these pillars, we have established short, medium, and long-term targets and implemented various action plans. We work closely with stakeholders, including customers, suppliers, employees, shareholders, communities, and government authorities, to make positive impact across all ESG dimensions. Through this blueprint, SAI is committed to achieving stable business growth, developing products and services with sustainable benefits, reducing potential impacts on society and the environment, and collectively advancing the sustainable development of the economy, society, and the environment.



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II | SAI's Core Concept of ALLOY x CRAFT

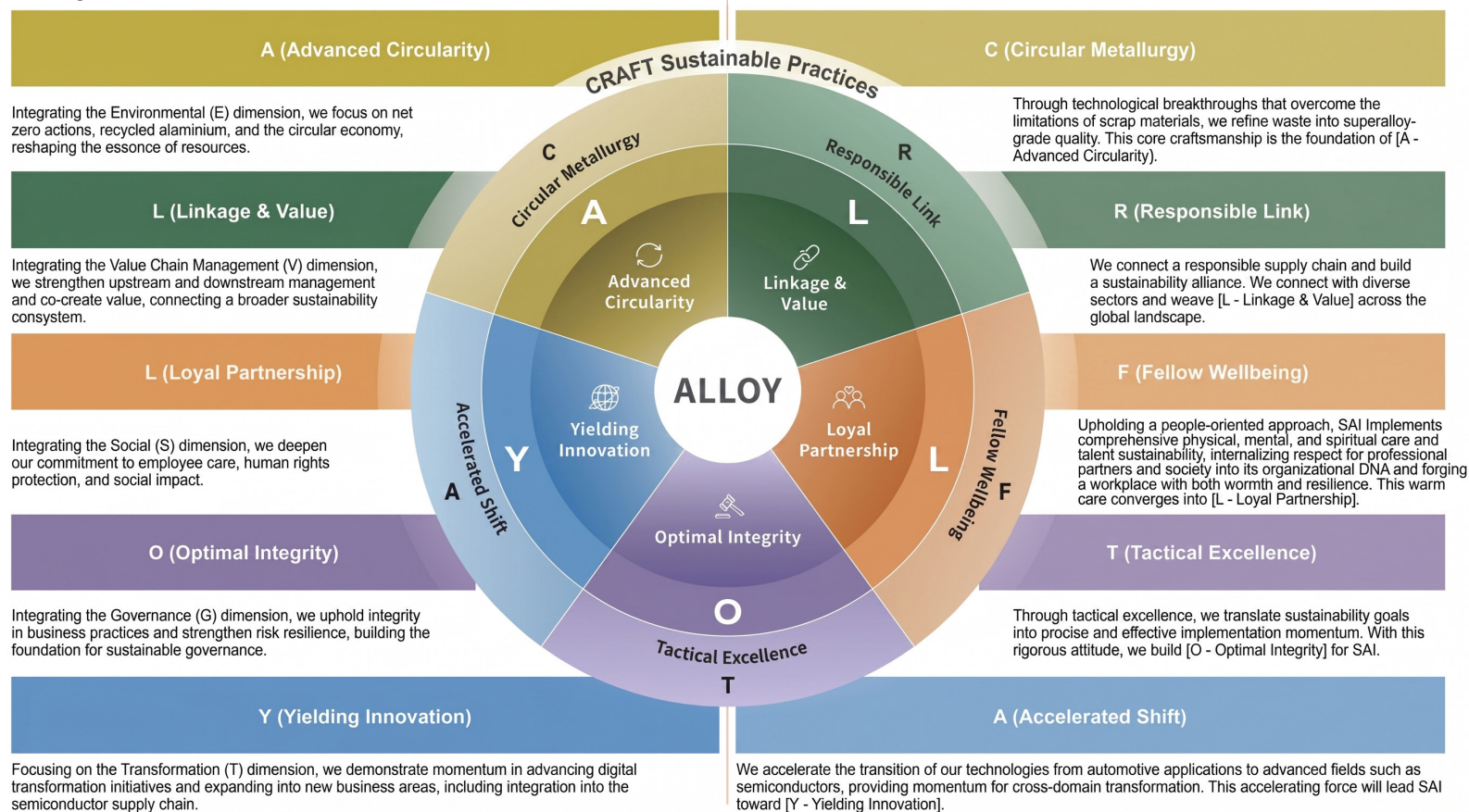
To more concretely present the execution outcomes of our four key pillars to the public, we are introducing the ALLOY x CRAFT framework for the first time in our 2025 ESG Report, illustrating a new structural logic and approach to action in our reporting framework.

1. Structural Logic: The Five Core Pillars of ALLOY

Much like a high-quality alloy requires precise composition, we incorporated T for Transformation into the original ESG+V value chain management framework, then decomposed, rearranged, and recombined these elements into five new cores, defining a new circular future for recycled aluminium and high-tech materials:

2. Operational Approach: The Practice of CRAFT

Commitments must be translated into action through excellence in craftsmanship (CRAFT). Within each ALLOY chapter, we embed corresponding craftsmanship practices to ensure that strategy is not merely declarative, but effectively put into action:



Vision Timeline: Short, Medium, and Long-Term Sustainability Goals

Short, Medium, and Long-Term Targets for the Four Sustainability Pillars

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Four Major Sustainability Pillars	Main SDGs	Items	2025 Implementation Results	2026 Goals	2027 Goals	2030 Goals
Achieving Net-Zero Emissions		Energy Management	Based on the calculation method of the Bureau of Energy, the average annual energy savings from 2025 to 2028 will reach 1.5%. Energy savings in 2025 reached 0.45%, and average cumulative energy savings reached 10.84%.	Based on the calculation method of the Bureau of Energy, the average annual energy savings from 2025 to 2028 will reach 1.5%.	Based on the calculation method of the Bureau of Energy, the average annual energy savings from 2025 to 2028 will reach 1.5%.	Based on the calculation method of the Bureau of Energy, the average annual energy savings from 2025 to 2028 will reach 1.5%.
		GHG Emissions	In 2025, SAI submitted its greenhouse gas self-determined reduction plans to the Ministry of Environment and successfully passed the review in 2026, reducing the subsequent carbon fee rate from NT\$300/tCO ₂ e to NT\$100/tCO ₂ e. The greenhouse gas emission intensity of Scope 1 and Scope 2 has decreased by 19.5% compared to the 2022 baseline year.	Pass the greenhouse gas self-determined reduction plan and the Ministry of Environment's implementation progress review. The greenhouse gas emission intensity of Scope 1 and Scope 2 has decreased by 25% compared to the 2022 baseline year.	Pass the greenhouse gas self-determined reduction plan and the Ministry of Environment's implementation progress review. The greenhouse gas emission intensity of Scope 1 and Scope 2 has decreased by 30% compared to the 2022 baseline year. In response to regulatory requirements, SAI conducts its greenhouse gas inventory in accordance with the GHG Protocol and has obtained third-party verification.	Pass the greenhouse gas self-determined reduction plan and the Ministry of Environment's implementation progress review. The greenhouse gas emission intensity of Scope 1 and Scope 2 has decreased by 30% compared to the 2022 baseline year.
		Green Innovation Products	Recycled aluminium usage rate reached 36.93%. Recycled aluminium smelting production yield = 96.68%.	Recycled aluminium usage rate ≥ 50%. Recycled aluminium smelting production yield ≥ 98%.	Recycled aluminium usage rate ≥ 50%. Recycled aluminium smelting production yield ≥ 98%.	Recycled aluminium usage rate ≥ 55%. Recycled aluminium smelting production yield ≥ 98%.
		Waste Management	Organic solvent consumption per wheel: Yunlin plant decreased by 28.0%; Pingtung plant decreased by 79.90%.	Reduction of organic solvent consumption per wheel by 30% compared with the baseline year (pre-installation baseline).	Reduction of organic solvent consumption per wheel by 35% compared with the baseline year (pre-installation baseline).	Reduction of organic solvent consumption per wheel by 50% compared with the baseline year (pre-installation baseline).
		Air Pollution Control	Emission intensity of air pollutants decreased by 15.603% compared to the baseline year 2022.	Emission intensity of air pollutants decreased by 15% compared to the baseline year 2022.	Emission intensity of air pollutants decreased by 15% compared to the baseline year 2022.	Emission intensity of air pollutants decreased by 15% compared to the baseline year 2022.
		Water Resource Management	Water withdrawal < 637.09 thousand cubic meters. Wastewater recycling rate of Yunlin plant reached 19.85%.	Water withdrawal < 700 thousand cubic meters. Wastewater recycling rate of Yunlin plant reached ≥ 20%.	Water withdrawal < 700 thousand cubic meters. Wastewater recycling rate of Yunlin plant reached ≥ 20%.	Water withdrawal < 700 thousand cubic meters. Wastewater recycling rate of Yunlin plant reached ≥ 20%.

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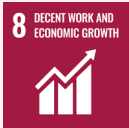
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Vision Timeline: Short, Medium, and Long-Term Sustainability Goals

Four Major Sustainability Pillars	Main SDGs	Items	2025 Implementation Results	2026 Goals	2027 Goals	2030 Goals
Co-Creating a Sustainable Value Chain	 	Sustainable Value Chain	93% of the top 200 suppliers have signed the "SAI Supplier Code of Conduct"	Top 200 suppliers signing "SAI Supplier Code of Conduct"	Top 300 suppliers signing "SAI Supplier Code of Conduct"	100% of all suppliers signing "SAI Supplier Code of Conduct"
			In 2025, the proportion of Taiwan-based procurement reached 86.51% (excluding aluminium materials not produced in Taiwan)	Proportion of Taiwan-based procurement $\geq$ 90% (excluding aluminium materials not produced in Taiwan)	Proportion of Taiwan-based procurement $\geq$ 90% (excluding aluminium materials not produced in Taiwan)	Proportion of Taiwan-based procurement > 90% (excluding aluminium materials not produced in Taiwan)
			A total of 96 valid questionnaires were collected, and the results indicate that 5 of the top 20 suppliers have already obtained greenhouse gas verification	At least 6 of the top 30 manufacturing suppliers conducted a greenhouse gas inventory	At least 7 of the top 30 manufacturing suppliers conducted a greenhouse gas inventory	At least 10 of the top 30 manufacturing suppliers conducted a greenhouse gas inventory
Fostering a Supportive Company Culture		Talent Attraction and Retention	Participation in Employee Stock Ownership Trust (ESOT) reached 42%	Participation in Employee Stock Ownership Trust (ESOT) > 50%	Participation in Employee Stock Ownership Trust (ESOT) > 50%	Participation in Employee Stock Ownership Trust (ESOT) > 60%
			In 2025, SAI focused on implementing the improvement actions identified in the 2024 employee engagement survey. Follow-up tracking will continue, and effectiveness will be reviewed in the 2026 survey	(Maximum score: 6) Employee engagement index > 4 Score of satisfaction survey > 4	(Maximum score: 6) Employee engagement index > 4 Score of satisfaction survey > 4	(Maximum score: 6) Employee engagement index > 4 Score of satisfaction survey > 4
		Talent Cultivation and Development	3 managerial-level education & training courses	> 2 managerial-level training courses	> 3 managerial-level training courses	> 4 managerial-level training courses
			In response to organizational adjustments, competency and talent development plans for supervisors at all levels have been established	> 2 core/general competency training courses	> 3 core/general competency training courses	> 4 core/general competency training courses
Promoting Mutual Prosperity		Diversity, Equality, and Inclusion	Conducted Chinese-language courses for foreign migrant workers, with 6 recorded attendances	Conduct life adaptation and co-prosperity courses for foreign migrant workers, with > 60 recorded attendances	Conduct life adaptation and co-prosperity courses for foreign migrant workers, with > 60 recorded attendances	Conduct life adaptation and co-prosperity courses for foreign migrant workers, with > 60 recorded attendances
			Held multicultural engagement activities 4 times	Hold multicultural engagement activities > 4 times	Hold multicultural engagement activities > 4 times	Hold multicultural engagement activities > 5 times
Promoting Mutual Prosperity		Social Welfare and Participation	Recorded 128 instances of employee volunteer participation	Record > 120 instances of employee volunteer participation	Record > 130 instances of employee volunteer participation	Record > 150 instances of employee volunteer participation

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Forging the Future

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SuperAlloy Industrial (SAI) Plant Distribution



Yunlin Plant 1



Yunlin Plant 2



Yunlin Zhuwei Plant



Pingtung Plant



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Global Leader in R&D and Manufacturing of Light Metal Forging and Recycled Aluminium Applications

SuperAlloy Industrial Co., Ltd. (SAI, stock code 1563) was established on June 24, 1994, with “Sustainability, Advanced, Innovation” as its core driving force. Leveraging more than 30 years of expertise in metal materials science and precision forging, SAI is accelerating its transformation with the goal of becoming a global benchmark in lightweight metal material research and development and circular applications of recycled aluminium. We not only focused on delivering high-performance metal solutions, but also committed to technological research and development to drive the industry’s practice of its commitment to environmental friendliness.

We possess comprehensive vertically integrated capabilities ranging from materials development, recycled aluminium smelting, and forging processing to surface treatment. Through continuous investment in key R&D technologies, we ensure that our products maintain peak performance while also offering outstanding energy efficiency and low carbon emissions advantages. SAI is actively extending this core competitiveness into diverse high-end application sectors. SAI has not only mastered internationally advanced recycled aluminium melting technologies, significantly reducing the carbon footprint of raw material production, but is also committed to maximizing aluminium recycling efficiency to provide global customers with low-carbon lightweight metal materials that meet high-quality standards and sustainability expectations. At the same time, leveraging its deep expertise in lightweight metal material properties, SAI continues to serve more than 43 globally renowned automotive brands, making its high-performance forging technology the preferred choice for the super luxury and electric vehicle industries in pursuit of enhanced performance. In addition, SAI is actively expanding its precision forging and high-purity material R&D capabilities into semiconductor equipment components. In response to the semiconductor industry’s stringent requirements for material heat treatment, structural strength, and stability, SAI provides competitive cross-industry technological solutions.

SAI’s headquarters is located in Yunlin, Taiwan, with a smelting facility in Pingtung and a coating plant in Germany. SAI’s total manufacturing site area spans 183,599.63 square meters. In addition, it maintains offices in Germany, the United States, the United Kingdom, the Netherlands, and other locations to provide localized services. We take forging as our technical foundation, committing to reshaping the future through material regeneration, creating win-win value for employees, shareholders, society and the environment.

Outlook: Advancing the Circular Economy and Net Zero Vision through SAI

In response to the global vision of achieving net zero emissions by 2050, SAI stands at a pivotal moment in its low-carbon transition. Through continuous self-improvement, we are committed to delivering solutions that are more sustainable (Sustainability), more advanced (Advanced), and more innovative (Innovation). SAI will continue to stand at the forefront of light-metal materials science, leveraging its core forging technologies and R&D capabilities in recycled aluminium. Together with all stakeholders, we are committed to building a shared and mutually prosperous industrial ecosystem along the path of resource circularity.

Year of Establishment	Operating Locations	2025 Revenue (NT\$)	Number of Employees
1994	- Production Bases: Yunlin Plant 1 (Headquarters), Yunlin Plant 2, Yunlin Zhuwei Plant, Pingtung Plant, Coating Plant in Germany - Sales Services: Offices have been established in regions such as North America and Europe	NT\$6.977 billion	Taiwan Plants (Yunlin + Pingtung): 1,352 employees The entire Group (Taiwan + Germany): 1,412 employees

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II | Company's Business Philosophy

1. Business Objectives



To become the optimal strategic partner on the path of global industrial transformation, enhance people's quality of life through innovative craftsmanship, and co-create sustainable well-being across generations with stakeholders.



Integrity and Pragmatism

External Transparency: Upholding the spirit of honesty and trustworthiness, we ensure that all operational data and sustainability information were authentic and reliable, and we fulfill every commitment to customers and stakeholders.
Internal Grounding: We cultivate a culture rooted in order and discipline, where management responsibilities are faced directly, without evasion or concealment. On the path toward sustainability, we do not pursue superficial accolades, but instead focus on pragmatic, ground-level execution to complete our green transformation.



Forward-Looking Innovation

Strategic Positioning: Rooted in Taiwan, with an eye on the international market. While pursuing profitability, we maintain a keen understanding of global trends in lightweighting and the circular economy, balancing short-term and long-term development to strengthen our core competitive capabilities.
Technical R&D: We do not content ourselves with the status quo, and are and focused on the development of forward-looking technologies. Through continuous R&D investment, we optimize the low-carbon manufacturing process and ensure SAI's technological leadership in the industry.



Commitment to Quality

Safety First: We continue to uphold the commitment to safeguarding the safety of every user, and our pursuit of quality remained uncompromising. From raw materials to finished forgings, every step of the process comply with stringent international standards, ensuring that the products achieve a perfect balance between high strength and lightweight design.
Cornerstone of Trust: We are committed to providing the highest-quality service and the best quality, and take pride in achieving customer satisfaction. High quality is not merely the output of our products, but the fundamental basis on which we earn the long-term trust of global customers.



Team Collaboration

Mutual Prosperity to All: We uphold the spirit of "mutual prosperity" by strengthening cross-departmental communication internally, breaking through constraints, and leveraging team synergies; externally, establish a resilient supply chain alliance with customers and suppliers to jointly promote the upgrading of the industrial ecosystem.
Shared Value: Instead of individual-driven short-term results, we firmly believe that when there is cooperation and support among a collective, more sustainable progress and bigger, longer-term goals may be achieved. Through teamwork, we share operational results with employees, build trusted relationships with stakeholders, and co-create a sustainable future in harmony with the environment.



Performance-Oriented

We have a competitive remuneration system where salaries and promotions are primarily based on employees' abilities and contributions. We encourage a balance of efficiency and effectiveness, rewarding diligent work.



Continuous Improvement

Strive for continuous improvement in all aspects, never overlooking any issue. We address problems by thoroughly investigating their root causes to prevent recurrence.



Full Participation

Encourage employees to boldly propose various suggestions, plans, and implementation schemes for SAI. Mutual respect and trust are fostered between supervisors and subordinates and across all departments, working together to build a better SAI.



Right Person, Right Position

Respect our employees' expertise and strengths, assigning the most suitable tasks and positions based on job standards and responsibilities.



Team Collaboration

SAI values collaboration, information sharing, and experience transfer. While helping partners succeed, we also broaden our own perspectives, grow side by side through mutual trust and shared learning, and jointly embody the team value of SAI employees.



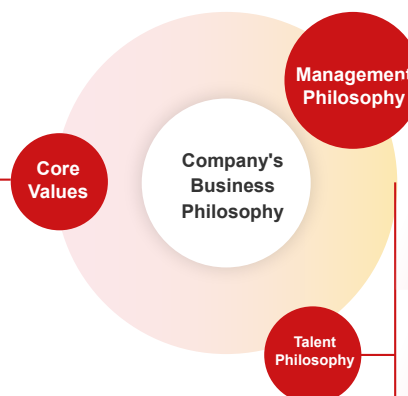
Self-Discipline and Responsibility

Emphasize self-discipline and clear, detailed planning with strong execution. We focus not only on completing tasks but also on doing them well, continuously setting higher standards.



Continuous Learning and Innovation

Encourage ongoing learning, acquiring new knowledge, and applying it to continuous improvement and innovation.



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2. Company Brand Core

Our brand showcases unique competitive advantages and brand spirit, emphasizing the values and significance created by our enterprise/brand. This enhances our brand's image internally and externally.

	Value Proposition	Relationship	Positioning
External	◆ Automotive Clients: High-End Customized Forging Solutions ◆ End Users: Unique and Ultimate Experience	From a consulting perspective, we assist clients in clarifying issues and formulating optimal decision solutions. We work closely with clients and channel partners to provide comprehensive service and support.	◆ Service: A global leader in forged and recycled aluminium material solutions. ◆ End Customers: Globally renowned automotive manufacturers, semiconductor equipment companies, and players across the aluminium industry supply chain.
External & Internal	Expression	Brand Core	Characteristics
	Value-oriented, customer-centric, and professionally confident	SAI is committed to delivering a unique and ultimate experience to every customer.	Performance-oriented, continuous improvement, full participation, right person right role, teamwork, self-discipline and accountability, and a learning-driven spirit of innovation
Internal	Vision and Mission	Core Values	Capability
	Vision To become a global leader in R&D, technology, and manufacturing for forged light metals and recycled aluminium applications. Mission To provide comprehensive, low-carbon and sustainable aluminium industry solutions, and build long-term, trusted partnerships with global customers.	Integrity and pragmatism, forward-looking innovation, commitment to quality, and teamwork	Enterprise: Market position and brand recognition, as well as existing collaboration experience. Product: ◆ Maintain the two existing priorities: (1) the application of recycled materials, aligned with customers' future sustainability requirements; (2) diversified wheel finishing solutions that attract high-end end-market customers. ◆ Added semiconductor and hydrogen energy equipment parts applications

3. Future Goals

As a global leader in R&D, technology, and manufacturing for recycled aluminium applications and light-metal forging, SAI is committed to providing comprehensive, low-carbon aluminium forming and application solutions, with the mission of becoming a long-term, trusted manufacturing and service partner for its customers.

We have moved beyond the traditional forging scope and have actively invested in the research and development of recycled aluminium smelting technology and a circular process with end-to-end control, introducing a high-performance monitoring system to ensure that every low-carbon material delivers outstanding performance.

While pursuing technological breakthroughs, SAI consistently upholds the core values of integrity and pragmatism, forward-looking innovation, commitment to quality, and teamwork. SAI not only continues to deepen its presence in the mobility industry, but also extends our key technologies into semiconductors and a wide range of advanced applications.

We continue to implement Corporate Social Responsibility, improve employee benefits and operations management, and give back to society through charity. While demonstrating outstanding R&D capabilities, we work with all stakeholders to explore the possibilities of sustainability and jointly reshape a low-carbon and mutually prosperous future.

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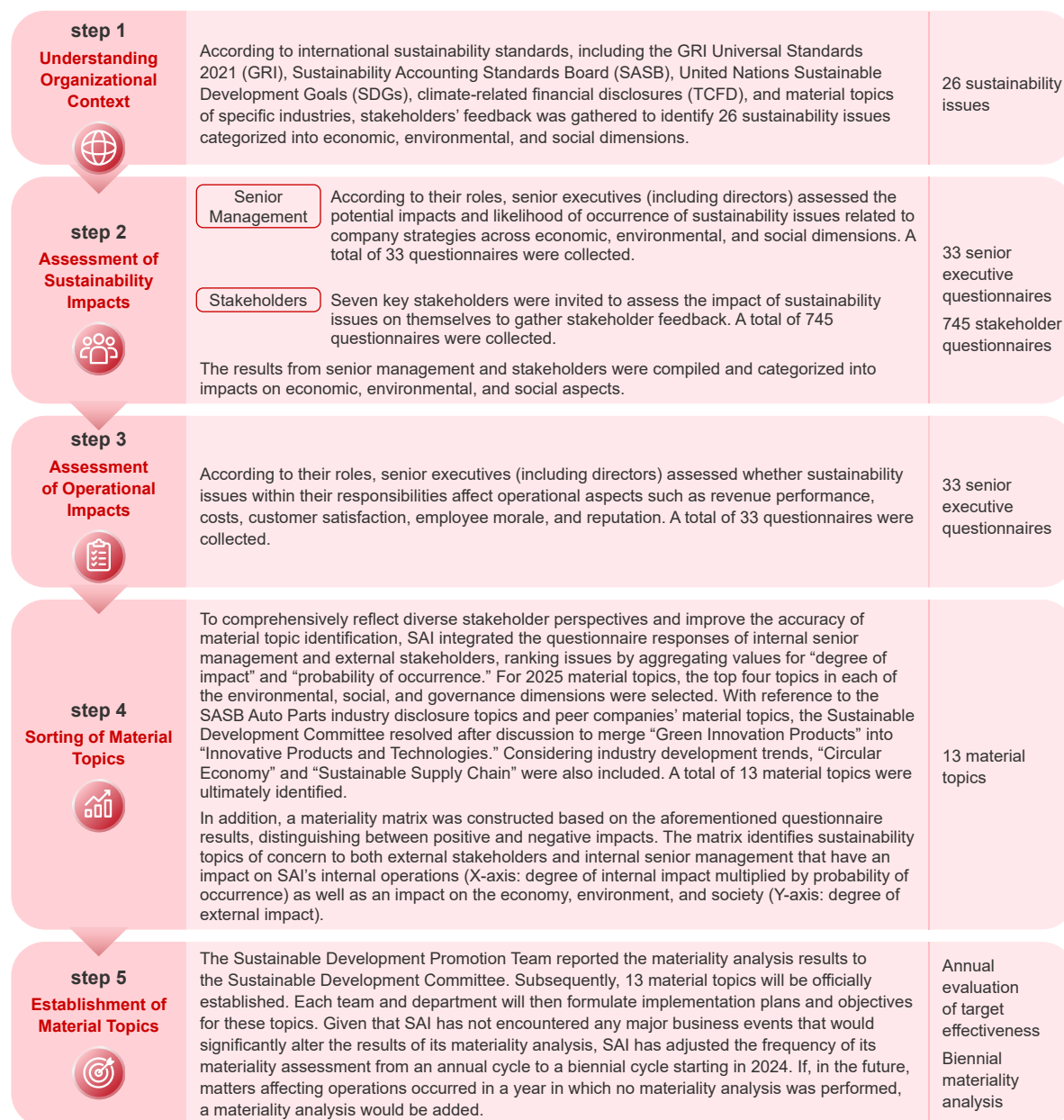
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I | Materiality Assessment

In order to identify and manage sustainability risks, SAI adheres to the GRI Universal Standards 2021 and the AA1000 Accountability Principles Standard, applying the five identification principles of dependability, accountability, proximity, influence, and diverse perspectives to construct a consistent and rigorous materiality analysis framework. Building on this foundation, 26 sustainability issues were identified and mapped into a materiality matrix based on two dimensions: the magnitude and frequency of positive and negative operational impacts on SAI, and the extent of positive and negative impacts on the economy, environment, and people (including human rights). By distributing questionnaires, we sought to understand the impact of sustainability issues on SAI and the expectations of stakeholders.

SAI evaluates the effectiveness of our material sustainability targets annually and conducts a materiality assessment process every two years. We also regularly review the impact of identified issues, using the results as a basis for sustainability strategy planning. In addition, we transparently disclose both positive and negative impacts of sustainability topics to enable stakeholders to better understand progress in sustainable operations.

1. Materiality Identification Process



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2. 2025 Sustainability Topic Identification

Environmental Aspect

- Green Innovation Products
- Waste and Hazardous Substances Management
- Energy Management
- Water Resource Management
- Climate Strategy
- Air Pollution Control
- Biodiversity
- Circular Economy

Social Aspect

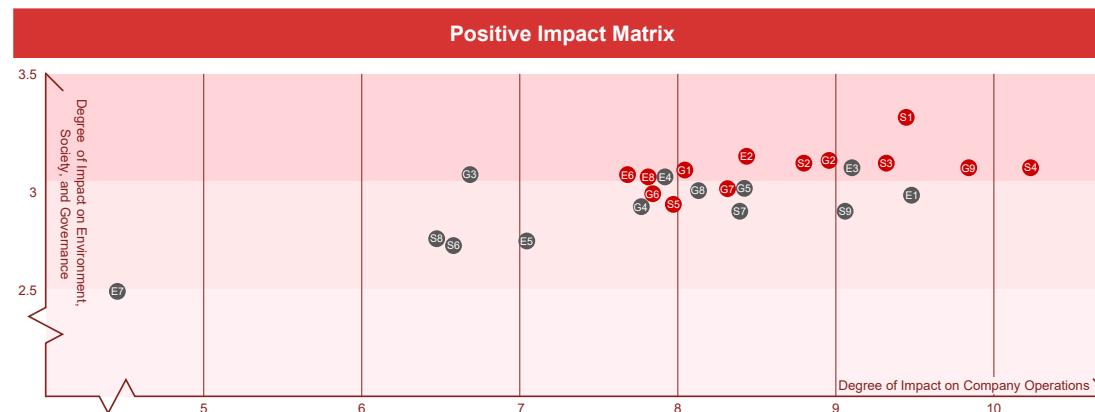
- Product Quality and Safety
- Occupational Health and Safety
- Talent Attraction and Retention
- Customer Relationship Management
- Human Capital and Development
- Social Welfare and Participation
- Labor Rights
- Diversity, Equality, and Inclusion
- Labor-Management Relations and Communication

Governance Aspect

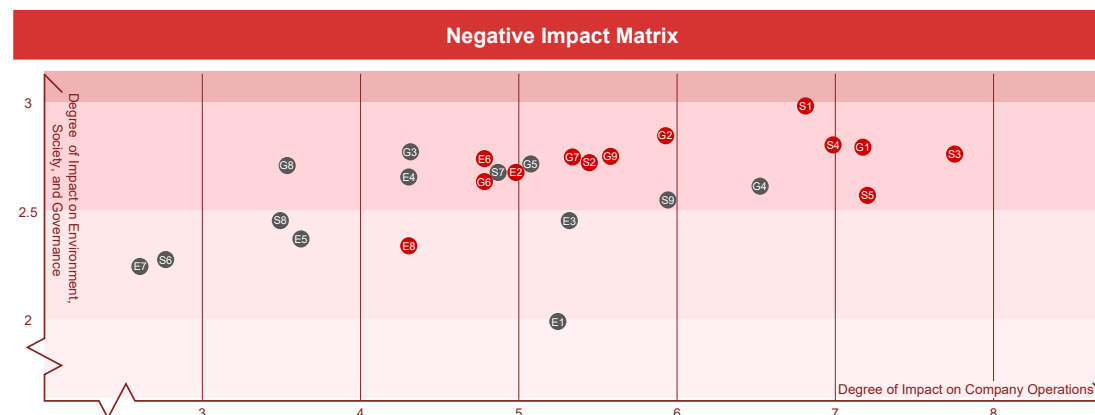
- Innovative Products and Technologies
- Information Security
- Intellectual Property Management
- Economic Performance
- Integrity in Business Operations
- Sustainable Supply Chain
- Risk Management
- Corporate Governance
- Compliance with Laws and Regulations

3. Positive and Negative Impact Matrix for Sustainability Issues in 2025

To assess SAI's impacts on economic, environmental, and social aspects, senior executives (including directors) evaluate the magnitude and likelihood of positive and negative impacts. Separate matrices for positive and negative impacts are developed to strengthen management of issues with low positive impacts and high negative impacts. Continuous efforts are made to enhance overall positive impact.



Most sustainability issues exhibit high positive impact potential and likelihood, with "promoting harmonious coexistence with the natural ecosystem" showing relatively lower positive impact. SAI has assessed the impact on local ecological environments at Taiwan plant sites and will continue to track international trends and industry cases to promote the harmonious development of business operations and the natural ecosystem.



The identification results did not reveal any negative impact issues with a high likelihood. The issues with relatively higher overall impacts were "creating employment opportunities" and "product innovation and technology." SAI will continue to enhance talent development and R&D innovation capabilities, strengthen its competitive advantages in products and technology, and create job opportunities through stable operations, thereby promoting the sustainable development of the industry and society.

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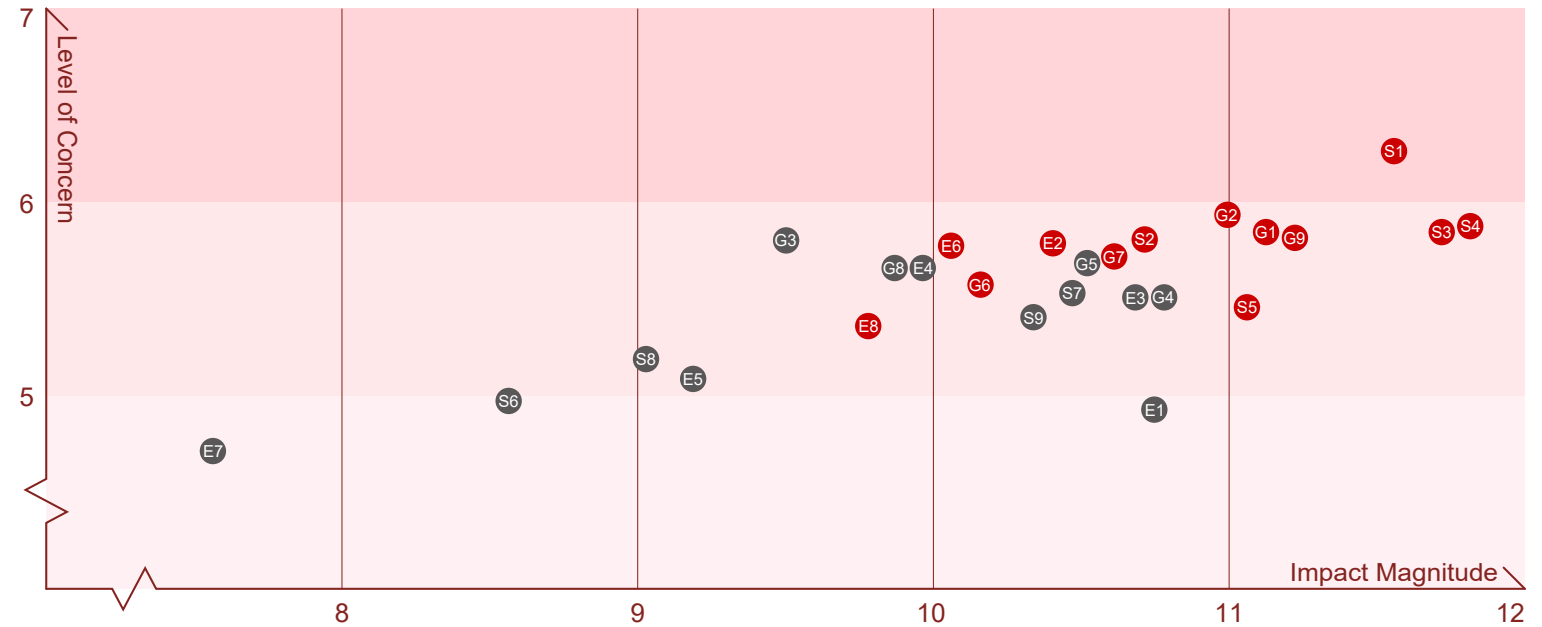
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2025 Materiality Matrix



E1 Green Innovation Products

E2 Waste and Hazardous Substances
Management

E3 Energy Management

E4 Water Resource Management

E5 Climate Strategy

E6 Air Pollution Control

E7 Biodiversity

E8 Circular Economy

S1 Product Quality and Safety

S2 Occupational Health and Safety

S3 Talent Attraction and Retention

S4 Customer Relationship Management

S5 Human Capital and Development

S6 Social Welfare and Participation

S7 Labor Rights

S8 Diversity, Equality, and Inclusion

S9 Labor-Management Relations and Communication

G1 Innovative Products and Technologies

G2 Information Security

G3 Intellectual Property Management

G4 Economic Performance

G5 Integrity in Business Operations

G6 Sustainable Supply Chain

G7 Risk Management

G8 Corporate Governance

G9 Compliance with Laws and Regulations

Topics highlighted in red are SAI's material topics for 2025

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4. Sorting of Material Topics

SAI adopts the Double Materiality principle as proposed by the European Union, integrating economic, environmental, and social impacts along with operational impacts into its materiality analysis, and prepares the Materiality Matrix. Taking into account SASB industry topics and peer material topics, SAI has included circular economy, human capital and development, labor rights, and regulatory compliance in this year's materiality survey.

Compared to last year's materiality assessment results, the 2025 material topics include a newly added environmental topic of "Circular Economy," reflecting SAI's development of a new recycled aluminium brand and the transition from PIR (Post-Industrial Recycling) to PCR (Post-Consumer Recycling). In addition, "Green Innovative Products" and "Innovative Products and Technologies" have been merged into a single topic, emphasizing a comprehensive approach to driving innovation that extends beyond green products alone. Regarding governance, in addition to carrying forward last year's material topics of "Innovative Products and Technologies" and "Information Security," three new topics have been added this year: "Legal Compliance," "Risk Management," and "Sustainable Supply Chain." This reflects the increasingly stringent sustainability-related regulations and policies both domestically and internationally in recent years, as well as the recognition that strengthening supply chain resilience is a critical priority for businesses today. On the social aspect, the material topics identified remain consistent with those of last year. Notably, the materiality score for "Customer Relationship Management" has risen, reflecting the increasingly significant role that customers play as a key driver of corporate sustainability.

Explanation of Changes in Material Topics

	2024	2025	Explanation of Changes between 2025 and the Previous Year
Environmental Aspect	Energy Management	Energy Management	Maintained
	Waste Management	Waste and Hazardous Substances Management	Maintained, with only the topic name revised
	GHG emissions	Circular Economy	Greenhouse gas emissions were changed to general disclosure. Considering the impact of the circular economy on SAI's internal development, the Sustainable Development Committee listed the circular economy as a material topic in 2025
	Green Innovation Products	Air Pollution Control	Green Innovative Products was merged into Innovative Products and Technologies. The level of concern for air pollution control increased in 2025, and it was listed as a material topic
Social Aspect	Product Quality and Safety	Product Quality and Safety	Maintained
	Customer Relationship Management	Customer Relationship Management	Maintained
	Talent Attraction and Retention	Talent Attraction and Retention	Maintained
	Occupational Health and Safety	Occupational Health and Safety	Maintained
Governance Aspect	Integrity in Business Operations	Compliance with Laws and Regulations	Integrity management was changed to general disclosure
	Innovative Products and Technologies	Innovative Products and Technologies	Maintained, and merged with Green Innovation Products in 2025
	Information Security	Information Security	Maintained
	Economic Performance	Risk Management	Economic performance has been disclosed in the financial statements. The level of concern for risk management increased in 2025
	Intellectual Property Management	Sustainable Supply Chain	Considering the impact of the sustainable supply chain on SAI's internal development, the Sustainable Development Committee listed the sustainable supply chain as a material topic in 2025

Note: "Air pollution prevention" and "risk management" were not listed as material topics in 2024, and the ranking of these two issues rose in the current year. In 2025, in response to SAI's development of recycled aluminium-related technologies, the requirements of the SASB Standards, and changes in domestic and international regulations, the issues of "circular economy," "legal compliance," and "sustainable supply chain" were added.

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Pillar	Material Topics in 2025	Positive and Negative Impacts	Description of Impact
Environmental Aspect	Energy Management	(+) Implementation of Energy Saving and Carbon Reduction	Promote energy reduction initiatives by replacing high-energy-consuming equipment to decrease overall energy usage and reduce environmental impact.
		(-) Excessive Energy Consumption	As energy consumption increased, procurement costs rose and the negative impact of the depletion of global energy resources was exacerbated.
	Waste and Hazardous Substances Management	(+) Waste and Hazardous Substances Reduction	Implementing waste reduction initiatives, increasing waste recycling rates, and preventing the leakage of hazardous substances mitigate environmental impacts and enhance the quality of life for local residents.
		(-) Improper Regulation Causing External Costs	Waste and hazardous substances caused severe pollution to the environment, threatened the local ecological balance and residents' health, wasted resources, and increased economic costs, thereby affecting sustainable development and social welfare.
	Circular Economy	(+) Effective Utilization of Resources	Created new business models, facilitated the cyclical use of materials, and reduced resource consumption.
		(-) Resource Allocation Challenges and Increased Carbon Footprint	When substances or materials are reused in a circular process, the stages of recycling, manufacturing, and transportation may incur additional costs, manpower, and resources, while also increasing the carbon footprint associated with these stages.
Social Aspect	Air Pollution Control	(+) Air Pollution Control and Management	Effective air pollutant management can ensure SAI's compliance with regulatory requirements and avoid legal liability, while also enhancing SAI's image and reputation, reducing environmental risks, and potentially improving operational efficiency and lowering long-term costs.
		(-) Inadequate Air Pollution Control	Failure to invest financial and technological resources in air pollution control may lead to regulatory risks and production interruptions, thereby affecting SAI's operations.
	Product Quality and Safety	(+) Protecting Customer Rights	Strictly ensuring product quality to provide customers with safe products and prevent any danger during product use.
		(-) Loss of Revenues and Goodwill	Poor quality resulted in lost business opportunities, a decline in market share, product responsibility claims, goodwill losses, and increased costs.
	Customer Relationship Management	(+) Protecting Customer Rights	Understanding customer needs thoroughly to offer low-carbon products and high-quality services, becoming the preferred partner for customers to achieve carbon neutrality.
		(-) Damaging Client Equity	Failure to promptly meet customer needs may diminish customer trust and satisfaction in SAI, resulting in potential loss of future orders.
	Talent Attraction and Retention	(+) Creating Employment Opportunities	Offering comprehensive benefits and competitive salaries to enhance employee satisfaction, promote employee rights, and increase overall employment willingness.
		(+) Impact on Operational Efficiency	Talent turnover undermines the operational foundation, increasing recruitment and training costs, lowering morale and efficiency, and further resulting in intangible losses such as difficulties in workforce replacement and disruption of customer relationships.
	Occupational Health and Safety	(+) Enhancing Employees' Good Health and Well-being	Emphasize employee work environment, development, and care to foster a balanced, healthy, and supportive company culture.
		(-) Endangering Health and Safety	Workplace injuries occurring during operations negatively impact employee health and quality of life.

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Pillar	Material Topics in 2025	Positive and Negative Impacts	Description of Impact
Economic/Governance Aspects	Compliance with Laws and Regulations	(+) Establishing a Corporate Image of Integrity and Uprightness	We comply with all applicable government regulations by establishing relevant policies and procedures, and require all employees to adhere to all business-related laws and regulations, thereby enhancing stakeholder trust in SAI.
		(-) Increased Compliance Litigation Costs	Failure to implement internal controls may result in penalties, litigation, or enforced suspension of operations, imposing significant financial burdens and damaging corporate reputation.
	Innovative Products and Technologies	(+) Driving Technological Innovation	Staying abreast of industry trends and customer demands to continually offer innovative products and services, driving technological advancements across the industry.
		(-) Declining Corporate Competitiveness	Failure to continuously pursue research and innovation may result in technological lag behind competitors, reducing competitiveness and thereby affecting operational performance and SAI's capacity for sustainable development.
	Information Security	(+) Protecting Fundamental Rights	Implementing robust information security management to safeguard confidential information of customers, supply chains, and employees, ensuring privacy rights.
		(-) Impact on Fundamental Rights	With evolving cyber threats, there is a risk of data breaches affecting confidential information of customers, supply chains, and employees, compromising rights.
	Risk Management	(+) Strengthening Corporate Operational Resilience	Establishing a comprehensive risk management mechanism enables effective identification and control of various risks, thereby strengthening corporate resilience and ensuring business continuity.
		(-) Sudden Material Damage	Insufficient risk identification or lack of mitigation measures may result in significant financial losses, production suspension, or reputational damage.
	Sustainable Supply Chain	(+) Enhancing Supply Chain Quality	Through a fair and impartial selection process, factors such as quality, delivery schedule, prioritization of local suppliers, and suppliers' own sustainability performance are considered, thereby creating positive feedback across the overall value chain.
		(-) Supply Chain Disruption Crisis	Supply chain disruptions, excessive procurement concentration, or non-compliant supplier behavior may undermine operational stability and damage corporate reputation.

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II | Material Topic Impact Boundaries

SAI has identified 13 material topics spanning governance, environmental, and social dimensions. SAI explains the significance of these material topics to its operations and outlines their direct impacts on stakeholders across both internal and external value chains.

Pillar	Material Topics	Impact Description and Significance Causes		Corresponding Indicators	Value Chain Impact Boundary		
		Impact on Economic, Environmental, and Social Aspects	Impact on Company Operations		Upstream Suppliers	SAI	Downstream Customers/Consumers
Environmental	Energy Management	(+) Implementation of Energy Saving and Carbon Reduction: Promote energy reduction initiatives by replacing high-energy-consuming equipment to decrease overall energy usage and reduce environmental impact. (-) Excessive Energy Consumption: As energy consumption increased, procurement costs rose and the negative impact of the depletion of global energy resources was exacerbated.	Gradually phase out high-energy-consuming equipment to lower energy procurement costs. Implement energy-saving initiatives in alignment with net-zero policies, thereby enhancing SAI's external image.	GRI 302-1: Energy consumption within the organization GRI 302-3: Energy intensity GRI 302-4: Reduction of energy consumption GRI 302-5: Reductions in energy requirements of products and services SASB TR-AP-130a.1		◆	
	Waste and Hazardous Substances Management	(+) Waste and Hazardous Substances Reduction: Implementing waste reduction initiatives, increasing waste recycling rates, and preventing the leakage of hazardous substances mitigate environmental impacts and enhance the quality of life for local residents. (-) Improper Regulation Causing External Costs: Waste and hazardous substances caused severe pollution to the environment, threatened the local ecological balance and residents' health, wasted resources, and increased economic costs, thereby affecting sustainable development and social welfare.	Procuring waste recycling equipment reduces raw material costs and waste generation, thereby lowering disposal costs. Regular monitoring of waste haulers and preventing pollution leakage protects SAI's image.	GRI 306-1: Waste generation and significant waste-related impacts GRI 306-2: Management of significant waste-related impacts GRI 306-3: Waste generated GRI 306-4: Waste diverted from disposal GRI 306-5: Waste directed to disposal SASB TR-AP-150a.1		◆	◆
	Circular Economy	(+) Effective Utilization of Resources: Created new business models, facilitated the cyclical use of materials, and reduced resource consumption. (-) Resource Allocation Challenges and Increased Carbon Footprint: When substances or materials are reused in a circular process, the stages of recycling, manufacturing, and transportation may incur additional costs, manpower, and resources, while also increasing the carbon footprint associated with these stages.	Circular economy emphasizes the reuse and value extension of resources throughout the design, manufacturing, and usage stages. For SAI, it not only helps reduce resource waste in production and operations, but also enables the identification of value and business opportunities across the full product life cycle. By actively implementing circular economy strategies, SAI is able to deepen collaboration with suppliers and customers, enhance its competitiveness, and respond to the growing expectations of society and the market for sustainable development.	GRI 301-2: Recycled input materials used GRI 301-3: Reclaimed products and their packaging materials	◆	◆	◆

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Pillar	Material Topics	Impact Description and Significance Causes		Corresponding Indicators	Value Chain Impact Boundary		
		Impact on Economic, Environmental, and Social Aspects	Impact on Company Operations		Upstream Suppliers	SAI	Downstream Customers/Consumers
Environmental	Air Pollution Control	(+) Air Pollution Control Management: Effective air pollutant management can ensure SAI's compliance with regulatory requirements and avoid legal liability, while also enhancing SAI's image and reputation, reducing environmental risks, and potentially improving operational efficiency and lowering long-term costs.	Strengthening air pollution control management and equipment investment helps improve SAI's performance in ESG and sustainability assessments and responds to international customers' requirements for environmental responsibility. It also reduces operational interruptions, reputational damage, and potential remediation costs arising from pollution incidents, thereby maintaining stable operations and market competitiveness.	GRI 305-6: Emissions of ozone-depleting substances (ODS) GRI 305-7: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		◆	◆
		(-) Insufficient Air Pollution Control: Failure to invest financial and technological resources in air pollution control may lead to regulatory risks and production interruptions, thereby affecting SAI's operations.					
Social	Product Quality and Safety	(+) Protecting Customer Rights: Strictly ensuring product quality to provide customers with safe products and prevent any danger during product use.	Investing in relevant equipment and developing quality improvement technologies to enhance product yield and expand production capacity. This simultaneously increases customer satisfaction and enhances SAI's image.	GRI 416-1: Assessment of the health and safety impacts of product and service categories GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services SASB TR-AP-250a.1	◆	◆	◆
		(-) Loss of Revenues and Goodwill : Poor quality resulted in lost business opportunities, a decline in market share, product responsibility claims, goodwill losses, and increased costs.					
	Customer Relationship Management	(+) Protecting Customer Rights: Understanding customer needs thoroughly to offer low-carbon products and high-quality services, becoming the preferred partner for customers to achieve carbon neutrality.	Regularly reviewing and improving customer satisfaction to enhance product and service quality, manage brand image, and drive business revenue growth.	GRI 417-1: Requirements for product and service information and labeling GRI 417-2: Incidents of non-compliance concerning product and service information and labeling GRI 417-3: Incidents of non-compliance concerning marketing communications GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data		◆	◆
		(-) Damaging Client Equity: Failure to promptly meet customer needs may diminish customer trust and satisfaction in SAI, resulting in potential loss of future orders.					
	Talent Attraction and Retention	(+) Creating Employment Opportunities: Offering comprehensive benefits and competitive salaries to enhance employee satisfaction, promote employee rights, and increase overall employment willingness.	Optimizing remuneration and benefits to enhance employee well-being helps safeguard the transfer of core technologies and experience, strengthen employees' willingness to remain with SAI and their sense of belonging, improve team cohesion, and drive SAI's sustainable growth.	GRI 401-1: New employee hires and employee turnover GRI 401-2: Benefits provided to full-time employees that are not provided to temporary or part-time employees GRI 401-3: Parental leave GRI 202-1: Ratios of standard entry level wage by gender compared to local minimum wage GRI 202-2: Proportion of senior management hired from the local community		◆	
		(-) Impact on Operational Efficiency: Talent turnover undermines the operational foundation, increasing recruitment and training costs, lowering morale and efficiency, and further resulting in intangible losses such as difficulties in workforce replacement and disruption of customer relationships.					

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Pillar	Material Topics	Impact Description and Significance Causes		Corresponding Indicators	Value Chain Impact Boundary		
		Impact on Economic, Environmental, and Social Aspects	Impact on Company Operations		Upstream Suppliers	SAI	Downstream Customers/Consumers
Social	Occupational Health and Safety	(+) Enhancing Employees' Good Health and Well-being: Emphasize employee work environment, development, and care to foster a balanced, healthy, and supportive company culture.	Incidents of workplace injuries reduce operational efficiency, increase operating costs, and adversely affect the physical and mental well-being of employees, damaging SAI's reputation.	GRI 403-1: Occupational health and safety management system GRI 403-2: Hazard identification, risk assessment, and incident investigation GRI 403-3: Occupational health services GRI 403-4: Worker participation, consultation, and communication on occupational health and safety GRI 403-5: Worker training on occupational health and safety GRI 403-6: Promotion of worker health GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked by business relationships GRI 403-8: Workers covered by an occupational health and safety management system GRI 403-9: Work-related injuries GRI 403-10: Work-related ill health		◆	
		(-) Endangering Health and Safety: Workplace injuries occurring during operations negatively impact employee health and quality of life.					
Governance	Compliance with Laws and Regulations	(+) Establishing a Corporate Image of Integrity and Uprightness: We comply with all applicable government regulations by establishing relevant policies and procedures, and require all colleagues to adhere to all business-related laws and regulations, thereby enhancing stakeholder trust in SAI.	Ensuring compliance with all applicable laws is a fundamental requirement for sustainable operations. A preventive approach helps avoid operational and financial risks arising from non-compliance.	GRI 2-27: Legal Compliance GRI 205-1: Operations assessed for risks related to anti-corruption GRI 205-2: Communication and training about anti-corruption policies and procedures GRI 205-3: Confirmed incidents of anti-corruption and actions taken GRI 206-1: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		◆	
		(-) Increased Compliance Litigation Costs: Failure to implement internal controls may result in penalties, litigation, or enforced suspension of operations, imposing significant financial burdens and damaging corporate reputation.					
Governance	Innovative Products and Technologies	(+) Driving Technological Innovation: Staying abreast of industry trends and customer demands to continually offer innovative products and services, driving technological advancements across the industry.	SAI invests a certain percentage of its revenue each year in the R&D of innovative products and technologies. While enhancing competitiveness and meeting customer needs, this drives steady revenue growth and strengthens SAI's resilience for sustainable operations.	Custom topic		◆	◆
		(-) Declining Corporate Competitiveness: Failure to continuously pursue research and innovation may result in technological lag behind competitors, reducing competitiveness and thereby affecting operational performance and SAI's capacity for sustainable development.					

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Pillar	Material Topics	Impact Description and Significance Causes		Corresponding Indicators	Value Chain Impact Boundary		
		Impact on Economic, Environmental, and Social Aspects	Impact on Company Operations		Upstream Suppliers	SAI	Downstream Customers/Consumers
Governance	Information Security	(+) Protecting Fundamental Rights: Implementing robust information security management to safeguard confidential information of customers, supply chains, and employees, ensuring privacy rights. (-) Impact on Fundamental Rights: With evolving cyber threats, there is a risk of data breaches affecting confidential information of customers, supply chains, and employees, compromising rights.	Strengthening information security management enhances customer trust and prevents damage to company reputation by preventing cyber attacks and data breaches.	Custom topic	◆	◆	◆
	Risk Management	(+) Strengthening Corporate Operational Resilience: Establishing a comprehensive risk management mechanism enables effective identification and control of various risks, thereby strengthening corporate resilience and ensuring business continuity. (-) Sudden Material Damage: Insufficient risk identification or lack of mitigation measures may result in significant financial losses, production suspension, or reputational damage.	Building a comprehensive risk management framework and strong risk identification capabilities enables effective responses to changes in market conditions, regulations, finance, information, and other emerging risks. It also ensures timely crisis management and enhances operational resilience. Failure to respond promptly and effectively to risk events may result in operational disruptions and financial losses.	Custom topic	◆	◆	◆
	Sustainable Supply Chain	(+) Enhancing Supply Chain Quality: Through a fair and impartial selection process, factors such as quality, delivery schedule, prioritization of local suppliers, and suppliers' own sustainability performance are considered, thereby creating positive feedback across the overall value chain. (-) Supply Chain Disruption Crisis: Supply chain disruptions, excessive procurement concentration, or non-compliant supplier behavior may undermine operational stability and damage corporate reputation.	By integrating supply chain management standards, ESG criteria and relevant sustainability certification indicators are incorporated into procurement decisions. SAI continuously monitors suppliers' sustainability performance and works to establish long-term, stable, and mutually beneficial partnerships, achieving shared sustainability goals. Poor supply chain management may lead to environmental issues, legal violations, occupational accidents, or human rights abuses. It may also trigger negative public perception, damage SAI's reputation, and even result in supply chain disruptions that affect business operations.	GRI 308-1: New suppliers that were screened using environmental criteria GRI 414-1: New suppliers that were screened using social criteria SASB TR-AP-440a.1	◆	◆	◆

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III | Management of material topics

1. Environmental Issues

Material Topics	Our Pledge	Metrics and Targets	2025 Performance	Management Measures	Improvement Mechanism
Energy Management	In accordance with the ISO 50001 Energy Management System and aligned with national energy policies, we continuously improve process energy efficiency. We also strategically invest in diversified renewable energy sources to ensure long-term and stable access to green electricity.	Short-term: Based on the calculation method of the Bureau of Energy, the average annual energy savings from 2025 to 2028 will reach 1.5%	- Energy savings in 2025 reached 0.45%, and average cumulative energy savings reached 10.84% - In accordance with regulations, companies with contracted capacity of 5,000 kW or more must install renewable energy capacity equivalent to 10% of contracted capacity; the Pingtung Plant has currently installed a solar PV system with a capacity of 1,492.4 kW - By participating in green electricity platform investment programs, we secure priority procurement rights within our investment quota, ensuring procurement resilience for medium- to long-term energy transition	- Establishing energy monitoring systems to promptly monitor energy consumption status of chillers and air compressors, and planning energy reduction targets. - Installing self-use renewable energy generation systems in accordance with policies for major electricity consumers to reduce carbon emissions from electricity consumption. - Identifying, monitoring, and replacing high-energy-consuming equipment to improve energy efficiency. - By participating in renewable energy investment platforms, we gain access to diversified green electricity sources such as solar and wind power, while strengthening grid resilience through energy storage systems and reducing future market and supply risks associated with external green electricity procurement	- Engineering Department monitors the real-time monitoring system energy consumption status - Conduct annual PDCA effectiveness assessments. - Maintain the effectiveness of ISO 50001 certification continuously. - Regularly monitor the commercial operation schedules and allocable electricity capacity of strategic investment projects.
		Medium to long-term: Based on the calculation method of the Bureau of Energy, the average annual energy savings from 2025 to 2028 will reach 1.5%			
Waste and Hazardous Substances Management	Establishing waste management procedures based on ISO 14001 management system standards to prevent incidents of harmful substance leaks.	Short-term: Reduction of organic solvent consumption per wheel by 30-35% compared with the baseline year (pre-installation baseline)	Organic solvent consumption per wheel: Yunlin plant decreased by 28.0%; Pingtung plant decreased by 79.90%	- Recycling scrap, cuttings, and offcuts from the manufacturing process by re-melting them into recycled aluminium materials for use as raw materials. - Implementing organic solvent recovery equipment to continuously improve recovery rates. - Accompanying waste disposal vehicles to processing facilities occasionally, conducting annual inspections of waste treatment facilities, and weekly monitoring of waste disposal vehicle GPS records.	- Conduct annual audits of waste treatment vendors. - The occupational safety and health management unit (ESH team) regularly tracks and evaluates reduction measures - Maintain the effectiveness of ISO 14001 certification continuously.
		Medium to long-term: Reduction of organic solvent consumption per wheel by 50% compared with the baseline year (pre-installation baseline)			
Circular Economy	Upholding the sustainability mindset of "finite resources, infinite circulation," we are committed to circular resource utilization, minimizing waste generation, and reducing our carbon footprint. Through ongoing process research and development, we convert production by-products, including scrap, machining chips, and offcuts, into high-quality recycled aluminium materials.	Short-term: - Increase the use of recycled aluminium to over 50% - Construct a second melting facility to enhance internal recycling and processing capacity Medium to long-term: Expand the application of recycled aluminium to non-wheel products and cross-industry components	- Recycled aluminium usage rate reached 36.93% - Continue processing production scrap and recycled aluminium in our in-house smelting facilities to reduce reliance on primary aluminium	- Establish standard operating procedures for raw material collection, sorting, remelting, and quality control - Track recycled aluminium usage, yield rates, and waste generation through data-driven management	- Conduct annual reviews of raw material utilization efficiency and recycling performance - Enhance the quality and yield of recycled aluminium applications through R&D

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Air Pollution Control	Following the ISO 14001 management system, SAI continues to strengthen air pollution control equipment and emission management mechanisms to reduce the environmental impact of process emissions and ensure the stable operation of air pollution control facilities.	Short-term: - Emission intensity of air pollutants decreased by 15% compared to the baseline year 2022 - Ensure that air pollutant emissions comply with the competent authority regulations - Improve prevention and real-time response capabilities for abnormal emissions	- Air pollution control work in 2025 achieved the annual management target - Continue to maintain the stable operation of air pollution control equipment and reduce the risk of equipment abnormalities through regular inspections and maintenance - Strengthen operator management and abnormality reporting mechanisms to improve the timeliness and stability of air pollution control operations	- Plan the installation of air pollution control equipment, including exhaust collection, treatment, and monitoring facilities - Conduct air pollutant testing and reporting operations in accordance with regulatory requirements - Provide education and training for air pollution control equipment operators to strengthen daily management capabilities	- Regularly review the operation status and maintenance records of air pollution control equipment each year - Regularly track regulatory compliance and the implementation status of improvement measures through the environmental management system
		Medium to long-term: - Emission intensity of air pollutants decreased by 15% compared to the baseline year 2022 - Establish more comprehensive mechanisms for equipment maintenance, replacement, and performance tracking - Promote low-pollution processes and source reduction measures			

2. Social Issues

Material Topics	Our Pledge	Metrics and Targets	2025 Performance	Management Measures	Improvement Mechanism
Product Quality and Safety	Following ISO 9001 and IATF 16949 automotive quality management systems, we conduct design, production, installation, and services, and perform product safety certifications based on customer requirements to ensure the safety of customers and consumers.	Continually meet the requirements of ISO 9001, IATF 16949, and ISO/IEC 17025 management systems	- Continually met the requirements of ISO 9001, IATF 16949, and ISO/IEC 17025 management systems in 2025 - Total hours of quality education and training: 98,437 hours - Received 29 improvement proposals with a 100% implementation rate - Quality improvement actions are expected to reduce costs by NT\$48,289,900	- Continue to maintain the validity of Taiwan Accreditation Foundation (TAF) ISO/IEC 17025 laboratory accreditation - Introduction of the Makra external drum bi-axial testing equipment, the only bi-axial testing equipment in Taiwan, capable of testing products under the most stringent road and load conditions. - Regular implementation of quality education and training, with a quality improvement proposal incentive mechanism.	- The President's Office holds semi-annual management review meetings to track and evaluate policy objectives. - The Quality Assurance Department regularly conducts internal audits to ensure system effectiveness.

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Customer Relationship Management	With the service policy of "customer satisfaction, full participation, and continuous improvement," with the establishment of a "Customer Satisfaction Assessment Procedure" to regularly monitor customer conditions.	Achieve a customer satisfaction score of $\geq 80\%$	- Achieved a satisfaction score of over 80% among 91% of customers in 2025 - No violations of marketing and labeling regulations - No complaints received regarding customer privacy breaches	- Monthly tracking of customer scorecard results and planning improvement measures for any deficiencies. - Provision of low-carbon product services to meet customers' net-zero carbon reduction needs, including 100% recycled aluminium wheels and CNC net-shape forged aluminium wheels to reduce material usage.	The Quality Assurance Unit (Customer Service Team) tracks customer scorecard results monthly and provides feedback to internal responsible units for improvement
Talent Attraction and Retention	To strengthen our corporate culture and values by promoting the talent philosophy of "right people in the right positions, teamwork, self-discipline and accountability, and a passion for learning and innovation," enhancing our employer brand image and deepening employees' sense of belonging, and co-creating a talent-sustainable and friendly workplace.	Short-term: - Participation in Employee Stock Ownership Trust (ESOT) > 50% - Employee engagement index > 4 Medium to long-term: - Participation in Employee Stock Ownership Trust (ESOT) > 60% - Employee engagement index > 4	- Participation in Employee Stock Ownership Trust (ESOT) reached 42% - In 2025, SAI focused on implementing the improvement actions identified in the 2024 employee satisfaction survey. Follow-up tracking will continue, and effectiveness will be reviewed in the 2026 survey	- Evaluation of an employee stock ownership trust mechanism and continuous optimization of employee compensation and benefits to attract and retain talent. - Interviews with voluntary resigning employees to analyze reasons for departure and plan improvement goals. - Development of relevant courses and activities for international migrant workers to integrate into life in Taiwan.	- The management unit (Human Resources team) holds quarterly meetings with foreign migrant workers to address their living conditions - Retention bonus system.
Occupational Health and Safety	Adhering to the ISO 45001 Occupational Health and Safety Management System, SAI has established its Occupational Health and Safety (OHS) policy to improve workplace safety and create a zero-accident work environment.	Short-term: - Maintain the effectiveness of ISO 45001 certification continuously - The number of disabling injuries was 0 Medium to long-term: Aim for zero workplace injuries, and create a safe working environment	- Maintained the effectiveness of ISO 45001 certification consistently in 2025 - Health promotion activities involved 441 participants - Occupational safety training involved 16,719 participants - No fatal occupational accidents occurred - In 2025, there were 2 recordable injuries resulting in lost work time.	- Conduct hazard identification and risk assessments every six months, and implement corrective actions progressively based on risk levels - Provide annual health check-ups, special health examinations, and family health screenings for employees - Strengthen employees' occupational health and safety awareness and knowledge through diversified training programs	- Management review meetings are held regularly. - Monthly inspections are conducted.

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3. Governance Issues

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Material Topics	Our Pledge	Metrics and Targets	2025 Performance	Management Measures	Improvement Mechanism
Compliance with Laws and Regulations	Strengthen regulatory identification and management processes to ensure compliant operations, and enhance regulatory training to reinforce employees' awareness of legal compliance.	Short-term: Maintain a record of zero major compliance violations and continuously improve training content for all employees Medium to long-term: Establish effective management measures to reduce risks and strengthen business philosophy.	Reported no significant fines (exceeding NT\$1 million) related to corporate governance, environmental protection, human rights protection, sustainable workplace, or products and services.	Each department regularly identifies relevant regulations, assesses their legal applicability and impact risks on SAI, and takes corresponding actions to ensure compliance	Conduct annual audits based on applicable laws and internal operational standards, and update the audit scope and items as needed to prevent legal violations and ensure sustainable business operations
Innovative Products and Technologies	Focusing on product lightweighting, aerodynamic design, net shape wheels, and process automation as our R&D directions, we continuously create high profitability and sustainable operations for SAI.	Short-term: Continuously invest 2% of annual revenue into research and development. Medium to long-term: Recycled aluminium smelting production yield $\geq 98\%$	◆ In 2025, 2% of revenue was invested in R&D. ◆ Recycled aluminium smelting production yield = 96.68% ◆ Successfully developed two innovative technologies. ◆ Following the implementation of process improvements in 2025, polishing and grinding rework hours decreased by 90%, and rework expenses decreased by 4.8% ◆ Following the implementation of polishing process improvements in 2025, manual grinding hours decreased by 40%, and total polishing costs decreased by 23% ◆ Mass-produced 37 models of net shape forged aluminium wheels, with 60 models under development.	◆ Established aerospace-grade mechanical performance laboratories, corrosion laboratories, and fatigue performance laboratories to support R&D testing and verification. ◆ Collaborated with research institutions and universities, and participate in relevant seminars to promote technological advancement. ◆ Offered R&D incentive bonuses to encourage employee proposals.	Established corporate R&D strategy direction to be developed and executed by the R&D department.
Information Security	Following the "Information Security Policy" and ISO 27001 standards, we have established a comprehensive, feasible, and effective information security management system to provide optimal information security protection.	◆ Maintain the effectiveness of ISO 27001:2022 certification continuously ◆ No information security incidents occurred	◆ Obtained TISAX® AL3 information security and prototype protection certification. ◆ Maintain the effectiveness of ISO 27001:2022 certification continuously ◆ Achieved 100% participation in information security education and training for all employees. ◆ No information security incidents occurred.	◆ Implemented information security education and training, and social engineering drills for all employees to enhance information security awareness. ◆ Included customer confidential information protection in new employee training and annual education programs to enforce customer confidential information management. ◆ Conduct regular technical assessments and implement corrective measures for identified vulnerabilities to reduce or eliminate risks and enhance overall information system security.	◆ Conducted an annual internal audit by the Information Security Audit Team. ◆ Conducted an annual internal management review by the Information Security Committee. ◆ Conducted external audit reviews at least twice annually.

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Material Topics	Our Pledge	Metrics and Targets	2025 Performance	Management Measures	Improvement Mechanism
Risk Management	Continuously strengthen risk control to reduce costs, ensure profitability, and create a high-quality work environment.	Short-term: Establish a risk control mechanism capable of providing real-time responses to customer and supply chain abnormalities. Medium to long-term: Establish a more resilient aluminium and manufacturing supply chain system.	Identify and analyze short, medium, and long-term risks and opportunities in response to external environmental changes and internal operational conditions.	◆ Establish an internal audit system and appoint independent directors to ensure the effective operation of internal controls and reporting mechanisms. ◆ Relevant departments undertake corresponding risk management responsibilities to mitigate operational risk impacts.	Conduct annual systematic analyses using a risk matrix to identify priority risk items, which serve as the basis for formulating and implementing the annual audit plan.
Sustainable Supply Chain	Establish supplier partnerships to ensure that the supply chain has a sustainability plan, provides a safe working environment, respects and upholds employee dignity, operates responsibly toward the environment, and adheres to business ethics.	Short-term: ◆ Top 200 suppliers signing "SAI Supplier Code of Conduct" ◆ At least 6 of the top 30 manufacturing suppliers conducted a greenhouse gas inventory Medium to long-term: ◆ 100% of all suppliers signing "SAI Supplier Code of Conduct" ◆ At least 10 of the top 30 manufacturing suppliers conducted a greenhouse gas inventory	◆ 186 out of the top 200 suppliers signed the "SAI Supplier Code of Conduct" ◆ Five of the top 20 suppliers obtained greenhouse gas inventory certification	◆ Establish a supply chain risk management and sustainability mechanism to build long-term partnerships and ensure supply stability and regulatory compliance. ◆ Support suppliers in establishing smart energy management platforms.	For existing suppliers, SAI introduced an ESG classification and grading mechanism. For new suppliers, SAI requires 100% signing of the SAI Supplier Code of Conduct to ensure that suppliers' conduct meets environmental and social responsibility standards

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IV | Stakeholder Communication

To meet the expectations of our stakeholders, SAI follows the AA1000 Stakeholder Engagement Standards (AA1000 SES), identifying seven key stakeholders based on five criteria: dependency, responsibility, closeness, influence, and diverse perspectives. The identified key stakeholders are customers, employees, shareholders, government organizations, banking institutions, suppliers, and community/local groups. We provide various communication channels to enhance feedback and dialogue with stakeholders. Risks are identified for the year, and reassessments are conducted every two years.

Communication Strategy and Targets

Transparency: Open and transparent communication and information disclosure.

Inclusivity: Respect diverse perspectives and values, and engage broadly with stakeholders.

Accountability: Disclose how consultation outcomes influence decisions and strategies.

Consistency: Regular and meaningful communication.



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Stakeholder Type and Significance

Stakeholder Type	Significance to SAI	
Employees	Employees are the most important asset of a company and a critical factor for operational success. At SAI, we adhere to the principles of meritocracy and proper talent allocation, ensuring that employees can work with peace of mind, fully demonstrate their expertise, and contribute their capabilities to achieve SAI's goal of sustainable operation.	
Engagement Methods and Frequency		Key Issues of Concern
· Labor-Management Meeting [Once every quarter] · Employee Performance Reviews [Three times a year] · Manager Communication Meetings [Once every 2 weeks] · Welfare Committee Meetings [Once a quarter]		· Opinion Surveys [Irregular] · Internal Communication Channels [Immediate] · Complaint Consultation Channels [Immediate]
Engagement Results		Response Approach
· Employee remuneration and benefits expenditures accounted for 17% of revenue in 2025. · The Welfare Committee held 6 meetings in 2025. · Held 4 labor-management meetings in 2025 · There were zero employee complaint reported in 2025.		We have established diverse and accessible communication channels, staffed by dedicated personnel to receive employee feedback and grievances, with prompt development and implementation of appropriate corrective measures. In parallel, we have strengthened our whistleblower protection system, rigorously adhering to complaint and reporting procedures as well as workplace misconduct management regulations, to ensure the fairness and effectiveness of our grievance mechanisms. SAI is committed to ensuring that all employees enjoy a fair, safe, and respectful working environment. Preventive, corrective, and disciplinary measures are taken as appropriate based on the severity of each case. While safeguarding the rights and interests of all parties involved, we strictly uphold the privacy and personal data security of those concerned. 3.1 Inclusive Workplace and Diverse Talent 3.2 Human Rights Management and Talent Development 3.3 Occupational Health and Safety

Stakeholder Type	Significance to SAI	
Customers	Customers are the driving force that leads SAI to continue technological innovation and pursue excellence. SAI is committed to providing high-quality products and timely, comprehensive services to meet the diverse needs of global customers. Through process transformation and the provision of low-carbon products, we become the best partner for customers on their path toward net-zero emissions.	
Engagement Methods and Frequency		Key Issues of Concern
· Customer Visits [Immediate] · Quality Issue Meetings [Immediate] · Assess customer satisfaction based on the Customer Scorecard [Monthly]		· Information Security · Risk Management · Product Quality and Safety
Engagement Results		Response Approach
In 2025, the proportion of customers achieving a scorecard score of 80% or above was 91%		2.3 Quality Management 2.4 Customer Service and Relationship Management 4.4 Risk Management

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Stakeholder Type	Significance to SAI	
Shareholders/Investors	Shareholders and investors provide solid backing for SAI's long-term stable operations and alignment with international capital markets. Upholding transparent and ethical governance principles, we create long-term value for shareholders through sound financial performance and forward-looking sustainability strategies, establishing a partnership built on mutual trust and shared prosperity.	
Engagement Methods and Frequency		Key Issues of Concern
- Annual General Meeting of Shareholders [Once a year] - Monthly Revenue Announcements [Once a month] - Investor Conference [Once a quarter] - Overseas Investor Forums [Once a year]		- Information Security - Integrity in Business Operations - Innovative Products and Technologies
Engagement Results	Response by SAI	Response Approach
A total of 37 significant announcements were issued in 2025.	We continuously foster proactive and effective communication with investors, keeping them informed of SAI's financial performance, ESG progress, future targets, and operational developments. Investor feedback and expectations, including matters such as carbon reduction targets, supply chain management, executive compensation, and corporate governance, are duly conveyed to senior management in a timely manner, maintaining a healthy and constructive two-way dialogue.	4.2 Integrity Management and Legal Compliance 4.4 Risk Management 5.1 Advanced Technology Transformation: Cross-Domain Application Strategy 5.2 Innovation and R&D: Development of high-precision materials and new business applications

Stakeholder Type	Significance to SAI	
Suppliers	Suppliers are indispensable strategic partners for SAI in its sustainable transformation and journey toward net-zero emissions. We pursue supplier quality and stability while actively introducing ESG assessment mechanisms, working together to implement responsible procurement and enhance the sustainability resilience of SAI's supply chain.	
Engagement Methods and Frequency		Key Issues of Concern
- Supplier Evaluation [Once a year] - Supplier Audit [Irregular] - Environmental and Safety Risk Assessment [Immediate] - Supplier Code of Conduct [Immediate]		- Economic Performance - Information Security - Integrity in Business Operations
Engagement Results	Response by SAI	Response Approach
- Key Supplier Evaluation (Class A, Class B, Outsourced Suppliers) Completion Rate: 100% - Audited 9 critical suppliers, all of which had no major violations. 93% of the top 200 suppliers have signed the Supplier Code of Conduct	Upholding a spirit of shared growth with suppliers, we drive multiple collaborative projects. Through audits, participation in the Ministry of Economic Affairs' "Large Enterprises Leading Small Enterprises" Program to share SAI's operational experience, and platform-based monitoring of supplier status, we build a resilient and stable supply chain.	2.1 Supplier Management 4.2 Integrity Management and Legal Compliance 4.3 Economic Performance 4.4 Risk Management

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Stakeholder Type	Significance to SAI		
Government Organizations	Government organizations serve as guiding indicators for enterprises to operate and develop soundly under lawful and compliant conditions. SAI complies with government laws and regulations and proactively responds to national policies such as net-zero transformation, fulfilling its responsibility as a good corporate citizen and jointly driving the overall sustainable transformation of the industry.		
Engagement Methods and Frequency		Key Issues of Concern	
- Document Management and Circulation (Immediate) - Market Observation Post System (Immediate) - Company Official Website (Immediate) - External Audit [Irregular]		- Information Security - Integrity in Business Operations - Green Innovation Products - Raw Materials Management	- Waste Management - Labor Relations - Occupational Health and Safety
Engagement Results	Response by SAI	Response Approach	
All government audit findings for 2025 have been rectified.	Provide timely responses to government agencies on policy recommendations related to industrial and occupational safety regulations, environmental protection, pollution control, and greenhouse gas management.	1.4 Environmental Management Performance 3.1 Inclusive Workplace and Diverse Talent 3.3 Occupational Health and Safety	4.1 Corporate Governance 4.2 Integrity Management and Legal Compliance 4.4 Risk Management

Stakeholder Type	Significance to SAI		
Banking Institutions	Banking institutions are important funding partners that support SAI's sound financial structure and green transformation. We actively cooperate with sustainability-linked loans and green finance solutions, precisely allocating financial resources to sustainability-related projects such as low-carbon process transformation. Through concrete actions, we embody sustainability and achieve a win-win outcome for the economy and the environment.		
Engagement Methods and Frequency		Key Issues of Concern	
Environmental Compliance Statement (Once a year)		- Risk Management - Information Security - Integrity in Business Operations	
Engagement Results	Response by SAI	Response Approach	
Entered into a Sustainability-Linked Loan (SLL) agreement with Cathay United Bank to achieve sustainability targets and reduce interest expenses.	Actively respond to financial institutions' concerns regarding risk management, information security, and ethical business conduct, while continuously strengthening relevant management systems and internal controls to ensure regulatory compliance and reduce potential risks. By incorporating a Sustainability-Linked Loan mechanism, SAI integrates ESG objectives into financial decision-making and operational strategies, demonstrating its commitment to sustainable development. SAI will continue maintaining close communication and collaboration with financial institutions, advancing green finance practices and strengthening SAI's overall sustainability competitiveness.	4.2 Integrity Management and Legal Compliance 4.4 Risk Management	

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Appendix

Bridge of Negotiation: Listening to Key Voices from All Sectors

Stakeholder Type	Significance to SAI	
Community/Local Organizations	Communities and local groups are SAI's partners in promoting mutual prosperity. We are committed to giving back to local communities and implementing social welfare. Each year, we provide material and financial sponsorship to local disadvantaged groups and community activities. Through on-site care and interaction, we seek to inject positive and sustainable energy into local communities through concrete action.	
Engagement Methods and Frequency		Key Issues of Concern
· Document Management and Circulation (Immediate) · Market Observation Post System (Immediate) · Company Official Website (Immediate)		· Waste Management · Air Pollution Control · Social Welfare and Participation
Engagement Results	Response by SAI	Response Approach
In 2025, a total of 128 employee participations were recorded in volunteer services.	Through the Yunlin County SAI Fu-De Social Welfare and Charity Foundation, we invest in community care, educational development, and arts and culture, implementing various social welfare projects. We also encourage employee participation in volunteer activities by offering paid volunteer hours.	1.4 Environmental Management Performance 3.4 Spreading the Power of Warmth 3.5 SAI Fu-De Social Welfare and Charity Foundation