

SESODA

2024 ESG Sustainability Report

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About this report

This corporate sustainability report (hereinafter referred to as the ESG report or this report) is issued by SESODA CORPORATION (hereinafter referred to as “Seasoda,” “We” or “the Company”). We hope to explain to the stakeholders who care about Sesoda by issuing an ESG report that, under the goal of corporate sustainability in 2024, we have made efforts and achievements in maintaining corporate governance integrity, improving environmental sustainability, strengthening occupational accident protection, enhancing employee salaries and benefits, and promoting community relations, with a particular focus on improving environmental sustainability. We also hope that stakeholders from all walks of life will continue to care about Sesoda so that we can fulfill our social responsibilities as corporate citizens.

Disclosure period and scope

- Disclosure period: from January 1 to December 31, 2024, in order to disclose the integrity of information; if some information spans different years, it will be explained separately in the report.
- Disclosure scope: SESODA CORPORATION is the main body of this report, and the disclosure bases include Taipei Head Office, Suao Main Plant, Taichung Factory and Changhua Factory, in which the financial data refer to the public information of consolidated financial statements, including the financial performance of subsidiaries, and have been checked and certified by external accountants according to International Financial Reporting Standards (IFRS), and the calculation unit of financial data is NTD; As for the environmental and social data, only Sesoda's individual data are disclosed, excluding the subsidiary data, and the statistics are compiled by Sesoda's responsible department and presented by the internationally accepted index calculation method. In the future, depending on the overall operation scale of the company, we will include subsidiaries in the complete disclosure of the sustainable development of the company. During this reporting period, the Company did not disclose the adjustment of the sites. According to the update of the topics concerned by the Company, the explanation of the GRI 304 biodiversity index was added last year. However, since the sites of the Company are not within the control scope of conservation animals, there is no impact and thus, no disclosure is needed. “Sustainable supply chain management (supplier environmental and social assessments),” is added as a new material topic. Please refer to the section on identification of stakeholders and major topics for details.
- Restatements of information: The disclosures in the 2025 sustainability report are restated according to disclosures 2-4 of the GRI Standards to ensure accuracy, integrity, and comparability. The adjustments and corrections are disclosed below:

◆ Collection of energy management data

Year	Original Data	Corrected Data	Reasons for Correction
2022	Gasoline consumption 0 kL	Gasoline consumption 17.27 kiloliters	Gasoline consumption in 2022 was not disclosed.

◆ Incorrect financial data in 2023

Year	Original Data	Corrected Data	Reasons for Correction
2023	Total comprehensive income for the period 10,110	Total comprehensive income for the period -18,348	Data entry error

◆ Adjustment of greenhouse gas inventory data

Figures in the 2024 report				
Item	Unit	2022	2023	
Scope 1: Direct GHG emissions	tCO ₂ e	50,934.13	46,960.70	
Scope 2: Indirect GHG emissions	tCO ₂ e	7,127.62	7,444.46	
Total emissions = Scope 1 + Scope 2	tCO ₂ e	58,061.76	54,405.16	
Updates in the 2025 report				
Item	Unit	2022	2023	2024
Scope 1: Direct GHG emissions	tCO ₂ e	50,934.1336	46,962.5543	50,345.6854
Scope 2: Indirect GHG emissions	tCO ₂ e	7,127.6238	8,928.9892	10,795.2150
Total emissions = Scope 1 + Scope 2	tCO ₂ e	58,061.7574	55,891.5435	61,140.9004
Note: The values of greenhouse gas emission coefficients were announced by the Ministry of Environment on February 5, 2024.				

◆ The calculation intensity of some values is adjusted due to changes in the Company's operating guidelines and future development directions:

	Previous Description	Changed Description	Reason
Organization specific measures	Annual (total revenue (in millions))	(Suao Plant output (metric tons))	To enhance the representativeness and comparability of the data, the relevant indicators in this report are revised based on the total production volume of the Suao Factory to reflect the effectiveness of the improvement measures.

◆ Correction of errors in the historical wastewater discharge monitoring data.

	Previous Description	Changed Description	Reason
Analysis of discharge water	(Temp °C) (PH) (ms/cm T.D.S)	BOD / COD (ppm)	To enhance the representativeness of our wastewater monitoring data, this year's report focuses on Biochemical Oxygen Demand (BOD) and Chemical Oxygen Demand (COD) as key indicators for wastewater quality, while continuing to monitor other relevant parameters

Writing basis

The content structure of this report follows the new edition of GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI) in 2021. It was edited with reference to the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD), as well as the "Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies" formulated by Taiwan Stock Exchange Corporation and Taipei Exchange. At the end of the report, an index of GRI standards is provided in the appendix for the reference of stakeholders.

The Company is led by the sustainable development Committee composed of the senior management, including Chairman, Independent Directors, President, to promote ESG affairs. The ESG implementation team is responsible for coordinating the formulation of corporate social responsibility and sustainable development strategies and objectives of the whole company, compiling the sustainability report and submitting it to the Sustainable Development Committee for review and issuance, regularly reviewing the progress in achieving performance and objectives, and implementing process transformation; In addition to organizing internal discussions, report the sustainable promotion plan to the board of directors on a regular basis, and the board of directors will supervise all the plans; Regular meetings are held at least once every six months and major issues are discussed irregularly.

The information and data in this report are provided by the relevant departments and factories of the head office, compiled and edited by the Sustainability Report Compilation and Editing Team, and finalized for publication by the Sustainable Development Committee. The Report was subjected to planning and limited

assurance conducted by Ernst & Young CPAs according to TWSAE 3000 standards to determine whether the information in the subject matter contains a material misstatement and issue a limited assurance report.

Publishing frequency

We publish an ESG report once a year. In order to improve the transparency and accessibility of the information disclosed in the report, we also provide an electronic file download of the ESG report on the official website.

- Last Report: August 2024
- This Report: August 2025
- Next Report: August 2026

Feedback

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Source: Human Resources/General Affairs Office

Sustainability is a process of continuous progress. We welcome stakeholders to contact us or complain, including issues such as environment, legal compliance, anti-corruption, labor, human rights, customers and products, and have independent investigation mechanisms according to different topics. If you have any questions or suggestions about this report, please contact us through the following channels.

- Contact unit: SESODA CORPORATION Sustainable Development Committee
- Address: 23rd Floor, No. 99, Section 2, Dunhua South Road, Taipei
- Tel: 02-2704-7272
- E-mail: sesodaesg@sesoda.com.tw

Information Disclosure Platform

Annual report



Financial report



ESG section on
official website



Official website



A Message from the Management

In recent years, the frequent occurrence of global epidemic and extreme weather events highlights the importance of sustainable development. We always believe that the core of sustainable development lies in the commitment to the environment, and we integrate this into our corporate development strategy. SESODA is committed to the international standards and actively combines the sustainable development strategy with the industry. In recent years, we have focused on industrial transformation, green investment, strengthening industrial safety, cultivating talents and community connection, so as to continuously explore the industrial market.

In order to achieve the goal of carbon neutrality in 2050, we introduce technologies such as automation and big data to promote energy transformation, develop low-carbon processes based on the concept of “taking it from the land and using it on the land,” and look for green energy investment opportunities. The Company also successfully obtained the subsidy from the Ministry of Economic Affairs for the low-carbon and intelligent upgrading and transformation of “Large Corporations Leading Small Business Projects” with the development of green process technology of carbon capture baking soda in a calcium loop. We actively responded to the initiative of Climate Action 100+ and took actions against the objectives proposed by the Committee, including strengthening climate change governance, greenhouse gas emission actions in the value chain, and introducing the Task Force on Climate-related Financial Disclosures (TCFD).

It is our commitment to provide employees with a safe and healthy workplace environment, and implement people-oriented principles as our spirit. In addition to strengthening the responsibility of all employees for work safety and implementing management, it also promotes hazard prevention and risk control, shapes a safety and health culture through education and training and emergency response activities, implements the responsibility care system, and continuously improves to achieve the goal of "zero disaster".

The Company has always been committed to promoting good neighborliness, participating in various festivals and folk activities in the village, cooperating with civil welfare organizations by sponsoring activities or donating prizes, and actively promoting industry–university cooperation, creating a good employment environment. We carry out the demolition of old factories and the rectification of the factory environment, and plant trees in the cleared open space as a whole to create the goal of "park-oriented" factories, so that the working environment can be truly integrated into the community environment and combined with it.

Sesoda is well aware of the challenges on the road to sustainable development. Through continuous innovation and collaboration, we will integrate internal and external resources and cooperation from all parties to realize a carbon-reducing economy, work hand in hand toward sustainability, and create a better future for the next generation.

SESODA CORPORATION	
Chairman	Chen Jung-Yuan Liu Chih-Yung
President	

Identification of stakeholders and major topics

Stakeholders are a group that affects or is influenced by the company. Sesoda routinely carried out the tenth identification project of stakeholders and material issues in 2024 to ensure that the business direction of the company and the contents of the sustainability report meet the expectations and requirements of all walks of life. In the future, Sesoda will collect and respond to stakeholders' opinions through various channels from time to time and adjust Sesoda's sustainability strategy in a timely manner.

Identification Process of Stakeholders and Material Issues in 2024

■ Stakeholders identification

In view of the fact that the identification and communication of stakeholders is the basis for implementing the enterprise's sustainability, Sesoda adopts the five principles of "dependence, responsibility, influence, multiple viewpoints and attention tension" of AA1000 SES Stakeholder Engagement Standards for identification. It is also discussed in the kick-off meeting with reference to GRI criteria, the identification results of other peers and stakeholders of the Company's sustainability report in 2023, and the communication between various departments and units during this reporting period. Finally, six categories of stakeholders were discussed, namely: shareholders and other investors, employees and other workers, government agencies, local communities, customers and suppliers, etc., which were the same as the previous year, and were regarded as the stakeholders for continuous attention in 2024.

■ Material issues identification

The options for the Company's material topics are based on the results of the 2023 material topic identification, the GRI topic Standards, the Sustainability Accounting Standards Board (SASB), and assessments from international evaluation agencies such as S&P CSA (Leisure Equipment & Products and Consumer Electronics), MSCI ESG (Leisure Products), and industry-specific standards of SASB for the identification of material topics. The Company's representatives, department heads, and external experts discuss the actual or potential negative and positive impacts on the Company's operating activities, business relationships, and sustainability contexts, considering both financial and sustainability materiality through a **Double Materiality** analysis under the European Sustainability Reporting Standards (ESRS), and based on the economy, environment, and society (people and human rights) in each topic of the Company. As for the materiality identification principle for specific topics, those with an average positive financial impact score greater than (or equal to) 4 points are major topics of the Company; those with a negative impact score greater than (or equal to) 4 points are also considered major topics of the Company even if the likelihood of occurrence is low.

Finally, in the 2024 sustainability report, the Company identified six material issues, namely: economic performance, waste, occupational safety and health, energy and emissions, water and drainage, sustainable supply chain management. Related actions were summarized in the management of material topics to effectively respond to the concerns of various stakeholders. The **sustainable supply chain management** is a new material issue for 2024, aligning with the international trend toward supply chain due diligence.

Ranking of positive impacts in terms of materiality

Topic	Average score of positive sustainability impact	Average score of likelihood	Average
Economic performance	4.65	4.39	4.52
Anti-corruption	4.16	3.55	3.85
Material	3.74	3.42	3.58
Energy	4.35	4.10	4.23
Water and discharge water	4.26	3.94	4.10
Emissions	4.16	4.00	4.08
Waste	4.10	3.71	3.90
Sustainable supply chain management	4.16	4.19	4.18
Labor/Management Relations	3.52	3.45	3.48
Occupational safety and health	3.94	3.87	3.90
Training and Education	3.29	3.19	3.24
Diversity and Equal Opportunity	3.52	3.10	3.31
Customer privacy	3.52	3.06	3.29

Note: The identification and calculation methods are based on the average after summing up the “average score of positive sustainability impact” and “average score of likelihood.” Those scored over 4 are designated as “major topics.”

Ranking of negative impacts in terms of materiality

Topic	Average score of negative sustainability impact	Average score of likelihood	Average
Economic performance	4.00	3.32	3.66
Anti-corruption	3.52	1.87	2.69
Material	3.23	2.90	3.06
Energy	4.26	3.71	3.98
Water and discharge water	3.74	3.39	3.56
Emissions	4.13	3.68	3.90
Waste	3.90	3.45	3.68
Sustainable supply chain management	4.06	3.90	3.98
Labor/Management Relations	3.68	2.42	3.05
Occupational safety and health	4.03	3.32	3.68
Training and Education	3.13	3.03	3.08
Diversity and Equal Opportunity	3.10	2.48	2.79
Customer privacy	3.23	2.19	2.71

Note 1: Issues of “negative impacts of materiality” that reached the threshold score (4 points or more) have a significant impact on the Company’s sustainable operations and are therefore identified as “material topics”

Note 2: The waste as a topic does not reach the threshold for significant negative impacts. However, since we highly value the environmental issue of waste reduction and continue to treat it as an material topic.

Ranking of financial impacts in terms of materiality

Topic	Average score of financial impact	Average score of likelihood	Average
Economic performance	4.93	4.76	4.85
Emissions	4.62	4.48	4.55
Sustainable supply chain	4.74	4.21	4.48
Energy	4.62	4.05	4.33
Material	3.43	4.31	3.87
Customer privacy	4.31	2.55	3.43
Training and education	3.48	3.05	3.26
Procurement practices	4.14	2.05	3.10
Customer health and safety	3.83	2.29	3.06
Anti-corruption	3.43	2.45	2.94
Labor/Management Relations	2.94	2.81	2.87
Occupational safety and health	2.93	2.38	2.65
Diversity and equal opportunity	2.76	2.45	2.61
Freedom of assembly and association and collective bargaining	2.26	1.90	2.08
Waste	2.36	1.79	2.07
Water and discharge water	2.14	1.69	1.92

Note: The identification and calculation methods are based on the average after summing up the “average score of positive sustainability impact” and “average score of likelihood.” Those scored over 4 are designated as “major topics.”

Overall review of the company's operation and sustainable development performance

Review on the Effectiveness of Stakeholder Communication in 2023

Review of Management Effectiveness of Major Themes in 2024



A probe into the impact and influence

Clarify whether the projects concerned by the stakeholders are in line with the operating objectives set by the Company during the communication process.

Clarify whether the major themes have achieved short-term goals in 2024 and confirm whether it is difficult to achieve them.



Identify stakeholders and material issues

According to the process of review and clarification, reconfirm the influence of the stakeholders on the company and decide whether to adjust.

According to the process of review and clarification, reconfirm the impact of this material topics on the company's operating objectives and sustainable development objectives, and decide whether to adjust.



Adjust management policy and formulate strategy.

Adjust the management policy according to the projects that stakeholders care about.

Adjust the direction of goal setting according to the goal achievement, or put forward improvement and enhancement strategies.

Stakeholder communication

Stakeholders	The significance of stakeholders to the Company	Communication channel	Frequency	Communication effectiveness
Shareholders and other investors	Shareholders/investors are the shareholders of Sesoda, and we must be responsible for them.	<ul style="list-style-type: none"> Shareholders' regular meeting Issue financial reports Open information observatory Building a shareholder zone on official website 	<ul style="list-style-type: none"> ✓ Every year ✓ Regular ✓ Irregular ✓ Irregular 	<p>Publish the consolidated revenue and issue the English version of the shareholders' meeting handbook and annual report for investors' reference every month according to laws and regulations.</p> <ol style="list-style-type: none"> The financial report is handled four times. The regular meeting of shareholders is held once a year.
Employees and other workers	Employees are the mainstay of Sesoda's sustainable operation and the driving force of our sustainable growth.	<ul style="list-style-type: none"> The general meeting of the trade union Pension supervisory committee Staff welfare committee Employee internal websites and announcements Staff training 	<ul style="list-style-type: none"> ✓ Regular ✓ Regular ✓ Regular ✓ Irregular ✓ Irregular 	<p>Plan personal development plans according to employees' personal work needs, performance evaluation results and career development needs, and hold education and training from time to time to improve functional training. Hold communication meetings between employers and employees from time to time to protect employees' rights and interests, and the company has obtained ISO 45001 certification of safety management system to implement safety and hygiene.</p> <ol style="list-style-type: none"> A trade union staff meeting in 2024. In 2024, there was a total of 1,521 internal employee training hours Four labor-management meetings in 2024.
Government agency	Our products, services and related marketing activities are subject to the inspection and supervision of the competent authorities.	<ul style="list-style-type: none"> A seminar/public hearing Official document Telephone Labor inspection 	<ul style="list-style-type: none"> ✓ Irregular ✓ Immediately 	<p>Sesoda is based on the spirit of taking from society and applying it to society, and strives to comply with government decrees such as environmental protection and industrial safety. Sesoda hopes that its efforts will be recognized by society.</p> <p>There were 3 violations of labor safety regulations in 2024, and improvements have been made for deficiencies.</p>
Local community	As a big neighbor of the local community, we expect to give back to the society and create a better future.	<ul style="list-style-type: none"> Official website Sponsorship of local activities 	<ul style="list-style-type: none"> ✓ Irregular ✓ Immediately 	<p>Establish a complete identification and registration mechanism and evaluation for environmental protection laws and regulations, and take immediate improvement and preventive measures in case of non-compliance. The Company actively participates in and sponsors local social and charitable activities to achieve harmonious coexistence among communities and neighbors and create local economic performance. We donated NT\$2.275 million to the local communities in 2024</p>
Customers	Customers like our products and services, which is the key to business development.	<ul style="list-style-type: none"> Meeting Satisfaction survey E-mail/fax Official website 	<ul style="list-style-type: none"> ✓ Regular ✓ Irregular ✓ Immediately 	<p>Conduct customer satisfaction surveys regularly every year, and put forward improvement plans and suggestions for substandard projects. Sesoda will create a win-win belief, maintain customers' trust in us, improve customer satisfaction and create brand value.</p>

Stakeholders	The significance of stakeholders to the Company	Communication channel	Frequency	Communication effectiveness
				In 2024, 55 satisfaction questionnaires were sent to domestic customers, and 50 were recovered, with a recovery rate of 91%; a total of 41 questionnaires were sent out to foreign customers and 27 questionnaires were recovered, with a recovery rate of 65%. According to the results of this year's customer satisfaction survey (full mark 5.0), the total score of domestic customer satisfaction is 4.6, and the total score of foreign customer satisfaction is 4.5, which shows that customers are satisfied with the Company's products and services.
Supplier	Our huge product and service chain depends on the stable support of many suppliers.	<ul style="list-style-type: none"> • Contract • Manufacturer evaluation • Safety education and training 	<ul style="list-style-type: none"> ✓ Regular ✓ Irregular ✓ Immediately 	<p>Comply with the quality management system and environmental safety system, and reduce and reuse the supply chain packaging materials (pallets) to reduce the negative impact on the environment. Maintaining a cooperative relationship of mutual trust and mutual benefit with domestic and foreign suppliers, Sesoda not only attaches importance to the stable supply of raw materials, but also attaches importance to the performance of suppliers in environment, labor human rights and occupational safety, and works together to fulfill the social corporate responsibility.</p> <p>In 2024, a total of 11 contractors received education and training, including pre-factory education, work-at-height training, and construction scaffolding, totaling 61 hours.</p>

The enterprise's sustainable journey requires numerous communication with different stakeholders to confirm that the business direction meets stakeholders' expectations for the enterprise. Sesoda communicates with stakeholders through multiple channels, strengthens the connection with stakeholders, and immediately adjusts the company policy to respond to stakeholders' expectations, and regularly reports the communication with stakeholders to the board of directors.

Material issues list









Material issues list	Describe the organization's policies or commitments related to material issues.	Describe the impact	Actual/potential Positive/negative	Corresponding chapter
Economic performance	Sesoda adheres to the concept of sustainable management, takes the chemical industry as the development foundation and has diversified operations such as trade, shipping and catering, and continues high-quality products and services. Sesoda creates multiple values for stakeholders, shoulders relevant economic performance, and strives to achieve a value model of environmental, social and corporate governance.	<ul style="list-style-type: none"> ♦ Economy: continuous growth and operation, promoting the development of the upstream and downstream of the industrial chain, and indirectly making it a force for industrial stability. ♦ Human rights: the company makes stable profits, allowing employees to have stable cash flow and indirectly achieving overall sense of social satisfaction. 	<ul style="list-style-type: none"> ♦ Positive: Steady company growth fosters continuous operation and expansion, solidifying its position within the industry. ♦ Negative: Poor economic performance hinders not only the company's own operations and development but also impacts the stability of upstream and downstream industries, creating job insecurity for employees. 	1.3 Operational Performance and Strategy
Waste	The Company implements source management for waste reduction. This approach categorizes waste into two streams: employee domestic waste and business waste. Through employee education and training programs, we aim to improve waste management practices at the source. This includes encouraging proper waste segregation, reducing overall waste generation, and promoting resource recovery and reuse. For business waste, we focus on reduction management by simplifying packaging materials and minimizing waste generation. This allows us to optimize resource utilization and prioritize recycling efforts.	<ul style="list-style-type: none"> ♦ Environment: Suao Main Plant is located at the bank of Xincheng River in Yilan County, with beautiful scenery. While enjoying the beautiful scenery, Sesoda is still on the road of waste reduction, and it is expected to carry out terminal treatment with newer technology to reduce the environmental burden. ♦ Environment: As the company's business activities increase, the amount of waste will also increase, indirectly causing environmental burden. ♦ Human rights: the living environment is affected, and the potential opportunity of exposure to a high-risk environment is increased. 	<ul style="list-style-type: none"> ♦ Positive: formulate and implement waste management strategies, develop the good habit of reducing employees, and reduce the waste management cost of the company. ♦ Negative: environmental laws and regulations are becoming stricter, increasing operating costs and limiting company profits. 	3.3 Prevention and control of environmental pollution
Occupational safety and health	It is particularly important to shape a healthy workplace culture and implement safety and health management. Through the operation and publicity of the occupational safety and health management system, the potential hazards can be effectively reduced, accidents can be prevented, workers' physical and mental health can be protected, and the company's assets and operations can be guaranteed.	<ul style="list-style-type: none"> ♦ Human Rights: Sesoda prioritizes environmental safety during production by implementing ISO 14001 standards. This ensures responsible practices towards the environment and society. ♦ Economy: Sesoda fosters a positive work environment that retains employees, indirectly benefiting the local economy. ♦ Human Rights: A safe workplace environment, as ensured by ISO 45001 standards, minimizes employee injuries and boosts employee loyalty. 	<ul style="list-style-type: none"> ♦ Positive: Providing a safe and healthy workplace promotes the physical and mental health of employees, creating a friendly work environment. ♦ Negative: Neglecting workplace safety makes it difficult for employees to work with peace of mind, potentially leading to a high turnover rate. Workplace accidents could also result in penalties from 	04 Practice living together

Material issues list	Describe the organization's policies or commitments related to material issues.	Describe the impact	Actual/potential Positive/negative	Corresponding chapter
			regulatory authorities. ♦	
Energy and emissions	In order to alleviate the global climate change crisis, Sesoda carries out climate change risk assessment, comprehensively checks greenhouse gas emissions, sets emission reduction targets according to local conditions, and gradually increases the use of renewable energy. the Company is a traditional chemical raw material (fertilizer) manufacturing industry, which is based on the concept of "taking it from the land and using it on the land". The management and implementation of environmental protection, safety and health-related activities have always been based on compliance with relevant national laws and regulations, and actively integrates the factory environment with the community environment.	<p>Process improvement: in response to the net zero emission policy of 2050, adjust Sesoda energy policy to improve the way of saving oil and electricity, reduce environmental impact, fulfill the ethics and responsibilities of enterprises, and build a new baking soda plant to recover carbon dioxide generated in the process, reduce greenhouse gas emissions, and make a contribution to global warming.</p> <ul style="list-style-type: none"> ♦ Economy: The Company is a high energy-consuming industry. In order to develop its business activities, it will increase the energy consumption and affect the global energy inventory. ♦ Economy: continuous emission of air pollution gas affects climate change and indirectly affects the development of economic activities. ♦ Environment: The company's operating activities are rising, and greenhouse gas emissions are rising, which affects the changes of the natural environment. ♦ Environment: High energy consumption leads to the emission of greenhouse gases and air pollution, which causes the air pollution index to rise. ♦ Human rights: indirectly affected by the environment and endangered by health factors. ♦ Human rights: daily life is affected by extreme climate, and the safety of living is worrying. 	<ul style="list-style-type: none"> ♦ Positive: Promote the company to accelerate energy transformation and reduce the use of traditional energy. ♦ Negative: environmental laws and regulations are becoming stricter, increasing operating costs and compressing company profits. 	3.1Resource recycling
Water and discharge water	The Company Suao Main Plant still uses groundwater for its process water. Although there are abundant groundwater resources in Yilan, Suao Main Plant still actively saves and makes good use of water resources.	<ul style="list-style-type: none"> ♦ Environment: In response to global climate change, Sesoda Suao Main Plant is located in Yilan County, which is not short of water, but still carries out relevant water-saving projects, hoping to achieve a better balance between company costs and social obligations. ♦ Economy: Operating activities need to use a lot of water. If the cost of water 	<ul style="list-style-type: none"> ♦ Positive: A large amount of water is used, prompting the company to actively develop circulating water or other energy-saving schemes. ♦ Negative: the rising cost of water bodies increases the operating cost of the company. 	3.1Resource recycling

Material issues list	Describe the organization's policies or commitments related to material issues.	Describe the impact	Actual/potential Positive/negative	Corresponding chapter
		<p>increases, the operating cost will increase.</p> <ul style="list-style-type: none"> ♦ Environment: In recent years, extreme weather affects rainfall, and the use of operational activities affects the content of groundwater. 		
Sustainable supply chain management	<p>Starting from 2025, the Company will refer to the Ecovadis sustainable supplier management evaluation and invite suppliers accounting for 80% of our procurement amount to participate in the survey. to strengthen the overall sustainable development of the supply chain in the future.</p>	<ul style="list-style-type: none"> ♦ Social: As sustainability performance across the entire supply chain has gained importance among our partners since 2023, the Company has responded to societal expectations by inviting major supply chain partners to complete a supplier sustainability self-assessment questionnaire. ♦ Environmental: In addition to linking sustainable development goals with local communities, we will extend development in 2025 to include domestic and international suppliers and achieve our corporate sustainability goals. 	<ul style="list-style-type: none"> ♦ Positive: Ensuring that supply chain partners meet sustainability standards. This may influence their willingness of selection. ♦ Negative: If suppliers fail to achieve carbon reduction targets, they may indirectly affect the Company's overall sustainability goals. ♦ Potential: The time-consuming implementation of transformation may lead to increased production costs in the short term and more operational burdens. 	4.4 Supplier management

Respond to the goal of sustainable development

Sesoda integrates the sustainable development goal promulgated by the United Nations into the company's operating policy, and changes the thinking mode that only focuses on revenue performance in the past into a business model that gives consideration to employees' salary and benefits, ensures workplace safety, reduces manufacturing emissions and pollution, and reduces waste water and waste. Specifically, it strives to eliminate all kinds of discrimination in the workplace and promote gender equality. Provide long-term and stable jobs for colleagues, and share profits with colleagues in a timely manner, so that colleagues can improve their economic living standards; The company implements an energy efficiency management plan for factory manufacturing, and is committed to reducing waste and sewage discharge. The company analyzes the types and quantities generated by daily records, and then controls them from the source to implement waste reduction and pollution reduction.

SDGs	Precision in Goals	Specific Actions in 2024
	1.4 Before 2030, ensure that all men and women, especially the poor and disadvantaged groups, have fair rights and access to economic resources.	<ul style="list-style-type: none"> ● The median and average annual salaries of non-managerial employees were 1.06 and 1.25 times the peer average in 2023, respectively. ● The salaries of non-managerial employees increased by more than 40% compared to the previous year. <p>‡The salary mentioned above includes employee remuneration. **The higher growth this year is due to a significant increase in the Company's profit compared to last year.</p>
	4.5 Before 2030, eliminate the education gap and ensure that the disadvantaged groups have access to education and vocational training at all levels, including the physically and mentally handicapped, indigenous people and disadvantaged children.	<ul style="list-style-type: none"> ● Arrange functional training for employees with different business attributes to ensure that every colleague can receive vocational training opportunities. ● In 2024, we organized 1,516 hours of employee training for 454 participants.
	5.1 Eliminate all forms of discrimination against women. 5.2 Eliminate all forms of violence against women.	<ul style="list-style-type: none"> ● Establish a reporting channel for workplace violence or sexual harassment and implement the protection of female employees. ● Encourage employees, regardless of the gender, to apply for parental leave. A total of 1 employee filed the application.
	6.4 By 2030, the efficiency of water use will be greatly increased.	<ul style="list-style-type: none"> ● The Suao Main Plant continued to promote cooling water recycling. Although the annual total water consumption reached 684.1700 million liters in 2024 due to increased production capacity, process adjustments, and relevant regulatory factors, higher than the 510.6610 million liters recorded in 2023, the discharge volume significantly decreased. The water discharge in 2024 was 41.8900 million liters, a decrease of 51.2200 million liters from 93.1100 million liters in 2023, indicating a significant improvement in overall water efficiency.
	7.3 Double the improvement of global energy efficiency by 2030.	<ul style="list-style-type: none"> ● In 2024, the Company replaced old equipment with LED lamps, resulting in a total saving of 273.717 kWh.
	8.5 Let all employees have stable jobs and realize equal pay for equal work for women and men.	<ul style="list-style-type: none"> ● Gender is not regarded as an item of employee performance appraisal, but seniority, work attitude and professional ability are regarded as salary standards. ● The human rights policy announced emphasizes gender equality. ● Female employees should properly adjust their job contents according to law, reduce the workload and substantially protect female employees. ● The standard salary of grass-roots staff, female and male employees in each operating base is the same.
	10.2 Promote social and economic integration, regardless of age, gender, physical and mental disabilities, nationality, religion or other status. 10.3 Ensure equal opportunities and reduce inequalities.	<ul style="list-style-type: none"> ● Female supervisors account for 45.45%.
	13.3 Improve education, raise awareness and enhance the Company's ability to cope with climate change in terms of risk reduction, adaptation, impact reduction and early warning.	<ul style="list-style-type: none"> ● Follow the Task Force on Climate-Related Financial Disclosures (TCFD) to carry out the impact of climate risks and opportunities on the company's finances, and respond to the requirements of laws, policies and customers for greenhouse gas emissions in advance and make preparations. ● In 2024, a total of 13,669.92 tons of carbon dioxide were recovered from the recycling process and used in the re-manufacturing of baking soda.


Value chain boundaries of material topics

Material Topic	Matrix	Sesoda Value Chain Boundary of Material Topics							
		Internal		External					
		Sesoda	Employees and other workers	Customer/consumer	Shareholders and other investors	Supplier	Government agency	Local community	Financial institution
Economic performance	GRI 201	■		▲	□	▲			□
Energy and emissions	GRI 302 GRI 305	■				□	□	□	
Occupational safety and health	GRI 403	■	■			□	□		
Sustainable supply chain management	GRI 308, GRI 414	■		▲		□			
Water and discharge water	GRI 303	■					□	□	
Waste	GRI 306	■					□	□	

■: Direct impact; □: Indirect impact; ▲: Impact of business activity.

01 Steady corporate governance

1.1 Present situation of Sesoda

Introduction of Sesoda	
Name of the company	SESODA CORPORATION
Founding time	March 2, 1957
Company type	Listed company
Stock code	1708
Main products	Sales of potash fertilizer and basic chemicals
Chairman	Chen Jung-Yuan
Number of employees	187
Paid-in capital	NT\$ 2,490,016,510
The location of the company headquarters	23rd Floor, No. 99, Section 2, Dunhua South Road, Taipei City TEL: +886-2-2704-7272 / FAX : +886-2-2704-338
Operating stronghold	Suao Main Plant and baking soda plant: No.120, Xincheng No.1 Road, Suao Town, Yilan County Tel: (03)990-5121, Fax: (03)990-3235. Changhua Factory: No.1-6 Gongxi 1st Road, Quanxing Industrial Zone, Shengang Township, Changhua County. Tel: (04)798-8931, Fax: (04)798-8933. Taichung Factory: No.12 Gongshi Road, Young Lion Industrial Zone, Dajia District, Taichung City Tel: (04)2681-6685, Fax: (04)2681-6686.
Operating stronghold picture	

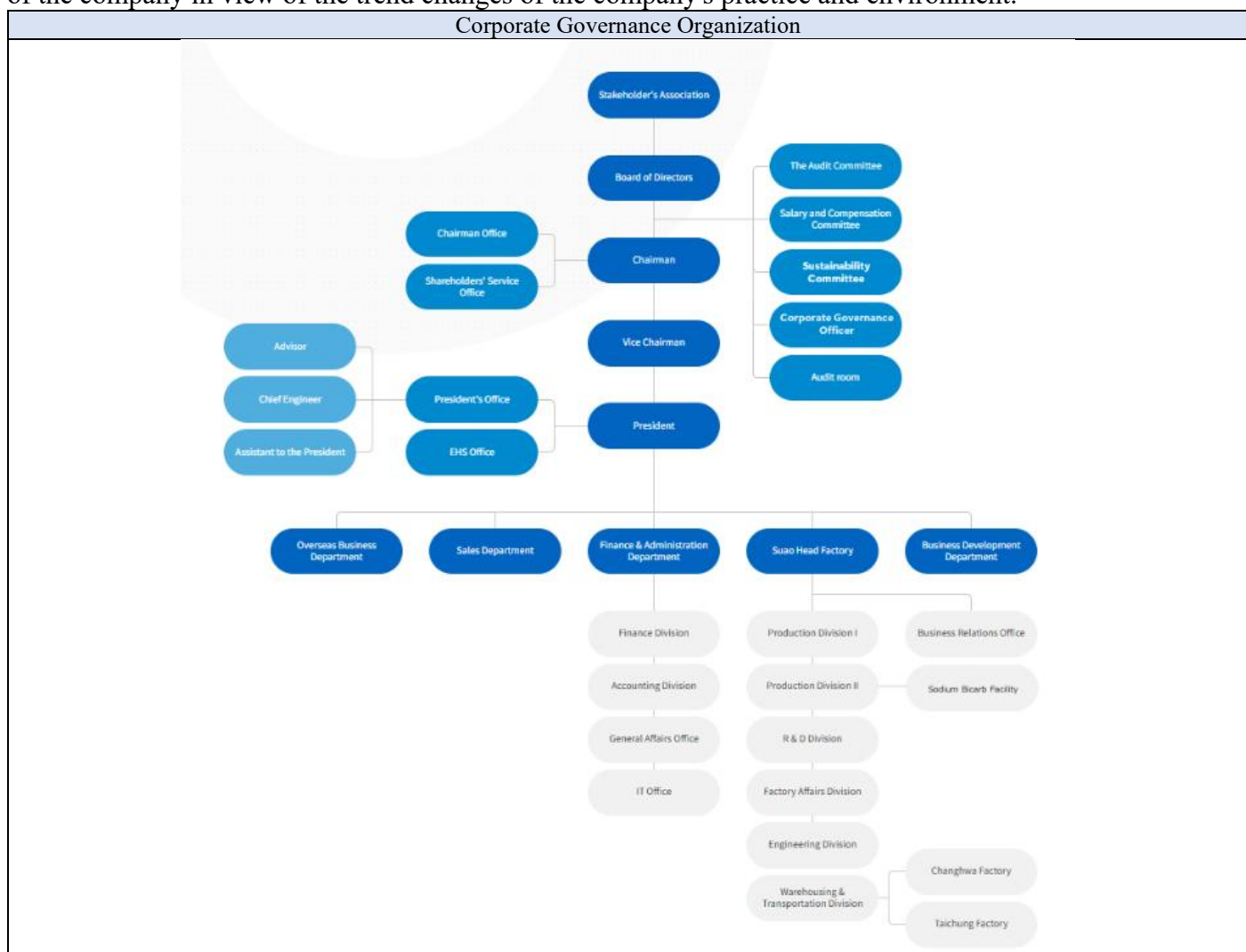
Shareholder structure	
Shareholder	Shareholding ratio (%)
Government agency	0.00%
Financial institution	0.20%
Other legal persons	21.05%
Foreign institutions and foreigners	17.42%
Individual	61.33%
treasury stock	0.00%

Note: The final confirmation time of shareholder structure is March 18, 2025.

1.2 Steady governance

In order to achieve the Company's business objectives, the unity and cooperation among various departments and organizations can not be ignored. Sesoda establishes administrative departments according to business needs. At the same time, in order to establish a good corporate governance system and formulate a code of practice for corporate governance, functional committees have also been established, including: Audit committee, Remuneration Committee and Sustainable Development Committee.

In order to emphasize the importance our company attaches to the development of sustainability issues, apart from setting up a Sustainable Development Committee and inviting experts to explore the sustainable development strategy of the Company, an ESG implementation team was specially set up, with the President leading the heads of all departments of the company to explore the feasible sustainable development strategy of the company in view of the trend changes of the company's practice and environment.



1.2.1 Board of Directors

The board of directors of the Company attaches importance to high efficiency, transparency, diversification and professionalism to strengthen corporate governance. The board of directors shall consider the professional abilities of business execution such as operational judgment, accounting and financial analysis, business management, crisis management, industrial knowledge, international market outlook, leadership and decision-making to avoid blind spots in decision-making. In order to let the directors exercise their duties without worries, the company takes out liability insurance for the directors. The members of the Board of Directors during this reporting period are as follows:

Board member information						
Title	Name	Sex	Age	Date of first appointment (election)	Main academic experience	Concurrently holds positions in the company and other companies
Chairman	Zhengbang Investment Co., Ltd. Representative: Chen Jung-Yuan	Male	Over 50 years old	2015/05/14	Master of Florida Institute of Technology, USA	Chairman/General Manager of East Tender Trading Co., Ltd. Director of Qingdao Soda Industry Potash Technology Co., Ltd.
Vice Chairman	Sincere Industrial Corporation Representative: Chen Cheng-Te	Male	30~50 years old	2009/05/22	Master of Business Administration, University of New York, USA	Director of Sincere Industrial Corporation General Manager of Sande International Investment Co., Ltd. Chairman of East Tender Optoelectronics Co., Ltd. Chairman of Yun Sheng Investment Co., Ltd. Chairman of Sesoda Social Welfare Foundation
Director	Sincere Industrial Corporation Representative: Chen Kai-Yuan	Male	Over 50 years old	1979/03/30	Department of Industrial Engineering, Chung Yuan Christian University	Director of Sincere Industrial Corporation Chairman of Zhengbang Investment Co., Ltd. Sesoda Steamship Corporation Director/President Sesoda Investment (BVI)Ltd. Director/President
Director	Zhengbang Investment Co., Ltd. Representative: Chen Li-Te	Male	Over 50 years old	2006/05/12	Department of Business Administration, University of Southern California	Director of Sincere Industrial Corporation
Director	Representative of Yalan Investment Consulting Co., Ltd.: Wu Chung-Li	Male	Over 50 years old	1982/03/31	Department of Business Administration, Zhuhai College, Hong Kong	Director of Teh-Hu Cargocean Management Company Limited
Director	Representative of San De International Investment Co. Ltd.: Wen Kuo-Lan	Female	Over 50 years old	2024/07/01	Ph.D. in Biomedical Science, Old Dominion University/Eastern Virginia Medical School, USA	COO of Pioneer Technology Co., Ltd. General Manager and co-founder of Mycenax Biotech Inc. Deputy General Manager, Quality Assurance Officer and co-Founder of Mycenax Biotech Inc. Researcher of Development Center for Biotechnology
Director	Representative of San De International Investment Co., Ltd.: Chen Yi-De	Male	30~50 years old	2012/05/28	Bachelor of Management, Hofstra University, USA	Chairman of Yukari Co., Ltd. Chairman of Hsinyou Industrial Co., Ltd. President of Chengbang Investment Co., Ltd. Senior Deputy General Manager of Sesoda Corporation
Director	Sincere Industrial Corporation Representative: Chu Yuan-Hua	Male	Over 50 years old	2018/06/08	MBA, Holy Names University, USA	Chairman of Junhui International (Longan) Co., Ltd. Executive Director of Junhui Enterprise Textile & Garment (Kunshan) Co., Ltd. Director of Junhui Holdings (new) Limited Director of Daxing Textile Pte Ltd. Supervisor of Fengshun International Co., Ltd.

Board member information						
Title	Name	Sex	Age	Date of first appointment (election)	Main academic experience	Concurrently holds positions in the company and other companies
Independent director	Wang Po-Hsin	Male	Over 50 years old	2018/06/08	Master of Business Administration, Michigan State University, USA	Vice Chairman of FCC Partners (Taipei) Inc. Director of How Securities Inc. Director of Taiwan Mergers & Acquisitions and Private Equity Council Chairman of Lingtao Xinchuang Co., Ltd.
Independent director	Tsao Ming	Male	Over 50 years old	2015/05/14	Master of Advanced Management, Sun Yat-Sen University	Director/President of Formosa Petrochemical Corporation Chairman of Formosa Oil (Asia Pacific) Corporation Chairman of Idemitsu Formosa Specialty Chemicals Corporation Chairman of Kraton Formosa Polymers Corporation General Manager of Mai-Liao Power Corporation
Independent director	Chu Jih-Chuan	Male	30~50 years old	2021/07/05	Master of Laws, Northwestern University, USA	Partner of Liu, Chang & Partners
Note: The board of directors has 10 male members and 1 female member.						

Board member specialty									
Core of Diversity Name	Operational judgment ability	Accounting and financial analysis ability	Management ability	Crisis handling ability	Industrial knowledge	International market view	Leadership ability	Decision-making ability	Law
Chen Jung-Yuan	✓	✓	✓	✓	✓	✓	✓	✓	
Chen Cheng-Te	✓	✓	✓	✓	✓	✓	✓	✓	
Chen Kai-Yuan	✓	✓	✓	✓	✓	✓	✓	✓	
Chen Li-Te	✓	✓	✓	✓	✓	✓	✓	✓	
Wu Chung-Li	✓	✓	✓	✓	✓	✓	✓	✓	
Chen Yi-De	✓	✓	✓	✓	✓	✓	✓	✓	
Wen Kuo-Lan	✓		✓	✓	✓	✓	✓	✓	
Chu Yuan-Hua	✓	✓	✓	✓	✓	✓	✓	✓	
Wang Po-Hsin	✓	✓	✓	✓	✓	✓	✓	✓	
Tsao Ming	✓	✓	✓	✓	✓	✓	✓	✓	
Chu Jih-Chuan	✓		✓	✓		✓	✓	✓	✓

Board operation

The directors of the Company are all nominated by candidates according to the articles of association. There are 11 members of the board of directors, including 3 independent directors. We hope to make use of outstanding industry expertise and introduce external stakeholders' views to improve the management quality. The board of directors has 10 male members and 1 female member. The chairman of the board is not concurrently the President of the company. The board of directors convened 9 meetings in 2024. All members of the board of directors uphold a high degree of self-discipline and avoid conflicts of interest, which are clearly stipulated in the Rules of Procedure of the board of directors. The term of office of the board of directors is from July 1, 2024 to June 30, 2027. When a director or manager engages in activities within the business scope of the company for himself or others, he shall obtain the approval of the shareholders' meeting in advance according to the requirements of laws and regulations.

The board of directors is the highest governance unit of Sesoda Company. In order to give full play to the functions of the board of directors and improve the decision-making quality of the board of directors, an audit committee, a remuneration committee, a strategy committee and a Sustainable Development Committee are set up under the board of directors according to their functions and powers.

The board of directors of the Company shall meet once every two months to review the matters submitted to the board of directors. The Company sends representatives to attend the board of directors' meetings to explain and answer questions based on the content of individual proposals, in order to promote full communication between directors and the senior management. The board of directors convened nine meetings in 2024. It authorized the senior management to deal with the economic, environmental and social issues arising from operational activities, and reports the handling situation to the board of directors when necessary. Every time the board of directors tracks the implementation of the resolutions of the last meeting. For major proposals, the relevant departments arrange communication meetings prior to the board meeting to provide directors with the necessary background information and decision-making basis, ensuring they fully grasp the core points of the proposal. Directors and management can exchange opinions during these meetings, thereby improving the quality of proposal reviews and decision-making efficiency, as well as strengthening governance transparency and communication mechanisms.

Attendance at board meetings					
Title	Name	Actual attendance	Number of entrusted attendance	Actual attendance rate (%)	Remarks
Institutional representative of the Chairman	Zhengbang Investment Co., Ltd. Representative: Chen Jung-Yuan	9	0	100%	
Institutional representative of the Vice Chairman	Representative of Sincere Industrial Corporation: Chen Cheng-Te	8	1	89%	
Institutional representative of the director	Representative of Sincere Industrial Corporation: Chen Kai-Yuan	7	2	78%	
Institutional representative of the director	Zhengbang Investment Co., Ltd. Representative: Chen Li-Te	9	0	100%	
Institutional representative of the director	Representative of Sincere Industrial Corporation: Chu Yuan-Hua	5	4	56%	
Institutional representative of the director	Yalan Investment Consulting Co., Ltd. Representative: Wu Chung-Li	9	0	100%	
Institutional representative of the director	San De International Investment Co., Ltd. Representative: Chen Yi-De	8	1	89%	
Institutional representative of the director	San De International Investment Co., Ltd. Representative: Wen Kuo-Lan	3	2	60%	On board on July 1, 2024
Independent director	Wang Po-Hsin	9	0	100%	
Independent director	Tsao Ming	8	1	89%	
Independent director	Chu Jih-Chuan	8	1	89%	

The matters discussed by the board of directors (a total of 68 proposals reviewed) and their classification in relation to sustainability are as follows:

Major event orientation	Number of major events	Overview of communication proposal
Environmental aspect	0	No specific environmental actions or policy approvals were seen in 2024.
Economic aspect	13	Discussion and review of the financial statements and annual targets as well as financing and investment-related matters.
Social aspect	3	Discussion of employee compensation and benefits, incentives, etc.
Corporate governance aspect	21	Remuneration and personnel of corporate governance and internal committee reports.

Board members' further education

Members of the board of directors are actively studying to improve their knowledge of management and corporate governance, such as participating in courses organized by the Financial Supervisory Commission (FSC) and Taiwan Corporate Governance Association, which is of positive help to strengthen the board's ability of corporate governance and enterprise management.

A list of further education of board of directors						
Title	Name	Date	Unit	Course	Hours	Total hours
Director	Chen Kai-Yuan	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Wu Chung-Li	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Chen Li-Te	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Chen Jung-Yuan	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Chen Cheng-Te	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Chen Yi-De	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Wen Kuo-Lan	2024/7/16	Institute of Internal Auditors-Chinese Taiwan	Labor Law Knowledge Required for All Levels of Executives: Recruitment Interviews, General and Special Management of Employees during	6	12

A list of further education of board of directors						
Title	Name	Date	Unit	Course	Hours	Total hours
				Employment, and Performance Evaluation.		
		2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Director	Chu Yuan-Hua	2024/8/16	Accounting Research and Development Foundation	ESG Development Trends and Regulations Related to Sustainability Information Disclosure.	3	6
		2024/8/23	Taiwan Corporate Governance Association	Labor Dispute Prevention and Corporate Governance	3	
Independent director	Tsao Ming	2024/10/24	Institute of Economic Research	Global Geopolitical and Economic Trends, and the Opportunities, Challenges, and Responses for Taiwan's Industries.	3	6
		2024/10/24	Securities & Futures Institute	Director's Trustee Obligations of Trustees and Insider Trading	3	
Independent director	Wang Po-Hsin	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	
Independent director	Chu Jih-Chuan	2024/11/18	Taiwan Corporate Governance Association	Competitiveness vs. Survival: ESG Trends and Strategies	3	6
		2024/11/18	Taiwan Corporate Governance Association	ESG-related Legal Issues to be considered by the board of directors.	3	

1.2.2 Audit committee

Sesoda has set up an “Audit committee,” which operates in accordance with the Company’s “Organizational Rules of Audit Committee,” and its members are all independent directors. The Committee shall meet at least once every quarter and may meet at any time as necessary. The Audit Committee held seven meetings in 2024. The purpose of the Committee's operation is to supervise the proper expression of the company's financial statements, the effective implementation of the company's internal control, the compliance with the company's laws and regulations, the company's control over existing or potential risks, the selection (dismissal) of certified accountants, and the independence and performance of certified accountants. Independent directors regularly communicate with internal audit supervisors and certified accountants, and the communication situation is good.

Audit Committee Management Regulations:

- I. Establishment or amendment of internal control systems in accordance with Article 14-1 of the Securities and Exchange Act.
- II. Evaluation of the effectiveness of the internal control system.
- III. Establishment or amendment of the procedures for major financial and business activities in accordance with Article 36-1 of the Securities and Exchange Act regarding the acquisition or disposal of assets, trading of derivatives, lending funds to others, and providing endorsements or guarantees.
- IV. Matters involving the interests of the directors.
- V. Major asset or derivative transactions.
- VI. Major fund loans, endorsements, or provision of guarantees.
- VII. Offering, issuance, or private placement of equity securities.
- VIII. Appointment, discharge, or remuneration of CPAs.
- IX. Appointment and dismissal of the financial, accounting, or internal audit supervisors.
- X. Annual financial reports signed or sealed by the Chairman, manager, and chief accounting officer, and the second-quarter financial reports requiring audit and certification by CPAs.
- XI. Other material matters as stipulated by the Company or competent authority.

Member of the Audit Committee			
Convener	Independent director Wang Po-Hsin		
Committee member	Independent director Cao Ming	Committee member	Independent director Chu Jih-Chuan

Attendance at Audit Committee Meetings				
Title	Name	Actual attendance	Number of entrusted attendance	Actual attendance rate (%)
Convener	Wang Po-Hsin	7	0	100%
Committee member	Tsao Ming	6	1	86%
Committee member	Chu Jih-Chuan	6	1	86%

1.2.3 Remuneration Committee

To enhance corporate governance and strengthen the Board of Directors' remuneration management function, thereby safeguarding investor interests, the Company established the Compensation Committee on October 31, 2011. This was pursuant to Article 14-6, Paragraph 1 of the Securities and Exchange Act and the Financial Supervisory Commission's Order Jin-Guan-Zheng-Fa-Zi No. 1000009747 dated March 18, 2011. The "Compensation Committee Charter" was approved by the Board in October 2011 to define the committee's structure and responsibilities.

Sesoda regularly evaluates and reviews the performance appraisal, salary, bonus and payment method of employees, managers and directors through the salary compensation committee, and compares it with the peers' standards, and submits the suggestions to the board of directors for discussion. The operation mode is handled in accordance with the Company's "Organizational Rules of Remuneration Committee," and regular meetings are held at least twice a year. The Remuneration Committee held 6 meetings in 2024.

The Committee shall exercise the duty of care of a prudent manager, faithfully perform the following duties, and submit its recommendations to the board of directors for discussion.

- I. Regularly review the organizational Rules and propose amendments.
- II. Formulate and regularly review the Company's policies, systems, standards and structures of annual and long-term performance targets and remuneration for directors and managers.
- III. Regularly evaluate the achievement of the performance goals of the company's directors and managers, and determine the content and amount of their individual remuneration.

Remuneration Committee member			
Convener	Independent director Wang Po-Hsin		
Committee member	Independent director Chu Jih-Chuan	Committee member	Liang Ji-yan

Attendance at Remuneration Committee Meetings in 2023				
Title	Name	Actual attendance	Number of entrusted attendance	Actual attendance rate (%)
Convener	Wang Po-Hsin	6	0	100%
Independent director	Chu Jih-Chuan	6	0	100%
Other	Liang Ji-yan	6	0	100%

Directors' remuneration shall be handled in accordance with the Measures for the Administration of Directors' and Managers' Remuneration, which shall be reviewed by the Remuneration Committee and submitted to the Board of Directors for resolution. Directors' remuneration is combined with the company's operating performance and the annual decision to pay directors' remuneration, and the amount, payment method and future risks of the company are comprehensively considered.

Salary structure

The remuneration policy of the Company for directors is based on the Company Act and the Company's Articles of Association. An amount not exceeding 2.5% of the profit for that year may be used as the remuneration of the directors for the current year.

Review process

The Company's management strategy, profitability, future development, and industrial environment, as well as the level of participation and contribution of individual directors to the Company's operations – such as serving on a functional committee or attending important business meetings – are considered when determining reasonable remuneration. Recommendations will be made by the Company's management unit, reviewed by the Remuneration Committee, and approved by the board of directors before implementation.

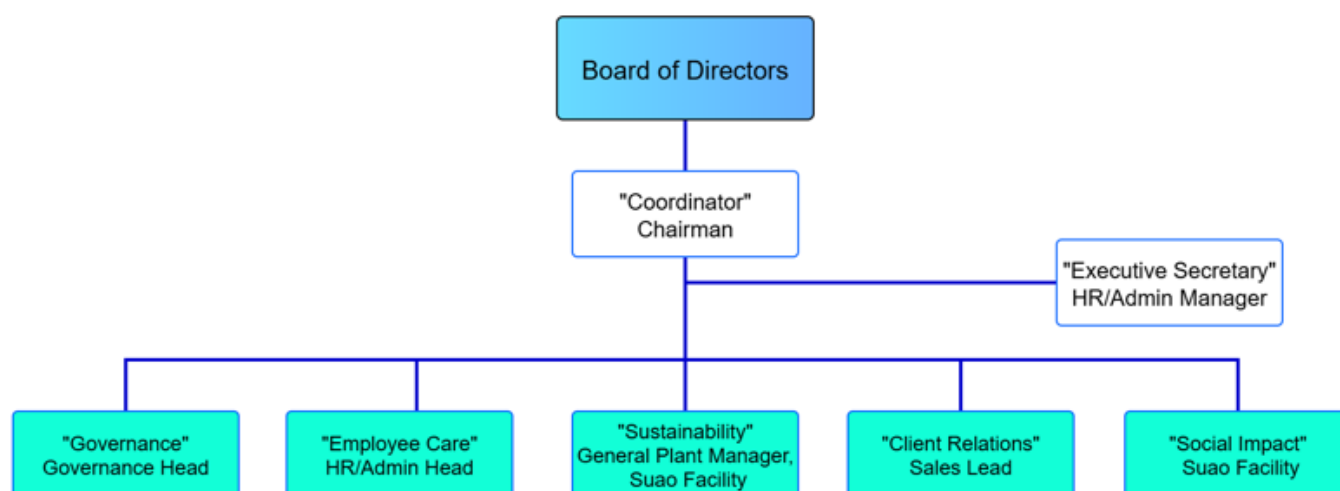
Risk connection

The bonus is determined after considering the reasonableness of the correlation between personal performance evaluation results, the Company's operating performance, and future risks. However, should major risk events occur that could affect the Company's goodwill, result in improper internal management, or involve personnel misconduct, the bonus will be reduced or not distributed.

Relationship between remuneration and ESG performance

In order to ensure that the performance of the managers is closely linked to the Company's strategies and that there is competitive overall remuneration, the Company has established the "Management Regulations of Directors' and Managers' Remuneration" as the basis for the performance evaluation and remuneration payment of directors and managers. The aforementioned regulations include the performance evaluation and remuneration policy, system, standards, and structure of directors and managers, which are reviewed by the Remuneration Committee and submitted to the board of directors for approval. In addition, we have established the "Zero Occupational Safety Disaster Award Competition," "Fuel Saving" and other regulations and incentive bonuses related to the plants. It is expected that planning for other related aspects and performance bonuses will take place in 2026.

1.2.4 Sustainable Development Committee



The Company established the Sustainable Development Committee (a functional committee) under the board of directors in November 2022 to strengthen the supervision mechanism for implementing and promoting sustainable development initiatives.

Duties of the Sustainable Development Committee

- (1) Deliberate sustainable development strategies.
- (2) Formulate sustainable development strategies and annual plans.
- (3) Supervise the implementation of sustainable development-related matters and evaluate the implementation status.
- (4) Deliberate the sustainability report.
- (5) Report the annual implementation results of sustainable development to the board of directors.
- (6) Other matters instructed by the board of directors for the Committee to handle.

The Sustainable Development Committee is convened by the Chairman, and the management department is responsible for promoting sustainable development. The members of this Committee consist of a Chairman, Vice Chairman, President, Head of the Management Department, and two independent directors, with the Chairman serving as the Chief Commissioner, the President serving as the Deputy Chief Commissioner, and the Head of the Administration Department serving as the Secretary-General. The Committee grasps the pulse of global sustainable development, analyzes sustainable issues such as governance, the environment, and society, and combines operational core, product innovation, and service to formulate strategic sustainable directions and promote projects. There is a sustainability manager as the unit management representative, who is responsible for mastering and analyzing the global sustainability pulse, managing the sustainability policy objectives and specific actions.

Under this Committee, there are five task groups: Corporate Governance Group, Employee Care Group, Environmental Protection and Energy Conservation Group, Customer Relations Group and Social Care Group, with one director-general and one implementation secretary. The director-general is the head of the management department, the promotion secretary is the head of human resources and general affairs, and the Deputy Chief Commissioner (President) designates the heads of each work promotion team; The Director-General is responsible for the overall management of the Committee's business, integrating the annual plans and implementation results of the work implementation teams and reporting them to the Committee, and coordinating and tracking the implementation of the annual plans agreed by the work implementation teams. The annual plan and implementation results mentioned in the preceding paragraph shall be discussed by this Committee and submitted to the board of directors.

The term of office of this member is from July 01, 2024 to June 30, 2027. During the reporting period, the Sustainable Development Committee met two times. Matters to be discussed in the meeting include: revision of the Sustainable Development Committee Charter, review of the 2023 Sustainability Report, and review of the 2024 Task Force on Climate-related Financial Disclosures (TCFD) report.

The attendance of members is as follows:

Statistics on meeting attendance of the Sustainable Development Committee					
Title	Name	Actual attendance (B)	Number of entrusted attendance	Actual attendance (%) (B/A)	Remarks
Convener (Chairman)	Chen Jung-Yuan	2	0	100%	
Committee member (Director)	Chen Cheng-Te	2	0	100%	
Committee member (President)	Liu Chih-Yung	2	0	100%	
Committee member (Main Plant Director)	Shih Yueh-Hui	1	0	100%	New term
Committee member (Director)	Huang Zhi-Cheng	1	0	100%	Prior term
Committee member (Independent director)	Tsao Ming	1	0	100%	
Committee member (Independent director)	Chu Jih-Chuan	1	0	100%	

Performance evaluation of board of directors

The board of directors carries out the annual internal performance evaluation procedure on a regular basis. We determine the units, periods, and scope to be evaluated, including the overall board of directors, individual directors, and functional committees, and then determine the evaluation methods, including internal self-evaluation of the board of directors, self-evaluation of directors, peer evaluation, entrusting external professional organizations and experts to evaluate, and then select appropriate evaluation execution units. The executive units collect information related to the activities of the board of directors, and distribute and fill in the self-evaluation questionnaires such as "Self-evaluation Questionnaire of the board of directors," "Self-evaluation Questionnaire of Directors" and "Self-evaluation Questionnaire of Functional Committees." Finally, the corporate governance unit collects the data in a unified way, records the evaluation result report according to the scoring standard of Article 8 evaluation indicators, and submits it to the board of directors for review and improvement.

Performance evaluation of board of directors	
(I)	<p>The measurement items of the performance evaluation of the board of directors of the Company cover the following five aspects:</p> <ol style="list-style-type: none"> 1. Degree of participation in the Company's operations. 2. Improvement in the decision-making quality of the board. 3. board of directors of Directors. 4. Election and continuing study of directors. <p>5 Internal control</p>
(II)	<p>The measurement items of the performance evaluation of individual directors (by self or peer) covers the following six aspects:</p> <ol style="list-style-type: none"> 1. Mastery of Company goals and tasks. 2. Awareness of the director's responsibilities. 3. Degree of participation in the Company's operations. 4. Internal relationship management and communication. 5. Professional and continuing study by the director. <p>6 Internal control.</p>
(III)	<p>The measurement items of the performance evaluation of the Audit Committee cover the following five aspects:</p> <ol style="list-style-type: none"> 1. Degree of participation in the Company's operations. 2. Awareness of the responsibilities of the Audit Committee. 3. Improvement in the decision-making quality of the Audit Committee. 4. Composition of the Audit Committee and election of its members. <p>5. Internal control.</p>
(IV)	<p>The measurement items of the performance evaluation of the Compensation Committee cover the following five aspects:</p> <ol style="list-style-type: none"> 1. Degree of participation in the Company's operations. 2. Awareness of the responsibilities of the Compensation Committee. 3. Improvement in the decision-making quality of the Compensation Committee. 4. Composition of the Compensation Committee and election of its members. <p>5. Internal control.</p>
(V)	<p>The measurement items of the performance evaluation of the Sustainable Development Committee cover the following five aspects:</p> <ol style="list-style-type: none"> 1. Degree of participation in the Company's operations. 2. Awareness of the responsibilities of the Sustainable Development Committee. 3. Improvement in the decision-making quality of the Sustainable Development Committee. 4. Composition of the Sustainable Development Committee and election of its members. <p>5. Internal control.</p>

The average performance evaluation score of the board of directors, Audit Committee, Remuneration Committee and Sustainable Development Committee in 2024 was 98.46 (out of 100) and reported by the board of directors on March 14, 2025. Overall, the board of directors operated well and. Its operation will be strengthen continuously based on the results of this evaluation to improve corporate governance effectiveness.

1.2.5 Interest avoidance

At present, the Company has three independent directors, accounting for 27% of the total. All external directors are independent. In addition, for the needs of business development and practical operation, one director is the manager of the Company. The Company has formulated the Rules on the Duties of Independent Directors, which clearly stipulates that "if an independent director has any objection or reservation, it shall be stated in the minutes of the board of directors", "the Company shall not hinder, refuse or evade the business of independent directors" and "when it is necessary for independent directors to carry out business, they may ask the board of directors to appoint relevant personnel or hire experts to assist them", so as to ensure that independent directors can perform their duties properly and effectively enhance the operation of the board of directors and the performance of the company. The circumstances of conflict of interest during this report period are explained as follows

Board date	1st meeting of the 25th board of directors on July 1, 2024
Brief	1. Proposal to elect Mr. Chen Kai-Yuan as Honorary President of the Company (unpaid position).
Resolution	Directors Chen Kai-Yuan and Chen Li-Te, Vice Chairman Chen Cheng-De, and Director Chen Yi-De excused themselves and did not take part in the discussion and voting. The remaining directors present unanimously approved the proposal.
Brief	2. Proposal to nominate Director Wu Chung-Li as Honorary Vice President of the Company.
Resolution	Director Wu Chung-Li abstained from participating in the discussion and voting, and the other directors present unanimously passed the bill without objection.
Brief	3. Proposal to elect Director Chen Li-Te as President of the Company.
Resolution	Directors Chen Li-Te and Chen Kai-Yuan, Vice Chairman Chen Cheng-De, and Director Chen Yi-De excused themselves and did not take part in the discussion and voting. The remaining directors present unanimously approved the proposal.
Brief	4. Proposal to request Vice Chairman Chen Cheng-De to concurrently serve as the CEO.
Resolution	Vice Chairman Chen Cheng-De and Directors Chen Li-Te, Chen Kai-Yuan, and Chen Yi-De excused themselves and did not take part in the discussion and voting. The remaining directors present unanimously approved the proposal.
Brief	5. Proposal to appoint Cao Ming, Zhu Ri-quan, Chen Jung-Yuan, Chen Cheng-Te, Liu Chih-Yung, and Shi Yueh-Hui as members of the Company's 2nd Sustainable Development Committee, for a term commencing July 1, 2024 and ending June 30, 2027.
Resolution	Directors Cao Ming and Zhu Ri-quan, Chairman Chen Jung-Yuan, Vice Chairman Chen Cheng-De, and Directors Chen Li-Te, Chen Kai-Yuan, and Chen Yi-De abstained from participating in the discussion and voting, and the other directors present unanimously passed the bill without objection.
Brief	6. Proposal to appoint Wang Po-Hsin, Liang Ji-yan, and Zhu Ri-quan as members of the Company's 6th Remuneration Committee, with a term of office from July 1, 2024, to June 30, 2027.
Resolution	Directors Wang Po-Hsin and Zhu Ri-quan abstained from participating in the discussion and voting Director and the other directors present unanimously passed the bill without objection.
Board date	2nd meeting of the 25th board of directors on August 12, 2024
Brief	1. Propose to determine the attendance fee for each member of the 6th Remuneration Committee at NT\$30,000 per meeting.
Resolution	Directors Wang Po-Hsin and Zhu Ri-quan abstained from participating in the discussion and voting Director and the other directors present unanimously passed the bill without objection.
Brief	2. According to the resolution of the 1st meeting of the 6th Session of the Remuneration Committee, it is proposed to approve the attendance fee for each member of the 3rd Audit Committee at NT\$30,000 per meeting.
Resolution	Directors Wang Po-Hsin, Cao Ming, and Zhu Ri-quan abstained from participating in the discussion and voting, and the other directors present unanimously passed the bill without objection.
Brief	3. According to the resolution of the 1st meeting of the 6th Session of the Remuneration Committee, it is proposed to approve the attendance fee for the members Cao Ming and Zhu Ri-quan of the 2nd Sustainable Development Committee at NT\$30,000 per meeting.
Resolution	Directors Cao Ming and Zhu Ri-quan abstained from participating in the discussion and voting, and the other directors present unanimously passed the bill without objection.
Brief	4. According to the resolution of the 1st meeting of the 6th Session of the Remuneration Committee, it is proposed to approve the remuneration of the Chairman and directors for the 25th term.
Resolution	Directors Chen Jung-Yuan, Vice Chairman Chen Cheng-De, and Directors Chen Li-Te, Chen Kai-Yuan, Wu Chung-Li, and Chen Yi-De excused themselves and did not take part in the discussion and voting. The remaining directors present unanimously approved the proposal.

1.3 Operational Performance and Strategy

Material Topic

Material issues: Economic performance	
Main Motivation	Sesoda adheres to the concept of sustainable management, takes the chemical industry as the development foundation and has diversified operations such as trade, shipping and catering, and continues high-quality products and services. Sesoda creates multiple values for stakeholders, shoulders relevant economic performance, and strives to achieve a value model of environmental, social and corporate governance.
Influence and Impact	<ul style="list-style-type: none"> ◆ Economy: continuous growth and operation, promoting the development of the upstream and downstream of the industrial chain, and indirectly making it a force for industrial stability. ◆ Human rights: the company makes stable profits, allowing employees to have stable cash flow and indirectly achieving overall sense of social satisfaction. ◆ Positive: Steady company growth fosters continuous operation and expansion, solidifying its position within the industry. ◆ Negative: Poor economic performance hinders not only the company's own operations and development but also impacts the stability of upstream and downstream industries, creating job insecurity for employees.
Policy Strategy	<p>The Company's economic policy is to continuously pursue social responsibility and sustainable development, and create multiple values for stakeholders.</p> <p>In order to improve this situation, in 2024, the sales of basic chemical raw materials will not only continue to maintain and strengthen the deep-rooted customer relationship, but also strive to win the support of upstream suppliers, actively seize competitors' customers, effectively increase sales volume and consolidate market share.</p>
Goals & Objectives	<ul style="list-style-type: none"> ● Short-term: maintain profitability and maximize shareholders' rights and interests. ● Mid-term: adjust the production equipment in the factory to improve production efficiency and reduce production costs. ● Long-term: research and develop products that can be recycled in the process, provide low-carbon products, meet market demand and increase profitability.
Management Evaluation Mechanism	<ol style="list-style-type: none"> 1. Confirm the growth rate of operating income, and adjust products according to customer satisfaction, so as to increase customers' dependence on the Company products. 2. Discuss the marketing management mechanism in the management meeting, appropriately adjust the marketing strategy according to customer needs, or obtain relevant certificates (such as greenhouse gas inventory and carbon footprint). 3. Regular business meetings and discussions, timely search for cooperation resources to facilitate the success of R&D projects and open up new business.
Performance and Adjustment	The net operating revenue in 2024 increased by 8.28% compared to the previous year, reaching the positive growth rate expected for 2024. The decrease in net sales in 2023 was improved, primarily due to the stabilization of chemical raw material price and the increasing profitability of potassium sulfate.

Good financial performance can ensure that the company can smoothly promote various sustainable projects, which is the key to the company's sustainable operation. Sesoda sets the annual operating budget and capital expenditure budget every year, and after it is passed by the resolution of the board of directors, the management department reports the financial performance at each board meeting; Each enterprise reports its operation status at the board meeting and the monthly operation review meeting, so that the top management can fully grasp the operation and monitor the progress of budget achievement.

The Company eliminated the high-priced raw material inventory prior to 2024, and with the stable development of other products, achieved strong operating revenue and profit performance in 2024. Looking ahead to 2025, we will adopt a more prudent approach to addressing challenges and ensuring the Company's sustainable growth and development.

Sesoda financial statement information			
Currency: NT thousand dollars			
Project/year	2022	2023	2024
Operating income	8,025,189	5,879,183	6,366,238
Operating gross profit	2,848,124	859,259	2,110,217
Operating profit and loss	1,748,524	210,151	1,184,520
Non-operating income and expenditure	-146,859	-196,899	80,797
Net profit before tax	1,601,665	13,252	1,265,317
Net profit after tax for the current period	1,204,422	-28,458	974,570
Total comprehensive profit and loss of this period	1,594,555	-18,348	1,306,326
Earnings per share (dollars)	4.84	-0.11	3.91
Employee benefit amount	276,772	179,011	323,185
Dividend	498,003	747,005	373,502
Employee salary (Including employee benefits)	738,144	634,958	687,764

Note: The 2023 total comprehensive profit and loss is corrected.

Government subsidy

Sesoda is committed to cooperating with the carbon reduction plan promoted by the government and participates in the "Large Corporations Leading Small Business Projects Manufacturing and Intelligent Upgrading Transformation Subsidy Plan" held by Industrial Development Administration of the Ministry of Economic Affairs and Taiwan Small & Medium Enterprise Counseling Foundation (Taiwan SMECF), and awarded a certificate of appreciation by the Ministry of Economic Affairs in April, 2024, thanking the Company for responding to government policies to promote the upgrading and transformation of the supply chain and enhance the industrial competitiveness together. The Company obtained a financial subsidy of NT\$21,000,000 from the Large Corporations Leading Small Business Projects of the Industrial Development Department of the Ministry of Economic Affairs. The planning period started on August 1, 2023 and ended on July 31, 2025.

Government subsidy		
Item	Subsidy Unit	Subsidy Amount (NT\$)
The "Calcium Looping Carbon Capture Baking Soda Green Process Technology Development Project" for the low-carbon and intelligent upgrade and transformation of small and medium-sized manufacturing industries under the "Large Corporations Leading Small Business Projects"	The Ministry of Economic Affairs Taiwan Small & Medium Enterprise Counseling Foundation	5,794,000
Strengthening Trade Finance Loan Program	The Ministry of Economic Affairs	486,538
Post-pandemic Revitalization Loans, Ministry of Economic Affairs	The Ministry of Economic Affairs	426,778
Ministry of Economic Affairs' loan program for assisting SMEs with low-carbon and smart transformation, and for optimizing infrastructure in managed and specific factories.	The Ministry of Economic Affairs	544,609
2023 Smart Machinery, 5G Systems, and Information Security Products or Services Investment Tax Credit	Industrial Development Administration, Ministry of Economic Affairs	301,239
The amount of undistributed earnings in 2022 was deducted as substantial investment according to Article 23-3 of the Industrial Innovation Statute	The Ministry of Economic Affairs	43,880,543
Total		51,433,707



Tax law compliance

SESODA CORPORATION strictly abides by relevant tax laws such as the income tax law of profit-making enterprises, business tax law, securities trading tax law, stamp tax law, etc.

SESODA CORPORATION formulates tax policies	
Principle of law compliance	Follow the tax laws and regulations and the legislative spirit, correctly declare and pay the tax burden and prepare the supporting documents.
Principle of comprehensive decision-making	Pay attention to the reform of local tax law, evaluate its impact and formulate countermeasures.
Positive communication principle	Maintain open and honest communication with tax collection authorities to help improve the tax environment and system.
Principle of reasonable tax saving	Use legal and transparent tax incentives, and do not save taxes in a way that violates the spirit of the law.
Principle of rational structure	The enterprise structure and transaction arrangements are in line with the economic essence, and no special arrangements are used for tax evasion.
Risk control principle	When making and implementing tax decisions, assess relevant risks and adopt appropriate strategies.
Conventional trading principle	The price and terms of related party transactions should be similar to those of non-related parties in similar transactions, and experts should be invited to issue appraisal reports on major transactions.

The Company handles tax matters by the accounting department, and the tax information obtained through the accounting firm and the National Taxation Bureau is transmitted to the corporate governance unit from time to time, so as to help it grasp the internal risks and tax trends. The financial statements are based on the visa of the accounting firm, and the tax visa report is issued.

1.4 Risk management

In the face of global climate change, the Company followed the Task Force on Climate-related Financial Disclosure (TCFD) in 2022 and has assessed the potential risks and opportunities brought about by climate change and made comprehensive reassessments on a regular basis since then.

Up to 2025, we have continued to assess the potential risks and opportunities arising from climate change, comprehensively considering financial impact, reputational impact, global economic conditions, energy cost fluctuations, and environmental regulatory costs. Based on this assessment, we have set energy conservation targets, implemented energy-saving measures, and promoted environmentally friendly products to ensure the stable operation and maintain the competitiveness of the Company.

Through the TCFD framework, the Company evaluates and discloses various climate-related risks and opportunities, and simultaneously explains our implementation status regarding governance structure, strategy, risk management, indicators, and goals. For related information, please refer to the Company's latest annual TCFD report.

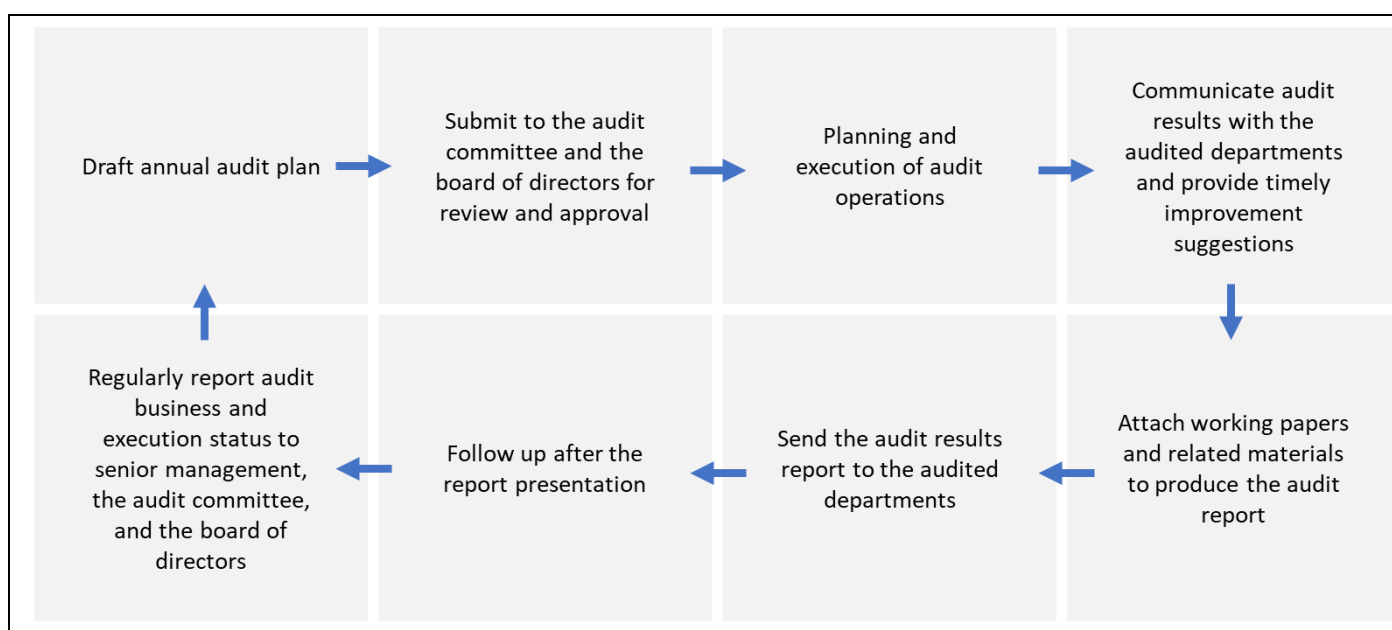
Governance unit	The Company has positioned its board of directors as the highest decision-making body for addressing climate issues, and established a "Sustainable Development Committee" chaired by the Chairman. The Committee regularly reviews the Company's climate change strategies and goals, as well as action plans for managing climate change risks and opportunities, reviewing implementation status and discussing future plans, and reports to the board of directors.
Risk category	<p>Transformation risk:</p> <ul style="list-style-type: none"> ■ Policies and regulations-Strengthening the obligation of emission reporting: In response to laws and regulations such as the Renewable Energy Law and the Climate Change Response Law, the Company was urged to make an estimate and financial evaluation on carbon emissions. ■ Policies and regulations-requirements and supervision of existing products and services: In response to the global management of carbon emissions, the Company should pay attention to the calculation and management of carbon emissions of products, and confirm that it meets the national standards and market demand. ■ Market-increase in raw material cost: In response to the increase in global carbon charges and transportation costs, the cost of raw materials will increase, which will have an impact on the Company. ■ Market-customer behavior changes: in response to global carbon emission management, customers may choose low-carbon products or require suppliers to implement carbon reduction plans. If the company fails to implement relevant management measures, it may cause the risk of customers transferring orders. <p>Climate Scenario Setting:</p> <ul style="list-style-type: none"> ■ Transition Risks <ul style="list-style-type: none"> International Energy Agency (IEA) <ol style="list-style-type: none"> 1. STEPS – Stated Policies Scenario (2.5°C) 2. NZE – Net Zero Emissions Scenario (1.5°C) ■ Physical Risks <ol style="list-style-type: none"> 1. Taiwan Climate Change Projection and Information Platform (TCCIP), AR6 SSP1-2.6 and SSP5-8.5 scenarios (sea level rise and inundation) 2. Taiwan Climate Change Projection and Information Platform (TCCIP), AR6 SSP1-2.6 and SSP5-8.5 scenarios – 2024 County/City Climate Change Overview, Basic Edition (maximum consecutive dry days per year) 3. National Science and Technology Center for Disaster Reduction – Climate Change Disaster Risk Map (hazard vulnerability)
Opportunity category	<p>Climate opportunities:</p> <ul style="list-style-type: none"> ■ Market & products & services – Development of low-carbon products & services: We will continue to develop low-carbon products, such as industrial-grade sodium bicarbonate and liquefied carbon dioxide products, created through carbon capture and reuse, which can effectively increase the Company's operating revenue. ■ Resource efficiency – recycling and reuse: The Company has installed waste heat recovery equipment to evaluate replacement of electric boilers in order to reduce electricity consumption and carbon emissions.
Strategy	<p>In order to improve energy efficiency and expand the use of renewable energy, the Company will gradually push the whole value chain towards zero carbon emission by investing in innovative carbon detection technology, developing low carbon products, and converting residual carbon emissions.</p> <p>In 2022, ISO 14064-1 greenhouse gas inventory will be introduced, and the annual standard value of energy use will be set, the current situation of energy use will be improved and reviewed every month, and the budget for process improvement and equipment renewal will be compiled every year to continuously reduce the energy use, and the annual average energy saving rate should reach more than 1%.</p>
Risk management	<p>Risk identification:</p> <p>From the perspective of enterprise's sustainable operation, identify the risks that the company may face, including strategic operation, finance, information, self-evaluation and compliance with laws and regulations,</p>

	<p>and evaluate its possible impact and impact on the company.</p> <p>Risk assessment: With reference to the global climate trends, the issues related to the chemical industry are evaluated, and the importance of climate and financial-related risks and opportunities is ranked according to the possibility and impact degree analysis.</p> <p>Risk management: We formulate risk response measures and annual audit objectives. The Sustainable Development Committee's implementation groups will carry out relevant operations, with the heads of each group responsible for management and supervision. These matters will be discussed at regular meetings and ultimately reported to the board of directors for the implementation of sustainable business objectives.</p>
Indicators and goals	<ul style="list-style-type: none"> ■ Increase the production proportion of environmentally friendly products to reduce the carbon emissions of the Company. Sustainable Development Committee member ■ Adjust the production process, pay attention to energy utilization and water consumption, and reduce carbon emissions and resource use.
Financial impact	<p>Transformation risk:</p> <ul style="list-style-type: none"> ■ Policies and regulations-Requirements and supervision of existing products and services: In the future, due to the influence of CBAM EU carbon border tariff or the influence of other regions requiring fertilizers to pay carbon tax, New Zealand, Australia, Japan, South Korea and the United States will be the main impact areas to a total amount of US\$ 999,524 (approximately NT\$29,985,708). ■ Market-customer behavior change: Because the product has not much substitution in the short term in the domestic market, the risk of transferring orders is estimated to be 2% annual turnover. If the product carbon footprint guidance and external verification are introduced (every two years), the reduction can reach 10-15%. ■ Market-raw material cost increase: Due to geopolitical risks and increased transportation expenses, there is a potential rise in raw material costs. For example, sourcing from Southeast Asia is expected to result in an increase of NT\$100 per metric ton starting in 2024. In addition, electricity costs are projected to rise by 3.125% annually from 2024 to 2030, and by 3.75% annually from 2031 to 2050. <p>Climate opportunities:</p> <ul style="list-style-type: none"> ■ Market & Products and Services-Developing low-carbon products and services: It is estimated that the capital expenditure will reach NT\$ 200 million, and the estimated income will increase by NT\$ 133 million every year. ■ Resource efficiency – recycling and reuse: Starting from 2025, the Suao Main Plant is expected to add one waste heat boiler (sodium bicarbonate) to reduce electricity consumption; improvements to sodium bicarbonate production capacity utilization and equipment upgrades are expected to save 949,959 kWh of electricity in 2025.
Carbon pricing basis	Currently, internal carbon pricing is not used.
Greenhouse gas inventory plan	The Company started greenhouse gas inventory in 2022 and implemented it every year. In 2024, the Company's emissions totaled 61,140.9004 metric tons of CO ₂ e.
External guarantee or assurance	In 2023-2024, the Company conducted inventory in accordance with ISO 14064-1:2018, the standard specification for organized greenhouse gas inventory. Among them, the emission of Suao Main Plant and the Company was verified by the third party, respectively: AFNOR ASIA LTD according to ISO 14064-3:2006 standard. The external greenhouse gas verification for 2024 was completed in April 2025.

1.5 Internal control

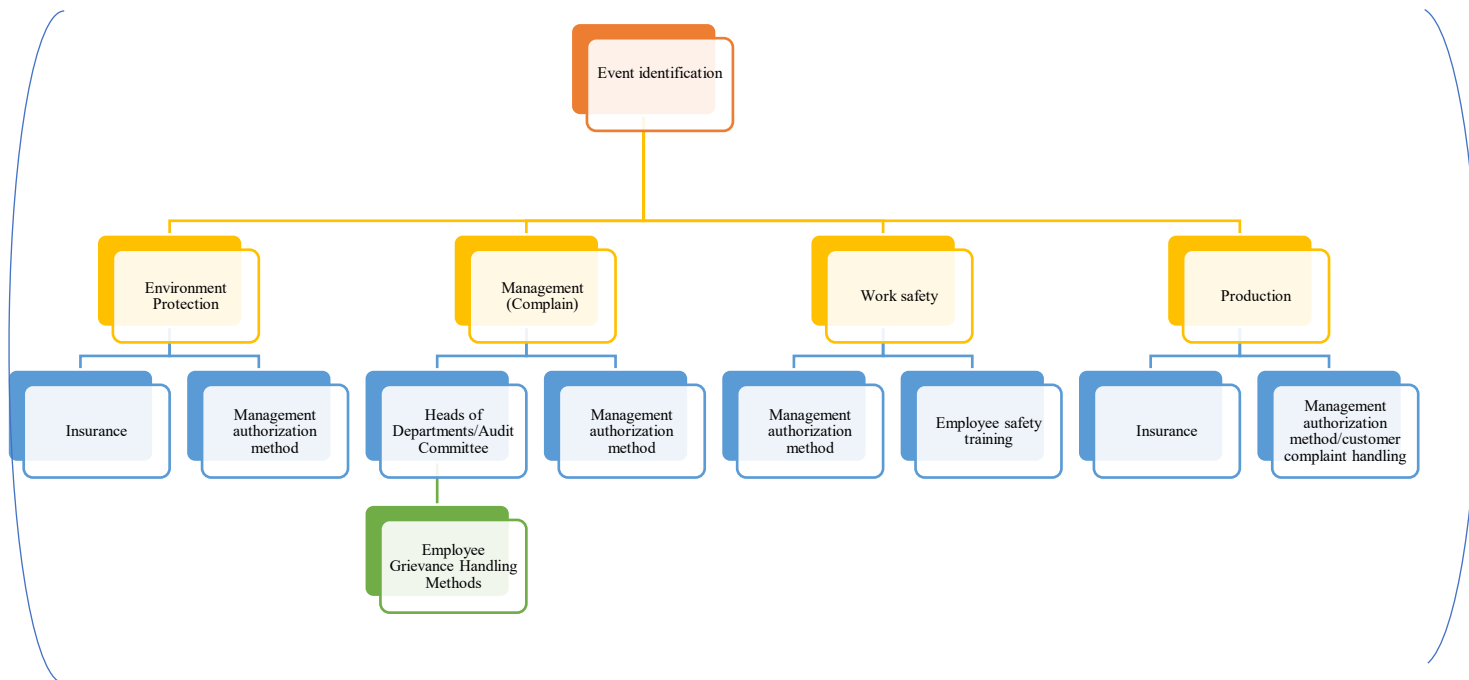
In order to ensure the implementation of corporate governance and strengthen internal control and audit operations, an independent internal audit unit is set up and directly subordinate to the board of directors. The audit office arranges an annual audit plan every year, and after it is approved by the board of directors, it carries out business in an objective and honest manner according to the planned schedule, examines the company's various operation processes, and supplemented by adding operating system control points to prevent violations of the code of conduct. In the implementation of internal audit, in addition to the annual audit plan, the audit room carries out on-the-spot audit or book audit with risk in mind, and cooperates with irregular and special-purpose audits of various factories and regular audits of ISO and other management systems.

Every year, the Audit Office assists all departments in self-inspection of the internal control system, and provides suggestions for improvement in a timely manner, so as to assist the board of directors and managers in inspecting and reviewing the deficiencies of the internal control system, and to measure the effectiveness and efficiency of the operation, so as to reasonably ensure the continuous and effective implementation of the operational effect, legal compliance and financial reporting, and to serve as a basis for reviewing and revising the internal control system. In addition, the audit supervisor attends the audit committee and the board of directors to make audit business reports, and the monthly internal audit report and quarterly audit follow-up report are submitted to the independent directors for review. If major violations are found or the company is in danger of major damage, the audit office will immediately make a report and notify the independent directors. In 2024, the parent company and subsidiary company executed a total of 194 audit reports according to the annual audit plan.

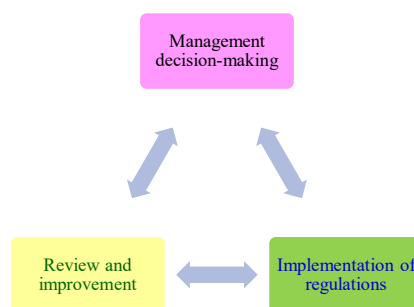


Implementation Results of Internal Audit in 2024					
According to the annual plan, 194 operations were carried out.	Project audits of each plant conducted from time to time for special purposes.	Self-inspection and high-level supervisor's inspection and diagnosis	Perform periodic audits of management systems such as ISO	Independent directors communicated with certified public accountants	Independent directors held communication meetings with internal auditors

At present, the Company is preparing internal control and audit procedures for sustainability information, to be completed in 2024 and implemented from 2025. The Human Rights Policy is scheduled for completion in 2026, followed by integration into training programs. However, the management procedures for remedial measures will be developed after problems occur, as follows. After that, we will do more comprehensive management in the fields of environment, labor human rights, business ethics, sustainable procurement, etc., in order to have better evaluation results under the EcoVadis framework in the future.



Honesty and justice, Law-abiding and trustworthy, Conflict prevention, Confidentiality, Fair exchange, Fompliance with the law, Development of a sustainable environment, Maintenance of public interests and Disclosure of information.



1. Event occurrence: The relevant department level judges the event status according to its specialty, handles it according to its specialty and reports it to the corresponding authority management unit.
2. All management levels: take over the incident and deal with it in accordance with various measures and authorized levels, and develop solutions and improvement plans. The plans will be implemented after being approved by the authorities and responsibilities, and the implementation results will be re-evaluated.
3. All companies have corresponding supporting mechanisms, such as various insurances (including workers' group insurance, property insurance, disaster prevention insurance and liability insurance) to meet the financial needs of various events.
4. Vocational ability training: internal and external vocational ability training (including occupational safety training), according to the needs of each department, the employees of each department apply, and adopt internal experience inheritance or external professional training to improve the skills corresponding to various affairs.

5. Internal and external audit: the internal audit regularly checks the compliance degree of the package according to its plan, and puts forward appropriate improvement plans. External competent units shall conduct audits on compliance with laws and regulations from time to time.
6. All codes of conduct: under the code of practice for sustainable development and ethics as the norm, there are such standard behaviors as honesty and justice, law-abiding and trustworthiness, conflict prevention, confidentiality, fair exchange, compliance with laws, development of a sustainable environment, maintenance of social publicity and proper disclosure of information.

When the Company's operating activities have a negative impact on the economy, environment, or society (including human rights), it proactively identifies the scope of the impact and the affected parties according to its stakeholder communication mechanism. This includes employees, community residents, suppliers, and others, and engages in two-way communication to disclose the root cause of the issue.

In line with the introduction of the ISO 14001 environmental management system and ISO 45001 occupational safety and health management system, the Company has established comprehensive corrective and preventive measures and emergency response management procedures, systematically incorporated into its risk control framework and operating procedures. If a negative incident involves environmental, health, and safety (EHS) matters, the response mechanism will be activated immediately according to the "Management Regulations for Corrective and Preventive Measures" and "Emergency Response Measures Management Regulations." A dedicated unit will organize a cross-department task force and conduct regular effectiveness tracking and internal audits.

Based on its commitment to a continuous improvement policy of environmental protection, the Company still actively implements improvement measures:

1. Strictly control and monitor the emission reduction of air, water, and waste in the process, with a view to achieving the goal of zero pollution.
2. Strengthen the operation and inspection of pollution prevention equipment, and continue to maintain pollution prevention equipment.
3. Encourage the classification of business waste, implementing waste reduction and resource recovery.
4. Implement an environmental management system, strengthen employee education and training, and strengthen emergency response capabilities.
5. The production process implements operating environment testing, and planting trees in the plant area, establishes a clean operating environment.

1.5.1 Anti-corruption system

In order to establish a corporate culture of integrity and sound company development, and to create a good business operation model, the Company has established an anti-corruption and integrity governance mechanism based on the “Code of Integrity Management,” “Code of Ethical Conduct,” and “Whistleblowing System,” ensuring implementation through systematic management and internal supervision.

Total employee ethical management and education & training:

1. New employees are required to sign the “Declaration of Compliance with the Ethical Corporate Management Policy” when checking in, and to be informed of relevant integrity regulations.
2. In-service employees: The Company provides employees with irregular access to relevant internal regulations and internal control audits via the internal website. The Company also updates the bulletin board regularly to encourage all employees to participate in building the corporate culture.
3. Directors and senior executives: Sign the statement of integrity at least once per term.
4. Trading partners: Suppliers and customers with transaction amounts reaching a certain standard are required to sign the “Statement of Business Integrity, Professional Ethics and Code of Ethics” to ensure compliance with the Company’s business integrity requirements.

An independent reporting channel (hotline and e-mail) has been established to ensure the confidentiality of the whistleblower’s identity and to conduct a strict investigation and handling process in accordance with the “Whistleblowing System.” If a violation of the code of ethical conduct is found, the Company will impose penalties in accordance with internal management rules and applicable laws and regulations, and may publicly disclose the details of the violation to ensure transparent governance and risk control. In 2024, the Company did not receive any reports of incidents.

Code of integrity management	Code of moral conduct
<ul style="list-style-type: none"> ● Directors, managers, employees, appointees or persons with substantial control ability shall not directly or indirectly offer, promise, demand or accept any illegitimate interests, or engage in other dishonest acts such as violating honesty, illegality or fiduciary duty in order to obtain or maintain interests. ● Before business dealings, we should consider the legality of agents, suppliers, customers or other business dealings and whether there is a record of dishonest behavior, and avoid trading with those who have a record of dishonest behavior. The contract signed by Sesoda with agents, suppliers, customers or other business transaction objects should include the terms of abiding by the honest management policy and the termination or rescission of the contract at any time if the counterparty is involved in dishonest behavior. ● Directors, managers, employees, appointees and substantive controllers should fulfill the duty of care of good managers, urge the company to prevent dishonest behavior, and review its implementation effect and continuous improvement at any time to ensure the implementation of honest management policies. 	<ul style="list-style-type: none"> ● Sesoda personnel should abide by the provisions of the law and this code when performing their duties, and should be proactive, conscientious and responsible, abandon departmentalism, pay attention to the team, abide by the principle of honesty and credit, and pursue high morality as the standard. ● When the company has the opportunity, the company personnel have the responsibility to increase the legitimacy that the company can obtain. In addition to the items prohibited by the non-competition clause, company personnel may also have the opportunity to seek personal gain or acquire personal gain through the use of company property and information or through their positions. ● Company personnel should treat the company's customers, competitors and employees fairly, and they can get it by manipulating, hiding, using the information they have learned based on their duties, making truthful statements on important matters or other fair ways; Company personnel should abide by the ethical standards and the principle of fair dealing required by the company in their daily work and business, and avoid accepting gifts or entertainment from manufacturers related to the company. ● If directors and company personnel are confirmed to have violated the Code, they can be prosecuted and dealt with according to the civil, criminal and relevant laws and regulations according to the seriousness of the case, and they can be punished appropriately according to the working rules. After the disciplinary measures of directors and managers violating the Code are confirmed, they can disclose the information of the date of violation, violation of the Code and the handling of the personnel in the public information observation station.

In order to ensure that the Company can adhere to the business philosophy, The Company has formulated relevant regulations such as corporate governance code, integrity management code, etc. centering on anti-corruption, malpractice prevention and strict discipline, and cooperated with education and training, signed self-discipline documents and provided complaint channels, etc., which were revealed in the ESG special area of the company in official website.

If the Company is involved in corruption or violates the principles of ethical corporate management in the future, the Company will conduct investigations and take action in accordance with the “Whistleblowing

System” and the “Ethical Corporate Management Operating Procedures and Behavior Guidelines,” including the following measures:

1. Internal investigation mechanism: Upon receiving reports or discovering suspicious corruption, an investigation team shall be formed, comprising personnel from the management department and the audit unit. Investigations shall be initiated in accordance with internal regulations, and all procedures must comply with the principles of confidentiality and fairness. For cases involving directors or senior executives, the matter will be directly reported to the independent directors or the Audit Committee to ensure the impartiality of the investigation.

2. Suspension of duties: If the reported individual is confirmed to have violated relevant laws and regulations or the Company’s code of ethics and regulations, they shall immediately be required to cease the relevant conduct and be subject to appropriate disciplinary action. The Company reserves the right to seek legal recourse and damages to protect its reputation and interests.


3. Legal action and external reporting: Any reported misconduct verified as true and constituting a violation of national laws, and deemed to be of a serious nature, will be transferred to the judicial authorities for investigation and prosecution.

In order to prevent a recurrence, the Company will continue to strengthen internal controls, enhance employee integrity education, and reinforce internal control and supervision mechanisms, as well as strengthening supply chain integrity management.

Complaint channel

The Company promises to engage in all business activities in integrity. In order to implement the spirit of integrity management and ethical code of conduct, it has set up a reporting channel and anonymous protection for informants. Clear the channels for reporting complaints, ensure that the problems of reporting complaints are handled in time, and take anonymous protection for informants. If the accusation is verified, the company will reward the prosecutor and give corresponding bonuses to the prosecutor who has made significant contributions.

Please let us know when you find that Sesoda Group employees or any related person representing Sesoda are engaged in suspicious behavior or may violate the company's code of ethical conduct. This report is a website for reporting misconduct of Sesoda-related personnel. All information submitted in this report will be kept confidential and directly handed over to SESODA CORPORATION 's senior management.

<p>Corporate Governance: Professional Ethics and Reporting System</p> 	<ul style="list-style-type: none">■ Sesoda official website →Stakeholders area → Corporate governance → Professional ethics and reporting system.■ E-mail: whistleblower@sesoda.com.tw■ Address: 23rd floor, No.99, 2nd section of Dunhua South Road, Da 'an District, Taipei, 106. Whistleblower Committee■ Tel: (02) 2704- 7272■ During the reporting period this year, the number of environmental impact complaints filed, handled and resolved through the formal complaint mechanism: 0.
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1.5.2 Penalty events

The Company's definition of major violations is based on the disclosure by the stock market open information observation station that the company's fines for a single incident totaled more than NT\$ 1 million, which is regarded as a major event, and all kinds of fines of the company, regardless of the amount, must be signed and approved by the President before payment.

Violation				
Type of Discipline.	Type	Punishment	Description of Violation	Improvement Measures
Penalty incident	Labor safety	When business, in whole or in part, is delivered to a contractor, the contractor is not informed in advance of the business work environment, hazardous factors, and the measures to be taken in accordance with the Occupational Safety and Health Act and related safety and health regulations.	Article 26, Paragraph 1 of the Occupational safety and health	Revision of the operation standard and contractor inspection checklist
	Labor safety	When the Company and contractor hired workers respectively to work jointly, the Company fails to take necessary measures to coordinate and adjust the work, inspect the workplace, and provide guidance and assistance for safety and health education of the relevant contractors.	Article 27, Paragraph 1, Subparagraphs 2, 3 and 4 of the Occupational Safety and Health Act	Revision of the operation standard and contractor inspection checklist
	Labor safety	Failure to inspect the workplace.	Article 27, Paragraph 1, Subparagraph 3, of the Occupational Safety and Health Act	Contractor Inspection Checklist
Total	3 incidents; total fines: NT\$350,000.			

02 Pragmatic Integrity Management

The Company has always been committed to providing high-quality products to meet customers' needs and expectations for our products. Therefore, in the process of product production, we strictly control every detail to ensure the stability and continuous improvement of product quality, and expect to become the most trusted partner of customers.

Product quality management policy	
High quality	Provide customers with the most appropriate quality and meet their needs and expectations.
Efficiency-oriented	Implement full participation, publicize and teach employees about quality training.
Continuous improvement	Improve the process, strengthen the service, and continuously improve to continuously improve customer satisfaction.

2.1 Customer Relationship Management

Sesoda Company produces and manufactures excellent products to sell to customers, and manages customer relations, which is an important topic for us. It formulates product research and development strategies, shares information with customers all over the world, and creates higher added value. In order to make it easier for business units to grasp customers' suggestions on products, and provide a complete analysis for the next sales reference. The Company integrates the existing customer satisfaction survey methods, plans the customer satisfaction survey in a unified way, makes regular statistics every year, and strengthens customer relationship management. During the reporting period, we have not been fined for violating product and service safety information labeling and marketing regulations.

Sesoda sends out a "Customer Satisfaction Survey" at the end of each year to find out the customer's satisfaction with the Company's products and services, so as to collect information. In 2024, satisfaction questionnaires were sent to 55 domestic customers, and 50 were recovered, with a recovery rate of 91%; satisfaction questionnaires were sent to 41 overseas customers, and 27 questionnaires were recovered, with a recovery rate of 65%.

Results of domestic satisfaction survey in 2024 (out of 5)															
2024	Product Quality			Service Quality									Packaging Quality		
Domestic customers	Product quality stability	Product satisfaction	Delivery time	Professional knowledge of sales personnel	Service attitude of sales personnel	Professional knowledge of technology personnel	Service attitude of technical personnel	Customer complaint handling	Efficiency of problem response	Service attitude of transportation driver	Transportation driver cooperation	Satisfaction with attached documents	Packaging quality	Cleaning of outer bag	Satisfaction with bag stacking
Average scores of overall and individual satisfaction (sum/total number of copies)	4.60	4.60	4.55	4.70	4.70	4.65	4.65	4.65	4.65	4.55	4.55	4.70	4.45	4.50	4.50
*The satisfaction survey score disclosed here is based on the average of the data collected from questionnaires returned by Suao, Taichung, and Changhua factories.															

Results of overseas satisfaction survey in 2024 (out of 5)								
2024	Product			Service				Satisfaction score (sum/total survey items)
Customer	Quality	Delivery	After Sales Services	Sales Attitude	Efficiency	Complaint follow-up	Technical Supports	
Average scores of overall and individual satisfaction (sum/total number of copies)	4.7	4.2	4.6	4.6	4.5	4.6	4.5	4.5

According to the results of this year's customer satisfaction survey, the total score of domestic customer satisfaction is 4.6, and the total score of foreign customer satisfaction is 4.5, which shows that customers are satisfied with the Company's products and services. These feedbacks will be of great help to the subsequent company operation, marketing strategy and sustainable development planning.

2.2 Product marketing strategy and quality control

Through strict control, during the reporting period, there was no violation of the relevant laws and regulations on product and service information labeling, violation of the relevant laws and regulations on marketing and promotion, and no penalty incident occurred. The outer packaging of each product shall be marked with products and services in accordance with the provisions of the Food Hygiene Management Law and the Fertilizer Management Law. At present, imported food-grade goods include heavy alkali, light alkali, baking soda and ammonium powder. Taichung Factory set up a special food warehouse in 2011 to provide the best logistics service.

In order to maintain the company's product sales market image, the following implementation points have been established:

1. Clearly mark the purpose of the product.	2. Provide product quality specifications according to customer requirements.	3. Provide after-sales service and visit customers irregularly.
4. Establish customer complaint service telephone and pipeline and record the tracking process.	5. Regularly inspect product quality (third party)	6. Pre-receipt inspection, in line with CNS or Ministry of Health and Welfare specifications.

Product category	Product labeling basis	Compliance degree
Domestic fertilizer products	Article 13 of the Fertilizer Management Law: 1. Number of fertilizer registration certificate. 2. Fertilizer items. 3. Register the ingredients, properties and package weight and capacity. 4. The name and address of the fertilizer manufacturer or importer. 5. Fertilizer manufacturing factory (field) name and address. 6. Usage and dosage. 7. Year, month, batch number and expiration date of manufacture. 8. Other items required to be marked as prescribed by the central competent authority.	100%
Export fertilizer products	1. Measures for the Administration of Goods Export Article 21: If the exported goods are made in our country, they shall be marked as made in the Republic of China, made in Republic of China (Taiwan) or made in Taiwan, or in a foreign language with the same meaning. 2. Measures for Additional Burden of Factory Establishment License or Approval Registration Article 6: Article 19 A chemical product manufacturing factory shall mark the words "Not for use in food" in a conspicuous place on the outer packaging.	100%
Bagged food additive products	Article 24 of the Food Safety and Hygiene Management Law: Article 24 The container or external packaging of food additives and their raw materials shall conspicuously indicate in Chinese and common symbols the following matters: 1. Name of product.	100%

	<ol style="list-style-type: none"> 2. The words "food additives" or "raw materials of food additives". 3. Name of food additive; When it is a mixture of two or more kinds, it should be marked separately. The label shall be named by the commodity name specified in Item 1 of Article 18 or by the common name announced by the central competent authority. 4. Net weight, capacity or quantity. 5. Name, telephone number and address of the manufacturer or domestic responsible manufacturer. 6. Expiration date. 7. Scope of use, dosage standards and use restrictions. 8. Place of origin (country). 9. Raw materials containing genetically modified food additives. 10. Other matters announced by the central competent authority. <p>The raw materials of food additives are not subject to the restrictions mentioned in the preceding paragraphs 3, 7 and 9.</p> <p>The central competent authority shall announce the flavor components of food additives mentioned in paragraph 3 of the preceding paragraph and the items to be observed in paragraph 9. If only the name of the domestic responsible manufacturer is indicated in Item 5 of Paragraph 1, the name, telephone number and address of the manufacturer, the entrusted manufacturer or the importing manufacturer shall be notified to the competent authority in the jurisdiction; The competent authority shall open to other competent authorities for joint inspection.</p>							
Bagged industrial products	<p>Measures for Additional Burden of Factory Establishment License or Approval Registration Article 6:</p> <ol style="list-style-type: none"> 1. Factories manufacturing Class 19 chemical products shall mark the words "No use in food" in a conspicuous place on the outer packaging. 2. Imported industrial products shall be treated in the same way as above. 	100%						
Liquid dangerous goods	<p>➤ Storage process</p> <p>According to Article 5 of the Rules for the Labeling and General Information of Hazardous Chemicals, the containers containing hazardous chemicals shall be clearly marked with the following items in Chinese, supplemented by foreign languages that workers can understand when necessary:</p> <ol style="list-style-type: none"> 1. Hazard schema. 2. Contents: <table border="1"> <tbody> <tr> <td>● Name</td><td>● Hazardous ingredients</td><td>● Warning words</td></tr> <tr> <td>● Hazard warning message</td><td>● Hazard prevention measures</td><td>● Name, address and telephone number of the manufacturer, importer or supplier</td></tr> </tbody> </table> <p>➤ Tank car transportation</p> <p>According to Article 84 of the Road Traffic Safety Rules:</p> <p>Danger signs with triangular red flags should be hung at the front and rear of the car; Vehicles should be marked with dangerous goods signs and signs.</p>	● Name	● Hazardous ingredients	● Warning words	● Hazard warning message	● Hazard prevention measures	● Name, address and telephone number of the manufacturer, importer or supplier	100%
● Name	● Hazardous ingredients	● Warning words						
● Hazard warning message	● Hazard prevention measures	● Name, address and telephone number of the manufacturer, importer or supplier						
Liquid non-dangerous goods	The rear of the tank car is marked with "Non-hazardous substances-product name"	100%						

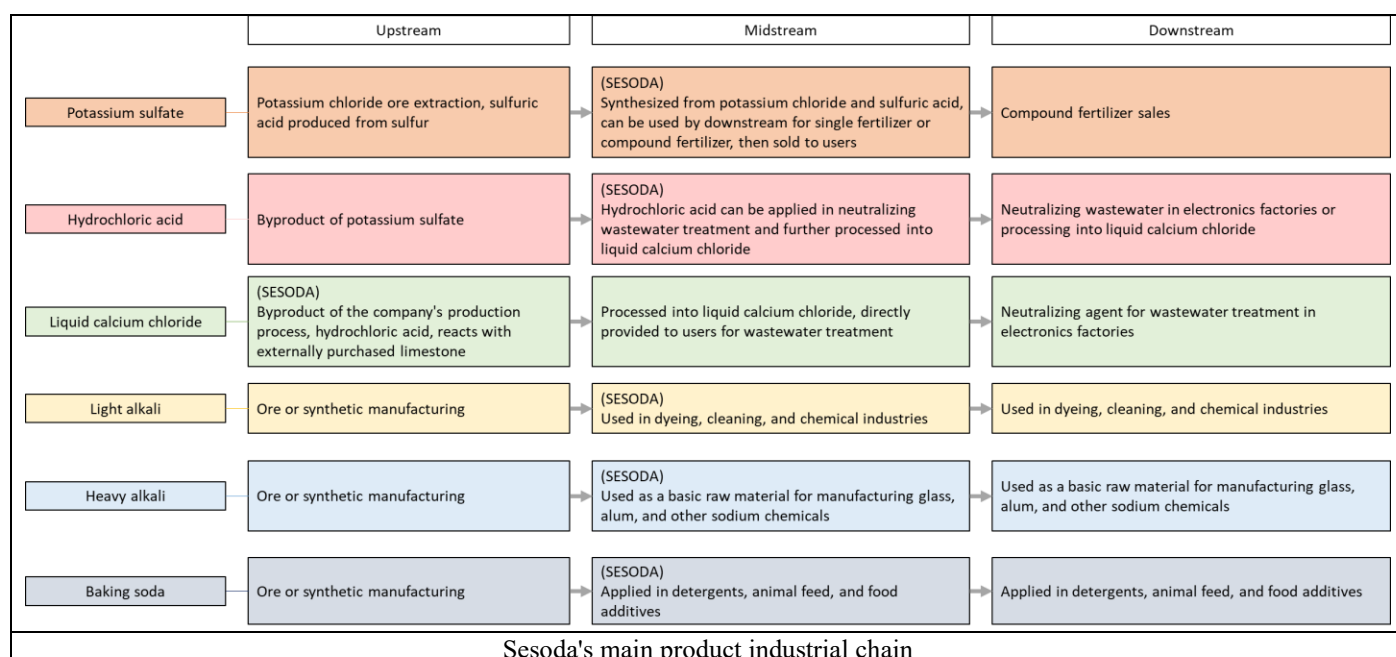
Product output and marketing

The products produced by the Suao Main Plant in 2024 mainly include: potassium sulfate, hydrochloric acid, liquid calcium chloride, and baking soda. The actual production volume of each product is shown in the table below. However, the production data disclosed in this report differs slightly from the data presented in the Shareholders' Meeting Handbook, primarily because the figures in this report have not been adjusted for the transfer of self-produced goods.

Sesoda product output statistics in 2024		
Product name	Output (metric tons)	Proportion in total output volume (%)
Potassium sulfate	138,343.53	26.00%
Liquid calcium chloride	213,727.71	40.17%
Hydrochloric acid	166,995.53	31.39%
Baking soda	12,959.53	2.44%
Total	532,026.30	100.00%

Product/Service Item				
Product or Service	Marketing Area	Customer Type	Sales Volume	Unit
Potassium sulfate	The main sales markets span the seven continents.	Traders, distributors, and manufacturers.	136,326.99	Ton
Liquid calcium chloride	Taiwan	Raw material companies, manufacturing and electronics industries	238,886.30	Ton
Hydrochloric acid	Taiwan	Raw material companies, manufacturing and electronics industries	27,303.56	Ton
Baking soda	Taiwan	Raw material companies, manufacturing industry	13,669.92	Ton

The products of the Company cover in-house production and trading sales, primarily positioning itself in the midstream of the industrial chain. Our products include potassium sulfate, hydrochloric acid, liquid calcium chloride, light soda ash, heavy soda ash, and sodium bicarbonate. The quality of raw materials is prioritized throughout the production process, and excellent products are provided to downstream customers.



2.3 Participation of external associations

Sesoda not only focuses on its own operation, but also attaches importance to maintaining good interaction with the outside world. Sesoda actively joins peers and other related associations, so that we can keep abreast of the latest development trends of the industry and improve the professional knowledge needed for the company's operation. At present, all the participating industrial associations are located in Taiwan.

Name of industrial association	Membership
Taiwan Acid and Alkali Industries Association	Member
Taipei Commercial Association of Feeds and Animal Health Products	Member
Overseas Chinese Enterprises Association of the Republic of China	Member
Taiwan Corporate Governance Association	Member
Institute of Internal Auditors-Chinese Taiwan	Member
Taipei Chemical Suppliers' Association	Member
Accounting Research and Development Foundation	Member

03 Pilotage Green Century

3.1 Resource recycling

Material Topic

Material issues : Energy and emissions	
Main Motivation	In order to alleviate the global climate change crisis, Sesoda carries out climate change risk assessment, comprehensively checks greenhouse gas emissions, sets emission reduction targets according to local conditions, and gradually increases the use of renewable energy. the Company is a traditional chemical raw material (fertilizer) manufacturing industry, which is based on the concept of "taking it from the land and using it on the land". The management and implementation of environmental protection, safety and health-related activities have always been based on compliance with relevant national laws and regulations, and actively integrates the factory environment with the community environment.
Influence and Impact	<p>In response to the net zero emission policy in 2050, adjust Sesoda's energy policy, improve its fuel-saving and electricity-saving methods, reduce environmental impact, fulfill the ethics and responsibilities of enterprises, and build a new baking soda plant to recover carbon dioxide generated in the process, reduce greenhouse gas emissions, and make a contribution to global warming.</p> <ul style="list-style-type: none"> ◆ Economy: The Company is a high energy-consuming industry. In order to develop its business activities, it will increase the energy consumption and affect the global energy inventory. ◆ Economy: continuous emission of air pollution gas affects climate change and indirectly affects the development of economic activities. ◆ Environment: The company's operating activities are rising, and greenhouse gas emissions are rising, which affects the changes of the natural environment. ◆ Environment: High energy consumption leads to the emission of greenhouse gases and air pollution, which causes the air pollution index to rise. ◆ Human rights: indirectly affected by the environment and endangered by health factors. ◆ Human rights: daily life is affected by extreme climate, and the safety of living is worrying. ◆ Positive: Promote the company to accelerate energy transformation and reduce the use of traditional energy. ◆ Negative: environmental laws and regulations are becoming stricter, increasing operating costs and compressing company profits.
Policy	<p>The increase in greenhouse gas emissions leads to climate change, which not only directly impacts the global ecological environment, but also indirectly affects the acquisition of enterprise resources, and has become an environmental issue of common concern and attention all over the world. In order to fulfill the responsibility of the enterprise, the Company identifies the sources of greenhouse gas emissions, reduces greenhouse gas emissions by means of energy saving and emission reduction, and makes active efforts to move towards a low-carbon and sustainable home together by improving self-management ability, replacing high-energy-consuming process equipment and discussing greenhouse gas reduction schemes.</p> <p>Energy consumption is the main factor causing climate change, because burning non-renewable fuels will produce greenhouse gases (GHG) and cause other environmental impacts. With the steady growth of the Company's operation, we are cautious in improving the efficiency of energy use, controlling greenhouse gas emissions, effectively reducing the per capita energy consumption intensity and avoiding the increase of oil and electricity consumption.</p>
Strategy	<ul style="list-style-type: none"> • Prevention: The high-level executive meeting reviews the effectiveness of energy management, and greenhouse gas emission management • Remedial measures: there is a complaint mechanism <p>✓ Tel: 02-27047272#233 #298 E-mail: whistleblower@sesoda.com.tw</p>
Goals & Objectives	<p>In line with the national net zero emission path, it is estimated that the total emission reduction will be 20% by 2030, and the goal of 100% emission reduction will be achieved by 2050. Therefore, the Suao Main Plant is selected as the main improvement target and the following goals are set:</p> <ul style="list-style-type: none"> ● Short-term: in 2025, Suao Main Plant will reduce emissions by 3% in scope 1& scope 2. ● Mid-term: in 2025, Suao Main Plant will reduce emissions by 20% in scope 1 and scope 2. ● Long-term: in line with the national policy of 2050 net zero emission-zero carbon emission.
Management Evaluation Mechanism	<ul style="list-style-type: none"> ● The ISO 14064-1 greenhouse gas inventory verification will be completed by April 2025. ● The Company also reported to the energy bureau to reduce the annual energy consumption, such as: saving electricity by 1%.
Performance and Adjustment	<ul style="list-style-type: none"> ● The greenhouse gas emission intensity of the Suao Plant in 2024 was 0.1145, a decrease of approximately 3.54% from 0.1187 of the 2022 emission intensity. <p>In response to the national policy of achieving net zero emissions by 2050, the Company has built a new baking soda plant in the Suao Main Plant to manufacture baking soda as its primary business, recycling CO₂ from the production process for subsequent circulation and reuse. In 2024, the greenhouse gas emission was 60,911.3952 tCO₂e, with an increase of 3,089.0877 tons (or a growth rate of</p>

	5.34%) compared to the 57,822.3075 tCO ₂ e in the base year of 2022. The increase in emissions is mainly attributable to the new baking soda production line and the overall increase in product output, which in turn has driven up electricity demand. However, the introduction of carbon dioxide recycling and reuse technology in the baking soda manufacturing process also effectively offsets part of the greenhouse gas emissions, demonstrating the Company's active investment in carbon reduction.
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Material issues: Water and discharge water	
Main Motivation	The Company Suao Main Plant still uses groundwater for its process water. Although there are abundant groundwater resources in Yilan, Suao Main Plant still actively saves and makes good use of water resources.
Influence and Impact	In response to global climate change, Sesoda Suao Main Plant is located in Yilan County, which is not short of water, but still carries out relevant water-saving projects, hoping to achieve a better balance between company costs and social obligations. <ul style="list-style-type: none"> ♦ Economy: Operating activities need to use a lot of water. If the cost of water increases, the operating cost will increase. ♦ Environment: In recent years, extreme weather affects rainfall, and the use of operational activities affects the content of groundwater. ♦ Positive: A large amount of water is used, prompting the company to actively develop circulating water or other energy-saving schemes. ♦ Negative: the rising cost of water bodies increases the operating cost of the company.
Policy	In addition to setting up a cooling water recovery system, the non-contact cooling water of the process is recovered, cooled and reused, and the improvement is actively evaluated to reduce the water consumption of the process.
Strategy	<ul style="list-style-type: none"> • Prevention: sampling inspection of the discharge water conducted on a regular basis • Remedial measures: there is a complaint mechanism • Tel: 02-27047272#233 #298 E-mail: whistleblower@sesoda.com.tw
Goals & Objectives	Short term: 3% reduction in water discharge by 2025. Mid-term: 5% reduction in water discharge by 2030. Long term: 10% reduction in water discharge by 2050.
Management Evaluation Mechanism	The company complied with national laws and regulations to establish the water pollution prevention license, has implemented the ISO 14001 management system, and adhered to industrial discharge water standards to conduct various tests. According to the standards of the management system, and comply with the requirements of laws and regulations.
Performance and Adjustment	In 2022, the Suao Main Plant began improving the cooling water recycling tank overflow and recovering the water for reuse in the manufacturing process, reducing effluent discharge. The drainage volume in 2024 is 41,890 cubic meters, significantly lower than the 169,037 cubic meters recorded in 2022.

3.1.1 Material management

The purchase of raw materials and the control of incoming quality shall be handled in accordance with the ISO 9001 standard procedure of the Company. For the use of raw materials, the principle of optimization has been followed, and the use of raw materials is minimized to reduce the generation of waste and reduce production costs to achieve both economic and environmental benefits.

Raw material consumption table for the last three years.				
Year	Potassium chloride	Sulfuric acid	Limestone	Fuel
2022	115,024.86	79,789.39	66,401.89	7,187.60
2023	102,282.72	70,831.07	63,244.10	6,464.62
2024	115,930.48	80,252.13	72,274.68	7,411.46
Note:				
1. The unit of potassium chloride, sulfuric acid, and limestone is metric ton, and the unit of fuel is kiloliter.				
2. Due to the nature of our industry, we are unable to use recycled raw materials or utilize recovered materials.				

In order to maintain the sustainability of the environment, the Company chooses recycled materials for some packaging materials, and adds 5-10% recycled materials in the packaging material production process. Because the load of FIBC bags is more than 1000kg, the recycled materials are added in a fixed proportion.

3.1.2 Energy management

Energy consumption is the main factor causing climate change, because burning non-renewable fuels will produce greenhouse gases (GHG) and cause other environmental impacts. With the steady growth of the Company's operation, we are cautious in improving the efficiency of energy use, controlling greenhouse gas emissions, effectively reducing the per capita energy consumption intensity and avoiding the increase of oil and electricity consumption.

Quantitative index	Unit	2022	2023	2024
Electricity consumption	kWh/year	14,399,240	18,038,362	22,774,715
	GJ	51,849.0707	64,952.8943	82,007.6507
Gasoline consumption	kL/year	17.27	16.03	12.95
	GJ	564.0336	523.6676	407.6366
Diesel consumption	KL/year	62.66	79.43	89.91
	GJ	2,203.6405	2,793.6870	3,248.5806
Fuel oil consumption	KL/year	7,187.60	6,464.62	7411.46
	GJ	288,907.0195	259,846.7742	289,216.2177
Total energy consumption	GJ	343,523.7643	328,117.0231	374,880.0856
Organization specific measures	Suao Plant output (metric tons)	487,007.81	449,139.36	532,026.30
Energy density	GJ/ton	0.7054	0.7305	0.7046

1. The calorific value of electric power is converted into 1kWh=0.0036GJ.
2. The calorific value coefficient is based on the annual energy product unit calorific value table published by the Energy Administration; the calorific value of electric power is converted into 1 kWh = 0.0036 GJ; 1 kilogram of oil equivalent = 10,000 kilocalories.
The unit conversion factor references the Energy Administration's Energy Common Unit Conversion Table; Kilocalorie = 427 kilogram – meters = 3.968 B.T.U. = 4.187 kJ.
3. The conversion of the capacity and weight of fuel and diesel is based on the conversion coefficients in the volume and weight unit conversion table for petroleum products issued by the Bureau of Energy, MOE.

3.1.3 Water resources management

The Company factory is located in Suao Town, Yilan County, with an annual rainfall of more than 2,000 mm. According to the Aqueduct Water Risk Atlas of the World Resources Institute, it is located in a low-risk area of water resources. At present, the process water of Suao Main Plant still uses groundwater. Although there are abundant groundwater resources in Yilan, we continue to actively save and make good use of water resources. In addition to setting up a cooling water recovery system, the non-contact cooling water of the process is recovered, cooled and reused, and the improvement is actively evaluated to reduce the water consumption of the process. Make good use of the recovered cooling water to spray water on the dump, roads, turf and greening plants, so as to make the water resources multi-purpose. the Company's water consumption statistics and wastewater treatment methods are as follows:

Water consumption statistics in recent three years			
Year	2022	202	2024
Total Water withdrawal (million liters)	703.4968	603.7710	726.0600
Water discharge (million liters)	169.0370	93.1100	41.8900
Total water consumption: 513.05 (100 million liters))	534.4598	510.6610	684.1700
Organization-specific measurement (Units)	Suao Plant output (metric tons)	Suao Plant output (metric tons)	Suao Plant output (metric tons)
Organization specific measures	487,007.81	449,139.36	532,026.30
Water intensity (million liters/metric tons)	0.0011	0.0011	0.0013

3.1.4 Analysis of discharge water

Sesoda's water discharge strictly abides by the discharge water standard of the chemical industry. During this reporting period, the wastewater discharge situation is shown in the following table, and all the data are within the standard. Therefore, it can be seen that the Company monitors the discharge water properly.

Water consumption statistics and wastewater treatment table in 2024									
Factory	Total water intake (million liters)			Total drainage (million liters)				Wastewater treatment mode	
	Tap water	Underground water	Underground water	Tap water+Underground water					
	Non-process water	Non-process water	Process water	Process water					
Taipei Company	1.6724	0.000		1.3379				General domestic sewage, into the sewage sewer system.	
Suao Main Plant (including baking soda plant)	0.0010	0.000	726.059	D-01	12.6700	D-02	29.2200	Discharges D-01 and D-02, which are discharged to Marseille drainage ditch, all meet the wastewater discharge standard	
Taichung Plant	0.0000	0.3350		0.3350				General domestic sewage, into the sewage sewer system.	
Changhua Plant	0.4555	0.0000		0.3600				General domestic sewage, into the sewage sewer system.	
Total (million liters)	2.1289	0.3350	726.059	43.9229					
	728.5229			43.9229					
Total water consumption: (million liters))	684.6000								
Organization-specific measurement (unit)	Suao Plant output (metric tons)								
Organization specific measures	532,026.30								
Water intensity (million liters/metric tons)	0.0013								
Note: Total water consumption = total water intake-total drainage.									

The wastewater discharge standards and monitoring values for the past three years						
Test item	2022		2023		2024	
	Discharge standard (ppm)	Annual average monitoring value (ppm)	Discharge standard (ppm)	Annual average monitoring value (ppm)	Discharge standard (ppm)	Annual average monitoring value (ppm)
BOD	30	3.18	30	4.23	30	3.36
COD	100	11.74	100	12.85	100	11.58

2024	D-01 discharge outlet (process water)			D-02 discharge outlet (non-contact cooling water)		
Quarterly	PH	COD mg/L	Suspended solids SS	PH	COD mg/L	Suspended solids SS
Q1	7.1	N.D	<1.25	8.3	N.D	1.4
Q2	7.4	14.5	<1.25	8.2	12.0	<1.25
Q3	7.1	11.2	<1.25	7.6	15.3	<1.25
Q4	7.9	15.6	<1.25	8.2	13.2	<1.25

Note: standard of industrial discharge water.

1. Water temperature < 38°C (for May-September) and water temperature < 35°C (for October-April).
2. Hydrogen ion concentration index (PH value) standard: 6.0~9.0

Sesoda's water-saving highlights in 2024: water-saving measures in Suao Factory

In order to make good use of the abundant underground water source in the Yilan area, water consumption is saved by improving the water consumption mode in the process to increase water efficiency. The Company adopt that following strategy:

Improvement of overflow of cooling water recovery tank

1. Increase the cooling water circulation tank level gauge and increase frequency converters for deep well pumps to improve the overflow situation and avoid the waste of water resources.
2. Add cooling water curtain, cooling water tower and foundation seat to improve cooling efficiency.
3. The cooling water is recycled to the process for reuse.

Educate employees to change their water use habits, and strengthen water conservation propaganda and non-process water substitution.

Wastewater Discharge Statistics in recent three years			
Year	2022	2023	2024
Water discharge (million liters)	169.0370	93.1100	41.8900

3.2 In response to climate change

In order to alleviate the global climate change crisis, Sesoda carries out climate change risk assessment, comprehensively checks greenhouse gas emissions, sets emission reduction targets according to local conditions, and gradually increases the use of renewable energy.

3.2.1 Greenhouse gas management

The increase in greenhouse gas emissions leads to climate change, which not only directly impacts the global ecological environment, but also indirectly affects the acquisition of enterprise resources, and has become an environmental issue of common concern and attention all over the world. In order to fulfill the responsibility of the enterprise, the Company identifies the sources of greenhouse gas emissions, reduces greenhouse gas emissions by means of energy saving and emission reduction, and makes active efforts to move toward a low-carbon and sustainable home together by improving self-management ability, replacing high-energy-consuming process equipment and discussing greenhouse gas reduction schemes.

Greenhouse Gas Emissions Statistics				
Quantitative index	Unit	2022	2023	2024
Scope 1: Direct GHG emissions	tCO ₂ e	50,934.1336	46,962.5543	50,345.6854
Scope 2: Indirect GHG emissions	tCO ₂ e	7,127.6238	8,928.9892	10,795.2150
Total emissions = Scope 1 + Scope 2	tCO ₂ e	58,061.7574	55,891.5435	61,140.9004
Organization-specific measurement	(Suao Plant output (metric tons))	487,007.8100	449,139.3600	532,026.3000
GHG emissions intensity	(tonCO ₂ e/metric ton)	0.1192	0.1244	0.1149
Note: coefficient and calculation source				
1. The greenhouse gas emission coefficient is based on the latest data announced in February 2024.				
2. The power emission coefficient of purchased power quoted by the Energy Bureau of the Ministry of Economic Affairs is 0.495 kg CO ₂ e/ kWh in 2022, 0.494 kg CO ₂ e/ kWh in 2023 and 0.474 kg CO ₂ e/ kWh in 2024.				

3.2.2 Continuous improvement of energy saving and carbon reduction

In order to reduce the impact of the production process on the environment, improve the competitiveness of products, and better fulfill corporate social responsibilities, the Company clearly classifies and tracks all types of environmental protection expenditures. This control is helpful for evaluating the implementation efficiency of environmental protection measures and conducting internal cost-benefit analyzes.

In 2024, the Company incurred a total of NT\$117,546 thousand in various environmental expenditures and costs. These funds were primarily allocated to support pollution prevention and environmental improvement initiatives, including measures targeting air quality, water resources, and waste management across operational sites.

3.3 Prevention and control of environmental pollution

Material issues: Waste	
Main Motivation	The Company implements source management for waste reduction. This approach categorizes waste into two streams: employee domestic waste and business waste. Through employee education and training programs, we aim to improve waste management practices at the source. This includes encouraging proper waste segregation, reducing overall waste generation, and promoting resource recovery and reuse. For business waste, we focus on reduction management by simplifying packaging materials and minimizing waste generation. This allows us to optimize resource utilization and prioritize recycling efforts.
Influence and Impact	Suao Main Plant is located at the bank of Xincheng River in Yilan County, with beautiful scenery. While enjoying the beautiful scenery, Sesoda is still on the road of waste reduction, and it is expected to carry out terminal treatment with newer technology to reduce the environmental burden. <ul style="list-style-type: none"> ♦ Environment: As the company's business activities increase, the amount of waste will also increase, indirectly causing environmental burden. ♦ Human rights: the living environment is affected, and the potential opportunity of exposure to a high-risk environment is increased. ♦ Positive: It drives the Company to accelerate its energy transition efforts, thereby reducing reliance on conventional energy sources ♦ Negative: environmental laws and regulations are becoming stricter, increasing operating costs and limiting company profits.
Policy	The Suao Main Plant manages waste in accordance with the Waste Disposal Act and its ISO 14001 management system, including related storage, transportation, and processing procedures. The system's effectiveness is verified annually through internal and external audits.
Strategy	Prevention: The Company reviews the performance of waste management. Remedial measures: there is a complaint mechanism ✓ Tel: 02-27047272#233 #298 E-mail: whistleblower@sesoda.com.tw
Goals & Objectives	The main raw materials of Suao Main Plant are transported by tank trucks, leaving only resource wastes such as scrap iron and domestic wastes, and the other general industrial wastes are basically the same as inorganic sludge. Therefore, taking the greenhouse gas inventory year (2022) as the base year, the waste density should be reduced by three percent by 2025. Short-term goal: The waste density reduced by 3% by 2025. Medium-term goal: The waste density reduced by 5% by 2030. Long-term goal: The waste density reduced by 10% by 2050.
Management Evaluation Mechanism	The company cooperates with the national laws and regulations to set up a waste cleaning plan, which will be transported and processed by a legal removal company. General business wastes are temporarily stored without removal, while scrap iron and domestic garbage are not restricted by laws and regulations.
Performance and Adjustment	The amount of waste generated in 2024 was 1,025.01 metric tons, an increase of approximately 355.99 metric tons from the 669.02 metric tons generated in 2023, resulting in a per capita waste intensity of over 5 metric tons per year. The primary reason is the absence of scrap iron generation in fiscal year 2023.

3.3.1 Prevention and control of air pollution

Setting and operation license of air pollution prevention/improvement: Sesoda Corporation Suao Main Plant (control number G3200527), which currently produces potassium sulfate, hydrochloric acid, calcium chloride and industrial salt. The Company did not use equipment containing R12 and R22 refrigerants, and did not emit gases that destroyed the ozone layer.

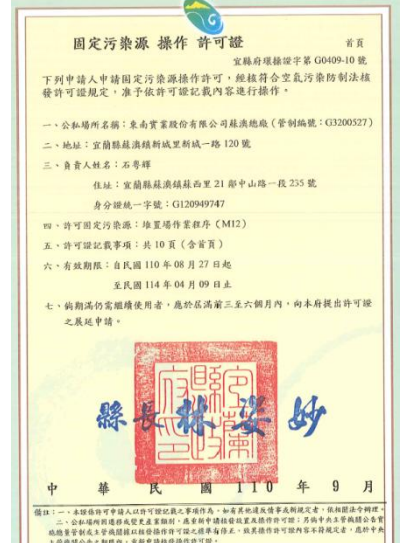
In the potassium fertilizer manufacturing process (M04): The expansion of the 13th and 14th potassium sulfate production lines was completed in 2019. The fixed pollution source operation license (Yilan County Government Environmental Operation Certificate No. G0842-01) was obtained on November 20th, 2019, in accordance with Article 24 of the Law on the Prevention and Control of Air Pollution and Article 9 of the Administrative Measures on the Installation and Operation License of Stationary Pollution Sources, which will target factories every year.

Total annual discharge of Suao Main Plant			
Test item	2022	2023	2024
	Emissions (metric tons)		
TSP	15.931	14.615	18.863
SO _x	61.110	49.683	56.829
NO _x	45.154	37.530	42.716
VOCs	0.0013	0.0013	0.0014

Note: Based on the first-level data provided by the factory.

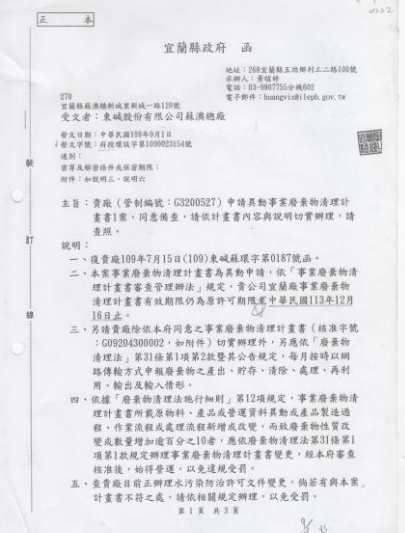
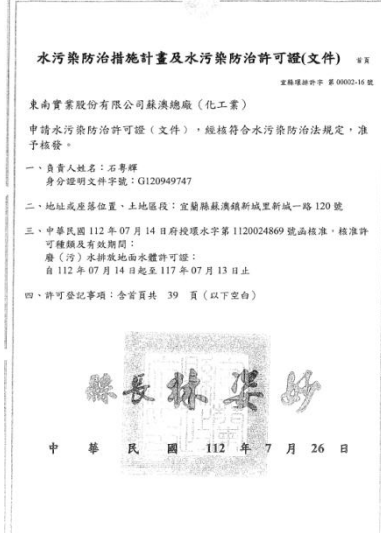
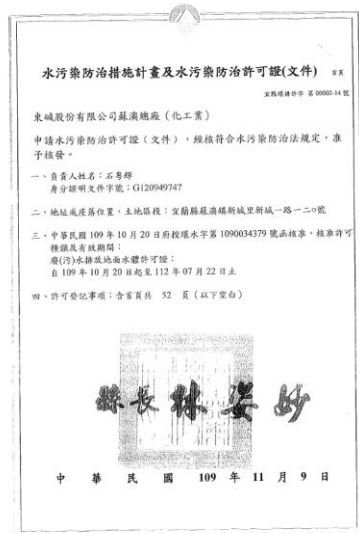
The Company abides by laws and regulations and carries out production according to the approved license, and the relevant approved licenses are as follows.

Permit for production approval			
Category	Operation	Certificate number	Effective period
Air pollution	M04 Potash Fertilizer Manufacturing Procedure	Yixian Fu Huan Cao Zheng zi No.G0842-01	2024.01.16~2029.01.15
	M07 Chemical Manufacturing Procedure of Calcium Chloride	Yixian Fu Huan Cao Zheng zi No.G0984-00	2024.06.17~2029.06.16
	M12 Stacking Yard Operation Procedure	Yixian Fu Huan Cao Zheng zi No.G0409-10	2021.04.10~2025.04.09
Water pollution	Permit for discharge of waste (sewage) into surface water bodies	Yixian Huan Pai Xu Zi No.00002-14 Yixian Huan Pai Xu Zi No.00002-16	2020.10.20~2023.07.22 2023.07.14~2028.07.13
Waste	Waste cleaning plan	G09204300002	2024.12.16

M04 potash fertilizer manufacturing
license

M07 calcium chloride chemical manufacturing license

M12 stacking yard operation permit



Permit for discharge of waste (sewage) into surface water bodies

Waste cleaning plan

3.3.2 Waste management

The Company's wastes are all non-hazardous wastes, and the operation mode of source management is adopted. The sources are divided into two categories: employees' domestic wastes and business wastes, which are entrusted to the legal removal company for departure disposal. Through employee education and training, improve employee behavior norms to achieve domestic waste management, effectively promote reduction and classification management, and improve resource reuse and resource regeneration value; The management of enterprise waste is to simplify the packaging materials, reduce the proportion of waste and recycle resources.

The waste generated by Suao Main Plant is primarily inorganic sludge, accounting for approximately 94.5% of the total. According to the provisions of the Waste Cleaning Law, the purpose is to classify waste during collection, storage, and classification. All units should centralize the waste in designated storage areas and appoint special personnel for the management and planning of waste reduction and access control. Additionally, the treatment process must comply with relevant laws and regulations concerning environmental protection. During the reporting period, there was no serious leakage.

Suao Plant Waste Statistics Table							
Area	Composition of waste	2022		2023		2024	
	Item	Generation of waste (ton)	Processing mode	Generation of waste (ton)	Processing mode	Generation of waste (ton)	Processing mode
Suao Suao Plant	Domestic waste	31.96	Incineration (excluding energy recovery)	36.52	Incineration (excluding energy recovery)	39.38	Incineration (excluding energy recovery)
	General business waste	842.66	Other disposal operations	632.50	Other disposal operations	985.63	Other disposal operations
Taipei Head Company & Taichung & Changhua Factory	Domestic waste	33.11	Incineration (excluding energy recovery)	22.60	Incineration (excluding energy recovery)	22.65	Incineration (excluding energy recovery)
	General business waste	-	Other disposal operations	-	Other disposal operations	3.18	Recycling and reuse
Note: 1. Sesoda wastes are all disposed off the site. 2. In 2023, there was no scrap iron removed from Suao Plant so there was no removal.							

Composition of waste	On-site		Departure from the site	
Hazardous/non-hazardous	Generation of waste (ton)	Processing mode	Generation of waste (ton)	Processing mode
Non-hazardous	0.000	Other disposal operations	985.63	Other disposal operations
	0.00	Other disposal operations	3.18	Recycling and reuse
	0.000	Other disposal operations	62.03	Incineration (excluding energy recovery)

Due to increased production of certain items at Southeast Industrial’s Suao Plant this year and the absence of scrap iron generation in 2023, total waste volume has significantly exceeded last year’s level. Relevant waste will be closely monitored to achieve the targeted annual reduction. Data is shown in the table below:

Suao Plant Waste Density Conversion Table				
Item	Unit	2022	2023	2024
Total waste	Ton	874.62	669.02	1,025.01
Organization-specific measurement	(Suao Plant product volume (metric tons))	487,007.81	449,139.36	532,026.30
Waste density	Metric tons / Suao Plant product (metric tons)	0.001796	0.001490	0.001927

04 Practice living together

4.1 Creating a happy workplace

"People" is the most important asset of the company. How to make every employee work with peace of mind and be willing to give full play to it is the goal that everyone strives for. Effectively provide the manpower needed by the company's sustainable development through human resources policies to meet the needs of the company's organizational development. In order to carry out the concept of employees from each according to his ability and getting their value, the company adjusts the salary based on academic experience, expertise and license, and with reference to the usual salary level of the salary survey industry. It is expected that by providing a competitive salary system and perfect employee benefits, outstanding talents can be attracted; at the same time, improve employees' loyalty to the company, grow together with the company and create a win-win situation.

Employee statistics

Employee statistics are based on those who are still working at the end of the current year, that is, December 31. Sesoda has not hired part-time employees or non-employee workers. The changes of employees in the past three years are as follows.

Year		2022			2023			2024		
Area/ Type		Female	Male	Total	Female	Male	Total	Female	Male	Total
Taiwan	Number of employees	33	142	175	34	154	188	35	145	180
	Number of full-time employees	33	142	175	34	149	183	35	145	180
	Number of temporary employees	0	0	0	0	5	5	0	0	0
1. Full-time: individuals who sign indefinite contracts. 2. Temporary: individuals who sign fixed-term contracts.										

Diversified statistics/year			2022		2023		2024		
			number of people	percentage	number of people	percentage	number of people	percentage	
Director	Sex	Male	10	100%	10	100%	10	91%	
		Female	0	-	0	-	1	9%	
	Age	Under 50	3	30%	3	30%	3	27%	
		Over 50 years old	7	70%	7	70%	8	73%	
	Education	Grad. School	5	50%	5	50%	6	55%	
		College	5	50%	5	50%	5	45%	
		Under High School	0	-	0	-	0	-	
Employee	Worker	Sex	Male	92	53%	100	53%	100	56%
			Female	5	3%	3	2%	4	2%
		Age	Under 30	19	11%	20	11%	19	11%
			30-49	54	31%	59	31%	60	33%
			Over 50 years old	24	14%	24	13%	25	14%
		Education	Grad. School	0	-	0	-	0	-
			College	27	15%	29	15%	31	17%
			Under High School	70	40%	74	39%	73	41%
	Staff	Sex	Male	50	29%	55	29%	45	25%
			Female	28	16%	30	16%	31	17%
		Age	Under 30	5	3%	3	2%	3	2%
			30-49	44	25%	47	25%	42	23%
			Over 50 years old	29	17%	35	19%	31	17%
		Education	Grad. School	14	8%	15	8%	15	8%
			College	57	33%	63	34%	54	30%
			Under High School	7	4%	7	4%	7	4%

Note:

1. Percentage of direct personnel under 30 years old = (total number of direct personnel under 30 years old/total number of employees at the end of the year) * 100%
2. Workers represent the direct employees in the factory; Staff represents indirect employees in the office.

2024	Female supervisors	All supervisors
Total	5	11
Proportion	45%	100%
Note: 'Managers' as defined in the annual report of the shareholders' meeting.		

2024	Female employees	All employees
Total	35	180
Proportion	20%	100%

Statistics of new employees and employees leaving/year		2022		2023		2024	
		Total	Proportion	Total	Proportion	Total	Proportion
Total number of employees in the current year		175	-	188	-	180	-
New employee							
Sex	Male	26	18%	16	10%	17	12%
	Female	6	18%	7	21%	3	9%
Age	Under 30	8	33%	8	35%	6	29%
	30-49	23	23%	11	10%	13	13%
	Over 50 years old	0	-	4	7%	1	2%
Education	Grad. School	1	7%	1	7%	2	13%
	College	12	14%	13	14%	11	13%
	Under High School	19	25%	9	11%	7	9%
Area	Taipei	3	8%	10	24%	5	13%
	Suao	27	21%	13	10%	15	12%
	Taichung Changhua	2	18%	0	-	0	-
Resigned employee							
Sex	Male	15	10%	5	3%	25	17%
	Female	2	6%	6	18%	2	6%
Age	Under 30	1	4%	4	17%	4	19%
	30-49	9	9%	7	7%	17	17%
	Over 50 years old	7	13%	0	-	6	11%
Education	Grad. School	2	14%	0	-	2	13%
	College	7	8%	9	10%	18	21%
	Under High School	8	10%	2	2%	7	9%
Area	Taipei	3	8%	6	14%	6	15%
	Suao	13	10%	5	4%	21	16%
	Taichung Changhua	1	9%	0	-	0	-

Note:

1. Please refer to the total number of employees at the end of the year.
2. New recruitment rate = (the total number of new employees in this specific category in the current year/the total number of employees in this specific category at the end of the current year) * 100%
3. Female new employee rate = (total number of female new employees in the current year/total number of female employees at the end of the current year) * 100%
4. Resignation rate = (the total number of employees leaving the specific category in the current year/the total number of employees in the specific category at the end of the current year) * 100%
5. Resignation rate of employees under 30 years old = (total number of employees under 30 years old in the current year/total number of employees under 30 years old at the end of the current year) * 100%

4.1.1 Maintenance of human rights

In order to help employees balance career and family, the system of taking leave without pay for baby-care has been implemented since 2006. During the period of taking leave without pay for baby-care, employees can receive a leave allowance of 60% of their labor insurance salary according to the Employment Insurance Law, and also provide measures such as family care leave, paternity leave for men and menstrual leave for women. The principle of choosing and keeping children is to apply them according to their aptitudes, and there is no discrimination due to factors such as race, gender, marital status, age, political stance or religious belief.

We have laid down measures to prevent sexual harassment in the workplace, complaint and disciplinary measures. The complainant can lodge a complaint with the department head or the Human Resources Department. The accepting unit should set up an investigation team to conduct an investigation within five days, with more than half of the female members, and complete the investigation within two months. The relevant information is absolutely confidential and the respondent is provided with an opportunity to explain. Regular education and training should be carried out to prevent sexual harassment. During the reporting period, the Company did not have any human rights complaints, nor did it violate employees' human rights commitments.

4.1.2 Recruitment policy

Sesoda is committed to creating a friendly workplace, attracting outstanding talents, following the employment policy formulated by the Company, and does not discriminate against employees because of any personal characteristics. The Company provides internship opportunities for production and study, and cooperates with colleges and universities in production bases, which can help students reduce the gap between learning and use and attract students to stay in the company after graduation. Sesoda's main positions are held by regular employees, and it provides opportunities for internal staff education, training and job rotation, and is committed to promoting talents from within, showing the perfect and diversified promotion system and opportunities within the Company.

4.1.3 Employment Benefits

For employees, in addition to providing good hardware and equipment and creating a friendly and safe working environment, the company also establishes a sound salary policy and welfare benefits, which is an important key to support employees' sustainable development in the company without worries.

4.1.4 Salary and treatment

Based on individual and organizational performance, the Company has formulated an incentive variable salary system, and stipulated in the articles of association that part of the company's net profit should be paid as employee compensation. The remuneration system of directors and managers shall be confirmed by the board of directors after discussion by the remuneration committee, and the convener of the committee shall be an independent director.

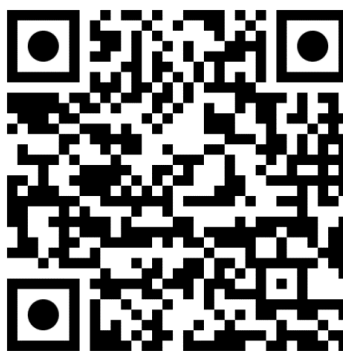
Employee salary-related expenses in recent three years			
Item	2022	2023	2024
Salary expense	244,408	148,176	233,233
Labor and health insurance expenses	14,718	16,536	15,014
Pension expenses	6,263	4,804	5,368
Other employee welfare expenses	11,383	9,495	11,581
Total	276,772	179,011	265,196
Unit: NT\$ thousand.			

Sesoda is located in Taiwan. In order to ensure market competitiveness, the Company adjusts its salary according to the market level of each position and personal performance. The standard salary of male/female grass-roots staff in Taipei is 1.3 times higher than the local minimum salary. The standard salary of male/female grass-roots staff in Suao Main Plant is 1.2 times better than the local minimum salary; The standard salary of male/female grass-roots staff in Taichung and Changhua factories is 1.2 times better than the local minimum salary. And the Company employs 100% local residents as senior management.

Employee Composition in the Last Three Years					
Year			2022	2023	2024
Item/Gender		Age	number of people	number of people	number of people
Senior executive	Male	Under 30	0	0	0
		30–50 years old	2	2	2
		Over 50 years old	4	5	4
	Female	Under 30	0	0	0
		30–50 years old	2	2	2
		Over 50 years old	3	3	3
Total senior executive			11	12	11
Non-senior executive	Male	Under 30	19	19	15
		30–50 years old	77	85	83
		Over 50 years old	40	44	41
	Female	Under 30	5	4	7
		30–50 years old	16	17	16
		Over 50 years old	7	7	7
Total non-senior executive			164	176	169
Total number of permanent employees			175	188	180
Note: Deputy general manager level and above is defined as senior executive.					

Country/ Area	The ratio of the annual total salary of the highest paid individual in the company to the median annual total salary of employees (excluding the highest paid individual)	The increase ratio of the annual total salary of the highest paid individual in the company to the annual total salary of employees (excluding the highest paid individual)
Taiwan	6.89	1.57
Note: 1. The Chairman is not the highest paid individual, unless he concurrently serves as President/CEO or employee. 2. Calculation formula of annual median salary ratio: the annual salary of the individual with the highest annual salary / the annual salary of the individual with the median annual salary. 3. Calculation formula for the annual salary increase ratio: the annual salary increase percentage of the individual with the highest annual salary / the annual salary increase percentage of the individual with the median annual salary.		

For information on the salaries of full-time employees in non-managerial positions, please refer to:
“Open information observatory”



First page > Summary report > Corporate governance > Employee benefits and remuneration statistics > Full-time non-managerial employee salaries > Salary information for full-time non-managerial employees

Parental Leave

Year	2022			2023			2024		
Gender & Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
A: Number of employees eligible to apply for parental leave	0	1	1	0	0	0	2	0	2
B: Actual number of employees applied for parental leave in the specified year	0	1	1	0	0	0	1	0	1
C: Number of people to be reinstated after parental leave in specified year	0	0	0	0	1	1	1	0	1
D: Actual number of employees returning to work after parental leave in the specified year	0	0	0	0	1	1	1	0	1
E: Actual number of employees returning to work after parental leave in the previous year	0	0	0	0	0	0	0	1	1
F: Actual number of employees retained one year after returning from parental leave	0	0	0	0	0	0	0	1	1
Reinstatement rate (%) for parental leave in the current year (D/C)	0	0	0	0	100	100	100	0	100
Childcare retention rate (%) for parental leave in the current year (F/E)	0	0	0	0	0	0	0	100	100
Remarks: 1. Reinstatement rate (%) for parental leave in the current year = Actual number of employees returning to work after parental leave in the specified year / Number of people to be reinstated after parental leave in specified year (D/C) 2. Childcare retention rate (%) for parental leave in the current year = Actual number of returnees from parental leave in previous year / Actual number of employees returning to work after parental leave in the previous year (F/E). 3. No calculation of reinstatement rate was made this year because the employees who applied for parental leave had not yet returned to work when the statistics were compiled.									

4.1.6 Minimum notice period for operational changes

Enterprises continue to communicate with employees through multiple channels, so as to unite the consensus of both sides, and then strengthen the work performance of employees. Conducting employee satisfaction surveys from time to time, with the assistance of external consultants, can help companies understand the labor market trends and grasp the needs of employees.

In accordance with the Labor Standards Act, the Company protects the legitimate rights and interests of employees.

The Company complies with labor and employment laws and international standards, values labor rights, occupational safety and health, and is committed to maintaining a safe and healthy work environment. Sexual harassment and discrimination are strictly prohibited in the workplace, including but not limited to those based on race, religion, skin color, nationality, gender, freedom of association, privacy, forced labor, child labor, and any improper employment practices. The Company attaches great importance to harmonious labor-management relations, and neither the Company nor its suppliers will force employees to work overtime.

In order to ensure the protection of employees' rights and interests, the Company complies with the Labor Standards Act and other relevant laws and regulations. If the Company encounters a major operational change or needs to terminate the employment relationship with employees, the employment contracts will be

terminated in accordance with government regulations, and the notice period shall adhere to the following provisions:

1. Where a worker has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance.
2. Where a worker has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance.
3. Where a worker has worked continuously for more than three years, the notice shall be given thirty days in advance.

4.1.7 Performance evaluation

In order to help employees improve their work ability and performance, explore growth opportunities, and give full play to their potential, the Company has a clear assessment method. At least once a year, the performance of all employees is evaluated to check their work performance and competence, and then the salary, bonus, promotion and elimination are adjusted according to the assessment results.

The Company has clearly defined a performance evaluation system in its management regulations and work rules, with the expectation that an open performance evaluation system will effectively implement performance management and allow employees to reach their full potential. Except for the 16 foreign employees who did not participate in the evaluation, all employees who have been on the job for more than six months are required to undergo an evaluation based on their work ability, conduct, and diligence. The percentage of employees evaluated in 2024 is shown in the following table. A total of 5 employees did not receive performance appraisals, mainly because they had been on the job for less than six months or were short-term hires.

Evaluation Statistics Table				
Item	Managerial personnel	Non-managerial personnel	Direct labor	Indirect labor
Percentage of male employees undergoing appraisal	91	90	85	89
Percentage of female employees undergoing appraisal	100	100	100	100

4.1.8 Retirement planning

Sesoda formulated the retirement measures for employees according to the Labor Standards Law, and revised the retirement measures for employees on August 23rd, 2005 in coordination with the revision and implementation of the Labor Retirement Regulations. Since July 1st, 2005, employees who originally applied the old system have chosen the old system or the new system according to their own wishes. If the service years of employees who have chosen the new system or arrived after the implementation of the new system are changed to the fixed contribution system, the pension will be paid by the company at a monthly rate of not less than 6% of their monthly salary. For employees who choose the old system, the company will allocate employee pensions on a monthly basis according to the employee retirement method and deposit them in the special pension account of Taiwan Bank.

4.2 Employee career planning

Improve employee career planning

To meet the needs of the Company's development and manpower planning, the company provides employees with complete training to achieve the above goals, so as to enhance the knowledge, attitude and skills needed by employees to obtain team and personal work goals, promote the productivity and work quality of employees, enhance the profit and brand image of enterprises and help employees strengthen their employability.

Middle and senior supervisor	In order to improve the leadership quality and decision-making ability of middle and senior supervisors, the Company concept is deeply applied to management practice through thematic discussions, practical drills and sharing, and on-site interaction and guidance by lecturers.
Non-managerial personnel	In 2024, the Company carried out functional evaluation to plan the education training courses that better meet the needs of colleagues. In the course of physical courses, live broadcast or online courses were added to help colleagues study in spare time. In the future, other diversified learning courses will be offered according to the opinions of colleagues, so that colleagues can have more learning opportunities, and the results will be tracked continuously according to the feedback of course satisfaction, which will help colleagues to live in their work.

Training program	Description of training program
Specialized training	Refers to the professional education and training provided by various units for on-the-job employees, which focuses on the improvement of professional knowledge and technical level.
Commonality training	In order to cultivate and improve the knowledge, attitude, skills and occupational safety courses that meet the core values, culture and goals of the enterprise.
Self-inspired training	Provide books, training materials, professional journals, magazines, etc. for employees' self-study and further study after work or leisure.
Class training	In order to cultivate and improve the functions required by employees at all levels, the main purpose is to improve the management ability, knowledge and skills of employees at all levels and broaden their future career horizons.
Pre-service training for new recruits	Common pre-service education and training, providing newcomers with an introduction to the company's organization, evolution, business philosophy, corporate culture, personnel welfare system, management regulations, environment and products.
Other training	Training courses required for the operation and development of the company.

Implementation of employee advanced training

Sesoda Corporation has four operational bases in Taiwan, including the Taipei Headquarters, Suao Factory, Taichung Logistics Center, and Changhua Logistics Center. The market positioning, services, and work items of each base are different, and the types of training required for its employees also vary. The training items include large-scale machine use training (stacker, boiler, industrial robot), product production training, personnel care and emergency rescue skills, energy use records (greenhouse gas inventory), and courses in food and financial management, among others.

Disclosure	Year	2024
Total cost of education and training		NT\$ 174,555
Total hours of education and training courses		1,516 hours
Number of people trained in education and training		454 person-times

4.2.1 Communication channels

According to the regulations and policies of the government, a labor-management meeting is held at the Suao Main Plant every quarter, and the minutes of the meeting are announced. Directors of major decision-making units (such as the Suao Main Plant Director) fully communicate with the trade unions to ensure labor rights and interests. Employees can also express their opinions to management through internal channels, such as comment mailboxes and supervisor meetings. We actively develop strong labor-management cooperation and strive to avoid labor disputes.

4.3 Occupational Safety and Health Management

Material Topic

Material Issues : Occupational safety and health	
Main Motivation	<ul style="list-style-type: none"> • Employees are an important asset to the company. Besides the plant's facilities and equipment, the company prioritizes related education and training and health checkups for its operators as key annual initiatives, aiming for effective and smooth operations. • It is particularly important to cultivate a healthy workplace culture and implement safety and health management practices. Through the operation and publicity of the occupational safety and health management system, the potential hazards can be effectively reduced, accidents can be prevented, workers' physical and mental health can be protected, and the company's assets and operations can be guaranteed.
Influence and Impact	<p>Sesoda prioritizes environmental safety during production by implementing ISO 14001 & ISO 45001 standards. This ensures responsible practices towards the environment and society.</p> <ul style="list-style-type: none"> ♦ Economy: Sesoda fosters a positive work environment that retains employees, indirectly benefiting the local economy. ♦ People: Whether the workplace safety is sound or not affects the frequency of employee injuries and can also stabilize the level of employee loyalty. ♦ Positive: Providing a safe and healthy workplace promotes the physical and mental health of employees, creating a friendly work environment. ♦ Negative: Neglecting workplace safety makes it difficult for employees to work with peace of mind, potentially leading to a high turnover rate. Workplace accidents could also result in penalties from regulatory authorities.
Policy	<div style="display: flex; justify-content: space-between;"> Reduce risks and prevent injuries. Prevent pollution and cherish resources Comply with the law and manage effectively. Continuous improvement and sustainable management </div>
Strategy	<p>Department in charge of prevention: Occupational Safety Office Remedial measures: there is a complaint mechanism Tel: 02-27047272#233 #298 E-mail: whistleblower@sesoda.com.tw</p>
Goals & Objectives	<p>Short term: 2025 < 3 times Mid-term: 2030 < 2 times Long term: 2050 < 0 times</p>
Management Evaluation Mechanism	<ul style="list-style-type: none"> • Ensure the effective achievement of occupational safety and health objectives and performance through ISO 45001 internal audit and management review meeting every year. • Every quarter, the Occupational Safety and Health Committee conducts a rolling review of occupational safety and health performance.
Performance and Adjustment	There were no major occupational accidents in 2024.

Sesoda abides by local laws and regulations and actively promotes the safety and health of workers. The factory imported the occupational safety and health management system and passed the third-party certification of ISO 45001:2018 and ISO 14001:2015. Workers covered by the occupational safety management system include all workers in the Suao Main Plant. The activities and scope of the occupational safety and health management system can be found in the certificate of the occupational safety and health management system. The Contractor and suppliers are supervised and managed in accordance with ISO 45001 H-09 Contractor Environmental, Safety and Health Management Regulations.

ISO 45001:2018 Chinese certificate	ISO 14001:2015 Chinese certificate
<p style="text-align: center;">登錄證書</p> <p style="text-align: center;">此證書授予</p> <p style="text-align: center;">東南實業股份有限公司 蘇澳總廠</p> <p style="text-align: center;">宜蘭縣蘇澳鎮新城里新城一路120號</p> <p style="text-align: center;">其領域如下</p> <p style="text-align: center;">硫酸鉀、鹽酸、氯化鈣設計、製造與晒鹽銷售之相關活動</p> <p style="text-align: center;">之職業健康安全管理系統符合以下標準</p> <p style="text-align: center;">ISO 45001:2018</p> <p style="text-align: center;">驗證稽核已通過並予以登錄</p> <p>登錄號碼： 21OMA20021 登錄日期： 2021 年 11 月 02 日 發證日期： 2021 年 11 月 02 日 有效日期： 2024 年 11 月 01 日 驗證週期起始日： 2021 年 11 月 02 日 核 準：</p>  <p style="text-align: center;">環球國際驗證股份有限公司 UNIVERSAL CERTIFICATION SERVICE CO., LTD.</p> <p><small>1. 本證書所有權歸東南實業股份有限公司，由本公司（蘇澳廠）持有及維護。 2. 證書登錄資料可於本公司網站(www.ucscert.com.tw)查詢。 3. 本證書之有效性視該廠每年接受外部稽核之結果，並應符合執行持續改善活動，以維持證書有效性。</small></p>	<p style="text-align: center;">登錄證書</p> <p style="text-align: center;">此證書授予</p> <p style="text-align: center;">東南實業股份有限公司 蘇澳總廠</p> <p style="text-align: center;">宜蘭縣蘇澳鎮新城里新城一路120號</p> <p style="text-align: center;">其領域如下</p> <p style="text-align: center;">硫酸鉀、鹽酸、氯化鈣設計、製造與晒鹽銷售之相關活動</p> <p style="text-align: center;">之環境管理系統符合以下標準</p> <p style="text-align: center;">ISO 14001:2015</p> <p style="text-align: center;">驗證稽核已通過並予以登錄</p> <p>登錄號碼： 21EMA20021 登錄日期： 2021 年 11 月 02 日 發證日期： 2021 年 11 月 02 日 有效日期： 2024 年 11 月 01 日 驗證週期起始日： 2021 年 11 月 02 日 核 準：</p>  <p style="text-align: center;">環球國際驗證股份有限公司 UNIVERSAL CERTIFICATION SERVICE CO., LTD.</p> <p><small>1. 本證書所有權歸東南實業股份有限公司，由本公司（蘇澳廠）持有及維護。 2. 證書登錄資料可於本公司網站(www.ucscert.com.tw)查詢。 3. 本證書之有效性視該廠每年接受外部稽核之結果，並應符合執行持續改善活動，以維持證書有效性。</small></p>
ISO 45001:2018 English certificate	ISO 14001:2015 English certificate
<p style="text-align: center;">Certificate of Registration</p> <p style="text-align: center;">This is to certify that the OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEMS</p> <p style="text-align: center;">of</p> <p style="text-align: center;">SESODA CORPORATION SU-AO PLANT</p> <p style="text-align: center;">No. 120, Niu Cheng 1st Rd., Su'ao Township, Yilan County, TAIWAN, R.O.C.</p> <p style="text-align: center;">for</p> <p style="text-align: center;">Design and Manufacture Activities related to Potassium Sulfate, Hydrochloric Acid and Calcium Chloride, and Sales Activities related to Solar Salt</p> <p style="text-align: center;">has been assessed and registered against the provisions of</p> <p style="text-align: center;">ISO 45001:2018</p> <p style="text-align: center;">International Standard with</p> <p>Registration Number: 21OMA20021 Registration Date: 02 Nov., 2021 Issue Date: 02 Nov., 2021 Expiration Date: 01 Nov., 2024 Cycle Start Date: 02 Nov., 2021 Certification Approved:</p>  <p style="text-align: center;">UNIVERSAL CERTIFICATION SERVICE CO., LTD.</p> <p><small>1. This certificate is the property of Universal Certification Service Co., Ltd., 4F-1, No. 21, Sec. 4, Nanjing E. Rd., Songshan District, Taipei City, Taiwan, R.O.C. 2. The Registration information and authenticity of this certificate can be confirmed at www.ucscert.com.tw 3. Registration is subject to the management system being continually maintained to the above standard under regular surveillance audit. Should surveillance audit not take place when required, registration shall be removed.</small></p>	<p style="text-align: center;">Certificate of Registration</p> <p style="text-align: center;">This is to certify that the ENVIRONMENTAL MANAGEMENT SYSTEM</p> <p style="text-align: center;">of</p> <p style="text-align: center;">SESODA CORPORATION SU-AO PLANT</p> <p style="text-align: center;">No. 120, Niu Cheng 1st Rd., Su'ao Township, Yilan County, TAIWAN, R.O.C.</p> <p style="text-align: center;">for</p> <p style="text-align: center;">Design and Manufacture Activities related to Potassium Sulfate, Hydrochloric Acid and Calcium Chloride, and Sales Activities related to Solar Salt</p> <p style="text-align: center;">has been assessed and registered against the provisions of</p> <p style="text-align: center;">ISO 14001:2015</p> <p style="text-align: center;">International Standard with</p> <p>Registration Number: 21EMA20021 Registration Date: 02 Nov., 2021 Issue Date: 02 Nov., 2021 Expiration Date: 01 Nov., 2024 Cycle Start Date: 02 Nov., 2021 Certification Approved:</p>  <p style="text-align: center;">UNIVERSAL CERTIFICATION SERVICE CO., LTD.</p> <p><small>1. This certificate is the property of Universal Certification Service Co., Ltd., 4F-1, No. 21, Sec. 4, Nanjing E. Rd., Songshan District, Taipei City, Taiwan, R.O.C. 2. The Registration information and authenticity of this certificate can be confirmed at www.ucscert.com.tw 3. Registration is subject to the management system being continually maintained to the above standard under regular surveillance audit. Should surveillance audit not take place when required, registration shall be removed.</small></p>

Labor and management collaboration for building a safe and healthy working environment

The Suao Plant of the Company has achieved ISO 45001 certification. ISO 45001 defines the regulations for all workplace activities within the Company's management-related departments, encompassing various environmental, safety, and health management processes, proactive accident prevention, pollution control, and the implementation, maintenance, and continuous improvement of occupational safety and health management systems. The Company has an Occupational Safety and Health Committee, which consists of three workers' representatives and six members. Sesoda is the highest deliberation and discussion organization for safety and health management. It holds regular meetings every quarter, and is responsible for studying, coordinating and

supervising safety and health-related matters in various factories to implement safety and health management. Occupational safety and health management is one of the key topics of communication between employers and employees, and the following safety and health items are included in the discussion at the meeting of employers and employees and the meeting of occupational safety and health committee. The committee is convened every three months, and is responsible for deliberating, coordinating and suggesting occupational safety and health-related matters, deciding the investigation results of occupational accidents, deliberating the results of monitoring the working environment, proposing proposals on health management and health promotion, and assessing the performance of on-site safety and health management, so as to prevent occupational accidents and ensure the safety and healthy working environment of employees.

■ Responsibilities of the Occupational Safety and Health Committee

- Provide personal protective equipment.
- Maintain labor-management and occupational safety and health committees.
- Involve worker representatives in health and safety inspections, reviews, and accident investigations.
- Offer work-related education and training to employees.
- Uphold the right to refuse unsafe work.
- Implement a mechanism for worker complains

Through education and training, we instill a strong sense of health and safety. To ensure that every colleague is well-versed in occupational safety and health regulations, as well as the company's safety and health management mechanisms, we regularly provide health and safety training courses to our staff.

Occupational Health and Safety Management Committee meeting photos

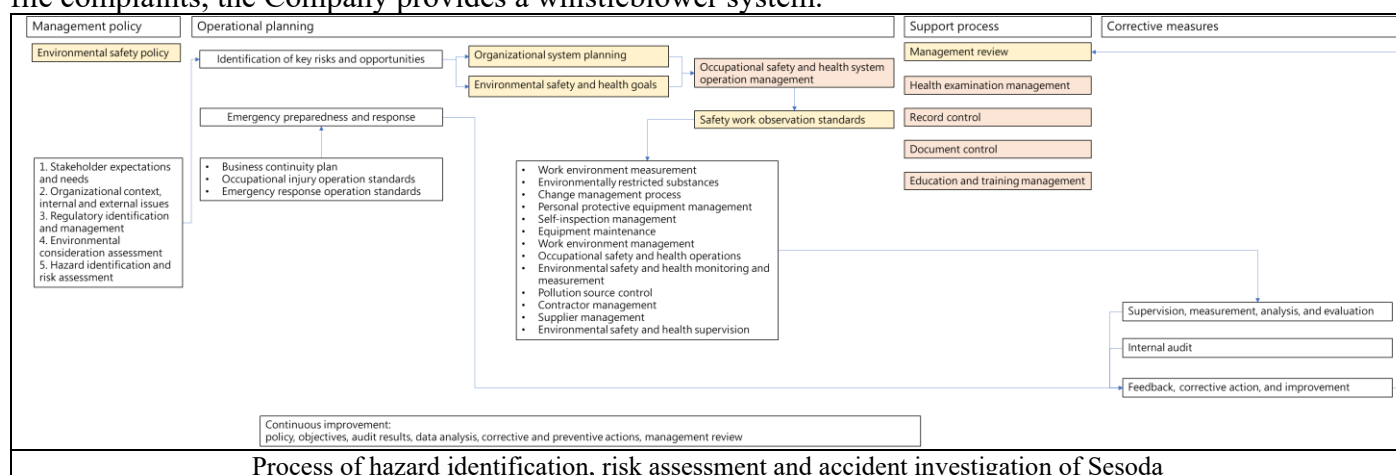


Hazard Identification, Risk Assessment, and Accident Investigation

The Company has established the "Hazard Identification and Risk Assessment Management Method" to ensure the effective operation of hazard identification and risk assessment. Process management includes responsible personnel from various relevant departments identifying and registering occupational health and safety hazards arising from company activities, facilities, processes, and services (including suppliers, subcontractors, contractors, etc.). Descriptions are provided for each operation process regarding energy, raw materials, machinery, causes of risk (unsafe behaviors, unsafe environments), and sources of danger to the health and safety of personnel within the workplace originating from nearby or external activities. Hazard identification considers the safety risks to workers from daily operations and changes derived from safety risks, assessing them as high-risk items. After approval by the Occupational Safety and Health Committee, occupational safety and health goals and programs are established for responsible units to implement. The results are tracked by the Occupational Safety and Health Committee each quarter. Common hazard types at the Company include electrocution, entanglement injuries, impact injuries, falls, and chemical spill injuries. In addition, for accident investigations, the Company has established the "Accident Notification and Investigation Management Method" to implement the investigation and management of accidents, including records of false alarms and policies and requirements for workers to leave work conditions they believe could cause injury or illness. Any work-related injury incident is notified and handled according to the process outlined in the "Accident Notification and Investigation Management Method." The effectiveness of work injury improvements is reviewed by the Occupational Safety and Health Committee each quarter.

If employees encounter immediate hazards while performing their work duties, they are required to immediately stop or leave the hazardous area. At Suao Main Plant, health management personnel have been introduced who consult on a scheduled basis to attend to employees' health. Additionally, there is a complaint

mechanism in place, allowing employees to lodge complaints about illegal activities. To protect those who file complaints, the Company provides a whistleblower system.



The Company has established the following regulations for hydrochloric acid (a GHS hazardous substance) in accordance with the aforementioned risk identification and management procedures, and has posted them within the plant premises. Furthermore, the Company will conduct training for personnel both inside and outside the plant to reduce safety risks.

Item	Actual operation
Labeling and identification.	<ul style="list-style-type: none"> All acid containers must be labeled with GHS markings, including hazard pictograms, warning statements, and safety precautions. These labels must be regularly updated, and the Safety Data Sheet (SDS) must be readily accessible to employees.
Storage and transportation	<ul style="list-style-type: none"> Store in a container made of corrosion-resistant material, and avoid storing it in the same area as incompatible substances (such as strong alkali). Place it in a well-ventilated location to prevent chemical reactions. The transportation of hazardous chemicals must comply with the regulations of the Act Governing the Transportation of Hazardous Chemicals, and ensure that the containers are sealed properly.
Safety of use and operation	<ul style="list-style-type: none"> Operators must wear personal protective equipment (PPE). Emergency eyewash stations and showers are installed in the work area. The Company conducts hazard communication training to ensure employees understand the hazards of hydrochloric acid and appropriate response measures.
Response to leakage	<ul style="list-style-type: none"> The Company has established an emergency plan, including leakage handling procedures and the notification process.
Waste disposal	<ul style="list-style-type: none"> The hydrochloric acid waste liquid shall be properly handled in accordance with environmental protection regulations to avoid environmental pollution. The waste disposal process must be recorded to ensure compliance with the Toxic and Concerned Chemical Substances Management Regulations.

Strengthen the ability of self-defense fire fighting formation and disaster contingency drills

Suao Main Plant stores and piles various chemicals in response to the chemical workplace area. In order to prevent and avoid the loss of personnel and property and strengthen the resilience of factory personnel to emergency accidents and natural disasters, it can take appropriate emergency measures for emergency treatment, document them in writing, set up emergency response organizations in the general factory, and set up emergency response teams in various units to comprehensively evaluate and consider possible situations in advance. Set up emergency response procedures, and each unit shall conduct emergency response drills at least once a year, organize personnel to determine the correct handling procedures through regular education and training, and be proficient in the use of safety protection equipment to ensure the safety of personnel and the normal operation of the factory, and avoid the occurrence of environmental impact and pollution incidents, so as to minimize the disaster losses caused by accidents. Materials such as solid raw fuel (sun-dried salt, limestone, potassium chloride) and finished products, fuel oil (heavy oil, diesel oil), hydrochloric acid and sulfuric acid are equal to abnormal accidents during transportation inside and outside the factory, which shall be handled in accordance with the work instruction "Operation Instructions for Abnormal Emergency Response" of our factory.

Safety and health education and training are conducted annually, and safety and health inspection procedures are established to prevent disasters. Establish a series of disaster emergency response procedures to ensure the life safety of employees and manufacturers.

The Company implements various safety and health management operations, such as automatic inspection management regulations, hazardous operation permit regulations, contractor management regulations, and implements work environment inspection, hazard awareness, TPM system inspection, zero-disaster rewards and punishment operations, and safety and health inspection operations. In terms of education and training, an annual education and training plan is drawn up every year as required by laws and regulations to implement relevant safety and health education and training and emergency response drills for in-service employees, and to implement in-service retraining operations for special operators to ensure that employees comply with the requirements of the new laws. As of 2024, a total of 298 hours of external training have been completed.

In order to ensure the quality of the working environment for employees, the Company is required by laws and regulations to contact qualified inspection agencies every six months to conduct measurement of items including dust, sulfuric acid, lighting, and noise in the working environment (workplace and perimeter). In 2024, the Suao Main Plant arranged two labor work environment inspections.

Item	Number of trainees	Expense
Food Safety and Sanitation Courses	1	1,714
On-the-job Education and Training Courses for First Aid Personnel.	1	600
Class-C Occupational Safety and Health Course	1	5,000
Class B Occupational Safety and Health Course	1	6,190

Education and Training Photos	
	
Education and training – entry of contractor personnel	Education and training – restricted space work

4.3.2 Industrial injury statistics

Implement safety and health education and training every year to ensure that employees can carry out safe operations in a safe behavior and a safe environment. Formulate safety and health inspection operations, and patrol and inspect all operations at any time with practical actions to prevent disasters. Establish a series of disaster emergency response procedures to ensure the life safety of employees and manufacturers and the property interests of company investors, and avoid or reduce the impact on family, society or environment when accidents or disasters occur. Production processes and transportation are controlled based on the results of annual hazard identification and risk assessment:

Total working hours of female employees in 2024: 11,416 hours; total working hours of male employees: 250,440 hours, total accumulated working hours: 261,856 hours; total working hours of male contractor employees for the year: 27,936, with total accumulated working hours: 289,792 hours. There was one process safety incident involving employees in the plant during the reporting period; no transportation accidents occurred.

Because Suao Main Plant is the Company's main product manufacturing base, Suao Main Plant is the main work injury statistics base at present. It is expected that Taichung, Changhua and the head office will be included in the statistics in 2026.

Statistical list of missed work rate and industrial injury rate of Suao Main Plant in recent three years						
Item \ Year	2022		2023		2024	
Sex	Male	Female	Male	Female	Male	Female
IR	0	0	3.82	0	3.59	0
ODR	0	0	0	0	0	0
LDR	0	0	16.79	0	24.43	0
AR	0	0	0.00840	0	0.01221	0
Total number of work-related casualties	0	0	1	0	1	0
Note: 1. Injury rate IR= (total number of injuries/total working hours) * 1,000,000. 2. Occupational disease rate ODR = (Number of occupational disease cases / Total working hours) * 200,000 3. Lost time rate LDR= (total days lost / total days worked) * 200,000. 4. Absence rate AR= (absence days/total attendance days) * 100%						

4.3.3 Promotion of Healthy Workplace

With the social and economic changes, the International Labour Organization (ILO) and the World Health Organization (WHO) advocate that workplace safety and health services are basic rights. Sesoda actively plans, promotes and implements health issues according to the intentions of ILO and WHO and the provisions of laws and regulations, covering three aspects: health services, health education and healthy working environment. We regularly carry out disease prevention propaganda, health care propaganda, health special lectures, staff preventive health care consultation and staff health examination. Based on the standpoint of protecting employees' health, we will provide services such as health risk assessment, health management, health promotion, assessment and suggestions on hazards in the working environment, and provide employees with the concept of health education, hoping that health problems will not affect their work during work and that health care for workers in the workplace can be implemented. Sesoda, in order to implement the labor health service system and physical and mental health protection measures, and to improve the workers' knowledge about workplace health, from the perspective of care, actively plans and promotes correct health knowledge, expecting to build a healthy, friendly and happy workplace environment. We hope that employees will cultivate positive health concepts, maintain a healthy body and mind, integrate workplace health into daily life, and achieve a happy family and work life.

Depending on the type of work, sufficient personal protective equipment is provided, and all employees receive health checkups as required by law. Special health inspections are implemented for special operations personnel to accurately understand the physical condition of employees. We hire occupational medicine specialists and nurses in accordance with the law to evaluate and consult with individuals based on their personal health examination results. We also manage plans according to the four major guidelines established by the Occupational Safety and Health Administration, including the plan for preventing ergonomic hazards, the plan for preventing diseases induced by abnormal workloads, the plan for preventing unlawful infringement during job performance, and the maternal health protection plan.

Health management

SESODA CORPORATION cares about the health of all employees, pays attention to health and safety culture, constructs a safe working environment, promotes the physical and mental health of employees and contractors, achieves a balance between work and life, and works with stakeholders to reduce workplace safety and health risks. A well-planned health examination that is superior to laws and regulations is conducted every year, and employees' health status is tracked regularly. In addition, environmental monitoring data are combined for statutory special operations to identify the possible risks of health hazards, and special operations such as noise and dust are arranged for health examination of special operations, so as to master employees' health status and provide self-health management basis, so as to achieve prevention is better than treatment and create a safe and secure working environment.

Suao Main Plant implements occupational health examinations every year and arranges health examinations for specific projects. According to the examination results, the abnormal classification management is carried out, and cooperative doctors and nurses in the workplace come to the factory for consultation, provide personal health guidance for employees and strengthen health management measures such as disease-related health education propaganda and re-examination tracking to take care of the health of all employees. the Company subsidizes the full cost of employees' health examination every two years, so the cost will vary every year. The statistical results of employee health examinations in 2024 are shown in the following table. No cases of occupational diseases or suspected occupational diseases were found.

Statistical summary of the number and expenses of employees' health examination	
General health examination	
Inspection item	Physical examination, vision examination, hearing examination, urine routine examination, blood routine examination, liver function examination, renal function examination, blood fat examination, metabolic system screening, chest X-ray, electrocardiogram, 2-4 precision ultrasound and tomography.
Number of inspectors (person)	68
Inspection fee (NT\$ thousand)	66.85
Particular health examination	
Inspection item	General examination items with special examinations – dust or noise
Number of inspectors (person)	48
Inspection fee (NT\$ thousand)	63

In addition to the established health examination, we also provide health promotion-related services, such as “physical and mental health consultation service”: physical and mental health consultations for employees are scheduled, with doctors providing on-site services four times a year, each session lasting 2 hours, and each consultation lasting about 15–20 minutes. All employees can make an appointment to use this service.

4.4 Sustainable supplier management

Material Topic

Major topic: Sustainable supply chain management (supplier environmental and social assessments)	
Main Motivation	The Company's products rely on stable and compliant supply sources. Therefore, the performance of suppliers in environmental protection, social responsibility, and governance also deeply impact the sustainable development of the Company. Starting from 2025, the Company will implement the “Supplier Sustainability Self-Evaluation Questionnaire” system, with the aim of establishing a win-win strategy for a sustainable supply chain and strengthening the sustainability of its upstream and downstream partners.
Influence and Impact	A robust supply chain sustainability management can enhance a company's operational resilience, strengthen risk identification and response capabilities, and prevent exposure to environmental and social risks stemming from poor supplier management or supply chain disruptions. Positive potential impact on society: Ensuring suppliers meet sustainability standards may affect partner selection. Negative potential impact on the environment: If suppliers fail to meet environmental standards, it may affect the Company's sustainability goals. Negative economic impacts: The transition process may result in an increase in production costs in the short term. Potential negative impact on the economy: Enterprises need to invest additional resources in environmental monitoring and report collection, increasing operational burdens.

Policy	Sesoda will evaluate and confirm the supplier's quality, delivery, price, environmental protection and food safety according to the product characteristics, and the qualified suppliers will be listed in the supplier list for procurement, and will be supervised and managed according to the ISO 45001 management method for contractors' environmental safety and health. We will introduce the "Supplier Sustainability Self-Evaluation Questionnaire" starting from 2025, incorporating ESG elements into our supplier selection and ongoing partnership criteria.
Strategy	Please refer to the description below: 1. Actively manage opportunities – drive adoption of the "Supplier Sustainability Self-Evaluation Questionnaire" to encourage suppliers to assess their current ESG management status and identify potential areas for improvement. 2. Risk prevention management: The questionnaire content includes risk items related to environmental law compliance, occupational safety, and labor rights, and is used in conjunction with the procurement evaluation system to identify potential high-risk suppliers early on. 3. Negative Impact Remedial Measures – Collaboratively track high-risk suppliers through the Procurement and Sustainability Departments, and adjust cooperation terms or terminate cooperation as necessary in accordance with regulations, to mitigate impacts on operations and corporate image.
Goals & Objectives	2025: The first "Supplier Sustainability Self-Evaluation Questionnaire" was sent, and 25 responses were received. 2027–2030: Expand the scope year by year and increase the recovery rate to 40%. 2031–2050: Over 80% of core suppliers will be included in the questionnaire survey, achieving a recovery rate of 80%.
Management Evaluation Mechanism	The target of the questionnaire will be prioritized to the top 80% of core suppliers, with-based on the annual procurement amount of the Company. The evaluation scope will be expanded annually starting from 2027. The questionnaire data will be compiled and analyzed by the sustainability department, and the procurement unit will collaborate to integrate the evaluation results into the annual "Supplier Sustainability Self-Evaluation Score," which will be included as a basis for continuous cooperation and risk control.
Performance and Adjustment	The questionnaire content maturity and recovery rate are reviewed annually, and questionnaire items and management guidelines are adjusted based on actual implementation. The implementation results of 2025 will be used as a reference for future revisions. <ul style="list-style-type: none"> The questionnaire data serve as a basis for supplier risk early warning, proactively preventing ESG violations in the supply chain and mitigating potential impacts on operations and reputation. In 2026, a scoring feedback mechanism will be planned to guide suppliers in improving their sustainability performance. We will encourage the supply chain to promote positive transparency and low risk development, and enhance the stability of our partnerships.
Preventive or Remedial Measures	For suppliers identified as having potential ESG risks in the questionnaire, the procurement and management departments will jointly initiate a follow-up communication mechanism and, depending on the situation, take appropriate measures such as adjusting the nature of the partnership to enhance overall supply chain resilience and risk management capabilities.

In the past three years, Sesoda has maintained a steady trend in raw material procurement. Potassium chloride is still the largest raw material purchased by the company, followed by soda ash. Since most of the main suppliers are from abroad, it is Sesoda's consistent goal to maintain cooperative relations with major suppliers. The raw materials obtained through domestic production and overseas procurement are disclosed in the following table:

Raw material procurement in recent three years raw material/fuel						
Year	2022		2023		2024	
	Warehousing volume	Percentage of annual net purchase (%)	Warehousing volume	Percentage of annual net purchase (%)	Warehousing volume	Percentage of annual net purchase (%)
Overseas import	242,843	51.46%	167,574	52.39%	216,190	54.95%
Domestic purchase	116,736	24.74%	87,439	27.34%	113,648	28.88%
Total	359,579	76.19%	255,013	79.73%	329,838	83.83%

Raw material procurement in recent three years_Commodity						
Year	2022		2023		2024	
	Warehousing volume	Percentage of annual net purchase (%)	Warehousing volume	Percentage of annual net purchase (%)	Warehousing volume	Percentage of annual net purchase (%)
Overseas import	80,200	16.99%	46,597	14.57%	51,975	13.21%
Domestic purchase	32,152	6.81%	18,239	5.70%	11,639	2.96%
Total	112,352	23.81%	64,836	20.27%	63,614	16.17%
Total	471,930	100.00%	319,850	100.00%	393,452	100.00%
Note: Unit: metric ton for raw materials and commodities; kiloliter for fuel						

Supplier evaluation

Sesoda will evaluate and confirm the supplier's quality, delivery, price, environmental protection and food safety according to the product characteristics, and the qualified suppliers will be listed in the supplier list for procurement, and will be supervised and managed according to the ISO 45001 management method for contractors' environmental safety and health. In 2024, the supplier evaluation met the company's requirements, and no violation of environmental and social requirements was found, nor did any supplier's violation of environmental protection laws, occupational safety laws and labor law affect the company's operation.

Assessment process	Implement it regularly and irregularly. Procurement personnel conduct regular annual evaluation. After the procurement department summarizes the scores according to the data, it reports them to the supervisor for approval. After the assessment is completed, a written improvement proposal should be made for the defective items for the supplier's reference.
Assessment frequency	Once a year.
Assessment level	The assessment is divided into four grades (Grade A: above 86, Grade B: 76-85, Grade C: 60-75, and Grade D: below 59). The quality control unit of the assessment items of A-level suppliers may suggest that they be listed as the priority objects for reduction inspection or exemption inspection. B-level suppliers continue to purchase. C-level supplier procurement personnel adopt reduced procurement. (exclusive except). D-level supplier procurement personnel must be listed as the object of suspension; If it is an exclusive supplier, it will actively develop alternative manufacturers.

Supplier integrity management

If the supplier's transaction amount exceeds NT\$ 1 million, it is necessary to sign a letter of good integrity business agreement to promote the transaction amount of customers and manufacturers from 2020 to September 2022 to NT\$ 1 million, and those who still have contacts in 2022 will sign a statement of good integrity business with the employees and directors of the group.

Contractor education and training

Due to the production demand of the Suao factory, contractors are invited to enter the factory for cooperation, and relevant education and training will be carried out before admission. As shown below.

Training category	Number of training units	Training hours	Number of people trained
Contractor's factory training	8	32	32
Working at heights	5	23	23
Scaffolding	2	6	6
Total	15	61	61

Note: The number of training units is calculated based on each training type. Some contractors participate in more than one training program and actually a total of 11 contractors participated in the training.



05 Creating a Better Society Together

5.1 Community development

SESODA CORPORATION adheres to the belief of developing a good interactive relationship with neighboring communities and the environment, abides by all laws and regulations, and fully communicates with stakeholders to reduce the impact of production behavior on the environment and communities.

The purpose is to deepen local cultivation, timely expand production, create employment opportunities, prosperity of the community and local (Yilan) economy, and strive for the sustainable development of community humanities and natural ecology. Constantly evaluate the possible impact on the economy of the Yilan area, so as to take appropriate countermeasures. In 2023, affected by the epidemic situation in COVID-19 in 2022, the handling of local large-scale activities was conservative, so there was no relevant interaction with local communities in that year.

5.2 Community Care

Sesoda has devoted herself to fostering good neighborly relations by participating for many years, participating in various festivals and folk activities in the village, and cooperating with folk welfare organizations to sponsor in-kind donations such as activities funds or prizes. To integrate into the village activities for a long time and live in harmony with the people in the village as the goal. In 2024, local institutions such as neighborhoods, schools and foundations will be funded by donations.

Item	2022(NT\$)	2023(NT\$)	2024(NT\$)
Donation to local communities	2,030,000	2,000,000	2,275,000
Donation to Sesoda Social Welfare Foundation	11,000,000	-	-
Donation to the school	550,857	12,000	10,000
Donating to neighborhood activities	232,000	248,000	220,000

5.3 Community Safety

Transportation

- Sesoda requires the freight company to implement the following precautions for environmental prevention and control, and carry out training for the employees of the transportation company from time to time:
 1. To supervise the transportation of dangerous goods by a freight company, it shall carry a temporary pass issued by the supervision authority on board the vehicle, hang or stick a dangerous goods sign board, and order the driver to drive according to the prescribed transportation route and time.
 2. Require freight companies to pay attention to driving safety and measures such as preventing leakage or capping during shipment.
 3. Freight companies should unload slowly when they enter the factory to reduce environmental pollution and noise.
 4. Vehicles shall be kept clean and tidy to ensure the quality of loading.
- For the supervision of soda ash import, the transportation company is required to do a good job in dust prevention and blocking, so as to reduce environmental pollution. Sesoda transport fleet can slow down the speed of vehicles when carrying goods into the residential area of an industrial zone, so as to safeguard the safety of passers-by and residents.
- Pay attention to the safety problems caused by the overtime work of drivers of freight companies carrying imported soda ash.
- There are many local temples in Taiwan, and every time there is a temple festival and Sesoda imported ships dock to unload, there are traffic jams on the transportation route, which has a substantial impact on the unloading process.
- Pay attention to the environmental impact and improvement mechanism during the unloading period, and ask the driver of the transportation company to implement it.

Appendix

Appendix I: GRI Sustainability Reporting Standards (GRI Standards) Chart

Statement of use	Sesoda Corporation has reported in accordance with the GRI Standards for the period of January 1, 2024, through December 31, 2024. Data are referenced according to the GRI Content Index.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard	Code	GRI Disclosure	Corresponding chapter	Page No.	Omissions & Remarks
1. The Organization and its Reporting Practices					
GRI 2: General Disclosures 2021	2-1	Organizational details	1.1 Present situation of Sesoda	17	
	2-2	Entities included in the organization's sustainability reporting	About this report	6	
	2-3	Reporting period, frequency and contact point	About this report	2	
	2-4	Restatements of information	About this report	2	
	2-5	External assurance / confirmation	About this report	2	
2. Activities and Workers					
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	2.2 Product marketing strategy	42	
	2-7	Employee	4.1 Creating a happy workplace	57	
	2-8	Workers who are not employees	4.1 Creating a happy workplace	57	
3. Governance					
GRI 2: General Disclosures 2021	2-9	Governance Sstructure and composition	1.2 Steady governance	18	
	2-10	Nomination and selection of the highest governance body	1.2 Steady governance	19	
	2-11	Chair of the highest governance body	1.2 Steady governance	19	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.5 Internal control	35	
	2-13	Delegation of responsibility for managing impacts	1.2 Steady governance	19	
	2-14	Role of the highest governance body in sustainability reporting	About this report	2	
	2-15	Conflicts of interest	1.2 Steady governance	19	
	2-16	Communication of critical concerns	1.2 Steady governance	19	
	2-17	Collective knowledge of the highest governance body	1.2 Steady governance	19	
	2-18	Evaluation of the performance of the highest governance body	1.2 Steady governance	26	
	2-19	Remuneration policies	1.2 Steady governance	25	
	2-20	Remuneration determination process	1.2 Steady governance	25	
2-21	Total annual remuneration ratio	4.1 Creating a happy workplace	60		
4. Strategy, Policies and Practices					
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	A Message from the Management	5	
	2-23	Policy commitments	1.5 Internal control	35	
	2-24	Embedding policy commitments	1.5 Internal control	35	
	2-25	Processes to remediate negative impacts	1.5 Internal control	35	
	2-26	Mechanisms for seeking advice and raising concerns	1.5 Internal control	38	
	2-27	Compliance with laws and regulations	1.5 Internal control	38	
	2-28	Membership associations	2.3 Participation of external associations	45	
5. Stakeholder Engagement					
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	Identification of stakeholders and major topics	6	
	2-30	Collective bargaining agreements	4.2 Employee career planning	64	The company has not established a trade union and no group agreement.

Material topics disclosure

GRI Standard	Material Topic	Industry Code	Code	GRI Disclosure	Corresponding chapter	Page No.	Omissions & Remarks
GRI 3: Material Topics 2021	Management Policy	-	3-1	Process to determine material topics	Identification of stakeholders and major topics	6	
GRI 3: Material Topics 2021	Management Policy	-	3-2	Material issues list	Identification of stakeholders and major topics	12	
Material Topics: Economic Performance (GRI 201)							
GRI 3: Material Topics 2021	Management Policy of Economic Performance	-	3-3	Management of material topics	1.3 Operational Performance and Strategy	30	
GRI 201	Economic Performance 2016 Topic-specific disclosures	-	201-1	Direct economic value generated and distributed	1.3 Operational Performance and Strategy	30	
		-	201-2	Financial implications and other risks and opportunities due to climate change	1.4 Risk management	33	
		-	201-3	Defined benefit plan obligations and other retirement plans	4.1 Creating a happy workplace	63	
		-	201-4	Financial assistance received from government	1.3 Operational Performance and Strategy	30	
Material issues : Energy and emissions (GRI 302, 305)							
GRI 3: Material Topics 2021	Energy Management Policy	-	3-3	Management of material topics	3.1 Resource recycling	46	
GRI 302	Energy 2016	-	302-1	Energy consumption within the organization	3.1 Resource recycling	48	
		-	302-2	Energy consumption outside of the organization	---		information is limited.
		-	302-3	Energy intensity	3.1 Resource recycling	46	
		-	302-4	Reduction of energy consumption	3.2 In response to climate change	52	
		-	302-5	Reductions in energy requirements of products and services	---		N/A
GRI 305	Emissions 2016		305-1	Direct (Scope 1) GHG emissions	3.2 In response to climate change	52	
			305-2	Energy indirect (Scope 2) GHG emissions	3.2 In response to climate change	52	
			305-3	Other indirect (Scope 3) GHG emissions	---		N/A
			305-4	GHG emissions intensity	3.2 In response to climate change	52	
			305-5	Reduction of GHG emissions	3.2 In response to climate change	52	
			305-6	Emissions of ozone-depleting substances (ODS)	3.3 Prevention and control of environmental pollution	53	
			305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	3.3 Prevention and control of environmental pollution	53	
Material Topic: Water resources management (water and sewage) (GRI 303)							
GRI 3: Material Topics 2021	Water and sewage Management Policy	-	3-3	Management of material topics	3.1 Resource recycling	46	
GRI 303	Water and Effluents	-	303-1	Interactions with water as a shared resource	3.1 Resource recycling	48	
	(Management approach disclosures) 2018	-	303-2	Management of water discharge-related impacts	3.1 Resource recycling	46	
	Water and Effluents 2018	-	303-3	Water withdrawal	3.1 Resource recycling	48	
	(Topic-specific disclosures)	-	303-4	Water discharge	3.1 Resource recycling	48	
		-	303-5	Water consumption	3.1 Resource recycling	48	
Material Topic: Waste (GRI 306: Waste)							
GRI 3: Material Topics 2021	Waste Management Policy	-	3-3	Management of material topics	3.3 Prevention and control of environmental pollution	53	
GRI 306	Waste 2020 (Management approach disclosures)	-	306-1	Waste generation and significant waste-related impacts	3.3 Prevention and control of environmental pollution	53	
		-	306-2	Management of significant waste-related impacts	3.3 Prevention and control of environmental pollution	55	
	Waste 2020 (Topic-specific disclosures)	-	306-3	Waste generated	3.3 Prevention and control of environmental pollution	55	
		-	306-4	Waste diverted from disposal	3.3 Prevention and control of environmental pollution	55	
		-	306-5	Waste directed to disposal	3.3 Prevention and control of environmental pollution	55	
	Effluents and Waste 2016 (Topic-specific disclosures)	-	306-3	Significant spills	3.3 Prevention and control of environmental pollution	53	
Major topic: Sustainable supply chain management (supplier environmental and social assessments)							

GRI Standard	Material Topic	Industry Code	Code	GRI Disclosure	Corresponding chapter	Page No.	Omissions & Remarks
GRI 3: Material Topics 2021	Sustainable supply chain management (supplier environmental and social assessments) management approach		3-3	Management of material topics	4.4 Supplier management	71	
GRI 308	GRI 308 Supplier Environmental Assessment 2016		308-1	New suppliers that were screened using environmental criteria	4.4 Supplier management	71	
			308-2	Negative environmental impacts in the supply chain and actions taken	4.4 Supplier management	71	
GRI 414	GRI 414 Supplier Social Assessment 2016		414-1	New suppliers that were screened using social criteria	4.4 Supplier management	71	
			414-2	Negative social impacts in the supply chain and actions taken	4.4 Supplier management	71	
Material Topic: Occupational Health and Safety (GRI 403)							
GRI 3: Material Topics 2021	Occupational Health and Safety Management Policy	-	3-3	Management of material topics	4.3 Occupational Safety and Health Management	65	
GRI 403	Occupational safety and health 2018 Management Approach Disclosures	-	403-1	Occupational health and safety management system	4.3 Occupational Safety and Health Management	65	
		-	403-2	Hazard Identification, Risk Assessment, and Accident Investigation	4.3 Occupational Safety and Health Management	65	
		-	403-3	Occupational health services	4.3 Occupational Safety and Health Management	70	
		-	403-4	Worker participation, consultation, and communication on occupational health and safety	4.3 Occupational Safety and Health Management	65	
		-	403-5	Worker training on occupational health and safety	4.3 Occupational Safety and Health Management	65	
		-	403-6	Promotion of worker health	4.3 Occupational Safety and Health Management	70	
		-	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3 Occupational Safety and Health Management	65	
	Occupational Health and Safety 2018 (Topic-specific disclosures)	-	403-8	Workers covered by an occupational health and safety management system	4.3 Occupational Safety and Health Management	65	
		-	403-9	Work-related injuries	4.3 Occupational Safety and Health Management	70	
		-	403-10	Work-related ill health	4.3 Occupational Safety and Health Management	70	

Other topics disclosure

GRI Standard	Code	GRI Disclosure	Corresponding chapter	Page No.	Omissions & Remarks
Topic-specific disclosures: 200 Series (Economic Themes)					
Market Presence					
GRI 202 Market Presence 2016 Topic-specific disclosures	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.1 Creating a happy workplace	57	
	202-2	Proportion of senior management hired from the local community	4.1 Creating a happy workplace	57	
Indirect Economic Impacts					
GRI 203 Indirect Economic Impacts 2016 Topic-specific disclosures	203-1	Infrastructure investments and services supported	5.1 Community development	74	
	203-2	Significant indirect economic impacts	5.1 Community development	74	
Procurement Practices					
GRI 204 GRI 204: Procurement Practices 2016 Topic-specific disclosures	204-1	Proportion of spending on local suppliers	4.4 Supplier management	71	
Anti-corruption					
GRI 205 GRI 205: Anti-Corruption 2016 Topic-specific disclosures	205-1	Operations assessed for risks related to corruption	1.5 Internal control	38	
	205-2	Communication and training about anti-corruption policies and procedures	1.5 Internal control	38	
	205-3	Confirmed incidents of corruption and actions taken	1.5 Internal control	38	
Anti-competitive Behavior					
GRI 206 Anti-Competitive Behavior 2016 Topic-specific disclosures	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	-		The organization didn't experience any relevant events during the reporting period.
Tax					

GRI Standard	Code	GRI Disclosure	Corresponding chapter	Page No.	Omissions & Remarks
GRI 207 GRI 207: Tax 2019 Management Approach Disclosures	207-1	Approach to tax	1.3 Operational Performance and Strategy	30	
	207-2	Tax governance, control and risk management	1.3 Operational Performance and Strategy	30	
	207-3	Stakeholder engagement and management of concerns related to tax	1.3 Operational Performance and Strategy	30	
GRI 207 Tax 2019 Topic-specific Disclosures	207-4	Country-by-country reporting	-		N/A
Topic-specific Disclosures: 300 Series (Environmental Themes)					
Material					
GRI 301 Materials 2016 Topic-specific disclosures	301-1	Materials used by weight or volume	3.1 Resource recycling	47	
	301-2	Recycled input materials used	3.1 Resource recycling	47	
	301-3	Reclaimed products and their packaging materials	3.1 Resource recycling	47	
Biodiversity					
GRI 304 Biodiversity 2016 Topic-specific disclosures	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-		N/A
	304-2	Significant impacts of activities, products and services on biodiversity	-		
	304-3	Habitats protected or restored	-		
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	-		
Topic-specific Disclosures: 400 Series (Social Themes)					
Labor/Management Relations					
GRI 401 Labor/Management Relations 2016	401-1	New employee hires and employee turnover	4.1 Creating a happy workplace	57	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.1 Creating a happy workplace	57	
	401-3	Parental leave	4.1 Creating a happy workplace	60	
Labor/Management Relations					
GRI 402 Labor / Management Relations 2016	402-1	Minimum notice periods regarding operational changes	4.1 Creating a happy workplace	62	
Training and Education					
GRI 404 Training and Education 2016	404-1	Average hours of training per year per employee	4.2 Employee career planning	64	
	404-2	Programs for upgrading employee skills and transition assistance programs	4.2 Employee career planning	64	
	404-3	Percentage of employees receiving regular performance and career development reviews	4.1 Creating a happy workplace	63	
Diversity and Equal Opportunity					
GRI 405 Diversity and Equal Opportunity Topic-specific disclosures 2016	405-1	Diversity of governance bodies and employees	4.1 Creating a happy workplace	60	
	405-2	Ratio of basic salary and remuneration of women to men	-		N/A
Non-discrimination					
GRI 406 Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	4.1 Creating a happy workplace		No relevant incidents occurred during the reporting period.
Freedom of Association and Group Consultation					
GRI 407 Freedom of Association and Group Consultation Topic-specific disclosures 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4.4 Supplier management	71	
Child Labor					
GRI 408 Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	4.1 Creating a happy workplace		No relevant incidents occurred during the reporting period.
Forced or Compulsory Labor					
GRI 409 Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1 Creating a happy workplace		No relevant incidents occurred during the reporting period.
Security Practices					
GRI 410 Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	-		N/A
Rights of Indigenous Peoples					
GRI 411 Rights of Indigenous Peoples 2016	411-1	Incidents of violations involving rights of indigenous peoples	-		N/A
Local community					
GRI 413 Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	5.1 Community development	74	

GRI Standard	Code	GRI Disclosure	Corresponding chapter	Page No.	Omissions & Remarks
	413-2	Operations with significant actual and potential negative impacts on local communities	5.3 Community Safety	75	
Supplier Social Assessment					
GRI 414 Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	4.4 Supplier management	71	
	414-2	Negative social impacts in the supply chain and actions taken	4.4 Supplier management	71	
Public Policy					
GRI 415 Public Policy 2016	415-1	Political contributions	-		N/A
Customer Health and Safety					
GRI 416 Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	2.1 Customer Relationship Management	41	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	2.1 Customer Relationship Management	41	
2.1Customer Relationship Management					
GRI 417 Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	2.2 Product marketing strategy	42	
	417-2	Incidents of non-compliance concerning product and service information and labeling	2.2 Product marketing strategy	42	
	417-3	Incidents of non-compliance concerning marketing communications	2.2 Product marketing strategy	42	
Customer privacy					
GRI 418 Customer privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	-		N/A

Appendix II: Sustainability Disclosure Topics and Metrics (SASB) Comparison Table

Type of industry: Chemicals

Topic	Metric	Disclosure in 2024	Code	Corresponding chapter	Page No.
Greenhouse Gas Emissions	Gross global Scope 1 emissions (tCO ₂ e), percentage covered under emissions-limiting regulations (%)	Scope I emissions are 50,345.6854 metric tons of CO ₂ e.	RT-CH-110a.1	3.2 In response to climate change	52
	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	It is estimated that the reduction will be 3% in 2025 and 20% in 2030	RT-CH-110a.2	3.2 In response to climate change	52
Air Quality	Air emissions of the following pollutants: (1) NO _x (excluding N ₂ O), (2) SO _x , (3) volatile organic compounds (VOCs), and (4) hazardous air pollutants (HAPs)	1. NO _x : 42.716 metric tons 2. SO _x : 56.829 metric tons 3. VOCs: 0.0014 metric tons 4. HAPs: 0 metric tons	RT-CH-120a.1	3.3 Prevention and control of environmental pollution	53
Energy Management	(1) Total energy consumed (GJ), (2) percentage grid electricity (%), (3) percentage renewable (%), (4) total self-generated energy	1. Total consumed energy: 374,880.0856 GJ 2. 100% 3. Renewable energy usage ratio: No use of renewable energy. 4. Self-produced energy: No self-produced energy.	RT-CH-130a.1	3.1Resource recycling	48
Water Management	(1) Total water withdrawn, (2) total water consumed; Total water withdrawn, in regions with High or Extremely High Baseline Water Stress.(%),total water consumed, in regions with High or Extremely High Baseline Water Stress.(%)	1. Total Water Withdrawal: 728.5229 million liters 2. Total Water Withdrawal: 684.6000 million liters 3. 0% 4. 0%	RT-CH-140a.1	3.1Resource recycling	49
	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	There was no environmental penalty in 2024.	RT-CH-140a.2	3.1Resource recycling	49
	Description of water management risks and discussion of strategies and practices to mitigate those risks	According to the discharge water standard of chemical industry, the pH is 6 ~ 9, the suspended solids are less than 30mg/L, and the chemical oxygen demand is less than 30 mg/L.	RT-CH-140a.3	3.1Resource recycling	49
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	Our company only has general business wastes and no harmful business wastes, so it is 0%.	RT-CH-150a.1	3.3 Prevention and control of environmental pollution	55
Community Relations	Discussion of engagement processes to manage risks and opportunities associated with community interests	None	RT-CH-210a.1	--	
Workforce Health & Safety	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	1. There was no major occupational accident in our company in 2024, but there was one minor occupational accident, that is, an employee had a finger injury. This employee took 22 days off from work injury, and the accident rate was 3.59% . 2. The mortality rate of	RT-CH-320a.1	4.3 Occupational Safety and Health Management	70

Topic	Metric	Disclosure in 2024	Code	Corresponding chapter	Page No.
		employees and contractors is 0%.			
	Description of efforts to assess, monitor, and reduce exposure of employees and contract workers to long-term (chronic) health risks	The Company conducts the inspection of the working environment (sulfuric acid and dust) every six months, and the inspection is below the standard and meets the requirements of laws and regulations. It also implements the mechanism of regular health examination of employees and on-site medical service to control and monitor health risks.	RT-CH-320a.2	4.3 Occupational Safety and Health Management	70
Product Design for Use-phase Efficiency	Revenue from products designed for usephase resource efficiency	Our products, potassium sulfate and calcium chloride, should not be energy-saving products.	RT-CH-410a.1	--	
Safety & Environmental Stewardship of Chemicals	(1) Percentage of products that contain Globally Harmonized System of Classification and Labeling of Chemicals (GHS) Category 1 and 2 Health and Environmental Hazardous Substances. (2) percentage of such products that have undergone a hazard assessment	1. Percentage of products containing GHS health and environmental hazardous substances:57.39%. 2. Percentage of products containing GHS health and environmental hazard substances, and with a hazard assessment percentage: 100%. *The hydrochloric acid used in the production process of the Company's liquid calcium chloride products is a GHS hazardous substance.	RT-CH-410b.1	--	
	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	Our company has not put forward relevant strategies.	RT-CH-410b.2	--	
Genetically Modified Organisms	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Our company has no genetically modified biological products.	RT-CH-410c.1	--	
Management of the Legal & Regulatory Environment	Discussion of corporate positions related to government regulations and/or policy proposals that address environmental and social factors affecting the industry	According to the Air Pollution Prevention Law, the Administrative Measures for the Establishment and Operation License of Stationary Pollution Sources and the Discharge Water Standard of Chemical Industry, the company will conduct annual tests on the gas and discharge water discharged from the factory, all of which are within the standard values to ensure no impact on the environment.	RT-CH-530a.1	3.3 Prevention and control of environmental pollution	53
Operational Safety, Emergency Preparedness & Response	Process Safety Incidents Count (PSIC), Process Safety Total Incident Rate (PSTIR), and Process Safety Incident Severity Rate (PSISR)	<ul style="list-style-type: none"> ● Process Safety Incidents Count (PSIC): 1 ● Process Safety Total Incident Rate (PSTIR): 0.69 ● Process Safety Incident Severity Rate (PSISR): 2.07 	RT-CH-540a.1	4.3 Occupational Safety and Health Management	70

Topic	Metric	Disclosure in 2024	Code	Corresponding chapter	Page No.
	Number of transport incidents	In 2024, the Company had no traffic accidents and occupational disasters.	RT-CH-540a.2	--	

Activity Metric	Code	Category	Disclosure in 2024	Remarks
Production by reportable segment	RT-CH-000.A	Cubic meter(m ³) and/or metric tons(t)	<ul style="list-style-type: none"> ● Potassium sulfate: 138,343.53 metric tons ● Liquid calcium chloride: 213,727.71 metric tons ● Hydrochloric acid: 166,995.53 metric tons ● Baking soda: 12,959.53 metric tons 	*The value disclosed here is the production volume of the Suao Plant.

Appendix III: Sustainability Disclosure Indicators - Chemicals

Code	Indicators	Category	Unit	Disclosure in 2024	Corresponding chapter	Page No.
1	Total energy consumption, percentage of purchased electricity, renewable energy utilization rate and self-generated and self-consumed energy total energy (Note 1)	Quantitative	Billion joules, percentage (%)	<p>Data boundary: SESODA CORPORATION</p> <ol style="list-style-type: none"> 1. Total consumed energy: 374,880.0856 GJ (10 billion joules) 2. Percentage of purchased electricity: 100%. 3. Renewable energy usage ratio: 0%. Our company is still evaluating the feasibility of renewable energy, which has not been used yet. 4. Total self-generated and self-consumed energy: 0 	3.1 Resource recycling	48
2	Total water intake, total water consumption and disclosures of waste (sewage) water in accordance with laws and regulations or voluntarily.	Quantitative	(M ³), (%)	<p>Data boundary: SESODA CORPORATION, Suao Main Plant</p> <ol style="list-style-type: none"> 1. Total water withdrawal: 726.0600 km³ 2. Total water consumption: 684.1700 km³ 3. Sewage discharge volume: 41.8900 km³ 	3.1 Resource recycling	48
3	The total amount and recycling percentage of hazardous wastes produced in the production process of products according to the requirements of laws and regulations or voluntarily disclosed.	Quantitative	(t), (%)	<p>Data boundary: SESODA CORPORATION, Suao Main Plant</p> <p>No harmful waste output</p>	3.1 Resource recycling	47
4	Number and rate of occupational accidents	Quantitative	Percentage (%) and/or amount	<ol style="list-style-type: none"> 1. One person 2. Occupational accident rate is 3.59% 	4.3 Occupational Safety and Health Management	70
5	Operational activities that have significant actual or potential negative impacts on local communities.	Qualitative description	Not applicable	To mitigate potential risks associated with hazardous chemicals such as hydrochloric acid, SESODA has established a dedicated emergency response structure and standardized handling procedures. Regular safety drills and educational training are conducted to strengthen personnel preparedness. In compliance with regulatory requirements, workplace environmental monitoring is performed to prevent leakage incidents and reduce adverse impacts on the surrounding community and environment.	4.3 Occupational Safety and Health Management	65
6	Specific and effective mechanisms and actions taken by the enterprise	Qualitative description	Not applicable	In 2024, SESODA allocated NT\$117,546 thousand to environmental capital expenditures and operating costs. Efforts focused on pollution prevention, site greening, and enhanced control of	3.2.2 Continuous improvement of energy saving and carbon reduction	52

Code	Indicators	Category	Unit	Disclosure in 2024	Corresponding chapter	Page No.
	itself and its suppliers to reduce the negative impact on the environment or society.			environmental spending. Continuous improvements were made to air, water, and waste management systems to reduce the environmental impact of production activities.		
7	Output of main products by product category	Quantitative	Depending on the product type.	<ul style="list-style-type: none"> ● Potassium sulfate: 138,343.53 metric tons ● Liquid calcium chloride: 213,727.71 metric tons ● Hydrochloric acid: 166,995.53 metric tons ● Baking soda: 12,959.53 metric tons 	2.2 Product marketing strategy	42

*Note: km³ (1000 m³) = million liters (ML)

Appendix IV: Comparison Table of Climate-related Information of Listed and OTC Companies Required by the Stock Exchange

Risks and opportunities caused by climate change to the company and relevant countermeasures taken by the company	Corresponding Chapter	Page No.
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities	1.4 Risk management	33
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	1.4 Risk management	33
3. Describe the financial impact of extreme weather events and transformative actions.	1.4 Risk management	33
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system	1.4 Risk management	33
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	1.4 Risk management	33
6. If there is a transition plan to manage climate-related risks, explain the content of the plan, and the indicators and goals used to identify and manage physical risks and transition risks.	1.4 Risk management	33
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	1.4 Risk management	33
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	1.4 Risk management	33
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	1.4 Risk management	33

● 1-1 The company's greenhouse gas inventory and confirmation.

<p>Basic information of the company</p> <ul style="list-style-type: none"> □ Companies with capital of more than NT\$ 10 billion, steel industry and cement industry □ Companies with a capital of more than NT\$ 5 billion but less than NT\$ 10 billion. ■ Companies with capital of less than NT\$ 5 billion. 	<p>According to the sustainable development roadmap of listed companies, at least it shall be disclosed.</p> <ul style="list-style-type: none"> ■ Individual inventory of the parent company □ Inventory of the subsidiary of the consolidated financial report ■ The assurance of the parent company □ The assurance of the consolidated financial report subsidiary.
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1-1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

Greenhouse Gas Inventory Information Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.						
Item \ Year	2023			2024		
	Parent Company	Subsidiary	Total	Parent Company	Subsidiary	Total
Category 1: Total emissions (metric tons CO₂e)	46,962.5543	-	46,962.5543	50,345.6854	-	50,345.6854
Category 1: Density (metric tons of CO₂e/NT\$ million)	7.9879	-	7.9879	7.9082	-	7.9082
Category 2: Total emissions (metric tons CO₂e)	8,928.9892	-	8,928.9892	10,795.2150	-	10,795.2150
Category 2: Density (metric tons of CO₂e/NT\$ million)	1.5188	-	1.5188	1.6957	-	1.6957

Note 1: Direct emissions (Scope 1, which comes directly from the emission sources owned or controlled by the company), indirect emissions of energy (Scope 2, which comes from the indirect greenhouse gas emissions caused by the input of electricity, heat or steam) and other indirect emissions (Scope 3, which comes from the emission sources owned or controlled by other companies, which are not indirect emissions of energy).

Note 2: The coverage of data on direct emissions and indirect energy emissions shall be handled according to the time schedule stipulated in Item 2 of Article 4-1 of the Operating Measures for OTC Companies to Prepare and Declare Sustainability Reports (hereinafter referred to as these Measures), and other indirect emissions information may be voluntarily disclosed.

Note 3: Greenhouse gas inventory standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: The intensity of greenhouse gas emissions is calculated by turnover (NT\$ million).

Note 5: The emission results in 2023- 2024 are the inventory conducted by our company in accordance with ISO 14064- 1. Among them, the emission of Suao General Factory was verified by the third party: AFNOR ASIA LTD. according to the ISO 14064-3:2006 standard. AFNOR ASIA LTD conducted the verification.

1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

SESODA began to carry out voluntary greenhouse gas inventory in 2021, and conducted third-party inspection on the greenhouse gas emissions of Suao General Factory in 2022-2023. Relevant information is as follows

Inspection information in 2023:

- Inspection scope: SESODA CORPORATION Suao Factory (No.120, Xincheng No.1 Road, Suao Town, Yilan County)
- Inspection agency: AFNOR ASIA LTD
- Inspection criteria: ISO/CNS 14064-1:2018, guidelines for greenhouse gas inspection (December 2010), management measures for greenhouse gas emission inventory registration (January 5, 2016), operational guidelines for greenhouse gas emission inventory registration (May 18, 2022) and relevant regulations of the Environmental Protection Agency.
- Inspection opinion: According to the inspection process and procedures carried out by the inspectors, there is sufficient evidence to show that there is no substantial difference in the greenhouse gas claims of the inspected organizations, and they are prepared according to the international standards for greenhouse gas quantification, monitoring and reporting specified in the agreed inspection standards, and the greenhouse gas data and related information are presented fairly.

Inspection information in 2024:

- Inspection scope: SESODA CORPORATION Suao Factory (No.120, Xincheng No.1 Road, Suao Town, Yilan County)
- Inspection agency: AFNOR ASIA LTD
- Inspection criteria: ISO/CNS 14064-1:2018, guidelines for greenhouse gas inspection (December 2010), management measures for greenhouse gas emission inventory registration (January 5, 2016), operational guidelines for greenhouse gas emission inventory registration (May 18, 2022) and relevant regulations of the Environmental Protection Agency.
- Inspection opinion: According to the inspection process and procedures carried out by the inspectors, there is sufficient evidence to show that there is no substantial difference in the greenhouse gas claims of the inspected organizations, and they are prepared according to the international standards for greenhouse gas quantification, monitoring and reporting specified in the agreed inspection standards, and the greenhouse gas data and related information are presented fairly.



Certificate

Certificat

Validation and Verification
V8004

溫室氣體排放量查驗聲明

聲明書編號 TEHG22326-00

專案聯絡資訊
 公司名稱：東南實業股份有限公司 蘇鴻地處
 聯絡電話：03-990-5121#216
 通訊地址：宜蘭縣蘇澳鎮新城一路120號

查驗機構聯絡資訊
 公司名稱：艾法諾國際股份有限公司
 聯絡電話：03-2200066
 通訊地址：桃園市桃園區中平路102號20樓

查驗結果摘要

茲證明本業根據 ISO 14064-3:2006 及行政院環境保護署現行規定執行查驗，查驗結果發現未違反實質性限制，符合行政院環境保護署認可之合理保證等級。

查驗準則：ISO/CNS 14064-1:2006、溫室氣體查驗指引(99.12)、溫室氣體排放量查驗管理辦法(105.1.5)、溫室氣體排放量查驗管理辦法施行細則(111.5.18)、查驗管理辦法

查驗範圍：東南實業股份有限公司 蘇澳地處於蘇澳鎮蘇澳新城一路120號之廠區，共計1處。

涵蓋期間：自112年1月1日至112年12月31日

查驗數據：接 IPCC 2013 年第五次評估報告之 GWP 值換算排放量，總計 54,174.249 公噸二氧化碳當量，包含：直接溫室氣體排放（範疇一）排放量：45,904.1049 公噸二氧化碳當量；能源間接溫室氣體排放（範疇二）排放量：2,270.1452 公噸二氧化碳當量

查驗意見：依據查驗人員所執行之查驗過程與程序，有充分證據顯示受查組織之溫室氣體排放不具實質差異，且係根據協議之查驗準則規範的溫室氣體量，監測與報告的國際標準予以準備，並公正地呈現溫室氣體數據及相關資訊。

查驗依據：依據受查組織提供之查驗報告書(第2版/日期：113年3月25日)及查驗清單(第2版/日期：113年3月25日)。

保留限制：無

電力係數：電力係數訂用 112 年 06 月 21 日能源局公告之 111 年度電力係數。

外售電力排放係數：無

外售蒸汽排放係數：無

查驗機構簽章：_____

查驗作業實施日期：中華民國 113 年 3 月 18 日
查驗聲明經管日期：中華民國 113 年 4 月 1 日
中華民國 113 年 3 月 19 日
中華民國 113 年 3 月 25 日

查驗總結報告-版次/日期：第 1 版/113 年 03 月 25 日 本業主業查驗員：_____

簽署性聲明
 此報告及附件可能包含受查組織之機密資訊，除作為行政院環境保護署相關認可之證明文件外，本查驗機構無意將之公開。受查組織應確保其機密資訊，除本報告及附件外，不得向任何第三方披露。受查組織應確保其機密資訊，除本報告及附件外，不得向任何第三方披露。受查組織應確保其機密資訊，除本報告及附件外，不得向任何第三方披露。

負責人簽章：_____ 職稱：董事長 中華民國 113 年 4 月 1 日
查驗人員簽章：(所有參與查驗案件之查驗人員) _____

AFNOR Asia Ltd. 艾法諾國際股份有限公司 20F-2, No.102, Chung-Ping Road, Taoyuan, 330, R.O.C., Taiwan
T: +88 63 220 0066 - F: +88 63 220 7889 - No.29099712 - <https://international.afnor.com/en/>

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Certificate

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報告編號：(TH22-326 / 第 1 版)

溫室氣體查證報告意見書

THHG22326-01

查證範圍：東南實業股份有限公司
台北市大安區敦化南路二段99號23樓
☒涵蓋其他場域範圍如附頁所示。

查證準則：ISO 14064-1:2018

查證目標：法標國際根據 ISO 14064-3:2019 標準，確認上述組織之溫室氣體聲明(溫室氣體查證報告)依據雙方協議之查證準則進行查證並提出報告，法標國際以客觀公正的立場及原則(相關性、完整性、一致性、準確性、透明度)執行查證。

數據期間：2024 年 1 月 1 日至 2024 年 12 月 31 日(檢視的數據為歷史性質)

查證數據：

直接溫室氣體排放量(類別 1):	50,345.6854 公噸 CO ₂ e
能源間接溫室氣體排放量(類別 2):	10,795.2150 公噸 CO ₂ e
間接溫室氣體排放量(類別 3-6):	381,904.6267 公噸 CO ₂ e

全球暖化潛勢值(GWP):引用 IPCC 2021 年第 6 次評估報告。

聲明依據：本聲明必須與下列文件作為一個整體以進行解釋說明。

溫室氣體查證報告(版次：2；日期：2025 年 4 月 18 日)
 溫室氣體查證清單(版次：2；日期：2025 年 4 月 18 日)

實質性：5%(類別 1 及類別 2)

意見類型：☒不含保留意見 ☐含保留意見(請見附頁) ☐放棄查證

查證結論：確認組織依據雙方協議查證準則之要求提出溫室氣體聲明，並公正地呈現溫室氣體數據及相關資訊，與雙方協議的查證範圍、目標和準則一致。

聲明查證數據之合理保證等級為類別 1 及類別 2。

本文件核發日期：2025 年 5 月 11 日

APPROVED BY

Steven Huang
Director for Certification
ON BEHALF OF
AFNOR ASIA

第 1 頁 / 共 4 頁
(本文件不可單獨使用，單頁使用無效。)

AFNOR Asia Ltd. - 法標國際認證股份有限公司 20F-2, No.102, Chung-Ping Road, Taoyuan, 330, Taiwan R.O.C.
T: +88 63 220 0066 - F: +88 63 220 7889 - No.29099712 - <https://international.afnor.com/en/>

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- Note 1: It shall be handled in accordance with the time schedule specified in Item 3 of Article 4-1 of these Measures.
- Note 2: A certification institution shall comply with the relevant provisions of the sustainability report certification institution formulated by Taiwan Stock Exchange Corporation and the OTC Securities Exchange of the Republic of China.
- Note 3 For the disclosure, please refer to the best practice reference example on the website of Corporate Governance Center of Taiwan Stock Exchange.

● 1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Basic information of the company	According to the sustainable development roadmap of listed companies, at least it shall be disclosed.
<ul style="list-style-type: none"> □ Companies with capital of more than NT\$ 10 billion, steel industry and cement industry □ Companies with a capital of more than NT\$ 5 billion but less than NT\$ 10 billion. ■ Companies with capital of less than NT\$ 5 billion. 	<ul style="list-style-type: none"> □ Expose the reduction targets, strategies and specific action plans of the previous year in 2025. □ Expose the reduction targets, strategies and specific action plans of the previous year in 2026. ■ Expose the reduction targets, strategies and specific action plans of the previous year in 2027.




Greenhouse gas reduction strategy

The increase in greenhouse gas emissions leads to climate change, which not only directly impacts the global ecological environment, but also indirectly affects the acquisition of enterprise resources, and has become an environmental issue of common concern and attention all over the world. In order to fulfill the responsibility of the enterprise, the Company identifies the sources of greenhouse gas emissions, reduces greenhouse gas emissions by means of energy saving and emission reduction, and makes active efforts to move towards a low-carbon and sustainable home together by improving self-management ability, replacing high-energy-consuming process equipment and discussing greenhouse gas reduction schemes.

Energy consumption is the main factor causing climate change, because burning non-renewable fuels will produce greenhouse gases (GHG) and cause other environmental impacts. With the steady growth of the Company's operation, we are cautious in improving the efficiency of energy use, controlling greenhouse gas emissions, effectively reducing the per capita energy consumption intensity and avoiding the increase of oil and electricity consumption.

Greenhouse gas reduction goal		
Short-term goal	Mid-term goal	Long-term goal
<ul style="list-style-type: none">● Annual electricity saving rate of 1%● Set the annual energy use standard value, improve and review the current situation of energy use every month, and compile the budget for process improvement and equipment renewal every year to continuously reduce energy use.	<ul style="list-style-type: none">● It is estimated to reduce emissions by 20% in 2030.	<ul style="list-style-type: none">● Strive to achieve 100% emission reduction targets by 2050.
Achievement of emission reduction in 2024		
Energy and greenhouse gas emission reduction	In order to reduce the impact of the production process on the environment, improve the competitiveness of products, and better fulfill corporate social responsibilities, the Company clearly classifies and tracks all types of environmental protection expenditures. This control is helpful for evaluating the implementation efficiency of environmental protection measures and conducting internal cost-benefit analyzes. In 2024, the Company replaced old equipment with LED lamps, resulting in a total saving of 273.717 kWh.	
<p>Note 1: It shall be handled in accordance with the time schedule specified in Item 4 of Article 4-1 of these Measures.</p> <p>Note 2: The base year should be the year when the consolidated financial report boundary is completed. For example, according to Item 2 of Article 4-1 of these Measures, a company with a capital of more than 10 billion yuan should complete the examination of the consolidated financial report for 2024 in 2025, so the base year is 2024. If the company has completed the examination of the consolidated financial report in advance, the earlier year can be used as the base year, and the data of the base year can be calculated by the average of a single year or several years.</p> <p>Note 3: For the disclosure, please refer to the best practice reference example on the website of Corporate Governance Center of Taiwan Stock Exchange.</p>		

Appendix V: External Assurance Statement

<div><div><p>安永聯合會計師事務所 Building a better working world</p></div><div><p>安永聯合會計師事務所 110, No. 109, Sec. 2, Xinyi Road, Xinyi, Taipei, 100, Taiwan, R.O.C.</p></div></div> <div><p>Independent practitioner's assurance report</p><p>The: SESODA CORPORATION</p><p>Scope</p><p>We have been engaged by Sesoda Corporation (the "Company") to perform a "limited assurance engagement", as defined by the Taiwan Accounting Research and Development Foundation, hereinafter referred to as the engagement, to report on selected sustainability performance indicators (the Subject Matter) contained in the Company's 2024 Sustainability Report (the "Report").</p><p>The Subject Matter selected by the Company and their applicable criteria</p><p>Regarding the Subject Matter selected by the Company and their applicable criteria, please refer to Appendix A.</p><p>The Company's responsibilities</p><p>The Company's management is responsible for the preparation of the Company's 2024 Sustainability Report in accordance with the adequate criteria, including referencing the Global Reporting Initiatives Standards ("GRI Standards") issued by the Global Reporting Initiative (GRI), and compiling in accordance with the Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies issued by the Taiwan Stock Exchange and the disclosure standards issued by the Sustainability Accounting Standards Board (SASB) for chemical industry, and for the design, execution and maintenance of internal controls in regard to report preparation to support the collection and presentation of the Company's 2024 Sustainability Report. The Company's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining accurate records, and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.</p><p>EY's responsibilities</p><p>Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.</p><p>We conducted our engagement in accordance with the International Standards on Assurance Engagements (ISAE) 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information, issued by the Taiwan Accounting Research and Development Foundation, and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modification that need to be made to the Subject Matter for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.</p><p>We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.</p></div>	<div><div><p>安永聯合會計師事務所 Building a better working world</p></div><div><p>安永聯合會計師事務所 110, No. 109, Sec. 2, Xinyi Road, Xinyi, Taipei, 100, Taiwan, R.O.C.</p></div></div> <div><p>Our independence and quality management</p><p>We have maintained our independence and confirm that we have met the requirements of the Norm of Professional Ethics for Certified Public Accountant in the Republic of China and have the required competences and experience to conduct this assurance engagement.</p><p>EY also applies Standards on Quality Control No. 1 "Quality Control for Public Accounting Firms", which requires that we design, implement, and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.</p><p>Description of procedures performed</p><p>Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.</p><p>Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.</p><p>A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information and applying analytical and other appropriate procedures.</p><p>Our procedures included:</p><ul style="list-style-type: none">Conducted interviews with personnel to understand the business of the Company, the overall implementation of sustainability development and the reporting processConducted interviews with personnel and inspections of documents to understand how the Company communicates with and responds to main stakeholders, and to understand stakeholders' expectations and needsConducted interviews with key personnel of the Company to understand the process for collecting, collating and reporting the Subject Matter during the reporting periodChecked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the CriteriaUndertook analytical procedures on the Subject Matter collected and evaluated the supporting documentation, obtained management's assertions of the Subject Matter, and, if necessary, tested on a sample basisIdentified and tested assumptions supporting calculationsTested, on a sample basis, the underlying source information to check the accuracy of the dataRead the Report to ensure that the overall implementation of sustainability development is consistent with our understanding</div>	<div><div><p>安永聯合會計師事務所 Building a better working world</p></div><div><p>安永聯合會計師事務所 110, No. 109, Sec. 2, Xinyi Road, Xinyi, Taipei, 100, Taiwan, R.O.C.</p></div></div> <div><p>Inherent Limitation</p><p>Non-financial information contained within the Sustainability Report are subject to measurement uncertainties. The selection of different measurement techniques can result in materially different measurement. Also, assurance engagements are based on selective testing of information being examined, and it is not possible to detect all of the existing material misstatements whether resulting from fraud or error.</p><p>Conclusion</p><p>Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter for the year ended December 31, 2024, in order for it to be in accordance with the applicable Criteria.</p><p>Hang, Kuo-Sen Frost & Young August 14, 2025</p></div>			
Report on management	1	Report on management	2	Report on management	3

Appendix A:

No.	Page	Corresponding Chapter	Corresponding Report Contents	Applicable Criteria	Supplementary Explanation
1	48	3.1.2 Energy Management	The consumption of purchased electricity, the total energy consumed and the purchased electricity usage ratio in 2024.	The Company calculates the energy consumption data of each plant based on daily production reports and electricity bills.	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" – (1) total energy consumed, (2) percentage grid electricity, (3) percentage renewable, (4) total self-generated energy.
2	48-49	3.1.3 Water Resources Management	The total water intake and total water consumption and the discharge volume of wastewater of Taiwan's water resources data in 2024.	The Company calculates the water intake and discharge data of each plant based on water bills, water intake records and waste (sewage) treatment bills.	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" - total water withdrawal, total water consumption and volume of effluent required to be disclosed under the law or to be disclosed voluntarily.

No.	Page	Corresponding Chapter	Corresponding Report Contents	Applicable Criteria	Supplementary Explanation
3	55	3.3.2 Waste Management	Total amount of general business waste, hazardous waste and the recycling percentage in Taiwan facilities in 2024.	Based on the total amount of business waste and its disposal methods recorded by the Company.	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" - total quantity of hazardous wastes generated and recycling percentage during the production process of products required to be disclosed under the law or to be disclosed voluntarily.
4	70	4.3.2 Industrial Injury Statistics	Number of occupational disaster and industrial injury rate in 2024.	Based on number of occupational disaster and industrial injury rate declared by the company in the occupational disaster statistical summary table.	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" – illustrating the number of persons involved in and rate of occupational accidents.
5	65	4.3 Occupational Safety and Health Management	Operations that have significant and actual or potentially negative impact on the local communities.	According to GRI 3, the Company has identified actual and potential negative impacts on the economy, environment and people (including human rights).	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" - operations that have significant and actual or potentially negative impacts on local communities.
6	52	3.2.2 Continuous Improvement of Energy Saving and Carbon Reduction.	In 2024, the Company incurred a total of NT\$117,546 thousand in various environmental expenditures and costs. These funds were primarily allocated to support pollution prevention and environmental improvement initiatives, including measures targeting air quality, water resources, and waste management across operational sites.	According to GRI 3, the Company has identified actual and potentially negative impacts on the economy, environment and people (including human rights), related policies or commitments, and the actions taken regarding the aforementioned impacts. The Company summarized the total expenditures of related actions.	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" – the specific and effective actions taken by the enterprise and suppliers to reduce negative impact on the environment and society.

No.	Page	Corresponding Chapter	Corresponding Report Contents	Applicable Criteria	Supplementary Explanation
7	44	2.2 Product marketing strategy and quality control	Sesoda product output statistics in 2024.	Company records the production tonnage based on the inventory movement report.	According to Attachment 1.2 Sustainability Disclosure Indicators, Article 4 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" - production by reportable segments.