PT STANDARD ENERGY INDONESIA
Sustainability Report 2025

CONTENTS

ABOUT THIS REPORT

REPORTING BOUNDARY

The primary subject of this report is PT STANDARD ENERGY INDONESIA CO., LTD. (hereinafter referred to as "the Company", "PT Standard Energy", or "PT STD"). The scope of entities covered in this report is consistent with the Company's financial statements.

REPORTING PERIOD

This report covers the period from January 1, 2025, to December 31, 2025. To enhance comparability and completeness, certain sections may include retrospective data or forward-looking projections.

REPORTING STANDARDS

This report is prepared with reference to the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative. The content also considers industry regulatory requirements and international mainstream ESG evaluation frameworks.

REPORTING PRINCIPLES

The Company adheres to the following principles during the preparation process to support disclosure quality:

Materiality	The Company applies a double materiality approach to identify key issues. For details on the screening process, assessment methodology, and analysis results for material topics, please refer to Section "3.3. Materiality Assessment".
Quantification	As the Company's inaugural ESG report, the data disclosed this year will serve as the baseline for future environmental and social performance.
Accuracy	This report utilises standardised terminology, statutory units of measurement, and recognised calculation methods. All quantitative information includes data sources to support a faithful and reliable representation of operational conditions.
Clarity	This report uses tables, charts, and definitions of professional terms to complement the narrative. The Appendix includes a standard index table to assist readers in locating specific information.

DATA SOURCES

Data within this report is derived from internal records, official documents, and audited financial statements. Certain financial figures are cited from the Company's 2025 financial data. Unless otherwise specified, all monetary amounts in this report are denominated in Indonesian Rupiah (IDR).

STATEMENT OF RELIABILITY

The Board of Directors is responsible for reviewing the contents of this report. The Company confirms that the report contains no false records, misleading statements, or material omissions, and maintains responsibility for the authenticity and accuracy of its content.

ABOUT PT STANDARD ENERGY

PT STANDARD ENERGY INDONESIA was established in Indonesia in 2023, and is a global leading PV wafer manufacturer. PT STANDARD focuses on the solar PV industry and is positioned in key segments of the PV value chain, and its main business is the research and development, manufacturing and sales of large-size monocrystalline silicon ingots and wafers.The company's factory is located in Jakarta, Indonesia, covering an area of 39,000 square meters, and commenced production in May 2025,with an expected designed annual capacity of 3 GW crystal/ingot pulling and 3 GW wafer slicing.

PT STANDARD has rich industry experience and a number of core technologies in wafer R&D and manufacturing, and its production is fully digitalised and intelligent, with its main products include monocrystalline silicon rods and large-sized monocrystalline silicon wafers of 182 mm and 210 mm. PT STANDARD cooperates with upstream and downstream industry chain, strictly controls the quality of its products, and continues to promote the development of large-size, thin-wafer, and diamond-wire sawn wafers in the silicon wafer industry, so as to provide high-quality, high-efficiency premium-performance wafers for global customers.

PT STANDARD always adheres to the mission of "Technology Changes Life, Photovoltaic Changes the Environment" and relies on the values of "Standard, Safety, Stability and Practicality" to continuously focus on the products and product value, and to contribute to the creation of safe and stable clean energy for the world.

Corporate Culture

Mission

Advancing green energy, operating globally, and empowering sustainable development.

Vision

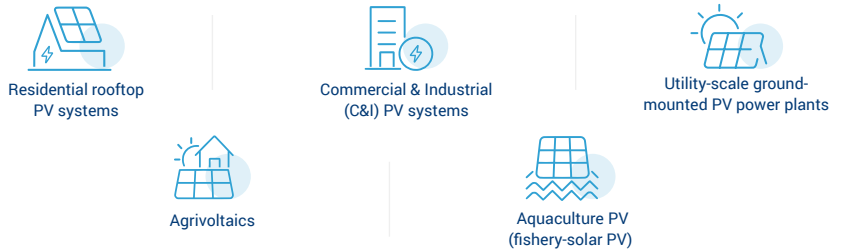
Being a Trusted Global New Energy Solution Provider.

Values

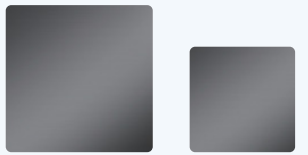
Customer-first, win-win cooperation, efficient execution, and sustainable development.

Product Series

The main products include monocrystalline silicon rods and large-sized monocrystalline silicon wafers of 182mm and 210mm.



P-type


210 P-Type

182 P-Type

- Mature process matched with advanced equipment
- Customizable,fast delivery to meet customer needs
- Low degradation performance (in downstream cell/ module applications)

N-type


210 N-Type


182 N-Type

- Low-oxygen, large hot-zone (thermal field) design/ process
- High-efficiency wafers that match differentiated needs
- Adequate capacity reserves

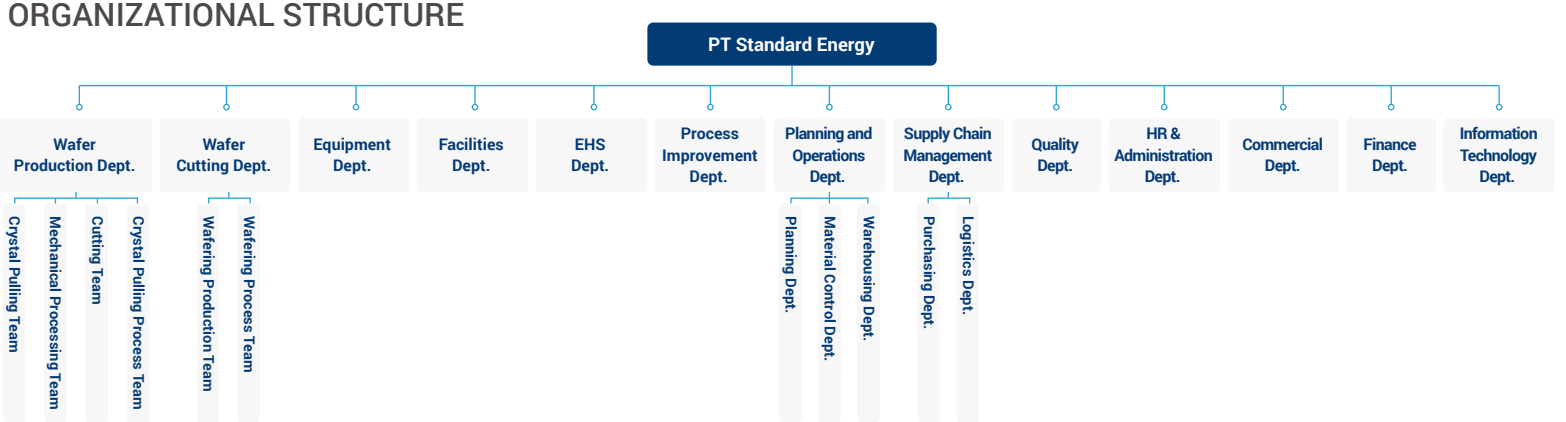
Manufacturing Plants

PT STANDARD has rich industry experience and many core technologies in wafer R&D and manufacturing, and its production is fully digitalised and intelligent, with its main products include monocrystalline silicon rods and large-sized monocrystalline silicon wafers of 182 mm and 210 mm. The plant is equipped with state-of-the-art production technology, including high-efficiency automated systems and precision production lines. The application of these equipment and technologies enables us to produce at a faster speed, higher precision and lower cost.

- Professional staff
- Advanced equipment
- High degree of automation
- Efficient production processes
- Intelligent production
- Big data support
- Production line flexibility
- Automatic monitoring of the entire process

Global Markets

ORGANIZATIONAL STRUCTURE



SUSTAINABILITY MANAGEMENT

Sustainability Statement

PT STD is committed to advancing sustainability throughout the research, development, and manufacturing of photovoltaic materials. We prioritise the supply of clean energy products while strictly managing the environmental impact of our production processes.

We reduce resource consumption and emission intensity by optimising manufacturing processes, improving energy efficiency, and integrating digital and intelligent production systems. In product development, we focus on large-size and thinner wafer technologies to enhance photovoltaic power generation efficiency and material utilization.

Simultaneously, we strengthen supply chain collaboration and quality management to ensure product stability and reliability, thereby supporting downstream clean energy applications. Moving forward, we will continue to refine our environmental management systems and technical innovation capabilities on a foundation of rigorous compliance. We remain dedicated to steadily improving operational efficiency to contribute to the global energy transition.

Product Sustainability

- Focus on large-format and thin-wafer technologies to enhance photovoltaic conversion efficiency and silicon material utilization.
- Continuously optimise product structure and process design to reduce resource consumption during manufacturing.
- Strengthen quality management and inspection systems to support product stability and service life.
- Collaborate with upstream and downstream partners to promote the adoption of high-efficiency silicon wafers in end-user applications.

Environmental Sustainability

- Advance digital and intelligent production to improve energy efficiency and lower energy intensity.
- Optimise production processes to minimise raw material waste and byproduct generation.
- Enhance the management of water, air emissions, and solid waste to mitigate environmental impact.
- Explore energy-saving and resource-recycling pathways to improve overall resource productivity.

Social Sustainability

- Maintain adherence to labor regulations and commit to the prevention of forced labor, child labor, and modern slavery.
- Develop standardised employment and occupational health and safety management systems to promote employee well-being.
- Provide job training and skills development to support career growth.
- Strengthen supply chain cooperation and quality accountability, encouraging partners to maintain ethical operational standards.
- Conduct business with integrity and compliance while supporting local economic growth and employment.

Stakeholder Engagement

PT STD maintains a regular stakeholder engagement mechanism, establishing a structured stakeholder engagement approach. The Company identifies core expectations from diverse groups—including government, clients, and employees—and maintains dedicated communication channels to facilitate timely responses. Relevant functional departments collaborate to consolidate and analyze feedback, integrating these insights into business decision-making to improve ESG performance and foster harmonious development between the company and society.

Stakeholder	Government & Regulators	Clients	Employees	Shareholders & Investors	Suppliers & Partners	Public
Key Expectations	Legal and regulatory compliance Timely tax payment Production safety Environmental policy implementation Regional employment support	Reliable product quality Honest business practices Comprehensive after-sales service Data privacy protection Transparent pricing	Competitive compensation Career advancement opportunities Safe and healthy working environment Protection of labor rights Diverse training programs	Asset preservation and appreciation Strategic alignment Risk management Performance targets Standardised management systems	Ethical business conduct and contract fulfillment Stable long-term partnerships Transparent bidding Timely payment Supply chain synergy	Social responsibility Community development Environmental impact mitigation Social contribution
Communication Channels	Compliance management systems Routine inspections Official reports and correspondence Government site visits	Routine business engagement Customer satisfaction surveys Regular follow-ups Product seminars and exhibitions	Employee representative assemblies Internal office systems (OA) Training sessions and workshops Feedback mailboxes and grievance channels Performance reviews	Board and management meetings Regular financial and operational reports Internal control and compliance audits Policy implementation Project approvals	Supplier qualification and audits Business negotiations and contracting Quality feedback Site visits and technical exchanges	ESG reporting Media communications Volunteer and public welfare activities Community outreach and surveys

Materiality Assessment

The Company systematically identifies and evaluates material topics with reference to international sustainability reporting standards such as GRI and industry regulatory requirements, while considering its actual operational context. The specific methodology is as follows:

Step 1 Establishing a Topic Pool

Beginning with core issues relevant to the photovoltaic (PV) manufacturing industry, the Company identifies potential topics based on its specific business characteristics, including production processes, energy consumption, and labor practices. Concurrently, by considering EU market access policies, global PV supply chain compliance trends, and localised community environmental impacts, the Company has identified 18 candidate topics across environmental, social, and governance (ESG) dimensions.

Step 2 Conducting Materiality Evaluation

The Company applies a double materiality approach to conduct a comprehensive assessment from the perspectives of impact materiality and financial materiality. Impact materiality focuses on evaluating the actual or potential effects of production activities on the local ecosystem, resource utilization, and human rights. Financial materiality analyzes the potential implications of related topics on operational costs, asset value, and international market access over the short, medium, and long term. During this process, the Company gathers feedback from various stakeholders and incorporates expert opinions to score and prioritise the topics.

Step 3 Reviewing and Disclosing Material Topics

The Company reviews the consolidated results of the dual-dimension assessment to determine the materiality matrix and reporting scope. Topics are presented according to their level of significance, aiming to align information disclosure with the characteristics of the PV industry and our operational focus in Indonesia, thereby supporting transparency and communication effectiveness.

Step 4 Formulating Materiality Results

Based on the materiality assessment model, the Company has identified topics such as product quality management, labor and human rights, occupational health and safety, and pollution and emissions management as highly material. For these core topics, the Company intends to provide detailed disclosure within this report to reflect PT STD's management performance in enhancing the sustainable value of the PV industry and fulfilling localised social responsibilities.

PT STD Materiality Matrix

Sustainability Performance

The Company places great importance on sustainable development, actively responds to its material topics, and achieved solid performance in these areas during the reporting period.

Environmental

GHG Emissions Intensity
105.95 tCO_2e / IDR billion

Energy Consumption Intensity
67.62 MWh / IDR billion

Water Consumption Intensity
614.47 m^3 / IDR billion

0
major environmental pollution incidents recorded

Social

Completion of **2** fire drills and **16** rounds of scheduled monthly safety training, engaging a total of **436** attendees

0
reported incidents of child labour or forced labour

Proportion of local Indonesian employees
79.29%

Total employee training hours
39 hours

0
recorded Lost Time Injuries (LTI)

0
major safety incidents

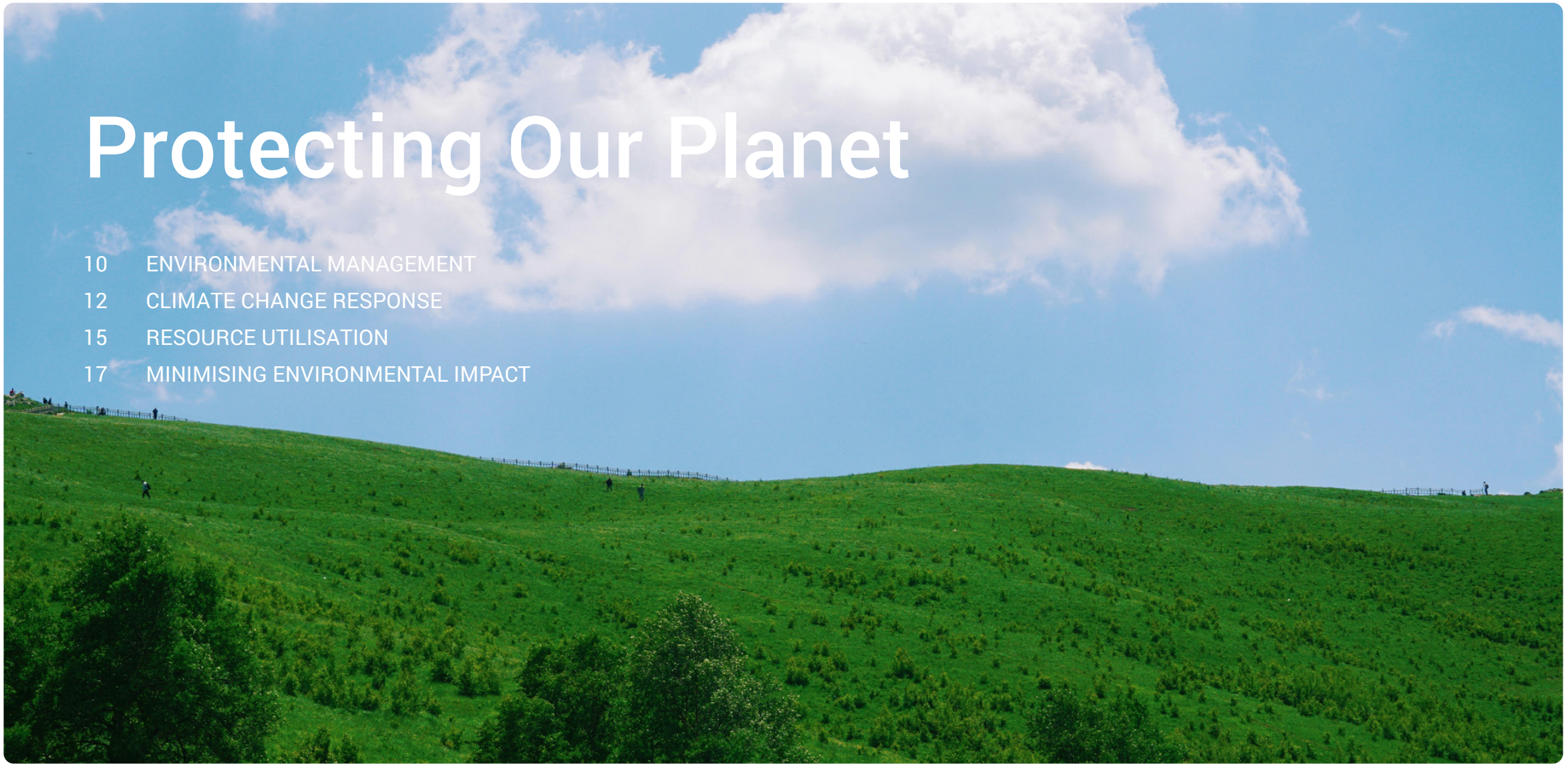
Operation and Governance

Product quality qualification rate
99.99%

Customer complaint resolution rate
100%

Customer satisfaction rate
97%

Total anti-corruption training duration
360 hours



Protecting Our Planet

ENVIRONMENTAL MANAGEMENT

PT STD is committed to mitigating the environmental impact of its operational activities by establishing an Environmental Management System aligned with ISO 14001 standards. The Company has established a Safety and Environment Department to facilitate the rigorous implementation of Indonesian environmental laws and regulations. This department maintains continuous oversight of pollutant emissions and conducts regular environmental risk assessments and monitoring.

To standardise the management of wastewater, exhaust gas, noise, and solid waste, the Company has implemented a robust suite of internal policies, encompassing the *Solid Waste Management Regulations, Wastewater Management Regulations*, and *Exhaust Gas Management Regulations.* Furthermore, the *Quality, Environment, Occupational Health and Safety Management Manual* provides strategic guidance on setting environmental targets, securing resource investment, and identifying compliance obligations. The Company also conducts regular performance evaluations across all departments and delivers specialised internal training to enhance the environmental awareness and capabilities of its entire workforce. During the reporting period, the Company obtained ISO 14001 certification and maintained compliance with applicable discharge limits, with no major environmental pollution incidents recorded.


UDA

CERTIFICATE OF CONFORMITY OF ENVIRONMENTAL MANAGEMENT SYSTEM CERTIFICATION

PT STANDARD ENERGY INDONESIA

ISO 14001:2015

Scope:

Semiconductor Material Design, Manufacturing, and Sales

UDA CERTIFICATION COMPANY LIMITED

PT STD ISO 14001:2015 Certificate

ENVIRONMENTAL MANAGEMENT

The Company has established and implemented the *Environmental Aspects Identification and Evaluation Control* to systematically manage environmental aspects across the entire product life cycle. Under the coordination of the Safety Department, all departments identify both direct and indirect environmental factors. The Company utilises the "FC Method" to evaluate each identified factor, designating any item with a score exceeding 25 as a "Significant Environmental Aspect". In an effort to mitigate these identified risks, the Company maintains a *Significant Environmental Aspects List* and implements operational controls or sets improvement targets based on criteria such as legal compliance and stakeholder concerns. To promote effective risk management, the Company conducts annual reviews of environmental aspects and organises emergency response drills for critical scenarios—comprising chemical spillages and hazardous waste disposal—to continually enhance its emergency response capabilities.

Procedure for Identification and Evaluation of Environmental Aspects

	Process Node	Operational Requirements	Deliverables	Responsible Party	Timeline
01	Identification	Identify and register factors that may cause environmental impacts.	Environmental Aspects Register	Safety Department; All Departments	Annually
02	Evaluation	Evaluate environmental factors based on assessment methodologies to identify and categorise significant factors.	Environmental Aspects Register	Safety Department	1 Week
03	Control of Significant Factors	Establish control methods for significant environmental factors.	Significant Environmental Aspects List	Safety Department; Management Representative	1 Week
04	Update	Conduct reviews of environmental factors on an annual basis.	/	Safety Department; Management Representative	Annually

CLIMATE CHANGE RESPONSE

PT STD is integrating climate risk management into its operational framework, establishing a foundational management framework that encompasses strategic planning, risk identification, and collaborative action. The Company has commenced preliminary carbon footprint tracking and implemented natural disaster early-warning systems alongside energy efficiency and consumption reduction initiatives. By steadily advancing the transition of its energy structure, the Company strives to continually strengthen the climate resilience and decarbonisation performance of its entire value chain.

Climate Strategy

PT STD acutely recognises the profound impact of climate change on global sustainable development. As a photovoltaic manufacturing enterprise, the Company views climate action as a core responsibility. The Company is currently planning the installation of rooftop solar PV systems, aiming to lower the carbon intensity of its production processes. Since operational commencement in 2025, the Company has been in the foundational stage of data collection and baseline establishment. Looking ahead, the Company will continue to refine its climate change management system and gradually establish science-based emission reduction targets and strategic roadmaps. The Company remains committed to enhancing energy efficiency and actively supporting the global energy transition and low-carbon development.

CLIMATE CHANGE RESPONSE

Climate Risks and Opportunities

PT STD has conducted an initial identification and assessment of climate-related risks and opportunities relevant to its operations. The results of this analysis form a foundational basis for the Company's medium- and long-term climate strategies. The assessment encompasses both physical and transition risks with potential impacts on the Company's production and operational activities. These findings provide a structured basis for the Company to optimise resource allocation and enhance climate resilience in the future.

Climate Risks

Risk Type	Risk Category	Risk Description	Time Horizon
Physical Risks	Acute Risks	Increased frequency of extreme high temperatures in Indonesia may lead to cooling system overloads for precision equipment. Such events could potentially impact the yield rate of PV modules and increase health-related risks for our workforce.	Short-term
		Intense rainfall during monsoon seasons could trigger localised flooding. This poses a risk of disrupting logistics around the plant, potentially delaying the supply of raw materials and the export of finished products.	Short-term
		Rising frequency of extreme storms or typhoons may result in physical damage to factory structures and outdoor equipment, such as PV brackets and backsheets.	Short-term
	Chronic Risks	Sustained increases in average global temperatures may lead to higher energy consumption for daily plant operations, which could consequently increase the Company's operational costs.	Medium-to-long term
		Shifts in long-term precipitation patterns might affect the stability of regional power supplies, indirectly posing a challenge to the continuity of manufacturing operations.	Long-term
Transition Risks	Policy Risks	The implementation of carbon pricing under Indonesia's *Presidential Regulation No. 98 of 2021* is expected to increase expenditures and tax burdens associated with GHG emissions.	Medium-term
		International trade policies (e.g., EU CBAM) are becoming more stringent regarding the carbon footprint of imported goods. PV modules failing to align with low-carbon standards potentially confront potential tariff barriers.	Medium-to-long term
	Market Risks	Accelerating market demand for high-efficiency, low-carbon PV technology could increase the risk of technical obsolescence for existing production lines.	Medium-term
		Fluctuations in the price of raw materials, such as upstream high-purity silicon, driven by climate policies may increase the complexity of procurement cost management.	Medium-to-long term

Climate Opportunities

Opportunity Type	Opportunity Description
Policy Opportunities	Under the Indonesian government's "Just Energy Transition Partnership" (JETP) and the 2060 Net Zero target, investment in renewable energy infrastructure is expected to continue growing. The Company seeks to leverage its entry advantage in utility-scale solar bidding projects by aligning with Local Content Requirement (TKDN) policies.
Market Opportunities	Indonesia's tax incentives for renewable energy and its carbon credit trading mechanism are designed to provide potential financial support for the Company's green financing and carbon asset monetization.

CLIMATE CHANGE RESPONSE

Climate Action

Climate Adaptation

PT STD has conducted a comprehensive climate risk analysis tailored to the tropical rainforest climate of Java, Indonesia, where its production base is located. The Company has formulated the *Special Emergency Plan for Natural Disasters*, which focuses on identifying potential production safety incidents and secondary disasters, such as pluvial flooding caused by thunderstorms, electrical fires, and earthquakes. The Company has established an emergency response mechanism that prioritises the monitoring of meteorological warnings and the formulation of early evacuation plans upon the identification of natural disaster precursors. In the event of an incident, the Command Center will mobilise firefighting equipment, machinery, and other resources to clear access to affected areas, prioritising personnel safety and striving to minimise property loss.

Climate Mitigation

PT STD is committed to advancing decarbonisation by optimising energy management and enhancing resource efficiency. Currently, the Company identifies energy conservation as a primary pathway for emission reduction; detailed management measures and performance are disclosed in Section 4.3.1, Energy Management, of this report. Looking ahead, the Company has established a comprehensive renewable energy integration plan. By incorporating low-carbon energy technologies and increasing the proportion of renewable energy in its energy mix, the Company strives to continually reduce its operational carbon footprint and uphold its environmental responsibilities as a PV manufacturer.

Just Transition

PT STD delivers specialised environmental and energy efficiency training to support employees in developing the competencies required for a green transition whilst raising overall environmental awareness. In its future low-carbon transition roadmap, the Company is committed to upholding the principle of a "Just Transition". The Company prioritises the mitigation of the environmental and social impacts of its operations on local communities. Through continuous skill development and community engagement, the Company strives to create shared value with local society as it transitions toward low-carbon operations.

Performance

During the reporting period, PT STD conducted its annual GHG emissions inventory, encompassing Scope 1 and Scope 2 emissions. In 2025, the Company's total GHG emissions amounted to 16,241.88 tCO2e. Specifically, direct emissions (Scope 1) accounted for 7,655.44 tons, while indirect emissions from purchased electricity (Scope 2) represented 8,586.44 tons. By utilising this data as a performance baseline, the Company will actively explore pathways for energy efficiency and emissions reduction to steadily advance its decarbonisation reduction initiatives.

Indicator	Unit	2025
GHG Emissions (Scope 1)	tCO_2e	7,655.44
GHG Emissions (Scope 2)	tCO_2e	8,586.44
Total GHG Emissions	tCO_2e	16,241.88
GHG Emissions Intensity	tCO_2e/IDR billion	105.95

Note:

1.GHG emissions include Scope 1 (direct emissions) and Scope 2 (energy indirect emissions), and the operational boundary covers the Indonesia production base (PT Standard Energy).

2.Scope 1 calculation follows the principle of consistency in Group sustainability management, adopting unified corporate accounting standards and technical parameters. Emission factors are referenced from the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*; net calorific values and density default values for relevant energy types are referenced from the *Study on Greenhouse Gas Inventory in China* and the *Energy Statistics Working Manual (2010)*; Global Warming Potential (GWP) values for refrigerants are sourced from the *IPCC Sixth Assessment Report (AR6)*.

3.Scope 2 calculation is based on purchased electricity consumption, using the latest available grid emission factor for the location. The data is sourced from the 2024 Annual Report of the Indonesian National Electricity Company, PLN (PT Perusahaan Listrik Negara), with a value of 0.83 tCO_2e/MWh.

RESOURCE UTILISATION

Efficient resource utilisation constitutes a fundamental pillar of the Company's commitment to green operations. PT STD has established a comprehensive management system covering energy, water, and materials, implementing granular control measures and striving to enhance circularity through technical upgrades and process optimisation. The Company is committed to fully integrating resource conservation into every stage of its operations, continuously optimising energy structures and material flow cycles to enhance overall resource efficiency across its value chain.

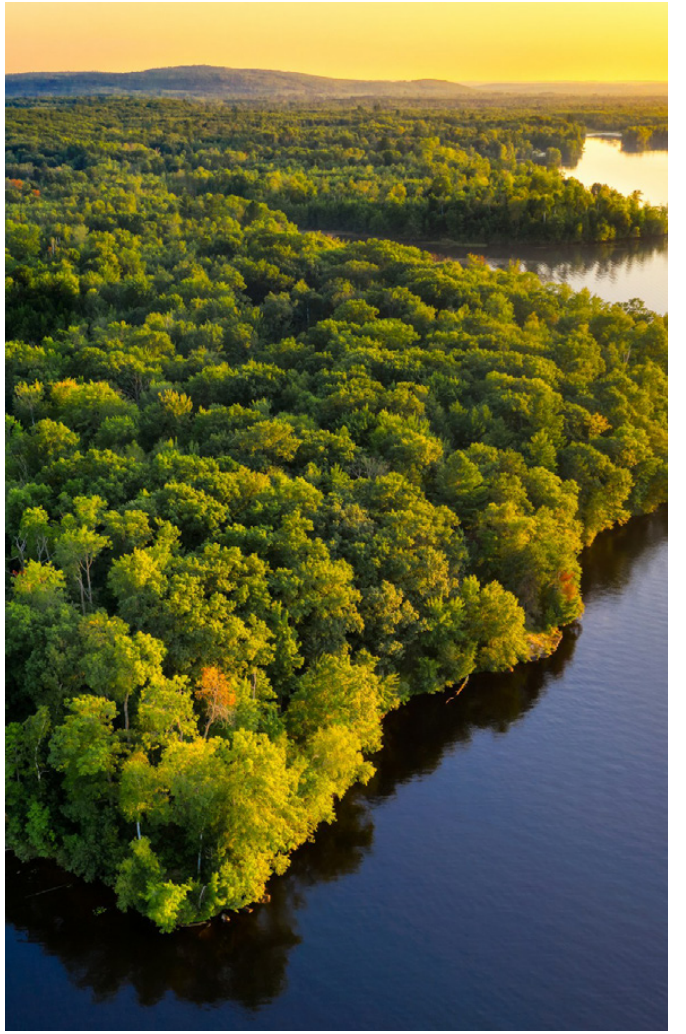
Energy Management

PT STD is dedicated to building a resource-efficient enterprise by formulating and implementing the *Energy Audit Management Regulations for the Indonesia Base,* which standardise conservation requirements for water, electricity, and gas. An Energy Audit Team has been established to conduct unannounced weekly audits throughout the entire plant, with accountability and rectifications managed via the Company's internal OA system. The Company has categorised lighting zones into specific scales based on floor area, mandating that lighting be deactivated when natural light is sufficient or areas are unoccupied, while restricting equipment from idling during non-production periods. Regarding HVAC systems, the Company distinguishes between "comfort-based" and "process-based" units; for comfort-based areas without specific temperature requirements, the default setting is maintained at ≥25 , with protocols to keep doors and windows closed to minimise thermal loss.a rigorous audit system for compressed air has been implemented to mitigate issues such as leakages in piping or unauthorised air usage. Each energy-consuming unit conducts regular self-inspections and energy-saving training, while a *Daily Energy Repor*t is compiled to monitor production consumption in real-time. During the reporting period, the Company actively promoted the green energy transition, with the solar PV project officially initiated to continuously optimise its energy structure.

Water Stewardship

PT STD is committed to compliant water management, promoting high efficiency in both industrial and administrative water use. The Company has established a water quality monitoring mechanism involving regular sampling and third-party testing, with filtration devices installed at water inlets to support alignment with relevant standards. During the reporting period, monitoring results indicated a Silt Density Index (SDI) was consistently maintained below 5.

The Company promotes water conservation through an integrated framework of full-process saving and high-efficiency utilisation. The "Large-Scale Circulation Retrofit" project was implemented to optimise recycling rates and installed water meters on all plant pipelines for enhanced consumption monitoring. The Company has strengthened routine maintenance to minimise leakages and uncontrolled discharge, supported by a performance-based accountability mechanism concerning valve operations. In industrial operations, the Company promotes refined controls mandating the use of recycled or concentrate water in all feasible processes and machinery, whilst establishing clear shutdown time limits for water use in slicing and cleaning workshops.



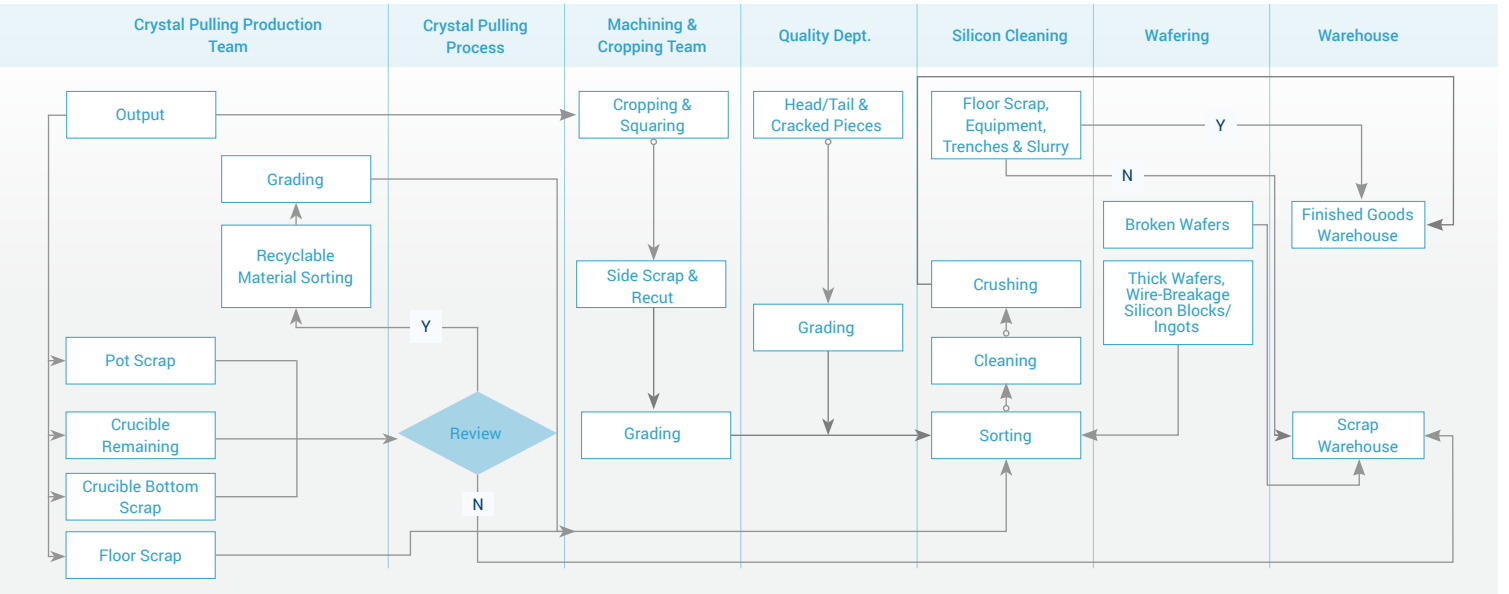
RESOURCE UTILISATION

Materials and Circularity

Embracing the concepts of a circular economy and comprehensive resource utilization, PT STD has established a sophisticated material recycling system covering crystal/ingot pulling, machining, slicing, and inspection. The Company implements the *Operational Standards for Classified Collection of Recycled Materials,* strictly categorising silicon-based materials into four categories: "Reusable Recycled Material", "Purification Material", "Ingot Purification Material", and "Scrap Material". The Company has defined cross-departmental responsibilities among the Crystal Pulling Technology Group, Silicon Cleaning Group, and Quality Department to facilitate material flows adhere to the principles of "classified labelling, zoned storage, and segregated management".

The Company implements a "five-tier classification" management system for 17 types of recycled materials, including head/tail cuts, side scrap, dross, and stuck material (e.g., stuck ingots/charge), defining specific blending ratios and substitution plans. The crystal pulling workshop recycles and reuses approximately 40% of the recycled materials generated during the process. Critical reused materials, such as material stuck to the furnace/crucible, undergo rigorous quality reviews, including assessments of minority carrier lifetime (sections R0-R2≥200us), carbon content, and crucible bottom residue weight (>40 kg/50 kg). During silicon cleaning, the Company aims to maintain recycled silicon blocks are bright and minimise watermarks, stains, or acidic odors through automated washing and pH sampling.

Recyclable Material Collection Process



Additionally, the Company promotes the recycling of packaging materials by rigorously enforcing the *Incoming Packaging Inspection Standards*, prioritising engineered wood pallets and monitoring performance indicators such as rated load and carton fold resistance to enhance durability for efficient logistics turnover. Leveraging our IT platforms, we have implemented paperless office practices for non-archival forms and reuse paper for unconventional archival documents, seeking to enhance resource efficiency in administrative operations.

Recyclable and Returnable Packaging Materials

MINIMISING ENVIRONMENTAL IMPACT

PT STD has established a comprehensive management system covering wastewater, exhaust gas, and waste. Adhering to the principles of "reduction, recycling, and harmless treatment", the Company utilises advanced processes and rigorous monitoring mechanisms to support the consistent and compliant discharge of pollutants, striving to minimise the environmental footprint of its operations on the local ecosystem.

Wastewater

PT STD strictly implements the *Wastewater Management Regulations for the Indonesia Base,* establishing a closed-loop management system with clearly defined responsibilities to promote stable and compliant discharge. The Company adheres to the core principles of "classified collection, professional treatment, real-time monitoring, and rigorous evaluation",The Company centrally plans water pollution prevention measures and conducts routine supervision and technical audits of wastewater treatment facilities. For new construction, expansion, or equipment upgrade projects, environmental planning is integrated at the design review stage to facilitate the synchronised development of environmental facilities and production infrastructure.

At the operational level, the Company tracks and monitors the entire wastewater treatment process via its sewage stations. Daily water quality analysis is conducted to dynamically adjust chemical dosing, striving to enhance treatment precision. To manage environmental risks, the Company has established an early-warning mechanism requiring a minimum of 8 hours' advance notification if maintenance might lead to discharge fluctuations. Furthermore, rigorous spill prevention measures for oils and chemicals have been implemented to maintain continuous control over wastewater effluent indicators.

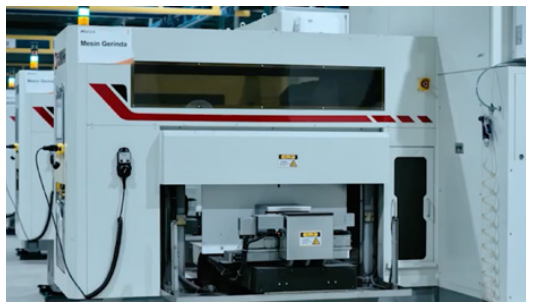
Air Pollution Control

PT STD has formulated the *Exhaust Gas Management Regulations for the Indonesia Base,* building a multi-dimensional management and monitoring framework. The Company applies environmental impact assessment (EIA) emission limits to production exhaust, striving to achieve an organic waste gas absorption efficiency of over 95%. The Company also enforces technical specifications, such as maintaining discharge stacks at a minimum height of 15 metres, regularly replacing activated carbon, and monitoring the pH levels of acid-alkali exhaust daily. To manage fugitive emissions, dust-generating workstations are equipped with protective facilities and enhanced ventilation. The Company has established a "routine monitoring + periodic audit" mechanism, including an annual monitoring plan and a requirement to report potential discharge deviations arising from maintenance activities three working days in advance. By implementing facility upgrade plans and rigorous equipment maintenance schedules, the Company seeks to ensure the long-term stable operation of exhaust gas treatment systems.

MINIMISING ENVIRONMENTAL IMPACT

Waste Management

PT STD strictly adheres to Indonesian environmental regulations, implementing the *Solid Waste Management Regulations for the Indonesia Base*. The Company has established an integrated management system for domestic, construction, non-hazardous industrial, and hazardous waste. Guided by the principles of "reduction, recycling, and harmless treatment", the Company identifies environmental impacts and rigorously monitors key risk sources, such as biochemical sludge, waste adhesives, and chemical packaging that may possess toxic, corrosive, or flammable characteristics. A cross-departmental synergy mechanism ensures a closed loop from classified collection to compliant storage in specialised warehouses, supporting alignment with environmental quality requirements.



Non-hazardous Waste

In terms of waste reduction, the Company seeks to minimise waste generation at the source by optimising Standard Operating Procedures (SOPs) and implementing refined management practices. Production departments focus on enhancing production yields to reduce scraps and rejects. Simultaneously, the Company advocates for the "repair and reuse" philosophy, encouraging the reuse of materials in administrative and auxiliary production stages to collectively advance its waste reduction goals.

For disposal and resource utilisation, the Company actively promotes resource recovery initiatives such as the recycling and washing of monocrystalline pulling ends and the circulation of cutting fluids. For non-recyclable waste, the Company performs rigorous qualification audits of vendors, ensuring that disposal is handled by licensed professional entities. This process is governed by legal contracts and manifest management records, enabling the tracking of the entire lifecycle—from transfer and transportation to final disposal—to mitigate environmental risks to soil and water contamination.

Hazardous Waste

Regarding the use of hazardous chemicals, the Company has established the *Hazardous Chemicals Operational Management Regulations*, creating a comprehensive safety supervision system encompassing procurement, storage, usage, and disposal. The Company requires vendors to provide Safety Data Sheets (SDS) and safety labels, utilising colour-coded containers for identification. Storage management follows a "Dual-Person" protocol to enhance oversight and personnel safety during handling and accounting. For dispensing and usage, containers must bear chemical names and safety signs in Chinese, Indonesian, and English, and personnel are required to wear appropriate Personal Protective Equipment (PPE), including acid-alkali resistant clothing and face shields.

Additionally, the Company has formulated the *Technical Scheme for Hazardous and Toxic Waste Storage*, implementing graded management for 12 categories of hazardous waste, including biochemical sludge and waste engine oil. The Company has constructed a 270-square-metre dedicated warehouse featuring reinforced concrete impermeable structures, spill containment grooves, and emergency lighting. Operationally, the Company strictly observes storage limits (ranging from 90 to 365 days) and follows standards for three-tier metal drum stacking and zoned labeling. With emergency plans covering leaks, fires, and earthquakes, the Company seeks to build a robust safety barrier for hazardous waste management.

Empowering Employees and Communities

LABOUR AND HUMAN RIGHTS

Protecting employee rights constitutes a fundamental catalyst for the Company's long-term development. PT STD adheres to the principles of equality and inclusion, establishing a management system that encompasses human rights protection, labour standards, and employee welfare. The Company prioritises strengthening compliance oversight across the entire value chain and implements transparent communication channels alongside multi-dimensional benefit programs. The Company is dedicated to fostering a fair and transparent workplace, striving to safeguard the legal rights of employees while promoting shared value creation for both its talent and the enterprise.

Equality, Inclusion, and Diversity

PT STD complies with the Indonesian *Job Creation Act* and other relevant regulations, having issued and implemented the *Management Standards for Diversity and Inclusion of the Governing Body and Employees*. The Company strives to integrate diversity into its governance structure and throughout the entire talent lifecycle. At the governance level, the Company has established detailed rules for nominating and selecting the governing body, prohibiting discriminatory barriers related to gender, age, or ethnicity. The Company is committed to enhancing the rigour and independence of decision-making by promoting complementary professional backgrounds and experience.

In terms of employee management, the Company upholds the principles of equity and impartial treatment, implementing standardised recruitment assessments and "blind review" mechanisms. The Company prioritises the inclusion of underrepresented groups such as persons with disabilities, ethnic minorities, and veterans. By establishing an equal-pay-for-equal-work audit system and a diverse review committee, the Company strives to ensure that promotion, compensation, and training resources remain accessible to all employees on an equal basis.

The Company has promulgated the *Management Standards for Anti-Discrimination and Employee Grievance Handling,* adhering to a "zero-tolerance" principle against discriminatory behaviour based on non-work-related factors such as identity, physical traits, or background. The Company has established a 24-hour confidential reporting channel, with a dedicated oversight team responsible for investigating and addressing violations such as discrimination or bullying. To protect employee rights, the Company has developed a closed-loop resolution mechanism that supports anonymous reporting and commits to completing specialised investigations within 3 to 7 working days. Furthermore, the Company provides multi-channel grievance platforms and strict anti-retaliation clauses to ensure the confidentiality and fairness of the process at all stages.

LABOUR AND HUMAN RIGHTS

Employee Grievance Handling Procedure

Acceptance and Registration

Upon receipt of a complaint, the Human Resources Department shall complete registration and filing within 24 hours, and review the completeness of the submitted materials. If any materials are missing, the complainant shall be notified within three working days to provide supplementary information. Where the acceptance criteria are met, an investigation shall be initiated; where the criteria are not met, the reasons shall be provided in writing and communicated to the complainant.

Investigation and Verification

A special investigation team, comprising representatives from Human Resources, Legal, and the Labor Union/employee representatives, shall be established to conduct the investigation in accordance with confidentiality principles. Through interviews with relevant parties, evidence collection, and record verification, the investigation shall generally be completed within 3–7 working days. Complex cases may be extended as appropriate, but not beyond 15 working days. Written records shall be maintained throughout the process and confirmed by signature.

Disposition and Closure

Upon completion of the investigation, the investigation team shall submit its handling recommendations for approval and implementation in accordance with the relevant authorization procedures.

Violation Substantiated	Violation Unsubstantiated	Suspected Illegal Conduct
The misconduct shall be immediately stopped. Appropriate disciplinary measures may be imposed on the respondent, including written criticism and education, formal warning, demerit, demotion, salary reduction, or termination of employment. Where the complainant has suffered losses, appropriate remedial measures, compensation, and a formal apology shall be provided.	The findings shall be communicated to the complainant in writing, and the matter shall be formally closed.	The case shall be referred to the relevant judicial authorities for handling, and the responsible party shall bear the corresponding legal liabilities.

Labor Standards

PT STD complies with Indonesian law and international labour standards, implementing the *Anti-Forced Labor and Anti-Child Labor Policies* to protect the fundamental human rights of all employees. The Company prohibits all forms of forced labour, strictly forbidding the withholding of identification documents, the collection of deposits, or the imposition of debt bondage. The Company also implements measures to help ensure that all overtime work is performed on a voluntary basis. Regarding child labour management, the Company has established a rigorous age verification mechanism, setting the minimum employment age at 18. The Company prohibits the employment of minors and has formulated corrective measures, such as supporting a return to education, should any such instance be identified.

Furthermore, the Company extends these labor standards to its supply chain management. The Company requires suppliers and subcontractors to sign compliance commitment letters and integrates them into the scope of its policies. Should a supplier be involved in violations such as forced labor or child labor, the Company may take actions including the termination of cooperation or other penalties. These measures enable the Company to effectively mitigate employment compliance risks throughout its operations and supply chain.

LABOUR AND HUMAN RIGHTS

Human Rights and Labor Relations

PT STD is committed to safeguarding human rights and employee interests, having issued and implemented the *Human Rights Policy and Compliant Duty Management Standards for Security Personnel.* The Company has integrated human rights policies into the mandatory curriculum for security staff, aiming for a 100% training coverage rate for all new and outsourced security personnel prior to their assuming duty. The Company strictly prohibits any form of violent enforcement, illegal searches, or discriminatory behaviour, stipulating that the use of force must be restricted to the minimum extent necessary for defensive purposes.

Security Personnel Human Rights Policy and Core Principles of Compliance

Human Rights First	Legal Compliance	Professionalism and Restraint	Universal Coverage
Respect the personal dignity, physical freedom, and legal rights of all individuals, and prohibit any acts that infringe upon human rights.	Ensure that all duty-related activities strictly adhere to national laws, industry standards, and internal management policies.	Maintain a polite, restrained, and rational attitude, strictly forbidding the use of violence, threats, or insulting tactics.	Integrate human rights policy training as a mandatory course for all security personnel, seeking to achieve full coverage through pre-duty and ongoing refresher training.

Regarding operational changes, the Company has established the *Communication Mechanism for Employee Rights During Operational Changes at the Indonesia Factory*. For significant adjustments involving core rights such as compensation or working hours, the Company provides a minimum of 30 days' prior notice. The use of written notifications and symposiums with labour unions enables the Company to safeguard employees' rights to information and participation. The Company has also established a closed-loop mechanism for collecting and responding to feedback. All communication records, public notices, and signed employee acknowledgments are retained for a minimum of two years to ensure the traceability of the entire process. This systematic documentation helps to mitigate potential labour disputes.

Communication Mechanism and Full-Process Execution Procedure

Preparatory Work	Advance Notice	Opinion Collection	Response and Feedback
Change Assessment and Internal Filing	Dual Notification through Written Notice and Public Announcement	Meetings and Multi-Channel Feedback	Closed-Loop Resolution and Plant-Wide Communication

The Company consistently adheres to the principles of legal compliance, equality, and mutual respect, having issued the *Management Standards for Risk Control of Freedom of Association and the Right to Collective Bargaining* to fully safeguard employees' statutory rights to voluntarily participate in legal organisations and equal consultation. A specialised control group led by senior management has been established to conduct regular risk identification and assessment. The Company strictly prohibits any forms of retaliation against employee representatives—such as salary reduction, reassignment, or contract termination—and has established a confidential grievance mechanism with a 10-day feedback cycle.

In accordance with the *Management Standards for Employee Collective Consultation and Collective Bargaining*, labour union representatives engage in equal negotiations with the Company on behalf of the workforce, covering core interests such as remuneration, working hours, leave, and occupational health. Drafts of collective contracts take effect only after formal approval by the Employee Representative Congress and registration with the local labour department.

Furthermore, the Company extends these control requirements to its supply chain, requiring suppliers to sign compliance commitment letters and undergo semi-annual on-site audits. This normalised bridge for labour-management communication supports the maintenance of harmonious and stable labour relations. The Company strives to implement these labour rights effectively across its entire value chain.

LABOUR AND HUMAN RIGHTS

Employee Welfare

PT STD has established a fair, transparent, and competitive compensation and benefits system designed to provide comprehensive economic security for all employees. By utilising institutionalised management to support the timeliness and accuracy of salary payments, the Company complies with Indonesian labour laws and corporate regulations. The Company's compensation policy adheres to the principle of equal pay for equal work, with dynamic adjustments based on attendance, working hours, and performance. This approach aims to secure employees' basic livelihoods while incentivising talent to grow alongside the enterprise.

In terms of compensation management, the Company has structured a diversified remuneration framework centered on basic salary, encompassing position allowances, performance bonuses, and overtime pay calculated at statutory rates. The Human Resources Department verifies attendance and overtime data at the beginning of each month to facilitate precise salary calculations that comply with Indonesian personal income tax (PPh 21) requirements.

Regarding welfare protection, the Company provides multi-layered care for full-time employees. In the field of social insurance, the Company fulfills its statutory obligations by making full contributions to labour insurance (including old-age and pension insurance) and health insurance. The Company established an employee activity center and organises periodic care activities aimed at enhancing workplace well-being.

Regarding leave entitlement, full-time employees receive 12 days of fully paid annual leave after one year of service, supplementing statutory holidays. Female employees are provided with three months of fully paid maternity leave and 1.5 months of miscarriage leave. Furthermore, the Company provides two days of paid menstrual leave per month. Furthermore, the Company offers 1 to 3 days of paid special leave for various life events—such as weddings (for employees or their children), spouse's childbirth, or the serious illness or passing of a family member—providing comprehensive support for work-life balance. Additionally, employees receive Religious Festivity Allowance, transportation and meal allowances, as well as funeral grants and natural disaster compensation for specific circumstances, thereby fostering a compassionate and inclusive workplace environment.

Care Activities at Employee Activity Center

Employee Birthday Celebrations

Employees Celebrating New YearTogether

HEALTH AND SAFETY

Health and safety constitute the core of employee well-being and stable corporate operations. PT STD has established an occupational health and safety governance structure, implementing universal responsibility and constructing a risk identification and hazard control mechanism covering all processes. Health monitoring and emergency plans enable the Company to achieve closed-loop management of preventive work, continuously improving intrinsic safety levels and maintaining a stable, harmonious workplace environment.

Occupational Health and Safety Governance

PT STD is dedicated to building an excellent occupational health and safety management system. The Company has established a Work Safety Committee and formed a Safety Leadership Group as the core management body, consisting of heads from various workshops and departments. This structure strengthens leadership in work safety and implements the principle that "production management must include safety management".

In accordance with standards such as ISO 45001, the Company has compiled the *Quality, Environment, Occupational Health and Safety Management Manual,* defining full-process monitoring—from leadership and planning to operational evaluation. System operations encompass key control points, including hazard identification and assessment, emergency management, and occupational hazard monitoring. Regular employee questionnaires and monthly safety meetings enable the Company to maintain a two-way communication mechanism supporting the flow of safety responsibility from management to frontline staff. Furthermore, the system covers permanent employees, outsourced personnel, and relevant stakeholders to promote comprehensive, all-around safety risk control and continuous improvement.

Regarding fire safety, the Company has established a comprehensive management framework. The Company implements a "daily patrol and monthly inspection" mechanism, with fire safety responsibilities clearly assigned across different departmental zones to prevent the obstruction of evacuation routes. For high-risk operations, the Company enforces a rigorous approval process for hot-work permits, maintains a strict no-smoking policy within the plant, and requires all electrical personnel to hold valid professional certifications. Furthermore, the Company conducts annual fire safety training for the entire workforce, complemented by at least one full-scale fire drill and two practical sessions each year. These initiatives maintain the integrity of firefighting facilities and ensure the emergency evacuation readiness of all personnel.

2025 Safety Targets and Achievement Status

No.	Key Targets / Tasks	Achievement Status
01	No major safety accidents	No major safety accidents were recorded in 2025, and the target was successfully achieved.
02	Fewer than 22 incidents of general safety accidents (minor injuries)	In 2025, a total of 3 general accidents were recorded, meeting the established target.
03	No less than 95% completion rate for routine safety inspection rectifications	From July to the end of 2025 (as of December 22), a cumulative total of 964 safety rectification items were identified, with 942 items successfully resolved. This represents a rectification completion rate of 97.7%, fulfilling the target.
04	No less than 2 emergency drills of various types per year	Two fire drills were conducted in 2025, reaching the annual target.
05	Collaborate with Human Resources to conduct monthly safety training	From July to the end of the year, 16 rounds of scheduled monthly safety training were carried out, totaling 436 person-times. Concurrently, the Company collaborated with the HR Department to facilitate various three-level safety education programs and pre-job training for specialised operations.

HEALTH AND SAFETY

Safety Risk Management

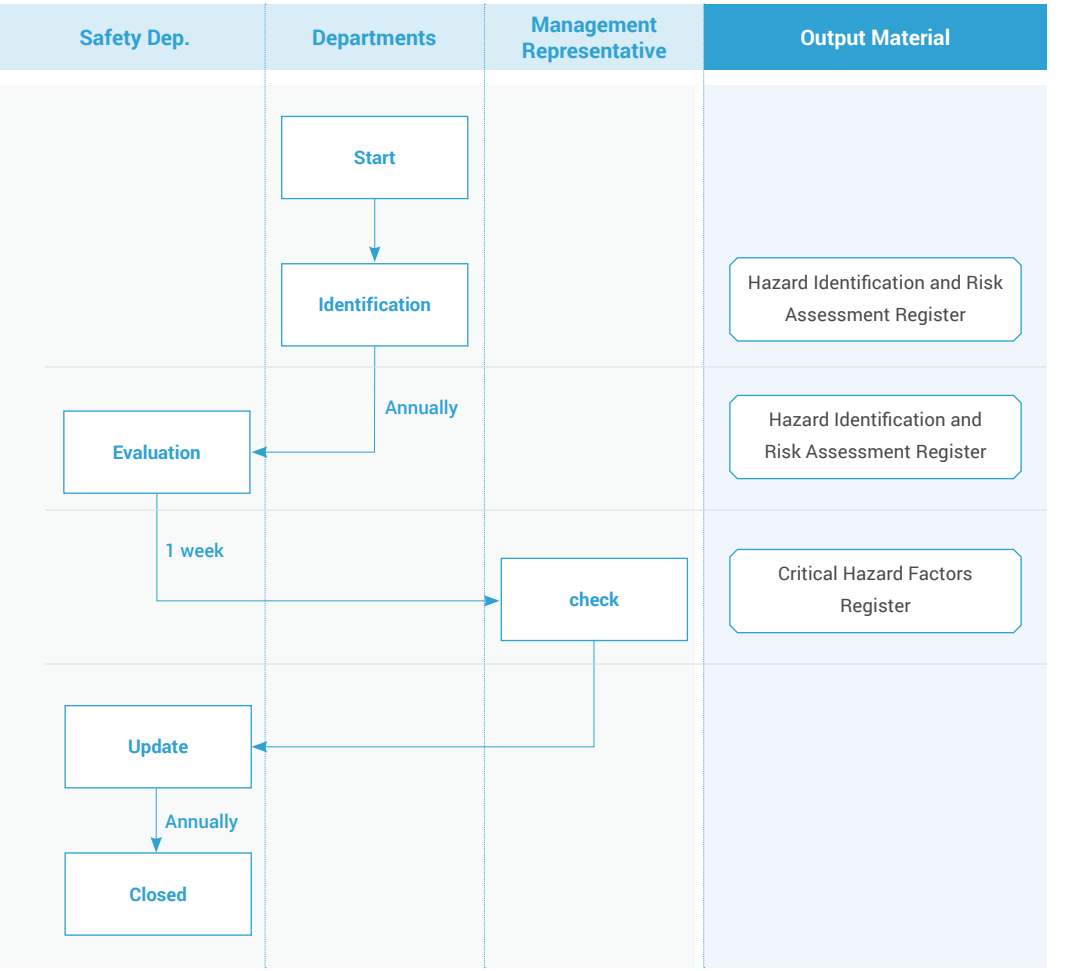
PT STD rigorously implements the *Hazard Identification and Evaluation Control Procedure.* The adoption of the "universal participation, classified identification, and quantitative evaluation" model enables the Company to maintain dynamic management over six major categories of hazardous factors—including physical, chemical, and biological risks—across its production, services, and activities. The identification process integrates Job Hazard Analysis (JHA) and Safety Checklist Analysis (SCL) to support coverage of all operational scenarios under both routine and emergency conditions.

The Company employs the D=L×E×C evaluation model to categorise risks

- Major Risk (D>160): Hazards that may result in legal or regulatory non-compliance are identified as unacceptable risks, requiring the immediate implementation of mandatory control measures.
- Significant Risk (70≤D≤160): Categorised as a key hazard source and incorporated into the annual environmental and safety target management.
- General and Minor Risk (D<70): Managed and controlled through daily operational procedures and Work Instructions (WI).

The Safety Department updates these evaluations at least annually and initiates specialised assessments upon the introduction of new equipment, process changes, or regulatory adjustments. All identification results are consolidated into the *List of Important Hazard Factors*. Following senior management approval, this list is disclosed and serves as the core foundation for emergency response planning and operational control, facilitating the closed-loop governance of safety risks.

Safety Risk Management Process Chart



HEALTH AND SAFETY

Occupational Health

In accordance with *Indonesian Minister of Health Regulation No. 48/2016* and other regulatory requirements, PT STD has established a comprehensive occupational hazard monitoring system. The Company conducts environmental testing across all production and office areas every six months, covering chemical, physical, and biological factors such as dust, noise, temperature, humidity, and microorganisms. Should any area exceed safety thresholds, the Safety Department collaborates with relevant units to implement rectifications through engineering controls, administrative measures, or the provision of respiratory protection, with re-testing required within 14 days. Furthermore, the monitoring framework extends to ergonomic assessments, and all testing records are retained for a minimum of five years.

The Company provides annual routine medical examinations for employees with over 12 months of service, with check-up items customised based on specific job-related risk profiles to promote early prevention and detection of occupational illnesses. Individual health archives are maintained to record medical histories, lifestyle habits, and examination results, facilitating closed-loop management of occupational health risks through dynamic monitoring. Additionally, the Company provides personal protective equipment (PPE) meeting professional safety standards, along with three sets of work uniforms annually, and maintains standardised canteen facilities to support nutritional needs during daily operations and overtime. The Company also enforces strict infectious disease monitoring and environmental hygiene management, prohibiting smoking or waste disposal in non-designated areas to protect the physical and mental well-being of employees through preventive health maintenance.

Safety Emergency Response

PT STD has developed a robust emergency response plan and team management system based on international management standards and the specific operational needs of the Indonesia base. An Emergency Rescue Command Center, led by the General Manager, incorporates five specialised groups: Communications, Rescue, Medical, Logistics, and Evacuation/Security. The Company implements a four-level response management system covering the entire chain from on-site disposal to social coordinated response. Upon the occurrence of an incident, personnel are required to report immediately, enabling the Command Center to activate relevant plans—such as site cordoning, search and rescue, environmental monitoring, and engineering repairs—based on the situation. Safety accidents trigger the implementation of the *Safety Incident Investigation Management Regulations for the Indonesia Base*, requiring a report within 12 hours to identify unsafe behaviours or conditions and oversee the implementation of corrective actions. Efficient coordination mechanisms with local hospitals support smooth information flow following work-related injuries, while the SIPP system is utilised to timely fulfill reporting procedures to the Ministry of Manpower (BPJS TK), safeguarding the medical treatment and compensation rights of affected individuals.

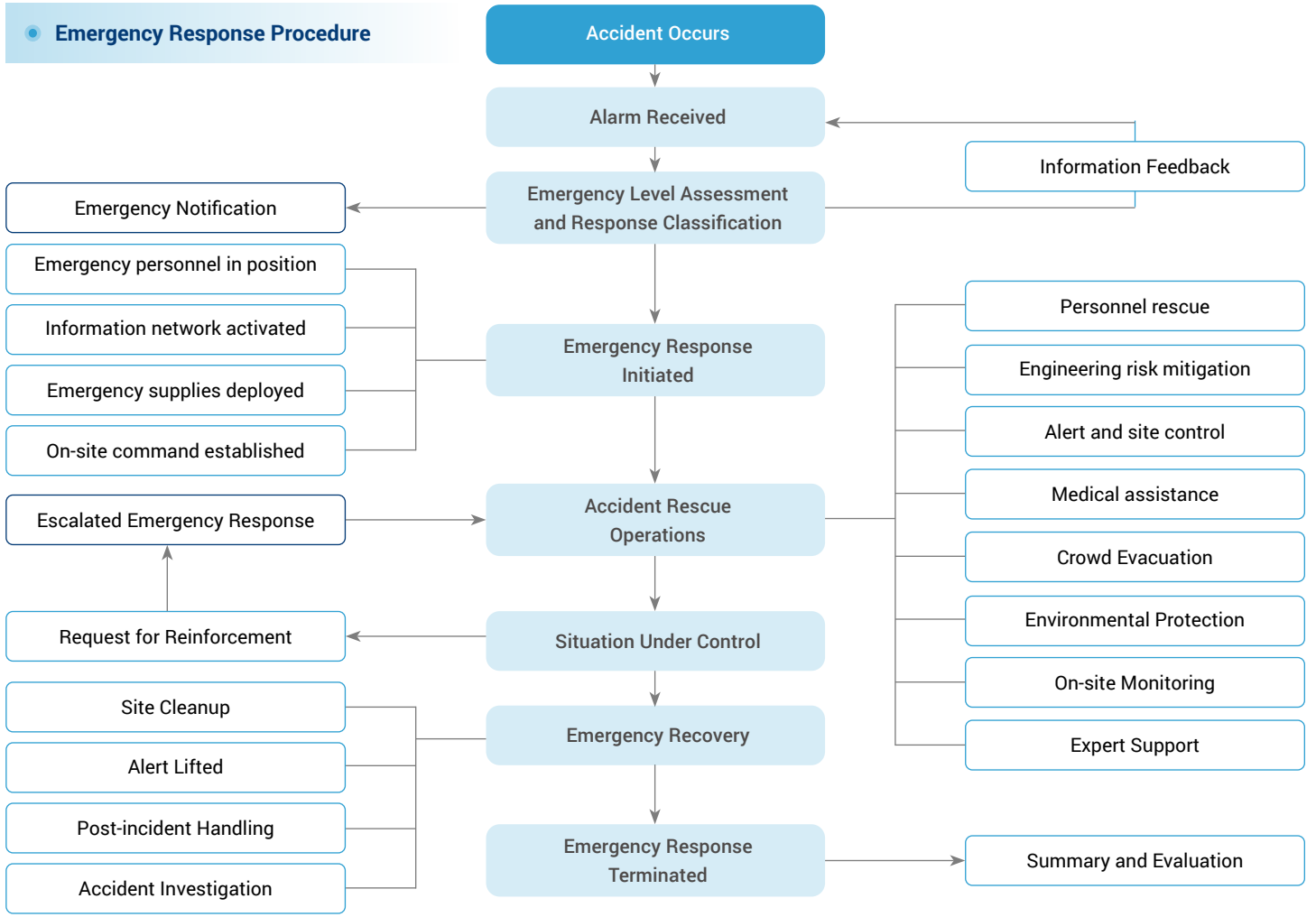
To support emergency readiness, the Company maintains a 24-hour emergency duty rotation alongside dedicated funding and comprehensive emergency supplies. The Company organises periodic comprehensive drills and on-site disposal simulations to enhance the emergency response and self-rescue capabilities of its workforce. Ongoing safety skill training and risk identification education are provided to improve occupational health protection and incident handling proficiency.

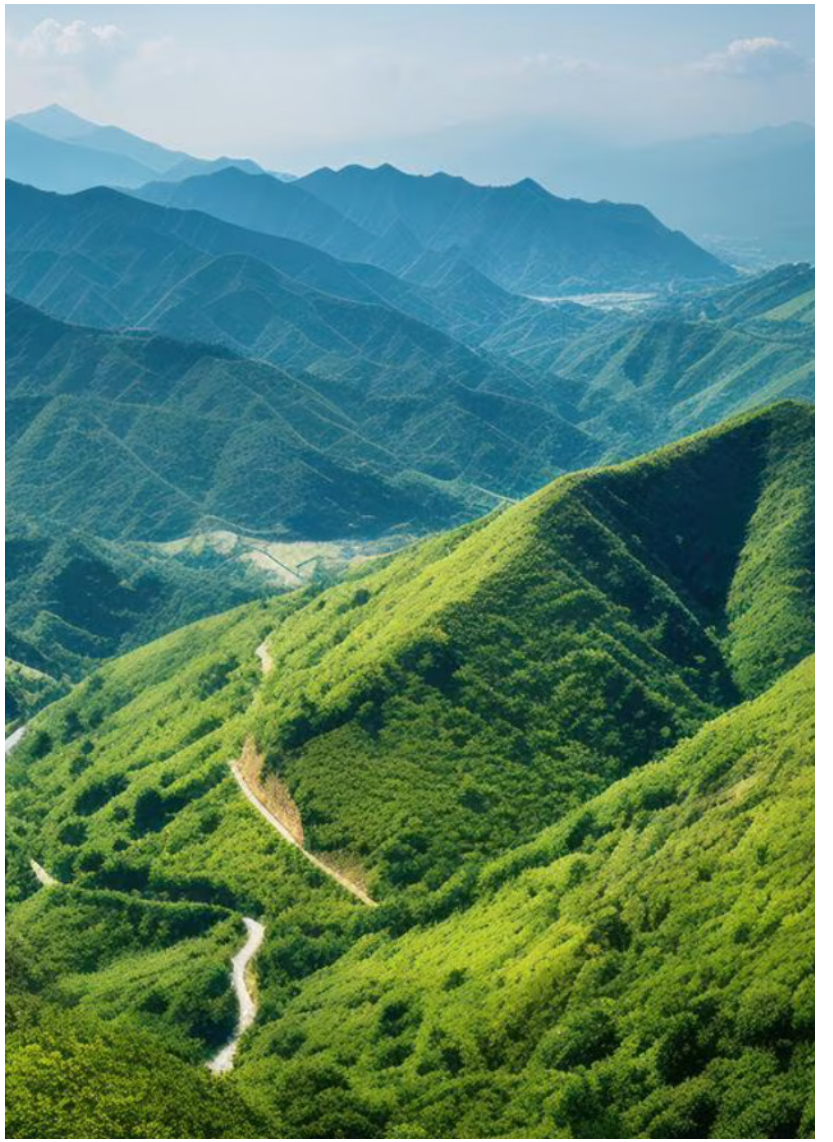
List of Emergency Response Plans

- Special Emergency Plan for Natural Disaster Accidents
- Special Emergency Plan for Fire and Explosion Accidents
- Special Emergency Plan for Special Equipment Accidents
- Special Emergency Plan for Occupational Hazard Accidents
- Special Emergency Plan for Hazardous Chemical Leakage Accidents
- Special Emergency Plan for Confined Space Accidents
- Special Emergency Plan for Electric Shock Accidents
- Special Emergency Plan for Scalding and Burn Accidents
- Special Emergency Plan for Other Injuries and Object Strikes

HEALTH AND SAFETY

Emergency Response Procedure





TALENT DEVELOPMENT AND TRAINING

PT STD has established a dual-track career development path for management and technical roles, deeply integrating individual growth with organizational succession planning. The Company maintains a full-lifecycle training system and multi-dimensional quantitative assessments, supported by mentorship programs and incentive mechanisms. These initiatives enhance the quality of the talent pool and provide a foundation for the long-term professional development of the organisation.

Career Development Pathways

PT STD provides structured career advancement paths aligning employee development with the organisational talent pipeline. The talent development model operates "internal lecturers" and "mentorship programmes" in parallel, offering employees diverse options to either transition into management or deepen their technical expertise. A systematic lecturer grading mechanism and a dedicated mentorship framework provide senior employees with both honorary recognition and allowance-based incentives. Furthermore, the Company has established department-level performance indicators centered on "mentee qualification rates" to ensure the fairness and professionalism of these career development channels.

Employee Training

PT STD has developed a multi-dimensional training framework encompassing theory, practical operations, pre-job orientation, and mentorship programmes. The training process follows a full-lifecycle management approach. Departments formulate monthly training plans while HR specialists coordinate venues and maintain process records. To continuously enhance quality, the Company conducts quantitative analysis across five dimensions: attendance, satisfaction, comprehension, engagement, and results transformation. Post-training evaluations assess the effectiveness of employee participation.
To facilitate the inheritance of core skills, the Company has institutionalised a mentorship system. Based on the apprenticeship cycle, mentors may receive rewards of up to 2,000 RMB, with corresponding incentives provided to mentees. By implementing standardised dual assessments in both theory and practice, this system seeks to support the professional quality and the effective transfer of expertise within our talent pipeline.

Company Training System Architecture

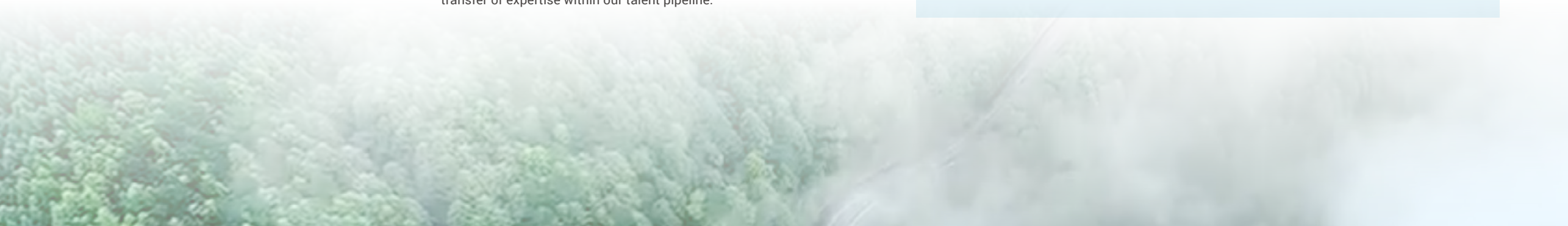
Theoretical Training

Covering corporate culture, policies and procedures, job responsibilities, workplace safety, and related topics.

Pre-job Training	Practical Skills Training	Specialized Training
Providing new employees with onboarding guidance, policy orientation, and role familiarization.	Covering shop-floor operational skills, equipment operating procedures, production processes, and related practices.	Targeted training on quality issues, production safety incidents, and customer feedback.

Mentorship Training

Experienced employees serve as mentors to provide one-on-one or one-to-many skills transfer and on-the-job guidance.



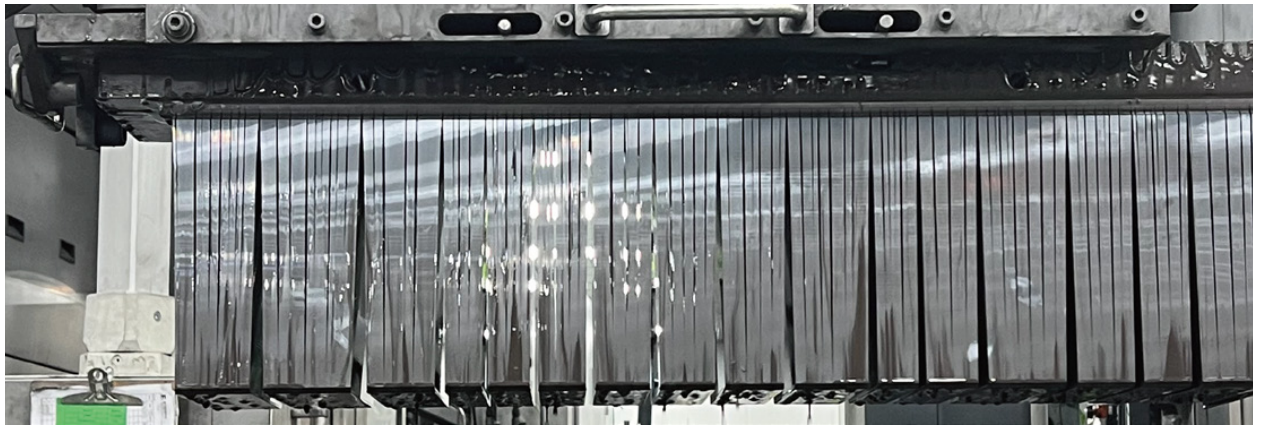
COMMUNITY DEVELOPMENT

The Company collaborates closely with local government authorities and village representatives to prioritise the recruitment of residents from its operational areas. Coordinated development of local service providers and suppliers stimulates regional industrial vitality. The Company has established a normalised communication mechanism that respects and protects the rights of indigenous peoples, supporting harmonious relationships between the enterprise and local villages. Furthermore, the Company has issued and implemented the *Management Policies for Public Welfare and Donations,* covering areas such as natural disasters, education, and medical assistance. These policies are designed to support the compliant fulfillment of our corporate social responsibility, promoting community well-being while maintaining a strong social reputation. During the reporting period, no incidents of infringing upon the rights of indigenous peoples were recorded.

Responsible Operations and Governance

PRODUCTS AND SERVICES

PT STD consistently prioritises product quality and customer value throughout its operations. A robust institutional framework and standardised control processes enable the Company to systematically identify quality risks and respond to customer demands. The Company has established a complete closed-loop system—extending from source prevention and process control to post-incident handling—to strengthen the dual protection of product safety and service quality.



Quality Management

PT STD considers product quality management to be a central pillar of its corporate development, upholding a stringent quality management system alongside the systematic identification and control of health and safety risks pertaining to its products. To this end, the Company has formulated a comprehensive suite of management policies, encompassing the *Quality Management System,* the *Monocrystalline Quality Control Plan,* and the *Slicing Quality Control Plan*, establishing a regulatory framework that covers the production process. The Company has obtained ISO 9001:2015 Quality Management System certification, which serves to support the stability of product quality. On this basis, the Company continues to drive the optimisation of production processes and efficiency, integrating quality management requirements throughout the entire production cycle to facilitate the reinforcement of product quality and operational performance.

The company is certified under the ISO 9001:2015 Quality Management System.

To effectively mitigate quality risks, the Company has constructed a quality risk management mechanism that integrates proactive prevention with process control. Throughout the proactive prevention stage, the Company formulated the *Red and Yellow Line Management Regulations* for the Indonesia Base, establishing a hierarchical quality risk management system. This system clarifies procedures for problem identification, accountability tracking, penalty enforcement, and closed-loop rectification, thereby supporting the timely detection and effective control of potential quality risks. Furthermore, the Company has developed and implemented internal policies such as the *Material & Product & Barcode Coding Rules, Identification Color Management Regulations*, and *Standard Operating Procedures for Finished Silicon Wafer Packaging*. Regular compliance reviews are conducted to support the authenticity, accuracy, and traceability of product information, aiming to reduce the probability of quality risks during the operational process.

Quality Red Line

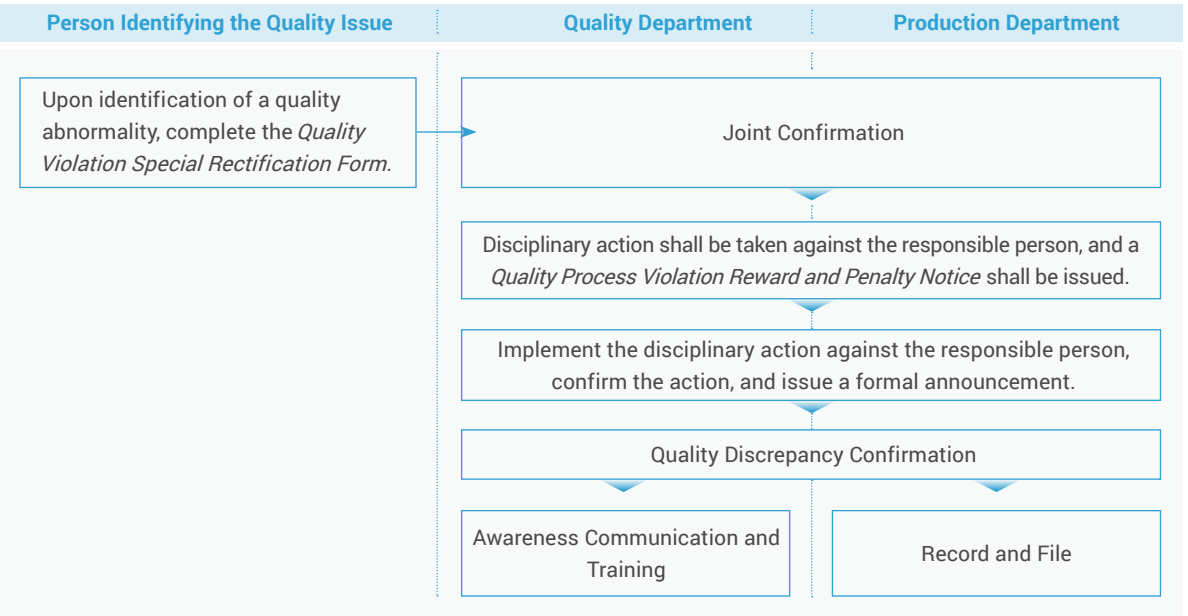
Phenomena that may lead to major quality incidents or represent significant quality risks.

Quality Yellow Line

Phenomena that have not caused major quality incidents or represent minor quality risks.

PRODUCTS AND SERVICES

Quality Red & Yellow Line Handling Procedure



For the purpose of addressing quality issues, the Company has established standardised mechanisms for managing non-conforming products and quality incidents. In terms of non-conforming product management, the Company has formulated the *Disposal Specifications for Non-conforming Products* and *Return and Exchange Management Regulations*. These policies provide for the comprehensive identification and control of materials, semi-finished goods, finished products, expired materials, and non-conforming items identified through customer complaints. By clarifying the procedures for isolation, review, and disposal, the Company aims to prevent the unintended use or progression of non-conforming items into subsequent operational stages. Regarding quality incident management, the Company has enacted the Quality Incident Management Measures, which categorise incidents into four levels: minor, general, serious, and major. These measures define full-process requirements—including incident reporting, emergency handling, report approval, accountability processing, and ledger archiving—to facilitate timely resolution and support closed-loop management.

Responsibility Framework for Non-conforming Product Management

Originating Department	In charge of reporting and isolating non-conforming products, initiating disposal reviews, and executing disposal in line with review opinions.
Quality Department	Responsible for the determination, recording, and labeling of non-conforming products; conducting re-inspection after rework; following up on the verification of corrective measures; and presiding over dispute arbitration.
Technical Department	non-conforming products, formulating disposal plans, and issuing anomaly analysis reports.
Warehousing & Logistics	Responsible for initiating reviews for warehouse-relevant non-conforming products, confirming inbound and outbound movements, managing isolated storage and ledgers, and tracking disposal progress.
Procurement Department	In charge of negotiating the disposal methods of non-conforming raw and auxiliary materials with suppliers and following up on the progress of such disposals.

Key Performance

During the reporting period, the Company achieved the following:

Product quality qualification rate	Product recalls for health and safety reasons	Closure rate of non-conformities from internal and external audits
99.99%	**0** units	**100%**

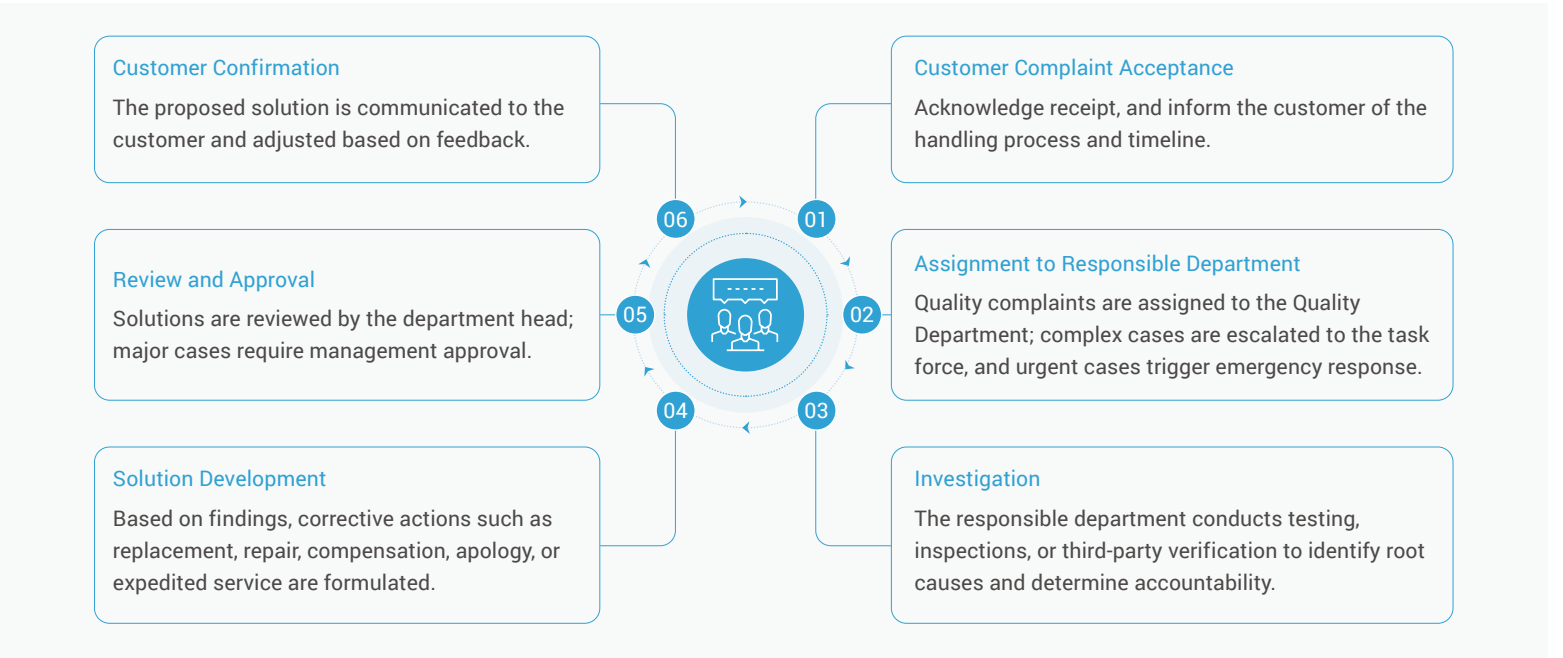
PRODUCTS AND SERVICES

Customer Service

PT STD has established a systematic customer service management framework, formulating policies such as the *Client Complaint Management and the Customer Satisfaction Management Regulations* to facilitate the standardised and operation of complaint-handling processes. Customers can conveniently provide feedback through diverse channels, comprising service hotlines, the official corporate website, email, WeChat official accounts, and offline service outlets. Furthermore, the Company maintains complete records and archives of all complaint information to form a traceable customer service database. A specialised complaint-handling task force holds regular analysis meetings to identify high-frequency issues and common root causes by conducting data aggregation, utilising these insights to inform improvement measures. During the reporting period, no major customer complaint incidents were recorded.

Regarding the protection of customer rights, the Company has enacted the *Customer Segmentation Management Procedure* to implement hierarchical protection and access control for customer information and business data. Concurrently, the Company explicitly requires employees to properly safeguard confidential information, comprising trade secrets, customer data, and supplier information. These measures are designed to support the collection, use, storage, and transmission of data in accordance with applicable data protection and privacy laws, as well as internal policies, to respect customer privacy and data security. Additionally, the Company practices responsible marketing principles, with the Marketing and Legal Departments jointly reviewing advertising content and promotional materials to verify that outbound information is authentic and accurate. During the reporting period, no incidents of non-compliance involving customer privacy or marketing communications occurred.

Customer Complaint Response Procedure



Key Performance

During the reporting period, the Company achieved an average annual customer satisfaction rate of **97**%.

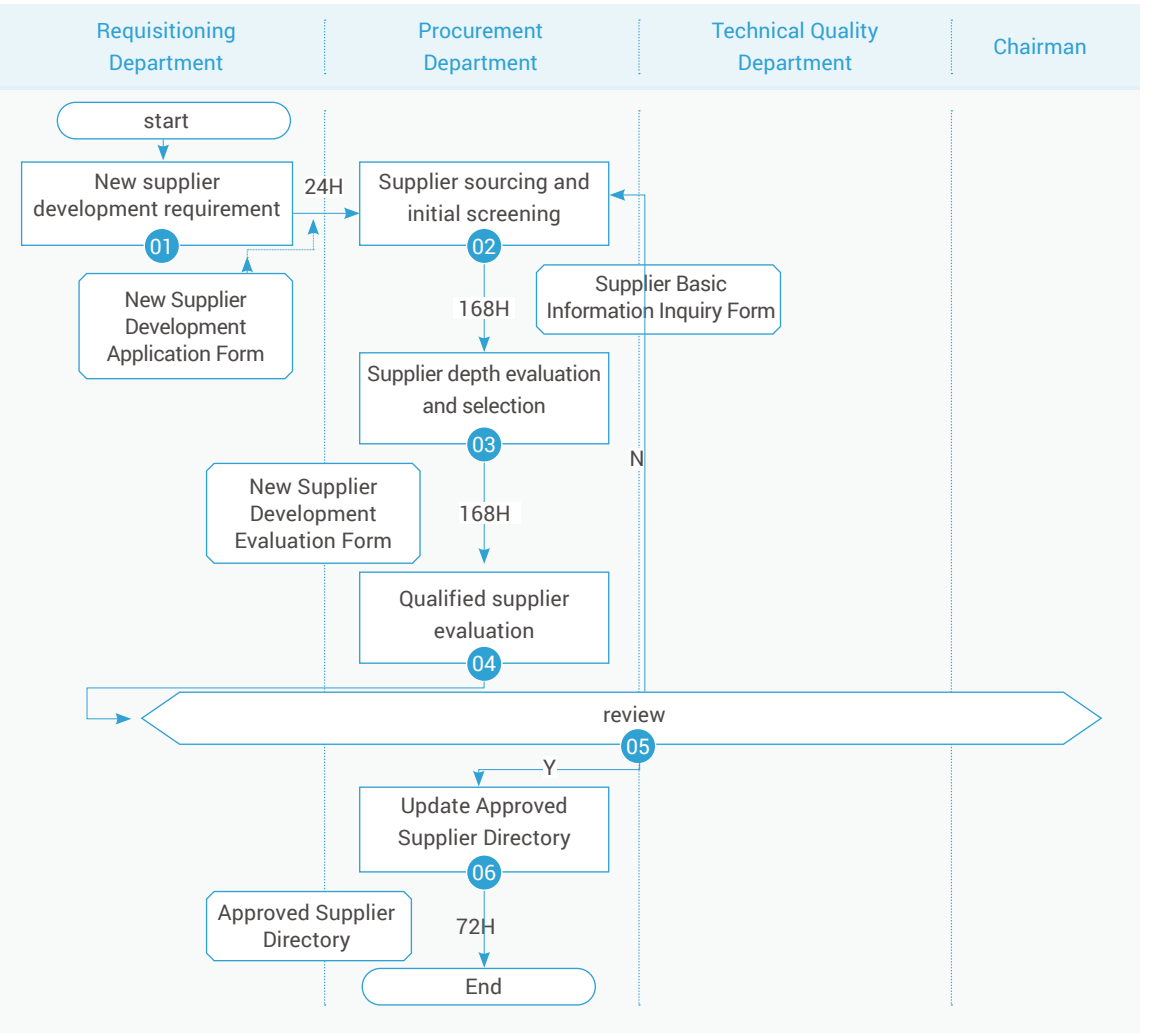
SUPPLY CHAIN MANAGEMENT

PT STD continues to refine its full-lifecycle supplier management mechanism to support the development of its supply chain system. The Company has established a robust closed-loop process encompassing entry assessment, process monitoring, performance evaluation, and continuous improvement, aiming to strengthen the stability, security, and responsibility of the supply chain. While upholding procurement quality and delivery efficiency, the Company integrates ESG requirements—such as environmental protection, social responsibility, and labor rights—into its supply chain management practices to promote a green, fair, and responsible ecosystem.

Supplier Management

PT STD has established a systematic supplier management framework. Through the implementation of the *Supplier Management Control Procedure* and *Procurement Control Procedure*, the Company maintains standardised oversight across the entire lifecycle of supplier engagement, including entry, evaluation, auditing, and continuous improvement. During the entry phase, the Company conducts multi-dimensional assessments covering technology, quality, cost, and delivery. By utilising a quantitative scoring mechanism, the Company identifies partners with the aim of maintaining supply stability, robust quality systems, and strong commercial reputations. Furthermore, the Company prioritises environmental responsibility by integrating environmental screenings into the onboarding process. The Company communicates expectations regarding environmental protection and occupational health and safety to partners, encouraging both upstream and downstream entities within the supply chain to advance sustainable development practices.

New Supplier Development and Onboarding Process



SUPPLY CHAIN MANAGEMENT

To further strengthen supply chain stability and risk management, the Company maintains and dynamically updates an *Approved Supplier List*. The Company adheres to procurement principles within this list to support procurement quality and regulatory compliance from the source. For non-unique materials, the Company implements a diversified procurement strategy involving multiple suppliers, complemented by a safety stock warning system managed by the Material Control Planning Department. Furthermore, the Company employs a dual-track management mechanism that combines auditing with performance evaluation. Annual audit plans, led by the Technology and Quality Department, involve both on-site and remote inspections. Concurrently, quantitative assessments are conducted on a quarterly or monthly basis, focusing on quality, delivery, cost, and service. For issues identified during these processes, the Company implements rectification tracking and closed-loop management to facilitate the continuous enhancement of overall supply chain resilience.

Supplier Audit Management Process

Pre-Audit

Annual Audit Planning
SQE prepares the annual supplier audit plan, obtains management approval, and notifies relevant departments.

Audit Scope Determination
Audit schedules, methods, and auditors are determined based on supplier criticality, location, quality performance, and procurement volume.

New Supplier Audit Planning
New supplier audit plans are developed monthly based on onboarding requirements.

Pre-Audit Arrangement
SQE confirms auditors, coordinates logistics, and formally notifies suppliers of audit details.

During Audit

Opening Meeting
The lead auditor convenes the opening meeting, and attendees sign the attendance record.

Audit Execution
Audits are conducted remotely or on-site in accordance with the Supplier Audit Checklist.

Closing Meeting
The audit team reviews findings internally and communicates non-conformities and observations to the supplier.

Post-Audit

Audit Reporting
SQE issues the audit report, clearly identifying corrective actions required.

Corrective Action Submission
Suppliers must submit corrective actions and supporting evidence within one week.

Follow-up and Closure
SQE verifies corrective actions and formally closes the audit findings.

Responsible Supply Chain

PT STD strictly adheres to Indonesian laws, regulations, and international labour standards. The Company maintains a principle of full-chain supply chain management, promoting supplier compliance in tandem with its own standards. During the onboarding phase, the Company requires suppliers to sign a *Labor Rights Compliance Commitment,* with relevant clauses integrated directly into procurement contracts. Through semi-annual on-site audits, a blacklist system, and regular compliance training, the Company facilitates the fulfilment of core obligations such as freedom of association, the prohibition of retaliatory actions, and the establishment of labour-management communication mechanisms. Additionally, the Company requires suppliers to strictly enforce a minimum employment age of 18 and prohibit all forms of forced labour, encompassing restrictions on personal freedom or debt bondage. Should a supplier be found in violation of these standards, the Company reserves the right to impose penalties or terminate the partnership immediately. By combining institutional constraints, process supervision, and capacity building, the Company supports the alignment of its supply chain with legal requirements regarding collective bargaining and fundamental labour rights, promoting a responsible supply chain ecosystem.

COMPLIANCE MANAGEMENT

PT STD remains committed to legal compliance and integrity, continuously strengthening risk prevention and internal oversight mechanisms to align business activities with internal policies and external regulatory requirements. Through institutional development, process optimisation, and the clear assignment of responsibilities, the Company consistently elevates its compliance management standards, ultimately laying a solid foundation for sustainable development through concrete actions.

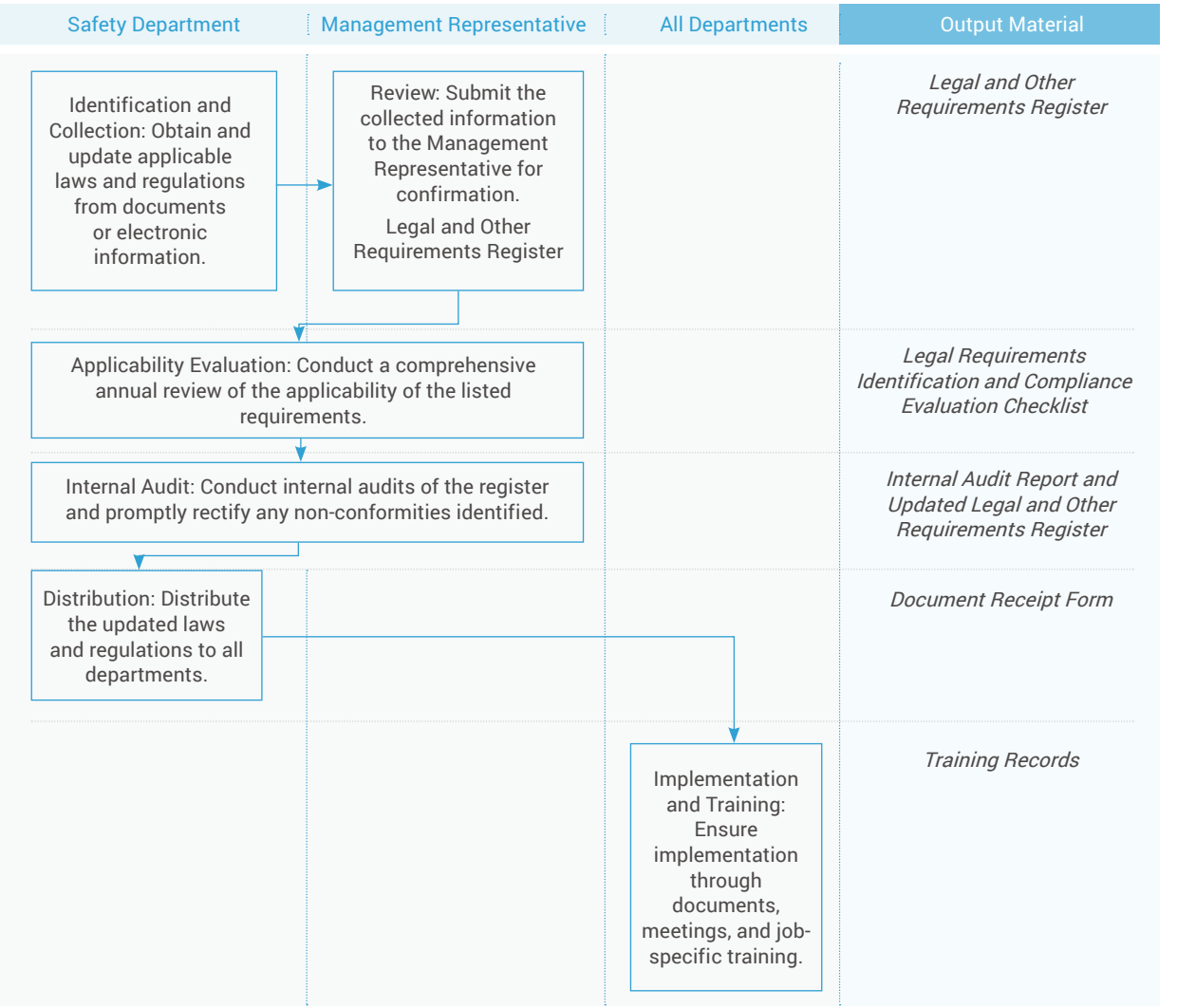
Legal Compliance

PT STD continues to refine its compliance management framework by formulating internal policies such as the C*ontrol Procedure for Laws, Regulations and Other Requirements* and the *Compliance Evaluation Control Procedure.* These measures support the alignment of business activities with relevant legal mandates. The Company regularly identifies, obtains, and updates applicable laws and other requirements to maintain a comprehensive *Legal, Regulatory and Other Requirements List*, helping to verify that all activities fulfill mandatory provisions. In terms of audit and supervision, the Company conducts comprehensive annual suitability assessments and internal audits of its compliance status. The Company tracks non-conformities to facilitate a closed-loop optimisation process. Furthermore, the Company has established the *Management Standards for Penalties on Audit Findings*, which categorises issues identified during various inspections by severity and defines graded disciplinary measures to effectively implement compliance requirements.

Principles for Executing Penalties on Audit Findings

Evidence-based Approach	Actions are grounded in facts and guided by established systems; no penalty is imposed without a clear basis.
Consistency and Fairness	The same standards and scales are applied to identical matters to avoid differentiated treatment.
Emphasis on Rectification	Priority is given to education and improvement, with penalties serving as a supplementary tool to standardise management.
Accountability	Responsibility is traced to the specific individuals in charge or those handling the matter, ensuring accountability is personal.
Traceable Documentation	Written records are maintained throughout the process to support procedural legality, compliance, and traceability.

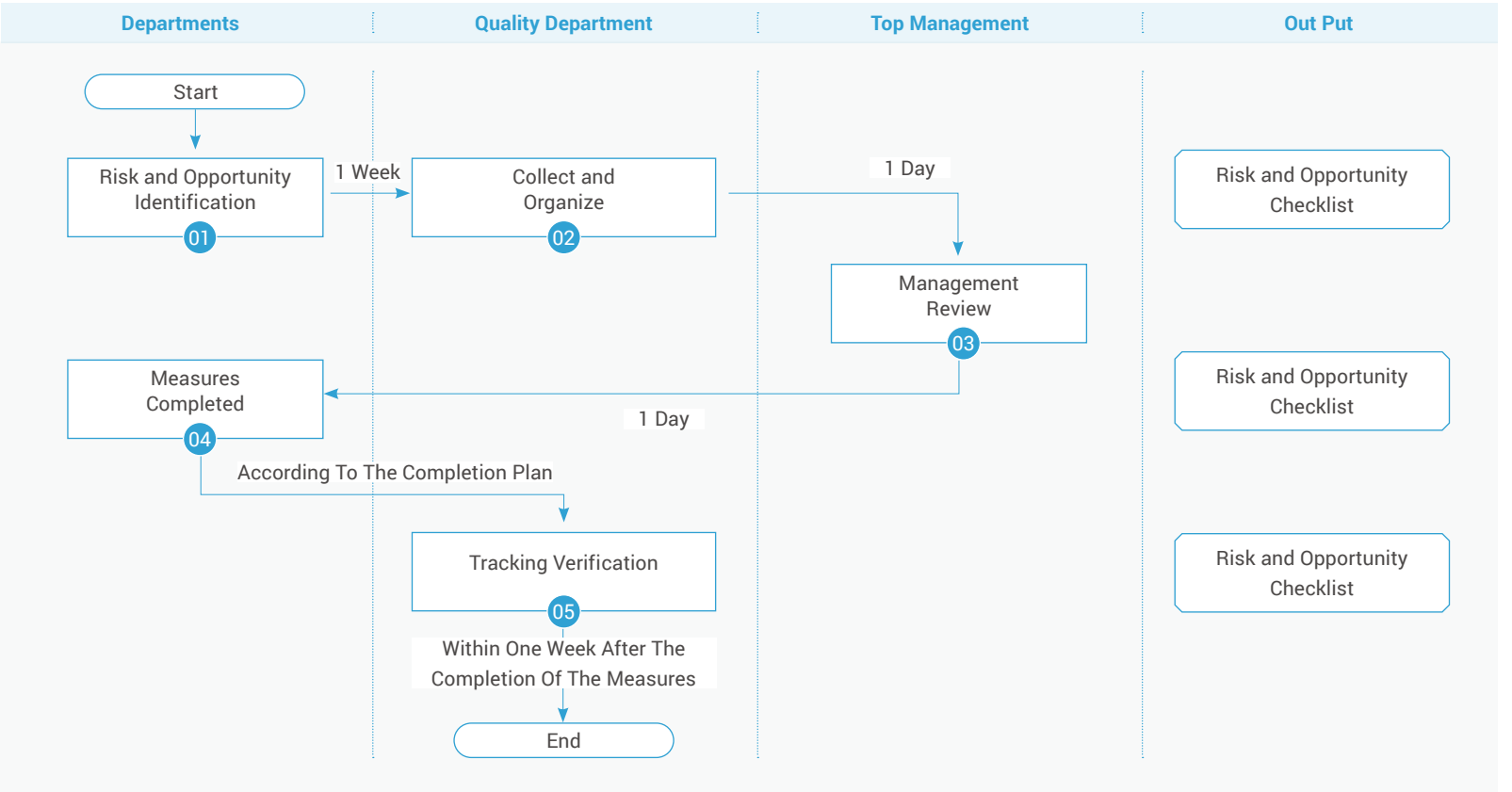
Legal and Other Requirements Management Process



COMPLIANCE MANAGEMENT

To effectively address associated risks, the Company has established the *Risk and Opportunity Management Procedure,* which clarifies the mechanisms for identifying, assessing, and responding to both internal and external risks. For identified risks, the Company categorises severity across four dimensions—legal and regulatory compliance, personnel safety, economic loss, and operational disruption—and sets corresponding quantitative standards to enable hierarchical risk management. Regarding risk response, internal policy dictates that control measures should prioritise the elimination of risks. Where elimination is unfeasible or costs are prohibitive, strategies such as risk reduction, acceptance, sharing, or deferral may be adopted. Each department is responsible for developing and executing risk response plans and verifying the effectiveness of these measures. The Quality Department monitors the implementation of the *Risk and Opportunity Checklist* through daily internal audits and quarterly follow-up verifications, supporting the execution and continuous improvement of risk control measures. Furthermore, the Company integrates the results of these risk and opportunity responses into management review inputs. The Company promotes dynamic risk management and closed-loop control by conducting periodic reviews during management meetings, supporting compliance risk defences.

Risk and Opportunity Management Process



COMPLIANCE MANAGEMENT

Intellectual Property Protection

PT STD is committed to building a robust proprietary intellectual property system. The Company prohibits unauthorised use, disclosure, counterfeiting, or infringement of intellectual assets through the implementation of the *Intellectual Property Management Policy*. This policy also standardises the full-lifecycle management of service-related inventions, covering application procedures, internal reviews, fee maintenance, and reward distributions. To further encourage innovation, the Company has established a patent incentive mechanism. The Company aims to stimulate the creative vitality of employees and support its competitive advantage by providing rewards to inventors and those responsible for patent maintenance.

Patent Application Process

Technical Disclosure Preparation
The applying department prepares the disclosure, with technical staff providing compliant supporting drawings.

Initial Review and Submission
The department or subsidiary head reviews the disclosure before submitting it to the Technical Department.

Application Evaluation
The Technical Department initiates approval; approved applications proceed to patent drafting, while rejected cases are explained and addressed.

Draft Revision and Finalization
The applicant works with the patent agent to revise and finalize the patent draft.

Inventor Confirmation
The Operations Center or subsidiary confirms and signs off on the inventor list.

Patent Filing
After final approvals, the Technical Department submits the application through an external patent agency.

Tax Compliance

PT STD fulfills its tax obligations in strict accordance with Indonesian tax laws and regulations. The Company has appointed a dedicated tax specialist to oversee these responsibilities, ensuring that all monthly tax payments are verified for accuracy before being filed by an external tax consultancy. To proactively manage tax risks, the Company maintains regular communication with tax authorities to consult on policy updates and related matters. The Company submits necessary documentation and provides factual disclosures when explanations are requested by the tax bureau. Furthermore, following the unified deployment of our Group, the Company assists in providing the data indispensable for Country-by-Country reporting, contributing to the reinforcement of global tax information transparency.

BUSINESS ETHICS

PT STD upholds high standards of business ethics and integrity, strictly adhering to all applicable laws and regulations in its operating locations. Through institutional constraints, whistle-blowing mechanisms, and the implementation of integrity commitments, the Company integrates ethical requirements into its daily operations at all levels.

Anti-Corruption

PT STD maintains a zero-tolerance stance toward corruption, explicitly prohibiting employees from offering, promising, giving, soliciting, or accepting improper benefits. The Company organises the signing of the *Integrity Commitment* by staff to reinforce these principles. Employees are encouraged to proactively report any suspected violations of corporate policies or applicable laws. The compliance department leads timely and impartial investigations into reported matters while maintaining strict confidentiality in regard to the whistleblower's identity to prevent any form of retaliation. Furthermore, the Company has established an appeal mechanism to protect employee rights. Employees may submit a written appeal following a disciplinary notice, after which the Company conducts a formal review to reach a final decision. During the reporting period, no corruption incidents occurred.

Reporting Channels

- Reporting directly to an immediate supervisor or senior management.
- Submitting written reports (encompassing emails and letters) to the Human Resources or Compliance departments.
- Utilising the designated corporate reporting hotline or feedback email address.

Anti-Unfair Competition

PT STD strictly complies with anti-monopoly and fair competition laws and regulations. Guided by the principle of integrity, the Company prohibits employees from engaging in any form of unfair competition. The Company provides guidance on fair competition policies to help employees maintain a transparent and equitable market environment. During the reporting period, no incidents of unfair competition were recorded.

APPENDIX

KEY PERFORMANCE

Indicators	Unit	2025
Environmental		
Pollution and Emissions		
Nitrogen Oxides (NOx)	kg	166.36
Sulfur Dioxide (SO_2)	kg	392.07
Particulate Matter (PM)	kg	5.47
Volatile Organic Compounds(VOC)	kg	0.11
Fluoride(F^-)	kg	0.07
Industrial wastewater discharge volume	tons	41,203.00
Industrial wastewater discharge intensity	tons/billion IDR	268.79
pH	-	8.20
Biochemical Oxygen Demand (BOD)	mg/L	37.40
Chemical Oxygen Demand (COD)	mg/L	62.30
Ammonia nitrogen	mg/L	0.026
Fluoride(F^-)	mg/L	0.20
Greenhouse Gas (GHG) Emissions		
GHG emissions (Scope 1)	tCO_2e	7,655.44
GHG emissions (Scope 2)	tCO_2e	8,586.44
Total GHG emissions	tCO_2e	16,241.88
GHG emission intensity	tCO_2e/billion IDR	105.95
Energy Consumption		
Diesel consumption	L	2,000.00
Purchased electricity	MWh	10,345.11
Total energy consumption	MWh	10,364.99
Energy consumption intensity	MWh/billion IDR	67.62
Water Resource Usage		
Total tap water consumption	m^3	94,193.00
Total tap water consumption intensity	m^3/billion IDR	614.47
Social		
Employment		
Total number of employees	person	169
Total number of female employees	person	35
Total number of male employees	person	134
Short-term contract/part-time employees	person	156
Production personnel	person	135
Administrative personnel	person	23
Management personnel	person	11
Indonesian management personnel	person	3
Employees under 30 years old	person	100
Employees aged 30-50	person	67

KEY PERFORMANCE

Indicators	Unit	2025
Employees over 50 years old	person	2
Indonesian employees	person	134
Chinese employees	person	35
Employees from other regions	person	0
Total employee turnover	person	2
Female employee turnover	person	0
Male employee turnover	person	2
Highest-to-lowest salary ratio	—	7.69
Male-to-female salary ratio	—	0.62
Number of child labor cases identified during the reporting period	person	0
Number of forced labor cases identified during the reporting period	person	0
Occupational Health and Safety		
Number of work-related fatalities	person	0
Lost days due to work-related injuries	day	0
Employee Development and Training		
Total number of employee training participants	person-times	462
Total number of female employees trained	person-times	96
Total number of male employees trained	person-times	366
Total employee training hours	hours	39

Indicators	Unit	2025
Total training hours for female employees	hours	16
Total training hours for male employees	hours	62
Employees receiving performance reviews during the year	person	169
Number of employees promoted	person	2
Products and Services		
Product recalls for health and safety reasons	unit	0
Product quality qualification rate	%	99.99
Number of complaints regarding products or services	case	1
Number of complaints handled	case	1
Customer satisfaction rate	%	97
Supplier Management		
Total number of suppliers	company	191
Number of Indonesian suppliers	company	60
Annual procurement expenditure	billion IDR	812.36
Expenditure on Indonesian suppliers	billion IDR	96.92
Anti-Corruption		
Directors participating in anti-corruption training	person	11
Employees participating in anti-corruption training	person	169
Total anti-corruption training hours for directors	hours	22
Total anti-corruption training hours for employees	hours	338

GRI CONTENT INDEX

GRI Standard / Other Resource	Disclosure	Location	Omission Reason
	General Disclosures		
GRI 2: General Disclosures 2021	2-1 Organizational details	About PT Standard Energy	
	2-2 Entities included in the organization's sustainability reporting	About This Report	
	2-3 Reporting period, frequency and contact point	About This Report	
	2-4 Restatements of information	Appendix	
	2-5 External assurance	Omitted	Given that the 2025 report is the first disclosure and has not yet been verified, future plans will be gradually implemented.
	2-6 Activities, value chain and other business relationships	About This Report About PT Standard Energy Products and Services Supply Chain Management	
	2-7 Employees	Appendix	
	2-8 Workers who are not employees	Appendix	
	2-9 Governance structure and composition	Organizational Structure	
	2-10 Nomination and selection of the highest governance body	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-11 Chair of the highest governance body	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-12 Role of the highest governance body in overseeing the management of impacts	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-13 Delegation of responsibility for managing impacts	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-14 Role of the highest governance body in sustainability reporting	Sustainability Management	

GRI CONTENT INDEX

GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-16 Communication of critical concerns	Business Ethics	
	2-17 Collective knowledge of the highest governance body	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-18 Evaluation of the performance of the highest governance body	Omitted	As a non-listed subsidiary,correlated governance disclosures are inapplicable.
	2-19 Remuneration policies	Labor and Human Rights	
	2-20 Process to determine remuneration	Labor and Human Rights	
	2-21 Annual total compensation ratio	Appendix	
	2-22 Statement on sustainable development strategy	Sustainability Statement	
	2-23 Policy commitments	Protecting Our Planet Empowering Employees and Communities Responsible Operations and Governance	
	2-24 Embedding policy commitments	Protecting Our Planet Empowering Employees and Communities Responsible Operations and Governance	
	2-25 Processes to remediate negative impacts	Health and Safety Products and Services Compliance Management	
	2-26 Mechanisms for seeking advice and raising concerns	Business Ethics	
	2-27 Compliance with laws and regulations	Compliance Management	
	2-28 Membership associations	Omitted	As 2025 marks the early stage of production, association memberships are not yet applicable. Next steps will be taken as appropriate.

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Stakeholder Engagement	
	2-30 Collective bargaining agreements	Labor and Human Rights	
	Material Topics		
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality Assessment	
	3-2 List of material topics	Materiality Assessment	
	3-3 Management of material topics	Protecting Our Planet Empowering Employees and Communities Responsible Operations and Governance	
	Performance		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Labor and Human Rights	
	201-2 Financial implications and other risks and opportunities due to climate change	Climate Change Response	
	201-3 Defined benefit plan obligations and other retirement plans	Labor and Human Rights	
	201-4 Financial assistance received from government	Omitted	No government financial subsidies were obtained during the reporting period.
	Indirect Economic Impacts		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Community Development	
	203-2 Significant indirect economic impacts	Community Development	
	Procurement Practices		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Supply Chain Management	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Appendix	
	Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Business Ethics	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Business Ethics	
	205-2 Communication and training about anti-corruption policies and procedures	Business Ethics	
	205-3 Confirmed incidents of corruption and actions taken	Business Ethics	
	Anti-competitive Behavior		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Business Ethics	
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, antitrust, and monopoly practices	Business Ethics	
	Tax		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Compliance Management	
GRI 207: Tax 2019	207-1 Approach to tax	Compliance Management	
	207-2 Tax governance, control, and risk management	Compliance Management	
	207-3 Stakeholder engagement and management of concerns related to tax	Compliance Management	
	207-4 Country-by-country reporting	Compliance Management	
	Materials		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Resource Utilization	

GRI CONTENT INDEX

GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Resource Utilization	
	301-2 Recycled input materials used	Resource Utilization	
	301-3 Reclaimed products and their packaging materials	Resource Utilization	
	Climate Change		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Climate Change Response	
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation	Climate Change Response	
	102-2 Climate change adaptation plan	Climate Change Response	
	102-3 Just transition	Climate Change Response	
	102-4 GHG emissions reduction targets and progress	Climate Change Response	
	102-5 Scope 1 GHG emissions	Climate Change Response	
	102-6 Scope 2 GHG emissions	Climate Change Response	
	102-7 Scope 3 GHG emissions	Omitted	Given the company's current stage of development, relevant disclosures will be gradually advanced in the future.
	102-8 GHG emissions intensity	Climate Change Response	
	102-9 GHG removals in the value chain	Omitted	Given the company's current stage of development, relevant disclosures will be gradually advanced in the future.
	102-10 Carbon credits	Omitted	Not applicable
	Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Resource Utilization Minimising Environmental Impact	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 103: Energy 2025	103-1 Energy policies and commitments	Resource Utilization	
	103-2 Energy consumption and self-generation within the organization	Resource Utilization	
	103-3 Upstream and downstream energy consumption	Resource Utilization	
	103-4 Energy intensity	Resource Utilization	
	103-5 Reduction in energy consumption	Resource Utilization	
	Water and Effluents		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Resource Utilization Minimising Environmental Impact	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Resource Utilization Minimising Environmental Impact	
	303-2 Management of water discharge-related impacts	Resource Utilization Minimising Environmental Impact	
	303-3 Water withdrawal	Resource Utilization	
	303-4 Water discharge	Minimising Environmental Impact	
	303-5 Water consumption	Resource Utilization	
	Biodiversity		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity	Omitted	Not applicable
	101-2 Management of biodiversity impacts	Omitted	Not applicable
	101-3 Access and benefit-sharing	Omitted	Not applicable
	101-4 Identification of biodiversity impacts	Omitted	Not applicable
	101-5 Locations with biodiversity impacts	Omitted	Not applicable
	101-6 Direct drivers of biodiversity loss	Omitted	Not applicable
	101-7 Changes to the state of biodiversity	Omitted	Not applicable
	101-8 Ecosystem services	Omitted	Not applicable
Effluents and Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Minimising Environmental Impact	
GRI 306: Effluents and Waste 2020	306-1 Water discharge by quality and destination	Minimising Environmental Impact	
	306-2 Waste by type and disposal method	Minimising Environmental Impact	
	306-3 Significant spills	Minimising Environmental Impact	
	306-4 Transport of hazardous waste	Minimising Environmental Impact	
	306-5 Water bodies affected by water discharges and/or runoff	Minimising Environmental Impact	
Supplier Environmental Assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Supply Chain Management	
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supply Chain Management	
	308-2 Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
	Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Empowering Employees and Communities	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Appendix	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Labor and Human Rights	
	401-3 Parental leave	Labor and Human Rights	
	Labor/Management Relations		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Labor and Human Rights	
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	Labor and Human Rights	
	Freedom of Association and Collective Bargaining		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Labor and Human Rights	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Labor and Human Rights	
	Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Health and Safety	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health and Safety	
	403-2 Hazard identification, risk assessment, and incident investigation	Health and Safety	
	403-3 Occupational health services	Health and Safety	
	403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety	
	403-5 Worker training on occupational health and safety	Health and Safety	
	403-6 Promotion of worker health	Health and Safety	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety	
	403-8 Workers covered by an occupational health and safety management system	Health and Safety	
	403-9 Work-related injuries	Health and Safety	
	403-10 Work-related ill health	Health and Safety	
Training and Education			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Talent Development and Training	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Appendix	
	404-2 Programs for upgrading employee skills and transition assistance programs	Talent Development and Training	
	404-3 Percentage of employees receiving regular performance and career development reviews	Appendix	
Diversity and Equal Opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Labor and Human Rights Supply Chain Management	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Labor and Human Rights Supply Chain Management	
	405-2 Ratio of basic salary and remuneration of women to men	Appendix	
	Non-discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Labor and Human Rights Supply Chain Management	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Labor and Human Rights Supply Chain Management	
	Child Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Labor and Human Rights Supply Chain Management	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Labor and Human Rights Supply Chain Management	
	Forced or Compulsory Labor=		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Labor and Human Rights Supply Chain Management	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Labor and Human Rights Supply Chain Management	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
	Rights of Indigenous Peoples		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Community Development	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	Community Development	
	Local Communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Community Development	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Community Development	
	413-2 Operations with significant actual and potential negative impacts on local communities	Community Development	
	Supplier Social Assessment		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Supply Chain Management	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Supply Chain Management	
	414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management	

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GRI Standard / Other Resource	Disclosure	Location	Omission Reason
	Customer Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Products and Services	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Products and Services	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Products and Services	
	Marketing and Labeling		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Products and Services	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Products and Services	
	417-2 Incidents of non-compliance concerning product and service information and labeling	Products and Services	
	417-3 Incidents of non-compliance concerning marketing communications	Products and Services	
	Customer Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainability Management Products and Services	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Products and Services	