CHIN POON
Stock Code: 2355

CHIN-POON INDUSTRIAL CO., LTD.

Sustainability Report

2024

(Translation)

August 10, 2025

Taiwan Stock Exchange Market Observation Post System: http://mops.twse.com.tw
CHIN-POON Website: http://www.chinpoon.com

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About this Report

CHIN POON has published its first sustainability report in 2023. It was compiled in accordance with GRI standards and took into account the hardware industry indicators issued by the SASB Sustainability Accounting Standards Board to explain to stakeholders the Company's strategies and activities on economic matters, environmental protection and social contribution, by means of which we have demonstrated our determination for sustainable development and the results of our implementing them. This report is the third sustainability report we have compiled.

The Statement of Use

CHIN POON INDUSTRIAL CO., LTD. has reported the information cited in this GRI content index for the period from 1 January 2024 to 31 December 2024 with reference to the GRI Standards.

Scope and Calculation Basis

The information disclosed in this report covers the Company's sustainability performance of its global locations from January 2024 to December 2024. Its boundaries include locations in Taiwan, China, and Thailand, and also includes important supplier information to reflect the Company's responsibility and influence on the value chain. There is no difference between all subsidiaries included in this report and the subsidiaries included in the consolidated financial statements.

The relevant data for 2024 have been verified by third-party units and presented using internationally accepted indicators. If there are any estimates, they will be noted in each relevant chapter.

- This report is a sustainability report compiled by the Company. In order to gain the trust of all relevant stakeholders in this report, the "Sustainable Development Committee" plans to conduct third-party assurance of the sustainability report. In the initial stage, third-party assurance will be conducted on key material topics, and then gradually expanded to include the whole report. The level of assurance will also be gradually upgraded from "limited assurance" to "reasonable assurance". The ultimate goal is to obtain "reasonable assurance " for the entire report.
- Financial data are audited and confirmed by KPMG Taiwan, and are denominated in New Taiwan Dollars.
- ISO 14064-1 greenhouse gas verification, verified by AFNOR, BSI (British Standards Institution) and Bureau Veritas Certification (Thailand) Co., Ltd.
- ISO 14001 environmental management system, certified by DQS Inc., BSI (British

Standards Institution), and TUV Rheinland.

- ISO 50001 energy management system, certified by China Quality Certification Centre (CQC).
- IECQ QC080000 hazardous substances process management system, certified by BSI (British Standards Institution).
- ISO 45001 occupational health and safety management system, certified by DQS Inc. and BSI (British Standards Institution).
- ISO27001 information security management system, certified by DQS Inc. and BSI (British Standards Institution).

Writing Principles and Guidelines

The Company has collected global data on major economic, environmental and social issues, identified the issues with higher priority to our stakeholders through substantive analysis, and further determined our material topics by means of feedbacks from questionnaires conducted in the fourth quarter of 2023 and of internal deliberation on potential material topics. We compiled this report to represent the implementation results related to our material topics. This report is in compliance with GRI Standards and discloses the performance results and management policies of the issues.

Issuance of the Report

The reporting period is consistent with the Company's consolidated financial statements, from January 1, 2024 to December 31, 2024.
The Company regularly issues sustainability reports every year.
Current issuance: Released in August 2025, no information has been re-edited.
Previous issuance: Released in August 2024.
Next issuance: Expected to be released in August 2026

Feedback

If you have any suggestions or doubts, you can contact us through the following Email address or the "Stakeholder Area" on our website.

CHIN POON INDUSTRIAL CO., LTD.
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Phone: +886-3-322-2226
Email: spokesman@tw.chinpoon.com
Official website for sustainability: www.chinpoon.com/sustainability

Chairperson's Message

Looking back on the past year, the world is full of changes and challenges. Uncertain factors such as mounting geopolitical risks, high inflation and interest rates, fluctuations in international economic and trade, and supply chain disruptions have been testing the adaptability and resilience of an enterprise. And the impact of extreme weather caused by climate change is becoming more and more obvious. For the survival of human beings in the long run, many countries are accelerating to take more proactive actions and thinking about what should be done to maintain the sustainable development of the human society.

I have been adhering to a core concept to lead the Company, which is "be good together". That an enterprise can maintain good performance, operation and profitability is the basic task that it must achieve. But it is not enough for it to keep thriving. Its shareholders and employees must be able to benefit from the results it has created, and what it has done must make our society and the environment better. Only when all stakeholders can “be good together”, we will be able to maintain a beautiful and long-term future for all of us. This is my fundamental belief of leading an enterprise.

In the past, we have accumulated strength of R&D and manufacturing to create good business results in the global automotive PCB market and to establish the Company's sound operational capabilities and strong financial position. As the world is facing severe climate change and sustainable development challenges, we are going to make use of our excellent ability in management, follow the international trend of carbon reduction, make comprehensive re-alignments in all aspects, set aggressive goals to drive ourselves, promise to achieve zero carbon emissions in global offices by 2030, and challenge the targets of using 100% renewable energy and of achieving carbon neutrality by 2050. At the same time, we will continue to improve the efficiency of energy, material and water resources in our environmental protection strategy. In addition, we will encourage suppliers to participate and builds a resilient and sustainable supply chain to extend the positive influence beyond our reach.

We adhere to the spirit of "be good together" and continue to care about ESG issues. In addition to enhancing R&D, expanding manufacturing capacity and strengthening management efficiency to drive the improvement of overall productivity in order to create more economic resources and wealth in our society so that more people can share the economic results, we also actively expand more positive influence with a view to contribute to the comprehensive sustainable development of our society and environment. We have weathered 46 years. The past difficulties have tempered our confidence and strength to face challenges. In the future, we will continue to work hard to simultaneously achieve the dual goals which are to maintain a going concern and to support the sustainable development of the environment and the society.

Mrs Yu-Chih Tseng-Liu, the Chairperson

1. Company Profile

1.1 Company Basic Information

Full Company Name	CHIN POON INDUSTRIAL CO., LTD.
Headquarters	No. 46, Neicuo Street, Luzhu District, Taoyuan City
Stock Code	2355.TW, listed on the Taiwan Stock Exchange
Date Of Establishment	September 26, 1979
Locations	The headquarters is located in Taiwan, with production bases in Taoyuan City (Taiwan), Changshu City (Jiangsu Province, China), and Bangkok (Thailand).
Group Headcount	5,659
Paid-In Capital	NT$ 3.975 billion
Revenue in 2024	NT$ 16.4 billion

1.2 Production Bases

The business entities listed below are consistent with the business entities in the Company's consolidated financial statements.

- Tao-Yuan Plant:
  No. 46, Neicuo St., Luzhu Dist., Taoyuan City 338, Taiwan
- Pingzhen Plant:
  No. 10, Gongye 2nd Rd., Pingzhen Dist., Taoyuan City 324, Taiwan
- Chang-Jung Plant:
  No. 171 & 171-1, Changrong Rd., Luzhu Dist., Taoyuan City 338, Taiwan
- Changshu Plant (China):
  No.98, Huangpujiang Road, Changshu National New & Hi-tech Industrial Development Zone of Jiangsu, Jiangsu Province 215500, China
- Thailand Plant (Thailand):
  Bangkadi Industrial Park, Mu 5, 152 Tiwanon Road, Amphur Muang, Pathumthani 12000,Thailand

1.3 Business Operations

1.3.1 Business Scope

1.3.1.1 Main Business

(1) Manufacturing, processing and sale of printed circuit boards and electronic materials.

(2) Manufacturing, processing and sale of punching machines and press dies for printed circuit boards.

(3) Manufacturing, processing and sale of insulation boards.

(4) Importing and exporting of the aforesaid items.

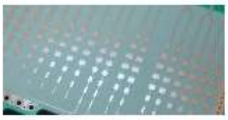
1.3.1.2 Business Breakdown:

The Company's main business is manufacturing, processing and trading of printed circuit boards. They accounted for approximately 100% of its business in 2024.

1.3.2 Products

HDI & IVH, Multilayer (~26L), SS/NPTH/STH/CPTH, Heavy Copper (~14oz) , High Frequency / High Speed, Metal Base & Pedestal, Flexible-PCB, Cu Inlay & Busbar, etc.

SS/NPTH/STH/CPTH
Appliances、TV Remote Controller、Car Dashboard...

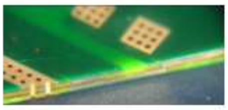


High Frequency / High Speed
ADAS Radar、Satellite Antenna、Smart Antenna、LNB、Telecommunication、Low Earth Orbit Satellite ...

Multilayer (~26L)
Car ECU、Server、Telecom、Automation、Medical...

Metal Base & Pedestal
LED TV BLM、Traffic Lighting、Commercial Lighting、Projector Light Source、Car Lighting、Elec. Braking...

HDI & IVH
Car Infortainment、ECU、ADAS、Camera、Router...



Heavy Copper (~14oz)
Car OBC、Junction Box、High Power Inverter、Converter

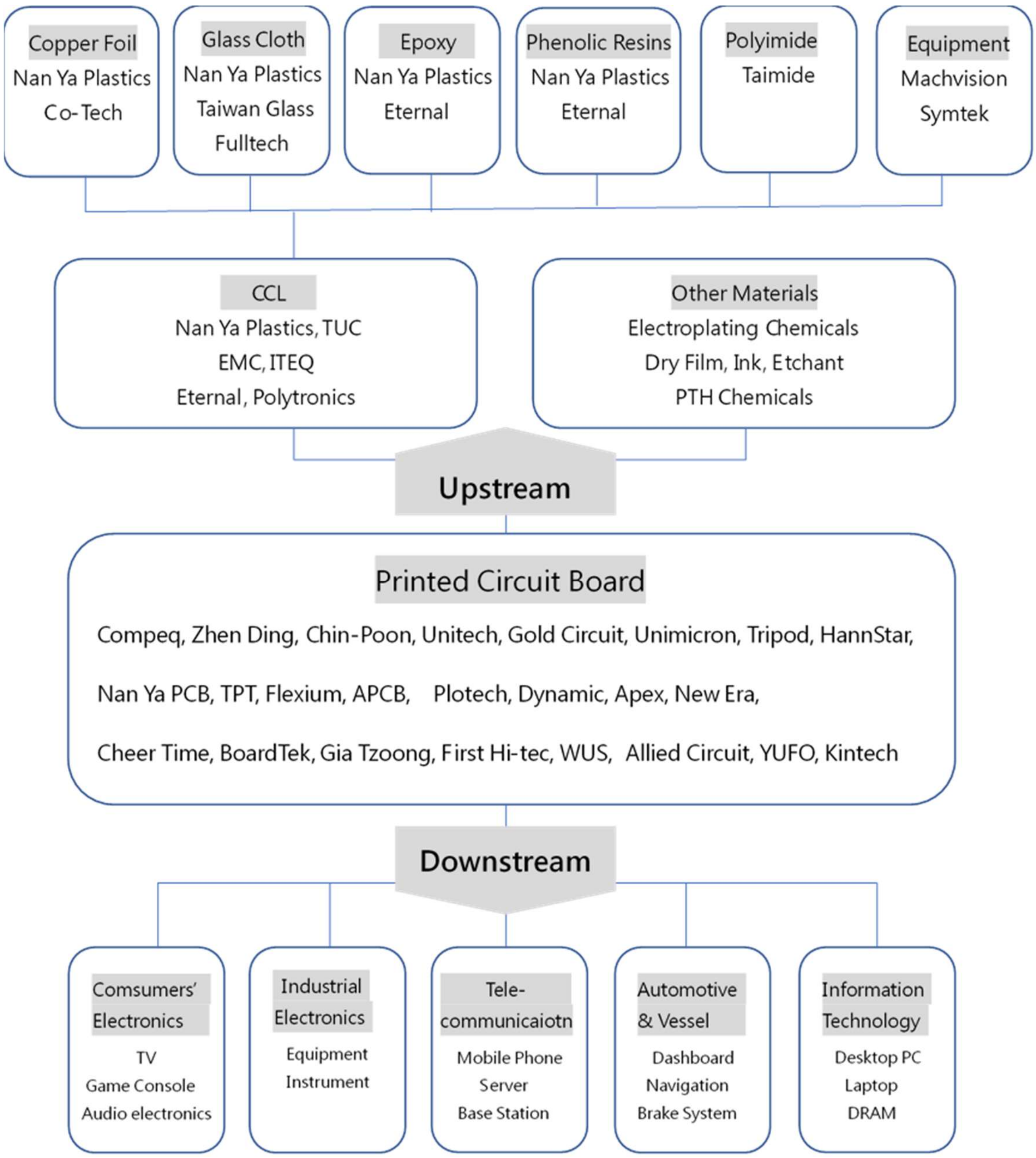
Flexible-PCB
Car ECU、Junction Box、Car EPS、ADAS、Household Appliances...

Cu Inlay & Busbar
Elec. Braking、LED Light Engine、Industrial Power Managing、Energy Storage、High-Power Module

1.3.3 Supply Chain of PCB Industry

We are in the printed circuit board industry, which is an important part of the electronic components industry. The PCB industry produces printed circuit boards that carry electronic components. Upstream of the PCB industry, there are makers of CCL (copper clad laminates), such as paper base copper clad laminates and epoxy fiberglass fabric copper clad laminate, and manufacturers of dry film, ink, and etching liquid , etc. More upstream of them, there are manufacturers of copper foil, fiberglass cloth, epoxy resin and other materials. Downstream of the PCB industry, there are manufacturers of home appliances, consumer electronics, computers, telecommunications, and electronic components for vehicles and ships.

Diagram of PCB Industry Supply Chain

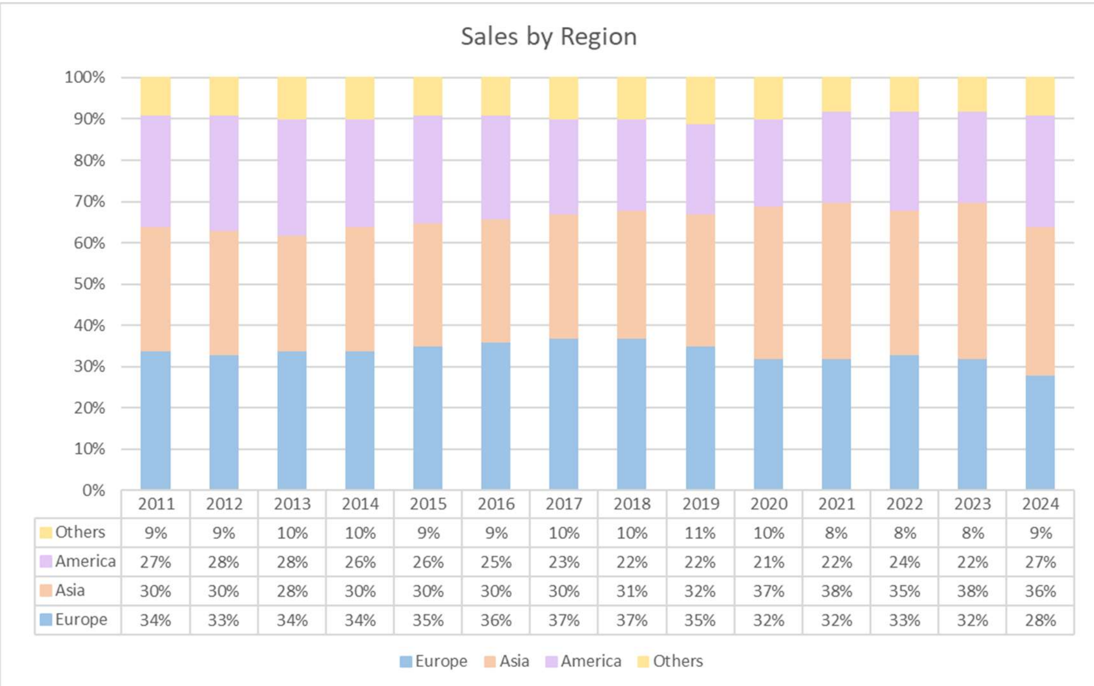


1.3.4 Market Overview and Our Production and Sales

1.3.4.1 Our Sales by Region and by Application

Unit: NT$ thousand

Year	2022		2023		2024	
Region	Amount	%	Amount	%	Amount	%
America	4,192,024	23.80%	4,159,749	24.84%	4,352,260	26.61%
Europe	5,858,145	33.26%	4,995,580	29.83%	4,518,601	27.63%
Asia	6,132,629	34.81%	6,119,293	36.52%	5,980,679	36.57%
Others	1,431,530	8.13%	1,474,793	8.81%	1,503,670	9.19%
Total	17,614,328	100.00%	16,749,415	100.00%	16,355,210	100.00%

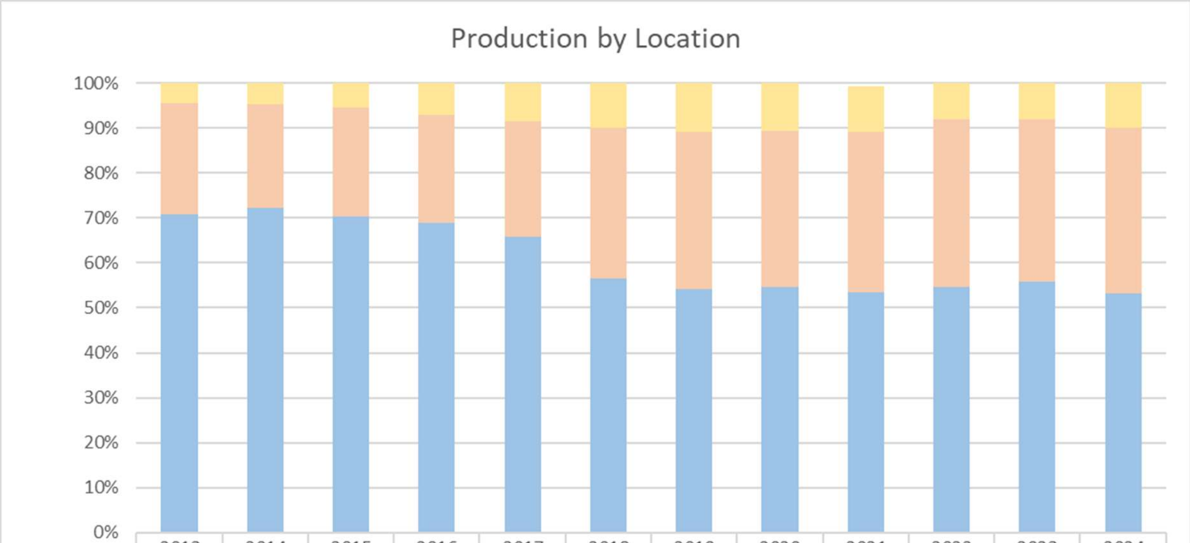


1.3.4.2 Production Volume and Value in the Last Two Years and Production by Location

Unit: NT$ thousand, M²

Year / Volume & Value / Major Products	2023			2024		
	Production Capacity	Production Volume	Production Value	Production Capacity	Production Volume	Production Value
Single-sided	1,047,089	1,002,123	1,673,679	911,173	1,013,015	1,513,352
Double-sided & Multilayer	3,516,744	2,840,263	11,959,971	3,339,952	2,697,883	11,920,632
Total	4,563,833	3,842,386	13,633,650	4,251,125	3,710,898	13,433,984

Note: The capacity refers to the volume that can be produced under normal operation of existing production equipment after the Company has considered the necessary stoppages, holidays, etc.

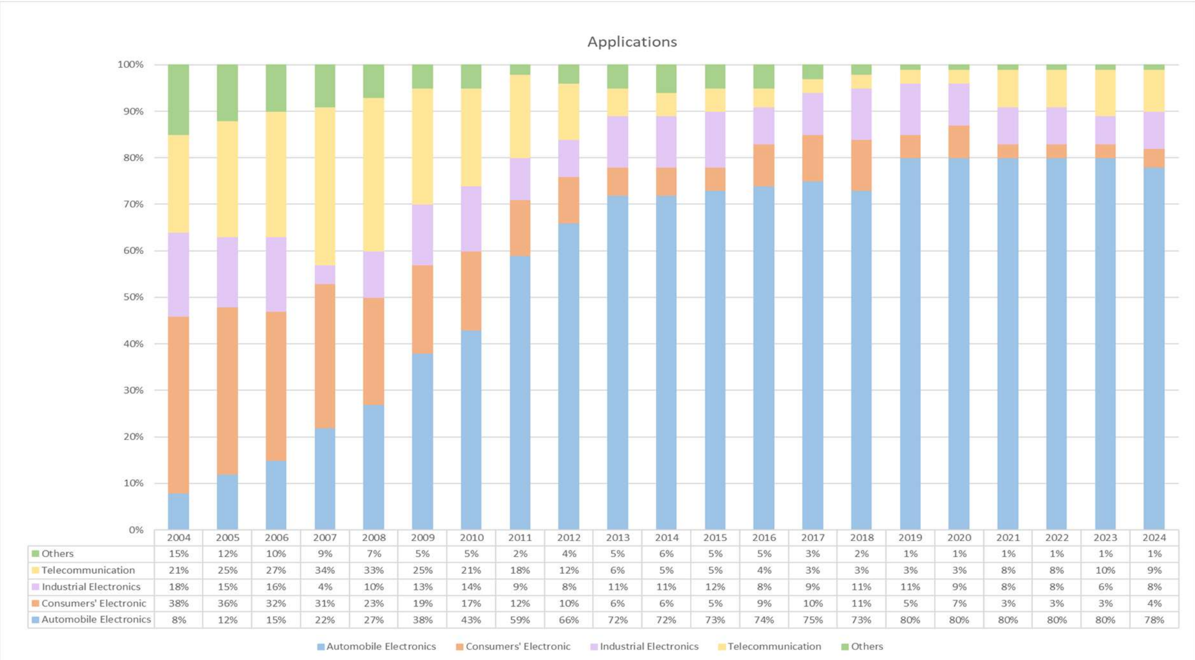


	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Thailand	4%	5%	5%	7%	8%	10%	11%	10%	10%	9%	8%	10%
China	25%	23%	24%	24%	26%	33%	35%	35%	36%	37%	36%	37%
Taiwan	71%	73%	71%	69%	66%	57%	54%	55%	54%	55%	56%	53%

1.3.4.3 Sales Volume and Value in the Last Two Years

Unit: NT$ thousand, M²

Year / Volume & Value / Major Products	2023				2024			
	Domestic		Export		Domestic		Export	
	Volume	Value	Volume	Value	Volume	Value	Volume	Value
Single-sided	116,238	546,336	878,030	1,441,085	110,983	488,781	886,752	1,367,383
Double-sided & Multilayer	146,866	1,058,356	2,682,063	13,703,638	185,887	1,416,902	2,557,667	13,082,144
Total	263,104	1,604,692	3,560,093	15,144,723	296,870	1,905,683	3,444,419	14,449,527



1.3.5 Business Performance

Condensed Income Statement (consolidated) – in accordance with IFRS

Unit: NT$ thousand

Year / Item	Last Five Years (Note 1)				
	2020	2021	2022	2023	2024
Operating Revenue	15,313,285	18,219,280	17,614,328	16,749,415	16,355,210
Gross Profit	869,832	1,133,647	1,507,127	2,189,582	2,370,161
Operating Income	(123,771)	(185,654)	272,677	822,746	1,028,591
Non-operating Income and Expenses	148,497	646,318	470,006	328,847	568,948
Profit before Tax	24,726	460,664	742,683	1,151,593	1,597,539
Profit (loss) from continuing operations	45,702	337,700	496,238	762,753	1,132,477
Net income (loss)	45,702	337,700	496,238	762,753	1,132,477
Other comprehensive income, net of tax	(79,873)	(173,693)	283,724	(176,513)	493,841
Total Comprehensive Income	(34,171)	164,007	779,962	586,240	1,626,318
Net Income (Loss) Attributable to Shareholders of the Parent	46,118	337,782	496,591	763,033	1,132,419
Noncontrolling Interests	(416)	(82)	(353)	(280)	58
Total Comprehensive Income (Loss) Attributable to Shareholders of the Parent	(33,504)	164,415	780,130	586,424	1,626,082
Total Comprehensive Income (Loss) Attributable to Noncontrolling Interests	(667)	(408)	(168)	(184)	236
Earnings Per Share (Note 3)	0.12	0.85	1.25	1.92	2.85

Note 1: The financial statements of the past five years have been audited by CPAs.

Note 2: Reviewed by CPAs.

Note 3: Earnings per share is calculated by dividing the net income for the period by the weighted average number of shares of the issued common stock. If new issuance of common stock by using retained earnings or capital surplus, earnings per share shall be adjusted accordingly.

Financial Analysis (consolidated) – in accordance with IFRS

Item (Note 3)	Year (Note 1)	Last Five Years				
		2020	2021	2022	2023	2024
Financial structure	Debt Ratio (%)	32	34.22	29.79	29.19	26.95
	Long-term Fund to Property, Plant and Equipment Ratio (%)	209	206.70	235.86	272.06	297.91
Solvency	Current Ratio (%)	191	203.88	245.26	250.59	282.17
	Quick Ratio (%)	144	142.77	174.99	194.50	219.57
	Interest Coverage Ratio (times)	2	22.02	27.21	20.86	25.94
Operating Performance	Accounts Receivable Turnover (times)	4.35	4.76	4.34	4.38	4.46
	Average Collection Period	83.9	76.68	84.10	83.33	81.83
	Average Inventory Turnover (times)	4.78	4.74	3.89	4.03	4.41
	Accounts Payable Turnover (times)	5.42	5.59	5.37	5.80	6.18
	Average Inventory Turnover Days	76.35	77.00	93.83	90.57	82.76
	Property, Plant and Equipment Turnover (times)	2.02	2.47	2.49	2.65	2.76
	Total Assets Turnover (times)	0.67	0.79	0.76	0.73	0.70
Profitability	Return on Total Assets (%)	0.47	1.54	2.24	3.53	5.08
	Return on Equity (%)	0.29	2.20	3.18	4.77	6.79
	Pre-tax Income to Share Capital Ratio (%)	1	11.58	18.68	28.97	40.19
	Net Margin (%)	0.3	1.85	2.81	4.55	6.92
	Earnings Per Share (NT$)	0.12	0.85	1.25	1.92	2.85
Cash Flow	Cash Flow Ratio (%)	21	-2.35	36.15	40.91	35.12
	Cash Flow Adequacy Ratio (%)	177	122.24	144.17	182.10	149.98
	Cash Reinvestment Ratio (%)	3	-1.33	6.55	6.92	4.07
Leverage	Operating Leverage	-27.13	-21.36	15.34	5.37	4.36
	Financial Leverage	0.79	0.89	1.12	1.08	1.07

Note 1: The financial statements of the past five years have been audited by CPAs.

1.4 Employee Composition

The Company recruits employees and looks for high talents through multiple means such as various recruitment channels, employees' recommendations, former employees' return, etc. At the same time, we have created an equal and transparent promotion channel. Employees of different ages, genders, races, religions, political stances, marital status and other backgrounds will be treated equally without discrimination. We have been providing employees with appropriate positions and salaries based on their professional background and personal performance.

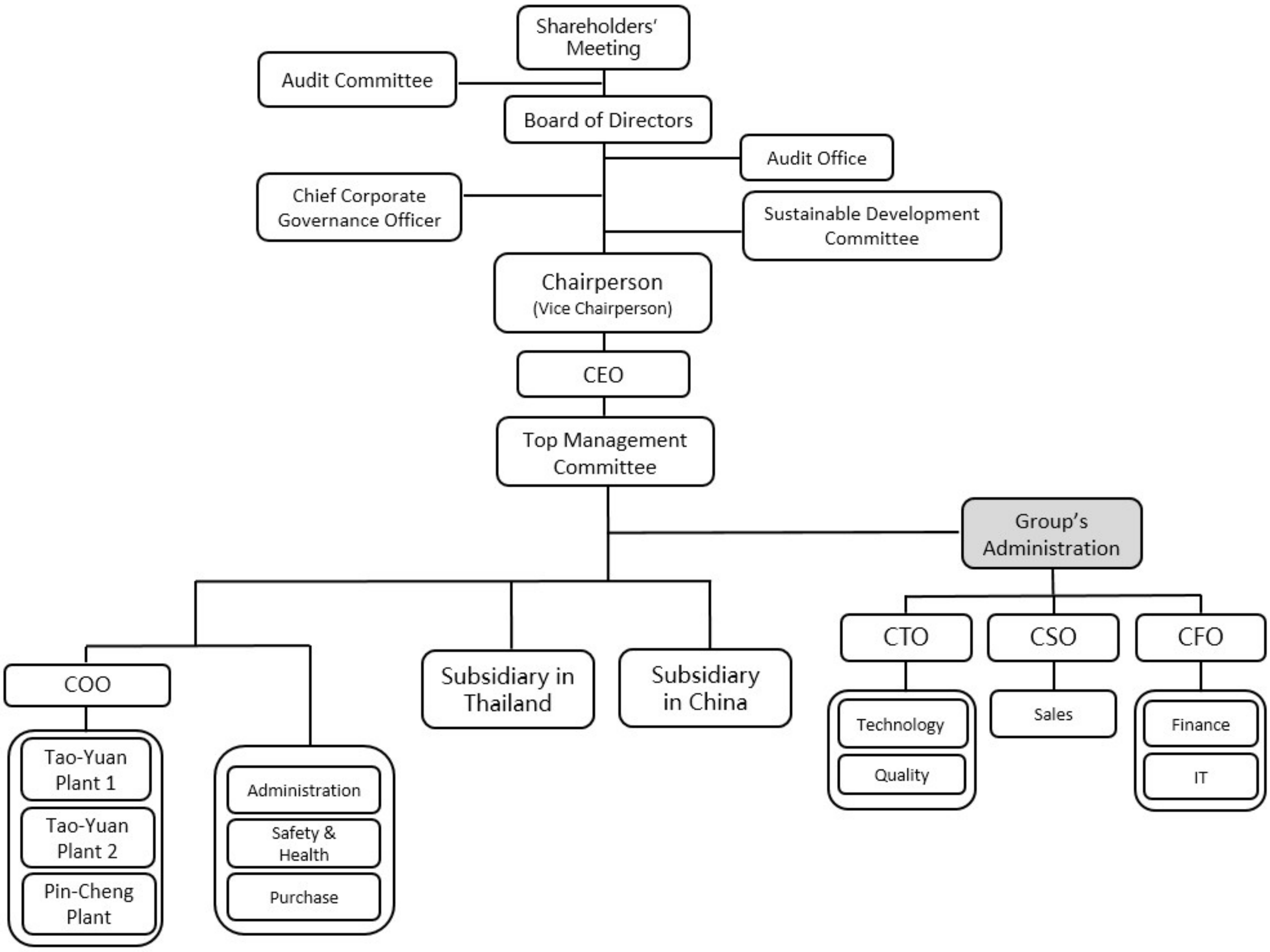
The total number of employees in the Company was 5,659. The company's production sites are located in Taoyuan City, Taiwan, Changshu City, China, and Bangkok, Thailand. There are 2,818 people in Taiwan, accounting for about 49.80% o the total number; 1,700 people in China, accounting for about 30.04% of that; and 1,141people in Thailand, accounting for about 20.16% of that. Please see section 4.1.1 for details of employee composition.

Workers from our contractors often works in our premises, who include personnel in charge of equipment installation, equipment repair and maintenance, security, cleaning, etc. There are about 20-35 people per month. These external workers are required to comply with the labor health and safety regulations set by the Company.

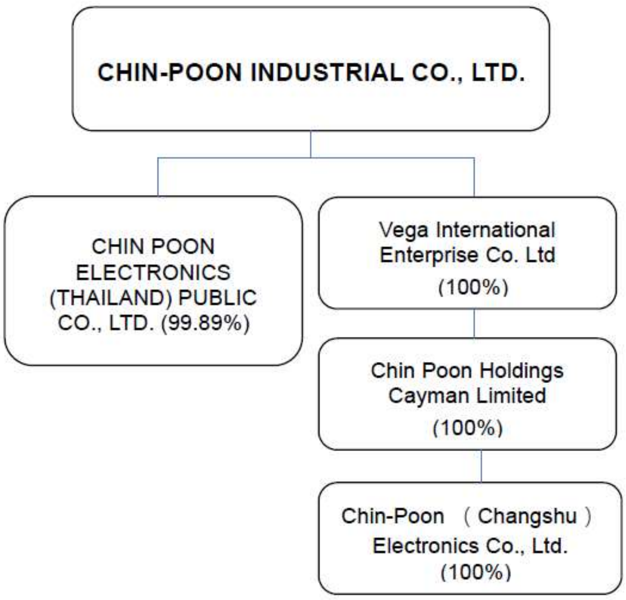
For details of employee composition, please see section 4.1.

1.5 Governance Organization & Operation

1.5.1 Organization Chart



1.5.2 Family Tree



1.5.3 Board of Directors

1.5.3.1 Professional Qualifications of Directors

The Company's highest governance body is the board of directors, which consists of 1 chairperson, 5 directors (including the chairperson) and 3 independent directors. The chairperson is the chairman of the board of directors; they all have rich knowledge and high skills on business management. The directors are listed below.

Name	Title	Gender	Professional Qualification Requirements & Work Experience (Note 1)
Tseng-Liu, Yu-Chih	Chairperson	Female	● Leadership experience in the Board of Directors ● PCB market experience ● Overseas Market Experience ● Expertise on PCB technology and equipment ● Factory management ● Expertise on investment
Lin, Pi-Chi	Director	Male	● Leadership experience in the Board of Directors ● A board director of other listed companies ● PCB market experience ● Overseas Market Experience ● Expertise on PCB technology and equipment ● Factory management ● Expertise on investment
Huang, Wei-Jin	Director	Male	● Leadership experience in the Board of Directors ● A board director of other listed companies ● PCB market experience ● Overseas Market Experience ● Expertise on investment
Tung, Hsiao-Hung	Director	Female	● Leadership experience in the Board of Directors ● A board director of other listed companies ● Expertise on accounting
Lai, Hwei-Shan	Director	Male	● Leadership experience in the Board of Directors ● A board director of other listed companies ● PCB market experience ● Expertise on PCB materials and their business
Chen, Hsiang-Sheng	Independent Director	Male	● Leadership experience in the Board of Directors ● A board director of other listed companies ● PCB market experience ● Overseas Market Experience ● Expertise on PCB technology and equipment ● Factory management
Chen, Shi-Shu	Independent Director	Male	● Leadership experience in the Board of Directors ● Expertise on accounting ● Expertise on tax ● Expertise on corporate governance
Hsu, Sung-Tsai	Independent Director	Male	● Leadership experience in the Board of Directors ● Expertise on accounting ● Expertise on financing

For the operation of the board of directors, please see section 2.3.1 and 2.3.2 of the Company’s 2024 annual report.

For details of continuing education and training of directors, please see section 2.3.7 of the Company’s 2024 annual report.

1.5.3.2 Diversity and Independence in the Board of Directors

1.5.3.2.1 Diversity of the Board of Directors

Article 20 of the Company's "Code of Practice on Corporate Governance" stipulates that the composition of the Board of Directors should consider diversity, such as having different professional backgrounds, expertise, industry experience, gender, etc. and the directors shall have the knowledge, skills, and experience necessary to perform their duties.

In order to enhance the corporate governance and promote the sound development of the Board of Directors in terms of its composition and structure and to achieve the ideal goals of corporate governance, the Board of Directors shall possess the following abilities:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.

The Board of Directors of the Company consists of 9 directors, including 6 directors and 3 independent directors. Independent directors account for 33%. They have comprehensive industry experience, covering expertise and experience of chemistry, materials, machinery, engineering, accounting, economics, and finance, which are specifically related to the PCB industry. They have excellent competence on operational judgment, management, crisis handling, international market development and leadership.

The company pays attention to gender equality in the composition of the Board of Directors. Currently, female directors account for 25%. The term of office of independent directors is 7-8 years. All independent directors have served no more than three consecutive terms.

The implementation of diversity among the members of the Board of Directors of the Company:

Name	Nationality	Gender	age			Accumulative years as an independent director	Abilities							
			61-70	71-80	81-90		1	2	3	4	5	6	7	8
Tseng-Liu, Yu-Chih Director	R.O.C.	Female		v			v	v	v	v	v	v	v	v
Lin, Pi-Chi Director	R.O.C.	Male		v			v		v	v	v	v	v	v
Huang, Wei-Jin Director	R.O.C.	Male		v			v	v	v	v	v	v	v	v
Tung, Hsiao-Hung Director	R.O.C.	Female		v			v	v	v	v	v		v	v
Lai, Hwei-Shan Director	R.O.C.	Male		v			v	v	v	v	v	v	v	v
Chen, Hsiang-Sheng Independent Director	R.O.C.	Male		v		7-8	v		v	v	v	v	v	v
Chen, Shi-Shu Independent Director	R.O.C.	Male			v	7-8	v	v	v	v			v	v
Hsu, Sung-Tsai Independent Director	R.O.C.	Male	v			7-8	v	v	v	v			v	v

Abilities Designation:

1. Ability to make operational judgments.
2. Ability to perform accounting and financial analysis.
3. Ability to conduct management administration.
4. Ability to conduct crisis management.
5. Knowledge of the industry.
6. An international market perspective.
7. Ability to lead.
8. Ability to make policy decisions.

1.5.3.2.2 Independence of the Board of Directors

The Board of Directors of the Company consists of 9 directors, including 6 directors and 3 independent directors, with independent directors accounting for 33%.

The independent directors of the Company remain their independence status which include but is not limited to the facts that he or she, his or her spouse or relatives within the second degree of kinship are not directors, supervisors or employees of the Company or its affiliates, that the number and proportion of the Company's shares held by him or her, his or her spouse or relatives within the second degree of kinship (or held by the person under others' names) is shown in the table in section 2.1.1 of the Company's 2024 annual report, that they do not serve as directors, supervisors or employees in a company that has a specific relationship with the Company, and that they have received no amount of remuneration for the provision of business, legal, financial and accounting services to the Company or its affiliates in the last two years.

1.5.3.2.3 Mechanism to avoid conflicts of interest

1.5.3.2.3 Mechanism to avoid conflicts of interest

The Company has stipulated the provisions regarding directors' avoiding conflicts of interest in the Rules and Procedures for the Meetings of the Board of Directors and in the Organizational Charter of the Audit Committee. For meeting matters that have an interest in the directors themselves or their representative legal persons, they should explain the important contents of their interests in those matters at the current board meeting. If there is a risk of harm to the interests of the Company, they are not allowed to participate in discussions and voting and must recuse himself from discussions and voting. And they are not allowed to exercise the voting rights on behalf of other directors as well. The Company has three independent directors. The independent directors make suggestions based on their professionalism and experience from an objective and impartial standpoint. When the board of directors discusses any proposal, the opinions of the independent directors should be fully considered and the reasons or opinions for their agreement or objection should be included in the meeting minutes in order to take into account the principle of avoiding conflicts of interest and to effectively protect the interests of the Company. In addition, none of the directors has any ownership with the

Company’s major suppliers. the Company has also set up a spokesperson system and set up a company website as a channel for the Company's information disclosure and communication. Shareholders’ suggestions and various issues can be reported through investor mailboxes and will be handled by dedicated personnel.

For details on the implementation of directors’ recusal of proposals regarding conflicts of interest, please see section 2.3.2.2 of the Company’s 2024 annual report.

1.5.4 Functions of Auxiliary Units of the Highest Governance Body

Top Management Committee	The inter-departmental integration is organized as a variety of committees participated by top management in order to integrate the Company’s resources and build consensus, which is conducive to the alignment of operations and the improvement of performance and efficiency. A variety of committees includes a product committee, a price committee, a budget committee, and a manpower committee.
Sustainable Development Committee	a. It is the Company’s top authority on sustainability and one of the functional committees of the Board of Directors. The Company’s chairperson serves as the chairman of this committee, who works with independent directors and several senior executives in different fields. They review the Company's core operating capabilities and formulate short-term and long-term sustainable development plans. There are two sub-committees within it, which are one for ethical management and corporate governance and one for risk management. b. The Sustainable Development Committee serves as an inter-departmental platform integrating the works of all departments. Through regular meetings and task groups for different issues, the Committee identify sustainability issues related to company operations and stakeholders, formulate corresponding strategies and guidelines, compile sustainability budgets for each organization, and implement annual plans, and track the

	implementation results to ensure that the sustainable development strategy is fully incorporated into the Company's daily operations. c. The Company takes the Sustainable Development Committee also as the top authority on climate change management. It reviews the Company's climate change strategy and goals, manages climate change risks and opportunities, reviews the implementation status and discusses future plans, and reports to the Board of Directors every year.
Chief Corporate Governance Officer	a. Handling of matters relating to Board of Directors meetings and shareholders meetings in compliance with law. b. Preparation of minutes of the Board of Directors meetings and shareholders meetings. c. Assistance in onboarding and continuing education of the directors and supervisors. d. Provision of information required for performance of duties by the directors and supervisors. e. Assistance in the directors' and supervisors' compliance of law. f. Other matters described or established in the articles of incorporation or under contract.

1.5.5 Audit Committee

The audit committee is responsible for assisting the board of directors in performing supervisory duties and exercising its powers stipulated in the Securities and Exchange Act, Company Act and other laws and regulations. The audit committee regularly communicates with the Company's certified public accountants (CPAs) and reviews the selection, independence and performance of the CPAs. At the same time, the Company's internal auditors will regularly submit audit reports to the audit committee based on the annual audit plan. They also should compile a report on whistle-blowing letters for the review by the audit committee. The audit committee also regularly assesses the Company's internal control system and the performance of internal auditors and their work.

The Company's audit committee is composed of all independent directors.

The three independent directors all meet the qualifications such as professionalism, work experience, independence and the max number of concurrent independent directors served by any of our independent director, which is stipulated in the " Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

The main tasks of the Audit Committee of the Company include the following matters:

1. Audit of financial statements and formulation of accounting policies and procedures.
2. Internal control system and related policies and procedures.
3. A transaction involving material asset or derivatives trading.
4. A material monetary loan, endorsement, or provision of guarantee.
5. Financial derivatives trading and cash investment.
6. Regulatory compliance.
7. Issues concerning whether the managers and directors have related person transactions and possible conflicts of interest.
8. Information security.
9. Corporate risk management.
10. Assessment on qualification, independence and performance of certified public accountants.
11. Appointment, dismissal or remuneration of certified public accountants
12. Appointment and dismissal of CFO, accounting officer and internal auditing officer.
13. Fulfillment of duties of the audit committee
14. Self-assessment questionnaire on the audit committee performance

For details on the operation of the audit committee, please see section 2.3.3 and 2.3.4 of the Company’s 2024 annual report.

1.5.6 Compensation Committee

In order to implement corporate governance and regulate the salary and remuneration packages for directors and managers, the compensation committee has been established with 3 members appointed by a resolution of the board of directors. The main responsibilities of the compensation committee are to assist the board of directors in formulating the policies, systems, standards and structures on remuneration for directors and managers, and in regularly reviewing and evaluating the remuneration related to the performance achieved by directors and managers in all aspects of the group's goals on sustainable development.

Policy of linkage between performance and remuneration for directors and executives:

1. Policy, standards and combination for directors' remuneration
   The remuneration of directors of the Company is determined in accordance with Article 22 of the Company's Articles of Association. Their remuneration is determined by the Board of Directors based on the participation and contribution of individual directors and taking into account the industry average level of the year surveyed. In addition, if the Company makes a profit in the year, no more than 3% of the profit shall be allocated as directors' remuneration in accordance with Article 25 of the Company's Articles of Association. Independent directors shall not participate in the profit distribution.

2. Policy, standards and combination for executives' compensation
   (1) Business performance: Business performance accounts for 90% of their compensation, of which 10% goes to the growth rate of consolidated operating income in the year and 80% goes to the growth rate of profitability (the profitability reference is the "net profit before tax per employee in the business units of which they are in charge", which are also adjusted according to different weights based on the profit share of their company in the Group).
   (2) Sustainability performance: Sustainability performance accounts for 5% of their compensation, which refers to the Company's sustainability commitment goals, including green product innovation, low-carbon manufacturing transformation, recycling economy, sustainable procurement and occupational safety and health, etc.
   (3) External evaluation: External evaluation accounts for 2.5% of their compensation, which refers to the changes in the Company's

performance in the Corporate Governance Evaluation System.

(4) Industrial peer level: Industrial peer level accounts for 2.5% of their compensation, which refers to the average compensation of the same industry surveyed in the current year.

3. Analysis of the proportion of directors' remuneration paid in 2024
Based on the above evaluation items, the directors' evaluation results for 2024 are higher than for 2023, mainly due to the significant increase in the growth rate of profit before tax, which indicated a better operating performance, and the improvement in achievement rate of the sustainable performance. Therefore, the directors' remuneration in 2024 increased by 5.78% compared with that in 2023, taking 1.51% of the net profit after tax. In addition, due to better operating performance, employee salaries were increased, resulting in an average annual salary increase of 4.42% for full-time employees who were not in supervisory positions. In profit distribution, the compensation of employees increased by 157.99% compared to the previous year, and the average remuneration per director also increased by 8.8% year-on-year.

For details on the operation of the compensation committee, please see section 2.3.9 of the Company’s 2024 annual report.

For details on Remuneration for the Directors, CEO, and VPs, etc. for this fiscal year, please see section 2.2 of the Company’s 2024 annual report.

1.5.7 Sustainable Development Committee

1.5.7.1 Sustainable Development Committee

The Company established the "Sustainable Development Committee" under the Board of Directors in August 2023. The Sustainable Development Committee is composed of five directors, including three independent directors. The term of office for this committee is from August 10, 2023 to June 26, 2026. The list of the members of the Sustainable Development Committee and their professional qualifications and experience are as follows:

Title	Name	Professional knowledge and ability on sustainable development	Attendance in Person	No Attendance or Attendance by Proxy	Ratio of Attendance
Chairperson	Tseng-Liu, Yu-Chih	Energy-saving and carbon reduction technology and energy management practice	3	0	100%
Director	Huang, Wei-Jin	Employee rights protection	3	0	100%
Independent Director	Chen, Hsiang-Sheng	Energy management practice and environmental engineering technology	3	0	100%
Independent Director	Chen, Shi-Shu	Human rights protection and employee rights protection	3	0	100%
Independent Director	Hsu, Sung-Tsai	Community support and community culture	3	0	100%

The main responsibilities of the Sustainable Development Committee include the following:

(1) Formulate, promote and strengthen the Company's sustainable development policy, annual plans and strategies.

(2) Review and track the implementation and effectiveness of sustainable development plicy and plan.

(3) Supervise the disclosure of sustainable information and review the sustainability report.

(4) Supervise the implementation of the Company's affairs of sustainable development or other sustainable development-related work approved by the board of directors.

In accordance with the Company's "Organizational Charters of the Sustainable Development Committee", the committee will be held at least once a year to report to the board of directors on the implementation results of the current year and the implementation plan for the next year. The Committee held three meetings in 2024. The meeting dates and related proposals are detailed in the table below.

Date	Meeting	Proposal	Resolution and Execution
Jan. 18, 2024	First Meeting in 2024	1. Annual report on stakeholders management 2. Annual report on risk management	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
May 13, 2024	Second Meeting in 2024	The report includes the following topics: 1. Annual report on the Identification and management of material topics of sustainability 2. Annual report on climate-related financial disclosure (TCFD) 3. Annual report on corporate governance 4. Annual report on promoting employee well-being and safety 5. Annual report on environmental protection management 6. Annual report on supply chain management 7. Annual report on social philanthropy and charity	The members of the Committee listened to the relevant reports and put forward supervisory opinions.
Aug. 12, 2024	Third Meeting in 2024	Review of the 2023 Sustainability Report.	After the chairperson consulted with all the members of the Committee, they unanimously agreed to submit the sustainability report to the board of directors for approval.
Jan. 13, 2025	First Meeting in 2025	Annual report on risk management	The members of the Committee listened to the relevant reports and put forward supervisory opinions.

The Board of Directors has listened to the report of the sustainable development committee. In response to the material topics of sustainable development, the corresponding action plans, the goals and policies of sustainable development, the implementation of sustainable issues, etc., which are proposed by the sustainable development committee, the Board of Directors has reviewed the probability of success for these strategies. The progress of their implementation is also frequently reviewed in the follow-up, and the management team is urged to make adjustments when necessary.

1.5.7.2 The dedicated units for sustainable development

The "Sustainable Development Committee" is the Company's top authority on sustainability. The Company's chairperson serves as the chairman of this committee, who works with independent directors and several senior executives in different fields. They review the Company's core operating capabilities and formulate short-term and long-term sustainable development plans. The implementation of the plans is carried out by the dedicated sustainable development units.

The Company assigns the chief corporate governance officer and the general manager's office as the dedicated units to promote sustainable development policies, and assisted the "Sustainable Development Committee" to serves as a cross-departmental communication platform integrating a variety of different departments vertically and horizontally. Through regular meetings and task groups responsible for different issues, we identifies the sustainable issues related to the Company's operations and its stakeholders, formulates corresponding strategies and work guidelines, compiles each organizations' budgets for sustainable development, plans and implements annual projects and tracks the implementation results to ensure that the sustainable development strategy is fully implemented in the Company's daily operations, so that the departments of human resources, general administration, procurement, equipment and utilities, factory management and other units implement the corporate social responsibility in the practical affairs under their scope of duties and responsibilities.

The dedicated units also conduct risk assessments on ESG of the Company's operations based on the principle of materiality, and then identifies material topics of sustainable development that require attention, and formulates action plans in response to those topics to manage their risks related to environmental, social or corporate governance issues. For details on the Company's material topics of sustainable development, please refer to the Company's sustainability report.

When the Sustainability Development Committee convenes, the dedicated units will also attend and report. In 2024, a total of 3 Sustainability Development Committee meetings were attended by them.

If there are special cases, the Board of Directors will authorize senior management to handle the case and report the handling results to the Board of Directors.

- Specific Sustainable Development Promotion Plan and Implementation Results

In addition to the implementation plans of sustainable development, which are related to the Company's main business (please refer to “2.3.10 Fulfillment of Social Responsibility”), there are some other specific promotion plans of sustainable development as follows:

Major categories	Specific plans	Implementation results
Industry-university cooperation	Internship program	In 2024, there were 6 interns from 4 universities.
Sheltered factories	Direct procurement	The purchase amount reached NT$ 606,000.
	Provide venues to help them to sell their products to our employees	In 2024, the shelter factory sales events were arranged 20 times, with an amount of NT$ 172,000.
Social support	Blood donation activities	In 2024, the blood donation vehicle was arranged to the factory twice.
	Donate to disadvantaged groups	Donated to disadvantaged groups, the Taiwan Police Care Association, etc., with a total of NT$ 290,000.
	Charitable donations	In 2024, the number of events reached 2 times, and the number of people helped exceeded 630.
Environmental protection	Mountain and sea clean-up activities	In 2024, the number of activities reached 2 times.
	Community clean-up activities	In 2024, the number of activities reached 8 times.
	Events to promote sustainable concepts	Donated to TCPF to promote sustainable education in 2024
Community culture	Sponsor community cultural events	In 2024, the number of events reached 3 times, and the sponsorship amount reached NT$ 39,000.

The Company's core values extend to every aspect of the business, including the promotion of employee welfare, mutual assistance to society and the community, and commitment to environmental protection. The Company is committed to promoting environmental protection, international human rights, employee safety and health, and the establishment of a sustainable supply chain. It not only complies with the provisions of relevant domestic and international laws and regulations, but also align with internationally recognized standards. We not only provide a working environment that promotes the well-being of all employees and local communities, but also manage to achieve the Company's mission of taking responsibilities of maintaining environmental and social sustainability.

For details on the operation of the sustainable development committee, please see section 2.3.5 of the Company’s 2024 annual report.

1.6 Membership in Associations

The Company is a long-term member of the Taiwan Printed Circuit Association (TPCA).

2. Sustainability Policy & Implementation

2.1 Sustainable Development Committee

Following the vision and mission of the Company's ESG policy, it has chief corporate governance officer and a dedicated CSR office in CEO’s Staff Office, which is run by senior management who is authorized by the Board of Directors and reports to the Board of Directors, to promotes the corporate social responsibility. At the same time, the departments of human resources, general administration, procurement, equipment and utilities, factory management and other units implement the corporate social responsibility in the practical affairs under their scope of duties and responsibilities.

In order to further improve the Company's organization for promoting sustainable development, the "Sustainable Development Committee" was established in 2022, which is the top authority on issues of sustainable development. It has been upgraded to become one of the functional committees of the Board of Directors in August 2023. The committee presided by the chairperson who collaborate with a number of senior officers in different functions review the Company's core operating capabilities and formulate medium-term and long-term plans for sustainable development.

For details of Sustainable Development Committee, please see section 1.5.7.

2.2 Determination of Material Topics

Investigation of sustainable development issues by each department of the Company mainly comes from its daily operations. In daily operations, each department frequently interacts and communicates with relevant stakeholders, and consults with experts, lecturers and scholars on sustainable development issues and on countermeasures related to their impact of its operation. It also conducts various opinion surveys based on business needs. After having compiled the results of the investigation of relevant matters of each department and the opinion surveys conducted by each department on relevant stakeholders (430 questionnaires in total), a list of potential material topics was drawn up as follows:

Category	Material Topics
Business	R&D and innovation
	Product quality
	Smart manufacturing
	New market development
	Customer service
	Economic performance
	Cyber security
	Risk management
	Operational continuity
Governance	Compliance
	Corporate governance
	Anti-corruption
Environment	Waste and hazardous materials management
	Air pollutant management
	Green products
	Water resources management
	Strategies on energy and climate change
	Expenditure and investment for environmental protection
	Assessment on suppliers’ environmental measures
Employees	Talent attraction and retention
	Employee benefits
	Occupational health and safety
	Education, training and career development
	Employment relations
Community	Product liability
	Community involvement and social feedback
	Human rights compliance
	Assessment on suppliers’ social measures

After the following major steps, twelve material topics were finally confirmed.

Stage	Step	Remarks
Stage 1: Identification	Step 1: Listing communication partners	**9 Types of Main Stakeholders** The Company's 14 department heads evaluated the weight of concerns of each stakeholder based on the five considerations of AA1000SES, and finally selected 9 major themes for discussion, including employees, customers, suppliers or contractors, shareholders or investors, financial institutions, government agencies, NGOs, media, communities and neighbors.
	Step 2: Collecting sustainability issues	**28 Material Topics** In order to identify stakeholders' main sustainability topics this year, we referred to the sustainability themes of several benchmark companies, and then considered the opportunities and threats of the printed circuit board industry, as well as the Company's strengths and weaknesses. After much deliberations, we arrived at 28 material topics for further selection.
Stage 2: Analysis	Step 3: Investigating the degree of concern of stakeholders	**Questionnaire surveys and interviews with various departments and stakeholders** While we were surveying questionnaires on the stakeholders, we also took in-depth communication and interviews with the stakeholders in order to obtained the degree of concern of the stakeholders on each topic precisely.
	Step 4: Analyzing the operating team's assessment of operational impacts	**Top Management Committee's Deliberation** The top management committee is composed of the Company's top officers, including the chairperson, general manager, vice presidents, factory directors, top department supervisors, etc. Through the discussion of the committee, it appreciated the extent of the organization's impact on each topic and the actual and potential impact of each topic on sustainable development. There are five main factors for assessment: the possibility of impact, the severity of the impact, potential risks or possible opportunities brought by a certain material topic, the importance of the impact on sustainable development, and the opportunity for the organization to develop or gain advantages from the impact. The committee concluded that the current material topics which have a greater impact on sustainable development include: "R&D and innovation", "product quality", "smart manufacturing", "strategies on energy and climate change", "energy consumption management", "waste and hazardous substance management", "wastewater management", "air pollutant management", "green products", "water resources management", "employee education, training and career development", "occupational health and

Stage	Step	Remarks
		safety”.
Stage 3: Conclusion	Step 5: The board of directors considers various aspects and decides on 12 material topics of sustainable development	The conclusion was reported to the Sustainable Development Committee on May 13, 2025. After careful consideration by the directors, the Company finally decided on the Company's twelve material topics on sustainable development. These include: “R&D and innovation”, “product quality”, “smart manufacturing”, “strategies on climate change”, “energy consumption management”, “waste and hazardous substance management”, “wastewater management”, “air pollutant management”, “green products”, “water resources management”, “employee education, training and career development” and “occupational health and safety”.
	Step 6: Deciding the disclosure boundaries	**3 Entities** After having considered the entire value chain and appreciated the impact of sustainability issues on upstream and downstream, we included 3 entities into the closure boundaries, which are the parent company in Taiwan, the subsidiary in China and the subsidiary in Thailand.

After deliberation by the Sustainable Development Committee, a list of 12 material topics for the Company's sustainable development management policy was selected. The relevance of these topics to stakeholders and their impact on sustainable development are briefly described below.

- “R&D and innovation”, “product quality” and “smart manufacturing”

Economic performance and operational continuity are the focus of many stakeholders, but this topic is relatively broad. The Company is a manufacturer of electronic components. The topics more specific to the Company in this category are “R&D and innovation”, “product quality” and “smart manufacturing”. They are the major factors that will have a significant impact on the Company's economic performance and operational continuity. These are topics that has a major impact on most stakeholders and is therefore listed as some of material topics for management policy.

- “Employee education, training and career development” and “occupational health and safety”

The Company's operation and growth mainly rely on the cooperation of its employees, so employees are the Company's most important stakeholders. Their safety and long-term career development are very important issues for the Company and the employees themselves. Therefore, “education, training and career development” and “occupational health and safety” are also listed as some of material topics for management policy.

- “Strategies on climate change”, “energy consumption management”, “water resources management”, “wastewater management”, “waste and hazardous substance management”, “air pollutant management” and “green products”

The Company's production of printed circuit boards involves many physical and chemical processes, which not only consume a large amount of energy and water resources, but also produce a lot of waste materials, waste water, and waste gas, which have a huge potential impact on the environment. Therefore, “strategies on climate change”, “energy consumption management”, “water resources management”, “wastewater management”, “waste and hazardous substance management”, “air pollutant management” and “green products” are all listed as some of material topics for management policy.

2.3. Management Policy for Material Topics

To ensure the Company's steady growth while demonstrating a positive impact across all aspects of sustainability, it is actively implementing the United Nations Sustainable Development Goals (SDGs). We incorporate these goals into our processes of product design and development, raw material sourcing, manufacturing, sales, and waste disposal. We have been focusing on nine SDGs as key priorities for the Group' policy of sustainability. These SDGs include SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 17 (Partnerships for the Goals). We are committed to integrating the SDGs into our sustainability strategy and daily operations. In our operations, we have been managing to not only have positive impacts on global sustainability but also minimize our negative impacts. SDGs that are not directly relevant to our current issues of sustainability may become relevant issues for us in the future due to global changes, and we will continue to monitor these issues.

SDGs	Our measures on SDGs and its results	Details
SDG 3: Good Health and Well-being Promote a healthy workplace, foster awareness of healthy life among employees, and provide company doctors to provide consultation on work, family, relationships, and physical and mental health.	● In 2024, we have conducted general health checks, regular health checks, and special health checks. We implemented a variety of control measures by risk levels, tracked the results, and provided health guidance. ● We have shared health knowledge every two months and held occasional health lectures to help employees better understand their health and continuously track any health abnormalities.	2.3.3 Social Category (Management Policy for Material Topics) 4.5 Workplace Safety
SDG 4: Quality Education Ensure comprehensive, equitable, and high-quality education and promote lifelong learning.	● We attach great importance to our employees' education and training and their learning growth. So we have developed a series of employee education and training. ● Industry-university cooperation: There was a total of six interns in 2024, which included two interns in 2023, whose internship was extended to 2024, and four additional interns in 2024. ● Employees' education and training: There were 13,405 sessions, 147,031 participants, and 36,196.5 hours, with a total investment of NT$2.879 million. ● Donations were made to the TPCA Environment Foundation (TPCF) to promote education and	2.3.3 Social Category (Management Policy for Material Topics) 4.1 Employee Overview 4.4 Training and Career Development 7.5 Multi-dimensional Education

		activities on sustainable environment, to build a stage for environmental educators to deliver high-quality environmental education.	
	SDG 5: Gender Equality Achieve gender equality and empower women.	● Employee salaries and compensation are determined based on their academic background, professional expertise, years of professional experience, and individual performance, and are not differentiated by gender. ● In 2024, female employees accounted for 45.27%, with no significant disparity in salary and compensation between male and female. ● Among senior executives in the Group, which means vice president and above, 40% are male and 60% are female, enhancing diversity within the high management. ● A "Maternal Health Protection Plan" has been implementing to support maternity protection and employment equality for female employees, including interviews with medical professionals, hazard assessments and controls, and job suitability arrangement, etc. ● In 2024, 11 employees on unpaid parental leave for raising children in Taiwan have been reinstated, with a reinstatement rate of 91.67% (6 male employees reinstated, with a reinstatement rate of 100%; 5 female employees reinstated, with a reinstatement rate of 83.33%). ● In 2024, 136 employees have been on parental leave in China, with 73 males (54%) and 63 females (46%).	4.1 Employee Overview 4.2 Compensation and Benefits 4.3 Rights Protection and Communication 4.4 Training and Career Development 4.5 Workplace Safety
	SDG 6: Clean Water and Sanitation Ensure universal access to water and sanitation and their sustainable management.	● We provide safe, hygienic, and nutritious drinking water and meals for employees. Test water quality at drinking fountains every three months regularly and publish test results. All test results meet standards. ● We improve efficiency of wastewater treatment to reduce environmental pollution.	4.5 Workplace Safety 5.6 Wastewater Management
	SDG 7: Affordable and Clean Energy Ensure universal access to affordable, stable, sustainable, and modern energy.	● We continuously evaluate green energy instalment and procurement operations and have purchased 27,178,000 kWh of green electricity for NT$83,708,240. ● Renewable energy use in 2024 offsets 11.1% of carbon emissions (17,470 metric tons of CO_2e). ● In 2024, the Company implemented 38 energy-saving initiatives, saving over 4.8 million kWh of	2.3.2 Environmental Category (Management Policy for Material Topics) 2.4 Climate Change Management Policy 5.3 Energy Management 5.8 Environmental Expenditure

		electricity, equivalent to a carbon reduction of over 0.0023 million metric tons (electricity coefficient: 0.474). Through the concerted efforts of all employees, the Company's total Scope 1 and 2 carbon emissions in 2024 have decreased by 11% compared to the base year 2021.	
	SDG 8: Decent Work and Economic Growth Promote inclusive and sustainable economic growth, increase labor productivity, and ensure decent employment opportunities for all.	● We provide high-quality employment opportunities through R&D innovation and smart manufacturing. ● We comply with the SA8000 and RBA Codes of Conduct, provide fair wages and working conditions, eliminate discrimination, and ensure equal employment opportunities. We protect workers' human rights, prohibit child labor, prohibit forced labor, maintain their health, and provide a safe workplace. We had zero discrimination or no labor rights violations in 2024. ● We have completed ISO 45001 certification and upgrade the occupational safety and health risk management system to equipment safety management. ● We continuously reduce the risk of major workplace injuries through safety observations and interactions with on-site personnel. Through these interactions, we educate personnel on safety regulations and identify safety issues for improvement. ● We continue to promote a health and safety audit system with dedicated personnel assigned to specific tasks, and report on a daily, weekly, and monthly basis. The occupational safety unit will conduct regular safety audits and evaluations, and rewards will be given based on unit performance.	2.3.1 Economic Category (Management Policy for Material Topics) 4.3 Rights Protection and Communication 4.5 Workplace Safety
	SDG 12: Responsible Consumption and Production Promote a green economy and ensure sustainable patterns of consumption and production.	● We strengthen hazardous substance management, ensuring that raw materials and products comply with regulatory requirements, and achieved zero violations of hazardous substance directives in 2024. ● We have completed CSR audits for 99 suppliers, confirming the use of no conflict minerals and achieving a 100% pass rate for hazardous substance testing in all products. ● We continue efforts to reduce hazardous waste at the source, reduce hazardous waste, and implement on-site recycling and reuse. In 2024, we maintained a hazardous industrial waste reuse rate	2.3.2 Environmental Category (Management Policy for Material Topics) 5.7 Waste 6.2 Sustainable Supplier Management 6.3 Green Products

		of over 90% and reduce the generation of non-recyclable general industrial waste by 4%.	
	SDG 13: Climate Action Take urgent measures to combat climate change and its impacts.	● We follow the TCFD (Task Force on Climate-Related Financial Disclosures) framework to assess and disclose the risks and opportunities associated with climate change, and subsequently formulate relevant adaptation and mitigation strategies. ● In 2024, we have purchased 27,178,000 kWh of green electricity for totaling NT$83,708,240. We also actively evaluate establishment of renewable energy business partnerships in various global markets to deepen the sustainable resilience of our operations. ● Starting from 2025 on, the Company sets an internal carbon price (ICP) of NT$300 per metric ton, in accordance with the Ministry of Environment's "Regulations Governing the Collection of Carbon Fees". This will be implemented through an internal carbon fee mechanism, which will be applied to projects of energy-saving, carbon-reduction and renewable electricity. This will also encourage investment in carbon-negative technologies and low-carbon innovations, furthering our global locations' commitment to carbon reduction. Since the implementation of this mechanism, each location in the Group has used the internal carbon fee mechanism to expand its self-generated and self-used solar capacity and improve their efficiency and reliability. ● In 2024, the Company implemented 38 energy-saving initiatives, saving over 4.8 million kWh of electricity, equivalent to a carbon reduction of over 0.0023 million metric tons (electricity coefficient: 0.474). Through the concerted efforts of all employees, the Company's total Scope 1 and 2 carbon emissions in 2024 have decreased by 11% compared to the base year 2021. ● There was no production interruption due to climate-related disasters.	2.4 Climate Change Management Policy
	SDG 17: Partnerships for the Goals Build diverse and multiple partnerships to	● We participate in industry associations and their events, interact with their members and enhancing collaboration with other enterprises. ● We actively participate in the Taiwan Printed	1.6 Membership in Associations 6.2 Sustainable Supplier Management

	advance a sustainable future.	Circuit Association (TPCA) and commit to achieve the vision of sustainable PCB manufacturing. ● We work closely with upstream suppliers and downstream customers to establish a sustainable supply chain.	6.3 Green Products

To concretely implement the aforementioned SDGs, the Sustainable Development Committee, after deliberation, has established key performance indicators (KPIs) for 12 material topics for the Company's sustainable development management, which serve as objectives and indicators of our management policy. These 12 material topics include: “R&D and innovation”, “product quality”, “smart manufacturing”, “strategies on climate change”, “energy consumption management”, “waste and hazardous substance management”, “wastewater management”, “air pollutant management”, “green products”, “water resources management”, “employee education, training and career development” and “occupational health and safety”. The following describes the KPIs for each of the 12 material topics.

2.3.1 Economic Category

2.3.1.1 R&D and Innovation

The Company has been maintaining close collaboration with world-class suppliers of material and equipment, and working closely with domestic and foreign research institutions and academia, and then cooperating with first-class peers to develop products that meet market trends and customer needs. We capitalize on effective R&D resources and maintain high interaction with customers to achieve customer satisfaction and trust and to ensure that our products are in a leading position in the world.

Long-term goals (2025)	Target for 2023	Target achievement	Target for 2024	Target achievement
Development of advanced HDI (5+nb+5)	Advanced HDI (5+nb+5) Sample fabrication	V	Advanced HDI (5+nb+5) Sample fabrication	V
Development of embedded Cu-inlay (flatness<5um)	Production verification test (PVT) of semi-embedded Cu-inlay (flatness<5um)	V	Sample fabrication of semi-embedded Cu-inlay (flatness<5um)	V
Development of special flexible board for automotive (cost reduction of 30%)	Production verification test (PVT) of semi-flex with reverse bending (replacement of rigid-flex)	V	Sample vitrificated by customers (replacing Rigid-flex) (PVT) of semi-flex with reverse bending (replacement of rigid-flex)	V
Upgrading capability of pattern foriming (deviation < 3%)& dimension stability (10% up) in ADAS radar board	Deviation reduction of line forming in antenna area of ADAS boatd (<5%)	V	Deviation reduction of line forming in antenna area of ADAS boatd (<3%)	V

Long-term goals (2025)	Target for 2023	Target achievement	Target for 2024	Target achievement
Smart integration platform of drilling process in manufacture with high-reliability (enhance usage life 20% of drill bit)	Trial run of automated drill-bit insertion machine (enhance usage life 10% of drill bit)	V	Trial run of automated drill-bit insertion machine (enhance usage life 20% of drill bit)	V
Getting 30 patents with official approvals in 2022~2024 (including China & Taiwan)	Getting 10 patents with official approvals (Results of 13 items > Target of 10 items)	V	Getting 10 patents with official approvals (Results of 5 items < Target of 10 items)	X

2.3.1.2 Product Quality

The Company provides high-quality products at reasonable prices and competitive delivery times and services to satisfy customers.

Long-term goals (2025)	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement
KPI 1: Number of items returned by customers, which do not meet HSF management requirements: 0	0	Target achieved	0	Target achieved	0	Target achieved
KPI 2: Overall customer satisfaction	75 points	80 points; Target achieved	75 points	81 points; Target achieved	75 points	85.7 points; Target achieved

2.3.1.3 Smart Manufacturing

The Company has been improving automation capabilities, enhancing capabilities of analysis on factories' big data, deepening smart manufacturing capabilities in the factories in order to build smart factories for the future. We have been increasing investment in automatic manufacturing and smart manufacturing to improve yield and efficiency and to reduce manpower.

Items	Long-term goals (2025)	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement	Remarks
KPI 1: Coverage rate of computer networking for production equipment	80%	60%	V	70%	V	80%	V	If a machine is connected to the Internet, this machine is counted as among the category of meeting the standard of computer networking
KPI 2: Labor efficiency savings	20%	11%	V	15%	V	20%	V	Calculated based on manpower forecasted in the 2020 budget.
KPI 3: Number of cases of using artificial intelligence	40 cases In 3 years	10 cases In a year	V	10 cases In a year	V	30 cases In a year	V	Calculated based on the projects of AI, AIOT and image recognition by AI.

2.3.2 Environmental Category

The Company complies with the requirements of ISO 14001 to establishes an environmental management system. We have been paying considerable attention to such significant environmental issues as the pollutions (including air pollution, water pollution and waste), water and electricity consumption and hazardous substances, which have been generated during the production process. We set up dedicated management units and personnel to prevent environmental pollution, which include air pollution, water pollution and waste, and to manage energy consumption efficiently.

2.3.2.1 Greenhouse Gas Management

The Company regularly checks greenhouse gas emission in accordance with ISO 14064-1. The boundary range includes plants in Taiwan, in China and in Thailand, so as to grasp the overall greenhouse gas emission status and to review and set our yearly goals. Our result of the greenhouse gas inventory in 2021 was 197,445.978 tons CO2e / year. And The result without the Scope 3 inventory in 2024 was160,944.337 tons CO2e / year, an 18% decrease from 2021.

In response to the requirements of our customers, Scope 3 has been included in the inventory of greenhouse gas emissions in 2023. The result of the Scope 3 inventory in 2024 was 150,664.871 tons CO2e/year. The greenhouse gas inventory in Thailand began in 2024 as well. The total emissions in 2024 are 327,010.514 tons CO2e / year.

The Company continues to implement various reduction measures and strives to achieve the goal of reducing carbon emissions by 25% by 2025 and achieve net-zero emissions by 2050.

Unit: tons CO2e / year

Region	Taiwan	China	Thailand	Total
2021	107,593.124	89,852.854		197,445.978
2022	96,009.896	77,919.394		173,929.290
2023	169,678.083	81,066.957		250,745.040
2024	164717.715	114017.799	48275.000	327010.514

For details of this topic, please see section 2.4.

2.3.2.2 Energy Consumption Management

The overall electricity consumption intensity in 2024 was 21.893 GWh / NT$ 1,000,000 (Production Value), which was 0.8% lower than that in 2021. Although the target of reducing electricity consumption intensity by 5% has not been achieved, the Company continues to develop a variety of energy-saving projects and sets a 2025 target of reducing the consumption intensity by 5%.

Electricity Consumption Intensity				
Year	2021	2022	2023	2024
Electricity Consumption (GWh)	342,452	316,302	302,836	338,914
GWh / NT$ 1,000,000 (Production Value)	22.077	20.450	21.777	21.893
Target for Electricity Consumption Intensity	8%	8%	5%	5%
Performance	12.9%	7.4%	1.5%	0.8%

In 2024, the overall carbon dioxide equivalent intensity of electricity consumption was 11.1 CO2e / NT$ 1,000,000 (Production Value), which was 0.8% lower than that in 2021, and has not reached the target of reducing by 5%. The Company continues to reduce electricity consumption and expects to achieve the target of reducing by 5% in 2025.

Carbon Dioxide Equivalent Intensity with Electricity Consumption Converted into Carbon Dioxide Equivalent				
Year	2021	2022	2023	2024
Electricity Consumption (CO2e)	174,308	160,998	154,144	172,507
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)	11.2	10.4	11.1	11.1
Target for Electricity Consumption Intensity	8%	8%	5%	5%
Performance	12.9%	7.4%	1.5%	0.8%

For details of this topic, please see section 5.3.

2.3.2.3 Waste and Hazardous Substance Management

By improving the waste reuse rate and wastewater treatment efficiency, we can reduce raw material consumption and environmental emissions, and decrease operating costs and environmental impact.

Long-term goals (2025)	Target for 2021	Target achievement	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement
KPI 1: Maintaining the recycling rate of hazardous industrial waste above 90%.	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V	Maintaining the recycling rate of hazardous industrial waste above 90%.	V
KPI 2: Maintaining below 5% the output of general industrial waste that cannot be reused.	Maintaining below 1% the output of general industrial waste that cannot be reused.	V	Maintaining below 2% the output of general industrial waste that cannot be reused.	V	Maintaining below 3% the output of general industrial waste that cannot be reused.	V	Maintaining below 4% the output of general industrial waste that cannot be reused.	V

For details of this topic, please see section 5.7.

2.3.2.4 Wastewater Management

The average wastewater discharge intensity by NT$ 1 million of production value in 2021, in 2022, in 2023 and in 2024 are 218.1 m^3, 191.0 m^3, 204.0 m^3 and 209.4 m^3 respectively. Our Taoyuan Plants and Pingzhen Plant have also cooperated with environmental protection agencies and the sewage treatment center in Pingzhen Industrial Park to implement total discharge control or voluntary discharge reduction to decrease the loading of sewage treatment. In addition to complying with regulations, we have adopted stricter standards to manage copper residue and ammonia nitrogen in the discharged water in order to reduce the pollution and the impact on the receiving water and to achieve the goal of environmental friendliness.

Volume and Intensity of Wastewater Discharge				
Year	2021	2022	2023	2024
Volume (m^3)	3,383,689	2,954,683	2,837,269	3,240,886
Intensity (1,000 m3 / NT$ 1 million of Production Value)	218.1	191.0	204.0	209.4

For details of this topic, please see section 5.6.

2.3.2.5 Air Pollutant Management

The air pollutants generated in the production of printed circuit boards mainly include acid waste gas, alkaline waste gas and volatile organic waste gas. In our results of air pollution management, there was no emissions of sulfur oxides and the total emissions of nitrogen oxides, volatile organic compounds and suspended particles in 2024, compared with 2021, decreased by 24%, by 21% and by 38% respectively.

The air pollutants emission intensity by NT$ 1 million of production value in 2021, in 2022, in 2023 and in 2024 was 4.27 kg, 3.79 kg, 3.10 kg and 3.74 kg.

Air Pollutants Emission and its Intensity					
Year		2021	2022	2023	2024
Nitrogen oxides	Total (kg)	2,863.2	4,166.3	3,027.4	2,166.6
	kg / NT$ 1,000,000 (Production Value)	0.18	0.27	0.22	0.16
Sulfur oxides	Total (kg)	0.0	0.0	0.0	0.0
	kg / NT$ 1,000,000 (Production Value)	0.00	0.00	0.00	0.00
Volatile Organic Compounds	Total (kg)	58,051.8	50,533.1	36,165.1	46,073.4
	kg / NT$ 1,000,000 (Production Value)	3.74	3.27	2.60	3.34
Suspended Particles	Total (kg)	5,370.5	3,840.3	3,849.9	3,319.9
	kg / NT$ 1,000,000 (Production Value)	0.35	0.25	0.28	0.24
Total	kg / NT$ 1,000,000 (Production Value)	4.27	3.79	3.10	3.74

For details of this topic, please see section 5.5.

2.3.2.6 Green Products

Through green procurement and manufacturing, the Company's products comply with laws and regulations and meet customers' requirements and stakeholders' expectations on Non-Use of The Hazardous Substances in order to enhance environmental protection and to reduce operational risks.

Long-term target（2025）	Target	Performance			
		2021	2022	2023	2024
KPI 1: Completion Rate of Suppliers' Signing Commitment or Declaration of Non-Use of The Hazardous Substances	100%	100%	100%	100%	100%
KPI 2: Completion Rate of Questionnaire on REACH Regulation and Supplier Hazardous Substance	100%	100%	100%	100%	100%
KPI 3: XRF Inspection Pass Rate of Raw Materials and Final Product	100%	100%	100%	100%	100%
KPI 4: Third-Party Inspection Report Pass Rate	100%	100%	100%	100%	100%

For details of this topic, please see section 6.3.

2.3.2.7 Water Resources Management

On the whole, the total water consumption in our group has not increased significantly in the past three years and its water consumption per unit of revenue has gradually declined. The water consumption intensity by NT$ 1 million of production value in 2022, 2023 and 2024 were 0.241 ML, 0.249 ML and 0.254 ML respectively. That in 2024 was 1% lower than that in 2021. There was a downward trend in our water consumption intensity by NT$ 1 million of production value. And it is estimated that that will decrease further by 5% in 2025.

Water Consumption Intensity				
Year	2021	2022	2023	2024
Water Consumption	3902.1	3730.3	3460	3937.7
ML / NT$ 1,000,000 (Production Value)	0.252	0.241	0.249	0.254
Target for Water Consumption Intensity	8%	5%	5%	5%
Performance	10%	4%	1%	1%

In 2024, the overall carbon dioxide equivalent intensity of water consumption was 0.000059 CO2e / NT$ 1,000,000 (Production Value), which was 1.1% higher than that in 2021, and has not reached the target of reducing carbon dioxide equivalent intensity by 5%. The Company continues to improve it and expects to achieve the target of reducing by 5% in 2025.

Carbon Dioxide Equivalent Intensity with Water Consumption Converted into Carbon Dioxide Equivalent				
年	2021	2022	2023	2024
Year	0.909	0.869	0.806	0.917
Water Consumption	0.000059	0.000056	0.000058	0.000059
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)	8%	5%	5%	5%
Target for Water Consumption Intensity	10%	4%	1%	-1.1%

For details of this topic, please see section 5.4.

2.3.3 Social Category

Employees are the Company's most precious partners. And ensuring their safety, health and long-term career development is the Company's most important responsibility.

2.3.3.1 Employee Education, Training and Career Development

The Company provides a comprehensive training programs and career development to attract and retain top talents in order to expand and maintain the Company's productivity and competitiveness.

Long-term goals (2025)	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement
KPI 1: Execution rate of planned courses: 100%	Execution rate of planned courses: 100%	V (100%)	Execution rate of planned courses: 100%	V (100%)	Execution rate of planned courses: 100%	V (100%)
KPI 2: Average scores of all course Satisfaction Surveys: 90 points	Average scores of all course Satisfaction Surveys: 85 points	V (94~96 points)	Average scores of all course Satisfaction Surveys: 85 points	V (93~96 points)	Average scores of all course Satisfaction Surveys: 94 points	V (93~95 points)
KPI 3: Passing rate of Certificate examination: 100%	Passing rate of Certificate examination: 97%	V (Among 192 people trained, the passing rate of obtaining certificates was 100%.)	Passing rate of Certificate examination: 97%	V (Among 297 people trained, the passing rate of obtaining certificates was 98%.)	Passing rate of Certificate examination: 99%	V (Among 428 people trained, the passing rate of obtaining certificates was 99.5%.)

2.3.3.2 Occupational Health and Safety

By means of the occupational safety and health management system and its continuous improvement, we can improve the Company's performance on occupational safety and health to avoid major accidents, to prevent employees' injuries, to ensure smooth shipments and to cause no loss to the Company.

In order to make our commitment to labor safety and health, the Company has established an occupational safety and health management system to comply with occupational safety and health regulations and other requirements, to be in accordance with ISO45001 and to meet customers' requirements. The goal of the system is to reduce any and all hazards and risks to our employees. We actively implement environmental and occupational safety and health policies and make sure that all employees can fully understand those policies through proper communication. We have been upholding the occupational safety and health policy of "compliance with laws and regulations, prevention first, safety first, and continuous improvement."

We commit to the following goals:

1. To provide safe working conditions and environment to protect the safety and health of employees.
2. To comply with laws, regulations and other relevant requirements and fulfill corporate social responsibilities.
3. To eliminate hazards and reduce occupational safety and health risks, and improve the working safety of all employees.
4. To continuously improve the occupational safety and health management system and improve the performance of safety and health management.
5. To enhance the communication channels, implement the consultation of workers and labor representatives, and participate in safety and health related activities.

Long-term goals (2025)	Target for 2022	Target achievement	Target for 2023	Target achievement	Target for 2024	Target achievement
KPI 1: Zero major disasters	0	V	0	V	0	V
KPI 2: 100% achievement of labor health service plan	100%	V	100%	V	100%	V
KPI 3: Comprehensive occupational safety and health education and training	100%	V	100%	V	100%	V

2.4. Climate Change Management Policy

2.4.1 Inventory of greenhouse gas emissions

The Company regularly checks greenhouse gas emission in accordance with ISO 14064-1. The boundary range includes plants in Taiwan and in China, so as to grasp the overall greenhouse gas emission status and to review and set our yearly goals. Our results of the greenhouse gas inventory in 2021, in 2022, in 2023 and in 2024 were 197,445.978 tons CO2e / year, 173,929.290 tons CO2e / year, 167,093.377 tons CO2e / year and 176,345.643 tons CO2e / year, respectively. That in 2022, in 2023 and in 2024, compared with that in 2021, decreased by 12%, 15% and 11%, respectively.

In response to the requirements of the government and customers, Scope 3 will be included in the inventory of greenhouse gas emissions in 2023. The result of the Scope 3 inventory in 2024 was 150,664.871 tons CO2e/year, and the total emissions in 2024 was 327,010.514 tons CO2e/year.

Through the collective efforts of all colleagues, the Company's total carbon emissions in Scopes 1 and 2 in 2024 have been reduced by 11% compared with the base year 2021. The greenhouse gas emission intensity (tCO2e/NT$1 million production value) has also decreased from 12.73 in 2021 to 11.93 in 2024, also a decrease of 11%. We will continue to implement carbon reduction measures to meet the emission targets expected by our customers and the government.

The scope of inventory is as follows:

Category	Scope	Execution Method
Scope 1 Direct greenhouse gas emission	1. Direct emissions from stationary combustion, such as electricity generators, boilers 2. Direct emissions from mobile combustion, such as official vehicles, stackers, etc., which consume petrochemical raw materials to produce greenhouse gases. 3. Direct fugitive emissions from the release.	Qualitative and quantitative examination.
Scope 2 Energy indirect greenhouse gas emission	Imported electricity	Qualitative and quantitative inspections.
Scope 3 Other indirect greenhouse gas emission	Employees' commuting, outsourcing, such as: waste removal, air/sea/land transportation contractors, etc.	No inventory was carried out in 2021, and its inventory begun in 2022.

Greenhouse Gas Emissions Unit: tons CO_{2e} / year

Region		Taiwan	China	Thailand
2021	Scope 1	5,141.674	4,870.448	
	Emission Intensity	0.58	0.73	
	Scope 2	102,451.450	84,982.405	
	Emission Intensity	11.57	12.76	
	Total of Each Region	107,593.124	89,852.854	
	Emission Intensity	12.16	13.49	
	Scope 1+ Scope 2	197,445.978		
	Emission Intensity	12.73		
2022	Scope 1	2,171.627	1,434.032	
	Emission Intensity	0.25	0.21	
	Scope 2	93,838.269	76,485.362	
	Emission Intensity	10.83	11.24	

	Total of Each Region	96,009.896	77,919.394	
	Emission Intensity	11.08	11.45	
	Scope 1+ Scope 2	173,929.290		
	Emission Intensity	11.25		
	Scope 3	86,973.725	8,355.247	
	Emission Intensity	10.04	1.23	
	Total of Each Region	182,983.621	86,274.641	
	Emission Intensity	21.12	12.68	
	Total	269,258.262		
	Emission Intensity	17.41		
2023	Scope 1	4,659.171	2,729.534	
	Emission Intensity	0.58	0.47	
	Scope 2	87,032.283	72,672.389	
	Emission Intensity	10.79	12.45	
	Total of Each Region	91,691.454	75,401.923	
	Emission Intensity	11.36	12.92	
	Scope 1+ Scope 2	167,093.377		
	Emission Intensity	12.016		
	Scope 3 (Upstream)	76,538.449	5,665.034	
	Scope 3 (Downstream)	1,448.181	-	
	Total of Each Region	169,678.083	81,066.957	
	Emission Intensity	9.67	0.97	
	Total	250,745.040		
	Emission Intensity	18.03		
2024	Scope 1	5,429.130	2,572.440	762.000
	Emission Intensity	0.68	0.44	0.45
	Scope 2	82,679.982	64,436.091	20,466.000

	Emission Intensity	10.41	11.05	12.02
	Total of Each Region	88,109.112	67,008.531	21,228.000
	Emission Intensity	11.09	11.49	12.46
	Scope 1+ Scope 2	176,345.643		
	Emission Intensity	11.39		
	Scope 3 (Upstream)	74,882.862	47,009.268	27,047.000
	Scope 3 (Downstream)	1,725.741	-	-
	Total of Each Region	76,608.603	47,009.268	27,047.000
	Emission Intensity	9.64	8.06	15.88
	Total	327,010.514		
	Emission Intensity	21.12		

Note 1: Unit for Greenhouse gas emission: tCO2e/year; unit for emission intensity: tCO2e/NT$1 million production value.

b. Assurance on Inventory of greenhouse gas emissions

Scope 1	Total Emissions (tons CO_{2e})	Carbon Dioxide Equivalent Intensity tons CO_{2e} / NT$ 1,000,000 (Production Value) (Note 2)	Assurance Agency	Assurance Results (Note 3)
Taiwan	5,429.130	0.68	Taiwan: AFNOR China: BSI Thailand: BV	Of the total greenhouse gas emissions disclosed by the Company, 8,763.570 tons of CO2e (accounting for 3% of the total emissions) has been confirmed by the certification agency using ISAE3410 / ISO 14064-3 standards. The assurance opinion is reasonable assurance / limited assurance / reasonable guarantee / limited guarantee.
China	2,572.440	0.44		
Thailand	762.000	0.45		
Total	8,763.570	0.57		
Scope 2	**Total Emissions (tons CO_{2e})**	**Carbon Dioxide Equivalent Intensity tons CO_{2e} / NT$ 1,000,000 (Production Value) (Note 2)**	**Assurance Agency**	**Assurance Results (Note 3)**
Taiwan	82,679.982	10.41	Taiwan: AFNOR China: BSI Thailand: BV	Of the total greenhouse gas emissions disclosed by the Company, 167,582.073 tons of CO2e (accounting for 51% of the total emissions) has been confirmed by the certification agency using ISAE3410 / ISO 14064-3 standards. The assurance opinion is reasonable assurance / limited assurance / reasonable guarantee / limited guarantee.
China	64,436.091	11.05		
Thailand	20,466.000	12.02		
Total	167,582.073	10.83		
Scope 3	**Total Emissions (tons CO_{2e})**	**Carbon Dioxide Equivalent Intensity tons CO_{2e} / NT$ 1,000,000 (Production Value) (Note 2)**	**Assurance Agency**	**Assurance Results (Note 3)**
Taiwan	76,608.603	9.64	Taiwan: AFNOR China: BSI Thailand: BV	Of the total greenhouse gas emissions disclosed by the Company, 327,010.514 tons of CO2e (accounting for 46% of the total emissions) has been confirmed by the
China	47,009.268	8.06		

Thailand	27,047.000	15.88		certification agency using ISAE3410 / ISO 14064-3 standards. The assurance opinion is reasonable assurance / limited assurance / reasonable guarantee / limited guarantee.
Total	150,664.871	9.73		

Note:

1. Scope 1 and 2 information in this table shall be handled in accordance with the timetable stipulated in Article 10, Paragraph 2 of this Standard. Enterprises may disclose scope 3 information voluntarily. Scope 3 information on the plants in China only includes that on category 3 (indirect greenhouse gas emissions – transportation).

2. The Company conduct greenhouse gas inventory according to the following standards:

(1) Greenhouse Gas Protocol (GHG Protocol).

(2) ISO 14064-1 issued by the International Organization for Standardization (ISO).

3. The assurance agency shall comply with the relevant requirements for assurance of sustainability reports, which are stipulated by the Taiwan Stock Exchange Co., Ltd. and the Securities Over-the-Counter Trading Center of the Republic of China.

4. Information on subsidiaries can be reported individually, collectively (for example, by country or by region), or combined (Note 1).

5. The intensity of greenhouse gas emissions can be calculated per unit of product/service or production value, but at least data calculated in terms of production value (NT$ million) should be disclosed (Note 2).

6. The proportion of operating sites or subsidiaries not included in the inventory shall not exceed 5% of the total emissions. The total emissions mentioned above refer to the emissions calculated according to the mandatory inventory stipulated in Instruction 1.

7. The assurance results should summarize the content of the assurance opinion of the assurance agency and attach the complete assurance opinion to the annual report (Note 3).

2.4.2 Climate Change Management Policy

The Company takes the Sustainable Development Committee as the top authority on climate change management, which is presided by the chairperson of the Board of Directors. It reviews the Company's climate change strategy and goals, manages climate change risks and opportunities, reviews the implementation status and discusses future plans, and reports to the Board of Directors every year.

The Company regularly checks greenhouse gas emissions in accordance with ISO 14064-1 to review the impact on our operations. Based on the 2025 results of the greenhouse gas inventory, we will continue to implement carbon reduction measures. The third-party assurance on greenhouse gas inventory has been completed in 2025, and the Company and its subsidiary in China and in Thailand have obtained assurance certificates in 2025.

At the same time, in accordance with the framework developed by the Task Force on Climate-related Financial Disclosures (TCFD) published by the Financial Stability Board, the Company have considered the characteristics of the production process and supply chain in the PCB industry, and evaluated the risks and opportunities of climate change for the Company. In order to reduce the risk factors, the Company has also established the Sustainable Development Committee to supervise and manage issues on environmental conservation and climate change, to identify feasible opportunities and develop proper approaches, and to evaluate and manage the short- term, medium- term and long-term risks and to develop the transformation strategies for climate change. The committee use the "risk matrix" to evaluates the frequency of major climate risk events and the severity of their impact on our operations, to prioritize items of risk control and define a full spectrum of risk levels and to take proper approaches of risk control to deal with issues with different risk level. In the long-term, our vision is to implemented in the Company the system developed by Task Force on Climate-Related Financial Disclosure (TCFD) and to disclose the TCFD report. The Company is planning to gradually improve our related disclosure from "climate risk disclosure" to "climate-related financial disclosure", and to establish a target management and a disclosure mechanism, which are based all on quantitative performance indicators.

The Company sets 2021 as the base year and promises to reduce the greenhouse gas emission intensity of Scope 1 and Scope 2 by 50% and Scope 3 by 5% in 2030, the near-term target year. In addition, for the emission reduction of Scope 3 carbon emissions, we will require our suppliers to gradually provide their data of electricity-related carbon emission as a reference for future management of Scope 3 carbon emission.

Starting from 2025, the Company has referred to the " Regulations Governing the Collection of Carbon Fees " of the Ministry of Environment and set an internal carbon price of NT$300 per ton to introduce an mechanism of internal carbon pricing. We apply it to the projects of energy-saving, carbon reduction and renewable electricity, and encourage the Company’s and all subsidiaries’ investment in negative carbon technology and low-carbon innovation in order for them to be more committed to global carbon reduction. Since the introduction of this mechanism, each location has successively used internal carbon pricing to expand the installed capacity of self-generated and self-used solar energy, and improve their efficiency and reliability. In 2024, the Company implemented a total of 35 energy-saving projects, saving more than 4.7 million kWh of electricity, equivalent to reducing carbon emissions by more than 2.1 million tons. Through the collective efforts of all colleagues, the Company's total carbon emissions in Scope 1 and 2 in 2024 have been reduced by 18% compared to the base year 2021.

a. Framework for Climate Risk and Opportunities

Working Group I report in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6) states that the average global surface temperature from 2011 to 2020 was approximately 1.09°C higher than the average temperature from 1850 to 1900, representing the pre-industrialization period. The report explicitly indicates the need for active measures such as net-zero carbon emissions or carbon neutrality to control global warming and limit temperature increase to no more than 1.5°C.

In the face of highly uncertain climate risks and the global pursuit of net-zero carbon emissions, the Financial Stability Board (FSB) has introduced the Task Force on Climate-Related Financial Disclosures (TCFD) framework to assist enterprises in managing climate-related issues.

We recognize that climate change risks and opportunities for enterprises should not only be identified but also linked to operational strategies through assessment and management. This is one of the most critical issues of sustainable management for enterprises. Therefore, the Company has adopted the TCFD framework to analyze risks and opportunities in various aspects, such as policy and regulations, market and technological transitions, reputational and physical risks. We develop adaptation and mitigation strategies, disclose climate-related financial information, and enhance communication with stakeholders.

Framework	Strategies and Actions
Governance	● "Board of Directors": It reviews sustainable management strategies, major action plans, risk management policies, and annual execution results. ● "Sustainable Development Committee": This is the highest management committee responsible for climate-related issues, which is chaired by the Chairperson, independent directors and CEO with department heads overseeing the operation of subsidiary committees. The committee includes representatives from all operational units and is responsible for establishing and implementing guidelines for ESG issues, reviewing performance targets, monitoring implementation, and reporting to the Board of Directors annually. ● "Greenhouse Gas Audit Team": Under the jurisdiction of the Sustainable Development Committee, this team is primarily responsible for assessing and/or managing climate-related issues, reviewing key performance indicators, setting short, medium, and long-term goals, and implementing strategies to enhance resource efficiency, to assess the use of renewable energy and to manage carbon emissions, and actively achieving effective green management.
Strategy	● Five opportunities and ten risks have been identified based on the TCFD framework. ● Three different warming scenarios are analyzed to assess the potential financial impacts of climate change on the Company's operations. ● Guided by the "ESG Policy" and "Environmental Resource Policy," plans and actions are implemented to mitigate climate change-related issues, while staying updated on global climate action trends and continuously striving towards carbon neutrality goals.

Framework	Strategies and Actions
Risk Management	● Based on the range and conditions of climate change impacts, risks are scored according to the probability and severity of physical and transitional risks (degree of impact). They are then divided into different quadrants. For risks of high-frequency and of high-severity, the management measures are developed through cross-departmental discussions.
Indicators & Goals	● Climate change-related management indicators are set, including: - Greenhouse gases: Greenhouse gas emission intensity (tCO2e / NT$ 1 million of production values) will remain below 9.54 in 2025 and below 8.90 in 2027. - Water resources: Water consumption intensity (ML / NT$ 1 million of production values) will remain below 0.242 in 2025 and below 0.266 in 2027. - Energy management: The power consumption intensity (GWh / NT$ 1 million of production values) will remain below 21.346 in 2025 and below 20.748 in 2027. ● In accordance with the Greenhouse Gas Inventory Guidelines and ISO 14064-1 standard, our emissions inventory has been audited and verified by a third-party to assess the climate change impacts faced by the Company and to implement mitigation measures. The third-party assurance on greenhouse gas inventory has been completed in 2025, and the Company and its subsidiary in China and in Thailand have obtained assurance certificates in 2025. ● In response to regulations on climate change and greenhouse gas reduction, our targets for greenhouse gas reduction have been set for 2025 (-25%) and 2050 (net zero).

b. Identification of Climate Change Risks and Opportunities

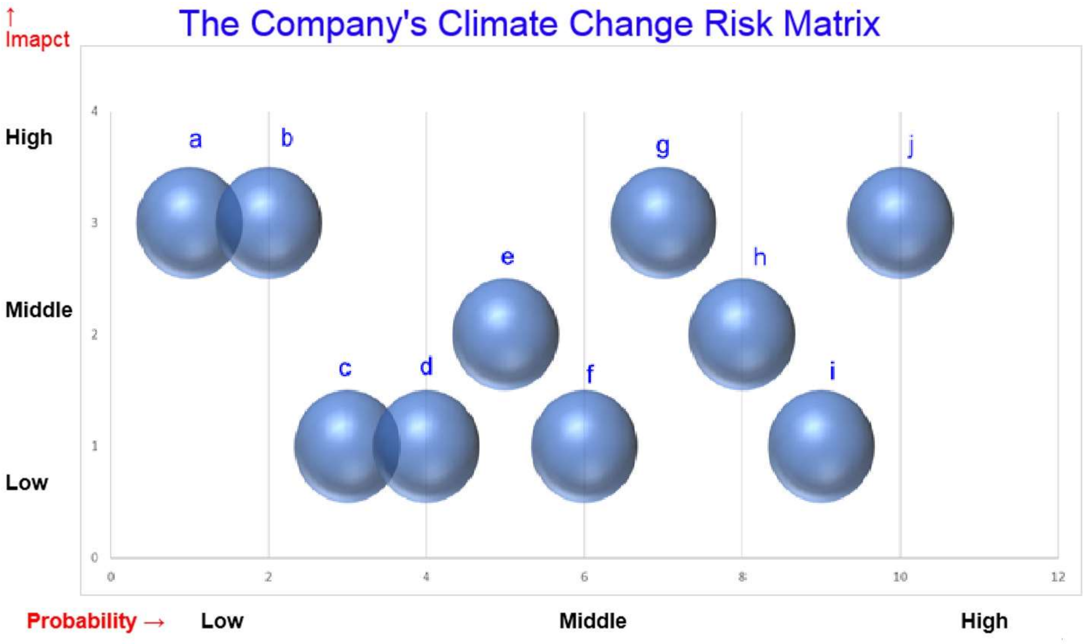
Through relevant departments within the "Sustainable Development Committee," climate change risks and opportunities that may be faced within their business scope respectively are identified and analyzed. Using a matrix based on the probability (3 levels) and impact (3 levels) of each risk and opportunity, significant risks and opportunities are identified, and management measures are developed to mitigate, transfer, or avoid potential impacts. The matrix analysis indicate that transitional and physical risks include total amount control, carbon emissions trading, changes in average rainfall, uncertainty of new regulations, carbon taxes, energy taxes / fuel taxes, renewable energy regulations, etc. In terms of opportunities, they include production processes, low-carbon energy, water utilization, alternative or diversified resources, etc.

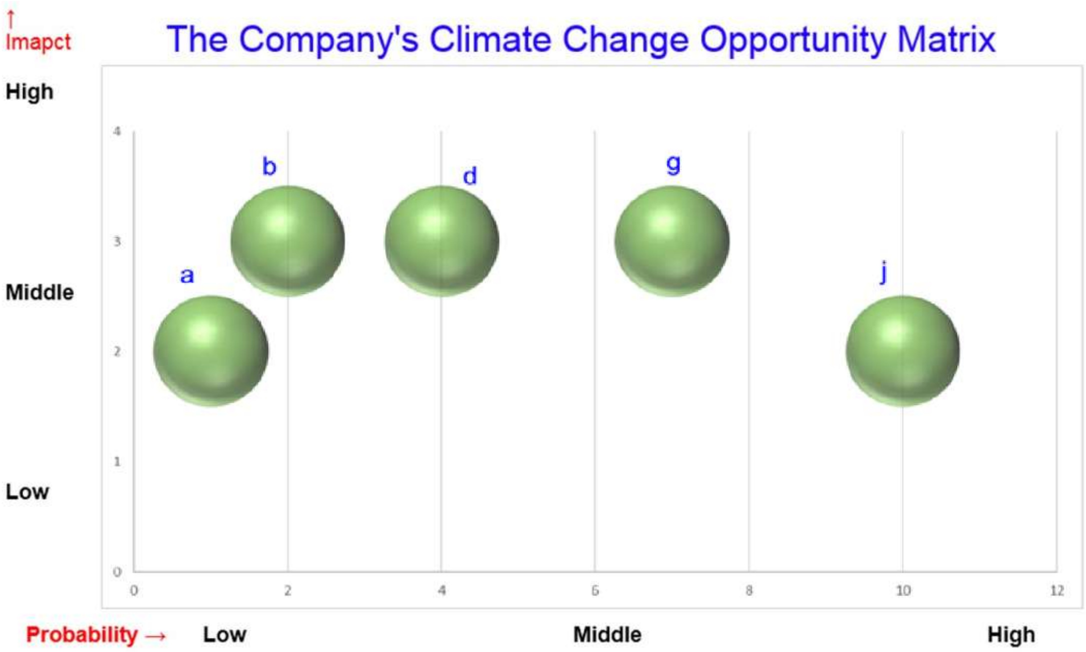
Indicator	Description	Risk Level
Exposure	Loss of an enterprise due to climate change	1：Below NT$ 200,000 2：NT$ 200,000~1,000,000 3：Above NT$ 1,000,000
Vulnerability	Degree to which an enterprise is vulnerable to climate change	1: completely or almost unlikely 2: likely to happen 3: very likely or certainly to happen
Hazard	Probability of climate disasters occurring in the future	1：50%↓ 2：50~90% 3：90%↑

Indicator	Description	Risk Level
Benefit	Benefits from the resources invested	1：Below NT$ 1,000,000 2：NT$ 1,000,000~5,000,000 3：Above NT$ 5,000,000
Positivity	Likelihood that the business will be subject to positive change	1: completely or almost unlikely 2: likely to happen 3: very likely or certainly to happen
Occurrence	Probability of external opportunities occurring in the future	1：50%↓ 2：50~90% 3：90%↑

<table>
<tr><td colspan="2" rowspan="2">Hazard / Benefit</td><td>Low</td><td>Middle</td><td>High</td><td>Low</td><td>Middle</td><td>High</td><td>Low</td><td>Middle</td><td>High</td><td rowspan="2">Vulnerability / Occurrence</td></tr>
<tr><td>1</td><td>2</td><td>3</td><td>1</td><td>2</td><td>3</td><td>1</td><td>2</td><td>3</td></tr>
<tr><td>High</td><td>3</td><td>M</td><td>M</td><td>H</td><td>M</td><td>H</td><td>H</td><td>H</td><td>H</td><td>H</td><td rowspan="3"></td></tr>
<tr><td>Middle</td><td>2</td><td>L</td><td>L</td><td>M</td><td>L</td><td>M</td><td>H</td><td>M</td><td>H</td><td>H</td></tr>
<tr><td>Low</td><td>1</td><td>L</td><td>L</td><td>M</td><td>L</td><td>L</td><td>M</td><td>L</td><td>M</td><td>H</td></tr>
<tr><td colspan="2" rowspan="2">Climate Risk Assessment</td><td colspan="3">1</td><td colspan="3">2</td><td colspan="3">3</td><td rowspan="2">Exposure / Positivity</td></tr>
<tr><td colspan="3">Low</td><td colspan="3">Middle</td><td colspan="3">High</td></tr>
</table>

Code	Assessment Item	Risk				Risk Status	Opportunity				opportunity Status
		Impact	Probability				Impact	Probability			
		Exposure	Hazard	Vulnerability	Hazard * Vulnerability		Positivity	Benefit	Occurrence	Benefit * Occurrence	
a	Triggered Natural Resource Changes	3	1	2	2	Middle	2	1	3	3	Middle
b	Introduction of New Technologies (low-carbon, environmentally friendly technologies, etc.)	3	2	1	2	Middle	3	3	2	6	High
c	Sea Level Rise	1	2	3	6	Middle	-	-	-	-	-
d	Regulatory Compliance (renewable energy, carbon emissions, etc.)	1	3	3	9	High	3	1	2	2	Middle
e	Mandatory Reporting (carbon emissions, air pollution control)	2	3	3	9	High	-	-	-	-	-
f	Temperature Changes	1	3	2	6	Middle	-	-	-	-	-
g	Investment in New Equipment	3	2	2	4	High	3	3	2	6	High
h	New Tax Systems (fuel/energy/carbon taxes)	2	2	3	6	High	-	-	-	-	-
i	Shifts in Rainfall Patterns	1	3	2	6	Middle	-	-	-	-	-
j	Total Amount Control / Carbon Emissions Trading	3	3	3	9	High	2	3	3	9	High





Category	Source of Risk/Opportunity	Risk Detail	Category	Impact/Relevance	Likely Time to Occur
Transformational / Physical Risks	New Tax Systems (carbon taxes)	Carbon tax	Transformational	High	Medium-term
	Mandatory Reporting (carbon emissions, air pollution control)	Carbon emissions control	Transformational	High	Medium-term
	Triggered Natural Resource Changes	Requirements for the proportion of renewable energy	Transformational	Middle	Medium-term
	Total Amount Control / Carbon Emissions Trading	Increased requirements for climate information disclosure	Transformational	High	Medium-term
	Total Amount Control / Carbon Emissions Trading	More demand from customers for verification of implementation on sustainable development	Transformational	High	Medium-term
	Introduction of New Technologies (low-carbon, technologies)	Low carbon technology transformation	Transformational	Middle	Long-term
	New Tax Systems (fuel/energy tax)	Rising fossil fuel prices and changes to tax requirements	Transformational	High	Long-term
	Regulatory Compliance (renewable energy, carbon emissions, etc.)	Uncertainty of new regulations	Transformational	High	Medium-term
	Temperature Changes	Extreme temperature changes	Physical	Middle	Long-term
	Shifts in Rainfall Patterns	Changes in rainfall patterns and distribution	Physical	Middle	Long-term
Opportunity	Investment in New Equipment	Production processes	Opportunity	High	Long-term
	Triggered Natural Resource Changes	Low carbon energy	Opportunity	Middle	Medium-term
	Triggered Natural Resource Changes	Water utilization	Opportunity	Middle	Medium-term
	Triggered Natural Resource Changes	Alternative or multi-sourced resources	Opportunity	Middle	Medium-term
Remarks: Short-term: 1~3 years; Medium-term: 4~7 years; Long-term: more than 7 years					

Risk Sources	Category	Occurrence	Impact	Management Measures
Total Amount Control / Carbon Emissions Trading (Increased requirements for climate information disclosure) (More demand from customers for verification of implementation on sustainable development)	Transfor-mational	Medium-term	China - In response to Suzhou's energy development plan, Changshu Plants implements energy transformation from six aspects such as energy, supply, structure, industry, technology and change. Facing more stringent power and carbon total amount control in the future, we need to consider equipment with capability of power saving and low carbon emissions when we are planning to expand our operation scale and production capacity.	● Follow the ISO14064 greenhouse gas inventory standard to implement inventory operations, and continuously monitor and manage to reduce carbon emission intensity. ● Continue to expand R&D capabilities and cooperate with equipment manufacturers and material manufacturers to develop low-carbon technologies.
Shifts in Rainfall Patterns (Changes in rainfall patterns and distribution)	Physical	Long-term	Most of the rainfall is concentrated in some areas, leading to water shortages.	● Regularly monitor the water situation. At the initial stage of construction, each plant has taken into account the usage and retention of water resources and has set up water storage tanks in the plant. In normal times, track the storage volume of reservoirs in each region and monitor and manage the water usage of each plant. ● Hold a contingency meeting during the drought. ● The emergency response team for water usage will make unified scheduling of water trucks, water tanks, water sources and other water resources to ensure uninterrupted operation.

Risk Sources	Category	Occurrence	Impact	Management Measures
Regulatory Compliance (renewable energy, carbon emissions, etc.) Triggered Natural Resource Changes	Transfor-mational	Medium-term	"Climate Change Response Act", "Renewable Energy Development Act ", "Sustainable Development Roadmap for Listed Companies" and other regulations and requirements in the future.	● Continue to pay attention to the trend of regulations and assess the content of the drafts of new regulations.
New Tax Systems (carbon taxes) Introduction of New Technologies (low-carbon technologies)	Transfor-mational	Medium-term	"Climate Change Response Act" will levy carbon fees in Taiwan, which will limit capacity expansion and increase operating costs. The installation and operation of carbon reduction equipment will increase operating costs.	● Follow the ISO 14064 greenhouse gas inventory standard, implement inventory and continuous monitoring management and reduce carbon emission intensity. ● Continue to expand R&D capabilities and cooperate with equipment manufacturers and material manufacturers to develop low-carbon technologies. ● Set carbon reduction goals, continuously evaluate and plan carbon offset strategies, and move towards the goal of carbon neutrality.
New Tax Systems (fuel / energy taxes)	Transfor-mational	Long-term	The introduction of energy tax and fuel tax will increase operating expenses.	● Pay attention to changes in laws and regulations, and establish the responsive measures in advance to meet the requirements of laws and regulations. ● Improve energy efficiency through equipment improvement and renewal.
Triggered Natural Resource Changes (Requirements for the proportion of renewable energy) Regulatory Compliance (renewable energy)	Transfor-mational	Medium-term	In response to the regulations on the development of renewable energy, the plants in Taiwan will install and use renewable energy in accordance with the regulations, which will increase capital expenditure.	● Plan the use of renewable energy according to the demand and evaluate the installation of solar photovoltaic before 2030.
Temperature Changes (Extreme temperature changes)	Physical	Long-term	The average temperature rises in summer. In order to maintain the temperature and humidity conditions in the plants, more air-conditioning systems need to be turned on to meet the demand for production or electricity.	● Improve the efficiency of the air conditioning system and install inverters for intelligent control, which can reduce energy usage and greenhouse gas emissions

Opportunity Sources	Category	Occurrence	Impact
Investment in New Equipment (Production processes)	Long-term	● Reduce the defective rate of products to reduce the cost of scrapping. ● Reduce the consumption of other potions to reduce the cost of potions.	● Introduce circular economy thinking to reduce carbon emissions and energy usage. ● Introduces new potions used in the plating process.
Triggered Natural Resource Changes (Low carbon energy)	Medium -term	The boilers in our plants used to use fuel oil, diesel oil, etc. as fuel, and have gradually changed the fuel source to natural gas, which can effectively reduce the greenhouse gas emissions generated by burning fossil fuels.	● Continue to replace high-energy-consuming equipment and improve energy efficiency before 2025, plan to use renewable energy and solar photovoltaic devices before 2030, and continue to pay attention to the trend of laws and policies to promote improvement plans for low-carbon and energy-saving.
Triggered Natural Resource Changes (Water utilization)	Medium -term	Improve water usage efficiency and reduce dependence on raw water.	● Recycle the water used in production, monitor the water quality of recycled water, direct them to proper systems according to their water quality, and continuously improve the recycling rate of used water.
Triggered Natural Resource Changes (Alternative or multi-sourced resources)	Medium -term	Improve the climate resilience and risk tolerance of the supply chain and stabilize supply sources.	● Plan to assess and manage procurement risks through cross-departmental supply chain management.

c. Climate Transition Scenario Analysis

Based on the identification of climate risks, the Company has conducted an analysis of three different warming scenarios such as RCP2.6, RCP4.5-6.0, and RCP8.5, which are projected for the year 2050. These scenarios represent three scenarios with strict temperature control, with attempts to reduce greenhouse gas emissions and with no attempts at all respectively. We have made the parametric assumptions on the transformational and physical risk factors and estimated financial impacts. The risk factors assumed were carbon taxes, market share and changes in temperature and precipitation. We have conducted the simulations based on them. In all three scenarios, the primary financial impacts were increased costs and decreased revenue.

Item		Scenario Analysis		
Transformational Risk Factors		RCP2.6 (low emission)	RCP4.5-6.0 (stable / moderate emission)	RCP8.5 (high emission)
	Emission Intensity (tCO2e / NT$ 1 million of production value)	15.5	12	-

	Market Share (%)	Down by 3%-5%	Down by 3%-5%	-
Physical Risk Factors	Temperature	<1.5℃	+0.9~2.3℃	+3.2~5.4℃
	Rainfall (mm / day)	4.2 mm / day	4.55 mm / day	4.8 mm / day
Impact on Financials		Carbon tax leads to cost increase. Products are replaced by low-carbon products, resulting in decrease of the revenue.	Carbon tax leads to cost increase. Products are replaced by low-carbon products, resulting in decrease of the revenue.	Extreme weather causes damage to equipment and interrupt operations. Extreme weather leads to supply chain disruption.

Note 1: Representative Concentration Pathways (RCP) are "scenario assumptions" for different levels of anthropogenic greenhouse gas emissions.

Note 2: RCP2.6 represents a scenario with relatively lower greenhouse gas increases. Radiative forcing peaks around the mid-21st century at 3Wm-2, approximately equivalent to a carbon dioxide concentration of 490ppm, and then gradually declines by the end of the 21st century. This scenario assumes strict temperature control by countries and significant reductions in greenhouse gas emissions.

Note 3: RCP4.5-6.0 represents a scenario where radiative forcing stabilizes by the end of the 21st century, ranging from approximately 4.5Wm-2 to 6Wm-2, approximately equivalent to carbon dioxide concentrations of 650-850ppm. It signifies efforts by countries to achieve greenhouse gas reduction targets while maintaining moderate to moderately high emissions.

Note 4: RCP8.5 represents a scenario with a continuous increase in radiative forcing exceeding 8.5Wm-2, resulting in carbon dioxide concentrations greater than 1,370ppm. This represents the worst-case scenario with no reduction in greenhouse gas emissions by countries and high emissions continuing.

Note 5: The decrease in market share is attributed to the continuous high expectations and requirements for green products in the market.

2.5 Stakeholders Communication

The Group identifies stakeholders and major issues based on the AA1000 Stakeholder Engagement Standard (AA1000 SES), thereby understanding the major environmental, economic and social issues that stakeholders are concerned about and responding to their demands and expectations. The assessment team of Sustainable Development Committee identify seven stakeholders that are important and relevant to the operations, including employees, customers, shareholders/investors, suppliers/contractors, government agencies, non-governmental organizations and the media. In order to strengthen communication with various stakeholders, we have established multiple communication channels to listen to the voices of various stakeholders, understand their expectations for the Group and learn from them. The selection of stakeholders, frequency of communication, issues of concern and the Group’s response are as follows.

2.5.1. Stakeholder Opinion Survey

Project	Progress
Stakeholder Opinion Survey	Each department conducts opinion survey on its relevant stakeholders. The Top Management Commission has assigned the share of responsibilities to each department and has notified all units. About 430 questionnaires have been completed during the period between December 2024 and January 2025.

2.5.2. Results of Stakeholder Opinion Survey

Rank by interest	Category	Issues	Description	extra low (1)	Low (2)	Medium (3)	High (4)	extra high (5)	Total	Score
1	Social	3-4. Occupational health and safety	Occupational health and safety management policies for the Group’s employees and its contractors, such as occupational accident rate, occupational diseases, employee health promotion, etc.	10	30	93	181	116	430	1653
2	Social	3-1. Talent attraction and retention	Employee recruitment rate, turnover rate, benefits, regular performance reviews, salary system, employee capability improvement and Employee Assistance Program (EAP), etc.	12	31	101	173	113	430	1634
3	Social	3-2. Employee rights and diversity and equality	Employee diversity, gender equality, anti-discrimination, human rights issues (such as indigenous people, child labor, etc.), and employee rights and interests (such as labor-management meetings, etc.).	9	35	118	162	106	430	1611
4	Social	3-3. Employee education and trainings	The Group’s employee education and trainings policies (including base level supervisors and middle-level and senior managers), their implementation plans, and training hours of employees per year.	16	34	129	163	88	430	1563
5	Economic	1-2. Financial performance	The Group’s operating income, costs, net profit, earnings per share (EPS), assets/liabilities, etc.	14	60	99	155	102	430	1561
6	Economic	1-3. Ethical management and legal compliance	Compliance with laws and regulations (economic, social and environmental) and actions against corruption, unfair competition, trust and monopoly.	17	52	128	129	104	430	1541
7	Economic	1-5. Cyber security and customer privacy	Cyber security policies and systems, information risk control, management measures for customer confidentiality (such as customer information confidentiality, customer product specifications)	18	55	122	142	93	430	1527
8	Environmental	2-5. Hazardous Substances Management	The Group’s hazardous substances usage and control. Compliance with international requirements (such as RoHS, REACH).	18	66	126	134	86	430	1494
9	Environmental	2-4. Waste management	Volume of general waste and hazardous waste and their treatment methods, reduction, and recycling amounts. Compliance with international requirements.	15	59	137	148	71	430	1491
10	Economic	1-7. Procurement practices and management	Policies for purchasing raw materials, eliminating conflict minerals. Green procurement (such as reducing material consumption, choosing degradable or renewable materials and easily recyclable materials) and local procurement.	21	63	123	147	76	430	1484
11	Economic	1-4. Innovative R&D	Innovative R&D policies and plans, R&D expenses, R&D results and performance, patent applications.	20	61	134	136	79	430	1483
12	Social	3-5. Community investment and participation	The Group’s policy and planning of resources invested in the community, and communication with the local community.	15	53	168	124	70	430	1471
13	Environmental	2-2. Energy and greenhouse gas management	The Group’s energy usage, clean energy usage, greenhouse gas emissions, air pollution management, and related reduction plans and measures.	19	65	143	131	72	430	1462
14	Economic	1-6. Supplier management	Strategies, guidelines, management and auditing for supply chain management and promotion of suppliers' implementation of social responsibilities (such as RBA guidelines, RoHS, REACH, human rights, greenhouse gas reduction, etc.).	24	64	136	135	71	430	1455
15	Environmental	2-3. Water resources management	The Group’s water usage and discharge (including wastewater), as well as related reduction plans and measures.	20	69	137	138	66	430	1451
16	Environmental	2-1. Response to climate change	The Group’s strategy for responding to climate change, namely the Group’s net zero emission goals and commitments.	18	68	152	132	60	430	1438
17	Economic	1-1. Corporate governance and risk management	The composition and responsibilities of the board of directors, internal audit, company ownership structure and shareholders' rights, investor relations, risk management.	29	69	136	132	64	430	1423

Rank by interest	Category	Issues	Description	extra low (1)	Low (2)	Medium (3)	High (4)	extra high (5)	Total
1	Social	3-4. Occupational health and safety	Occupational health and safety management policies for the Group's employees and its contractors, such as occupational accident rate, occupational diseases, employee health promotion, etc.	2%	7%	22%	42%	27%	100%
2	Social	3-1. Talent attraction and retention	Employee recruitment rate, turnover rate, benefits, regular performance reviews, salary system, employee capability improvement and Employee Assistance Program (EAP), etc.	3%	7%	23%	40%	26%	100%
3	Social	3-2. Employee rights and diversity and equality	Employee diversity, gender equality, anti-discrimination, human rights issues (such as indigenous people, child labor, etc.), and employee rights and interests (such as labor-management meetings, etc.).	2%	8%	27%	38%	25%	100%
4	Social	3-3. Employee education and trainings	The Group's employee education and trainings policies (including base level supervisors and middle-level and senior managers), their implementation plans, and training hours of employees per year.	4%	8%	30%	38%	20%	100%
5	Economic	1-2. Financial performance	The Group's operating income, costs, net profit, earnings per share (EPS), assets/liabilities, etc.	3%	14%	23%	36%	24%	100%
6	Economic	1-3. Ethical management and legal compliance	Compliance with laws and regulations (economic, social and environmental) and actions against corruption, unfair competition, trust and monopoly.	4%	12%	30%	30%	24%	100%
7	Economic	1-5. Cyber security and customer privacy	Cyber security policies and systems, information risk control, management measures for customer confidentiality (such as customer information confidentiality, customer product specifications)	4%	13%	28%	33%	22%	100%
8	Environmental	2-5. Hazardous Substances Management	The Group's hazardous substances usage and control. Compliance with international requirements (such as RoHS, REACH).	4%	15%	29%	31%	20%	100%
9	Environmental	2-4. Waste management	Volume of general waste and hazardous waste and their treatment methods, reduction, and recycling amounts. Compliance with international requirements.	3%	14%	32%	34%	17%	100%
10	Economic	1-7. Procurement practices and management	Policies for purchasing raw materials, eliminating conflict minerals. Green procurement (such as reducing material consumption, choosing degradable or renewable materials and easily recyclable materials) and local procurement.	5%	15%	29%	34%	18%	100%
11	Economic	1-4. Innovative R&D	Innovative R&D policies and plans, R&D expenses, R&D results and performance, patent applications.	5%	14%	31%	32%	18%	100%
12	Social	3-5. Community investment and participation	The Group's policy and planning of resources invested in the community, and communication with the local community.	3%	12%	39%	29%	16%	100%
13	Environmental	2-2. Energy and greenhouse gas management	The Group's energy usage, clean energy usage, greenhouse gas emissions, air pollution management, and related reduction plans and measures.	4%	15%	33%	30%	17%	100%
14	Economic	1-6. Supplier management	Strategies, guidelines, management and auditing for supply chain management and promotion of suppliers' implementation of social responsibilities (such as RBA guidelines, RoHS, REACH, human rights, greenhouse gas reduction, etc.).	6%	15%	32%	31%	17%	100%
15	Environmental	2-3. Water resources management	The Group's water usage and discharge (including wastewater), as well as related reduction plans and measures.	5%	16%	32%	32%	15%	100%
16	Environmental	2-1. Response to climate change	The Group's strategy for responding to climate change, namely the Group's net zero emission goals and commitments.	4%	16%	35%	31%	14%	100%
17	Economic	1-1. Corporate governance and risk management	The composition and responsibilities of the board of directors, internal audit, company ownership structure and shareholders' rights, investor relations, risk management.	7%	16%	32%	31%	15%	100%

2.5.3 Communication with stakeholders

Each department's investigation of sustainable development issues mainly comes from its daily operations. In daily operations, each department frequently interacts and communicates with relevant stakeholders, and consults with experts, lecturers and scholars on sustainable development issues and takes necessary measures related to their business to mitigate the negative impact on sustainable development, and conducts various opinion surveys based on business needs as well. In order to strengthen communication with various stakeholders, we have established multiple communication channels to listen to the voices of various stakeholders, understand their expectations for the Group, and learn from their insights. For different stakeholders, frequency of communication with them, issues of their concern and the Group's response to their concern are as follows:

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
Employees	Employees are one of the most important cores of the Group and provide the Group with edges of competitiveness.	● The Group communicates with employees from time to time through employee hotlines, emails, QR codes, suggestion boxes, satisfaction surveys and other channels.	● Employee rights and diversity and equality ● Ethical management and compliance with laws and regulations ● Occupational health and safety	● The Group manages to understand employee intentions and needs, to provide direct and prompt responses and assistance, and to ensure employees feel valued and listened to. ● The Group undertakes to make employees feel the Company's integrity and its openness to communication. The Group uses employees' feedback as a reference for optimizing its policies. ● The Group establish a

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
				barrier-free communication system that allows employees to express their opinions and offer suggestions, enhances their psychological well-being and provides a happy work environment.
Customers	Customers are the main source of economic sources for the Group. The Group provides the highest quality products and services according to customer needs.	● Quarterly and annual ESG activities ● Irregular customer visits and audits ● Conference call ● Quarterly and annual audits	● Cyber security and customer privacy ● Innovative R&D and low-carbon technology ● Employee rights and diversity and equality	● The Group maintains close contact with customers, protects customer privacy, and accepts customer review at any time. ● The Group reports to customers its ESG status and its management on downstream suppliers' ESG status. ● The Group continuously strengthens customer service and provide fast, convenient, efficient, high-quality, economically innovative products and services. ● In response to the trend of the times, the Group actively saves energy and reduces carbon emissions, and provides customers with products that reduce carbon emissions.
Supplier /Contractor	Suppliers supply the raw materials required for the Group's production. It grows together with suppliers to create a sustainable supply chain.	● Annual supplier meeting ● Supplier management platform ● External complaint channels	● Supplier management ● Procurement practices and management ● Ethical management and compliance with laws and regulations	● The Group holds annual supplier meetings and conducts irregular ESG audits to communicate the group's requirements to suppliers of its supply chain. ● The Group establishes an ESG management platform to facilitate suppliers to learn the Responsible Business Alliance Code of Conduct on line. ● The Group stipulates its standards and requirements on ESG.
Shareholders /Investors	It means any global investor that has invested or has the intention to invest in the Group, including institutional investors and individual investors.	● Annual shareholders' meeting ● Quarterly investors conference ● Annual release of the Group's annual report and sustainability report ● Spokesperson platform	● Corporate governance and risk management ● Financial performance ● Innovative R&D and low-carbon technology	● The Group explains its prospects, market development trends, growth strategies and profitability, and ESG implementation status to shareholders and investors through shareholders' meetings, investors conference and other meetings.

Stakeholders	Their importance to the Group	Communication channels and frequency	Issues of their concern	Our response and results
		● Irregular investor meetings or investment forums		
Government agencies	The Group actively complies with and abides by laws and regulations local governments in its operating locations and eliminates any form of illegal behavior.	● Irregular correspondence, emails and phone calls ● Participating in policy seminars, symposiums, and public hearings ● Drafting and communicating industry standards ● Irregular on-site inspections	● Ethical management and compliance with laws and regulations ● Corporate governance and risk management ● Financial performance	● The Group communicates with local government agencies through visits, meetings and official documents, actively respond to government policies and make suggestions. ● The Group provide relevant reports or responses regularly in accordance with local government regulations and requirements.
non-governmental organization	Through in-depth communication with non-governmental organizations, the Group jointly pays attention to local community issues.	● Irregular conference calls ● Annual ESG activities and evaluations	● Ethical management and compliance with laws and regulations ● Occupational health and safety ● Climate change strategy	● The Group participates in international ESG forums and discuss with NGOs. On ESG issues. ● The Group participates in related activities promoted by NGOs, such as CDP, Climate Action 100+, etc. ● The Group works with NGOs to promote relevant environmental issues (such as RoHS, WEEE, etc.).
Media	The media serves as a bridge between the Group and its stakeholders, helping stakeholders understand and strengthen the Group's image by conveying the Group's real-time information.	● Press releases in a timely manner ● Irregular press conferences	● Financial performance ● Innovative R&D and low-carbon technology ● Ethical management and compliance with laws and regulations	● The Group presents the current operating status and future development of the Group by accepting media interviews and issuing press releases from time to time, and publishes the press releases on the group's official website. ● At the same time, the staff in charge of compiling media concerns, reports and comments reports to the Group management as a reference for improving the Group's operations.
Neighborhoods and community	The Group Actively communicates with neighborhoods and community to establish closer relationship with them and reduce their concerns. It regularly visits community representatives,	● Regular on-site visits and care ● Occasional good-neighbor activities ● Project meeting ● Complaint hotline ● External communication mailbox	● The relationship between the Group and the community and its residents has been maintaining wholesome. It encounters no major complaints. ● The Group continues to have positive contribution to the	● There have been no major complaints from the community in the Group. ● The total amount of social participation investment is NT$1,037,235 and RMB 20,000. We care for the disadvantaged and the community and continue to donate. Donation are as follows: NT$

<table>
<tr><th>Stakeholders</th><th>Their importance to the Group</th><th>Communication channels and frequency</th><th>Issues of their concern</th><th>Our response and results</th></tr>
<tr><td></td><td>continues social investment, participates in public affairs, cares local affairs, becomes an active participant in providing positive contribution to society in order to exert social influence and to promote community development.</td><td></td><td>community where the factories are located, and establishes good relationships with the community through diverse exchanges and interactions.</td><td>
<table>
<tr><td>2024/01/17</td><td>Guanyin Kindgardenlove</td><td>23,390</td></tr>
<tr><td>2024/01/18</td><td>Eden Sheltered Workshop of Eden Social Welfare Foundation</td><td>35,360</td></tr>
<tr><td>2024/03/05</td><td>Taoyuan Branch of Taiwan Police Care Association</td><td>199,900</td></tr>
<tr><td>2024/03/20</td><td>Taoyuan Sheltered Workshop of Children Are Us Foundation</td><td>14,710</td></tr>
<tr><td>2024/03/25</td><td>Sponsorship of the MLS Golden Eagles game</td><td>3,000</td></tr>
<tr><td>2024/04/17</td><td>Sponsorship of TPCF's education and activities on sustainable environment</td><td>20,000</td></tr>
<tr><td>2024/04/17</td><td>Donated to the event of Lake God, Fuzheng Temple, Pingzhen Industrial Park</td><td>10,000</td></tr>
<tr><td>2024/04/23</td><td>Sponsoring the jerseys of the MLB Golden Eagles team</td><td>3,000</td></tr>
<tr><td>2024/05/8</td><td>Yu-Cheng Social Welfare Foundation</td><td>19,880</td></tr>
<tr><td>2024/06/19</td><td>Eden Sheltered Workshop of Eden Social Welfare Foundation</td><td>15,410</td></tr>
<tr><td>2024/07/15</td><td>TriBake Sheltered Workshop</td><td>606,000</td></tr>
<tr><td>2024/08/20</td><td>Sponsorship of Environmental Protection Volunteer Team of Neicuoli Village, Luzhu District</td><td>10,000</td></tr>
<tr><td>2024/08/20</td><td>Guanyin Kindgardenlove</td><td>7,770</td></tr>
<tr><td>2024/09/04</td><td>Neicuo Community Development Association, Luzhu District</td><td>10,000</td></tr>
<tr><td>2024/09/24</td><td>TriBake Sheltered Workshop</td><td>20,800</td></tr>
<tr><td>2024/11/18</td><td>Yu-Cheng Social Welfare Foundation</td><td>20,245</td></tr>
<tr><td>2024/12/12</td><td>Sponsorship of the events of football</td><td>3,000</td></tr>
<tr><td>2024/12/18</td><td>Taoyuan Sheltered Workshop of Children Are Us Foundation</td><td>14,770</td></tr>
<tr><td>2024/9/11</td><td>Chang Shu Charity Federation</td><td>RMB 20,000</td></tr>
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3. Sound Governance

The two foundations for the Company's improved governance are ethical management and risk management. The advancement of its economic performance and sustainable development policy lies fundamentally in its ethical management. Only with integrity can we achieve real performance and have real concern for the sustainable development of society and the environment. Secondly, companies must have a high degree of risk awareness and sound risk management. Only when a company has the ability to manage the risks of its own survival can it manage the various impacts and risks faced by continued operations and sustainable development.

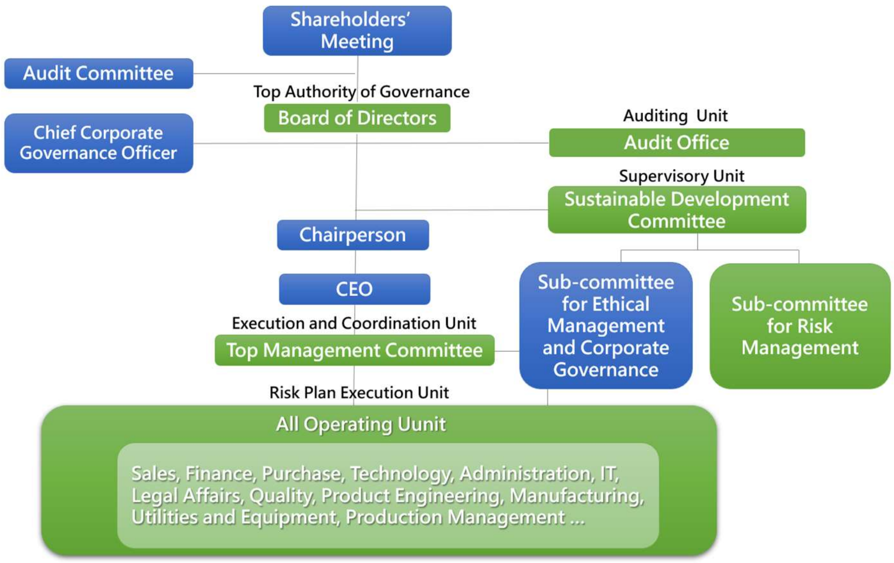
3.1 Ethical Management

3.1.1 The sub-committee for ethical management and corporate governance

The Company has revised the "Organizational charters of the Sustainability Development Committee" at the Board of Directors meeting in 2023, and established a sub-committee within it, which is one for ethical management and corporate governance, to strengthen ethical management and corporate governance by put it under supervision of the Board of Directors.

Chief corporate governance officer and CEO’s Staff Office is responsible for the amendment and implementation of relevant regulations and procedures of the Company, which are approved by the Board of Directors when they are amended. And the internal audit unit reports regularly to the Board of Directors on its plans to prevent unethical conduct and oversee its implementation at least once a year.

Organizational Framework of Ethical Management



The Sub-committee for ethical management and corporate governance under the Sustainability Committee of the Board of Directors consists of five directors, including three independent directors. The list is as follows:

Title	Name
Chairperson	Tseng-Liu, Yu-Chih
Director	Huang, Wei-Jin
Independent Director	Chen, Hsiang-Sheng
Independent Director	Chen, Shi-Shu
Independent Director	Hsu, Sung-Tsai

The Company has formulated the ethical corporate management policy and established "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct". The policies and practices of ethical corporate management has been stated in the regulations and annual reports. And the board and senior management have demonstrated their commitment to actively implement the ethical corporate management policy as well.

The Company expressly prohibits the provision or acceptance of improper benefits and related measures for their violations in its internal regulations and operational procedures. And the Company reviews their adequacy and effectiveness on a regular basis. The Company has clearly defined in its internal regulations that “the Company and its directors, managers, employees and substantial controllers shall not directly, or indirectly, provide, promise, request or accept any form of illegitimate interests in the execution of business, which include commissions, rebates, facilitating payment or other improper benefits through other means provided to or received from customers, agents, contractors, suppliers, public officials or other interested parties." And we have been implementing the concepts of employees’ integrity and self-discipline in various operational procedures and training programs.

The Company’s internal regulations and operational procedures clearly stipulate the terms on avoidance of conflict of interest. When employees encounter conflicts of interest in the execution of their business, they should report to their immediate supervisor.

Before the Company signs a contract with other parties, it will conduct a credit review and will ask the other party to sign Supplier Honesty and Integrity Agreement.

The accounting system of the Company is based on Company Act, Securities Exchange Act, Business Entity Accounting Act, Regulations Governing the Preparation of Financial Reports by Securities Issuers, International Financial Reporting Standards and relevant laws and regulations, and take into consideration the Company’s characteristics of business, organization and actual needs. The internal control system has been formulated according to " Regulations Governing Establishment of Internal Control Systems by Public Companies " and has been implemented. The Audit Office also regularly reviews the compliance of the accounting system and the internal control system, and tracks its corrections, and reports to the Board of Directors on a regular basis.

The Company has stipulated a whistleblower and discipline system in its internal regulations and operational procedures, and has been educating employees to use it through the education and training programs. The Company has separately established the "Operational Procedures for Handling Opinions, Complaints and Whistleblowing" to standardize the standard procedures of investigation and related confidentiality mechanisms for accepting whistleblowing reports, so as to establish a convenient whistleblowing channel and protect the rights and interests of whistleblowers. The Company will not only take appropriate measures to protect whistleblowers from being improperly treated due to their reporting, but will also conduct careful and confidential investigations to protect the people who have been reported for fraud from being improperly or incorrectly accused.

The Company has added the education and training program on ethical corporate management in regular education and training for all levels of managers.

The Company has disclosed internal regulations and operational procedures on the Company’s website. The Company has set up a stakeholders’ area on the Company’s website and on the “Market Observation Post System”, which is Taiwan official disclosure website for all listed companies. And we have been responding appropriately to stakeholders’ concern and important issues of ethical corporate management.

3.1.2 Implementation of the ethical management policy in 2024

1. Signing of the “Declaration on Potential Conflict of Interest”

   In performing This Company's business, the personnel of This Company shall avoid any situation that may create a conflict between their personal interests and This Company's interests. If he or she identifies a conflict of interest or a situation that may result in direct or indirect benefit to himself or herself, his or her relatives, or those with whom he or she has an interest, or an appearance that may constitute a conflict of interest, he or she shall take the initiative to report it to the Chief Corporate Governance Officer and immediate supervisors in the form of the “Declaration on Potential Conflict of Interest”. As of the end of 2024, the total number of signatories is 584, accounting for 100% of the personnel above the section chief.

2. Monthly Declaration of Received Benefits

Starting from December 2022, each department will report the " Declaration of Received Benefits " to the chief corporate governance officer.

When any personnel of This Company are provided with or are promised, either directly or indirectly, any benefits as specified in Article 4 of the Company's "Procedures for Ethical Management and Guidelines for Conduct", the matter shall be handled in accordance with the following procedures:

(1) Any benefit valued at less than NT$5,000 shall be reported to the immediate supervisor, who shall decide how to handle the property. However, this does not apply if the benefit received due to engagement, marriage, maternity, relocation, assumption of a position, promotion or transfer, retirement, resignation, or severance, or the injury, illness, or death of the recipient or the recipient's spouse or relatives does not exceed NT$5,000.
(2) If the market value of any received benefit exceeds NT$5,000, the benefit shall be returned or rejected and reported to the immediate supervisor.
(3) The head of each department shall report its list of the received benefits on the monthly basis to the Chief Corporate Governance Officer by the close of the first business day of the following month.

3. Education and Training Course on Ethical Management

- Course Content:
  Education and Training Course on Ethical Management
- Lecturer:
  Lawyer Mira Li of LCS & Partners, a law firm specializes in handling cross-border legal matters.
- Lecture Format:
  Online Classes.
- Class Date:
  Personnel from each department shall take online classes at their own convenience in 2024.
- Hours: 1 hour.
- Participants: Chairperson, General Manager, Senior Officers, Managers, Section Chief (inclusive) and above, and personnel from Purchase, Outsourcing, Manufacturing, Engineering, Equipment, Maintenance, It, Technology, Sales, Finance and Administration.
- Number of participants: 2,100 in total.

3.1.3 Regulatory Compliance

All policies of the Company comply with laws and regulations, but regulations may still be violated due to personnel negligence or accidental equipment failure. Once such a situation occurs, the Company will try its best to correct the violation as soon as possible. There was a violation with a fine in 2024, and it has been corrected as soon as possible.

Document Date	Document No.	Regulations	Violation	Penalty	Losses and Correction
April 11,2024	30-113-040010	Article 7, paragraph 1 of the Water Pollution Control Act	On February 15, 2024, the Department of Environmental Protection of Taoyuan City sent personnel to take samples from the discharge outlet (D01) of the Company and test the samples. As a result, the chemical oxygen demand was 135 mg/L, which does not meet the discharge criteria for chemical oxygen demand of 120 mg /L.	The fine was NT$168,000. The violation was required to be corrected by April 18, 2024. The related personnel was required to attend at a two-hour environment lecture	Corrected.

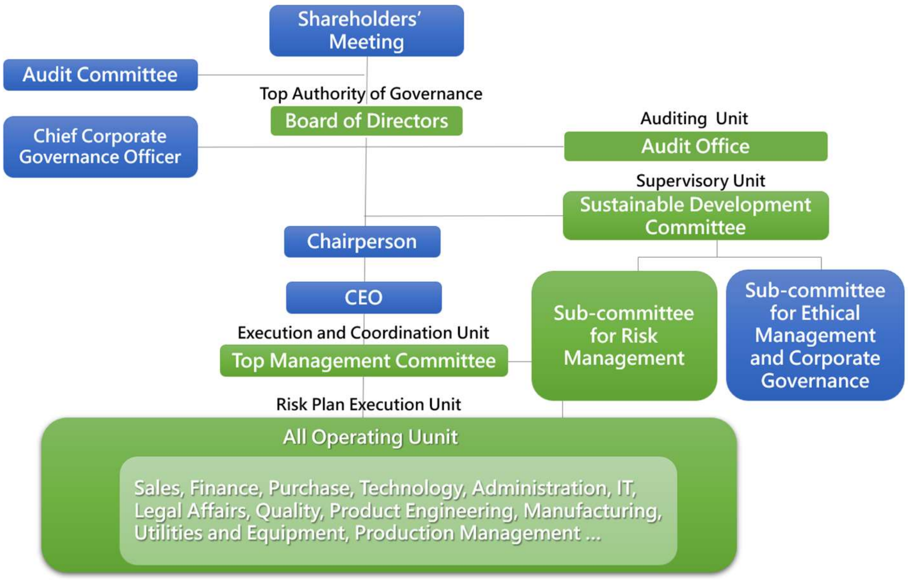
3.2 Risk Management

Faced with the operational challenges brought about by the global political and economic challenges, climate and environmental changes, and the impact of the epidemic, the Company has established a comprehensive organization and management mechanism for risk management to promptly grasp international trends, identify business opportunities and minimize the risks to sustainable development, which may affect the Company.

3.2.1 The sub-committee for risk management

In order to enhance risk management, the Company has revised the "Organizational charters of the Sustainability Development Committee" at the Board of Directors meeting in 2023, and established a sub-committee within it, which is one for risk management, to strengthen risk management by put it under supervision of the Board of Directors. The organizational structure of risk management is as follows:

Organizational Framework of Risk Management



The Sub-committee for Risk Management under the Sustainability Committee of the Board of Directors consists of five directors, including three independent directors. The list is as follows:

Title	Name
Chairperson	Tseng-Liu, Yu-Chih
Director	Huang, Wei-Jin
Independent Director	Chen, Hsiang-Sheng
Independent Director	Chen, Shi-Shu
Independent Director	Hsu, Sung-Tsai

For risk assessment on various important matters of the Company, there are dedicated units in charge of relevant risk control and risk review, as shown in the following table:

Important Risk Assessment Item	Risk Control Unit (unit in charge of the related affairs) (1st mechanism)	Risk Review and Control (2nd mechanism)	Board of Directors and Audit Office (3rd mechanism)
1. interest rate, exchange rate and financial risks 2. high-risk investments, highly leveraged investments, loans to other parties, derivatives transactions, financial investments	Finance Finance	Top Management	Board of Directors (making decision and being the final controller of risk assessment control) Audit Office (in charge of inspection, assessment, supervision, improvement tracking, reporting on risks)
3. R&D plan 4. changes of policies and laws 5. technological developments and industrial changes 6. corporate image change 7. investment, securities investment and benefits of mergers and acquisitions	Technology CEO's Staff Office Plants Sales Finance	Top Management	
8. safety of labors and plants 9. accident prevention and response	Safety & Health Administration	Top Management	
10. expansion of plants or capacity 11. consolidation of sales or purchases	Plants Purchase 1, Purchase 2	Top Management	
12. ownership changes of directors and major shareholders 13. managerial control	Stock Affairs, Board of Directors Stock Affairs, Board of	Top Management	

Important Risk Assessment Item	Risk Control Unit (unit in charge of the related affairs) (1st mechanism)	Risk Review and Control (2nd mechanism)	Board of Directors and Audit Office (3rd mechanism)
	Directors		
14. Litigious and non-litigious matters 15. Other Operating Matters	CEO's Staff Office CEO's Staff Office	Top Management	

In 2023, the Board of Directors approved the Company's "Risk Management Policies and Procedures" in accordance with the "S Risk Management Best Practice Principles for TWSE/TPEx Listed Companies". In the Company's "risk management policies and procedures", it is clearly stated that the Company's highest governance unit for risk management is the Board of Directors, which is responsible for approving risk management policies, procedures and frameworks, for supervising the overall implementation of risk management, and for ensuring the effective implementation of the risk management mechanism. At the same time, a sustainable development committee is established under the Board of Directors as the supervisory unit of the Company's risk management. It is responsible for reviewing risk management policies, procedures and frameworks, for determining risk appetite (risk tolerance), and for regularly reviewing its applicability and efficiency in order to ensure the effective implementation of risk management mechanisms and procedures. The committee shall report the implementation of risk management to the Board of Directors at least once a year.

The Company conducted risk assessment in accordance with the "Risk Management Policies and Procedures". First, we compiled a full list of risk factors and allocated the potential business units in charge of dealing with those risk factors. And then we submitted the initial assessment to Top Management Committee to finish the final risk assessment matrix for the Company. After completing the first draft of the risk assessment matrix on November 21, 2024, each member of Top Management Committee reviewed the weights allocated to every specific risk factor again, calculated the final scores for every risk factor and ranked the risk factors by their final scores. The final risk assessment by Top Management Committee was completed and sent to each unit in charge of dealing with them for risk assessment on the level of operation before the end of November. In December, on the annual meeting for year-end review and next year planning, each operation manager was required to conduct risk assessment and countermeasures against the risk factors for each operating unit based on the above risk assessment matrix in addition to reviewing their results for 2024 and setting goals for 2025. On January 18, 2025, top management presented the risk assessment results and responses to the Sustainability Committee. On January 19, top management made an implementation report of risk management to the Board of Directors.

At the same time, the Company has always been abiding by the "Regulations Governing Establishment of Internal Control Systems by Public Companies" issued by the Financial Supervisory Commission and internalizing internal control into the operational procedures of each unit in charge of risk management to carry out risk management in the Company’s daily operations. The Audit Office will formulate an annual audit plan based on the latest risk assessment results and legal requirements every year. The plan will be submitted to the Board of Directors for approval before implementation.

In addition, the Company ensures the suitability and effectiveness of the ISO 9001 quality management system, IATF 16949 automotive industry quality management system, TL 9000 communication electronics industry quality management system, IECQ QC080000 hazardous substance process management system, ISO 14001 environmental management system, ISO 45001 occupational health and safety management system, and ISO27001 information security management system, etc. in order to achieve the Company's established policies and goals. The Company will formulate the procedures of internal audit and management review, and have the certification agencies to audit the implementation of those systems every year in order to maintain the continued effectiveness of the systems.

Based on the assessed risks, relevant risk management policies or strategies are formulated as follows:

Category	Risk Assessment Items	Remark
Environmental category	Environmental Impact and Management	● The Company complies with the requirements of ISO 14001, establishes an environmental management system, and fully considers such significant environmental issues as pollution (e.g. air pollution, water pollution, waste) and water and electricity consumption, etc. and takes into account hazardous substances that may be introduced in the manufacturing process. Therefore, we set up dedicated management units and personnel to prevent environmental pollution, such as air pollution, water pollution, and waste, and to manage energy and resources. ● The Company regularly checks greenhouse gas emissions in accordance with ISO 14064-1 to review the impact on our operations. Based on the results of the greenhouse gas inventory, we will continue to implement carbon reduction measures to effectively reduce the risk of Scope 1 emissions and the indirect emissions of Scope 2 greenhouse gases caused by the use of electricity. The third-party assurance on greenhouse

		gas inventory has been completed in 2025, and the Company and its subsidiary in China and in Thailand have obtained assurance certificates in 2025. ● Annual plan of the internal audit has a main focus on the company's compliance with relevant environmental laws and regulations and on the compliance of each operating process with the regulations.
Social category	Occupational Safety	● Employees are the most precious assets of an enterprise. And ensuring the safety and health of employees is the most important responsibility of an enterprise. In order to make our commitment to labor safety and health, the Company has established an occupational safety and health management system to comply with occupational safety and health regulations and other requirements, to be in accordance with ISO45001 and to meet customers' requirements. The goal of the system is to reduce any and all hazards and risks to our employees. We actively implement environmental and occupational safety and health policies and make sure that all employees can fully understand those policies through proper communication. We have been upholding the occupational safety and health policy of "compliance with laws and regulations, prevention first, safety first, and continuous improvement." ● We commit to the following goals: 1. To provide safe working conditions and environment to protect the safety and health of employees. 2. To comply with laws, regulations and other relevant requirements and fulfill corporate social responsibilities. 3. To eliminate hazards and reduce occupational safety and health risks, and improve the working safety of all employees. 4. To continuously improve the occupational safety and health management system and improve the performance of safety and health management. 5. To enhance the communication channels, implement the consultation of workers and labor representatives, and participate in safety and health related activities.
	Product Safety	● The Company's products comply with relevant governments' regulations and laws and with EU's Restriction of the use of Hazardous Substance (RoHS). At the same time, in order to ensure the quality of customer service, we set up a customer service dedicated communication channel and actively conduct customer service satisfaction surveys on a regular basis every year to strengthen the collaboration with customers. ● In order to avoid losses caused by a variety of risks, the Company has also taken various insurance policies, such as product liability insurance (the policy number is 0500-24APD0300059 and the insured coverage is USD 10 million.), etc., to ensure that we have sufficient capacities and resources to carry out the

		following recovery when risks occur, and indeed keep our commitments to customers.
Corporate Governance	Socio-economic Issues and Legal Compliance	● By establishing an organizing framework of corporate governance and implementing an internal control system, we ensure that all employees and operations of the Company comply with relevant laws and regulations. ● The Company will apply for patents for the products developed by it to protect its rights and interests.
	Enhancement of the Functions of Directors	● We plan education and trainings on relevant topics for directors, and provide directors with the updated information on the latest regulations, system development and policies every year. ● We have taken directors' liability insurance for directors to protect them against lawsuits or claims.
	Communication with Stakeholders	● In order to prevent stakeholders from having different perspectives with the Company, which may cause misunderstandings and lead to operational risks or litigation, the Company analyzes on a yearly basis the material topics which our stakeholders care about most. ● The Company has established a variety of communication channels and been communicating actively to reduce confrontation and misunderstanding. We have set up the dedicated mailboxes and e-mail address for investors, in which the spokesperson is responsible for responding the received messages and opinions.

3.2.2 Strategies for strategic and operational risk management

Risk Category		Main Focus	Response Strategies
Strategic	Climate change / carbon management	1. How to get stable power supply and reduce production risks while Taiwan is going through energy transformation. 2. How to deal with unstable water supply affected by climate change and maintain the production and operation of factories. 3. How to response to severe disasters caused by drastic climate change and keep the timely delivery of shipments in the global supply chain. 4. How to cope with energy price fluctuations and the implementation of carbon emission reduction by various countries in order to reduce supply chain costs. 5. How to comply with	● Continue to develop smart grids to increase resilience, and continue to implement energy-saving projects. ● Assign the dedicated unit to regularly monitors climate change and water supply conditions, implement water conservation projects, diversify multiple water supply, and seeks relevant insurance to transfer risks. ● Actively collect the data on disaster events and circle the impacting range with a visual map, and perform hierarchical management to determine whether to activate the risk management mechanism ● Examine the financial impact of climate change through

Risk Category		Main Focus	Response Strategies
		customers' requirements and international initiatives on carbon reduction and renewable energy.	TCFD (Task Force on Climate-related Financial Disclosures) and formulate impact mitigation strategies and measures. ● Actively sign international initiatives and participate in customers' climate negotiations.
	Market competition and product strategy	1. How to take advantage of market reallocation while new competitors are entering and old competitors are withdrawing from the market. 2. How to increase our diversity of business models, strategies and sales channels to prevent from losing the key customers and develop the new ones. 3. How to deal with the changing demand for product mix caused by consumer behavior in the period of epidemic in order to understand market systemic risks and respond promptly to avoid facing the critical situation of sudden disappearing business.	● Develop high-end products and increase added value with integrated product solutions. And work with customers to develop next-generation new technologies to maintain technological leadership. ● Adjust business models, enhance market acceptance of multi-value solutions, continue to build market analysis and product development capabilities, make precise investments, and form deep alliances with business partners. ● Pay attention to market dynamics of supply and demand, dynamically adjust the optimal scale of shipment, and develop differentiated products simultaneously.
	R&D and innovative technologies	1. How to quicken new product development and prevent from losing innovative thinking, failing to meet business needs, delaying new technology investment and losing opportunities for timely product launch. 2. How to cope with our partners failing to adopt new technology and new materials and not willing to expand their R&D personnel and their capabilities. 3. How to response to the impact on the Company's competitiveness, which is caused by new technologies or processes.	● Review and optimize the mechanisms for researching new technology and developing new products on a regular basis. And enhance R&D capabilities for upgrading and expanding existing technologies. ● Actively cooperate with talents in industry and in academia, improve the training blueprint for R&D personnel, and deepen and expand partnerships with new and old suppliers. ● Introduce systematic full-process for R&D to reduce the negative impact of new technologies and new processes.
Operational	Regulatory Compliance	1. How to fully grasp, understand and implement relevant laws and regulations	● Regularly collect and analyze new knowledge and new trends on laws and

Risk Category		Main Focus	Response Strategies
		to reduce the risk of violation, such issues as: competition, privacy and security, intellectual property, trademarks, business secrets, environmental protection, occupational health and safety, labor and employment and financial accounting, etc. 2. How to make new types of transactions comply with global and local regulations and reduce the risks of investment and financial operations.	regulations in various fields, grasp the degree of risk exposure through risk assessment and propose response plans and countermeasures. ● Improve the knowledge and awareness of relevant personnel through communication, sharing and training.
	Continuous operations	1. How to maintain the timely delivery of the products while the production plan is affected by the shortage of people, materials, machines, equipment or tools. 2. How to response to abnormal material supply due to natural disasters or disastrous accidents (such as factory explosion, equipment damage). 3. How to process defective products to prevent from losing operating resources and reduce costs.	● Pre-confirm the demand response plan, and establish a flexible production scheduling system to provide inter-factory support and mutual outsourcing for all our plants. ● Strengthen the risk management mechanism for material outage in production line, including preparing multiple sources of materials and transferring production to a location with enough materials. ● Optimize product quality control and the mechanisms for products recall and re-delivery.

3.2.3 Cyber Security Management

In order to undertake the Company's commitment to promoting the digital transformation of the industry, the sustainable development of the Group, the protection of employees' personal data and its trade secrets and reliable information and communication services, the cyber security management will be fully introduced to ensure the confidentiality, integrity and availability of information assets and the safety of information systems, equipment and networks. In addition, in order to ensure the rights and interests of our employees, customers and partners, to comply with the regulations of the Cyber Security Management Act and its sub-laws and to maintain a fair environment for market competition, we have hold an inter-departmental meeting to jointly formulate a report on cyber security management for the sustainable management of the enterprise as the top guideline for the Group's cyber security management.

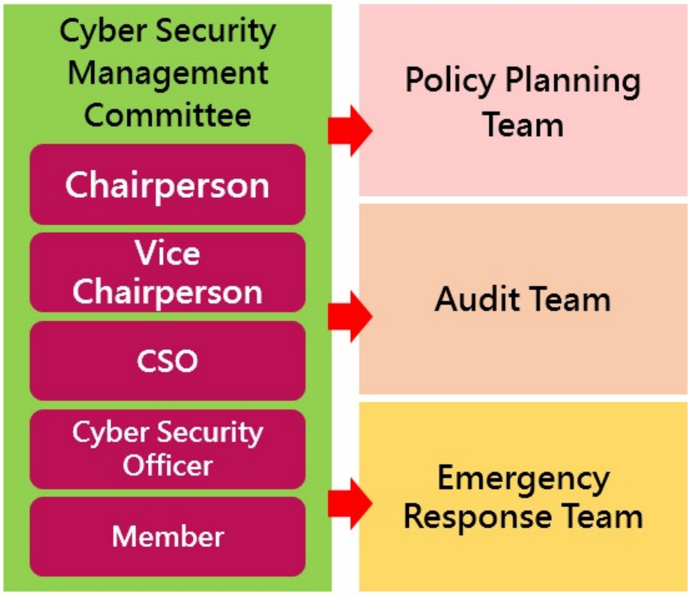
The objects of cyber security management are all employees in the Group, our customers, suppliers and shareholders, relevant trade secrets which include commercial trade secrets and technical trade secrets, and service providers and third-party personnel who have access to the Group's business information or provide services. In order to ensure the Company's cyber security, we have formulated relevant rules and guidelines by referring to proper technology and cyber security standards, and incorporated them into the system of corporate governance and operation management to protect the privacy and information security of employees, suppliers, partners and customers when conducting business contacts with each other.

The Company has passed the ISO27001 information security management system certification conducted by DQS on September 13, 2024, and obtained the certificate on October 29, 2024.

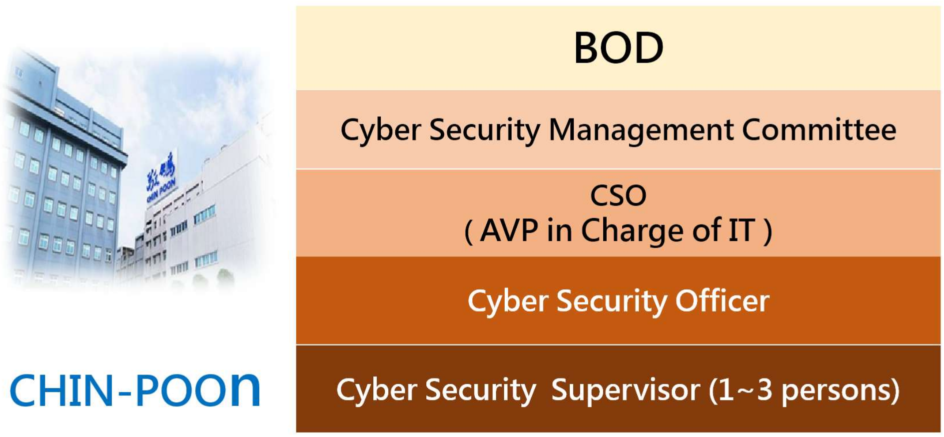
3.2.3.1 Cyber Security Risk Architecture

(1) The general manager of the Company convened to set up a cross-departmental cyber security committee, including the policy planning team who is responsible for leading and planning and under whose guidance all units cooperate with the implementation, the audit team who regularly reviews, tracks and audits the Group’s cyber security policies and plans and is responsible for supervising their implementation, and the emergency response team who is responsible for the emergency response of cyber security accidents and disasters. The committee is responsible for

formulating cyber security management policies, regularly reviewing and revising them, holding regular meetings to review the implementation, and reporting the implementation and review to the Board of Directors on an annual basis to reduce cyber security risks.



(2) The Information Department of the Group is the responsible office of cyber security, which is presided by chief security officer and administered by cyber security officer and several cyber security supervisors. The cyber security office is responsible for formulating the cyber security policies for the Group, planning and implementing cyber security management and its related policies, regularly issuing the Group's cyber security overview, and reporting on a regular basis to the Company's cyber security management committee.



3.2.3.2 Objectives of Cyber Security Policies:

:

In order to ensure the continuous operation of the Company, the constant availability of the information communication services, the confidentiality, integrity and availability of the information assets and protection of the privacy of personnel data, we have established a sustainable operation plan for the information and communication services and meet the requirements of the information and communication services in accordance with the relevant laws and regulations. The policy planning goals are as follows:

(1) To optimize information system

To develop cyber security protection capabilities, to follow government policies and to enhance cyber security protection proficiency.

(2) To strengthen risk management

To ensure the integrity and availability of the Group's business information and to improve administrative efficiency and quality.

(3) To ensure information security

To ensure the confidentiality of information related to the Group's business and to protect the security of trade secrets and personal data.

(4) To improve customers satisfaction

To comply with laws and regulations of local governments and with internal regulations of the Group, to ensure the Group's cyber security and to achieve the Group’s goals of sustainable development.

3.2.3.3 Cyber Security Policies and their Review

(1) The Group’s foundation of cyber security environment should be completed, relevant procedures should be established, and the revision of the internal cyber security regulations in the Group should be completed to ensure the confidentiality, integrity and availability of the information assets of the Group.

(2) We should strengthen the resilience and security of the Group’s foundation of communication network, implement various measures according to the architecture of cyber security responsibilities and establish the Group’s governance model of cyber security.

(3) We should construct the Group's joint defense system of cyber security, strengthen the construction and protection of the key information infrastructures and establish a cross-areas joint defense mechanism of cyber security. The Company has joined Taiwan Computer Emergency Response Team/Coordination Center (TWCERT/CC) in December 2023. In addition to requiring our suppliers to comply with the relevant regulations of cyber security, we should conduct appropriate supervision and management of their subcontractors as well.

(4) We should enhance the prevention mechanism for hackers’ attacks, and establish a notification system for cyber security accidents and response mechanisms to ensure the proper response, control and handling of cyber

security accidents.

(5) We should regularly perform cyber security audits, regularly survey the usage of all personnel and equipment within the cyber security management system and enhance the Group's own resources to ensure the self-implementation of the cyber security management.

(6) We should provide regular education and trainings and give irregular cyber security notices or warnings to enhance employees' awareness of cyber security.

(7) We should establish the Group's cyber security office to provide the professional trainings for the cyber security talents for all units in the Group.

(8) The cyber security policies should be approved by the chief information officer, assessed at least once a year, and regularly reported to the cyber security management committee. If there are major changes in the organization (such as organizational architecture adjustments, major business changes, etc.), we should reassess the current cyber security policies and make corresponding revisions based on the reassessment results and the latest status of relevant regulations, technology, business and audit reports.

CHINPOON	Vision	Build a Safe and Reliable Intelligent Enterprise and Smart Factories			
	Goal	Cultivate Self-Protection Resources of Cyber Security to Ensure the Security of the Enterprise			
	Strategy	Complete The Group's foundation of cyber security environment	Construct the Group's Joint Defense System of Cyber Security	Enhance the Group's the Self-Protection Resources of Cyber Security	Cultivate Excellent Cyber Security Talents
	Approaches	1. Revise the cyber security regulations. 2. Strengthen the resilience and security of network communication. 3. Establish the governance model of cyber security.	1. Strengthen the construction and protection of the key information infrastructures. 2. Establish a cross-areas joint defense mechanism of cyber security. 3. Enhance the prevention mechanism for hackers' attacks.	1. Converge the R & D resources of industry, academia and service providers to develop new technologies. 2. Provide regular trainings and irregular notices and warnings to enhance employees' awareness of cyber security.	1. Provide the professional trainings for the Group's cyber security talents. 2. Establish the cyber security Management Committee. 3. Organize the cyber security office.

3.2.3.4 Approaches and Measures for Cyber Security Management

The Company has adopted the ISO 27001:2022 Information security, cybersecurity and privacy protection - Information security management systems in 2024. 。

(1) In accordance with the ISO 27001 requirements, we have implemented the

"Plan-Do-Check-Act Cycle " (PDCA cycle) to establish operational procedures for cyber security management system. Various security measures can be divided into the following categories by using PDCA cycle.

a. Plan:

Establish policies and objectives for managing cyber security risks, formulate operational procedures for cyber security management system and assess the effectiveness of their management.

b. Do:

Regularly conduct management review and internal audit on the Group's cyber security policies, measure the effectiveness of the Group's cyber security operations and conduct risk analysis and assessment of the Group's cyber security.

c. Check:

Compare the difference between the results of the implementation and the expected targets and document usage records, track records and preserved evidence which are used as the necessary information in the cyber security audits

d. Act:

Propose a correction plan to reduce the difference between results and targets so that the next plan will be more complete to deal with cyber security. The corresponding actions facilitate the continuous correction and improvement of cyber security.

(2) Specific management projects for cyber security:

a. Comply with the laws and regulations and establish a compliance mechanism which completes the Group's internal regulations for cyber security and revises relevant operational procures to comply with the cyber security standards. And strengthen the resilience and security of the Group’s foundation of communication network.

b. Establish the Group’s governance model of cyber security, regularly reassess the current cyber security policies and make corresponding revisions based on the reassessment results and the latest status of relevant regulations, technology, business and audit reports.

c. Strengthen the construction and protection of the key information infrastructures and establish a cross-areas joint defense mechanism of cyber security. Our employees, our contractors and their subcontractors, depending on the business needs, should sign a Non-Disclosure Agreement (NDA) to ensure that those who use the Company's information to provide information services or perform related information services have the responsibility and obligation to protect the access to or the use of the Company’s information assets in order to protect from unauthorized access, modification, destruction or improper disclosure.

d. Identify the core business and the core systems of the Group, compile a list of information assets to establish a regular inventory of them, conduct risk management according to the risk assessment of cyber security and implement various control measures.

e. Enhance the prevention mechanism for hackers' attacks, regularly perform redundancy and backup operations and regularly adjust and audit them.

f. Ensure the processes of core business (key system) are not affected by major failures and disasters, formulate contingency plans, establish appropriate redundancy or monitoring mechanisms and conduct regular drills to ensure that operational processes are recovered in time and maintain their availability.

g. Install antivirus software on the computers of the Company and prohibit the use of unauthorized software. The account number, password and permission of our employees should be properly kept and used and changed on a regular basis.

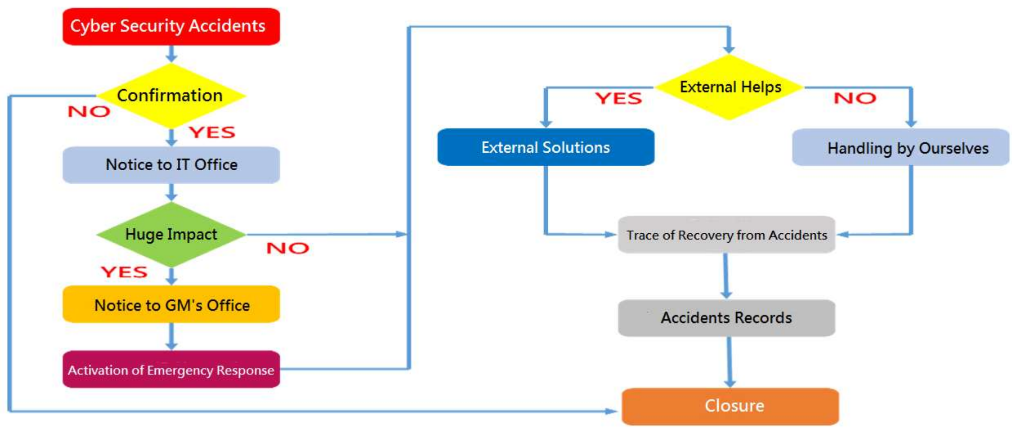
h. Formulate the standard procedures for responding to and reporting cyber security accidents so as to appropriately deal with them in a timely manner to avoid the spillage of their damage.

i. All employees should abide by legal regulations and the requirements of the cyber security policies. And the supervisors should supervise the implementation of the cyber security system and enhance employees' awareness of cyber security and legal compliance.

j. Converge the R & D resources of industry, academia and service providers to develop new technologies, provide regular education and trainings and give irregular cyber security notices or warnings to enhance employees' awareness of cyber security.

Objects of Cyber Security Management	Related Measures
Availability	1.Real time monitoring of system and network availability. 2.Redundency and backup to ensure that complete information can be restored. 3.Regular drills of disaster recovery plan. 4. Planning and drills of emergency response measures.
Threats	1.Virus and malware attack detection. 2.Computer vulnerability assessment and management.
Authority Management	1.Account and permission management. 2.Regularly review of user accounts and their access permission. 3.Management of access to computer facilities.
Access Control	1. Management of access to administrative information. 2.Data access records. 3.Data encryption.

(3) Cyber Security Notification Procedure



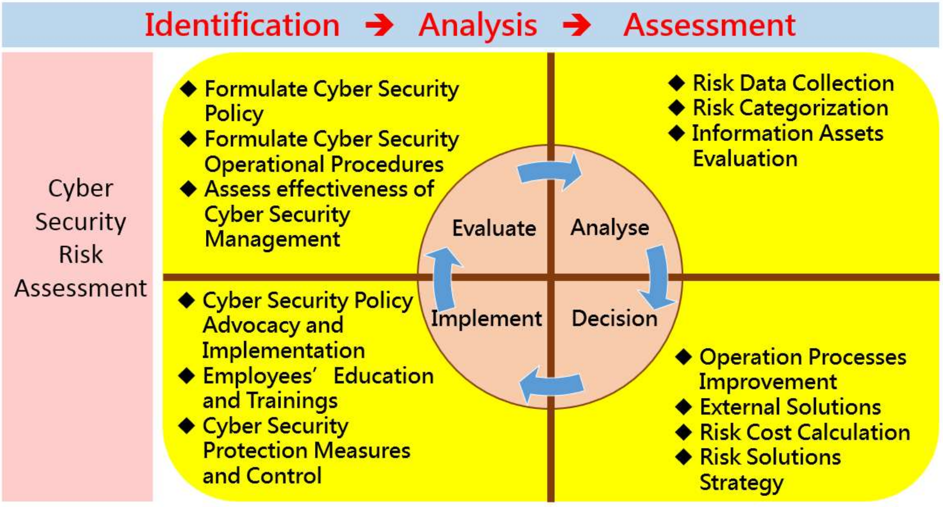
(4) Cyber Security Risk Assessment

a. The Group allocates limited resources to control cyber security according to the various levels of risk. Through control measures, we manage to reduce the Group's cyber security risk to an acceptable level. We systematically manage the risk of the Group's cyber security and effectively protect the investment in the Group's information and communication resources.

b. The Information Department of the Group is the responsible office of cyber security, which is administered by cyber security officer and several cyber security supervisors. The cyber security office is responsible for formulating the cyber security policies for the Group, planning and implementing cyber security management and its related policies, regularly reporting to the Board of Directors on its cyber security management overview, and regularly issuing the overview in order to facilitate the Group’s sustainable development.

c. The Group establishes a cyber security audit team through the cyber security management committee, which is responsible for supervising and auditing the implementation of cyber security management within the Group. If there is any defect found in the audit, it will immediately ask the audited unit to propose relevant correction plans and specific actions and regularly track their corrections to effectively reduce internal cyber security risks.

d. We conduct continuous audit and improvement through PDCA cycle to ensure the achievement of the Group's goals of reliability and continuous improvement



3.2.3.5 Implementation of Cyber Security Management

3.2.3.5.1 Implementation of Cyber Security Advocacy in 2024

1. We have conducted two batches of cyber security education, totaling 6 hours.
2. We have conducted three batches of "Simulation Training on Social Engineering" with a total of 600 managers and employees attending.

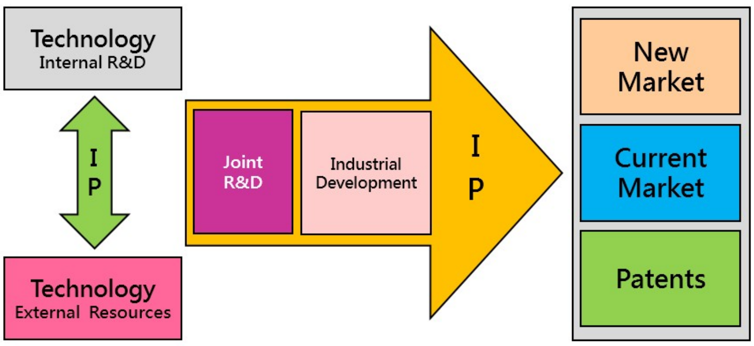
3.2.3.5.2 Cyber Security Management Implementation in 2024

a. Cyber security accidents
The Company had no material cyber security incident in 2024.
b. Drills on cyber security accidents and awareness notice
We have conducted two drills on recovery from redundancy in case of accidents, three drills on social engineering and four emergency response drills. We also gave awareness notice on cyber security to all employees on a quarterly basis and reported the status and major issues of cyber security in the top management committee once per month. All is to enhance the officers' and all employees' response and awareness against cyber security risks.

3.2.4 Intellectual Property Management

3.2.4.1 Intellectual Property Management Policy

1. Implement corporate governance and legal compliance, improve the Company's patents management, and continue to improve the quantity and quality of patents in order to protect the Company's interests and maintain competitive advantages.
2. Actively engage in research and development related to key business opportunities in response to market demand, and use intellectual property management to create the Company's economic value and business expansion.
3. Improve all employees' awareness on intellectual property management and legal compliance, strengthen talents management and enhance employees' concepts on intellectual property.
4. Integrate the Company's cross-department resources to innovate R&D momentum, to upgrade products and to enhance the capabilities of improving production process and systematic innovation.
5. Integrate the administrative resources of various departments to develop intellectual property management plans and accumulate intellectual property volume. Continuously optimize the relevant procedures and required resources of the Company's intellectual property management system.



3.2.4.2 Patent Management

The intellectual property management plan and its implementation in 2024 was reported to the Board of Directors. The summary is as follows:

(1) The total number of patents obtained from 2014 to 2023 is as follows:

1. Taiwan: 5 utility model patents and 4 invention patents.
2. China: 8 utility model patent and 1 invention patent.

(2) The total number of patents obtained in 2024 is as follows:

1. Taiwan: 2 utility model patents and 0 invention patent.
2. China: 0 utility model patents and 0 invention patent.

(3) A total of 12 patent applications in progress is as follows:

1. Taiwan: 0 utility model patents and 3 invention patents.
2. China: 7 utility model patents and 2 invention patents and 0 software copyrights.

BU Status	Intellectual Property												Total
	Taiwan				China				Thailand				
	Prepare	Apply	Approve	Throw Out	Prepare	Apply	Approve	Throw Out	Prepare	Apply	Approve	Throw Out	
Invention Patent	0	3	4	0	0	2	1	0	0	0	0	0	10
Utility Model Patent	0	0	7	0	0	7	8	0	0	0	0	0	22
Copyright	0	0	0	0	0	0	6	0	0	0	0	0	6

3.2.5 Personal Data Protection Management

3.2.5.1 Personal Data Protection Management Policy

The Company complies with the "Personal Data Protection Act" and has formulated the "Personal Data Protection Management Measures" to implement the protection, management, maintenance and execution of personal data. The Company adopts rigorous security management and protection measures on personal data privacy, and builds a data governance system, formulates data standards and classifications, implements data access rights control and data owner review mechanisms to ensure that data access and sharing are properly managed and protected, as well as the availability, integrity and confidentiality of data.

The scope of application of personal data protection and management covers all branches, operating locations, subsidiaries, customers and suppliers. In order to more effectively manage privacy-related risks, personnel in charge of the Company's information system and database management shall not retrieve or query personal data in the information system or database without approval. The authority to approve " Application Form for Personal Data Inquiry, Change, and Cancelling": If the applicant is a person below the factory director or the department director, the approval should be submitted to director; if the applicant is a person above director (inclusive), the approval should be submitted to the general manager.

3.2.5.2 Quantitative data and management indicators related to personal data protection policy in 2024

- Orientation for new employees:
  Personal data protection is one of the required topics. The course duration for new employees is 1.7 hours, and this topic takes about 5 minutes. There were 93 batches in 2024, with a total of 271 people.

- Education and training for new supervisors:
  The course duration is 4 hours, and the content on personal data protection is about 20 minutes. There were 2 batches in 2024, with a total of 15 people.

- Incident response and risk management:
  According to internal regulations, a personal data complaint must be handled within 3 days. There were no complaints of violations related to the Personal Data Protection Act in 2024.

4. Employee Prosperity

Employees are the most important partners of the Group. Through education and training, salary and bonus, and performance appraisals, the Group encourages employees to continuously improve themselves and achieve their career development. We provide employees with competitive salary package to stimulate employees’ morale and improve the Company's operating performance.

The Group adheres to the principles of legality, fairness, justice, equality, voluntariness, and good faith, actively implements the United Nations Declaration of Human Rights, RBA and national laws and regulations, improves rules and regulations for human resources, and protects the legitimate rights and interests of employees. In matters such as recruitment, employment, job allocation, promotion, performance evaluation, salary, benefits, training opportunities, severance and retirement, etc., employees will not be treated differently or in any form of discrimination, based on their age, nationality, place of birth, race, thought, language, class, disability, marriage, pregnancy, appearance, facial features, zodiac sign, blood type, gender, sexual orientation, religion, political party affiliation, trade union membership, etc. And child labor is also prohibited. The Group is committed to providing a fair working environment where all employees are treated fairly. Employees are given corresponding salaries and fair promotion opportunities based on their abilities.

The Company conducts management review meetings every year to discuss and track and review the achievement of goals. In those meetings attended by personnel from the units of human resources, safety, health, environment, general affairs and other units, the Company conducts supervision and audits on labor protection measures implemented for such issues as labor, ethics, health and safety, environment, and management systems.

4.1 Employee Overview

The Group has 5,659 employees globally. The Group is in the electronics manufacturing industry so that the gender ratio is askew to male, with male accounting for about 55% and female accounting for about 45%. The age distribution is mainly between 18 and 50 years old. The Group implements the principle of localization around the world. The employees in each location are mainly local residents. The Group has been focusing on the recruitment, cultivation and development of local human resources. The ratio of local supervisors among all supervisors in our factories globally is around 87%. The Group is also committed to creating a friendly, equal and honest working environment. In 2024, there were no cases of discrimination, child labor or forced labor in any factory.

4.1.1 Employee statistics and distribution

Category	Sub-category	Taiwan						China						Thailand					
		Male		Female		Sub-total		Male		Female		Sub-total		Male		Female		Sub-total	
		Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio
Work	Worker	1,270	45.07%	963	34.17%	2,233	79.24%	658	38.71%	448	26.35%	1,106	65.06%	359	31.46%	348	30.50%	707	61.96%
	Staff	311	11.04%	274	9.72%	585	20.76%	317	18.65%	277	16.29%	594	34.94%	182	15.95%	252	22.09%	434	38.04%
Title	Supervisor (Above and including section manager)	122	4.33%	44	1.56%	166	5.89%	79	4.65%	37	2.18%	116	6.82%	73	6.40%	46	4.03%	119	10.43%
	Non-supervisor	1,459	51.77%	1,193	42.33%	2,652	94.11%	896	52.71%	688	40.47%	1584	93.18%	468	41.02%	554	48.55%	1022	89.57%
Age	< 30	318	11.28%	254	9.01%	572	20.30%	336	19.76%	210	12.35%	546	32.12%	206	18.05%	264	23.14%	470	41.19%
	31~40	462	16.39%	439	15.58%	901	31.97%	470	27.65%	386	22.71%	856	50.35%	195	17.09%	212	18.58%	407	35.67%
	41~50	564	20.01%	367	13.02%	931	33.04%	136	8.00%	118	6.94%	254	14.94%	104	9.11%	99	8.68%	203	17.79%
	> 50	237	8.41%	177	6.28%	414	14.69%	33	1.94%	11	0.65%	44	2.59%	36	3.16%	25	2.19%	61	5.35%
Total by Location		2,818						1,700						1,141					

Category	Sub-category	Employees of the Group					
		Male		Female		Total	
		Count	Ratio	Count	Ratio	Count	Ratio
Type	Direct Employee	2,287	40.41%	1,759	31.08%	4,046	71.50%
	Indirect Employee	810	14.31%	803	14.19%	1,613	28.50%
Position	Supervisor (Section Level and Above)	274	4.84%	127	2.24%	401	7.09%
	Non-supervisor	2,823	49.89%	2,435	43.03%	5,258	92.91%
Age	< 30	860	15.20%	728	12.86%	1,588	28.06%
	31~40	1,127	19.92%	1,037	18.32%	2,164	38.24%
	41~50	804	14.21%	584	10.32%	1,388	24.53%
	> 50	306	5.41%	213	3.76%	519	9.17%
Total		5,659					

Note 1: The number of people is based on the data as of December 31, 2024.

Average monthly number of new entrants in 2024

Category	Taiwan						China						Thailand					
Age	Male		Female		Sub-total		Male		Female		Sub-total		Male		Female		Sub-total	
	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio
< 30	12	3.7%	8	2.8%	20	3.3%	13	2.0%	6	1.5%	19	1.8%	8	1.7%	14	3%	22	1.9%
31~40	7	1.5%	5	1.1%	12	1.3%	3	0.3%	3	0.4%	6	0.4%	2	0.4%	5	1%	7	0.6%
41~50	4	0.7%	3	0.8%	7	0.7%	1	0.4%	0	0.0%	1	0.2%	1	0.5%	1	0.5%	2	0.2%
> 50	1	0.5%	0	0.0%	1	0.3%	0	0.0%	0	0.0%	0	0.0%	0	0%	0	0%	0	0%
Monthly Average	24	1.5%	16	1.3%	40	1.4%	17	0.9%	9	0.6%	26	0.8%	11	1%	20	1.8%	31	2.7%

Note 1: The definition of " the same age group": the average of the number of people in this age range on December 31, 2023 and the number of people in this age range on December 31, 2024.
Note 2: Ratio = monthly average number of new entrants in an age range / the same age group.

Monthly average number of employees leaving their jobs in 2024

Category	Taiwan						China						Thailand					
Age	Male		Female		Sub-total		Male		Female		Sub-total		Male		Female		Sub-total	
	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio	Monthly Average	Ratio
< 30	7	2.2%	7	2.5%	14	2.3%	12	1.9%	6	1.5%	18	1.7%	5	1.1%	9	1.9%	14	1.2%
31~40	7	1.5%	6	1.4%	13	1.4%	7	0.7%	6	0.8%	13	0.8%	3	0.6%	5	1%	8	0.7%
41~50	4	0.7%	3	0.8%	7	0.7%	1	0.4%	1	0.4%	2	0.4%	1	0.5%	1	0.5%	2	0.2%
> 50	1	0.5%	1	0.6%	2	0.5%	0	0.0%	1	3.8%	1	1.1%	0	0%	0	0%	0	0%
Monthly Average	19	1.2%	17	1.3%	36	1.3%	20	1.0%	14	1.0%	34	1.0%	9	0.8%	15	1.3%	24	2.1%

Note 1: The definition of " the same age group": the average of the number of people in this age range on December 31, 2023 and the number of people in this age range on December 31, 2024.
Note 2: Ratio = monthly average number of new entrants in an age range / the same age group.
Note 3: The number of employees leaving their jobs does not include those who retired, were laid off, died, got expired contracts, finished their internship, etc., and does not include those who have been employed for less than 30 days (inclusive).

4.1.2 Diversity in the workplace

The Group upholds the principles of fairness, justice and equality and is committed to establishing a friendly, diverse and inclusive working environment, establishing a fair and objective system of salary, promotion and education, and actively creating a diverse and inclusive culture of mutual respect and gender equality in the workplace. Among the Group's vice president or above, 40% are male and 60% are female, accentuating the diversity of the management team.

Position	Gender distribution of supervisors in 2024																	
	Taiwan						China						Thailand					
	Male		Female		Sub-total		Male		Female		Sub-total		Male		Female		Sub-total	
	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio	Count	Ratio
Section Manager	67	40.36%	30	18.07%	97	58.43%	49	42.24%	30	25.86%	79	68.10%	46	38.66%	36	30.25%	82	68.91%
Manager and Assistant Manager	43	25.9%	11	6.63%	54	32.53%	20	17.24%	6	5.17%	26	22.41%	25	21.01%	8	6.72%	33	27.73%
Factory Director, Department Director and Above	12	7.23%	3	1.81%	15	9.04%	10	8.62%	1	0.86%	11	9.48%	2	1.68%	2	1.68%	4	3.36%
Total	122	73.49%	44	26.51%	166	100%	79	68.10%	37	31.90%	116	100%	73	61.34%	46	38.66%	119	100%

	Gender distribution of supervisors in 2024					
	The Group					
	Male		Female		Sub-total	
	Count	Ratio	Count	Ratio	Count	Ratio
Section Manager	162	40.40%	96	23.94%	258	64.34%
Manager and Assistant Manager	88	21.95%	25	6.23%	113	28.18%
Factory Director, Department Director and Above	24	5.99%	6	1.50%	30	7.48%
Total	274	68.33%	127	31.67%	401	100%

Note: The table shows the gender distribution of supervisors as of 2024/12/31.

Statistics of New Immigrants in Taiwan

New Immigrants			
Gender	Count	Supervisor or above	Ratio
Female	168	29	17.26%
Male	38	8	21.05%
Total	206	37	17.96%

Note: The table shows the number of new immigrants in Taiwan on 2023/12/31.

4.1.3 Recruiting local talents for the management positions

The Company has always adhered to the principle of employing local residents, and has also actively cultivated local talents to become outstanding supervisors. Most of the management positions in overseas companies were local employees. In 2024, the proportion of local supervisors in China was 87%, and that in the Thailand was 87%.

	Localization of management positions	
	China	Thailand
Number of management positions occupied by local talents (section manager (inclusive) and above)	101	104
Total number of local management positions (section manager (inclusive) and above)	116	119
Localization ratio	87%	87%

4.2 Compensation and Benefits

Employees are important resources of the Company. The group upholds the principles of legality, fairness, justice and equality and determines salaries based on academic qualifications, experience, professional knowledge and skills, future potential, etc., regardless of race, age, gender, sexual orientation, religion, marriage, etc. The salary system complies with local laws and regulations. We also refer to salary surveys on peers in our industry or external market research reports to set reasonable and market-competitive salaries. After being employed, employees will be evaluated comprehensively based on their job performance and their contribution to the Group. And their promotions and salary increase will be made accordingly. We have formulated Operational Procedures for Determining Salary and Handling Disbursement and Operational Procedures for Employee Promotion.

4.2.1 Salary system

The Company upholds the principle of equal pay for men and women for equal work. 。

Position	Taiwan		China		Thailand	
	Female	Male	Female	Male	Female	Male
Department Manager	0.98	1	0.94	1	1.58	1
Section Manager	1.01	1	0.99	1	0.99	1
Engineer / Administrator	0.92	1	1.14	1	1.05	1
Worker	0.92	1	0.98	1	1.01	1

The average and median salaries for full-time employees who do not hold supervisory positions in Taiwan in 2024 are both higher than in 2023. This is mainly due to the substantial profit growth of the Group in 2024 mainly coming from the good performance of the subsidiary in China and due to salary adjustments. It resulted in a simultaneous increase in the average overtime pay and salary growth of production line personnel. Therefore, the average salary increased compared to the previous year.

Salary Distribution in Taiwan

Year	2022	2023	2024
Headcount	2,625	2,768	2,789
Average Salaries (NT$ in thousands per person)	710	702	733
Median Salaries (NT$ in thousands per person)	640	632	648

Note: The headcount was calculated based on average number of people.

Salary Distribution in China

Year	2022	2023	2024
Headcount	1,666	1,676	1,690
Average Salaries (RMB in thousands per person)	96	99	102
Median Salaries (RMB in thousands per person)	88	89	103

The annual total compensation ratio

	Taiwan	China	Thailand
2022	907%	500%	2130%
2023	1079%	536%	1715%
2024	1171%	542%	1355%

Note:

The annual total compensation ratio can be calculated using the following formula:

$$\frac{\text{Annual total compensation for the organization's highest paid-individual}}{\text{Median annual total compensation for all of the organization's employees excluding the highest-paid individual}}$$

The change in the annual total compensation ratio

	Taiwan	China	Thailand
2022	69%	265%	90%
2023	-1415%	533%	156%
2024	456%	154%	142%

Note:

The change in the annual total compensation ratio can be calculated using the following formula:

$$\frac{\text{Percentage increase in annual total compensation for the organization's highest-paid individual}}{\text{Median percentage increase in annual total compensation for all of the organization's employees excluding the highest-paid individual}}$$

Number of employees promoted

	Taiwan	China	Thailand
2022	346	287	170
2023	306	287	113
2024	252	308	54

4.2.2 Employee Welfares and its Implementation

the Company has always been paying great attention to labor relations. In order to fully take care of employee, in addition to complying with the regulations and laws of labor affairs, there are a variety of welfares for our employees. We also formulated Operational Procedures for Handling Employee Welfares.

(1) Statutory welfares:

A. Standard of living and medical care: Employees participate in labor insurance and health insurance. The Company contributes to labor pensions for our employees.

B. Work-life balance: annual paid leaves and family care leave.

C. Friendly childcare: pregnancy checkups, pregnancy checkup accompaniment, paternity leaves, maternity leave and unpaid parental leave for raising children.

D. Care of health: regular health examination.

(2) Company welfares:

A. Bonus: Based on the Company's operating performance in the current year, it use bonus to motivate employees and share its profits.

- Bonuses paid during the Spring Festival, Dragon Boat Festival and Mid-Autumn Festival.

- Year-end bonus: Based on work performance, contribution and future potential.
- Bonus for introducing new employees.
- Bonus for key talents.

B. Promotion, salary adjustment and education and training:
- Promotion and salary adjustment: This is conducted once a year to encourage talent retention.
- Education and training: The Company conducts various types of education and training, such as annual training projects, trainings for different levels of managers, trainings for different functions, etc. In addition to physical courses, it also provides online digital learning for relevant categories of employees, covering a wide range of topics, including professional skills, industry trends, leadership and management, health management, basic knowledge on finance and law, language learning, etc.

C. subsidies:
- If price fluctuations affect employees' daily consumption such as food, clothing, housing and transportation, annual price subsidies will be provided.
- Support various club activities and provide financial subsidies.
- Dinner subsidy for the year-end events.

D. Insurance: All employees are insured for casualty insurance. The full premiums for insurance policy are borne by the Company.

E. Praise: The Company thanks employee to promote and dedicate to its grow.
- Senior employees: Employees who have served for 10, 15 and 20 years will be awarded gold jewelry and a thank-you card signed by the chairperson of the board. There were 158 senior employees in 2024.
- Model employees: Awards for model employees are commended every year. The Company awards trophies and bonuses for model employees, and displays the model employees' good deeds on the Company's internal electronic billboard to encourage other employees to follow their example. There were 62 model employees in 2024.

F. Meals, lodging, transportation and entertainment:
- Free delicious meals with a variety of choices and with main course upgraded twice every week.
- Provide air-conditioned dormitories and parking spaces for employees' cars and motorcycles.
- Bread, snacks, drinks, and coffee vending machines.
- Library: A wide range of books, including inspirational, leisure, novels, essays, psychology, life, health, travel, business, children's books, various periodicals, magazines, reference books, etc., with a collection of more than 10,000 books.
- Transfer discount for salary transfer account.

G. Care:
- Birthday cakes for the employees on birthday, which are sent every month.
- Be considerate to pregnant mothers, provide pregnancy subsidies of NT$1,200

per month for each to supplement nutritional supplements to nurture the baby, and hold regular lectures for pregnant women. In 2024, a total of 40 pregnant employees applied for pregnancy subsidies.

- Bright and clean lactation room.
- Occasional health promotion lectures.
- We have carried out a number of employee health promotion activities, including administering COVID-19 vaccinations to 369 people and bone density testing to 677 people in 2024, to promote physical and mental health and safety.
- Organize a charity sale for disadvantaged groups: employees participate in the event to spread their care.

(3) Welfares from Employee Welfare Committee

A. Gift money / gift vouchers:

- Distributed on Labor Day, Dragon Boat Festival and Mid-Autumn Festival.
- Celebration of employees’ birthday.
- Wedding gifts, children's wedding gifts, childbirth gifts and housewarming gifts.
- Employee and children's scholarships.
- Kindergarten children's subsidy.
- Lottery subsidy for year-end events.

B. Condolence money:

- Funeral.
- Hospitalization.
- In the event of an emergency, the employee may apply to the Employee Welfare Committee for an emergency relief and all members of the committee will vote on the amount of the emergency relief up to NT$100,000 depending on the status of the emergency.

C. Meals, clothing, lodging, transportation and entertainment: Discounts at special stores.

4.2.3 Retirement Plans

The Company has a comprehensive pension plan, which are formulated in the " Operational Procedures for Handling Retirement for Chairperson and Appointed Managers" and " Operational Procedures for Handling Employee Retirement ", and are in accordance with the Labor Standards Act and the Labor Pension Act on July 1, 2005, to ensure security and stability of employees’ life after retirement.

(1) Old pension system: The Company allocates monthly funds to the pension account in the department of trust of Bank of Taiwan. When an employee meets the retirement conditions in the future, the pension account will pay he/she for his/her retirement pension. Retirement pension is calculated based on the employee's length of service

and average salary in the six months before retirement. The contribution rate for 2024 is 3.85%, and the balance of the pension account in the department of trust of Bank of Taiwan on December 31, 2024 is NT$542,045,000.

(2) New pension system (i.e. Defined Contribution Plan stipulated in Labor Pension Act): The Company will contribute funds of six percent of an employee's monthly wage to an employee’s personal pension account at the Bureau of Labor Insurance. When the conditions for retirement are met, the employee can choose to receive it monthly or claim it all at once, depending on the employee’s discretion. Employees can also allocate an additional 1%-6% of their salary to their personal pension account according to their personal choices. The voluntary allocated amount tax free and can be deducted from their annual income, which has a tax-saving function.

4.3 Rights Protection and Communication

4.3.1 Compliance with The International Bill of Human Rights

The Company follows the spirits and standards on human rights such as "Universal Declaration of Human Rights by the United Nations", "International Labour Organization", "the ten principles of United Nations Global Compact", "United Nations Guiding Principles on Business and Human Rights", etc. to fulfills corporate social responsibilities in daily operations. In the daily activities, the basic human rights of employees and partners are protected, and any form or type of human rights violations are strictly prohibited, so as to create a safe and healthy working environment.

(1) No discrimination

We promote and protect the multicultural integration of the workplace. Our employees’ recruiting, salary adjustment, promotion, development, training, leaving, etc. will not suffer from any discrimination in any category such as race, social class, language, ideology, religion, political party, place of origin, place of birth, gender, or sexual orientation , age, marriage, appearance, facial features, physical and mental disabilities, astrological sign, blood type, union membership. We have issued a "Declaration on Prohibition of any Category of Violence in the Workplace", and formulated and implement a "Program on Prevention of Unlawful Infringement in the Performance of Duties" in order to regularly conduct risk assessment on the hazard identification for prevention of unlawful infringement in the workplace to reduce workplace abusing.

(2) Gender equality

We promote gender equality in the workplace, and provide various measures to implement it, such as maternity leave, pregnancy checkup accompaniment, paternity leave, menstrual leave, family care leave, and unpaid parental leave for raising children.

We have formulated " Operational Procedures for Sexual Harassment Prevention, Complaint and Disciplinary Measures" and provide education and training on sexual harassment prevention to provide a safe and secure workplace.

2024	Taiwan			China		Thailand	
	Maternity Leave & Pregnancy Checkups Leave	Pregnancy Checkup Accompaniment & Paternity Leaves	Menstrual Leave	Maternity Leave & Pregnancy Checkups Leave	Pregnancy Checkup Accompaniment & Paternity Leaves	Maternity Leave & Pregnancy Checkups Leave	Pregnancy Checkup Accompaniment & Paternity Leaves
Count	43	15	896	46	20	11	3
Day	931	102	4,009	2,917	221	962	3

The Company fulfills its social corporate responsibilities and implements a system of employee leave without pay for child care, retaining employees' original positions, so that colleagues who need to take care of infants and children around the clock can have no worries about their jobs.

2024	Taiwan		
	Male	Female	Total
Number of employees applying for unpaid parental leave for raising children (Note 1)	12	17	29
Actual number of employees reinstated (Note 2)	6	5	11
Expected number of employees to be reinstated (Note 3)	6	6	12
Rate of reinstatement (Note 4)	100%	83.33%	91.67%

Note 1: The number of employees applying for child care leave without pay from 2024/1/1 to 2024/12/31.

Note 2: The actual number of employees who have been reinstated the period from 2024/1/1 to 2024/12/31.

Note 3: The number of employees who was expected to be reinstated 2024/1/1 to 2024/12/31.

Note 4: The rate of reinstatement in 2024 = the actual number of employees reinstated in 2024 / the expected number of employees reinstated in 2024.

Parental Leave Statistics in China

	China		
	Male	Female	Total
Number of people taking parental leave in 2024 (Note 1)	73	63	136
	54%	46%	100%
Number of people taking parental leave in 2024 (Note 1)	676	576	1,252
	54%	46%	100%

Note 1: Number of people taking parental leave during 2024/1/1~2024/12/31.
Note 2: Number of people taking parental leave during 2024/1/1~2024/12/31.

(3) Prohibition of child labor

No child labor is employed. And it is clearly stipulated in the Company's "Personnel Management Rules". During the recruitment, the identification of whether it is child labor is required to carry out in the interview.

(4) Prohibition of forced labor

We have committed to the corporate ethical management, established a corporate culture of people-oriented approaches, mutual respect and treating each other with honesty and trust, been prohibiting any form of forced labor, and repeatedly been instructing it in the orientation programs for new employees. Each unit also conducts regular awareness education. It is prohibited to assign job seekers or employees to the work that is contrary to public order or good customs. We strive to comply with legal regulations and RBA requirements. We implement zero placement fee policy for migrant workers and strengthen human rights care. They can freely enter and leave the dormitory, and their passports and personal documents are not detained or kept on behalf of them. Employees have the right to freely terminate their labor contracts.

(5) Open and smooth communication channels

In addition to regular labor-management meetings, we have set up suggestion boxes, dedicated telephone lines and e-mails, QR code feedback platforms, etc. to facilitate our employees to offer the Company their opinions. We also list all various communication channels during the new employees' orientation to promote positive interaction between labor and management in order to maintain workplace harmony.

(6) Diversity in the workplace

The Group upholds the principles of fairness, justice and equality and is committed to establishing a friendly, diverse and inclusive working environment, establishing a fair and objective system of salary, promotion and education, and actively creating a diverse and inclusive culture of mutual respect and gender equality in the workplace. Among the Group's vice president or above, 40% are male and 60% are female, accentuating the diversity of the management team.

4.3.2 Labor Negotiation

(1) Employee work rules describe the details of working hours, holidays, leave, salary, rewards and disciplines, assessment, dismissal, retirement, occupational injury, welfare, sexual harassment prevention, labor negotiation, etc. Employee work rules are

publicly disclosed and employees can access them at any time on the Company's internal website or by scanning a QR code.

(2) The Company’s labor relation is harmonious and the labor issues are handled in a mutual manner. And labor-management meetings are held on a quarterly basis, so both employers and employees can gain common understanding and make all work smoothly moved.

(3) The Company signs work contracts with all employees, clearly defining the rights and obligations of both employers and employees, and comply with the Labor Standards Act and other labor-related laws and regulations to protect the rights and interests of employees.

4.3.3 Measures for Protecting Employees’ Rights and Interests

(1) The rights and obligations are clearly defined in the employee work contract to protect the employees' rights and interests.
(2) Use labor-management meetings to communicate with each other and to resolve issues through negotiation.
(3) Establish a labor complaints channel to deal with work-related complaints from employees about disciplinary action, mismanagement, sexual harassment, etc.
(4) Expand communication channels such as labor mailboxes.
(5) Regularly provide 3 hours of education and training on safety and health to current employees every three years, and conduct health examinations in accordance with the Occupational Safety and Health Act to take care of employees' health and remind them of the importance of health.
(6) Deploy personnel in charge of occupational safety and health and formulate various management rules for occupational safety and health to avoid accidental disasters and keep employees safe.
(7) Arrange factory doctors to provide monthly medical services, such as on-site services, consultation and health management.
(8) Organize a variety of activities including women’s health care, weight loss courses, bone density testing, COVID-19 vaccine injections, stress relief massages, physical and mental health lectures, etc. to take care of employees’ health.
(9) Develop " four major plans for labor health protection " and publicly announce them to safeguard employees' physical and mental health and workplace safety.

4.3.4 Labor communication and complaints channels

The Company attaches great importance to dialogue with employees and understands their voices through various communication channels so that the Company's systems and practices can be more perfect. The Company has set up multiple complaints and communication channels to let employees directly communicate with the human resources department or its supervisor, which include mailboxes, e-mail address, complaints hotline, feedback QR Code, labor-management meetings, etc., in order to achieve zero barriers to communication with employees.

We investigate and provide feedback on issues related to each case we receive, and regularly compile and report employee feedback to senior management. We respect the opinions and complaints of employees and their complaints and reporting will not affect the assessment on their work performance, lead to demotions, transfers, salary reductions, dismissals, or other adverse treatment based on their complaints and reporting.

Category	Communication channel
Heads of departments at all levels	● Daily meetings of various departments ● Morning meeting for each unit ● Individual opinions and feedback
Dedicated personnel in Human resources	● Labor-management meeting ● Human resources hotline ● Complaints mailbox/Email ● Employee interview
Complains system	● Email ● Mailbox ● QR Code for employee feedback

4.4 Training and Career Development

Employees are an important resource for the Company, so the Company always focuses on employees’ education and trainings. The Company's education and trainings policy is to develop the knowledge and skills necessary for employees at all levels of the organizational system and to train appropriate talents in advance for the Company's medium-term and long-term development plans. Employees can also improve their personal professional skills under the Company's training system. Company training and employees' career development complement each other, and jointly move towards the sustainable development of the Company and employees.

(1) The education and trainings are divided into five categories: annual training projects, trainings for different levels of managers, trainings for different functions, special skills trainings and orientation programs for new employees.

a. Annual training projects: In order to achieve the Company's annual goals and future development, the training projects are aimed for our employees to learn and enhance their professional knowledge and skills. The courses in the projects are conducted by the unit in charge of personnel training or the designated unit.

b. Trainings for different levels of managers: The Company have been developing training courses for professional knowledge and skills in management, technology and quality assurance. The necessary competency development trainings for different levels of supervisors, cadres, and personnel in different work areas are provided to build corporate culture and management consensus and to strengthen the skills of each rank. The courses in the trainings are conducted by the unit in charge of personnel training or the staff unit of the departments in charge of a variety of technology.

c. Trainings for different functions: The trainings to strengthen the capability of each function to perform a specific operation or business are provided to accomplish each department’s key development, its skills trainings or its professional legacy, and to enhance the professional skills and knowledge of each function. The unit of different functions is responsible for planning and conducting the courses in the trainings by itself.

d. Special skills trainings: We have special skills trainings, due to special requirements of a specific work or compliance with the laws and regulations, for the personnel in charge of such work as environmental protection (engineers in charge of waste water and air pollution), occupational safety and health, electrostatic protection, forklift operation, etc. The courses are planned and conducted by the unit responsible for the specific work.

e. Orientation programs for new employees are divided into new employee orientation and OJT (On the Job Training)

(a) New employee orientation includes company profile and the courses on labor safety and health, quality concepts, environment protection and hazardous substances, labor and human rights and other relevant work regulations:

- Company profile: It is aimed for new employees to understand the Company's history, products, organizational structure, key policies and systems, benefits, working time and other matters.
- Courses on labor safety and health: It is aimed for new employees to understand relevant laws and regulations, self-inspection procedures, standard operating procedures, emergency response, basic knowledge of fire and first aid, personnel safety, protection against environmental hazards, etc.
- Quality concept: Let new employees understand the Company's quality policy and basic quality concepts.
- Environment protection and hazardous substance: Let new employees understand the Company's environmental policies, basic concepts of environmental systems, regulations on environmental hazardous

substances, and other in-factory environment-related operating regulations.

- Labor and human rights: Let new employees to understand the basic requirements of laws and regulations on labor and human rights, as well as the Company’s corresponding practices and regulations in complying with laws and regulations

(b) OJT (On the Job Training):

- For new employees’ training of professional knowledge and skill, the unit supervisor will assign a person to instruct new employees on professional knowledge, machine operation and skills training according to their own unit’s operational guidelines and skills roadmap until they have passed the assessment of their skills proficiency.
- The human resources department provides a 10-day collective training for new engineers. The courses include professional knowledge on PCB process, general knowledge on quality assurance, the Company’s management system and introduction to a variety of operational procedures. And senior managers personally explain the corporate culture and the corporate spirit, so that new engineers are able to have a comprehensive understanding of the Company and feel the importance the company attaches to its employees.

Category	Courses	Attendants	Total hours	Total cost
1. Annual training projects	55	3,390	299.5	$981,282
2. Trainings for different levels of managers	122	1,443	361.0	$124,396
3. Trainings for different functions	9,997	134,535	11,866.5	$483,599
4. Special skills trainings	304	4,106	3,450.0	$1,277,736
5. Orientation programs for new employees	2,927	3,557	20,219.5	$12,445
Total	13,405	147,031	36,196.5	$2,879,458

The above is the combined data for the Company in Taiwan and its subsidiaries in China and Thailand in 2024.

(2) Career development

a. We have charted a "Roadmap of Professional Proficiency for Every Position" according to the capabilities required by each position of the Company, which we use to plan and implement training and ability evaluation for employees. The supervisors are responsible for guiding and assisting their colleagues to pass the threshold of professional knowledge and skill in the roadmap to achieve their promotion. In 2024, a total of 252 employees were promoted in Taiwan, 308 people in China, and 54 people in Thailand.

b. Through the multi-skilled trainings and multi-job transfer, the professional knowledge and skills of our employees will be expanded, their capabilities will be enriched and their opportunities for promotion in the future will be increased. And the Company will also have more talents available.

(3) In addition to being sent out for training, an internal lecturer system has also been established to develop courses and self-organized training, so that the Company's culture, knowledge on production process, quality management and production technology can be passed on, and to provide employees with professional knowledge and skills to consolidate its core competitiveness.

	Taiwan	China	Thailand
Courses by internal lecturer in 2024	17	545	12
Hours by internal lecturer in 2024	163.5	1,110	72

(4) Establish a KM knowledge management system to preserve, manage, share and inherit the Company's intellectual assets and legacy.

(5) The Company's system of defining professional proficiency for every position formulates the procedures for assessing an employee's professional proficiency and the required knowledge and skills for a new position. The Company can verify and ensure the effectiveness of employees' learning in the training through the procedures for assessing professional proficiency. And employees can understand the status of their own professional proficiency by consulting with their personal professional proficiency list which has registered all of their professional proficiency verified by the Company.

2024	Taiwan	China	Thailand
The number of new employees who passed the professional proficiency test	336	353	166
Number of people who pass the test on a regular basis	1,414	1,315	N/A

(6) Supervisors' vision, thinking and leadership can be gradually cultivated through the process of continuous learning, behavioral adjustment, serious reflection and deepening internalization. The Company promotes independent self-learning and

uses technological and digital learning methods to increase the flexibility and convenience for employees' learning. It cooperates with Common Wealth Leader Campus (CWLC) to use their digital platform for a variety of learning courses. In addition to the learning courses designated by the Company every two months, employees will also actively search by themselves for other available courses for their own independent studying and exploring to strengthen their personal abilities.

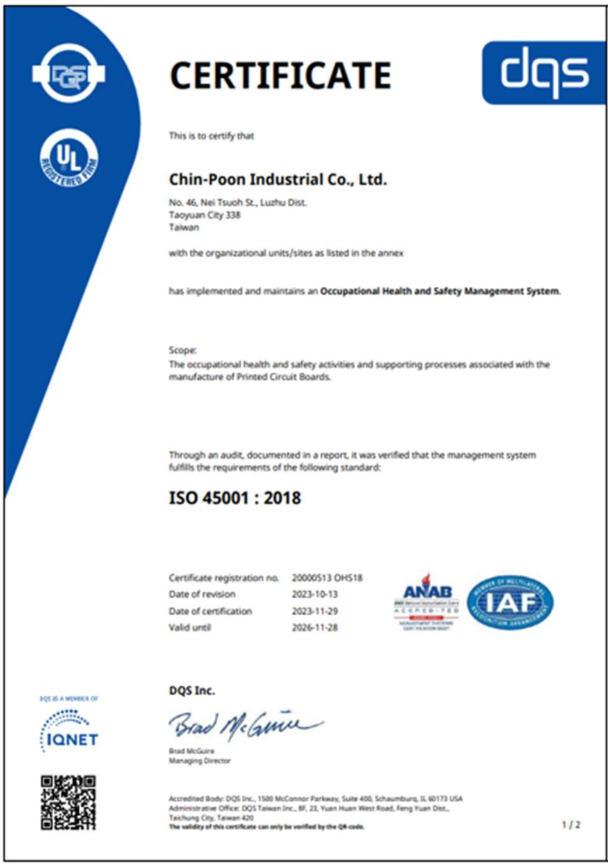
	Hours for designated courses	Hours for independent study	Total
2024 (2023/12/1~2024/11/30)	664H	984H	1,648H

(7) The "OTS" (Operation Training System) information system uses online simulations to assist employees learning operational work, reducing the gap between "training" and "working" so that novices can learn more quickly and effectively. After the simulations, employees are able to pass professional proficiency assessment quickly and work on the site early so that the Company can improve overall efficiency.

(8) In addition to the training and cultivation of employees in the Company, it also provides internship opportunities for students who are about to enter the society in order for them to grasp the types of work in the industrial and its required capabilities as early as possible. It helps them to plan the direction of their future careers based on their own interests and expertise. In 2024, the Company in Taiwan cooperated with 4 universities to provide internships for 6 students and its subsidiary in Thailand provide internships for 2 local students. In the era of globalization, in addition to providing local internships, there are also plans for Taiwanese students to intern in factories in Thailand to cultivate their international perspectives and learn the actualities of working abroad. We hope to make more contributions to students' career exploration and planning after graduation. In 2025, a total of three Taiwanese students participated in the internship program in our subsidiary in Thailand.

4.5 Workplace Safety

The Company's safety and health management architecture adopt four-step management method of PDCA (plan–do–check–act) to achieve the goal of preventing accidents, promoting employee safety and health, and protecting company assets. In addition to its commitment to accident prevention, the Company also develops disaster emergency procedures to protect the lives of employees and contractors and the property and interests of the Company's investors in the event of a disaster and to avoid or reduce the impact of the disaster on society and on the environment. We have acquired the certificate of ISO 45001 Occupational Health & Safety Management System in 2020. The latest ISO 45001 certificates for the sites in Taiwan and in China are valid from November 29, 2023 to November 28, 2026, and from April 29, 2024 to April 28, 2027, respectively.



CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

No. 46, Nei Tsuoh St., Luzhu Dist.
Taoyuan City 338
Taiwan

with the organizational units/sites as listed in the annex

has implemented and maintains an **Occupational Health and Safety Management System.**

Scope:
The occupational health and safety activities and supporting processes associated with the manufacture of Printed Circuit Boards.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 45001 : 2018

Certificate registration no.	20000513 OHS18
Date of revision	2023-10-13
Date of certification	2023-11-29
Valid until	2026-11-28

DQS Inc.

Brad McGuire
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of this certificate can only be verified by the QR-code.

1 / 2

Certificate of Registration

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM - ISO 45001:2018

This is to certify that: Chin Poon (Changshu) Electronics Co., Ltd.
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu
Jiangsu
215500
China

敬鹏（常熟）电子有限公司
91320000788381135N
中国
江苏省
常熟市
高新技术产业开发区
黄浦江路98号
邮编：215500

Holds Certificate No: **OHS 650399**

and operates an Occupational Health and Safety Management System which complies with the requirements of ISO 45001:2018 for the following scope:

The manufacture of printed circuit boards.
[Previously certified to OHSAS 18001 since 2015-04-29]
印刷电路板的制造。
[自2015年04月29日通过了OHSAS 18001认证]

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2020-05-25
Latest Revision Date: 2024-01-31
Effective Date: 2024-04-29
Expiry Date: 2027-04-28

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...making excellence a habit.

(1) Labor Safety Policy

Employees are the most precious assets of an enterprise. And ensuring the safety and health of employees is the most important responsibility of an enterprise. In order to make our commitment to labor safety and health, the Company has established an occupational safety and health management system to comply with occupational safety and health regulations and other requirements, to be in accordance with ISO45001 and to meet customers' requirements. The goal of the system is to reduce any and all hazards and risks to our employees. We actively implement environmental and occupational safety and health policies and make sure that all employees can fully understand those policies through proper communication. We have been upholding the occupational safety and health policy of "compliance with laws and regulations, prevention first, safety first, and continuous improvement."

We commit to the following goals:

a. To provide safe working conditions and environment to protect the safety and health of employees.
b. To comply with laws, regulations and other relevant requirements and fulfill corporate social responsibilities.
c. To eliminate hazards and reduce occupational safety and health risks, and improve the working safety of all employees.
d. To continuously improve the occupational safety and health management system and improve the performance of safety and health management.
e. To enhance the communication channels, implement the consultation of workers and labor representatives, and participate in safety and health related activities.

(2) Occupational Accidents

When an employee is injured due to a disaster or an accident, his or her supervisor will immediately send the injured to the hospital for emergency treatment, and will, at the same time, immediately follow the injury notification procedure to report the injury case. The unit in charge of works' safety and health will start the investigation on the cause of the injury after having received the accident notification and then record the analysis of the accident. And all matters concerning this accident will be handled in accordance with labor-related laws and regulations.

When the investigation on the cause of the accident is completed, the supervisor of the injured employee will be notified and is asked to submit a proposal for improving work environment and measures of injury prevention, and the effectiveness and progress of the improvement measures will be tracked continuously.

Results in 2024			
	Taiwan	China	Thailand
FR	3.41	1.01	5.47
SR	25	31	24

Note 1. Disabling injury frequency rate (FR)
= number of occupational injuries × 1,000,000 / total working hours.
Note 2. Disabling injury severity rate (SR)
= total lost days × 1,000,000 / total working hours.

In order to prevent occupational accidents, We continue to educate our employees about their working attitude, to make them understand the hazards of their own work environment and the measures to deal with emergencies, etc., and to train them to master their work skills. And we also implement industrial safety audits and inspect various safety and health equipment and facilities to ensure labor safety and avoid occupational accidents.

(3) Environmental Measurement

In order to grasp the actual status of the working environment and evaluate the labor exposure status of harmful substances, to protect the workers from the hazards of harmful substances in the workplace, and to meet the legal standards of the exposure concentration, we measure the actual exposure status of the labor working environment and quantify them. Based on the measurements, we can effectively improve the working environment so that each employee can work in a healthy and safe environment. That also enhance the Company's competitiveness by providing workers with a healthy and comfortable working environment.

We continue to implement environment monitoring in the operating sites where the Company uses chemically hazardous substances and physical hazards in accordance with the relevant authorities' regulations. The monitoring frequencies of the operating sites are as follows:

Category	Frequency	Monitored Items
Physical Factors	twice a year	Noise
Chemical Factors	twice a year	Dust, Specialized CO2, Organic Solvents…etc.
	once a year	Lead…etc.

(4) Health Examination Management

In order to fulfill employee health management, we grasp the health status of workers through medical examinations and regular health examinations. And we also assist our employees to maintain or improve their health through appropriate work assignment, improvement of working environment, medical care for workers' injuries and illnesses, timely first aid in case of emergencies, regular health education, hygiene guidance and health promotion activities.

a. When hiring employees, medical examinations should be performed. Jobs should be properly assigned by confirming whether employees are suitable for the job. Employees should be protected from harm caused by other employees who are not suitable for the jobs. The correct basic information of employees' health should be established.

b. Frequencies of regular health examinations for different working age groups in accordance with regulations:

(a) Persons over the age of sixty-five years shall be examined once a year.

(b) Persons over the age of 40 but under the age of 65 shall be examined every three years.

(c) Persons under the age of 40 are inspected every five years.

c. For employees engaged in jobs that are potentially more hazardous to health, special medical examinations should be carried out for a certain period of time according to the hazards of their jobs to protect their health, which help to find out the potential risk factors and can be used to improve their working environment. The records of special medical examinations should be kept for at least 30 years.

d. Administration by different levels for employees engaged in jobs that are potentially more hazardous to health according to regulations:

(a) For employees of the third and fourth level, their health information should be filed to the Occupational Safety and Health Administration.

(b) For employees of the second level, medical personnel in the Company should give them health education guidance.

(c) For employees of the third level, physicians who have relevant medical expertise should trace and conduct their health examinations.

(d) For employees of the fourth level, they should take special medical examinations and shall take hazard control and related management measures.

Results in 2024			
	Taiwan	China	Thailand
Ratio of physical examinations for new recruits (number of people)	100% (290)	100% (897)	100% (360)
Number of people participated in general health examinations	616	630	1021
Number of people participated in physical examinations for special occupational disease	788	531	837

(5) Employee health care

(a) In order to safeguard the safety, health and well-being of our employees, specialists in occupational medicine and nurses was deployed by the Company to provide employees with free consultation on health management and with timely notice and re-inspections on abnormal health examination results in accordance with laws and regulations. They also conduct interviews with and recommend measures to our employees to address their problems so that all employees can receive a comprehensive health care.

(b) The Company conducted multiple health promotion activities in 2024 and send health promotion newsletters to our employees by e-mail in February, April, June, August, October and December, whose themes are as follows: Understanding asthma, burn and scald treatment, summer diet tips, depression - the hidden killer, 2024 influenza prevention and treatment, and winter cardiovascular disease prevention.

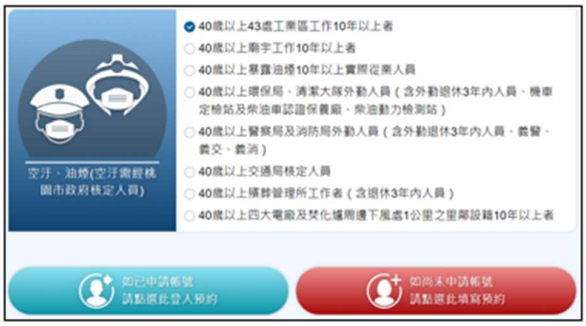
(c) In response to the evolving COVID-19 pandemic, publicly funded Moderna XBB.1.5 vaccinations have been implemented in 2024 to enhance worker protection and reduce the risk of severe illness and death.

(d) Bone density testing has been implemented in 2024 to assess workers' bone health, detect osteoporosis early, and assess fracture risk, thereby helping prevent and treat osteoporosis. Testing can reveal bone density and determine whether bone loss and fracture risk are occurring.

(e) Osteoporosis Health Lectures have been held in 2024 to raise workers' awareness of osteoporosis through education and encourage them to take preventive measures to reduce the incidence and severity of osteoporosis.

(f) Pregnancy Lectures have been held to enhance pregnant women and their partners' understanding of the pregnancy process, alleviate fears about childbirth, and help them prepare for it. Lectures typically covered the topics on the body's changes during pregnancy and on the birthing process, helping them navigate pregnancy and prepare for childbirth.

(g). The Company has cooperated with the Taoyuan City Government to promote the free lung cancer screening program. Targeting high-risk groups such as those aged 40 and above who are registered in Taoyuan and have a history or family history of tobacco exposure, occupational exposure, air pollution, and oil smoke, examinations of low-dose computed tomography (LDCT) can more accurately detect lung lesions and improve the chances of cure when lung cancer is detected at an early stage, thereby reducing lung cancer mortality.



(6) Process of occupational hazard identification and risk assessment

Flowchart of Hazard Identification and Risk and Opportunity Assessment Process

Flowchart	Responsible Department	Related Documents
Hazard Identification	Responsible departments	Form for hazard identification and assessment process on its risk and opportunity
Non-regular Evaluation / Regular Evaluation	Responsible departments	Form for hazard identification and assessment process on its risk and opportunity Application form for changing hazard source
Identification of Major Sources of Hazards	Factory director or designated person in charge Member of the implementation committee	List of major hazard sources
Formulation / Revision of Safety Policies and Objectives	Factory director	List of major hazard sources List of major environmental considerations / major hazard sources and targets List of projects
Reporting to the Board of Supervisors	Factory director	Reports

(7) Four major plans for labor health protection

Through measures such as hazard identification and assessment of working environment, personnel composition and work activities, analysis of ergonomic hazard factors, disease risk control categorization and other measures, we can prevent and reduce the occurrence of unlawful infringement in the workplace, diseases and musculoskeletal injuries caused by abnormal workload and protect the health of female workers and infants and fetuses. We have formulate four major plans to implement those measures and promote those goals.

a. Prevention of unlawful infringement in the performance of duties
The Company expressly declares that all kinds of physical, verbal, psychological, unlawful infringement and sexual harassment will not be tolerated. And the necessary safety and health measures will be taken to prevent workers from being abused by their superiors, colleagues, service recipients or other third parties while performing their duties in the workplace. unlawful infringement will cause physical or mental harm to workers. We take the following measures to prevent any unlawful infringement:

Prevention of unlawful infringement in the performance of duties

- Identify and assess any infringement
- Appropriately configure the workplace
- Properly adjust manpower according to job suitability
- Establish code of conduct
- Create proper procedures of handling the cases of infringement
- Evaluate and improve their performance effectiveness

b. Prevention of abnormal workload-triggered disorders

For the workers with a high risk of workplace fatigue and stress, who are engaging in shift work, night work and long hours, we take the following measures to prevent those workers from developing abnormal workload-triggered disorders. And their execution records should be made and kept for three years.

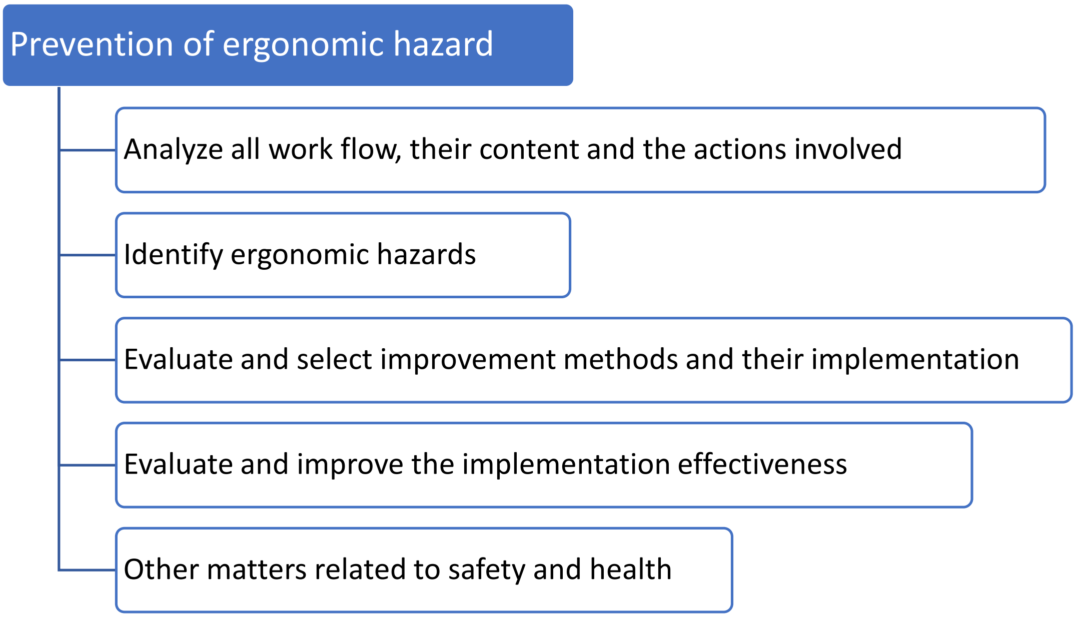
Prevention of abnormal workload-triggered disorders

- Identify and assess the high-risk workers
- Arrange for physician interviews and health guidance
- Take measures to adjust or shorten working hours and change work assignment
- Implement their health examinations, health management and health promotion
- Evaluate and improve their performance effectiveness

Workers fill in their personal and work-related overload status in the "Worker Overload Index". And they fill in the risk factors for cardiovascular disease, including age, high blood pressure, total cholesterol, high-density cholesterol and smoking habit, etc., in the "Overload Risk Assessment Record" with the attachment of their reports of medical examination or health examination. Based on the content recorded in the "Overload Risk Assessment Record ", physicians and nursing staff will calculate the risk index of cardiovascular disease for the worker with abnormal workload to estimate his or her risk of cardiovascular disease. The final scores of labor overload risk, which is derived from the integration of the risk of cerebrovascular disease, the risk of cardiovascular disease, his or her workload and the risk level of workload-triggered cerebrovascular disease and cardiovascular disease, is assessed and is recorded in the "Overload Risk Assessment Record". We will select high-risk workers and arranges physicians' interviews and health guidance with them. We will take the proper measures and the necessary treatment proposed by the physicians according to their interview results, and keeps records on the whole process.

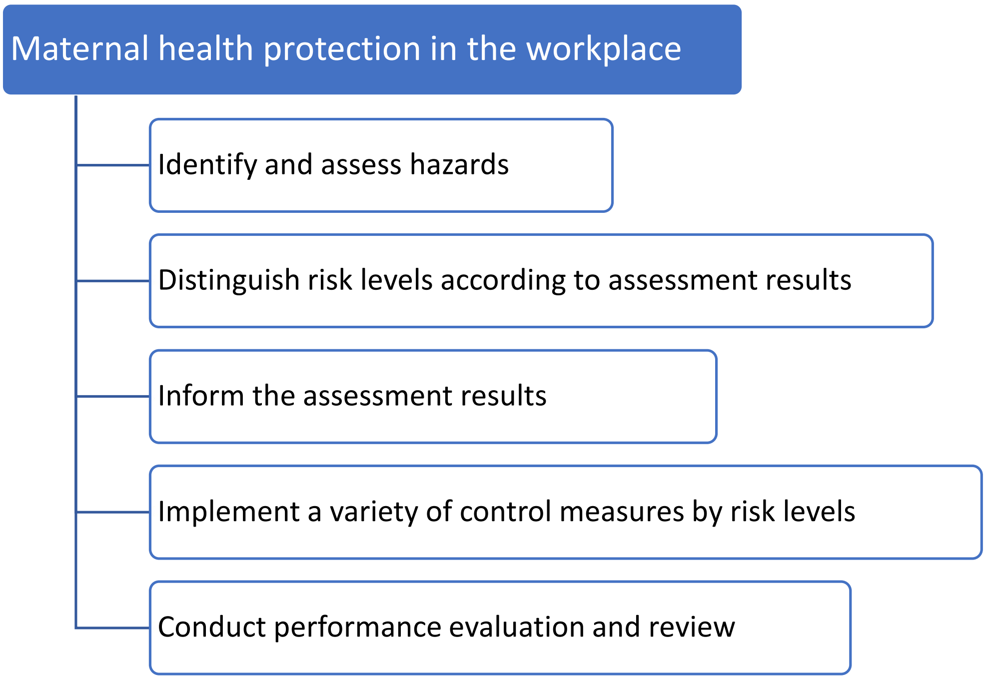
c. Prevention of ergonomic hazard

In order to ensure the safety of the workers engaged in repetitive operations and to avoid them get musculoskeletal injuries owing to human errors or accidents, which will reduce work performance, result in poor production, easily cause fatigue, seriously affect the health, safety and well-being of employees, and so on, we develop plans to maintain the health and well-being of employees, to prevent ergonomic hazards and to avoid repetitive musculoskeletal injuries. We take the following hazard prevention measures, make and keep records of their execution for three years.



d. Maternal health protection in the workplace

In accordance with the " Occupational Safety and Health Act", "Regulations of the Maternity Health Protection at the Workplace" and other relevant regulations, the "Maternal Health Protection Plan" is stipulated to ensure the physical and mental health of female employees during childbearing age, pregnancy, postpartum, breastfeeding, etc. in order to protect maternal health.



(8) Education and training on safety and health

We continue to educate and train our employees at all levels in the occupational safety and health management system to possess the necessary safety and health awareness and to cultivate the ability to assess potential hazards, and to effectively implement safety and health control measures to ensure a safe and healthy working environment.

a. Orientation programs for new employees:

(a) Outline of regulations related to work safety and health.
(b) The concept of occupational safety and health and the code of practice for safety and health.
(c) Self-inspection before, during and after their operations.
(d) Standard operating procedures.
(e) Emergency response handling.
(f) Knowledge and drills on fire and first aid.
(g) Other safety and health knowledge related to labor operations.

Safety and health education and training for newly hired workers or current workers before changing into a new job assignment (3 hours); education and training on operational safety of machinery and equipment for new personnel engaged in the use of machinery or equipment on production lines (3 hours); education and training on the use of hazardous chemicals for new personnel engaged in producing, handling or using hazardous chemicals (3 hours).

b. On-the-job education and training for current employees are aimed to implement relevant education and training according to training requirements and to provide on-the-job personnel with the necessary professional knowledge and skills and with safety and health awareness in order for them to perform their duties.

c. In line with the safety and health job category, we send relevant personnel to receive related safety and health education and training, and obtain the following certifications, such as “ Occupational Safety Management Specialist”, “ Occupational Health Nurse”, “ Specific Chemical Safety Supervisor”, “ Organic Solvent Safety Supervisor”, “Lead Safety Supervisor”, “ Oxygen Deficiency Safety Supervisor”, “ Work at Height Safety Supervisor”, “ Work in Dusty Environment Safety Supervisor”, “ Boiler Operator”, “Dwarf Boiler Operator”, “ Forklift Driver”, “Fixed Crane Operator”, “Fixed Crane Hoisting Operator”, “ Emergency Medical Technician”, “ Oxyacetylene Torch Operator”, etc. The workers doing the above-mentioned jobs shall undergo recurrent training in accordance with relevant regulations.

A total of 397 safety and health-related courses were conducted, with a total number of trainees reaching 3,926. The training ratio for specialties or skills required for current employees to work in their positions is 100%.

Category	Course Name	Number of Courses	Number of Trainees
In-house Training	Education and training on corporate responsibility	2	10
	Education and training on sexual harassment and its prevention	8	195
	Education and training on contractors working rules	3	200
	Firefighting drills	20	828
	Education and training on safety and health for new employees and current employees before job changes	127	453
	Education and training on safety and health when dealing with hazardous chemical for new employees	118	430
	Education and training for site inspectors	6	148
	Drills on evacuation from disasters	21	885
Paid Training	Computer-based test for the Class A supervisor certification (initial training)	2	2
	Education and training for Class A occupational safety and health supervisors (initial training)	2	2
	Skills certification for “Organic Solvent Safety Supervisor” (initial training)	3	3
	Education and training for “Fixed Crane Hoisting Operator” (initial training)	2	4
	Education and training for “First Aid Personnel” (night shift) (initial training)	1	6
	Education and training on safety and health for “Forklift Driver” in Thailand (initial training)	1	8
	Education and training for “Specific Chemical Safety Supervisor” (initial training)	2	4
	Computer-based test for “Specific Chemical Safety Supervisor” (initial training)	2	4
	Education and training on safety and health for “Forklift Driver” (initial training)	5	6
	Skills certification for forklift drivers (initial training)	7	7
	Education and training on safety and health for “Lead Safety Supervisor” (initial training)	1	8
	On-the-job re-training for operators handling hazardous equipment and small boiler (refresher)	3	8
	On-the-job education and training for supervisors in charge of harmful operations (refresher)	8	67
	On-the-job education and training for “Fire Prevention Managers” (refresher)	5	7
	On-the-job education and training for “First Aid Personnel” (refresher)	4	8
	On-the-job education and training for “Fixed Crane Hoisting Operator” (refresher)	6	12
	On-the-job education and training for “Forklift Driver” (refresher)	3	31
	On-the-job education and training for supervisors in charge of construction works (refresher)	2	4
	On-the-job education and training for supervisors in charge of occupational safety and health (refresher)	4	8

Category	Course Name	Number of Courses	Number of Trainees
	On-the-job education and training for the management personnel in charge of occupational safety and health (refresher)	8	8
	On-the-job education and training for supervisor in charge of roofing operations (refresher)	1	2
Paid Training (In-house)	Training for “Operators of Equipment Capable of Producing Ionizing Radiation” (initial training)	2	33
	On-the-job education and training for general safety and health (3 hours per 3 years)	15	465
	Education and training on radiation protection (refresher)	3	70
Total		397	3926

(9) Industrial Safety Audit

For sites where employee health and safety risk assessments are required to be audited, the audit coverage ratio for all workplaces is 100%. The various types of audits are explained as follows:

a. Inter-plant safety inspection (the inspection projects are based on the annual safety inspection plan)

According to the inspection projects of the annual safety inspection plan, inter-plant safety inspections are carried out on a monthly basis, including falling protection, chemical use, electrical safety, cutting protection, protection from person caught by machine, elevator, protective gear management, firefighting equipment, chemical tank inlets , forklifts, noise protection, emergency shower equipment and hoisting equipment, etc., in order to discover the unsafe conditions, unsafe working environment, unsafe working behavior and potential operational dangers.

b. All sites joint safety inspection

The departments in charge of safety and health will schedule all sites joint safety inspection four times each year, which held in January, April, July and October, to carry out all sites joint safety inspections. They will collaborate with the departments in charge of production equipment, utilities and equipment, environmental engineering and other personnel from all plants and all sites in order to avoid any occupational disaster.

(a) Inspection of firefighting equipment: water systems, alarm systems, fire hydrants and fire extinguishers.

(b) Safety and health inspection: with regard to chemicals and organic solvents, their storage, use, storage tank, transportation pipeline, marking, protective equipment, and locking of chemical tank inlets.

(c) Electricity safety inspection: the safety status of each distribution board, high and low voltage electrical equipment, and the safety status of wires and circuits.

(d) Equipment safety inspection: equipment operation status, operation status of automatic control system in all equipment, equipment maintenance status, equipment safety devices.

(e) Inspection of environmental protection facilities: the operation of waste water treatment equipment, the detection of waste water discharge, and the sorting of waste.

c. In order to conduct diagnostics of safety and health risks on current processes and facilities, the Company conducts annual diagnosis and inspection of safety and health facilities in all plants, which are implemented in the third quarter of each year, by an external expert who was a former inspector worked in the Northern Region Inspection Office of the Council of Labor Affairs, the Executive Yuan, a supervisor in charge of manufacturing, hazardous machinery and equipment, a lecturer specialized in manufacturing risk assessment in the Formosa Plastics Enterprise Group and an external auditor for on-site diagnostics on industrial safety. The external experts who conduct on-site inspections on safety and health can provide a fresh perspective to identify potential risks and hazard factors, increase the probability of predicting the occurrence of accidents and disasters and enhance employees' safety awareness to eliminate industrial accidents.

Annual diagnosis and inspection of safety and health facilities in all plants

d. Audit on the safety of tank car loading and unloading

The department in charge of safety and health will carry out the audit of the tank car loading and unloading in each plant three times a week (12 times a month). The items of the audit, such as inlet-locking control during loading and unloading, personal protection measures, safety data records, training certificates, fire extinguishers, warning signs, transportation permits, pipeline connection safety (to prevent leakage), electricity safety and electrical leakage, are checked one by one to ensure the safety of tank car loading and unloading.



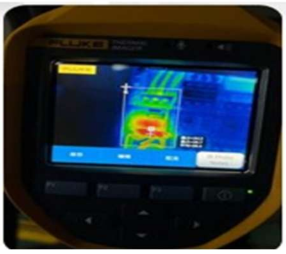

e. Audit on the effectiveness of infrared thermal imaging cameras

The department in charge utilities and equipment in each plant provides the list of infrared thermal imaging cameras installed in the electric cabinets for the department in charge of safety and health to conduct the audit on their effectiveness. The audit is carried out on a monthly basis. Its report on any abnormal infrared thermal imaging cameras should be submitted to the responsible departments for correction. After the corrections are completed, the corrections should be reviewed again by the department in charge of safety and health in order to ensure the electric safety of equipment and prevent the occurrence of industrial accidents caused by equipment abnormalities.


判斷標準：

等級 Rating	檢修時程 Repair Schedule	高低點溫差% ΔT(Max－Min) %	備 註 Comment
◎ 綠色 正常 (Normal)	一季內 (Within 1 year)	20%以下	檢測熱顯像正常
◎藍色須注意 (Alert)	下次停機時 (Next outage)	20~50%	下次保養時停機檢修及確認是否合乎標準
◎ 紅色 異常(Alarm)	立即 (Immediately)	50%以上	立即停機處理檢修及確認是否合乎標準






f. Fire Extinguishers Inspection and Review

The safety and health team leader of each unit inspect the fire extinguishers in their workplaces monthly. After the items of inspection, such as their locations, the date of performance inspection, the effective range of pressure, the integrity of the positioning of the pins, whether there is oxidation damage to the hose, the appearance of the cylinder and so on, have been inspected, they should be reviewed by the department in charge of safety and health in order to ensure that the fire extinguishers maintain their functions at all times to provide effective first responses in case of emergency.

g. Self-inspection on fire prevention (on potential risks from fire, electrical, mechanical equipment, etc.)

The safety and health team leader of each unit will conducts self-inspection of the workplace according to the characteristics of their own area and operations in order to finds defects in equipment (facilities), electrical devices, chemical substances, etc., and report them for improvement.

h. Occupational safety and health automatic inspection

In order to achieve the goal of "overall safety", in accordance with relevant laws and regulations of occupational safety and health, automatic inspection procedures for occupational safety and health are formulated. The manufacturing units will implement automatic inspections of all its machinery and equipment according to the nature of their work, stipulated items, and inspection periods to prevent occupational disasters and ensure the safety and health of employees.

Checking list for automatic inspection

特定化學物質(日)檢點記錄表

有機溶劑作業(日)檢點記錄表

升降機(日)作業前檢點表

(10) Contractors’ safety management

The Company effectively supervise and manage various safety and health operations of contractors entering the premises of the Company in order to ensure the safety of contractors and the Company's personnel and property, and prevent the occurrence of occupational disasters and industrial accidents.

a. Contractors safety audit (on their hazardous work and their general operations)

Contractors safety audit is to effectively supervise and manage various safety and health operations of contractors who enter the premises of the Company, to ensure the safety of contractors and the Company's personnel and property, and to prevent occupational accidents and industrial disasters.

(a) Confirm whether the contractors have applied for work permits or construction permits for their hazardous work (approved by the relevant authorities in the work site), whether the contractors’ operators have acquired certificates of competency (to ensure that the personnel entering the premises of the Company have received the necessary safety and health education and training) and whether the contractors’ supervisors have acquired the relevant certificates (“Organic Solvent Safety Supervisor”, “Specific Chemical Safety Supervisor”, “Work at Height Safety Supervisor”, “Oxygen Deficiency Safety Supervisor”, “Scaffolds Assembly Supervisor”).

(b) Contractors’ operations management: pre-work inspection, inspection during the operations and post-work inspection to confirm that its operations comply with safety and health regulations.

b. Inspection of the contractors' own protective equipment and machinery

We will confirm the contractors' own protective equipment and machinery to comply with laws and regulations and necessary safety and health requirements.

(a) Personal protective equipment (helmets, goggles, gloves, safety harnesses, safety shoes, etc.).

(b) The qualification certificates of inspection for hazardous machines and equipment, which are designated by the central competent authority.

- Mobile crane certificate
- Hazardous machines and equipment operator certificate
- Hoisting operator certificate
- Hoisting cage operator certificate

(The above certificates should not be expired.)

(c) Electric welding machines shall be provided with mechanism to prevent electric shock.

(d) The materials and structures of mobile ladders and A Type Ladders (no more than 2m) should comply with laws and regulations.

(e) The machinery, equipment and appliances which are used and designated must have Taiwan’s TS mark.

(11) Hazardous equipment management

In order to ensure that personnel can understand the potential hazards when operating hazardous machinery or equipment and then take necessary preventive measures to avoid the occurrence of occupational accidents, the Company's put five boilers into the list of managed objects in accordance with the Occupational Safety and Health Act and take the relevant preventive measures as follows:

a. Personnel engaged in machinery or equipment maintenance, regular maintenance and other operations shall notify the supervisor of the on-site unit.

b. A work permit is required for boiler maintenance.

c. Workers' personal protective equipment is available and used properly.

d. Warning signs should be set up in the working area and marked with “Prohibiting from Entering”.

e. Safety measures such as power-off and cordon-off are required for the operation.

f. Strictly abide by the relevant safety regulations and control unsafe behaviors.

g. Portable wires used inside the boiler should be double insulation winding wire or any wire with equivalent insulation. Portable electric lights should be equipped with appropriate shields.

h. If the boilers is connected by pipes, it should be isolated or blocked.
i. Personnel perform pre-operation inspection, in-operation inspection, and post-operation inspection to confirm that all operation devices and safety devices, etc. are functioning normally.

The department in charge of safety and health in accordance with the relevant regulations on occupational safety and health, schedules self-inspection programs which list the inspection items suggested by each department and mandated by the relevant competent authorities. The programs are as follows: a daily boiler operation inspection table, a monthly boiler regular inspection record and a yearly dwarf boiler regular inspection table. The self-inspection is carried out by each responsible department. When any abnormality is found, the operation will be stopped immediately. And the department in charge of utilities and equipment will be notified to carry out equipment maintenance or take necessary improvement measures to prevent occupational accidents and ensure the safety and health of employees.

(12) Emergency response

In order to ensure that when a major accident occurs, disaster rescue and emergency response can be organized and carried out quickly, so as to reduce property losses, protect life safety and reduce environmental pollution.

The drills for the fire safety and response teams of the Company, which include broadcasting, safety protection, rescue, evacuation and fire extinguishing, are conducted in May and November every year to strengthen employees’ training on fire safety and improve their capabilities of emergency response.

(13) Chemical management

In order to implement the source management of chemicals, protect the health and safety of workers and comply with government measures on chemical management, hazardous chemicals are labeled and stored based on their categories in accordance with regulations. And chemical management measures and procedures are formulated in accordance with laws and regulations to implement chemical management by category and report related matters to relevant regulators regularly.

(14) Application for Inspection and Repair of Fire Safety Equipment

Every year, we entrust Fire Inspectors (or Fire Inspection Assistant) to perform inspection and repair on fire safety equipment regularly in accordance with laws and regulations. They inspect the appearance of the fire safety equipment to determine whether they are damaged and whether their configuration is appropriate. And then they operate them to determine whether the function of the fire safety equipment is normal and the whole of the fire safety equipment is operable. They also report the results of inspection and repair to the regulators within the reporting period. All of them are to ensure that fire safety equipment can function normally when a crisis occurs and perform its functions of warning and protection, minimize severity of disasters, and ensure the safety of life and property.

(15) Management of dangerous objects used by the factory

In order to strengthen factory safety management, we take proper measures to manage dangerous objects used by the factory. We also report their status to local governments, such as counties or cities, to let them grasp the whole picture of objects used by the factory in the area they govern so that it will facilitate their rescue operations in case of significant labor safety accident and prevent and reduce the impact of the accidents. The Company reports to the competent authority the status of dangerous objects manufactured, processed or used by the factory if the quantities of the objects are over control volume in accordance with the Factory Management Act.

(16) Blood donation events

In 2024, the Hsinchu Blood Donation Center was invited to the Company to host a blood donation event. Many hot-blooded employees came to roll their sleeves up and gave their warm blood to the society. In order to help alleviate the blood shortage and help more people in need, a blood donation event is held every six months to continue this kindness and love.

5 . Environmental Sustainability

5.1 Commitment to a Sustainable Environment

The Company complies with the requirements of ISO 14001 to establishes an environmental management system. We have been paying considerable attention to such significant environmental issues as the pollutions (including air pollution, water pollution and waste), water and electricity consumption and hazardous substances, which have been generated during the production process. We set up dedicated management units and personnel to prevent environmental pollution, which include air pollution, water pollution and waste, and to manage energy consumption efficiently.

5.1.1 Environmental policies and commitments

We are committed to continuously maintaining the Company's environmental management system and adhere to the environmental policy of "cherishing resources, reducing pollution, continuing to reduce waste, and protecting the environment." We also commit to:

1. Establishing an environmental management system to reduce environmental impact.
2. Promoting energy conservation projects and resource recycling.
3. Comprehensively improving pollution prevention to reduce environmental hazards.
4. Continuing to require industrial waste reduction to achieve environmental protection in the factories.
5. Implementing environmental education and enhancing environmental awareness.
6. Establishing an audit and review system to ensure continuous improvement.
7. Complying with regulations of environmental protection and implementing environmental policies.

5.1.2 Throughout the Company’s operating activities in our factories in Taiwan and in China, which includes administrative and manufacturing operations, employees are trained on relevant matters of environmental protection. The target of annual training in Taiwan is 100%, and the achievement is 100%. The target of annual training in China is 100%, and the achievement is 100% as well.

5.1.3 The Company carries out environmental impact assessment for the overall operating activities. The coverage is all workplaces and all activities in the Taiwan and in China. The coverage rate is: 100% for Taiwan and 100% for China.

5.2 Climate Change Management Policy

Please see section 2.4.

5.3 Energy Management

The Company actively promotes various energy reduction measures, selects equipment with high energy efficiency and energy-saving design, reduces energy consumption for our business and our products, and expands the use of renewable energy to optimize energy efficiency. Our goal is to reduce electricity usage by 25% in 2025 compared to that in 2021. In 2024, the new electricity reduction was 5,276 MWh (2.2%), which has not yet been achieved.

In addition, the Company has set the goal of our usage of renewable energy in 2030 and in 2050 as 30% and 100%. In addition, in order to improve the efficiency of renewable energy use year by year, the Company actively installs renewable energy power generation equipment and purchases green electricity, and builds a self-generated and self-used solar power supply on the idle roof space of the expanded factory. The overall renewable energy usage in 2024 is approximately 13.04%.

In the green economy that becomes prevalent globally, the Company continues to improve green initiatives and has introduced the ISO 50001 energy management system. Our subsidiary in China has successfully required the ISO 50001 energy management system certification since April 2023. The current certificate of ISO 50001 is valid from April 27, 2023 to April 26, 2026.

The energy used by the Company is mostly from purchased electricity, which is mainly used in the production processes and plant systems, followed by the consumption of natural gas used in the process of lamination. The other energy purchased are gas used in plants and gasoline and diesel used in passenger vehicles and light trucks. The total energy consumption in 2024 is approximately 0.0012 gigajoules (GJ).

Type	Unit	Plant	2021	2022	2023	2024
Electricity	1,000 kWh	Taoyuan Plant I	24,030.678	19,737.440	16,313.658	18,522.068
		Taoyuan Plant II	13,3081.4	118,148.400	111,949.400	110,570.600
		Pingzhen Plant	46,311.406	46,772.251	43,518.935	44,931.677
		Changshu Plant	125,513.201	131,644.340	131,053.988	123,535.596
		Thailand Plant				41,353.920
		Total	328,936.685	316,302.431	302,835.981	338,913.861
Gasoline	1 M^3	Taoyuan Plant I	0	4.018	4.113	1.343
		Taoyuan Plant II	9.572	0	0.380	0.392

		Pingzhen Plant	0	0	0	0.000
		Changshu Plant	20.857	19.692	18.076	13.704
		Thailand Plant				16.112
		Total	30.429	23.710	22.569	31.552
Diesel	1 M^3	Taoyuan Plant I	13.153	12.494	11.362	12.139
		Taoyuan Plant II	21.163	11.932	7.336	11.956
		Pingzhen Plant	31.93	12.301	30.289	24.745
		Changshu Plant	36.78	26.820	29.544	2.523
		Thailand Plant				32.833
		Total	103.026	63.546	78.532	84.195
Natural gas	1,000 M^3	Taoyuan Plant I	0	0	0	0.000
		Taoyuan Plant II	829.56	756.242	711.847	627.981
		Pingzhen Plant	234.835	212.873	157.900	147.873
		Changshu Plant	592.289	519.251	522.533	496.750
		Thailand Plant				250.318
		Total	1,656.684	1,488.366	1,392.280	1,522.922

The Company has been managing energy saving, implementing energy management, and reducing production costs. Efficiency evaluation will be carried out when the equipment is installed. Irregular inspections of electricity consumption in the plants are carried out and the following energy-saving projects are implemented.

In order to cope with future energy risks, the Company continues to implement energy-saving and power-saving plans to reduce power consumption in the production process. Each plant gradually replaces low-efficiency equipment and lamps, and formulates equipment energy-saving plans without affecting production efficiency.

- Electricity Consumption Intensity in 2021-2024

Electricity Consumption Intensity						
Resource	Unit	Plant	2021	2022	2023	2024
Electricity Consumption	MWh	Taoyuan Plant I	24,657	19,737	16,314	18,522
		Taoyuan Plant II	133,121	118,148	111,949	110,571
		Pingzhen Plant	44,333	46,772	43,519	44,932
		Changshu Plant	140,340	131,644	131,054	123,536
		Thailand Plant				41,354
Total			342,452	316,302	302,836	338,914
KWh / NT$ 1,000,000 (Production Value)			22.077	20.450	21.777	21.893
Target for Electricity Consumption Intensity			8%	8%	5%	5%
Performance			12.9%	7.4%	1.4%	0.8%

The overall electricity consumption intensity in 2024 was 21.893 MWh / NT$ 1,000,000 (Production Value), which was 0.8% lower than that in 2021. Although the target of reducing electricity consumption intensity by 5% has not been achieved, the Company continues to develop a variety of energy-saving projects and sets a 2025 target of reducing the consumption intensity by 5%.

Carbon Dioxide Equivalent Intensity with Electricity Consumption Converted into Carbon Dioxide Equivalent						
Resource	Unit	Plant	2021	2022	2023	2024
Electricity Consumption	CO2e	Taoyuan Plant I	12,551	10,046	8,304	9,428
		Taoyuan Plant II	67,759	60,138	56,982	56,280
		Pingzhen Plant	22,566	23,807	22,151	22,870
		Changshu Plant	71,433	67,007	66,706	62,880
		Thailand Plant				21,049
Total			174,308	160,998	154,144	172,507
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)			11.2	10.4	11.1	11.1
Target for Electricity Consumption Intensity			8%	8%	5%	5%
Performance			12.9%	7.4%	1.5%	0.8%

In 2024, the overall carbon dioxide equivalent intensity of electricity consumption was 11.1 CO2e / NT$ 1,000,000 (Production Value), which was 0.8% lower than that in 2021, and has not reached the target of reducing by 5%. The Company continues to reduce electricity consumption and expects to achieve the target of reducing by 5% in 2025.

- Green electricity usage and energy-saving equipment in 2024

a. Use of green electricity and related expenditures in 2024

Region	Green Electricity Project	Expenditure Amount (NTD)	Quantitative data on energy saving or carbon reduction [Green Electricity (KWH) / year]
China	Consumption of solar power generation in the plant area (kwh)	8,136,617	3,451,060
	Green electricity purchase (kwh)	83,708,240	27,178,000

b. Energy-saving equipment investment and energy-saving or carbon reduction estimates in 2024

Plant	Energy-saving equipment project	Quantitative data on energy saving or carbon reduction	
		Energy Saving (KWH)/year	Carbon Reduction (KG)/year
Taoyuan Plant	Energy saving project of unit C in chillers	77,469	39,432
Taoyuan Plant	Project to change into vacuum suction of IR6 printing machine	11,623	5,916
Taoyuan Plant	Energy saving improvement of full-hole circulation pump in the electroplating PTH#6	12,516	6,371
Taoyuan Plant	Saving of air compressor electricity by improvement of pressure loss of air compressors in the main pipe in Building F	155,304	79,050
Taoyuan Plant	Project for energy saving of high-efficiency blower	312,564	159,095
Pingzhen Plant	Energy saving project for of additional chillers (P5-06) in plant P5	328,704	167,310
Changshu Plant	Redirect waste heat for recycling usage from plant S2-2 to plant S2-1	32	16
Changshu Plant	Project of Installing inverter for energy saving of cooling water pump and chillers' primary pump in air conditioning system	63	32

5.4 Water Resource Management

Through the improvement of production processes and equipment, the efficiency of water usage is improved and the amount of recycled water is increased, thereby reducing the cost of water usage.

The Company’s manufacturing sites are mainly located in Taiwan and in China. Taoyuan Plant I, Taoyuan Plant II and Pingzhen Plant are all located in Taoyuan City, Taiwan.

Changshu Plant I and Changshu Plant II are located in Changshu, China. The water source for plants and offices is 100% tap water.

The sources of tap water in the Taoyuan City are Danan Water Treatment Plant and Pingzhen Water Treatment Plant. Their water reservoir is in the Shimen Dam. Due to the geographical location and topographical characteristics, there are often problems such as uneven rainfall and reservoir siltation in the area of Shimen Dam, which cause water shortage from time to time. The PCB industry needs large water consumption so that the stability of water resources is very important to its production.

In China, the Changshu plants use tap water from the Third Water Treatment Plant of Changshu Sino French Water Co., LTD. and its water reservoir comes from the upstream of the Yangtze River. The water source is sufficient and there are no water supply problems. Our usage does not affect the ecology of the water resource and have no impact on other purposes for the water source as well.

- Water sources for 2021-2024

Plant	Taoyuan Plant I	Taoyuan Plant II	Pingzhen Plant	Changshu Plant
Water Source	Danan Water Treatment Plant	Danan Water Treatment Plant	Pingzhen Water Treatment Plant	Changshu Sino French Water Co., LTD.
Water Reservoir	Shimen Dam	Shimen Dam	Shimen Dam	Yangtze River
Wastewater Plant	Ours	Ours	ORzone Environmental Technology Co., Ltd.	Ours

The distribution of rainfall in extreme climates around the world is extremely uneven, which is likely to cause regional and seasonal droughts, so that we can no longer ignore the problems of water utilization. We have been improving the usage of water and adopt the practices of "reducing, recycling, and reusing" to enhance the efficiency of water usage.

The Company understands that water is not easy to come by. It should formulate reasonable plans of water consumption for equipment, continuously improve technology to reduce water consumption, enhance water efficiency by effective usage of water and implement water-saving projects to reduce water consumption. It is our responsibility to continuously improve the use of water resources to increase economic benefits and to reduce the impact on the environment.

But on the whole, the total water consumption in our group has not increased significantly over the past three years, and its water consumption per unit of revenue gradually decreased. The water consumption intensity by NT$ 1 million of production value in 2022, 2023 and 2024 were 0.241 ML, 0.249 ML and 0.254 ML respectively. Due to the inclusion of water use at the Thailand plant in 2024, The water consumption intensity by NT$ 1 million of production value in 2024 increased by 1% compared to 2021. It is expected to decrease by 5% in 2025.

Due to the requirements of PCB production, the Company needs to use chemical substances in the manufacturing process, which consumes a lot of water. Based on the commitment of environmental conservation and of cherishing water resources, and on the approaches of "reducing, recycling, and reusing", each plant manages to implement a variety of projects to reduce water consumption and to recycle the used water. In order to improve the efficiency of water usage in the plants, water saving projects are mainly divided into three major categories: replacement of equipment in utilities, replacement of equipment in production and optimization of operations.

Water Consumption Intensity						
Resource	Unit	Plant	2021	2022	2023	2024
Water Consumption	1 ML	Taoyuan Plant I	134.5	97.4	73	70
		Taoyuan Plant II	1601.9	1373.2	1301	1,270
		Pingzhen Plant	453.8	597.6	527	528
		Changshu Plant	1711.9	1662.1	1559	1,381
		Thailand Plant				688
Total			3902.1	3730.3	3460	3937.7
ML / NT$ 1,000,000 (Production Value)			0.251	0.241	0.249	0.254
Target for Water Consumption Intensity			8%	5%	5%	5%
Performance			10%	4%	1%	-1%

Note: The base year for comparison is 2021.

In 2024, the overall carbon dioxide equivalent intensity of water consumption was 0.000059 CO_2e / NT$ 1,000,000 (Production Value), which was 1% higher than that in 2021. The Company continues to improve it and expects to achieve the target of reducing by 5% in 2025.

Carbon Dioxide Equivalent Intensity with Water Consumption Converted into Carbon Dioxide Equivalent						
Resource	Unit	Plant	2021	2022	2023	2024
Water Consumption	CO2e	Taoyuan Plant I	0.031	0.023	0.017	0.016
		Taoyuan Plant II	0.373	0.320	0.303	0.296
		Pingzhen Plant	0.106	0.139	0.123	0.123
		Changshu Plant	0.399	0.387	0.363	0.322
		Thailand Plant				0.160
Total			0.909	0.869	0.806	0.917
Carbon Dioxide Equivalent / NT$ 1,000,000 (Production Value)			0.000059	0.000056	0.000058	0.000059
Target for Water Consumption Intensity			8%	5%	5%	5%
Performance			10%	4%	1%	-1.1%

Note: The base year for comparison is 2021.

5.5 Air Pollution Management

The air pollutants generated in the production of printed circuit boards mainly include acid waste gas, alkaline waste gas and volatile organic waste gas. In our results of air pollution management, the total emissions of all types of pollutants in 2024 have decrease compared to 2023.

The Company has been managing to reduce the air pollutants emitted during production by taking such measures as changing raw materials, increasing the efficiency of collecting air pollutants at the processes of production and properly maintaining equipment for air pollution prevention that the levels of pollutants detected over the years were all lower than the criteria set by the laws and regulations of environmental protection.

In order to reduce more air pollutants emitted by production, in addition to setting up a variety of facilities for air pollution prevention and control, the Company has also actively carried out a lot of projects to improve air pollution prevention. The air pollutants emission intensity by NT$ 1 million of production value in 2021, in 2022, in 2023 and in 2024 was 4.27 kg, 3.79 kg, 3.10 kg and 3.74 kg, which shows a downward trend.

- 2021-2024 Statistics of Air Pollutants Emission

Air Pollutants Emission and its Intensity						
Pollutant	Unit	Plant	2021	2022	2023	2024
Nitrogen oxides	kg	Taoyuan Plant I	0.0	0.0	0.0	0.0
		Taoyuan Plant II	1,100.7	1,053.2	996.7	821.4
		Pincheng Plant	1,348.5	1,342.1	1,347.1	1,180.7
		Changshu Plant	414.0	1771.0	683.6	164.5
	Total		2,863.2	4,166.3	3,027.4	2,166.6
	kg / NT$ 1,000,000 (Revenue)		0.18	0.27	0.22	0.16
Sulfur oxides	kg	Taoyuan Plant I	0.0	0.0	0.0	0.0
		Taoyuan Plant II	0.0	0.0	0.0	0.0
		Pincheng Plant	0.0	0.0	0.0	0.0
		Changshu Plant	0.0	0.0	0.0	0.0
	Total		0.0	0.0	0.0	0.0
	kg / NT$ 1,000,000 (Revenue)		0.00	0.00	0.00	0.00
Volatile Organic Compounds	kg	Taoyuan Plant I	26,508.2	22,275.3	19,289.4	20,040.9
		Taoyuan Plant II	19,426.1	12,446.3	9,736.1	7,820.2
		Pincheng Plant	9,693.5	12,861.5	5,112.8	12,601.9
		Changshu Plant	2420.0	2950.0	2,026.7	5,610.4
	Total		58,051.8	50,533.1	36,165.1	46,073.4
	kg / NT$ 1,000,000 (Revenue)		3.74	3.27	2.60	3.34
Suspended Particles	kg	Taoyuan Plant I	4.2	5.0	6.2	6.0
		Taoyuan Plant II	3,817.5	3,076.0	2,742.9	2,267.6
		Pincheng Plant	32.8	37.3	37.0	33.6
		Changshu Plant	1516.0	722.1	1,063.8	1,012.7
	Total		5,370.5	3,840.3	3,849.9	3,319.9
	kg / NT$ 1,000,000 (Revenue)		0.35	0.25	0.28	0.24

5.6 Wastewater Management

The waste water from production and from domestic sewage, which are produced by various plants in the Company, are divided into separate pipes and collected separately. After having been properly treated by appropriate waste water treatment and controlled by a series of measurements to meet the discharging requirements, they will be directly discharged to receiving water or sewage treatment centers in industrial areas according to laws and regulations.

After having been treated by a high-concentration pretreatment system, biological oxidation treatment, chemical coagulation treatment, sand filtration and activated carbon purification, the treated water of our Taoyuan Plant I and Taoyuan Plant II are discharged into Dakeng Creek or Wayao Creek and finally flow into Nankan River. The treated water of our Pingzhen Plant, after having been treated by a high-concentration pretreatment system, biological oxidation treatment and chemical coagulation treatment, are discharged into the sewage treatment center of Pingzhen Industrial Park. Our Changshu plants has a dedicated waste water treatment plant which discharges the treated water to Dawengjiang after having treated them by a high-concentration pre-treatment system, an A2O system, a chemical coagulation system and a tertiary treatment system. Relevant water quality conditions are uploaded to the website of the local environmental protection agency in real time in accordance with the regulations of the local environmental protection agency and are available for public inspection.

In 2024, the volume of the treated water discharged from our plants in Taiwan, in China and in Thailand were around 1.65 million, 1.04 million and 0.55 million tons respectively, accounting for 51%, 32% and 17% of our total discharge. The average wastewater discharge intensity by NT$ 1 million of production value in 2022, in 2023 and in 2024 are 191.0 m3, 204.0 m3 and 209.4 m3 respectively. Our Taoyuan Plants and Pingzhen Plant have also cooperated with environmental protection agencies and the sewage treatment center in Pingzhen Industrial Park to implement total discharge control or voluntary discharge reduction to decrease the loading of sewage treatment. In addition to complying with regulations, we have adopted stricter standards to manage copper residue and ammonia nitrogen in the discharged water in order to reduce the pollution and the impact on the receiving water and to achieve the goal of environmental friendliness.

Volume and Intensity of Wastewater Discharge						
Plant	Receiving Water	Unit	2021	2022	2023	2024
Taoyuan Plant I	Wayao Creek	m³	129,344	94,033	69,158	70,814
Taoyuan Plant II	Wayao Creek		1,502,561	1,282,016	1,211,281	1,189,809
Pingzhen Plant	Pingzhen Sewage Treatment Center		362,598	389,366	421,714	393,663
Changshu Plants	Dawengjiang		1,389,186	1,189,268	1,135,116	1,036,152
Thailand Plants	Sewage Treatment Center of Bang Kadi Industrial Park					550,448
Total			3,383,689	2,954,683	2,837,269	3,240,886
m³ / NT$ 1 million of Production Value			218.1	191.0	204.0	209.4

Furthermore, in order to confirm the results of waste water treatment, we actively review and improve the waste water pollution prevention and control system in our plants. Currently, the discharge levels of our plants in Taiwan and in China are maintained far better than the required criteria of local regulations.

The following table shows the water quality measured by our plants on a regular basis in 2024. All of them meet the national criteria for the discharged water.

Water Discharge Criteria and Our Plants' Status										
Monitoring Items	Taoyuan Plant I		Taoyuan Plant II		Pingzhen Plants		Changshu Plants		Thailand Plants	
	Criteria	Status	Criteria	Status	Criteria	Status	Criteria	Status	Criteria	Status
Discharge Volume (million tons / year)	0.53	0.07	2.55	1.19	0.65	P1:0.06 P5:0.33	2.23	1.04	-	-
pH	6~9	7.68	6~9	7.4	5~9	P1:7.72 P5:7.18	6~9	7.59	5.5~9.0	7.43
Copper (mg/l)	1.5	0.97	1.5	0.42	1.5	P1:0.17 P5:0.28	0.3	0.11	≤ 2.0	0.77
COD (mg/l)	120	24.96	120	53.40	400	P1:135 P5:127	50	22.0	≤ 750	80.34
BOD (mg/l)	50	5.19	50	13.00	-	P1: none P5: none	-	-	≤ 500	24.09
Suspended Solids (mg/l)	50	6.56	50	9.8	100	P1:6.7 P5:17.01	30	6.56	≤ 200	3.14
Ammonia Nitrogen (mg/l)	-	-	T2-1: 19 T2-2: 30	9.63	30	P1:3.89 P5:16.7	5	1.74	-	-

The average wastewater discharge in 2024 is within the criteria for all monitoring items required by the government.

- Taoyuan Plant

Plant		T1		Chang-Jung		T2-2		T2-1	
Total Discharge (tons)		41,279		29,535		439,302		750,507	
Items	Unit	Criteria	Average	Criteria	Average	Criteria	Average	Criteria	Average
Water Temperature	℃	20~30	29.25	20~30	26.58	20~30	29.25	20~30	29.78
pH	-	6~9	8.03	6~9	7.33	6~9	7.38	6~9	7.33
Water volume	CMH	-	40.00	-	40.00	-	140.00	-	140.00
BOD	mg/L	50	8.50	50	4.00	50	20.55	50	6.63
COD	mg/L	120	31.90	120	18.03	120	58.73	120	48.03
SS	mg/L	50	9.63	50	5.60	50	12.58	50	6.98
Fluoride Salt	mg/L	15	0.15	15	0.15	15	0.15	15	0.15
Nitrate Nitrogen	mg/L	50	5.43	50	0.59	50	9.74	50	9.22
Anionic Surfactant	mg/L	-	-	-	-	5	0.15	5	Exemption
Boron	mg/L	5	0.19	5	0.12	1.5	0.00	5	0.20
Chromium and its Compounds	mg/L	1.5	0.00	1.5	0.00	1.5	0.00	1.5	0.00
Copper	mg/L	1.5	0.09	1.5	0.40	0.5	0.01	0.5	0.00
Nickel	mg/L	0.7	Exemption	0.7	0.00	3.5	0.01	3.5	0.01
Zinc	mg/L	3.5	0.25	3.5	0.13	2.0	0.00	2.0	0.00
Molybdenum	mg/L	0.6	0.03	0.6	0.03	0.5	0.00	0.005	0.00
Hg	mg/L	0.005	Exemption	0.005	0.00	1.0	Exemption	0.03	0.00
Tin	mg/L	2.0	0.00	2.0	0.00	0.03	0.00	0.5	0.00
Hexavalent Chromium	mg/L	0.5	Exemption	0.5	Exemption	0.5	Exemption	0.5	Exemption
Cadmium	mg/L	0.03	Exemption	0.03	Exemption	0.03	Exemption	1.5	0.00
Arsenic	mg/L	0.5	Exemption	0.5	Exemption	0.7	Exemption	0.5	0.00
Lead	mg/L	0.5	0.01	0.5	Exemption	0.6	0.03	0.6	0.03
Cyanide	mg/L	1.0	Exemption	1.0	Exemption	0.005	0.00	0.005	Exemption
Manganese	mg/L	-	-	-	-		-	0.03	Exemption

- Pingzhen Plant & Changshu Plants

Plant		P1		P5		Changsu	
Total Discharge (tons)		58,976		334,667		1,036,152	
Items	Unit	Criteria	Average	Criteria	Average	Criteria	Average
Ammonia Nitrogen	mg/L	30	7.13	30	18.25	5	1.74
COD	mg/L	400	135.21	400	127.38	50	22.00
Ph	-	5~9	7.73	5~9	7.18	6~9	7.59
Copper and its Compounds	mg/L	1.5	0.17	1.5	0.28	0.3	0.11
Suspended Solids	mg/L	100	6.83	100	17.04	30	6.56
Total Phosphorus	mg/L	-	-	-	-	0.5	0.11
Total Nitrogen	mg/L	-	-	-	-	15	8.61
Formaldehyde	mg/L	-	-	-	-	1	0.01
Cyanide	mg/L	-	-	-	-	0.2	0.00
Nickel and its Compounds	mg/L	-	-	-	-	0.1	0.04
Silver and its Compounds	mg/L	-	-	-	-	0.1	0.01

5.7 Waste Management

In order to achieve sustainable resources recycling, the Company's principle of waste treatment is to give priority to reuse in the factories and reducing the use of raw materials. The resources which cannot be reused in the factories will be sent to recycling facilities. In the end, those which cannot be recycled will be treated with incineration or other treatments. We have been managing to actively move towards the goal of green industry. The wastes needed to be cleaned up must be clearly classified first, and then be commissioned to the companies obtaining the waste clearance and disposal permission in accordance with the Waste Disposal Act. All commissioned companies are required to have obtained the waste clearance and disposal permission. Those companies should be under strict selection procedures before the commissions and their performance should be subject to uncompromising audits. Following the correct procedures of clearance and disposal of the wastes, we will file the wastes clearance declaration before their removal, classify them during their removal, and obtain proper disposal documents after their treatment.

The types of waste are divided into two categories: general industrial waste and hazardous industrial waste. Whether it is general industrial waste or hazardous industrial waste, we gradually enhance the recycling methods to reduce the impact on the environment.

Their volume in the past five years is as follows:

Categories		Treatment	2020		2021		2022		2023		2024	
			KG	KG/M^2	KG	KG/M^2	KG	KG/M^2	KG	KG/M^2	KG	KG/M^2
Taiwan	General	Incineration & Physical Treatments	3,198,861	2.17	3,309,640	2.03	2,926,678	2.09	1,970,341	1.59	2,695,566	2.26
		Recycling	3,318,210	2.25	4,293,658	2.64	3,919,469	2.80	3,502,865	2.83	4,289,993	3.60
	Hazardous	Incineration & Physical Treatments	1,329,263	0.90	1,391,745	0.85	1,049,074	0.75	1,049,074	0.85	106,405	0.09
		Chemical Treatments & Stabilization	5,646,002	3.82	6,625,450	4.07	4,946,900	3.54	4,946,900	4.00	5,142,102	4.31
		Recycling	10,802,832	7.32	12,330,438	7.57	11,319,003	8.09	10,053,561	8.13	9,763,656	8.18
China	General	Incineration & Physical Treatments	377,000	0.20	588,000	0.24	586,000	0.34	676,000	0.42	470,000	0.31
		Recycling	2,526,000	1.31	2,743,000	1.12	2,185,000	1.29	2,109,000	1.30	2,254,000	1.49
	Hazardous	Incineration & Physical Treatments	607,000	0.32	668,000	0.27	644,000	0.38	534,000	0.33	657,000	0.44
		Chemical Treatments & Stabilization	-	-	-	-	-	-	-	-	-	-
		Recycling	17,450,000	9.06	20,379,000	8.29	16,827,000	9.90	16,654,000	10.23	15,902,000	10.54
Thailand	General	Incineration & Physical Treatments	-	-	-	-	-	-	-	-	-	-
		Recycling	64,550	0.06	90,900	0.07	763,500	0.88	341,520	0.49	258,680	0.33
	Hazardous	Incineration & Physical Treatments	794,340	0.69	1,278,530	1.03	804,200	0.93	850,440	1.22	1,315,070	1.68
		Chemical Treatments & Stabilization	-	-	-	-	-	-	-	-	-	-
		Recycling	2,551,740	2.23	3,136,550	2.53	6,839,830	7.90	2,010,330	2.89	2,936,150	3.74

5.8 Environmental Expenditure

The Company actively implements the ISO 14001 management system and responds to sustainable development requirements. In 2022, the capital expenditure related to energy conservation, water conservation and pollution prevention for our plants in Taiwan and in China were NT$ 26.95 million and NT$ 45.88 million respectively, accounting for 5.8% and 13% of our total capital expenditure. Those in 2023 were NT$ 78.47 million and NT$ 7.08 million respectively, accounting for 25.9% and 7.8% of our total capital expenditure. Those in 2024 were NT$ 21.26 million and NT$ 5.75 million respectively, accounting for 2.6% and 4.7% of our total capital expenditure. The amount of that in 2024 is less than that in 2023, but we still continue to look for and focus on new technologies and approaches to optimize the equipment and projects for energy conservation, water conservation and pollution prevention in our plants.

Items	2022		2023		2024	
	Taiwan	China	Taiwan	China	Taiwan	China
Total Capital Expenditure (NT$ in millions)	46,724	35,412	30,270	9,016	82,614	12,184
Capital Expenditure of Energy Conservation, Water Conservation and Pollution Prevention (NT$ in millions)	2,695	4,588	7,847	708	2,126	575

Note: Exchange Rate: 1CNY = 4.4 NTD

6. Partner Collaboration

Customers and suppliers are not only important partners in our business operations, but also important partners who encourage each other in the process of promoting sustainable development. We look forward to working with customers and suppliers to create a sustainable and responsible supply chain.

6.1 Customer Relationship Management

6.1.1 CRM philosophy

We are committed to becoming the best partner for long-term cooperation with our customers. We use innovative technology and smart services to meet customers' needs in real time. We have been providing high value-added products and solutions to more than 200 customers around the world.

We have been in the PCB industry for many years and have profound technical capabilities, expansive global production bases and smart productivity to build high-efficiency, high-quality, and highly flexible customer services. Under the dual-axis transformation strategy, in which we integrate software and hardware as well as upstream and downstream, we respond to market changes and customer needs quickly and provide customers with multiple customized applications, innovative and high-quality products and total solutions.

6.1.2 Customer service and customer relationship management

We have been managing to grasp customer needs through various communication channels and providing the most comprehensive services. In order to improve customer service, in addition to information from customer websites and the scorecard sent by customers regularly/irregularly, we also conduct annual customer satisfaction analysis which is reviewed and improved in meetings. And customer satisfaction is an important indicator of performance appraisal, which is under regular monitoring and timely improvement to enhance the satisfaction of various services.

Customer service and customer relationship management

Physical resources
- Mailbox
- Communication software

Person in charge
- Department of Sales

Human Resources
- Sales
- Quality assurance

Input
- Customer satisfaction survey form
- Customers' website / Scorecard
- Customers' audits from time to time
- Customers' specifications / questionnaires / agreements

Customer Relations
- Quality first
- Challenging zero shortcoming

Output
- Annual Satisfaction Report
- 8D Report

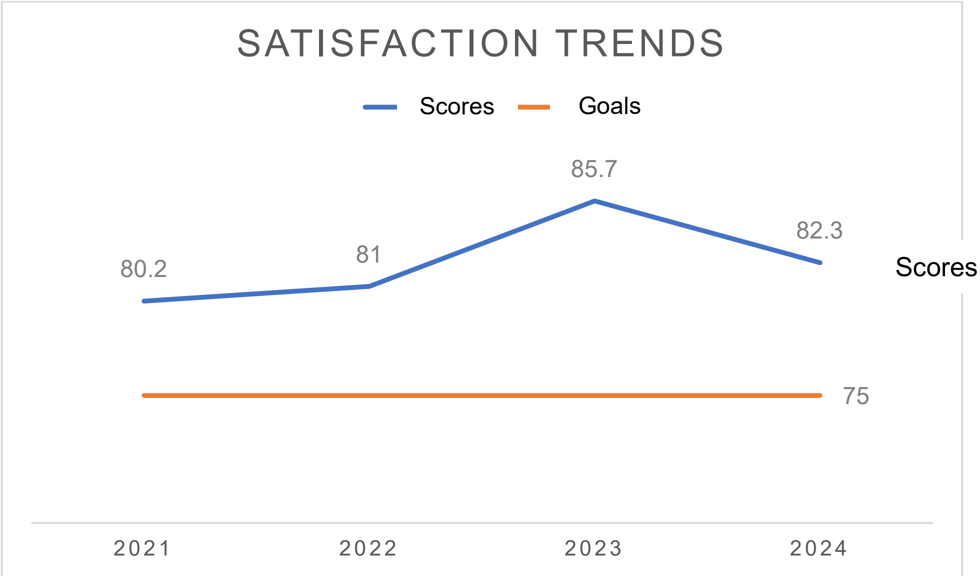
Work
- Customer Service Operating Procedures
- Satisfaction Assessment Procedures
- Quality Complaint Handling Procedures

Process risks
- Inadequate device performance

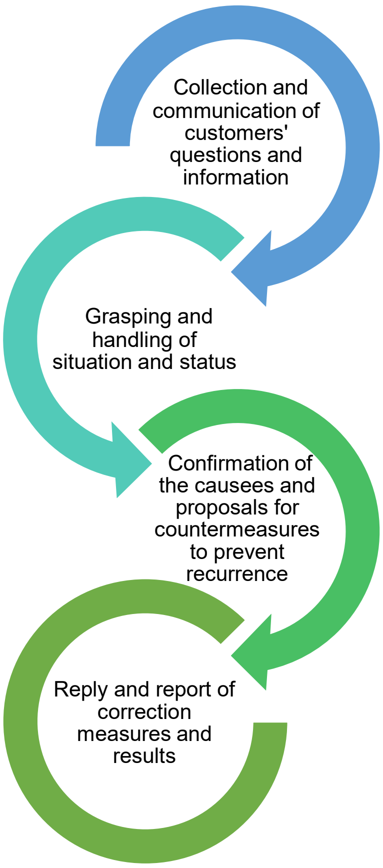
Performance indicators
- customer satisfaction score
- Number of customer complaints

6.1.3 Satisfaction survey

In order to improve customer service, the Company regularly conducts satisfaction surveys every year. Through the survey, it confirms the degree of customer concern about various issues such as quality, service, technical service, hazardous substance status and delivery. It proposes a review report and an improvement plan based on the survey results. In 2024, the overall score for customer satisfaction was 82.3 and there was no violation of customer service regulations.



6.1.4 Customer complaint handling



In order to continuously improve quality and technology, the Company regards customer complaints as one of the driving forces for continuous improvement. In this regard, we have a comprehensive mechanism of handling customer complaints, which ensures that customer feedback can be effectively communicated, processed and responded to. The severity of the impact on customers is divided into two categories, Major or Minor, which determines what level of supervisors will be notified and in charge of handling this complaint. We hope to allocate the most effective resources so that all customer feedback and complaints can be handled and responded to in the most perfect manner.

6.1.5 Customer Rights Protection Management Policy

The Company has formulated a customer service management policy in 2005. To promote customer relations and communication, regular and irregular meetings and visits, as well as quarterly and monthly performance reviews or audits, are used to establish a good cooperative relationship and achieve consistent and cooperative synergies in the planning of short-, medium- and long-term development goals and social responsibilities of both parties. In order to serve customers nearby, customer service offices are set up in Taiwan, Japan, the United States and other regions, and dedicated service windows are set up to support both parties in the implementation of planning such as environmental management, social responsibility and hazardous substances control.

In addition to B2B communication through the Company's website, the Company also has a "Quality Complaint Handling Procedure", requiring relevant departments to reply to customers within 24 hours after receiving customer complaints and provide preliminary analysis reports within 7 working days. The Company's preliminary analysis report response rate for customer complaints in 2024 reached 100% on time.

6.2 Sustainable Supplier Management

6.2.1 Supply chain overview

The Company's suppliers are divided into five main categories: raw material suppliers, equipment suppliers, waste clearance and disposal service providers, contractors (such as security companies, corporate catering providers) and freight forwarders. Among them, raw material suppliers are the most important. For those suppliers that provide the main raw material for our production, we have established a sound administration system to ensure their quality and their CSR/ESG performance to achieve corporate social responsibility, to avoid financial risk, to not use conflict minerals and to be a going concern in order to comply with the corporate obligation to sustainable development and establish good partnerships with suppliers at the same time. We manage to grasp the risks related to our suppliers' CSR/ESG, to strengthen audit and management on them, to provide guidance and assistance for their improvements, and to collaboratively drive the overall supply chain towards a sustainable development in the future.

6.2.2 Supply Chain Management

6.2.2.1 Local procurement

The Company encourages local procurement of raw materials to reduce unnecessary air and sea transportation costs, and to reduce the carbon footprint generated during transportation. In addition to fulfilling the environmental protection responsibility of energy saving and carbon reduction, it also directly reduces procurement costs. Therefore, each manufacturing site has a dedicated procurement unit responsible for the selection and management of local suppliers. Whether in Taiwan or in China, the proportion of local procurement is high and all beyond 70%. The 2022~2024 statistics are as follows:

Items	2022		2023		2024	
Region	Taiwan	China	Taiwan	China	Taiwan	China
Proportion of local suppliers	80%	93%	70%	70%	72%	90%
Number of main suppliers	60	43	58	58	58	39
Number of new suppliers	0	1	0	0	1	0

6.2.2.2 Selection and approval of new suppliers and new materials

For the development of new raw materials, new suppliers or old suppliers' products that are different from those produced in the past, their evaluation will follow "Operational Procedures for Evaluation and Approval of Raw Materials Suppliers and their Products". A prospective supplier is required to at least acquire a certificate of ISO 9001 and is encouraged to obtain a certificate of ISO 14001 and of ISO 45001. In addition to requirements of having passed our on-site audit, got procurement capability, possessed enough production capacity and established control system to manage the hazardous substances, , etc., our prospective suppliers should meet the requirements of having established proper measures to protect the environment, human rights, labor safety and labor health and to implement corporate sustainable development. And then they must meet the further requirements of having installed a control system to enhance labor safety and health, not used child labor, not violated labor rights, fostered ethical management, and signed the relevant commitment letter, etc. before they can become one of our suppliers.

Items		Completion Rate
Agreements and Commitments	Purchase Contract	100%
	Quality Agreement	100%
	Aerospace Quality Management System Declaration	100%
	RBA Compliance Commitments	100%
	Declaration of Minerals Conflict-Free	100%
Surveys	CMRT	100%

Due to the structure and types of products, the Company has a large number of suppliers. In order to implement effective supplier management, risk assessment is conducted every year based on the overall performance of suppliers. Suppliers whose risk level meets the standard must provide improvement measures and participate in improvement meeting. The completion rate of supplier risk assessment in 2024 is as follows:

Year	Region	Number of suppliers	Completion Rate
2024	Taiwan	34	100%
	China	40	100%

6.2.2.3 Audit on Suppliers' Sustainability

Based on the audited items of material risk and annual risk assessment stipulated in the Company's "Operational Procedures for Evaluation and Approval of Raw Materials Suppliers and their Products" and "Operational Procedures for Suppliers Management", we adopt the "Raw Material Suppliers Survey and Evaluation Table" to conduct the yearly assessments on raw material suppliers to reduce risk through preventive measures.

Suppliers Audit Pass Rate in 2024

Region	Number of Audited Suppliers	Pass Rate
Taiwan	59	100%
China	40	100%

The audit checklist includes quality system management, environmental & occupational health and safety management, hazardous substance management and RBA compliance. The statistics of audit deficiencies is as follows:

2024	Taiwan		China	
	No. of Items	Ratio	No. of Items	Ratio
Quality System Management	71	93%	46	100%
Environmental & Occupational Health and Safety Management	5	7%	0	0%
Hazardous Substance Management	0	0%	0	0%
RBA Compliance	0	0%	0	0%
Total	76	100%	46	100%

6.2.2.4 Contractors Management

In order to protect the employees of the contractors and the employees of the Company and to maintain the safety of our plants, the Company complies with laws and regulations on occupational safety and health and has established the operational procedures on contractor safety management, which regulate the responsibilities of the Company's responsible units and of the contractors, and deal with the relevant matters of environmental safety and health.

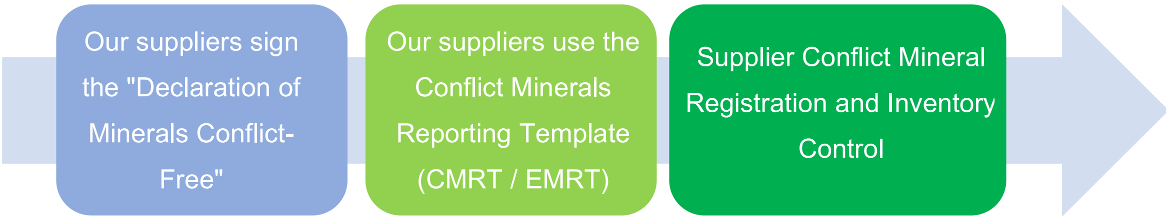
After guiding the contractors into the location, our supervisors will also control the workforce and equipment used, and supervise the implementation of protective measures before dangerous operations are carried out in the workplace.

Our supervisors and the contractors will receive safety and health education training conducted by our safety and health department, with a 100% pass rate in 2024.

2024	Taiwan		China	
Training for	Attendant	Pass Rate	Attendant	Pass Rate
our supervisors	103	100%	19	100%
contractors	200	100%	1359	100%

6.2.2.5 Conflict Minerals Management

The Company complies with the RBA code of conduct, collaborates with our customers, promises not to use metals from armed groups, illegal mining and poor working conditions, and requires our suppliers to fulfill social responsibilities and to trace the origins of gold (Au), tin (Sn), tantalum (Ta), tungsten (W), etc., which are contained in their products, to ensure that these metals do not come from "conflict mines". When evaluating new materials, if they contain metal materials, our suppliers are required to disclose the source of minerals involving metals and sign the "Declaration of Minerals Conflict-Free" and to use the Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) to regularly update their sources of minerals.



6.3 Green Products

6.3.1 Compliance with laws and regulations

The Company actively follows the trend of green environmental protection and conforms to our customers' requirements of green products, and takes such approaches as a full participation of all employees and a comprehensive implementation of green products in the manufacturing and maintaining. We have formulated "Hazardous Substance Management Procedure ", and manages suppliers, raw materials and product quality accordingly to ensure that products meet relevant international standards on requirements of hazardous substances management (such as: RoHS, REACH, California's Proposition 65, etc.), which are our customers' requirements as well. We have achieved 100% compliance with laws and regulations in 2024.

2024	Number of Cases	Compliance Rate
Compliance Risk Assessment	34	100%

6.3.2 Hazardous Substance Management

In order to effectively manage the implementation of suppliers' green products approaches, we compulsorily require suppliers to provide such documents as "Warranty of Non-Use of The Hazardous Substances" and "The Activity in Compliance with REACH Regulation" and other surveys and commitments. We also commission third party inspection organizations to provide reports to verify whether there are hazardous substances. In order to avoid contamination of raw materials, packaging materials and finished printed circuit boards during transportation or production, we also arrange for XRF testing of raw materials, packaging materials and finished goods every month.

6.3.3 Actions of Green Products Management

Item	Subitem	Achievement Rate
Commitment/ Declaration Signing Completion Rate	Warranty of Non-Use of The Hazardous Substances Signed by Suppliers	100%
	Declaration of Environmental And Occupational Health And Safety Management System	100%
Questionnaire Completion Rate	The Activity in Compliance with REACH Regulation	100%
	Supplier Hazardous Substance Questionnaire	100%
XRF Inspection Pass Rate	Raw Materials/Packaging Materials	100%
	Final Product	100%
Third-Party Inspection Report Pass Rate		100%

In addition, for raw material suppliers, we conduct regular audit plans every year. For suppliers with audit deficiencies, we will provide specific improvement suggestions and time limit for correction. In order to maintain better mutual understanding and good interaction with our supplier, we will hold seminars and training programs for our supplier from time to time and provide multiple and timely communication channels, such as: Email, telephone or face-to-face communication. We have established a dedicated unit for a direct contact to enhance our suppliers' better understanding of green products.

7 . Social Contribution

Adhering to a core concept of "taking from the society and using it for the society", we have been participating in social welfare activities and help create a better society for all. And our colleagues also participate in charity donation for a better society. In addition to the implementation plans of sustainable development, which are related to the Company's main business, there are some other specific promotion plans of sustainable development as follows:

Major categories	Specific plans	Implementation results
Industry-university cooperation	Internship program	In 2024, there were 6 interns from 4 universities.
Sheltered factories	Direct procurement	The purchase amount reached NT$ 606,000.
	Provide venues to help them to sell their products to our employees	In 2024, the shelter factory sales events were arranged 20 times, with an amount of NT$ 172,000.
Social support	Blood donation activities	In 2024, the blood donation vehicle was arranged to the factory twice.
	Donate to disadvantaged groups	Donated to disadvantaged groups, the Taiwan Police Care Association, etc., with a total of NT$ 290,000.
	Charitable donations	In 2024, the number of events reached 2 times, and the number of people helped exceeded 630.
Environmental protection	Mountain and sea clean-up activities	In 2024, the number of activities reached 2 times.
	Community clean-up activities	In 2024, the number of activities reached 8 times.
	Events to promote sustainable concepts	Donated to TPCF to promote sustainable education in 2024
Community culture	Sponsor community cultural events	In 2024, the number of events reached 3 times, and the sponsorship amount reached 39,000 yuan.

The Company's core values extend to every aspect of the business, including the promotion of employee welfare, mutual assistance to society and the community, and commitment to environmental protection. The Company is committed to promoting environmental protection, international human rights, employee safety and health, and the establishment of a sustainable supply chain. It not only complies with the provisions of relevant domestic and international laws and regulations, but also align with internationally recognized standards. We not only provide a working environment that promotes the well-being of all employees and local communities, but also manage to achieve the Company's mission of taking responsibilities of maintaining environmental and social sustainability.

Our support for the community begins with providing economic prosperity and employment opportunities, while also bringing more benefits to the community through community services and donations.

Some examples of our community services and donations and their results:

1. Actively communicate with our neighbors in Neicuo community in Luzhu District, shorten the distance between them and us, and have 3 people ready for the communication.
2. Communicate regularly with the district chief, continue social investment and donations, assist Neicuo Community Development Association in organizing activities, and have 8 people ready for the communication.
3. Assisted in road cleaning Section 2 of Nanshan Road and Neicuo Street in Luzhu District, Taoyuan City up to 52 times.
4. Assisted in road cleaning in Pingzhen Industrial Park up to 12 people.
5. Participated in joint conferences on community patrol twice and in the exercise of community patrol in the Pingzhen Industrial Park to strengthen notification of and response to the safety issues.
6. Take responsibility to maintain the greening of two block of the sidewalks around the Service Center in Pingzhen Industrial Park and have 8 people ready for maintenance.
7. Participated in the mountain cleaning activities at Wujiutong Mountain and the beach cleaning activities at Zhuwei Fishing Port up to 24 colleagues.
8. Donated blood by 167 colleagues, totaling 216 bags of blood.
9. Donated to TPCA Environment Foundation (TPCF) to promote education and activities on sustainable environment, to build a stage for environmental educators to deliver high-quality environmental education.
10. Our subsidiary in Changshu, China, participated in the city library volunteer service 10 times, and responded to the donation events initiated by the Changshu Southeast Police Station, Southeast Fire Rescue Team, Administration Committee of Changshu Southeast Economic Development Zone, Bureau of Human Resources and Social Security, etc. in order to support the communities in the city.
11. Our subsidiary in Thailand donated scholarships for students in Bangkadi and Children's Day gifts, and participated in the parade of the traditional Candle Festival during the Vassa to enhance the recognition of community culture.
12. Organized a variety of charity events such as charity sales for sheltered workshops or disadvantaged groups, and donated to neighboring communities and TPCF, etc., totaling NT$1,037,235 and RMB 20,000, with more than 630 people helped.

Donation are as follows: NT$

2024/01/17	Guanyin Kindgardenlove	23,390
2024/01/18	Eden Sheltered Workshop of Eden Social Welfare Foundation	35,360
2024/03/05	Taoyuan Branch of Taiwan Police Care Association	199,900
2024/03/20	Taoyuan Sheltered Workshop of Children Are Us Foundation	14,710
2024/03/25	Sponsorship of the MLS Golden Eagles game	3,000
2024/04/17	Sponsorship of TPCF's education and activities on sustainable environment	20,000
2024/04/17	Donated to the event of Lake God, Fuzheng Temple, Pingzhen Industrial Park	10,000
2024/04/23	Sponsoring the jerseys of the MLB Golden Eagles team	3,000
2024/05/8	Yu-Cheng Social Welfare Foundation	19,880
2024/06/19	Eden Sheltered Workshop of Eden Social Welfare Foundation	15,410
2024/07/15	TriBake Sheltered Workshop	606,000
2024/08/20	Sponsorship of Environmental Protection Volunteer Team of Neicuoli Village, Luzhu District	10,000
2024/08/20	Guanyin Kindgardenlove	7,770
2024/09/04	Neicuo Community Development Association, Luzhu District	10,000
2024/09/24	TriBake Sheltered Workshop	20,800
2024/11/18	Yu-Cheng Social Welfare Foundation	20,245
2024/12/12	Sponsorship of the events of football	3,000
2024/12/18	Taoyuan Sheltered Workshop of Children Are Us Foundation	14,770
2024/9/11	Chang Shu Charity Federation	RMB 20,000

7.1 Supporting the Disadvantaged

7.1.1 Sheltered workshop

People with disabilities are often a vulnerable group in society. The Company has been supporting sheltered workshop for people with disabilities to provide their job opportunities. This is more than just a job opportunity. It is an act of care and support. We believe that every small act of kindness can bring warmth and hope to their lives. The Company collaborates bimonthly with organizations such as the Xihan'er Social Welfare Foundation, Guanyin Love Home, Eden Social Welfare Foundation, Yucheng Social Welfare Foundation, and the Leya Runmi Sheltered Workshop to spark ripples of kindness, hoping that kindness and love will gradually spread.






7.1.2 Children in kindergartens

Children in kindergartens are also vulnerable groups in society. In recent years, the Company has been collecting materials to donate to kindergartens, such as Lohas Kindergarten, Bade Civil Sports Center, Renyou Kindgardenlove, etc. Through such activities, the Company not only promotes the good use and circulation of materials, but also helps disadvantaged groups. We continue to grasp the needs of disadvantaged groups and hope to make the best use of everything. We also expand those activities to our subsidiaries in China and in Thailand to uphold the spirit of common good and work hard for the global village.

Taiwan:

● 八德殘障教養院


感謝狀

茲感謝 敬鵬工業股份有限公司 捐贈物資一批・熱心公益・嘉惠本院服務對象・隆情厚誼・易勝銘感・特此銘謝・

財團法人台灣省私立八德殘障教養院

院長 張文嫺

中華民國 113 年 7 月 22 日

● 仁友愛心家園


感謝狀

敬鵬工業股份有限公司

熱心公益 關懷失親幼兒
慷慨解囊 捐贈物資一批
及白米 280 斤
德澤廣被 嘉惠弱勢同胞
特贈此狀 以表謝忱

董事長 謝秀琴

中華民國 一一三 年 七 月 二十二 日

● 樂活育幼院


感謝狀

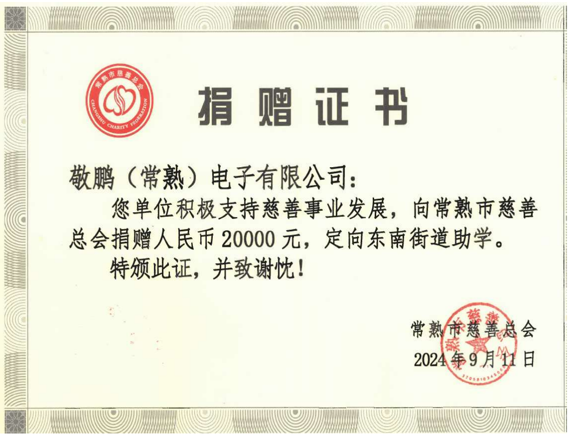
桃園市私立樂活育幼院

承蒙 敬鵬工業股份有限公司 積極熱心公益、佈施喜捨，充分發揮博愛精神，致力兒童少年福利服務，仁風義舉堪爲社會典範，感戴殊深特致此狀，至深感篆，特申謝忱！

院長 吳美蘭

中華民國 113 年 07 月 22 日

China: student aid donation


捐赠证书

敬鹏（常熟）电子有限公司：

您单位积极支持慈善事业发展，向常熟市慈善总会捐赠人民币 20000 元，定向东南街道助学。

特颁此证，并致谢忱！

常熟市慈善总会

2024 年 9 月 11 日

Thailand: scholarship donation for poor students in Bangkadi District

7.1.3 Retired police officers and their direct relatives

In response to the government's emphasis on public security and sympathy for the hard work of police officers, as well as providing services such as welfare improvements and psychological support for retired police officers, the Company, committed to fulfilling its social responsibility and bringing more positive impact and warmth to society, is sponsoring organizations for retired polices, such as the We Care Police Association, to assist vulnerable elderly police officers. This initiative aims to inject strong momentum into the promotion of social welfare and care for the vulnerable.

7.2 Community Relations

7.2.1 Neighborhood promotion

We work with our neighbors to maintain environmental cleanup, mosquito control and disinfection efforts, and provide support for environmental volunteers. We also continue to give back to the community by sponsoring the renovation of Fuzheng Temple (for Lord of Big Lake), a local religious center. We take responsibility to clean and repair the local roads and to maintain the greening of the sidewalks in order to provide a high-quality environment. We also continue to donate to local mutual aid teams and the projects of volunteer firefighting teams to create a harmonious society of mutual prosperity.

7.2.2 Community care

Adhering to the spirit of "building a better life together for the local community", the Company actively take part in various activities organized by government agencies, neighborhood offices and industrial development associations in the local area, participates in community cleaning and environmental beautification, and maintains good interactive relationships.

7.2.3 Community patrol

We participate in the community patrol organized by the industrial zone and conduct drill scenarios and training from time to time, and demonstrate expertise in disaster prevention, fire prevention, public security, and environmental incident response while establishing a good collaboration with local governments, associations, and communities to reduce the occurrence of disasters.

7.3 Friendly to the Earth

7.3.1 Environmental conservation

We are fully aware of the scarceness of natural resources and actively implement environmental protection measures. We encourage our employees to serve as environmental volunteers, participate in volunteer events of cleaning community, and promote diverse conservation initiatives. We are committed to coexisting and thriving with the natural environment by helping to improve habitats in surrounding streams and restoring biodiversity suitable for biological survival to safeguard the sustainability of the Earth.

7.3.2 Prevention and control of pollution

The Company is committed to reducing the environmental impact of its operations by implementing management and prevention of pollution source, and establishing a comprehensive pollution prevention and response mechanism in accordance with relevant environmental laws and international standards. Regular monitoring and leak prevention measures are implemented for emissions of waste gas and wastewater within its plants, along with the installation of anti-seepage coatings. The Company continuously strengthens facilities and numerical control for pollution prevention to prevent the occurrence of pollution.

7.3.3 Green landscaping

Through planting, greening, and landscaping, the Company creates a friendly, low-carbon, and ecologically valuable space. This not only beautifies the environment of its plants and offices but also mitigates the urban heat island effect. Regular maintenance and pruning of the green belts surrounding its premises ensures that the plantings change with the seasons can create a different scenery at a different season.

7.4 Promoting Local Culture

7.4.1 The "2024 Lord Guan Cultural Festival" in Luzhu Chengsheng Temple in Luzhu District, Taoyuan City

Located in Luzhu District, Taoyuan City, Luzhu Chengsheng Temple, which worships Holy Emperor Guan (a.k.a. Guan Yu, a.k.a. "Lord Guan" [Guan Gong], a Chinese military general during the Three Kingdoms period in the Third Century, who is remembered as a culture hero in Chinese culture and is a deity worshipped in Chinese folk religion), boasts a long history and rich cultural heritage. The temple weathers over 300 years of history. Since its founding, the temple has actively organized a variety of traditional and innovative activities. The history of Chengsheng Temple dates back to the Kangxi Emperor (reigned 1661~1722) of the Qing Dynasty, when Mr. Xu Guansheng arrived in Taiwan from Fujian, bringing with him a golden statue of Holy Emperor Guan to ensure a safe journey. He later settled in Kengkou, Luzhu, and enshrined Holy Emperor Guan in his home for villagers’ worship. As the number of devotees grew, the construction of this temple began in 1969 and was completed in 1974. The temple is officially named as "Chengsheng Temple." The "2024 Lord Guan Cultural Festival" has held in July 2024, with the Company leading its employees interested in this event to participate.

7.4.2 Teachers' Day Activities and “Young Teacher Pairing Ceremony” in Changshu Changqing Middle School, Changshu, Jiangsu Province, China

Teachers' Day is a celebration of the fine tradition of respecting teachers and expressing respect for them. "Young Teacher Pairing" is a teaching support system implemented in many schools, where experienced teachers mentor younger teachers to promote rapid growth and enhance their teaching abilities.

7.4.3 Supporting Local Fire Departments and Police Departments

The Changshu plant organized a public welfare activity to donate supplies to the local fire departments.and police departments.

7.5 Multi-dimensional Education

7.5.1 Mountain cleaning activities at Dagu Mountain

The earth and the environment are sustainable, then the Company and our health can be sustainable. The Company used the mountain cleaning activities at Dagu Mountain to educate the next generation about sustainability concepts and cultivate their personality towards to environmentally sustainable development.

The education in the mountains makes people feel humble before the great world when they climb high and look far ahead. Everything should be done step by step and not in a hurry. Sustainability needs to be achieved gradually with modest efforts.




7.5.2 Beach cleaning activities at Zhuwei Fishing Harbor

The earth and the environment are sustainable, then the Company and our health can be sustainable. The Company used beach cleaning activities at Zhuwei Fishing Harbor to educate the next generation about sustainability concepts and cultivate their personality towards to environmentally sustainable development.

The education by the sea makes people understand that you must start from where you are no matter how distant your goal is. If you want to achieve sustainability, you must start from yourself. Sustainability needs to be achieved through actions gradually.


7.5.3 Seminar on key topics of construction project planning permit and subsequent post-approval management

The Changshu plant has held a seminar on key topics of construction project planning permit and subsequent post-approval management. This project is a crucial component of the urban planning and construction management system, relevant to the orderly development and legal compliance of urban development.

7.6 Sponsoring Sports

The Company supports employees to participate in various sports. Employees actively participate in many sports and competitions.

7.6.1 Baseball and Softball

In addition to supporting the Rakuten Monkeys, the local professional baseball team in Taoyuan City, our employees also established a softball team with their friends and brought their families to participate in various cup competitions and leagues held in Taoyuan City. This can promote emotional communication within the family, strengthen workplace relationships, and enhance cohesion.

7.6.2 Basketball

In addition to supporting the Taoyuan Pauian Pilots (in the P League) and Taoyuan Taiwan Beer Leopards (in the T1 League), two of local professional basketball teams in Taoyuan City, our employees also spare no effort in promoting regional basketball. The Company promotes basketball sports among people in the South Taoyuan and cultivate and deepen the sports habits and positive concepts of local children.

7.6.3 Table Tennis

The Company has set up a table tennis club. Our employees can play table tennis after work at the premises to improve their reaction and concentration.

7.6.4 Badminton

The Company has also established a badminton club. Through playing badminton, we can enhance the teamwork spirit among employees, and help to mentor new employees by senior employees, so as to strengthen their physical fitness and build team cohesion through teamwork.

7.6.5 Football

Migrant workers in Taiwan and local employees in China and Thailand have formed their own football team each. All of three teams have been actively participating in sports competitions organized by local governments and achieving very good results. Our employees use football to make friends. They also promote the labor rights and diverse communications among Asian migrant workers through football.

7.6.6 Bowling

We sit and stand for a long time at work. And we are entering an era of aging society. Bowling is the best way to practice the flexibility of hands and feet. It also has indirect benefits in preventing joint pain, osteoporosis and depression. Our employees use their free time to practice and challenge themselves in various competitions, achieving excellent results.

8. GRI Index

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Statement of using GRI Standards		About this Report		4
GRI Sector Standards		Not Applicable		-
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2-15	Conflicts of interest	3. Sound Governance		76
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2-17	Collective knowledge of the highest governance body	1.5 Governance Organization & Operation		17
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2-21	Annual total compensation ratio	Please see the Company's 2024 annual report.	Please see section 2.2 of the Company's 2024 annual report, which disclosed the remuneration for the Directors, CEO, and VPs, etc. for this fiscal year.	-
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2-29	Approach to stakeholder engagement	2.5 Stakeholders Communication		71
2-30	Collective bargaining agreements	Each operating base operates in compliance with the collective bargaining agreement and has not signed a collective agreement with the labor union.	While there is no labor union in the Company currently, regular two-way communication is conducted through labor-management meetings. Employees fully express their needs and rights, and the Company adjusts relevant policies and practices, or explains considerations where adjustments are unavailable, in order to achieve a win-win situation and harmony between labor and management.	-

GRI 3: Material Topics				
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GRI 201 Economic Performance (2016)	201-1	Direct economic value generated and distributed	1.3.5 Business Performance	For complete financial information, please refer to the 2024 Annual Report and Financial Report.	14
	201-2	Financial implications and other risks and opportunities due to climate change	3.2 Risk Management		81
			2.4 Climate Change Management Policy		55
	201-3	Defined benefit plan obligations and other retirement plans	4.2 Compensation and Benefits	For complete financial information, please refer to the 2024 Annual Report and Financial Report.	104
	201-4	Financial assistance received from government	None.		-
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GRI 202 Market Presence (2016)	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.2 Compensation and Benefits		104
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			5.3 Energy Management		145
	302-2	Energy consumption outside of the organization	2.4.1 Inventory of greenhouse gas emissions		55
	302-3	Energy intensity	2.4 Climate Change Management Policy		55
			5.3 Energy Management		145
	302-4	Reduction of energy consumption	5.3 Energy Management		145
	302-5	Reductions in energy requirements of products and services	Not Applicable.	The Company's products are not end products, and relevant information cannot be obtained directly.	
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	305-3	Other indirect (Scope 3) GHG emissions	2.4 Climate Change Management Policy		55
	305-4	GHG emissions intensity	2.4 Climate Change Management Policy		55
	305-5	Reduction of GHG emissions	5.3 Energy Management		145
	305-6	Emissions of ozone-depleting substances (ODS)	5.5 Air Pollution Management	There was no use or emission of ozone-depleting substances during the reporting period.	152

	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.5 Air Pollution Management		152
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GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 308 Supplier Environmental Assessment (2016)	308-1	New suppliers that were screened using environmental criteria	6.2 Sustainable Supplier Management		165
	308-2	Negative environmental impacts in the supply chain and actions	6.2 Sustainable Supplier Management		165

GRI Standards	Serial	Disclosed Item	Chapter and Section	Remark	Page
Material Topics (Society)					
Employment					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 401 Employment (2016)	401-1	New employee hires and employee turnover	4.1 Employee Overview		100
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.2 Compensation and Benefits		104
	401-3	Parental leave	4.1 Employee Overview		100
Labor-Management Relations					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 402 Labor-Management Relations (2016)	402-1	Minimum notice periods regarding operational changes	4.3 Rights Protection and Communication		109
Occupational Health and Safety					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 403 Occupational Health and Safety (2018)	403-1	Occupational health and safety management system	4.5 Workplace Safety		118
	403-2	Hazard identification, risk assessment, and incident investigation	4.5 Workplace Safety		118

	403-3	Occupational health services	4.5 Workplace Safety		118
	403-4	Worker participation, consultation, and communication on occupational health and safety	4.5 Workplace Safety		118
	403-5	Worker training on occupational health and safety	4.5 Workplace Safety		118
	403-6	Promotion of worker health	4.5 Workplace Safety		118
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.5 Workplace Safety		118
	403-8	Workers covered by an occupational health and safety management system	4.5 Workplace Safety		118
	403-9	Work-related injuries	4.5 Workplace Safety		118
	403-10	Work-related ill health	4.5 Workplace Safety		118
Child Labor					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 408 Child Labor (2016)	408-1	Operations and suppliers at significant risk for incidents of child labor	6.2 Sustainable Supplier Management		165
			4.3.1 Compliance with The International Bill of Human Rights		109
Forced or Compulsory Labor					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 409 Forced or Compulsory Labor (2016)	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.2 Sustainable Supplier Management		165
			4.3.1 Compliance with The International Bill of Human Rights		109
Customer Privacy					
GRI 3 Material Topics	3-3	Management of material topics	2.3 Management Policy for Material Topics		37
GRI 418 Customer Privacy (2016)	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.2.3 Cyber Security Management	There were no cases of customer privacy violations during the reporting period.	89
			3.2.5 Personal Data Protection Management		98
			6.1.5 Customer Rights Protection Management Policy		164

9. Chin Poon's Sustainability Index (Electronics Components Industry)

<table>
<tr><th>Serial</th><th>Index</th><th>Index Type</th><th>Unit</th><th>Annual Disclosure</th><th>Chapter</th><th>Remarks</th></tr>
<tr><td rowspan="3">1</td><td>Total energy consumption</td><td>Quantity</td><td>Gigajoules (GJ)</td><td>0.0012 Gigajoules</td><td>5.3 Energy Management</td><td>Page158-159</td></tr>
<tr><td>Percentage of purchased electricity</td><td>Quantity</td><td>%</td><td>100%</td><td>5.3 Energy Management</td><td>Page158-159</td></tr>
<tr><td>Renewable energy usage rate</td><td>Quantity</td><td>%</td><td>13.04%</td><td>5.3 Energy Management</td><td>Page158-159</td></tr>
<tr><td rowspan="2">2</td><td>Total water withdrawal</td><td>Quantity</td><td>Thousand cubic meters (m^3)</td><td>3,937.7192 Thousand cubic meters</td><td>5.4 Water Resource Management</td><td>Page149-151</td></tr>
<tr><td>Total water consumption</td><td>Quantity</td><td>Thousand cubic meters (m^3)</td><td>3,937.7192 Thousand cubic meters</td><td>5.4 Water Resource Management</td><td>Page149-151</td></tr>
<tr><td rowspan="2">3</td><td>Weight of hazardous waste generated</td><td>Quantity</td><td>Ton (t)</td><td>35,822.383 Ton</td><td>5.7 Waste Management</td><td>Page158</td></tr>
<tr><td>Recycling percentage of hazardous waste generate</td><td>Quantity</td><td>%</td><td>94.2%</td><td>5.7 Waste Management</td><td>Page158</td></tr>
<tr><td>4</td><td>Disclosure of the types, number and proportion of occupational accidents</td><td>Quantity</td><td>Number of people and %</td><td><table>
<tr><th>Type</th><th>Number</th><th>Ratio</th></tr>
<tr><td>Drop</td><td>2</td><td>4%</td></tr>
<tr><td>Fall</td><td>8</td><td>17%</td></tr>
<tr><td>Objects flying down</td><td>4</td><td>9%</td></tr>
<tr><td>Collision</td><td>2</td><td>4%</td></tr>
<tr><td>Caught or clipped</td><td>13</td><td>28%</td></tr>
<tr><td>Cut or bruised</td><td>2</td><td>4%</td></tr>
<tr><td>Contact with harmful substances</td><td>8</td><td>17%</td></tr>
<tr><td>Inappropriate behavior</td><td>1</td><td>2%</td></tr>
<tr><td>Other</td><td>6</td><td>13%</td></tr>
</table></td><td>4.5 Workplace Safety</td><td>Page118-142</td></tr>
<tr><td>5</td><td>Disclosure of product life cycle management: including the weight of obsoleted products and electronic waste and the percentage of</td><td>Quantity</td><td>Ton (t) and %</td><td>The total volume of scrapped boards and leftover materials removed and transported from the premises was 2,574.5 tons, and the ratio of recycling and reuse reached 100%.</td><td>5.7 Waste Management</td><td>Page158</td></tr>
</table>

Serial	Index	Index Type	Unit	Annual Disclosure	Chapter	Remarks
	recycling (Note: including the sale of scraps or other recycling processes, on which relevant remarks should be provided.)					
6	Description of risk management associated with the use of critical materials	Description	Not Applicable.	The materials used in the printed circuit board industry are all general-purpose materials and are in sufficient supply, so there are no critical materials that require risk management.		
7	Total pecuniary losses resulting from legal proceedings related to anti-competition	Quantity	Reporting currency	The printed circuit board industry is a perfectly competitive market, and no manufacturer has ever been subject to legal proceedings related to anti-competition. The Company has no such losses.		
8	Production volume of main products by product category	Quantity	Unit by product type	Single-sided: 1,013,015 M^2 Double-sided & Multilayer: 2,697,883 M^2 Total: 3,710,898 M^2	1.3.4.2 Production Volume and Value in the Last Two Years and Production by Location	Page12

10. Chin Poon's Information on Implementation of Climate-related Measures

Code	Item	Implementation
1	Describe the board's and management's oversight and governance of climate-related risks and opportunities.	See section "1.5.7 Sustainable Development Committee" (Page 27-30) and "2.4.2 Climate Change Management Policy" (Page 61-64).
2	Describe how the identified climate risks and opportunities impact the Company's business, strategy, and finances (short-term, medium-term, and long-term).	See section "2.4.2 Climate Change Management Policy" (Page 64-69).
3	Describe the financial impacts of extreme climate events and transition actions.	See section "2.4.2 Climate Change Management Policy" (Page 64-67).
4	Describe how the climate risk identification, assessment, and management processes are integrated into the overall risk management system.	See section "2.4.2 Climate Change Management Policy" (Page 67-69).
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts, which the Company used.	See section "2.4.2 Climate Change Management Policy" (Page 69-70).
6	If a transition plan exists to manage climate-related risks, describe the plan's content and the metrics and targets used to identify and manage physical risks and transition risks.	See section "2.4.2 Climate Change Management Policy" (Page 61-64).
7	If an internal carbon price is used as a planning tool, describe the basis for setting the price.	See section "2.4.2 Climate Change Management Policy" (Page 62).
8	If climate-related targets are set, the covered activities, greenhouse gas emission scope, planning period, and annual progress toward achieving them should be described. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and quantity of carbon reduction credits or the number of RECs used should be described.	See section "2.4.2 Climate Change Management Policy" (Page 61-64). For more information on renewable energy, please refer to "5.3 Energy Management" (pages 145-148).
9	Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans.	See section "2.4.1 Inventory of greenhouse gas emissions" (Page 55-60) and "2.4.2 Climate Change Management Policy" (Page 61-64).
	9-1 Greenhouse gas inventory information	See section "2.4.1 Inventory of greenhouse gas emissions" (Page 55-58).
	9-2 Greenhouse gas assurance information	See section "2.4.1 Inventory of greenhouse gas emissions" (Page 59-60).

11. Third-Party Verification Statements

afaq

Certificate
Certificat

報告編號：(TH20-084 / 第 1 版)

溫室氣體查證報告意見書
THGHG20084-01

查證範圍： 敬鵬工業股份有限公司
桃園市蘆竹區內厝里內厝街 46 號及南山路二段 205 巷 68 號
☒涵蓋其他場域範圍如附頁所示。

查證準則： ISO 14064-1：2018

查證目標： 法標國際根據 ISO14064-3：2019 標準，確認上述組織之溫室氣體聲明(溫室氣體盤查報告書)依據雙方協議之查證準則進行盤查並提出報告，法標國際以客觀公正的立場及原則(相關性、完整性、一致性、準確性、透明度)執行查證。

數據期間： 2024 年 01 月 01 日至 2024 年 12 月 31 日 (檢視的數據為歷史性質)

查證數據：

直接溫室氣體排放量(類別 1)：	5,429.1298	公噸 CO_2e
能源間接溫室氣體排放量(類別 2)：	82,679.9821	公噸 CO_2e
間接溫室氣體排放量(類別 3~6)：	76,608.6033	公噸 CO_2e

全球暖化潛勢值(GWP)：引用 IPCC 2021 年第 6 次評估報告。

聲明依據：本聲明必須與下列文件作為一個整體以進行解釋說明。
溫室氣體盤查報告 (版次： 1 ；日期： 2025 年 05 月 21 日)
溫室氣體盤查清冊 (版次： 1 ；日期： 2025 年 05 月 21 日)

實質性： 5% (類別 1 及類別 2)

意見類型： ☒不含保留意見 ☐含保留意見(請見附頁) ☐放棄簽發

查證結論： 確認組織依據雙方協議查證準則之要求提出溫室氣體聲明，並公正地呈現溫室氣體數據及相關資訊，與雙方協議的查證範圍、目標和準則一致。
聲明盤查數據之合理保證等級為類別 1 及類別 2。

本文件核發日期： 2025 年 07 月 28 日

APPROVED BY

Dr. August Tsai
Director for Certification
ON BEHALF OF
AFNOR ASIA

113-2024/00

第 1 頁 / 共 4 頁
(本文件不可單頁使用，單頁使用無效。)

AFNOR Asia Ltd – 法標國際認證股份有限公司- 20F-2, No. 102, Chung-Ping Road, Taoyuan, 330, Taiwan R.O.C.
T: + 886 3 220 0066 - F: + 886 3 220 7889 - No. 29099712 - https://international.afnor.com/en/

afnor GROUPE

Verification Opinion
核查声明

Organization **组织**	Chin Poon (Changshu) Electrionics Co., Ltd. No. 98, Huangpujiang Road, New & Hi Technology Development Zone, Changshu, Jiangsu, 215500, China 敬鹏（常熟）电子有限公司 江苏省常熟市高新技术产业开发区黄浦江路 98 号 邮编：215500
Opinion No. **声明号**	CFV 825159
GHG Statement **温室气体声明文件**	Chin Poon (Changshu) Electrionics Co., Ltd. GHG Report 20240407 and Inventory 敬鹏（常熟）电子有限公司 2024 年度的温室气体报告书及清册 20240407
Level of Assurance **保证等级**	Reasonable 合理
Materiality **实质性水平**	5%
Reporting Period **报告期间**	January 1, 2024 - December 31, 2024 2024 年 1 月 1 日-2024 年 12 月 31 日
Criteria **核查准则**	ISO 14064-1:2018
Carbon Footprint **碳足迹**	2024 Annual Total 114,017.80 tonnes CO_2(e) (location based) 2024 年度总量 114,017.80 吨二氧化碳当量（基于位置） 2024 Annual Total 104,986.42 tonnes CO_2(e) (market based) 2024 年度总量 104,986.42 吨二氧化碳当量（基于市场）
Conclusion **结论**	Verified as Satisfactory 无保留核查意见 Based on the processes and procedures conducted it is concluded that the GHG statement 根据所实施的过程和程序，温室气体声明的结论是： • is materially correct and is a fair representation of GHG data and information 温室气体数据及信息是实质性正确并公正表达 • has been prepared in accordance with ISO 14064-1:2018 and it's principles 是按 ISO 14064-1:2018 要求及其原则编制
Lead Verifier **核查组长**	Jennifer Cai 蔡洁华
Independent Reviewer **独立评审员**	Aaron Wang 王群
Signed on behalf of BSI **BSI 代表签署**	Michael Lam – Senior Vice President, APAC Assurance
Issue Date **签署日期**	2025-04-21

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注：英标管理体系认证（北京）有限公司独立于，在组织中没有经济利益。本第三方核查意见是为组织准备的，仅用于核查其关于其温室气体排放的声明，该声明在上述范围中有详细描述。它不是为任何其他目的而准备的。在作出本声明时，英标管理体系认证（北京）有限公司已假定组织向其提供的所有信息都是真实、准确和完整的。英标管理体系认证（北京）有限公司不对任何依赖本声明的第三方承担任何责任。
英标管理体系认证（北京）有限公司　地址：北京市建国门外大街甲 24 号东海中心 2008 室　邮编：100004

Bureau Veritas Certification

Greenhouse Gases Verification Statement

Awarded to

CHIN POON ELECTRONICS (THAILAND) PUBLIC COMPANY LIMITED

152 Moo 5, Bangkadi Industrial Park, Tiwanon Road, Amphur Muang, Pathum Thani 12000

For Organisation Boundaries
Covering

Manufacturing and distribute electronic printed circuit boards

Bureau Veritas Certification has carried out the verification of the quantity of Greenhouse Gas emissions of the above organization as per ISO 14064-3:2019
The Greenhouse Gas emission quantification and reporting is found to be in accordance with the requirements of the standard detailed below

STANDARD

ISO 14064-1:2018

SCOPE OF CERTIFICATION

DIRECT GHG EMISSIONS AND REMOVALS	762 tons CO_2-equivalent
INDIRECT GHG EMISSIONS FROM IMPORTED ENERGY	20,466 tons CO_2-equivalent
INDIRECT GHG EMISSIONS FROM TRANSPORTATION	3,303 tons CO_2-equivalent
INDIRECT GHG EMISSIONS FROM PRODUCTS USED BY AN ORGANIZATION	23,744 tons CO_2-equivalent
INDIRECT GHG EMISSIONS ASSOCIATED WITH THE USE OF PRODUCTS FROM ORGANIZATION	N/A tons CO_2-equivalent
INDIRECT GHG EMISSIONS FROM OTHER SOURCES	N/A tons CO_2-equivalent

REPORTING YEAR: 1 JANUARY 2024 TO 31 DECEMBER 2024
LEVEL OF ASSURANCE: LIMITED

Certificate no.: TH025223

Date: 27 May 2025

Signed on behalf of Bureau Veritas Certification

Bureau Veritas Certification (Thailand) Ltd.
16th Floor, Bangkok Tower, 2170 New Petchburi Road, Bangkapi, Huaykwang, Bangkok 10310, Thailand

Further clarifications regarding the scope and validity of this certificate, and the applicability of the management system requirements, please call: 66 2 670 4800

GHG-15 Certification Templete

24 February 2025

CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

No. 46, Nei Tsuoh St., Luzhu Dist.
Taoyuan City 338
Taiwan

with the organizational units/sites as listed in the annex

has implemented and maintains an **Environmental Management System**.

Scope:
The environmental activities and supporting processes associated with the manufacture of Printed Circuit Boards.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 14001 : 2015

Certificate registration no.	20000513 UM15
Date of revision	2023-10-13
Date of certification	2023-12-05
Valid until	2026-12-04

DQS IS A MEMBER OF IQNET

DQS Inc.

Brad McGuire
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of this certificate can only be verified by the QR-code.

1 / 2

Certificate of Registration

环境管理体系 - ISO 14001:2015

兹证明：

敬鹏（常熟）电子有限公司
91320000788381135N
中国
江苏省
常熟市
高新技术产业开发区
黄浦江路98号
邮编：215500

Chin Poon (Changshu) Electronics Co., Ltd.
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu
Jiangsu
215500
China

持有证书： **EMS 650397**

并运行符合 ISO 14001:2015 要求的环境管理体系，认证范围如下：

印刷电路板的制造。
The manufacture of printed circuit boards.

BSI代表：

Michael Lam - Managing Director Assurance, APAC

首次发证日期： 2013-05-13
最新发证日期： 2024-01-31

生效日期： 2024-02-27
有效期至： 2027-02-26

Page: 1 of 1

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Certificate

Standard	**ISO 14001:2015**
Certificate Registr. No.	**01 104 043157**
Certificate Holder:	**CHIN POON ELECTRONICS (THAILAND) PUBLIC COMPANY LIMITED** 152 Moo 5, Bangkadi Industrial Park, Tiwanon Road, Tumbol Bangkadi, Amphur Muang, Pathumthani 12000, Thailand
Scope:	Manufacturing of Printed Circuit Boards
	Proof has been furnished by means of an audit that the requirements of ISO 14001:2015 are met.
Validity:	The certificate is valid from 2024-01-19 until 2025-10-20. First certification 2004

2024-01-19

TÜV Rheinland Cert GmbH
Am Grauen Stein · 51105 Köln

www.tuv.com

DAkkS
Deutsche Akkreditierungsstelle
D-ZM-16031-01-00

TÜVRheinland®
Precisely Right.

能源管理体系认证证书

证书编号：00123En20141R0M/3200

兹证明

敬鹏（常熟）电子有限公司

注册/运营地址：中国江苏省常熟高新技术产业开发区黄浦江路 98 号

统一信用代码：913200007883811358

能源管理体系符合标准：

GB/T 23331-2020 / ISO 50001:2018

RB/T101-2013;

通过认证范围如下：

印刷电路板的制造及相关的能源管理活动

（获证组织本年度产品单位产量综合能耗及能耗核算边界见标有相同证书注册号的证书附件，
证书附件是本证书组成部分）

首次发证日期：2023年4月27日 本次发证日期：2023年4月27日 有效期至：2026年4月26日

在一个监督周期后，本证书必须与CQC签发的监督审核合格通知书合并使用方可有效。查询证书有效状态请登陆www.cqc.com.cn。
本证书信息可在国家认证认可监督管理委员会公示的网站（www.cnca.gov.cn）上查询

中国认可
管理体系
MANAGEMENT SYSTEM
CNAS C001-M

谢肇煦
Signed by: Xie ZhaoXu

MEMBER OF IQNET

中国质量认证中心

中国·北京·南四环西路188号9区 100070
http://www.cqc.com.cn

B 0002815

2022年版

IEC QUALITY ASSESSMENT SYSTEM (IECQ)
covering Electronic Components,
Assemblies, Related Materials and Processes
For rules and details of the IECQ visit www.iecq.org

IECQ Certificate of Conformity
Hazardous Substance Process Management

IECQ Certificate No.:	IECQ-H BSI 15.0001	Issue No.:	5	Status:	Current
Supersedes:	IECQ-H BSI 15.0001 Issue 4	Issue Date:	2024/04/08	Org Issue:	2012/04/11
CB Reference No.:	H629298 IECQ	Expiration:	2027/04/10		

Applicable to:

- European Directive 2011/65/EU ("RoHS – Restriction of the use Of certain Hazardous Substances") in electrical and electronic equipment. Including all published amendments
- European Directive 2000/53/EC ("End-of Life Vehicles") and its amendments
- China – RoHS 2 2016-01-21 (Management Methods for the Restriction of the Use of Hazardous Substances in Electrical and Electronic Products)
- China – ELV No.38 Notice 2015 by MIIT (Management Requirements for Hazardous Substances and Recovery Rates on Automobiles)

Chin Poon (Changshu) Electronics Co., Ltd
No. 98 Huangpujiang Road
New & Hi-Tech Industrial Development Zone
Changshu, Jiangsu 215500
China

The organization has developed and implemented Hazardous Substance Process Management procedures and related processes which have been assessed and found to comply with the applicable requirements for IECQ HSPM organization approval which is in accordance with the Basic Rules IECQ 01 and Rules of Procedure IECQ 03-5 "IECQ Hazardous Substances Process Management" of the IEC Quality Assessment System for Electronic Components (IECQ), and with respect to the IECQ Specification:

- IECQ QC 080000:2017 - Hazardous Substance Process Management System Requirements

This Certificate is applicable to all electronic components, assemblies, related materials and processes for the following scope of activities:
Manufacture of Printed Circuit Boards

Issued by the Certification Body: BSI

Kitemark Court, Davy Avenue
Knowlhill, Milton Keynes MK5 8PP
United Kingdom

Authorized person:
Shahm Barhom

The validity of this certificate is maintained through on-going surveillance audits by the IECQ CB issuing this certificate.
This Certificate of Conformity may be suspended or withdrawn in accordance with the Rules of Procedure of the IECQ System and its Schemes.
This certificate and any schedule(s) may only be reproduced in full.
This certificate is not transferable and remains the property of the issuing IECQ CB.
The Status and authenticity of this certificate may be verified by visiting www.iecq.org

– Attached Translation: - None –

IECQ-H Rev. 08

CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

No. 46, Nei Tsuoh St., Luzhu Dist.
Taoyuan City 338
Taiwan

with the organizational units/sites as listed in the annex

has implemented and maintains an **Occupational Health and Safety Management System**.

Scope:
The occupational health and safety activities and supporting processes associated with the manufacture of Printed Circuit Boards.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 45001 : 2018

Certificate registration no.	20000513 OHS18
Date of revision	2023-10-13
Date of certification	2023-11-29
Valid until	2026-11-28

DQS IS A MEMBER OF IQNET

DQS Inc.

Brad McGuire
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of this certificate can only be verified by the QR-code.

Certificate of Registration

职业健康安全管理体系 - ISO 45001:2018

兹证明：	敬鹏（常熟）电子有限公司 91320000788381135N 中国 江苏省 常熟市 高新技术产业开发区 黄浦江路98号 邮编：215500	Chin Poon (Changshu) Electronics Co., Ltd. No. 98 Huangpujiang Road New & Hi-Tech Industrial Development Zone Changshu Jiangsu 215500 China

持有证书： **OHS 650399**

并运行符合 ISO 45001:2018 要求的职业健康安全管理体系，认证范围如下：

印刷电路板的制造。
[自2015年04月29日通过了OHSAS 18001认证]
The manufacture of printed circuit boards.
[Previously certified to OHSAS 18001 since 2015-04-29]

BSI代表：

Michael Lam - Managing Director Assurance, APAC

首次发证日期： 2020-05-25
最新发证日期： 2024-01-31

生效日期： 2024-04-29
有效期至： 2027-04-28

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信息查询及联系方式：BSI, Kitemark Court, Davy Avenue, Knowlhill, Milton Keynes MK5 8PP. 电话：+44 345 080 9000
BSI Assurance UK Limited，注册地英国，注册号码 7805321，地址：389 Chiswick High Road, London W4 4AL, UK.
英标管理体系认证（北京）有限公司 北京市建国门外大街甲24号东海中心2008室 邮编：100004 电话：+86 10 85073000
BSI集团公司成员。

CERTIFICATE

This is to certify that

Chin-Poon Industrial Co., Ltd.

Taoyuan Plant 1 & 2
No. 46, Nei Tsuoh St., Luzhu Dist.
338 Taoyuan City
Taiwan

has implemented and maintains an **Information Security Management System**.

Scope:
The information Security Management System associated with (a) management of network infrastructure, server room, and information processing equipment, (b) application system development, operation and maintenance for Enterprise Resource Planning system (ERP system) within the department of Information Technology Division.

With reference to Statement of Applicability (SOA): at Doc: DI-IT-61-2-0001, rev. 002

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO / IEC 27001 : 2022

Certificate registration no.	20000513 ISMS22
Date of certification	2024-10-29
Valid until	2027-10-28

DQS Inc.

DQS IS A MEMBER OF IQNET

David Tellez
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of the certification can only be verified by the QR-code.

CHIN-POON INDUSTRIAL CO., LTD.

Chairperson: Yu-Chih Tseng-Liu