

Fulfillment of CSR and Deviations from the “Corporate Social Responsibility Best-Practice Principles for TWSE/GTSM Listed Companies”:

Evaluation Item	Implementation Status (Note 1)			Deviations from “the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Abstract Explanation	
1. Does the company establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the corporate social responsibility policies and reporting to the board?		✓	No department establish exclusively (or concurrently) dedicated to be in charge of proposing the Company’s CSR policies currently.	The Company will establish exclusively (or concurrently) dedicated to be in charge of proposing the Company’s CSR policies at an appropriate time in the future.
2. Does the company assess ESG risks associated with its operations based on the principle of materiality, and establish related risk management policies or strategies?	✓		The Company conducts risk assessments related to operations and performance of the Company and affiliated companies in major operations and sustainable development, based on materiality principle. In terms of the environmental risks, the impact of climate change and environmental impact has been taken as assessment item, and the Company has formulated plans regarding energy conservation, reduction of carbon emission, water management, and waste reduction, to achieve environmental and social sustainability. In terms of social risk, occupational safety and health has been taken as important assessment item, and the Company conducts fire drill, and occupational safety and health education every year, to foster employee’s ability to respond to emergencies and personal safety management. As for the major corporate governance matters including information disclosure and compliance with laws and regulations, the Company has established a governance structure centered on the Board of Directors, aided by functional committees, internal audits, and other departments, to effectively implement the Corporate Governance Best-Practice Principles, and ensuring the Company abide by the principle of information disclosure, thereof, provides multiple channels and communication mechanisms for the shareholders accessing information related to the Company.	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.
3. Environmental issues (1) Does the company establish proper environmental management systems based on the characteristics of their industries?	✓		The company presciently adopts technologies that could help improve the Company’s response capability against aspects related to environmental protection, security, risk, and disaster response. The Company expect the temperature measuring technology, regardless direct or infrared	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.

		measuring, would be further used in measuring indicators related to environment quality, such as concentration of CO2 or other greenhouse gases, and will develop digital measuring equipment that can be use in segment related to environmental protection and energy saving.																						
(2) Does the company endeavor to utilize all resources more efficiently and use renewable materials which have low impact on the environment?	✓	In terms of environmental protection, safety, and sanitation, the Company aims for zero pollution and zero hazards, committed to being a sustainable company.	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.																					
(3) Does the company evaluate the potential risks and opportunities in climate change with regard to the present and future of its business, and take appropriate action to counter climate change issues?	✓	The Company implements various strategies to achieve goals of energy saving, and enhancing efficiency in energy utilization and equipment, etc., also, the Company encourages car-pooling and replaces paper printing with electronic documents.	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.																					
(4) Does the company take inventory of its greenhouse gas emissions, water consumption, and total weight of waste in the last two years, and implement policies on energy efficiency and carbon dioxide reduction, greenhouse gas reduction, water reduction, or waste management?	✓	<p>(1) Greenhouse gas emissions for the most recent 2 fiscal years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Direct Scope 1 (metric tons CO2e/year)</th> <th>Indirect Scope 2 (metric tons CO2e/year)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>7.5672</td> <td>22.8691</td> </tr> <tr> <td>2023</td> <td>6.5182</td> <td>21.0613</td> </tr> </tbody> </table> <p>(2) Water consumption for the most recent 2 fiscal years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total water consumption (tons)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>620</td> </tr> <tr> <td>2023</td> <td>450</td> </tr> </tbody> </table> <p>(3) Waste generation for the most recent 2 fiscal years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>General (Domestic) wastes (tons)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>2.48</td> </tr> <tr> <td>2023</td> <td>2.42</td> </tr> </tbody> </table>	Year	Direct Scope 1 (metric tons CO2e/year)	Indirect Scope 2 (metric tons CO2e/year)	2022	7.5672	22.8691	2023	6.5182	21.0613	Year	Total water consumption (tons)	2022	620	2023	450	Year	General (Domestic) wastes (tons)	2022	2.48	2023	2.42	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.
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Major themes	Objective for the year 2023	Achievement status
Energy efficiency and reduction	<ol style="list-style-type: none"> 1. Achieving energy reduction of over 3% for the parent company in Taiwan 2. Replacement of outdated, non-energy-efficient air conditioners 	Achieved
Water consumption	<ol style="list-style-type: none"> 1. Achieving objectives through the implementation of water resource management and water-saving technologies 2. Achieving water reduction of over 3% 	Achieved
Waste management	<ol style="list-style-type: none"> 1. Reducing waste generation 2. Cease providing employees with disposable paper cups and utensils, and ensure proper sorting and resource recycling 	Achieved

<p>4. Social issues</p> <p>(1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>	<p>✓</p>	<p>The Company remains committed to the core principle of respecting employees and implementing a people-centric approach. We uphold and support the “Universal Declaration of Human Rights,” and abide by the Labor Standards Act and other relevant laws and regulations. The Company has formulated various management measures to protect the rights and interest of employee and has institutionalize the Company’s operations.</p> <p>The Company’s labor policies:</p> <ul style="list-style-type: none"> • Not engaging in forced, bonded, indentured, or involuntary labor • Prohibiting the use of child labor • Ensuring that working hours and rest periods comply with applicable labor laws • Providing wages and benefits to employees in accordance with all applicable laws • Ensuring fair treatment and respect for every employee, and prohibiting any form of inhumane treatment such as cruelty, insults, or 	<p>In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.</p>
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(2) Does the company have reasonable employee benefit measures (including salaries, leave, and other benefits), and do business performance or results reflect on employee salaries?	✓	<p>The Company formulates various employee welfare policies and had conduct them based on a solid performance evaluation system. Welfare committee meeting has regularly convened, to review and amend the welfare policies if needed. According to the Company's Articles of Incorporation, annual profits concluded by the Company shall be subject to employees' remuneration of no less than 3%.</p>	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.
(3) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?	✓	<ol style="list-style-type: none"> 1. The Company regularly assesses employees' working environment, conducts trainings and seminars regarding safety and health based on employees' needs, promotes anti-workplace bullying initiatives, conducts annual medical checkups, and regularly distributes health information to all employees, aiming to create a happy, healthy, and safe workplace environment for our employees. 2. The Company regularly conducts education and training courses regarding safety and health, accident prevention and awareness, and health management. 3. In 2023, the Company recorded zero workplace accidents among employees. 4. In 2023, the Company recorded zero fire incidents. 	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.
(4) Does the company provide its employees with career development and continuing education sessions?	✓	<p>The Company provides comprehensive skills training for executives and colleagues at all levels, including new employee induction, professional advancement training, managerial training, safety and health management training, etc. These initiatives assist colleagues in continuous learning</p>	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.

		<p>and development through diverse learning methods, so that both the Company and employees to adapt to rapidly changing global trends. In 2023, the total training hours amounted to 99 hours, with 20 individuals participating in the training sessions.</p> <p>Performance-based Interview: Executives and employees conduct regular reviews of annual objectives and formulate individual competency development plans annually, coupled with ongoing assessments and feedback, so that the employees could tailor personalized career development plans for optimal growth.</p>	
(5) Do the company's products and services comply with relevant laws and international standards in relation to customer health and safety, customer privacy, and marketing and labeling of products and services, and are relevant consumer protection and grievance procedure policies implemented?	✓	<p>The Company conducts marketing and labeling for products and services in compliance with related laws and international standards. Additionally, the Company is dedicated to meeting the product standards and factory operation specifications as required by customers, ensuring the fulfillment of the Company's commitments and the maintenance of high-quality cooperative relationships.</p> <p>The Company has established confidentiality policies to ensure compliance with relevant intellectual property regulations. Employees are required not to disclose any trade secrets, trademarks, patents, copyrights, or other intellectual property to unrelated parties, and are prohibited from soliciting or collecting non-job-related trade secrets, trademarks, patents, copyrights, or other intellectual property. Furthermore, to protect the confidentiality and integrity of customer information, continuous efforts are made to strengthen system and information security. This includes implementing comprehensive antivirus systems, file encryption mechanisms, and strict permission controls for accessing customer data and files.</p> <p>The Company values after-sales services and has established "Procedures for the Management of Customer Communication" and "Procedures for Customer Satisfaction Evaluation." These include various complaint channels and processing procedure handling after-sales related matters, ensuring effective communication channels with customers.</p>	In accordance with the Corporate Social Responsibility Best-Practice Principles for TWSE/TPEX Listed Companies.
(6) Does the company implement supplier management policies, requiring suppliers to observe relevant	✓	The Company has established a suppliers' management strategy and regularly evaluates if the suppliers are operating	In accordance with the Corporate Social Responsibility Best-Practice

regulations on environmental protection, occupational health and safety, or labor and human rights? If so, describe the results.			in compliance with regulations related to environmental protection, occupational safety and health, labor rights, and other issues.	Principles for TWSE/TPEX Listed Companies.
5. Does the company reference internationally accepted reporting standards or guidelines, and prepare reports that disclose non-financial information of the company, such as corporate social responsibility reports? Do the reports above obtain assurance from a third-party verification unit?		✓	No ESG-Report was prepared currently.	The Company will prepare ESG-Report at an appropriate time in the future.
6. Describe the difference, if any, between actual practice and the corporate social responsibility principles, if the company has implemented such principles based on the Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies: None.				
<p>7. Other useful information for explaining the status of corporate social responsibility practices:</p> <p>(1) In terms of environmental protection, the Company has strictly monitor and control energy demand inside plant area, to reduce the impact of environment pollution, fulfilling the Company's social responsibility and commitment in becoming a sustainable company.</p> <p>(2) In terms of social participation, social contribution, and social servicing: The Company actively participate in local and community-related activities and has hosted the Eighteen Peaks Mountain Clean-up activity for two consecutive years; in terms of social welfare, the Company donated heat resistant vest to medical staffs during the outbreak of Covid-19, expressing gratitude for their contribution.</p> <p>(3) In terms of consumer rights protection: The Company strictly manage the quality throughout the production process, to ensure that only the best services and products are provided to customers.</p> <p>(4) In terms of human rights protection, the Company considers the labor relation to be equal and fully respects the performance of every employee and compensates them accordingly, thereof, no labor disputes have occurred, which reflects the Company's efforts in protecting human rights.</p> <p>(5) In terms of workplace safety and health, the Company values the responsibility of ensuring employees' safety. The Company provides safe workplace for employees, and provides labor safety education and training, disaster response training and workplace safety educations from time to time, to effectively avoid occupational hazards and protects employees' safety.</p>				

