

Deviation and causes of deviation from the Sustainable Development Best Practice

Principles for TWSE/TPEX Listed Companies:

Evaluation Item	Performance			Deviation and causes of deviation from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
I. Has the company developed a governance framework for sustainable development and established a full- (part-) time unit to promote sustainable development under the supervision of top management with board authorization and the board?	V		We has set up a "Sustainable Development Action Group" to formulate or coordinate management policies and specific promotion plans on corporate social responsibility, sustainable development direction and goals. The "Sustainable Development Action Group" is headed by Chairman and General Manager Mr. Lu Kun-Shan serves as the convener, and members include department-level supervisors. He is responsible for integrating relevant departments to enable the company to smoothly promote ESG/sustainable management, and regularly monitors the annual goals of each aspect based on the sustainability indicator disclosure standards of the International Reporting Organization. Supervise the implementation status, implement the company's vision and short, medium and	No difference

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			long-term goals, and report to the board of directors regularly.	
II. Has the company assessed the social, environmental, and governance (ESG) risks relating to corporate operations and established policies or strategies relating to risk management according to the principle of materiality?	V		Environmentally, we have formed an environmental assessment team to address environmental issues and review and assess environmental risks, establish the environmental policy, create environmental documents, and review and implement environmental protection activities in accordance with the “Operating Procedures for Environmental Assessment”. Socially, we strictly comply with the non-disclosure (confidentiality) of trade secrets and the relevant legal and regulatory requirements. Additionally, all products comply with the relevant international safety requirements, international environmental requirements, and import and export regulations to ensure the safety of business operations.	No difference
III. Environmental issues (I) Has the company	V		Apart from periodically tracing	No difference

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developed an appropriate environmental management system based on the industry-specific characteristics?			and reporting waste production, we also set waste reduction targets, publicize resource recycling, and establish various resource and energy reduction plans in accordance with the relevant legal and regulatory requirements to achieve environmental sustainability. We have also passed the certification of the ISO 14001 environmental management system and implemented periodic audit and evaluation.	
(II) Is the company committed to enhancing efficiency various resources and energy and using recycled materials with lower environmental impact?	V		We are committed to environmental improvement and enhancing the efficiency of various resources, and the targets for reducing resource consumption and waste have been achieved.	No difference
(III) Has the company assessed the current and future potential climate-related risks and opportunities and taken corresponding counteractions for climate-related issues?	V		Climate change may cause resource shortages, increase material costs, and unstable transportation. Hence, we actively develop products relating to green energy technology, reduce water consumption to lower operating costs in response.	No difference
(IV) Has the company produced statistics on	V		To reduce the energy	No difference

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GHG emissions, water consumption, and total weight of waste in the past two years and established policies to reduce GHG, water consumption, and waste?			consumption of hardware equipment, we have progressively replaced the lighting fixtures with LED lamps in the common areas across the plant to achieve energy consumption and carbon reduction and reduce energy consumption to lower the intensity of GHG emissions and thereby fulfill our corporate social responsibility for environmental protection. Additionally, we reclaim wastewater for reuse to reduce water consumption and manage waste in accordance with the <i>Waste Disposal Act</i> to ensure exact protection of the surrounding environment.	
IV. Social issues				
(I) Has the company developed its policies and procedures in accordance with laws and International Bill of Human Rights?	V		Apart from complying with the relevant labor laws and regulations, we have also established the Employee Handbook and relevant personnel regulations to protect the legal rights and interests of employees.	No difference
(II) Has the company established and	V		Each year we conduct two times of employee	No difference

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implemented a reasonable employee benefit policy (including remuneration, leave, and other benefit) and reflected the operating performance or results to the remuneration for employees adequately?			performance evaluation to provide a reference for the promotion, transfer, and raise of employees. Both our leave and benefit policies are better than the relevant legal and regulatory requirements.	
(III) Has the company provided employees with a safe and healthy workplace environment and implemented health and safety education for employees periodically?	V		In addition to arranging health checkups for employees each year, we also provide them with a sound workplace environment and organize education and training activities for occupational health and safety.	No difference
(IV) Has the company established effective competency development training plans for employees?	V		Through internal and external education and training, we develop the professional and management skills of employees step by step.	No difference
(V) Has the company complied with the relevant laws and international practices with respect to customer health and safety, customer privacy, and marketing and labeling for its products and services and established	V		Both our products and services comply with the EU RoHS directive and the green and eco-friendly requirements of customers. We also provide product warranty for a reasonable period and online application for service.	No difference

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policies and grievance procedures relating to consumer and customer protection? (VI) Has the company established a supplier management policy requesting suppliers to comply with the relevant legal and regulatory requirements for environmental protection, occupational safety and health, or labor human rights and reviewing the performance of such a policy?	V		We periodically audit and assess the social and environmental performance of suppliers and re-consider the business relations with customers violating the relevant social and environmental regulations.	No difference
V. Has the Company prepared the the sustainability report to disclose the company's non-financial information in accordance with the internationally accepted reporting standards or guidelines? Has the company applied for third-party verification or assurance for the said report?		V	Currently, we have not published the sustainability report.	In accordance with the relevant legal and regulatory requirements, we do not need to publish a sustainability report so far.
VI. If the company has established its own “Sustainable Development Best Practice Principles” corporate social responsibility code of conducts in accordance with the <i>Sustainable Development Best Practice Principles for TWSE/TPEX-Listed Companies</i> ,				

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state current practices and deviations from the <i>Principles</i>: We have established the “Sustainable Development Best Practice Principles” to define our practices for environmental management, social welfare, human rights, stakeholder rights and interests, and local communities. It is also posted on our corporate website.				
VII. Other important information useful to understand the operation of corporate social responsibility: (I) Workplace health and safety: We offer rich healthcare resources to employees and care about employee health over the cloud health management system and by organizing diversified health talks. (II) Taiwan iSport certification Our efforts in developing the habit of regular exercise in employees and support for the development of the sport industry have been rewarded by the Taiwan iSport certification by the Sports Administration, Ministry of Education.				