

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		<p>Following the vision and mission of the Company's ESG policy, the Company's human resources department is the sustainable development decision-making center, chaired by the department head, who examines the Company's core operating capabilities with a several senior executives in different fields, formulates mid-to-long term sustainable development plans.</p> <p>As a departmental communication platform that integrates up and down and connects horizontally, the Human Resources Department is responsible for the company operations and the issues concerned by stakeholders, and formulates corresponding strategies, work policies and plans, also implements the annual plan while tracking the implementation results to ensure that the sustainable development strategy is implemented in the daily operation of the company.</p> <p>The Human Resources Department follows the "Code of Practice for Sustainable Development" formulated by the board of directors, in addition to regularly publicizing the code of practice for sustainable development, and also establishes internal awareness of respecting social ethics and paying attention to the rights and interests of stakeholders. While pursuing sustainable operations and profits, the Company also attaches importance to the environment, society, and corporate governance.</p> <p>The human resources department submits implementation achievement of sustainable development and future work report to the board of directors every year. The board of directors of the Company not only regularly listens to the reports from the management team every year, but also fulfills the duty of care, and reviews its implementation results, and review the effectiveness of its implementation and the progress of continuous improvement to ensure the practice and promote the balance and sustainable development of the economy, society, and environmental ecology.</p>	Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (Note 2)	V		<p>This disclosure covers the Company’s sustainable development performance in major locations from January 2023 to December 2023, and the risk assessment boundary is mainly based on the Group.</p> <p>To practice sustainable development and promote the balance of economy, society, and environmental ecology and develop a sustainable environment, the Group actively implements corporate governance and attaches great importance to the rights and interests of stakeholders while engaging in business operations and making profits. Adhering to the concept of the emphasizing the development of the environment, society and corporate governance development, as well as trend issues, the Group incorporates them into the Company's management policies and operational activities factors to consider factors to achieve sustainable management goals.</p> <p>According to the preceding business philosophy, when considering operational planning and cost-effectiveness, the Group conducts risk assessments on environmental, society, and corporate governance issues related to the company's operations for the materiality principle of whether it has a significant impact on the Company's investors and stakeholders, and formulates relevant risk management policies or strategies to balance the social responsibility of the company operation, society and environmental ecological development.</p>	Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

			Material issue	Risk evaluation	Risk management policy or strategy
			Environment	Environmental protection	<ul style="list-style-type: none"> ●Continue to promote ISO14001 environmental management system certification, from passively complying with environmental laws and regulations to actively reduce environmental impact. ●Promote waste/scrap classification and recycling. ●Promote electronic operations, including electronic document management and online systems, reducing paper consumption. ●In terms of greenhouse gas emissions: Continue to implement energy-saving measures to reduce electricity usage. Such as air conditioning energy saving and regular maintenance. and gradually replacing lighting equipment with LED lamps with higher energy-saving efficiency, etc.
			Society / Economy	Product Safety / Information Risk	<ul style="list-style-type: none"> ●Fulfill the social responsibility of protecting the earth's environment, reduce the use of harmful substances in product development related processes and technologies, and require suppliers to provide environmentally friendly raw materials. ●Continue to promote IECQ QC080000 (process management system for electric motors, electronic parts and products with non-hazardous substances) and have obtained certification to ensure that the Company's products comply with environmental safety. ●Promote ISO27001 information security system certification coaching to improve

				information security management.	
		Corporation Governance	Regulation Compliance	<ul style="list-style-type: none"> •Ensure that all employees abide by relevant laws and regulations. The company has established relevant organizations and procedures, and conducts education and publicity on integrity management/prevention of insider trading and human rights protection from time to time every year to implement corporate governance objectives. 	
3. Environmental Issues (1)Has the Company set an environmental management system designed to industry characteristics?	V		(1) In order to fulfill the social responsibility of protecting the earth's environment, the Company develops relevant processes and technologies to reduce the use of harmful substances in electronic and electrical equipment, and requires suppliers to provide raw materials that meet environmental protection requirements. Before July 1, 2006, all products of the Company had fully complied with the European Union's RoHS directive on the prohibition of hazardous substances in electronic and electrical equipment, so that the recycling and disposal of waste electronic and electrical equipment complied with environmental protection requirements. In addition, the Company has further passed the certification of Samsung, ASUS, and Sony's green partners. The Company also passed the certification of ISO14001 environmental management system. It has changed from a passive attitude of complying with environmental laws and regulations in the past to proactive environmental awareness concepts such as reducing environmental impact, saving energy and reducing carbon, and improving environmental performance, to ensure that its environmental performance can comply with environmental protection laws and regulations and commits to continuous improvement and pollution prevention.		Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

<p>(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?</p>	<p>V</p>	<p>(2) The Company actively promotes various energy reduction measures, selects high-energy and energy-saving design equipment, and reduces the energy consumption of enterprises and products, to optimize energy efficiency. In addition, in terms of products, the Company strives to reduce the use of harmful substances in product development related processes and technologies, and require suppliers to provide raw materials that meet environmental protection; for the use of renewable resources, the Company promotes e-operations, and at present, electronic document management and online systems have been used to reduce paper consumption, and the paper documents that have expired the storage limits will be destroyed and reused by professional resource recycling companies registered by the government. The Company also promotes the use of recycled paper and second-hand stationery. We also actively reuse waste and recycling from factories, and pay attention to the impact on the environment, and require environmental protection-related policy for factories and suppliers in mainland China.</p>	<p>Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”</p>
<p>(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?</p>	<p>V</p>	<p>(3)Please refer to Appendix 1: Implementation status of climate-related information.</p>	<p>Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”</p>

<p>(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?</p>	V	<p>(4) Total weight statistics and policies of greenhouse gas (GHG) emissions, water consumption and waste.</p> <p>i. In order to continue to achieve the international reduction trend, the Company continues to track various energy-saving reductions, ensures sustainable environmental development and achieve a win-win goal for economic development and environmental protection.</p> <p><u>The greenhouse emissions in the past two years</u> (Scope 1 and 2 information covers the factory area of the Company and subsidiaries)</p> <p style="text-align: right;">Unit: Tons of CO2e</p> <table border="1" data-bbox="641 719 1287 969"> <tr> <th>Year</th><th>Scope 1 (Note 1)</th><th>Scope 2 (Note 2)</th><th>Emission per unit of area (kg/m2)</th></tr> <tr> <td>2022</td><td>165.37</td><td>4,711.50</td><td>96.01</td></tr> <tr> <td>2023</td><td>111.77</td><td>4,212.83</td><td>85.14</td></tr> </table> <p>Note 1: Direct emission are emissions directly from sources owned or controlled by the Company.</p> <p>Note 2: Indirect emissions are greenhouse gas emissions indirectly caused by the input of electricity, heat, or steam</p> <p>Scope 1 and Scope 2 greenhouse gas emissions totaled 4,324.6 tons of CO2e in 2023, mainly from electricity emissions in Scope 2, 97.42% of total emission and followed by Scope 1 mainly from fuel emissions used in public systems, accounting for 2.58%.</p> <p>Please refer to Appendix 1: Implementation status of climate-related information & 1-2: Greenhouse gas reduction goals, strategies and specific action plans.</p> <p>ii. The Company has been paying attention to the issue of water resources energy conservation and environmental protection for many years. In terms of water conservation plans, we start from saving water in daily life and maximize the benefits of available water resources.</p> <p><u>Data on water source consumption in the past two years</u> (covering the factory area of the Company and subsidiaries)</p> <p style="text-align: right;">Unit: Ton</p>	Year	Scope 1 (Note 1)	Scope 2 (Note 2)	Emission per unit of area (kg/m2)	2022	165.37	4,711.50	96.01	2023	111.77	4,212.83	85.14	<p>Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”</p>
Year	Scope 1 (Note 1)	Scope 2 (Note 2)	Emission per unit of area (kg/m2)												
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		<table><tr><th>Year</th><th>Water consumption</th><th>Water consumption per unit of area (kg/m2)</th></tr><tr><td>2022</td><td>49,096</td><td>966.53</td></tr><tr><td>2023</td><td>52,553</td><td>1,034.58</td></tr></table> <p>The Company has been committed to cherishing water resources for many years and has invested in a number of improvement measures, and continues to publicize water conservation policies to employees. For the future water usage target, the Company takes 2020 as the base year, and it is estimated that the tap water intensity index in 2025 will be reduced by 2%. At present, the company uses 2020 as the base year, and the reduction effect of water intensity indicators has reached 1.09%.</p> <p>iii. The Company is committed to environmental protection in order to achieve sustainable resources reuse. The Company's waste treatment principle is to prioritize recycling in the factory to reduce the use of raw materials, and secondly through resource recycling and reuse etc.</p> <p><u>Data on waste output in the past two years</u> (covering the factory area of the Company and subsidiaries)</p> <p style="text-align: right;">Unit: Ton</p> <table><tr><th>Year</th><th>Hazardous waste</th><th>Non-hazardous waste</th><th>per unit of area (kg/m2)</th></tr><tr><td>2022</td><td>1</td><td>200.82</td><td>3.97</td></tr><tr><td>2023</td><td>1</td><td>178.43</td><td>3.53</td></tr></table> <p>"Zero waste" is the ultimate goal of the Company's waste management. The Company uses source management measures such as technology improvement and reduction of raw material waste to reduce waste output. The waste output in 2023 was 179.43 tons, a decrease of 11.09% compared with the output in 2022. For the future goal of the waste reduction, the Company takes 2020 as the base year to target the waste reduction by 27% in 2025, and continues to implement waste reduction and gradually reduce the negative impact on the environment. At present, ALLTOP takes 2020 as the base year, and the waste reduction effect has reached 52.28%.</p>	Year	Water consumption	Water consumption per unit of area (kg/m2)	2022	49,096	966.53	2023	52,553	1,034.58	Year	Hazardous waste	Non-hazardous waste	per unit of area (kg/m2)	2022	1	200.82	3.97	2023	1	178.43	3.53	
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4. Social Issues (1) Has the company formulated relevant management	V	(1) The Company is committed to safeguarding the basic human rights of employees, abides by labor-related laws and regulations, and supports various international human rights conventions such as the	Conform to “Sustainable Development																					

policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	<p>United Nations "Universal Declaration of Human Rights", regulated ALLTOP’s “Human Rights Policy Approach” and announced it on company website to ensure employees legal rights and interests. The Company's employment policy is non-discriminatory treatment (regardless of factors such as gender, age, race, religion, party affiliation, etc., as long as the qualifications and abilities meet the job requirements, all job opportunities are provided equally), creating a harmonious working environment between labor and management.</p> <p>The Company submits the work rules according to the law to the Labor Bureau for approval and discloses them on the company's website, so the employees can check their personal rights at any time. The Company abides by relevant labor laws and international human rights conventions, the appointment and dismissal of relevant employees and remuneration are in accordance with relevant regulations to protect the basic rights and interests of employees. For the labors rights and interests of mainland China’s factories, the employees enjoy benefits better than those of the same industry. The Company also attaches great importance to and implement the labor contract law followed by law to secure the economic and security rights of all employees.</p> <p>In order to prevent sexual harassment in the workplace and maintain gender equality and personal dignity, the Company has formulated "Sexual Harassment Prevention Measures and Punishment Measures".</p> <p>The Company reviews its own operations, value chain, new business activities (such as mergers and acquisitions) and other related activities by paying attention to major social issues regularly every year, so as to identify and evaluate groups at risk and potential human rights risks, formulates assessment measures for human rights issues based on potential risks, and continuously monitor and improve implementation results.</p> <p>The summary of the Company's human rights management policies and specific plans and measures are as follows:</p> <table><tr><th>Human rights management policies</th><th>Specific plans</th></tr><tr><td>Providing a safe and healthy work environment</td><td>Keeping the space bright/ventilated and provide a safety entrance place.</td></tr><tr><td>Assisting employees in maintaining physical and mental health and work-life balance</td><td>Providing leisure places and facilities for employees.</td></tr><tr><td>Prohibition of forced labor</td><td>Implementing the vacation system, encouraging colleagues to focus on work and life, and abiding by labor laws.</td></tr><tr><td>Health</td><td>Providing regularly health check-ups for employees.</td></tr></table> <p>In addition, the Company implemented human rights protection</p>	Human rights management policies	Specific plans	Providing a safe and healthy work environment	Keeping the space bright/ventilated and provide a safety entrance place.	Assisting employees in maintaining physical and mental health and work-life balance	Providing leisure places and facilities for employees.	Prohibition of forced labor	Implementing the vacation system, encouraging colleagues to focus on work and life, and abiding by labor laws.	Health	Providing regularly health check-ups for employees.	Best Practice Principles for TWSE/TPEX Listed Companies”
Human rights management policies	Specific plans											
Providing a safe and healthy work environment	Keeping the space bright/ventilated and provide a safety entrance place.											
Assisting employees in maintaining physical and mental health and work-life balance	Providing leisure places and facilities for employees.											
Prohibition of forced labor	Implementing the vacation system, encouraging colleagues to focus on work and life, and abiding by labor laws.											
Health	Providing regularly health check-ups for employees.											

		related training (internal and external training) for employees in 2023, with a total duration of 95 hours, and 110 people completed the training. We will continue to focus on human rights protection related issues and promote related education training to raise human rights protection awareness and reduce the possibility of associated risks.	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	V	(2)Please refer to Evaluation item 8 of “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons”.	Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V	(3)Please refer to Evaluation item 8 of “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons”.	Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”
(4) Has the Company established effective career development training programs for employees?	V	(4)Please refer to Evaluation item 8 of “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons”.	Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer	V	(5) With the goal of establishing the world's first priority connector supplier, the Company complies with relevant international laws and regulations and various standards. The Company maintains good communication channel with customers, and places quality as the priority requirement for all product component R&D, procurement, manufacture, operation, and service processes, to protect the rights and interests of consumers as our own responsibility, and has set up a quality assurance department to provide customer complaint handling procedures. The Company attaches great importance to the rights and interests of clienteles and end consumers, and has strictly written contracts	Conform to “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies”

protection and grievance policies?		for product quality standards and immediate supply of products, to protect the rights and interests of consumers.	
(6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V	<p>(6) The Company aims to establish a supply chain that protects the environment and attaches importance to social responsibility, safety and health, and human rights development, regards suppliers as long-term partners, leads them for long-term development and enhancing competitiveness, ensures that products and supply chains do not use any mineral metals from conflict areas, and enhances manufacturers' green competitiveness and sustainable development. In terms of implementing supplier management, the Company formulated the "supplier management operating procedures" and before developing new suppliers/partners conducts evaluation and investigations of suppliers by the "new suppliers and third-party development requirements", the evaluation and investigations involved labor rights, safety, health, and compliance with environmental regulations, etc. In addition to conducting new supplier evaluations and investigations, supplier audits and evaluations are regularly implemented every year, and the evaluation indicators include (HSF) environmental protection evaluation/(QPA) process quality/(QSA) quality system and (RBA) evaluation, etc., for those who met the standards in the evaluation would be qualified as a green supplier; moreover, for automotive products suppliers, they should not only be qualified as a green suppliers, but also have to pass the ISO9001 system certification, and then gradually guide the relevant suppliers to introduce the IATF16949 system. For suppliers who undertake projects, the Company also follows the "related parties, contractor environment, and occupational safety and health impact control procedures", in addition to requiring the implementation of safety management such as safety and sanitation, incoming hazard reports, and system guidelines, on-site environmental management is also requested. By the "Supplier Management Operation Procedures" and "Major Raw Material Suppliers, Third Party Factory (Responsible Business Alliance, RBA) Evaluation Report", the Company also signed the "RBA Relevant Party Social Responsibility Commitment Letter" with suppliers to require the suppliers to abide by labor laws and related social responsibility, including the prohibition of child labor, forced labor, health and safety, freedom of association, collective bargaining rights, discrimination and non-use of conflict minerals, etc. If the supplier is involved in violating the corporate ethics responsibility policy and has a significant impact on the environment and society, the Company may terminate or rescind the contract at any time.</p>	Conform to "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies"
5. Does the company refer to international reporting standards or guidelines when	V	The Company has not yet reached the standard for compiling a sustainability report. The Company has disclosed the systems and measures for sustainable development and implementation status in the annual report and company website.	The company has not yet prepared a sustainability

preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?			http://www.alltopconnector.com/zh-tw/Page/corporate_governance	report and will prepare it in the future depending on the company's development needs or regulations.
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6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations:

The Company's board of directors passed the "Corporate Social Responsibility Code of Practice" on November 13, 2013, and which was renamed as "Sustainable Development Code of Practice" by the board of directors on January 21, 2022. The Company regularly reviews the operation of the code, and timely amends and revises, and there have been no significant differences ever since.

7. Other important information to facilitate better understanding of the company's promotion of sustainable development:

- i. Environmental aspects: The Company has certified by ISO14001 environmental management system. It has changed from a passive attitude of complying with environmental laws and regulations in the past to a proactive concept of environmental awareness such as reducing environmental impact, saving energy and reducing carbon, and improving environmental performance etc., to ensure that its environmental performance can comply with environmental protection laws and regulations and commitment to continuous improvement and pollution prevention.
- ii. Community Involvement: The Company actively participates in the company's factory area and local regulations, in addition to sponsoring the establishment of the local Earth God and God of Wealth temple, it also actively maintains the community environment and public safety and participates in blood donation activities by the International Committee of the Red Cross. In addition, the Company has been supporting art and cultural activities every year since 2012. We have accumulated more than \$300,000 (the number of visitors and beneficiaries is 150 person-times/year) to respond to and help the development of art and cultural activities.
- iii. Social service: The Company adheres to the spirit of "taken from the community, giving back to society", in order to implement the concept of giving back to the society, the Company has sponsored \$10,000 per month for disadvantaged groups since 2020 (60 children recipients per year), and we will be more active in social charity activities and sponsorship activities for socially disadvantaged groups.
- iv. Social welfare: In order to further support the public welfare associations and consortiums, through the collective participation and concern of employees, the Company gets closer to assisting public welfare organizations to survive and develop space and to increase the progress of public welfare culture. Responding to the sponsorship of the domestic film "10,000 Miles ", a theater was reserved for employees to enjoy. During the holidays, the Company chooses giving gift boxes from welfare organizations, such as Chensenmei Social Welfare Foundation, Syin-Lu Social Welfare Foundation, etc., or purchases Taiwanese small-scale agricultural products to help them grow.
- v. Consumer rights: The Company attaches great importance to the rights and interests of clients and end consumers, and has strict written contracts for product quality standards and immediate supply of products to protect the rights and interests of consumers.
- vi. Human rights aspect: The Company creates a good working environment and ensures that there is no discrimination and harassment to employees.
- vii. Health and safety aspect: The Company attaches great importance to the safety and health of each factory area of the whole group, irregularly improve the standards for the safety of the moving lines of the factory buildings and office areas, the protection and operation of equipment, the lighting of operators, etc., to ensure safety strictly, continues to implement the promotion of hygienic environment projects, improves the hygienic environment of the staff canteen, and improves the sanitation projects of the staff dormitories and related surrounding areas.
- viii. Certification information: The quality system certifications of ALLTOP Technology Group have been entrusted by TUV (Germany Rhineland) and ARES (ARES International Certification Co., Ltd.) professional certification agencies to handle. The certification systems that have been passed so far are as follows.

Company name	Certification system	Certification authority	Certification effective date	Certification expiry date
	ISO9001:2015_ Quality Management Systems	ARES	2021/12/28	2024/12/27

ALLTOP Technology Co., Ltd.	ISO14001:2015_ Environmental Management Systems	ARES	2021/12/28	2024/12/27
	ISO/IEC27001:2013_ Information Security Management Systems	ARES	2023/06/06	2025/10/31
ALLTOP Electronics (Suzhou) Co., Ltd.	ISO9001 : 2015_ Quality Management systems	TUV	2021/10/22	2024/10/21
	ISO14001 : 2015_ Environmental management systems	TUV	2022/10/12	2025/10/11
	IECQ QC080000 : 2017_ Hazardous Substance Process Management System Requirement	TUV	2021/11/12	2024/12/06
	IATF16949:2016_ Automotive Quality Management System Standard	TUV	2021/10/22	2024/10/21
	ISO14064-1:2018_ Specification with guidance at the Organization level for Quantification and Reporting of Greenhouse Gas Emissions and Removals	TUV	2023/09/28	2024/09/27
LIQUAN Technology (Taicang) CO., Ltd.	ISO9001:2015_ Quality Management Systems	TUV	2022/11/08	2025/11/07
	IATF16949:2016_ Automotive Quality Management System Standard	TUV	2022/11/08	2025/11/07

Appendix 1: Implementation Status of Climate-related Information

No.	Item	Implementation Status
1	Describe Board of Directors and management's oversight and governance of climate-related risks and opportunities.	<p>1. Oversight of Board of Directors : The Board of Directors serves as the highest management unit for climate-related risks within the company. It is responsible for supervising the overall objective of climate-related risk management of the company.</p> <p>2. Actions of the Management: The Company acts as a coordinator in terms of issues and strategies related to the sustainability-related regulations (including climate-related laws and regulations), coordinates with various responsible departments, and implements the execution of climate-related initiatives.</p>
2	Describe how the identified climate risks and opportunities impact the Company's business, strategy, and finance (short-term, medium-term, long-term).	Identify the potential financial impacts of climate-related risks on the company's operations and business models in the short, medium, and long term. Identify significant climate risks and opportunities, and develop corresponding measures to address them.

3	Describe the impact of extreme climate events and transition actions on finance.	In connection with the type of both physical and transition climate risks which are conducted by the company's own operations and business models, through the climate risk analysis, evaluate the financial impacts, and develop management actions to enhance the organization's climate resilience.
4	Describe how the processes of identifying, assessing, and managing for the climate risks are integrated into the overall risk management system.	Establish a climate risk management system that includes processes for identification, assessment, response, and monitoring, and continuously evaluate and monitor the effectiveness of the system.
5	If scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and the primary financial impacts considered in the analysis should be described.	For the resilience of climate change risks and major financial impacts, follow climate strategy management to enhance the organizational climate resilience.
6	If there is a transformation plan in place to address climate-related risks, please provide an explanation of the plan's content, and the indicators and goals used to identify and manage physical risks and transition risks.	<p>In response to reducing the impact and risk caused by climate change and achieving carbon reduction and green environmental protection goals, and use indicator to manage the risks and opportunities related to the climate change:</p> <p>Energy Conservation and Carbon Reduction: Continuously promote various measures to conserve energy and reduce carbon emissions, with the principle of "Caring for the Earth and Valuing Resources," including:</p> <ol style="list-style-type: none"> (1) Regular maintenance of the air conditioner (2) With the principle of replacing office lighting with more energy-efficient LED bulbs, etc. (3) Disseminate water conservation and waste reduction. (4) Energy-saving settings for office machines and office air conditioners
7	If internal carbon pricing is used as a planning tool, the basis for price determination should be explained.	-
8	If climate-related targets are set, the covered activities, scope of greenhouse gas emissions, planning timeline, annual achievement progress, and other relevant information should be explained. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the relevant targets, the	Information on climate-related goals, basing on climate risk indicators and target planning and implementation status, continuously promote and evaluate the progress of goals.

	source and quantity of carbon reduction credits or the number of RECs to be offset should be specified .	
9	Greenhouse gas inventory, verification status, reduction goals, strategies and specific action plans	Refer as follows 1-1 & 1-2

1-1 Greenhouse gas inventory and verification status in past 2 years

1-1-1 Greenhouse gas inventory information (states the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/million yuan) and data coverage of greenhouse gases in the past two years)

Item	2022		2023	
	Total Emissions (mt CO ₂ e)	Density (mt CO ₂ e/ million Taiwan dollar)	Total Emissions (mt CO ₂ e)	Density (mt CO ₂ e/ million Taiwan dollar)
Scope 1				
Parent Company	-	-	-	-
Subsidiary	165.37	0.07	111.77	0.05
Scope 2				
Parent Company	116	0.05	106	0.04
Subsidiary	4,595.5	1.99	4,106.83	1.71

Note 1: According to the "Sustainable Development Roadmap for Listed and OTC Companies" issued by the Financial Supervision Commission in March 2022, the Company falls under the category of companies with paid-in capital of less than 5 billion NTD, and the individual company (i.e. the parent company) is required to undergo greenhouse gas inventory in the third stage (inventory to be completed in 2026 and verification to be completed in 2028), while the consolidated subsidiaries are required to undergo greenhouse gas inventory in the fourth stage (inventory to be completed in 2027 and verification to be completed in 2029).

1-1-2 Greenhouse gas assurance information (statement of the assurance situation for the most recent two years as of the publication date of the annual report, including assurance scope, assurance organization, assurance criteria and assurance opinions): NA.

1-2 Greenhouse gas reduction goals, strategies and specific action plans (state the greenhouse gas reduction base year and its data, reduction goals, strategies, specific action plans and achievement of the reduction goals)

The Company continues to promote various energy-saving and carbon-reducing, and "Love the Earth and Cherish Resources" measures within the enterprise, which are as follows:

- (i) Implement resource recycling and classification.
- (ii) Save water.
- (iii) Turn off lights during lunch breaks and energy-saving measures for office air conditioning host.
- (iv) Regular maintenance of air conditioners.
- (v) Energy-saving settings for office machines
- (vi) Office lighting, based on the principle of gradually replacing with LED higher with higher energy efficiency

In 2023, under the management of various energy-saving and carbon-reduction measures, approximately 552.27 tons of CO₂e

carbon emissions (scope 1 and scope 2) were reduced, which was 11.32% lower than last year.

Taking 2020 as the base year, the Company sets short-term (1-3 years), medium-term (4-5 years) and long-term (6-8 years) greenhouse gas carbon reduction targets of 5%, 6% and 7% respectively, makes every effort to protect the global environment in order to achieve sustainable operations.

The current achieved situation of the Company: Taking 2020 as the base year, greenhouse gas emissions has reduced by 19.11%.

