Alltop Technology Co., Ltd.

2024 Corporate Sustainability Report

Notice to readers

This English version Corporate Sustainability Report is a summary translation of the Chinese version and is not an official document. If there is any discrepancy between the English version and the Chinese version, the Chinese version shall prevail.

About This Report

(GRI2-2~2-5)

Alltop Technology CO., LTD. (hereinafter referred to as "Alltop") is pleased to present its 2024 Sustainability Report. As our inaugural sustainability report, it reflects our commitment to sustainable development and corporate social responsibility. Guided by the principles of transparency and shared progress for a sustainable society, this report aims to showcase Alltop's achievements and future plans in economic, social, and environmental dimensions. We sincerely welcome feedback and suggestions from all stakeholders—including customers, businesses, society, and government—to help us continuously improve and move forward. Alltop publishes its sustainability report on an annual basis. This report primarily discloses the company's performance from January 1 to December 31, 2024. To align with the eight quality principles of the GRI Sustainability Reporting Standards (GRI Standards), certain information is retrospectively presented for the past three years.

- The publication date of this 2024 report is August 2025.
- The next report, covering the year 2025, is scheduled for release in August 2026.

- Scope and Boundary of the Report:
  - Disclosure Scope :
    This report primarily covers Alltop Technology Co., Ltd.'s headquarters in New Taipei City, Taiwan, and Alltop Electronics (Suzhou) Co., Ltd. As Alltop Technology (Vietnam) Co., Ltd. has not yet commenced formal production, and LICHUAN Technology (Taicang) Co., Ltd. is not considered a significant subsidiary, these entities are currently excluded from the reporting scope. Economic performance disclosures, however, include data from consolidated subsidiaries. In the future, the scope of disclosure will be gradually expanded in accordance with the completeness of data collection and the principle of materiality.
  - Reporting Boundary:
    Alltop discloses material topics and related management approaches concerning entities that have a significant impact on its operations. The report also takes into consideration the potential impacts on stakeholders—including customers, investors, communities, government agencies, suppliers, and employees—and incorporates these into the external boundaries of the report.
  - Restatement of Information:
    If any data in this report has been restated or recompiled, relevant explanations will be provided alongside the specific disclosures.
- Report Quality :
  - This report has been prepared in accordance with the latest version of the Global Reporting Initiative (GRI) Standards published in 2021. It also complies with the "Regulations Governing the Preparation and Filing of Sustainability Reports by OTC Companies" issued by the Taipei Exchange (TPEx).
  - The content of this report was compiled through collaboration among various task forces, with each group collecting relevant data and information based on their business responsibilities. After compilation and editing, the report was submitted for review by the Chief Sustainability Officer, the President, and the Chairman. It was then verified by an independent third-party assurance provider and subsequently reviewed by the Sustainability Development Committee and approved by the Board of Directors prior to publication.
  - This report has been independently verified by AFNOR ASIA Ltd., a member of the AFNOR Group, in accordance with the AA1000 Assurance Standard (AA1000AS v3), Type 1 with a moderate level of assurance. For detailed information, please refer to the assurance statement provided by AFNOR in the appendix.

Publishing Organization	Reporting Frameworks Followed
Global Reporting Initiative (GRI)	GRI Universal Standards, 2021 Edition
AccountAbility	AA1000 Accountability Principles (2018): Materiality, Inclusivity, Responsiveness, and Impact
United Nations (UN)	Sustainable Development Goals (SDGs)
Sustainability Accounting Standards Board (SASB)	SASB (Sustainability Accounting Standards Board) Standards
Taipei Exchange (TPEx)	Practical Guidelines for Sustainable Development of Listed and OTC Companies Regulations Governing the Preparation and Filing of Sustainability Reports by OTC Companies
Financial Stability Board (FSB)	Task Force on Climate-Related Financial Disclosures (TCFD)
United Nations Environment Programme Finance Initiative (UNEP FI)	Taskforce on Nature-related Financial Disclosures (TNFD)

●Contact Information:

If you have any suggestions regarding the content of this report or ALLTOP TECHNOLOGY CO., LTD.'s sustainability efforts, please feel free to contact us using the information below. This report will also be published in the Sustainability section of our official website for public and stakeholder review.

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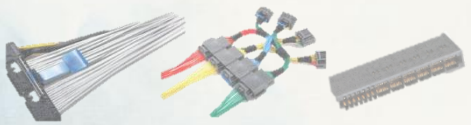

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Message from the Management

Dear Partners Concerned with Alltop Technology's ESG Development:
In 2024, the global economy and industrial landscape continued to undergo profound transformation. Confronted with challenges such as geopolitical tensions, supply chain restructuring, inflationary pressures, and the global push toward net-zero carbon emissions, businesses are entering an era of unprecedented transition. In the face of this complex environment, Alltop Technology has remained resilient through solid management strategies. We have continued to drive technological innovation, improve operational efficiency, and proactively advance environmental sustainability and social responsibility. Our goal is to provide high-quality solutions to customers worldwide while fulfilling our commitments to the planet and society. As an integral part of the electronics supply chain, Alltop Technology recognizes that ESG (Environmental, Social, and Governance) has become a key factor in ensuring long-term corporate competitiveness. We have embedded ESG into our core business strategies and are implementing concrete actions to achieve sustainable operations. Our efforts span green manufacturing, supply chain management, talent development, and corporate governance—all aimed at aligning our growth with global sustainable development goals.

Environmental Sustainability (E) — Low-Carbon Transition and Green Manufacturing

As global demands for net-zero emissions and carbon reduction strategies grow increasingly stringent, the electronics industry is undergoing a comprehensive transformation—from supply chains to end markets. In response to this trend, Alltop Technology has proactively embraced international decarbonization efforts. We have implemented the ISO 14064-1 greenhouse gas inventory management system, strengthened energy management, optimized manufacturing processes, improved resource efficiency, and reduced our carbon footprint. Moreover, we actively adopt low-carbon and environmentally friendly materials and integrate automated production technologies to achieve goals in energy conservation, carbon reduction, and waste minimization. Together with our customers and supply chain partners, we are moving toward a low-carbon future.

Social Responsibility (S) — People-Oriented, Co-Creation for a Better Future

Talent is the most valuable asset of a company. Alltop Technology is committed to creating a safe, healthy, and inclusive work environment, offering comprehensive career development and training systems. We promote human rights protection and continuously improve working conditions to ensure that every employee can thrive in a respectful and secure environment. In addition, we actively engage in social welfare initiatives. Through programs focused on education, environmental protection, and support for underprivileged groups, we fulfill our corporate social responsibilities and strive to generate greater social value.

Corporate Governance (G) — Transparent Governance, Sustainable Growth

As global regulations become increasingly stringent, corporate governance has become a key factor in maintaining competitiveness. Alltop Technology adheres to the principles of integrity and ethical business practices, establishing robust internal control and risk management systems to ensure transparency and fairness in operational decision-making. We also reinforce supply chain management to ensure that our partners comply with environmental, human rights, and occupational safety standards. By building a responsible supply chain network, we enhance corporate resilience and create long-term value for shareholders and stakeholders alike.

Toward a Sustainable Future:

Looking ahead to 2025, Alltop Technology will continue to deepen its ESG development, centering on three core goals: intelligent innovation, low-carbon transformation, and inclusive growth. We are committed to promoting sustainable business operations and proactively addressing market and environmental challenges through forward-looking strategies.

- **Intelligent Innovation:** Improve production efficiency through process enhancements, optimize energy and resource utilization, and promote automation and green upgrades in manufacturing processes.
- **Low-Carbon Transformation:** Strengthen energy-saving and carbon-reduction technologies, promote the use of renewable energy, and implement full lifecycle carbon management of products to move toward net-zero emissions.
- **Inclusive Growth:** Uphold labor rights and promote diversity and equality, strengthen career development and occupational health and safety for employees, enhance corporate social responsibility engagement, and foster sustainable talent development.

Looking ahead, Alltop Technology will continue to collaborate with customers, suppliers, social organizations, and all relevant stakeholders to position sustainability as a core component of our competitive advantage. Through innovation, we aim to drive industrial upgrading and contribute greater value to global green transformation and social development. We firmly believe that only by addressing environmental, social, and governance aspects in unison can a company achieve sustained growth in an ever-changing market landscape and co-create a more resilient and sustainable future. We sincerely thank all our shareholders, customers, employees, and partners for their unwavering support and trust. Together, let us move forward toward a more resilient and sustainable future.

Chairman	**Yu Wan Yi**
Chief Sustainability Officer	**Chang Yi Wei**

Key Sustainability Achievements in 2024

Environmental

- Based on 2020 as the baseline year, waste generation has been reduced by 50.11%.
- Alltop Electronics (Suzhou) obtained ISO 14064-1:2018 certification for greenhouse gas emissions inventory.
- Alltop Electronics (Suzhou) obtained IECQ QC080000:2017 certification for Hazardous Substance Process Management (HSPM) requirements.
- Alltop Electronics (Suzhou) was awarded the "High and New Technology Enterprise Certificate" by the Jiangsu Provincial Department of Science and Technology.
- The group recorded zero major environmental pollution incidents during the year.

Social

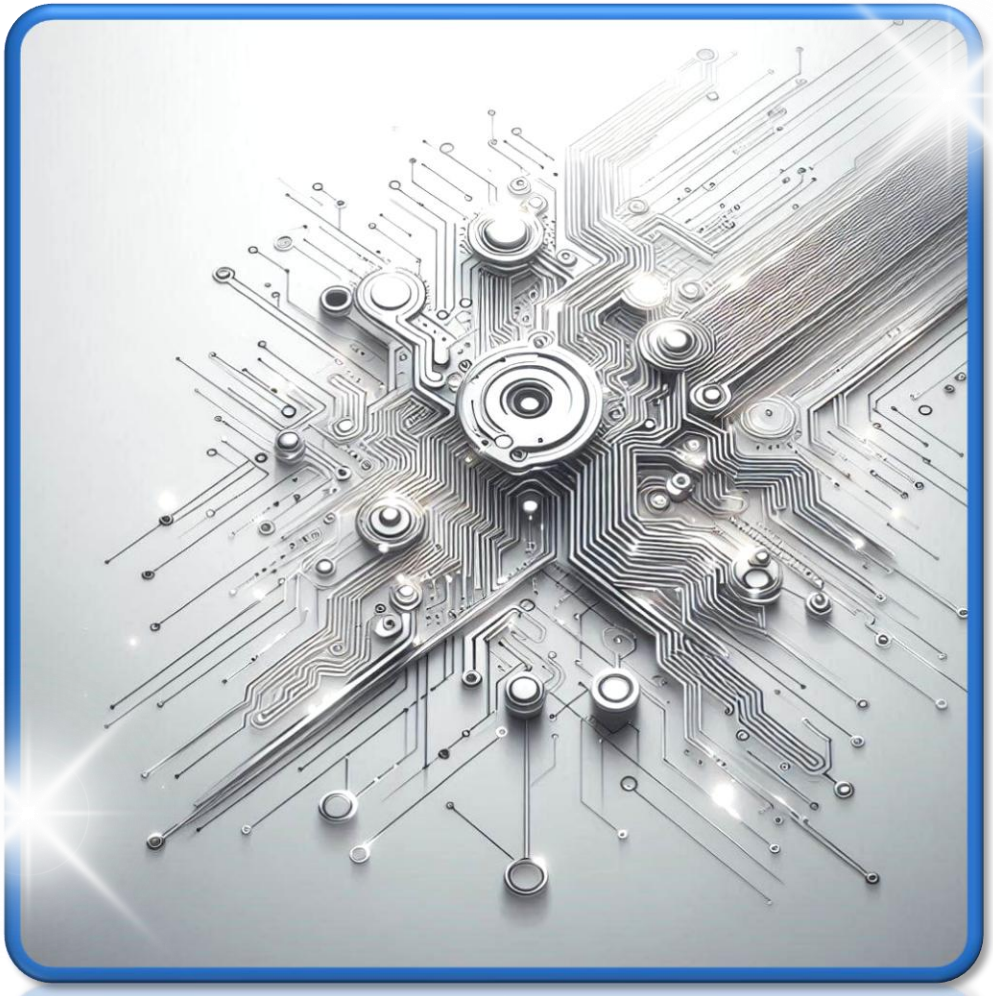
- Received the "Happiness Enterprise Award for OTC-Listed Companies" from the Taipei Exchange, recognizing outstanding overall performance in areas such as full-time non-managerial employee compensation, corporate profitability, and dividend distribution.
- Alltop Technology has supported the development of arts and cultural activities by sponsoring cultural institutions annually since 2012, benefiting approximately 150 participants per year.
- Since 2020, Alltop Technology has made monthly donations to support underprivileged groups, benefiting approximately 60 children and youth per year.
- Alltop Technology fosters a female-friendly work environment, with women accounting for 45% of the total workforce.
- Alltop Electronics (Suzhou) obtained ISO 45001:2018 certification for Occupational Health and Safety Management Systems.
- Recorded zero major occupational accidents, zero major labor disputes, and zero human rights violations during the year.
- Alltop Electronics (Suzhou) and Alltop Technology (Vietnam) completed RBA (Responsible Business Alliance) verification.

Characteristic	Advanced-Connectek
Employee Well-being	Awarded "Happy Enterprise
Arts & Culture Support	Annual sponsorship since 2012
Donations	Monthly donations since 2020
Female Employees	45% female employees
Safety Certification	ISO 45001:2018 certified
Workplace Incidents	Zero major incidents annually
RBA Verification	RBA verification completed

Economic and Corporate Governance

- Received the "Happiness Enterprise Award for OTC-Listed Companies" from the Taipei Exchange, recognizing outstanding overall performance in areas such as full-time non-managerial employee compensation, corporate profitability, and dividend distribution.
- The company participated in the 11th Corporate Governance Evaluation and ranked in the top 6%–20% among OTC-listed companies.
- Female directors account for 22.22% of the board, while independent directors account for 33.33%. Over half of the independent directors have not served more than three consecutive terms.
- No major information security incidents, internal control deficiencies, or violations of ethical business practices were reported.
- Alltop Technology obtained ISO/IEC 27001:2013 certification for Information Security Management Systems.
- Since its OTC listing in 2007, Alltop Technology has been profitable and distributed dividends every year. In the past seven years, the dividend payout ratio has exceeded 90% annually.
- Alltop Technology achieved an average customer satisfaction score of 88.4, while Alltop Electronics (Suzhou) recorded a score of 97.4.

Chapter 1
Sustainable Development



Chapter 1. Sustainable Development

1.1 Sustainability Vision and Strategy

Our Vision and Mission

Since its establishment, Alltop Technology has been driven by the core values of quality and innovation, striving to become a forward-looking model of sustainability in the global electronics industry. We firmly believe that the long-term value of a company lies in its environmentally friendly practices, fulfillment of social responsibilities, and commitment to its stakeholders. To further strengthen its commitment to sustainable development, Alltop Technology has established a Sustainability Management Policy, guided by core ESG governance principles. This policy defines our sustainability strategy and goals, integrates ESG indicators into departmental operations, and outlines short-, medium-, and long-term objectives. Through continuous advancement in our core expertise and innovative technologies, we aim to reduce social and environmental impacts, while providing stable, professional, and safe products and services to our customers and stakeholders—co-creating a better environment, a harmonious society, and sustainable momentum for business growth.

Sustainability Strategy and Commitment Strategic Pillars:

Intelligent Innovation, Low-Carbon Transformation, Inclusive Growth

Alltop Technology upholds the core business philosophy of **quality and innovation**, and integrates its core corporate values—**Advancement, Leadership**, **Longevity, Trust, Optimization**, and **Partnership**—into its strategic direction. These values form the foundation of our three key sustainability strategies:

1. **Intelligent Innovation to drive excellence in quality**
2. **Low-Carbon Transformation to realize environmental sustainability**
3. **Inclusive Growth to promote shared social prosperity**

Through these strategies, Alltop ensures that ESG (Environmental, Social, and Governance) goals are closely aligned with corporate development objectives, positioning the company as a leading global brand and a benchmark for sustainability in the electronics industry.

1. Smart Innovation & Quality Excellence Aligned with: SDG 8 – Decent Work and Economic Growth, SDG 9 – Industry, Innovation and Infrastructure, SDG 12 – Responsible Consumption and Production

◆ **Strategic Objectives:**

Enhance the technological threshold of electronic connector products through smart technologies and advanced manufacturing capabilities, ensuring high performance and high quality to achieve industry leadership.

◆ **Key Actions and Commitments:**

✓ **Develop high-frequency and high-power connection technologies to meet the comprehensive application needs of 5G, AIoT, electric vehicles, servers, and industrial automation.**

✓ **Enhance production precision and continuously reduce defect rates in manufacturing.**

✓ **Implement the strategy of "Quality as Competitiveness" by continuously enhancing quality inspection capabilities to ensure product stability and reliability.**

2. Low-Carbon Transition & Environmental Sustainability Aligned with: SDG 7 – Affordable and Clean Energy, SDG 12 – Responsible Consumption and Production, SDG 13 – Climate Action, SDG 15 – Life on Land

◆ **Strategic Objective:**

Implement carbon neutrality policies by adopting low-carbon manufacturing processes and eco-friendly materials to optimize energy efficiency and promote green supply chain management.

◆ **Key Actions and Commitments:**

✓ Set greenhouse gas reduction targets based on the 2020 baseline year: short-term (1–3 years) by 5%,mid-term (4–5 years) by 6%, and long-term (6–8 years) by 7%.

✓ Based on the 2020 baseline year, aim to reduce municipal water use intensity by 2% by 2025.

✓ Based on the 2020 baseline year, target a 27% reduction in waste generation by 2025.

3. Inclusive Growth & Social Prosperity Aligned with: SDG 4 – Quality Education SDG 5 – Gender Equality SDG 8 – Decent Work and Economic Growth SDG 10 – Reduced Inequalities SDG 17 – Partnerships for the Goals

◆ **Strategic Objective:**

Ensure parallel advancement of talent development and social responsibility, promote diversity and inclusion within the company, and co-create sustainable value with global industry partners

◆ **Key Actions and Commitments:**

✓ Promote talent development programs to ensure continuous improvement in corporate R&D and productivity.

✓ Ensure compliance with labor rights, implement ISO 45001 Occupational Health and Safety standards, and build a safe workplace.

✓ Promote Diversity & Inclusion (D&I) policies, aiming to increase the proportion of women in management positions to over 25% by 2025.

•Sustainability Management Goals

Technology should not only drive industrial advancement but also move forward in parallel with environmental protection, social responsibility, and ethical governance. To this end, Alltop Technology has made the following sustainability commitments to actively fulfill its corporate social responsibility (CSR) and promote the harmonious development of the company alongside the environment and society.

	Short-Term Goals	Mid- and Long-Term Goals
Environmental Aspect	● Greenhouse Gas Inventory → Understand the company's current carbon emissions and establish a data foundation. ● Participation in TCFD Climate Initiative → Assess climate change risks to ensure operational stability. ● Carbon Reduction Management: Based on the 2020 baseline year, set a short-term (1–3 years) greenhouse gas reduction target of 5%. ● Water Resource Management: Based on the 2020 baseline year, aim to reduce municipal water use intensity by 2% by 2025. ● Waste Management: Based on the 2020 baseline year, target a 27% reduction in waste generation by 2025.	● Deepening Low-Carbon Manufacturing and Green Supply Chain ● Carbon Reduction Management: Based on the 2020 baseline year, set mid-term (4–5 years) and long-term (6–8 years) greenhouse gas reduction targets at 6% and 7%, respectively. ● Achieve corporate carbon neutrality and full net-zero emissions, promote electrification of transportation and logistics, establish a carbon credit trading mechanism, and continuously advance toward emission reduction targets.
Social Aspect	● Strengthen stakeholder communication channels by holding at least one investor conference each year. ● Enhance corporate value by formulating and disclosing operational strategies and business plans, publicly reporting in accordance with regulations, outlining concrete measures for value creation, and actively engaging in communication with shareholders. ● Improve workplace safety and health management by establishing a zero-accident goal, strengthening the ISO 45001 Occupational Health and Safety Management System, reducing occupational risks, and minimizing the incidence of accidents. ● Employee Development and Career Planning: Develop an "Employee Training Program" to ensure participation in skill-based training and enhance professional competitiveness. Provide internal promotion opportunities and clear development pathways to support healthy internal talent mobility. ● Diversity, Inclusion, and Flexible Work Mechanisms: Ensure no gender pay gap within the company and regularly review fairness. Promote DEI (Diversity, Equity, and Inclusion) policies to guarantee equal development opportunities for employees from diverse backgrounds.	● Continue to promote communication effectiveness. ● Continuously enhance corporate value. ● Establish a sustainable talent development system, participate in employee training, ensure that all employees have continuous learning and growth opportunities, promote gender equality and diversified leadership mechanisms, and improve the efficiency of knowledge transfer. ● The influence of social welfare has been expanded, corporate volunteers are encouraged, and employees are encouraged to participate in social welfare activities. ● Strengthen the labor rights and social responsibilities of the supply chain, ensure that the supply chain meets international standards through ESG labor and social responsibility audits, establish a strict labor rights and interests review system, improve the transparency of labor conditions in the supply chain, and ensure that partners provide a safe and fair working environment.

	Short-Term Goals	Mid- and Long-Term Goals
Corporate Governance and Economic Aspect	● In line with the IFRS Sustainability Disclosure Standards, the information collection, education and training of the IFRS Sustainability Disclosure Standards are implemented. ● The Board of Directors is diverse (directors of different genders), and since 2025, the proportion of directors of any gender has not reached 1/3, and the reasons and measures taken will be explained in the annual report. ● Enhance the transparency of corporate governance, improve the disclosure mechanism of ESG operation information, and publish sustainability reports every year to ensure that information is open and transparent; Establish a digital risk monitoring system, strengthen compliance and risk management mechanisms, and reduce operational risks. ● Enhance financial stability and economic growth, strengthen operating cost management, improve production efficiency and profitability, and ensure stable growth. ● Deepen supply chain management and economic impact, include suppliers in ESG sustainability assessments, ensure supply chain stability and compliance with social responsibility standards, reduce the risk of improper operation, and ensure the health of the company's value chain.	● From fiscal year 2028 onwards, we will prepare sustainability information in accordance with IFRS sustainability disclosure standards. ● From 2029 onwards, we will continue to disclose the information of the IFRS sustainability disclosure standard every year, and submit the annual report of the shareholders' meeting at the same time as the financial report filing schedule. ● After the re-election of the board of directors in 2027, the proportion of directors of any gender will reach 1/3, and all INEDs will serve no more than 3 consecutive terms and the number of directors shall not be less than 1/3 of the number of directors. ● Digital governance and operational upgrades, promote smart governance, improve decision-making efficiency, and strengthen decision-making analysis through AI technology to ensure accurate and efficient corporate governance. Implement a risk management mechanism to enhance resilience. ● Expand the global market and operational growth, increase the proportion of revenue in overseas markets, deepen the international layout, expand the global customer base, strengthen R&D investment, and enhance product innovation capabilities. ● Strengthen the sustainable development and competitiveness of the supply chain, implement the intelligent supply chain management system, enhance the sustainable competitiveness of the supply chain, establish partnerships with suppliers, jointly pursue excellent quality and service, and continue to improve and innovate to meet customer needs and jointly achieve the goal of win-win.

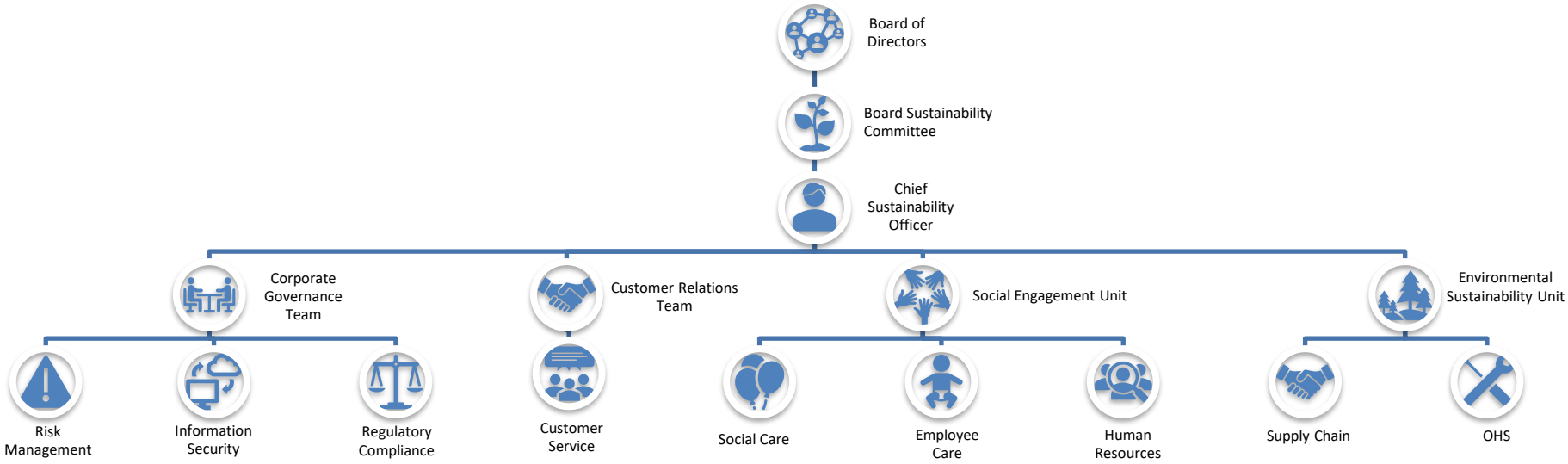
- **The sustainability report shall be submitted to the board of directors for approval after being reviewed by the sustainable development committee, and shall be announced and declared in accordance with the law.**
- **The sustainability report applies to the disclosure of SASB information in advance.**
- **The sustainability report has been certified by a third party and the English version has been revealed.**
- **From January 1, 2025, the management of sustainable information will be included in the internal control system and included in the audit items of the 2025 audit plan.**

1.2 Organizational Chart of the Sustainable Development Committee

Alltop Technology attaches great importance to the rights and interests of stakeholders in fulfilling corporate social responsibility, and while pursuing sustainable operation and profit, we attach importance to the impact of environmental, social and governance aspects, and continue to improve the results of sustainable operation. In order to promote the sustainable social responsibility of the company, the company established the Sustainable Development Committee in mid-2024 as a special organization to promote.

The committee is composed of three external independent directors, with a Chief Sustainability Officer headed by the General Manager of the Company, who is responsible for leading the operation of cross-departmental teams, including the "Corporate Governance Group", "Customer Relations Group", "Social Engagement Group" and "Environmental Sustainability Group", and the members of the working groups are composed of talents with talents in this field. Jointly formed the group's sustainable development framework, responsible for formulating sustainable strategies and visions, and referring to the requirements of GRI, industry standards, TCFD, SASB and other initiatives, continue to carry out and promote the stage tasks of sustainable development, and practice the social responsibility of enterprises.

In addition to continuously paying attention to and grasping the trend of sustainable development of domestic and foreign enterprises, the committee also provides opportunities for all employees to participate in internal and external education and training and seminars, so as to continuously improve their understanding of sustainable thinking.



The Board of Directors is the highest governance unit and is responsible for deliberating on sustainable development guidelines and key policies. The Chief Sustainability Officer coordinates the implementation of ESG plans, coordinates the operation and performance appraisal of cross-departmental teams, and strengthens execution and transparency.
The Sustainability Committee holds annual review meetings on major issues to strengthen the communication mechanism between various departments, discuss various issues, including but not limited to the company's sustainability governance policy objectives, the sustainability measures and performance of each department, supply chain ESG management, and various ESG-related performance, promote the company's core ESG annual plan and supervise the implementation results, and regularly report to the board of directors on the implementation overview and performance, assist the board of directors in realizing its commitment to sustainable development, and promote the balance between the economy, environment and society. Achieve sustainable development of the enterprise.

Corporate Sustainability Development Framework

1.3 Identification and Communication Mechanisms for Key Stakeholders

Alltop is committed to integrity, responsibility, and sustainability, ensuring positive stakeholder engagement through open, transparent, and diverse communication.

Key Stakeholder Identification Process

Based on GRI and AA1000SES principles—responsibility, influence, tension, diversity, and dependency—Alltop identifies six key stakeholder groups and ensures effective engagement to align operations with sustainability expectations.

Evaluation Criteria:

- Responsibility: Legal or ethical duty the company has toward the stakeholder.
- Influence: The stakeholder's impact on the company's decisions or operations.
- Tension: Demands or concerns the stakeholder raises regarding the company's operations.
- Diverse Perspectives: The level of concern and impact different groups have on company operations.
- Dependency: The degree of mutual reliance; whether the stakeholder is a key business partner.

Based on stakeholder assessment, six key stakeholder groups most relevant to Alltop's 2024 operations were identified through cross-departmental discussion and external expert consultation. Engagement results—including stakeholder roles, key concerns, communication methods and frequency—are approved by the Sustainability Committee and reported to the Board.

2024 Stakeholder Communication Channels & Key Issues Addressed- For details, please visit Alltop's official website: https://www.alltopconnector.com/ Investor Relations/ Stakeholders.

Stakeholders	The importance of Alltop Technology	Communication channels and frequency		Principal subjects of concern	Communication situation and focus
Employees	Uphold a "people-centered" value, attract global talent, offer competitive compensation and training, and empower employees to maximize performance.	Quarterly	Labor-Management Meetings Employee Welfare Committee	● Corporate Governance and Sustainable Development ● Occupational safety and health management ● Talent development and nurturing ● Talent attraction and retention ● Information security and customer privacy	● Hold regular meetings of labor-management councils and employee welfare trustees and welfare trustees every year. ● In the evaluation of political performance, he was promoted to an official. ● We will comply with the laws and regulations on the protection of personal information, and we will comply with them thoroughly. ● Every year, we handle all salary interviews and safety awareness.
		Semi-annually	Performance appraisals		
		Irregular	Diversified Education Training and Courses (including Occupational Safety and Health)		
		Ongoing	Employee internal email Communication channels for opinions and appeals Sexual harassment complaint calls		

Stakeholders	The importance of Alltop Technology	Communication channels and frequency		Principal subjects of concern	Communication situation and focus
Customers	Customer service is central to Alltop, focusing on listening to client needs, delivering high-quality products and technical solutions, and building long-term trust.	Ongoing	Company service line Liaison point for each department Sustainable Development Committee	● Corporate Governance and Sustainable Development ● Operational performance ● Integrity and anti-corruption ● Information security and customer privacy	● Customer satisfaction survey, the results are all satisfactory. ● 201 cases were closed by the Group's customer service processing. ● Comply with any confidentiality and non-disclosure agreements.
		Regular	The official website of Alltop Technology		
		Irregular	Annual Customer Satisfaction Survey		
Supplier/ Contractor (Outsourcer)	The supply chain is an important partner in the sustainable development of enterprises, and works with them to promote environmental protection, responsible sourcing and business integrity.	Regular	Supplier Evaluation and Contracts	● Operational performance ● Sustainable supply chain management ● Integrity and anti-corruption ● Information security and customer privacy	● Establish green operations with suppliers/contractors. ● Regular supplier evaluations are conducted to ensure the effectiveness of implementation, and 19 on-site suppliers will be evaluated in 2024. ● To cultivate positive partnerships, everything must be legal and comply with business ethics and information security requirements.
		Irregularly	Face-to-face interviews with manufacturers		
Shareholders/ Investors	With the aim of maximizing the interests of shareholders, we will properly use funds to ensure the financial stability of the company, and transparently disclose operational and financial information.	Quarterly	Board of Directors	● Operational performance ● Corporate Governance and Sustainable Development ● Integrity and anti-corruption ● Risk & Crisis Management ● Climate change and adaptation ● Information security and customer privacy	● The annual shareholders' meeting is held once a year to provide shareholders with participation and understanding of the company's operating conditions. ● Regular financial (4 financial reports and 12 revenues) and corporate governance information (34 media exposures, material information and announcements) are regularly announced to ensure transparency and keep stakeholders informed of the company's financial status and governance practices.
		Quarterly	Annual and quarterly financial reports		
		Irregularly	The official website has set up a special area for investors Public Information Observatory Shareholder contact and mailbox		
		Regular	Shareholders' Meeting		

Stakeholders	The importance of Alltop Technology	Communication channels and frequency		Principal subjects of concern	Communication situation and focus
Government/ Authorities	Continue to pay attention to the dynamics of government laws and regulations, fully and actively cooperate with government policies, and strictly follow laws and regulations to create a sound business system	Irregularly	Dedicated lines, e-mails, meetings, official letters, seminars, public hearings and public information observation stations to declare operational information	● Corporate Governance and Sustainable Development ● Occupational safety and health management ● Climate change and adaptation ● Integrity Management and Anti-Corruption (including Compliance with Laws and Regulations) ● Information security and customer privacy	● A total of 50 items of information about the company's operations are publicly disclosed through the Information Observatory on a regular or irregular basis to ensure transparency and allow stakeholders to obtain relevant information. ● Occupational safety and health management is continuously operated to ensure the safety and health of employees. ● The company has made climate change a priority for the company, and has taken it seriously and is committed to addressing the challenges brought about by climate change. ● Collect laws and regulations on a regular basis, and communicate them to relevant departments to conduct compliance obligation evaluations.
		Regular	Laws and Regulations		
Community/ Non-Profit Organizations (including International Organizations)	The community is the foundation of the company's business development, and at the same time, it actively invests in local cultivation, pays attention to the company's influence on the community or society, obtains social recognition, and makes the society a better place	Irregularly	Community activities and care, co-organizing public welfare activities, donations and sponsorships	● Corporate Governance and Sustainable Development ● Climate change and adaptation	● Actively participate in community activities, care for the needs and development of the local community, and participate in 12 community management committee meetings in 2024. ● Actively participate in social welfare activities to support social welfare, education, environmental protection and other fields, give back to the society and care about social issues, 2024 annual love donations 12 times, Eden love response 2 times a month and sponsorship of art and cultural activities and exhibitions for 12 months. ● Through the video wall, we advocate the concept of energy conservation from time to time. ● Information security (ISO27001) is aimed at international organizations of stakeholders to respond to climate change and extreme climate impacts, avoid equipment damage, and the loss of important data, and configure UPS uninterruptible power supply system.
		Regular	Regularly collect information related to climate change and the environment		

● Methods for identifying material issues

In order to determine the major issues of the year, Alltop Technology adopted the new version of the GRI standard (2021 edition) and the AA1000 accountability principle standard, followed the four-stage process of materiality identification and the principles of inclusiveness, materiality, responsiveness and impact required by AA1000, redefined the materiality identification method, and took the degree of impact as the basis for assessing whether the topic is material, no longer only considering the degree of attention of stakeholders to the issue.

In the process of materiality identification, in addition to the usual interaction with stakeholders, we also conducted questionnaires and opinion surveys with key stakeholders and internal and external experts who cooperate closely with Alltop Technology or have sustainable professionalism externally, so as to fully understand the substantive impact and expectations of Alltop Technology on stakeholders, and transparently disclose positive and negative information. Provide a basis for all stakeholders to optimize the quality of decision-making.

In the future, Alltop Technology will continue to implement the process of identifying material issues and examine the impact of the themes, so that the company's business plan can allocate resources more effectively and formulate short-term, medium-term and long-term sustainable development strategies. The process for identifying material issues is as follows:

Steps		Detailed description
Step1. Identification of stakeholders	Six major stakeholders	● In accordance with the GRI Standards (2021) and with reference to the AA1000SES Stakeholder Consensus Standards, and in accordance with the principles of "Dependency, Responsibility, Influence, Diversity of Perspectives, and Tension", the Sustainability Committee and internal and external experts have consulted to classify stakeholders into six categories, so as to have a more comprehensive understanding of their dependence on the company, responsibility, influence, diversity of views, and the tension between them. ● Six major stakeholders were identified, including: 1. Employees, 2. Customers, 3. Suppliers/Contractors, 4. Shareholders/Investors, 5. Government/Authorities, 6. Community/Non-Profit Organizations.
Step2. Collection and identification Perpetual theme	26 key themes	● Through the discussion between the Sustainability Committee and external ESG experts, combined with the feedback of internal and external stakeholders, ESG norms/standards (such as GRI Standards, SDGs, TCFD and SASB, etc.), international sustainability development trends, sustainability reports of peers and the company's business objectives, 33 topics related to the sustainable development of Alltop Technology were collated, covering corporate governance, economy, environment and society, and key issues were investigated. After the meeting and discussion of the Sustainable Development Committee, 26 key themes were decided.

Steps		Detailed description
Step3. Survey and analyze the attention of sustainability issues	Valid questionnaires: 133	In order to understand the level of attention paid by different types of stakeholders to the theme of sustainability, we conducted a survey of key stakeholders of Alltop Technology through online and physical questionnaires during October 2024. Stakeholders include: 1. Employees, 2. Customers, 3. Suppliers/Contractors, 4. Shareholders/Investors, 5. Government/Authorities, 6. Community/Non-profit Organizations, etc. We sent more than 200 questionnaires and successfully collected 133 valid questionnaires, through which we learned to collect the attention of different stakeholders to the sustainability theme, and selected 18 sustainability issues that are most relevant to Alltop Technology.
Step4. Double weight significant assessment	Operational Impact and ESG Impact Analysis Meeting	After the completion of the questionnaire survey, 18 sustainability issues most related to Alltop Technology were selected, and the Sustainability Development Committee carried out the positive/negative impact investigation and evaluation of sustainability issues, and the heads of each department were responsible for evaluating the impact of each topic on the operation of Alltop Technology. At the same time, the current situation of the industry and the opinions of internal and external experts are taken into account, and the dual materiality assessment method is used to compare and analyze the major issues that are most relevant to the operation and sustainable development trend of Alltop Technology.
Step5. Identify material issues	10 major issues	Through comprehensive discussions between the Sustainability Committee and internal and external experts, and taking into account the views of stakeholders, the Working Group used the impact assessment questionnaire to further assess the impact of 18 material issues on the company's operations and the impact on economic, environmental and social aspects, as well as the impact boundary of material issues in the value chain and the degree of related involvement. In this process, we identified a total of 10 major issues that have a significant impact on the company, and with the approval of the Sustainability Development Committee, these topics will be listed as major sustainability issues of Alltop Technology, so a total of 10 major issues will be controlled in 2024 and listed as important goals for sustainable operation and development.
Step6. Regularly review the issue		In order to ensure continuous improvement, we will review and adjust our management plans and objectives every year in the future, conduct regular reviews on high-level issues, strengthen communication channels and frequency with stakeholders, and actively collect relevant opinions to improve the scope and quality of disclosure in the report.

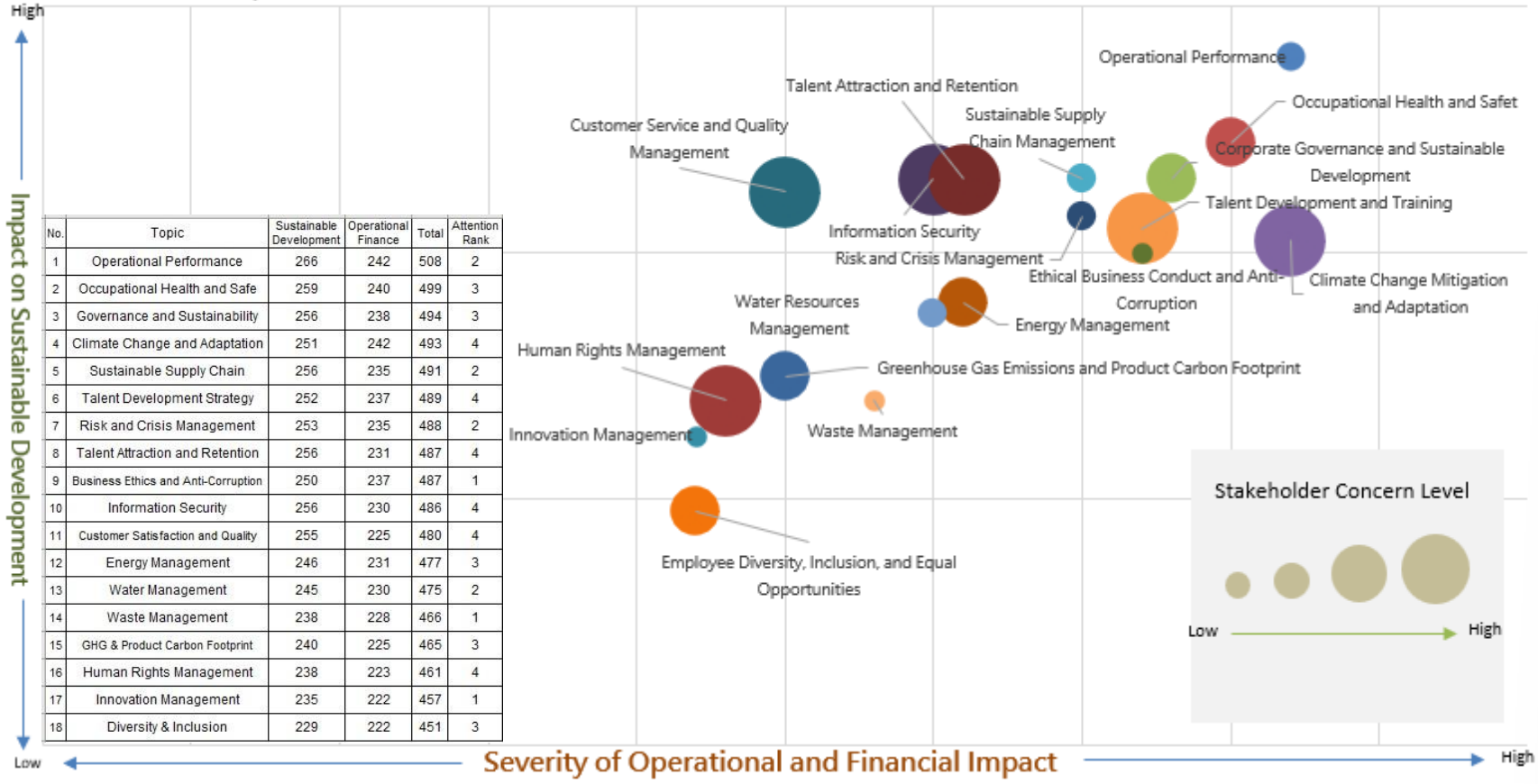
Corporate Governance/Economics Intelligent innovation, excellent quality	Environmental Aspects Low-carbon transition, environmental sustainability	Social aspects Inclusive development, social co-prosperity
● 1. Operational performance ● 2. Corporate Governance and Sustainable Development ● 3. Risk & Crisis Management ● 4. Integrity and anti-corruption ● 5. Customer service and quality management ● 6. Compliance management ● 7. Information security and customer privacy	● 8. Innovative technology and green design ● 9. Sustainable supply chain management ● 10. Climate change and adaptation ● 11. energy management ● 12. Greenhouse gases and product carbon footprint	● 13. Talent attraction and retention ● 14. Employee diversity, inclusion and equal opportunities ● 15. Talent development and nurturing ● 16. Occupational safety and health management ● 17. Human Rights Policy ● 18. Social welfare

Item	ESG Category	Major issues	Comply with the GRI guidelines
1	Corporate Governance/Economics	Operational performance	GRI 201 Economic Performance
2	Social aspects	Occupational safety and health management	GRI 403 Occupational health and safety
3	Corporate Governance/Economics	Corporate Governance and Sustainable Development	GRI 2 General disclosure
4	Environmental Aspects	Climate change and adaptation	Customize your major issues
5	Environmental Aspects	Sustainable supply chain management	GRI 204 Procurement Practices/GRI 308 Supplier Environmental Assessment/GRI 414 Supplier Social Assessment
6	Social aspects	Talent development and nurturing	GRI 404 Education and training/GRI 405 Employee diversity and equal opportunity
7	Corporate Governance/Economics	Risk & Crisis Management	Customize your major issues
8	Social aspects	Talent attraction and retention	GRI 401 Employment/GRI 405 Employee diversity and equal opportunity
9	Corporate Governance/Economics	Integrity and anti-corruption	GRI 205 Anti-corruption
10	Corporate Governance/Economics	Information security and customer privacy	GRI 418 Customer Privacy

※As it is the first year of publication, the ESG report is not compared with the material issues of the previous year.

2024 Material Topic Matrix

Material Topic Identification and Analysis



No.	Topic	Sustainable Development	Operational Finance	Total	Attention Rank
1	Operational Performance	266	242	508	2
2	Occupational Health and Safe	259	240	499	3
3	Governance and Sustainability	256	238	494	3
4	Climate Change and Adaptation	251	242	493	4
5	Sustainable Supply Chain	256	235	491	2
6	Talent Development Strategy	252	237	489	4
7	Risk and Crisis Management	253	235	488	2
8	Talent Attraction and Retention	256	231	487	4
9	Business Ethics and Anti-Corruption	250	237	487	1
10	Information Security	256	230	486	4
11	Customer Satisfaction and Quality	255	225	480	4
12	Energy Management	246	231	477	3
13	Water Management	245	230	475	2
14	Waste Management	238	228	466	1
15	GHG & Product Carbon Footprint	240	225	465	3
16	Human Rights Management	238	223	461	4
17	Innovation Management	235	222	457	1
18	Diversity & Inclusion	229	222	451	3

- Operational Performance
- Talent Development and Training
- Energy Management
- Human Rights Management
- Talent Attraction and Retention
- Occupational Safety and Health
- Risk and Crisis Management
- Water Resource Management
- Innovation Management
- Integrity Management and Anti-Corruption
- Climate Change and Adaptation
- Information Security
- Waste Management
- Employee Diversity, Inclusion, and Equal Opportunity
- Sustainable Supply Chain Management
- Customer Service and Quality Management
- Greenhouse Gases and Product Carbon Footprint
- Corporate Governance and Sustainable Development

Impact description and management of major issues

Chapters on the impact of major issues on the boundary and degree of involvement, importance to the company and responses:

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 201		
Operational Performance	● Positive / Actual Impact: Strong operational performance brings stable profits, providing funding for continued investment and development. Good business results enhance company reputation and market competitiveness, helping attract strategic ● Partners. Positive / Potential Impact: Continued revenue and profit growth helps attract top talent. Sufficient financial resources allow the company to invest in smart technology development and ESG-related initiatives. ● Negative / Actual Impact: Excessive focus on short-term performance may compromise product quality or innovation investment. Business fluctuations can affect the company's stable operations and sustainable investment plans. ● Negative / Potential Impact: A surge in pursuit of short-term performance may hinder long-term ESG development. Global economic uncertainties may affect overall demand in the connector industry.	**Corresponding to the SDGs**			
		Management policy (Detailed practice and corresponding chapters)	2. Creating Value and Building a Resilient Enterprise		
		Finance The degree of impact	High		v
			Medium		
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	★
				Customers	●
				Suppliers / Contractors	●
				Community / Non-Profit Organization	
				Competent Authority	★

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 403		
Operational Performance	● Positive / Actual Impact: Implementing occupational safety management effectively reduces the incidence of employee occupational injuries. A safe working environment enhances employee job satisfaction and sense of belonging. ● Positive / Potential Impact: A good occupational safety record helps attract top talent and enhances the company's image. Preventing occupational safety incidents reduces compensation costs and the risk of production interruptions. ● Negative / Actual Impact: Expenses incurred from investing in resources and equipment related to occupational safety management Major occupational safety incidents may damage the company's reputation and disrupt production schedules ● Negative / Potential Impact: Potential occupational safety risks in the manufacturing environment require ongoing monitoring and improvement The introduction of new technologies and processes may bring unforeseen occupational safety challenges	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	5. Inclusive Development and Friendly Workplace		
		Finance The degree of impact	High		v
			Medium		
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	
				Customers	
				Suppliers / Contractors	●
				Community / Non-Profit Organization	
				Competent Authority	●

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 2 General Disclosures		
Corporate Governance and Sustainable Development	● Positive / Actual Impact: A sound corporate governance structure reduces operational risks and enhances transparency. Implementing sustainable development policies improves overall environmental, social, and corporate performance. ● Positive / Potential Impact: Sustainability strategies help explore new green market opportunities and maintain market competitiveness. Good corporate governance boosts investor confidence and facilitates capital raising. ● Negative / Actual Impact: (GRI 2: General Disclosures) Governance structure adjustments and sustainability policy development incur additional management costs. Failure to properly address stakeholder concerns may harm the company's reputation. ● Negative / Potential Impact: Poor decision-making or ineffective execution may derail sustainable development efforts. Lack of core ESG competitiveness may cause long-term underperformance compared to industry peers.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	1. Sustainable Development 2. Creating Value and Building a Resilient Enterprise		
		Finance The degree of impact	High		
			Medium		v
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	●
				Customers	●
				Suppliers / Contractors	●
				Community / Non-Profit Organization	
				Competent Authority	●

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	Custom Material Topic		
Climate Change and Adaptation	● Positive / Actual Impact: Implementing energy-saving and emission reduction measures lowers greenhouse gas emissions during operations. Enforcing environmental management systems effectively controls the environmental impact of production activities. ● Positive / Potential Impact: Demonstrating a strong commitment to climate change mitigation enhances the company's green image. Developing green products and low-carbon processes opens up new market opportunities. ● Negative / Actual Impact: The cost of purchasing environmentally friendly equipment and materials is higher than traditional alternatives. The initial phase of low-carbon transition may affect production efficiency and cost structure. ● Negative / Potential Impact: Increasing climate change severity may pose threats to production facilities due to extreme weather. Stricter environmental regulations could lead to penalties or customer rejection if requirements are not met.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	4. Low-Carbon Transition and Environmental Sustainability		
		Finance The degree of impact	High		V
			Medium		
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	
				Customers	
				Suppliers / Contractors	●
				Community / Non-Profit Organization	
				Competent Authority	●

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 204 GRI 308 GRI 414		
Sustainable Supply Chain Management	● Positive / Actual Impact: Establishing ESG evaluation criteria for suppliers improves the overall ESG performance of the supply chain. Building long-term and stable partnerships with suppliers ensures material quality and supply stability. ● Positive / Potential Impact: ESG management of the supply chain enhances the company's overall image and investor confidence. Optimizing the supply chain helps reduce operational costs and improve resource use efficiency. ● Negative / Actual Impact: ESG audits and supplier management increase operational costs and manpower requirements. Supplier violations may negatively affect the company's reputation and product delivery schedules. ● Negative/Potential Impacts: Lack of ESG awareness and capabilities among suppliers increases management difficulty. Disruptions in the supply chain can significantly impact production plans and customer satisfaction.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	3. Smart Innovation and Excellent Quality		
		Finance The degree of impact	High		
			Medium		V
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	
				Customers	
				Suppliers / Contractors	●
				Community / Non-Profit Organization	
				Competent Authority	

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 404 GRI 405		
Talent Development and Cultivation	● Positive / Actual Impact: A well-developed training system enhances employees' professional capabilities and work efficiency. A clear career development path boosts employee loyalty and retention rates. ● Positive / Potential Impact: A high-quality talent pool forms the foundation for the company's smart innovation and sustainable development. Cultivating ESG professionals facilitates the effective implementation of sustainability strategies. ● Negative / Actual Impact: Employee training and career development planning involve certain cost investments. Productivity may temporarily decline during the talent development process due to the learning curve. ● Negative / Potential Impact: Lack of development opportunities may lead to the loss of key talent. Talent cultivation that does not align with industry trends may limit the company's innovation capabilities.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	5.Inclusive Development and a Friendly Workplace		
		Finance The degree of impact	High		
			Medium		V
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	
				Customers	
				Suppliers / Contractors	
				Community / Non-Profit Organization	
				Competent Authority	

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	Custom Material Topic		
Risk and Crisis Management	● Positive / Actual Impact: Establishing a comprehensive risk management system enables timely identification and control of various operational risks. Enhancing company-wide risk awareness helps prevent major risk events from disrupting operations. ● Positive / Potential Impact: Effective risk management safeguards company assets and protects investor interests. Strengthening risk resilience lays the foundation for long-term, stable development. ● Negative / Actual Impact: Developing and implementing risk management systems increases administrative costs. Some risks are difficult to fully anticipate and prevent, potentially leading to losses when they occur. ● Negative / Potential Impact: Inadequate risk management may result in poor decision-making or regulatory violations. The occurrence of major risk events could seriously damage the company's reputation and market position.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	2. Creating Value and Building a Resilient Enterprise		
		Finance The degree of impact	High		
			Medium		V
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	●
				Customers	●
				Suppliers / Contractors	●
				Community / Non-Profit Organization	
				Competent Authority	●

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 401 GRI 405		
Talent Attraction and Retention	● Positive / Actual Impact: Attractive compensation, benefits, and a supportive work environment enhance employees sense of belonging and motivation. Diversity and inclusion policies improve job satisfaction and reduce talent turnover rates. ● Positive / Potential Impact: A strong corporate culture helps attract and retain senior talent. Improved employee stability enhances corporate image, strengthens market competitiveness, and builds customer trust. ● Negative / Actual Impact: Enhancing employee benefits increases labor costs for the company. Poor labor-management relations may cause employee dissatisfaction and affect production efficiency. ● Negative / Potential Impact: Inadequate protection of employee rights may lead to labor disputes and regulatory violations. Loss of key talent may result in the outflow of technical knowledge, impacting business continuity.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	2. Creating Value and Building a Resilient Enterprise		
		Finance The degree of impact	High		
			Medium		V
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	●
				Customers	●
				Suppliers / Contractors	
				Community / Non-Profit Organization	
				Competent Authority	●

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 205		
Ethical Business Practices and Anti-Corruption	● Positive / Actual Impact: Implementing ethical business practices helps avoid corruption risks and regulatory violations. Building a strong corporate integrity image enhances trust from customers and investors. ● Positive / Potential Impact: A trustworthy reputation attracts high-value clients and quality investor support. Reducing corruption and non-compliance risks lowers associated management and legal handling costs. ● Negative / Actual Impact: Establishing and enforcing anti-corruption systems involves additional management expenses. Occurrence of corruption cases can severely damage the company's reputation and business operations. ● Negative / Potential Impact: Inadequate oversight may increase corruption risks and lead to internal control failures. Loss of public trust can have long-term negative effects on business development and talent acquisition.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	2. Creating Value and Building a Resilient Enterprise		
		Finance The degree of impact	High		
			Medium		V
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	●
				Customers	
				Suppliers / Contractors	
				Community / Non-Profit Organization	
				Competent Authority	★

Grave subject	Actual/Potential/Positive/Negative Impact	Applicable GRI Guidelines Topics	GRI 418		
Information Security and Customer Privacy	● Positive / Actual Impact: Protecting customer information and privacy enhances customer trust in the company. Reducing the risk of data breaches or misuse helps avoid potential legal disputes and reputational damage. ● Positive / Potential Impact: Outstanding information security capabilities help attract high-end clients with strict security requirements. Enhances the company's technological image and reputation within the industry, boosting market competitiveness. ● Negative / Actual Impact: Investments and compliance costs related to information security and privacy protection are relatively high. Security measures may temporarily affect system efficiency and user convenience. ● Negative / Potential Impact: Inadequate information security protection poses risks of customer data leaks and cyberattacks. Failure to update security technologies and policies in a timely manner may lead to inability to respond to evolving security threats.	Corresponding to the SDGs			
		Management policy (Detailed practice and corresponding chapters)	3. Smart Innovation and Excellent Quality		
		Finance The degree of impact	High		
			Medium		V
			Low		
		Impact Boundary	Interna	Company Operations	★
			External	Shareholders	
				Customers	●
				Suppliers / Contractors	
				Community / Non-Profit Organization	
				Competent Authority	★

Note: Explanation of the level of impact of material topics on the organization(Financial impact score: below 229 = Low impact, 230–239 = Medium impact, above 240 = High impact)
★ Material topics with direct impact on , Alltop Technology ● Topics that contribute to the impact of material topics ▲ Material topics directly related to , Alltop Technology

The Board of Directors of , Alltop Technology is responsible for reviewing the Group's sustainability strategies and goals. The material topics for the year 2024 have been approved by the Board and are overseen by the Sustainability Development Committee, which regularly reports the progress and performance of sustainability initiatives to the Board. Through a rigorous governance mechanism, the implementation and continuous improvement of ESG objectives are ensured.

1.4 Implementing the United Nations SDGs Sustainable Development Goals

Alltop Technology is committed to integrating the United Nations Sustainable Development Goals (SDGs) into the company's DNA, by integrating environmental, social and corporate governance (ESG) strategies with the company's core business.
Create a long-term positive impact in the global electronics industry chain. Based on our three core strategies, "Smart Innovation, Low-Carbon Transformation, and Inclusive Development", we have formulated a comprehensive and specific action plan to ensure that the SDGs are implemented at all levels of the company.
From product development to manufacturing management, from supply chain cooperation to environmental management, from employee development to social responsibility, we have established a complete sustainable development ecosystem to ensure that environmental protection and social well-being are taken into account while growing the enterprise. Through rigorous materiality analysis, we accurately identify the SDGs goals that are most relevant to the characteristics of the connector industry, so that sustainable development can be integrated into every aspect of the company's operations.
Alltop Technology regularly evaluates the effectiveness of SDGs practices every year, ranks and evaluates performance according to the size of influence, and sets challenging medium and long-term sustainability goals accordingly. The Sustainability Committee is responsible for monitoring and tracking the progress of various goals, ensuring that our sustainability strategy continues to be optimized, responding to market trends and social expectations, and contributing to the sustainable transformation of the global electronics industry.

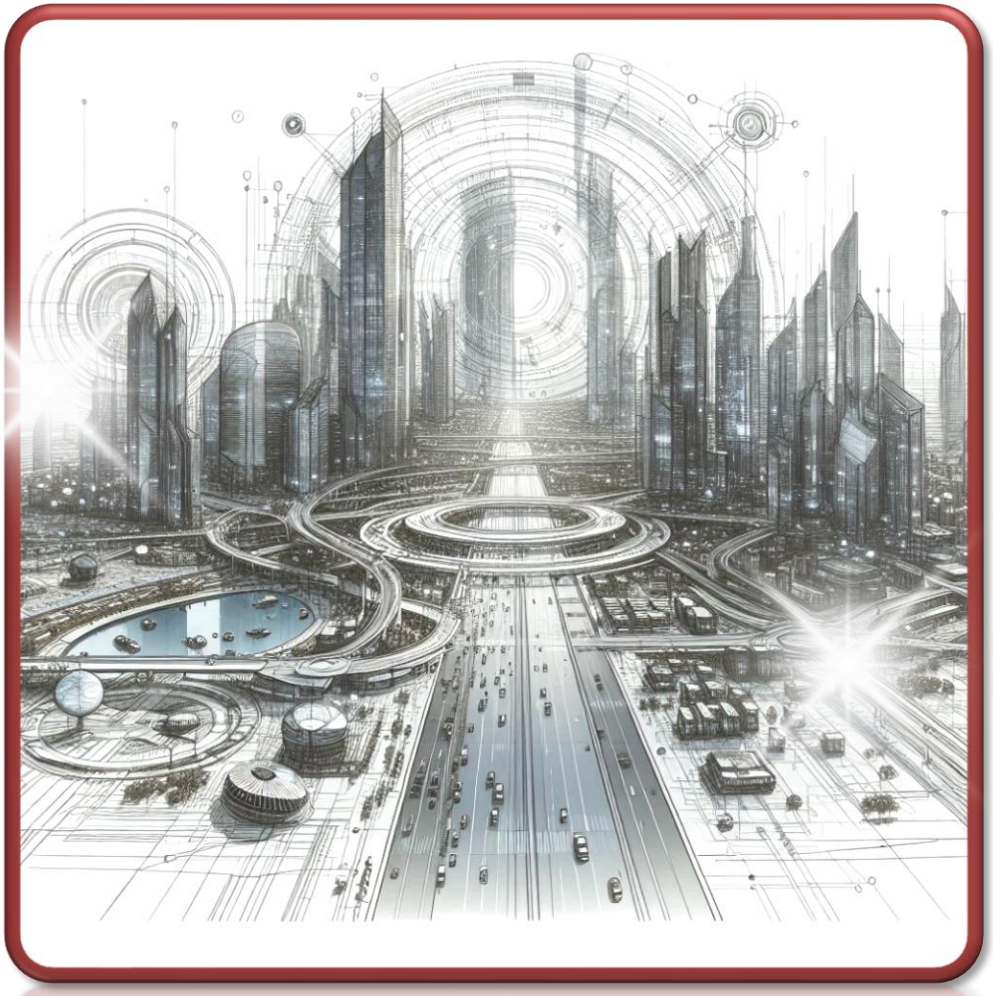
Item	Material issues	Corresponding to SDGs issues	Alltop Technology echoes the ESG strategic development direction of SDGs	Corresponding to the index of report chapters
1	Operational performance	SDG 8 Employment and economic growth	● We will continue to strengthen our competitiveness, enhance the added value of our products and market influence through technological innovation, and ensure long-term operational growth.	2. Create value and build a resilient enterprise
2	Occupational safety and health management	SDG 3 Health and well-being SDG 8 Employment and economic growth	● Establish an occupational safety system in accordance with ISO 45001 to ensure a safe working environment and improve the health management of factories and employees.	5. Inclusive development, friendly workplace
3	Corporate Governance and Sustainable Development	SDG 12 Ensure sustainable consumption and production patterns SDG 16 Peace, justice and sound justice SDG 17 Partnerships for the achievement of goals	● Implement integrity governance, enhance the company's transparency and supervision mechanism, and ensure the sustainable development of the enterprise.	1.Sustainable development 2.Create value and build a resilient enterprise
4	Climate change and adaptation	SDG 7 Affordable, clean energy SDG 12 Ensure sustainable consumption and production patterns SDG 13 Climate action	● Establish green supply chain standards, ensure that suppliers comply with ESG principles, and promote the application of environmentally friendly materials and low-carbon products.	4. Low-carbon transition, environmental sustainability

Item	Material issues	Corresponding to SDGs issues	Alltop Technology echoes the ESG strategic development direction of SDGs	Corresponding to the index of report chapters
5	Sustainable supply chain management	SDG 8 Employment and Economic Growth SDG 12 Ensure sustainable consumption and production patterns SDG 17 Diverse Partnerships	● Establish green supply chain standards, ensure that suppliers comply with ESG principles, and promote the application of environmentally friendly materials and low-carbon products.	3. Intelligent innovation, excellent quality
6	Talent development and nurturing	SDG 4 Quality education SDG 8: Employment and Economic Growth	● Provide employee education and technical training, promote talent development, and strengthen a diversity and inclusion and gender equality workplace culture.	5. Inclusive development, friendly workplace
7	Risk & Crisis Management	SDG 9 Industrial Innovation and Infrastructure SDG 16 Peace, justice and sound institutions	● Strengthen supply chain and enterprise risk management capabilities to ensure the stability of enterprise operations and industrial competitiveness.	2. Create value and build a resilient enterprise
8	Talent attraction and retention	SDG 5 Gender equality SDG 8: Employment and Economic Growth SDG 10 Reduced inequalities	● Ensure fair wages and labor rights, provide diversified employee benefits and health management, and improve employee satisfaction.	5. Inclusive development, friendly workplace
9	Integrity and anti-corruption	SDG 16 Peace, justice and sound institutions	● Formulate norms such as the Code of Integrity Management, Integrity Management Operating Procedures and Conduct Guidelines, Code of Ethics and Internal Material Information Processing Operations, continue to publicize and train on anti-corruption topics, and clarify integrity and compliance requirements; Encourage employees, partners and other stakeholders to supervise and report violations.	2. Create value and build a resilient enterprise
10	Information security and customer privacy	SDG 9: Industrial Innovation and Infrastructure SDG 16 Peace, Justice and Sound Institutions	● Formulate sound information security and privacy protection policies and norms, and build an effective management system; Use information security technology to continuously review risks and vulnerabilities and improve defense measures in a timely manner.	3.Intelligent innovation, excellent quality

Alltop Technology's SDGs are committed to the future

Looking ahead, we will continue to monitor the progress of the SDGs through the Council for Sustainable Development to ensure that our strategies are aligned with the global sustainability direction. Alltop Technology will use innovative technology and responsible corporate actions to work with customers, suppliers and social partners to jointly promote industrial upgrading and environmental sustainability, and create a more resilient and shared future of shared prosperity.

Chapter 2 Creating Value, Building a Resilient Enterprise



Chapter 2. Creating Value · Building a Resilient Enterprise

2.1 About Alltop Technology

item	content
Company name	Alltop Technology Co., Ltd
Corporate nature	Professional connector manufacturer
Chairman and General Manager	Chairman Yu Wan Yi General Manager Chang Yi Wei
Main products:	The R&D, production, sales of electronic connectors, cables and their components, as well as the import and export trade of the aforesaid related products, can be mainly divided into servers, automobiles, notebook computers, and industrial appliances according to the terminal applications Brain, network communication equipment, medical equipment and other connectors and high-speed cables
Operational bases	As shown in the table on the right
Founded	1998/11/06
Amount of paid-up capital	NT$640.112 million

01 ALLTOP TECHNOLOGY CO., LTD.
3F., No. 102, Sec. 3, Zhongshan Rd., Zhonghe Dist., New Taipei City 235, Taiwan (R.O.C.)
Tel: +886-2-2225-1688
Fax:+886-2-2225-0882

02 ALLTOP Electronics (Suzhou) Co., Ltd. – Plant 1
Changfu Industrial Park,Shaxi Town, Taicang City, Jiangsu Province

03 ALLTOP Electronics (Suzhou) Co., Ltd. – Plant 2
Industrial Park, Shaxi Town, Taicang City, Jiangsu Province

04 Lichuen Technology (Taicang) Co., Ltd.
Industrial Park, Shaxi Town, Taicang City, Jiangsu Province

05 ALLTOP TECHNOLOGY (Vietnam) CO., LTD
Kim Dien Industrial Park, Luong Dien Commune, Kim Thanh District, Hai Duong Province, Vietnam

Business Philosophy

Alltop Technology has always adhered to the concept of "quality" first, because we firmly believe that quality is the foundation of the enterprise, high-quality products and services are the basic commitment to customers, and it is the core value of our brand. In the process of our development, no matter what challenges we encounter, we have never compromised on quality, in Alltop technology, quality is not a simple standard or number, but a pursuit of perfection, a respect for customers, and even the soul of the enterprise. We have established a comprehensive and strict quality management system, from design, production to after-sales service, every link has been checked at all levels to ensure that our products and services can meet the highest standards, for us, quality is not accidental, but the result of continuous efforts, is the dedication and unremitting dedication of each employee to the profession.

With the rapid changes in the market and technology, "innovation" has become the key to maintaining the competitiveness of enterprises, in Alltop Technology, we not only pursue innovation in product development, but also actively explore the innovation of production processes, and seek diversified development opportunities, we are committed to applying the latest technology to products and processes, to meet customer needs in a more flexible and intelligent way, we also actively encourage internal innovation, create an open and inclusive working atmosphere, so that every employee can be creative. Because we believe that every innovative idea may bring breakthrough growth to the enterprise, and only by constantly promoting self-improvement, can we not be eliminated by the times and always maintain the leading position in the industry.

The core value of the enterprise

Alltop's core corporate values

- **A – Advancement**

Continue to invest in technological innovation, pursue breakthrough connector solutions, and become the preferred brand of global connectors.

- **L - Leadership**

With excellent quality and professionalism, we set the industry benchmark and become a leader in the global connector market.

- **L - Longevity**

Through innovative technologies, optimized resource utilization, the use of environmentally friendly materials, and the establishment of a green supply chain, we achieve a balance between economic benefits and environmental protection.

- **T - Trust**

Adhere to the principle of integrity and build long-term relationships of mutual trust with customers, partners and employees.

- **O - Optimization**

Continuously improve products and processes to create maximum value for customers in the most efficient way.

- **P - Partnership**

Gather the advantages of all parties and create a long-term and stable win-win relationship with partners.

Alltop Technology emphasizes the establishment of transparent and efficient cooperative relations with customers, suppliers, partners and stakeholders, and works together to promote technological upgrading and sustainable supply chain development, jointly realize the parallel of technological innovation and environmental sustainability, and move towards a more resilient and competitive future.

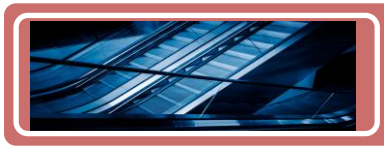
Business Policy

In order to strengthen the competitiveness and sustainable development of the enterprise, Alltop Technology has formulated six major operation strategies to comprehensively enhance the value and market competitiveness of the enterprise.

Six major operating strategies

Strengthen R&D and innovation, and enhance product breadth

Increase R&D investment, focus on improving product innovation technology, and expand global market applications.



Introduce intelligent manufacturing to optimize production efficiency

Through automated equipment and digital management, the production efficiency is improved to ensure the continuous improvement of the manufacturing process.

Ensure excellent quality and create market advantages

Implement quality management standards, strengthen product reliability, and improve customer satisfaction.

Promote low-carbon transformation and implement sustainable development

Establish a green supply chain, introduce energy management and environmentally friendly materials, and reduce carbon footprint to achieve net-zero emission goals.

Cultivate outstanding talents and promote technology inheritance

Strengthen internal professional training and skills development, promote talent diversity and inclusion, and build an innovative and efficient enterprise team.

Strengthen financial management and enhance operational resilience

Through data-based financial decision-making, supply chain risk management and lean cost control, we ensure the financial stability of enterprises and enhance their long-term competitiveness.

Material Issue 1: Operational Performance (GRI 3-3)

Management policy and elements	Manage Impacts	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/negative impact items	Targets for 2024	Effectiveness evaluation
The company's operational growth is an element of sustainable development, which affects the expectations of investors, employee care, industrial development and enterprise growth, especially in the competition of the electronic connector industry, and operational performance is the primary issue of sustainable development.	●Positive / Actual Impact: ■Excellent operating performance brings stable profitability and provides a source of funds for sustainable investment and development ■Good performance enhances the company's visibility and market competitiveness, and helps attract strategic partners ●Positive / Potential Impacts: ■The continuous growth of revenue and profit is conducive to attracting excellent talents ■Sufficient financial resources allow the company to invest in smart technology development and ESG-related efforts ●Negative / Actual Impact: ■Excessive pursuit of short-term performance can sacrifice product quality or investment in innovation ■Performance fluctuations affect the company's stable operation and sustainable investment plan ●Negative / Potential Impact: ■The pursuit of short-term performance may not take into account the long-term development of ESG ■Global economic uncertainties may affect the overall demand of the connector industry	●Revenue and profit grew steadily 2024 Execution Performance ●Consolidated revenue for 2024 is NT$3.211 billion (YoY +34%), EPS is NT$16.8 ●The average customer satisfaction score in Taipei is 88.4 points, and the customer satisfaction score in Suzhou plant is 97.4 points	●Alltop Technology's financial report and annual report of the shareholders' meeting ●Sustainability Report ●Corporate Governance Evaluation ●Product yield and customer satisfaction

Management policy and elements	Manage Impacts	Management policy objectives, implementation performance	Evaluation of management policies
tactics	Negative remedies and preventive measures	Targets for 2025	Grievance mechanisms
●Focus on electric vehicle and server applications, and strengthen technical barriers and market competitiveness ●Optimize the detection system to improve the quality, stability and yield of connectors ●From connector manufacturing to system module integration, enhance the added value of products.	●Balance product R&D investment with short-term performance goals to ensure innovation momentum ●Establish a diversified customer and product portfolio strategy to reduce the risk of volatility in a single market ●Improve the risk management and control system to effectively prevent operational risks ●Establish a reasonable performance incentive mechanism to prevent employees from excessive pursuit of short-term performance	●Revenue and profit grew steadily ●Expansion of the product line of high-frequency and high-power connectors ●The introduction rate of automated manufacturing technology has increased	●"Investor Services" email address on the company's website ●Investor Meeting ●Shareholders' Meeting ●Customer satisfaction surveys
Management Practices and Objectives	Frontal impact control measures	Medium- and long-term goal planning	Management Policy Coordination
●Strengthen R&D capabilities and expand the application fields of high-frequency and high-power connection technology ●Promote the upgrading of automated manufacturing to improve production efficiency and product quality ●Develop value chain extension strategies to enhance product added value ●Establish a reasonable performance appraisal and incentive mechanism ●Improve the risk management and control system to ensure safe and stable operations	●Continuously optimize operation management, improve execution efficiency and create value ●Combined with ESG strategy to develop the green connector market, to achieve a win-win situation for the economy and the environment ●Focus on the core connector business, the pursuit of long-term stable profits and maximum shareholder value	●Develop high-frequency and high-power connector technology and become a technology leader in the industry ●Build an automated manufacturing system to realize production automation and digitalization ●Develop product modularization and system integration capabilities to expand market scope	●Review the current operation status through relevant meetings such as management meetings, production and sales meetings, and development quality meetings ●According to market trends and technology development directions, adjust product development and marketing strategies in a timely manner ●Adjust product and production strategies according to ESG trends to strengthen sustainable competitiveness

2.2 Solid business performance

Looking back on the past year, the global economy has faced multiple uncertainties such as inflation, geopolitical tensions and supply chain challenges, which is not only a challenge but also an important opportunity to enhance our market position and technological strength. In the face of multiple pressures from external competition, regulatory changes and the overall operating environment, we have maintained solid profitable growth, expanded our business in new areas and improved margins, thanks to the strong support of our partners and shareholders, as well as the joint efforts of the entire management team.

In terms of the overall operating environment, with the increasing global geopolitical risks, we have been able to stand tall in the face of economic headwinds through flexible and forward-looking strategic planning, and benefited from refined cost control and financial structure.

Looking forward to the future, we are full of confidence, because we have a dynamic team, a clear development blueprint and a firm pursuit of excellence, and we look forward to working together with our partners who have supported us for a long time, and work together to protect the earth's resources, energy conservation and carbon reduction, and corporate social responsibility, and jointly create the next peak of development.

- **Direct Economic Value Generated and Distributed by the Organization:**

Unit: NT$ Thousand

Category	Item	2022	2023	2024
Direct Economic Value Generated	Revenue	2,332,919	2,475,556	3,335,865
Economic Value Distributed	Operating Costs	1,032,218	974,087	1,295,630
	Employee Wages and Benefits	500,387	490,409	623,034
	Payments to Providers of Capital	565,783	698,587	1,098,899
	Payments to Government	125,735	135,664	118,856
	Community Investments	146	146	146
Economic Value Retained	Economic Value Retained	108,650	176,663	199,300

- **Government Financial Assistance Received:**

Unit: NT$ Thousand

Region	Item (Note 1)	2022	2023	2024
Taiwan	Tax Incentives	2,791	2,168	2,604
	Government Subsidies	-	-	-
China	Tax Incentives	54,255	71,438	78,305
	Government Subsidies	2,254	8,732	6,356
Total		59,301	82,338	87,264

Note 1:Tax Incentives: Primarily refer to tax benefits received under Taiwan's Statute for Industrial Innovation and preferential treatments for high-tech and small/micro enterprises in Mainland China. Government Subsidies: Mainly refer to various grants, relief programs, employment support, and other related subsidies provided by local governments.

Business Overview

- **Revenue Composition**

Main Revenue Composition in 2024

Unit: NT$ Thousand; %

Main Product Categories	Year 2024	
	Operating Revenue	Revenue Proportion (%)
Connectors	3,211,246	100

Material topic 2: Corporate Governance and Sustainable Development(GRI 3-3)

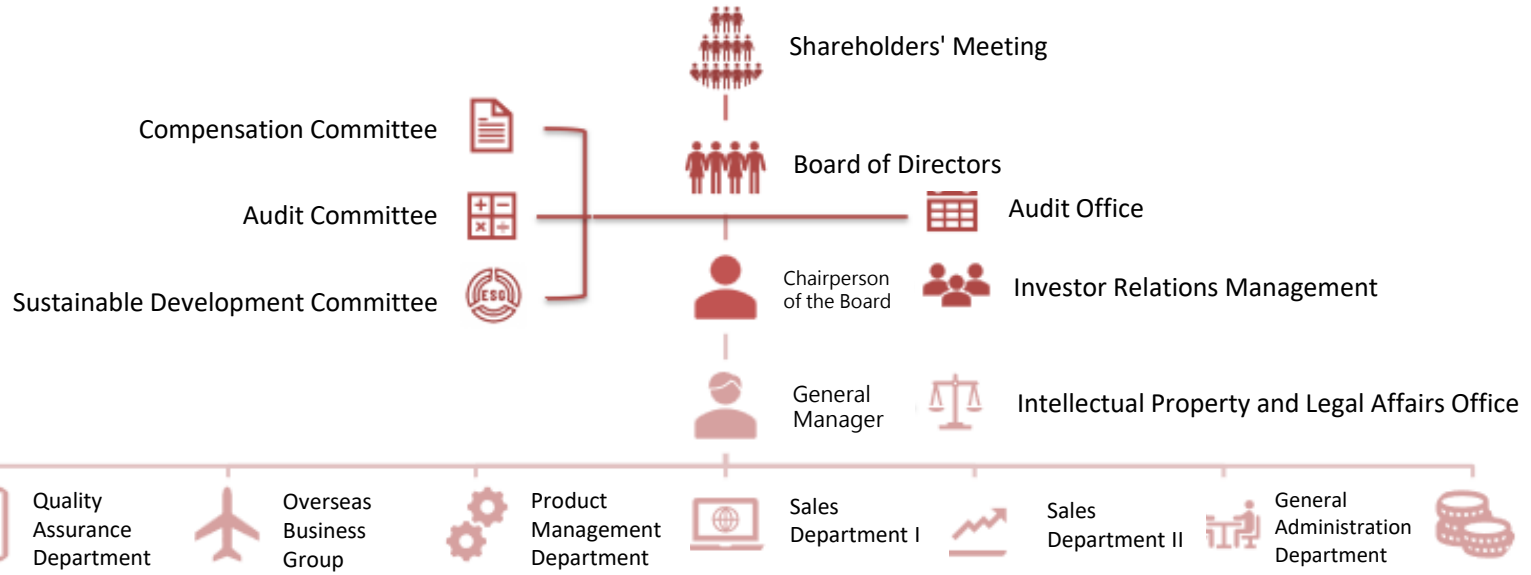
Management policy and elements	Impact Management	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/negative impact items	Targets for 2024	Effectiveness evaluation
The "Corporate Governance Evaluation" ranked in the top 50% of the OTC companies group. Good corporate governance can not only strengthen investor confidence, but also drive the corporate culture of excellence within the organization, which is crucial to the long-term competitiveness of the connector industry	●Positive / Actual Impacts: ■Establish a sound corporate governance structure to reduce operational risks ■Implement sustainable development policies to improve environmental, social and overall company performance ●Positive / Potential Impacts: ■The sustainable development strategy helps to explore new business opportunities and maintain market competitiveness ■Good governance enhances investor confidence and is conducive to fund raising ●Negative / Actual Impacts: ■Governance structure adjustments and sustainability policy formulation incur additional management costs ■Failure to respond appropriately to stakeholder demands can damage the company's reputation ●Negative / Potential Impact: ■Poor decision-making or poor implementation may deviate from the track of sustainable development ■Lack of core ESG competitiveness, long-term development may lag behind peers	● Top 50% of OTC Companies in the Corporate Governance Assessment **2024 Execution Performance** ●The 11th "Corporate Governance Evaluation" ranked in the top 6%~20% of the OTC company group ●22.22% of directors are women and 33.33% are independent directors ●There were no major internal control deficiencies or violations of ethical management	●Regularly review the effectiveness of corporate governance-related policies and mechanisms ●Track the operation of the Sustainable Development Committee and the implementation of its decisions ●Evaluate the achievement of ESG goals ●Analyze stakeholder feedback

Management policy and elements	Impact Management	Management policy objectives, implementation performance	Evaluation of management policies
tactics	Negative remedies and preventive measures	Targets for 2025	Grievance mechanisms
●Continue to improve the transparency of information disclosure in annual reports and on the company's website ●Ensure that internal norms related to corporate governance are up-to-date ●Continue to provide education and training for employees on corporate governance ●Deeply rooted in internal corporate governance thinking, implemented at all levels of operations	●Actively communicate and coordinate the relationship between stakeholders and solicit suggestions ●Pay attention to the transparency of ESG information disclosure and actively accept external supervision ●Communicate with peers to learn best practices and continuously improve ESG execution	●Top 50% of OTC Companies in the Corporate Governance Assessment ●Continue to improve the transparency of information disclosure in annual reports and on the company's website. ●Promote the disclosure of information and policies on sustainable development, and it is expected to disclose the 2024 sustainability report in 2025 ●Ensure that the internal norms related to corporate governance keep pace with the times, and handle additions and revisions in a timely manner ●Continue to provide education, training and publicity for employees on corporate governance ●Deeply rooted in internal corporate governance thinking, and implemented at all levels of operations, to safeguard the rights and interests of shareholders to achieve sustainable business goals	●Dedicated mailboxes for "Stakeholder Communication Channels" and "Illegal Incident Reporting Channels" on the company's website ●Investor Meeting ●Shareholders' Meeting
Management Practices and Objectives	Frontal impact control measures	Medium- and long-term goal planning	Management Policy Coordination
●Continue to improve the corporate governance evaluation ranking of listed and OTC enterprises ●Write a corporate sustainability report every year to ensure the fulfillment of corporate sustainability ●Strengthen the diversity and independence of the Board of Directors	●Continue to improve the corporate governance structure and implement risk management and control ●Carry out ESG innovation in combination with the core connector business ●Develop a sustainable business model	●Continue to improve the top 20% of the OTC companies in the "Corporate Governance Evaluation" ●Write corporate sustainability reports every year to improve the quality of disclosure and meet international standards ●We will continue to strengthen corporate governance, enhance information transparency, and protect the rights of stakeholders ●After the re-election of the board of directors in 2027, more than one-third of the directors will be women	●Review through relevant meetings such as the management meeting and the sustainability committee meeting ●Adjust the corporate governance structure in a timely manner in accordance with ESG trends and regulatory requirements ●Refer to international standards and industry benchmarks, and continue to optimize sustainable development strategies

2.3 Corporate Governance

- **Corporate Governance Structure**

Alltop Technology Co., Ltd. Organizational Chart



● Current Board Structure, Professional Backgrounds, and Related Information

The Board of Directors of Alltop Electronics is composed of nine members, including three independent directors, to ensure the independence and impartiality of decision-making. The Board members possess a diverse range of professional expertise, enabling comprehensive evaluations from multiple perspectives during the decision-making process, and promoting the company's stable and sustainable growth. For detailed information on Board members, please refer to Alltop Electronics' 2024 Annual Report (available at: https://mopsov.twse.com.tw/mops/web/t57sb01_q5) → II. Corporate Governance Report → I. Information on Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, Department and Branch Heads → (1) Information on Directors and Supervisors → 1. Board of Directors and Supervisors. For information on the Board's professional capabilities, please refer to: Alltop Electronics' 2024 Annual Report → II. Corporate Governance Report → I. Information on Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, Department and Branch Heads → (1) Information on Directors and Supervisors → 5. Board Diversity and Independence → (1) Board Diversity → Appendix 1: Overall Capability Matrix of the Board of Directors.

● Board Nomination and Selection

The Board of Directors of Alltop Technology CO., LTD. is composed of seven to eleven members, in accordance with the Company's Articles of Incorporation and the Procedures for Election of Directors. Directors are elected for a three-year term by the shareholders' meeting from among candidates with legal capacity and may be re-elected. The number of independent directors shall be no less than three and shall comprise at least one-third of the total board seats. The election of directors is conducted through a candidate nomination system. For more information on the Company's
Articles of Incorporation and Director Election Procedures, please refer to the Alltop Technology CO., LTD. official website:
https://www.alltopconnector.comInvestor Relations → Corporate Governance → Articles & Key Policies

● Board Operations and Conflict of Interest Avoidance

The Board of Directors of Alltop Electronics convenes at least once per quarter. Extraordinary meetings may be called when necessary. From January 1 to June 19, 2024 (prior to the re-election at the Annual General Shareholders' Meeting), the Board held three meetings with an average attendance rate of 100%.Following the re-election on June 19, 2024, through December 31, 2024, the Board held four meetings, also with an average attendance rate of 100%.For more information on board operations and conflict of interest avoidance, please refer to the Alltop Electronics 2024 Annual Report (available at: https://mopsov.twse.com.tw/mops/web/t57sb01_q5) → II. Corporate Governance Report → 2. Corporate Governance Implementation Status → (1) Board Operations.

● Board Diversity Policy

According to Article 20 of the "Corporate Governance Best Practice Principles" and Article 3 of the "Board Member Election Procedures" established by Alltop Electronics, the composition of the Board of Directors should consider diversity. Appropriate diversity policies should be formulated based on the company's operations, business model, and development needs. Factors such as gender, age, nationality, and culture should be taken into account. Board members should also generally possess the knowledge, skills, and experience necessary to perform their duties. Currently, the professional backgrounds of the Board members span a wide range of fields, including banking and finance, accounting and financial management, connectors, corporate management, semiconductor diodes, and marketing. This diversity contributes to a well-balanced and multi-faceted Board composition. For more information on board diversity and independence, please refer to Alltop Electronics' 2024 Annual Report (available at: https://mopsov.twse.com.tw/mops/web/t57sb01_q5) → II. Corporate Governance Report → I. Information on Directors, Supervisors, President, Vice Presidents, Assistant Vice Presidents, Department and Branch Heads → (1) Information on Directors and Supervisors → 4. Qualifications and Independence of Directors and Supervisors → 5. Board Diversity and Independence.

● Professional Development

To enhance the governance effectiveness of the Board, Alltop Technology CO., LTD. encourages directors to actively participate in professional development programs. Each year, the Company plans for directors to complete at least 6 hours of relevant training courses to ensure they stay informed on the latest industry trends, global market developments, and directions in sustainable business operations. For more information on director training, please refer to the 2024 Annual Report of Alltop Technology CO., LTD.: https://mopsov.twse.com.tw/mops/web/t57sb01_q5 Section II: Corporate Governance Report Subsection II: Corporate Governance Operations(3) Corporate Governance Practices and Differences Compared to TWSE/TPEx Best-Practice Principles 8. Other Material Information Relevant to the Understanding of the Company's Governance Practices(6) 2024 Director Training Details

● Strengthening the Role of Independent Directors to Enhance Corporate Governance

Alltop Technology CO., LTD. recognizes the vital role that independent directors play in corporate governance. In addition to overseeing business operations and risk management, independent directors provide the Board and executive team with critical insights and recommendations based on their professional backgrounds and industry expertise. Their contributions help ensure that corporate decisions align with the best interests of shareholders, investors, and other stakeholders. For more information on the goals and implementation of Board function enhancement, please refer to the 2024 Annual Report of Alltop Technology CO., LTD.: https://mopsov.twse.com.tw/mops/web/t57sb01_q5Section II: Corporate Governance Report Subsection II: Corporate Governance Operations(1) Board Operations4. Assessment of Board Function Enhancement Goals and Implementation for the Current and Most Recent Fiscal Years

● Establishing Functional Committees to Strengthen Governance and Sustainability

To ensure the achievement of corporate sustainability goals, Alltop Technology CO., LTD. has established multiple functional committees. These committees enhance the professionalism of board decision-making, improve governance transparency, and ensure that corporate operations align with international standards.

◆ Remuneration Committee

Alltop Technology CO., LTD. has established a Remuneration Committee to ensure that the compensation policies for directors and senior management align with the Company's long-term development objectives and sustainability goals, while balancing market competitiveness and corporate performance. The current Remuneration Committee consists of two independent directors and one external professional. Its core responsibilities include:

1. Establishing and regularly reviewing the policies, systems, standards, and structures for the performance evaluation and remuneration of directors and managerial officers.
2. 2. Periodically assessing and determining the compensation for directors and managerial officers.

For details on the composition and operation of the Remuneration Committee, please refer to the 2024 Annual Report of Alltop Technology CO., LTD.: https://mopsov.twse.com.tw/mops/web/t57sb01_q5Section II: Corporate Governance Report Subsection II: Corporate Governance Operations(4) Composition and Operation of the Remuneration, Nomination, and Other Committees Items 1–2

◆ Audit Committee

Alltop Technology CO., LTD. has established an Audit Committee and adopted its Organizational Charter. The primary purpose of the Audit Committee is to supervise the following matters:

1. The fair presentation of the Company's financial statements.
2. The selection, dismissal, independence, and performance of the certified public accountants.
3. The effective implementation of the Company's internal control system.
4. The Company's compliance with relevant laws and regulations.
5. The control of existing or potential risks faced by the Company.

The current Audit Committee is composed of three independent directors. Its responsibilities include:

1. Establishing or amending the internal control system.
2. Evaluating the effectiveness of the internal control system.
3. Establishing or amending procedures for significant financial activities such as the acquisition or disposal of assets, engagement in derivative transactions, lending of funds to others, and endorsements or guarantees for others.
4. Reviewing matters involving conflicts of interest relating to directors.
5. Reviewing significant asset or derivative transactions.
6. Reviewing significant loans, endorsements, or guarantees.
7. Reviewing public offerings, issuances, or private placements of equity-related securities.
8. Appointing, dismissing, or determining the compensation of certified public accountants.
9. Appointing or dismissing financial, accounting, or internal audit officers.
10. Reviewing annual financial reports signed or sealed by the Chairperson, President, and Chief Accounting Officer, and second-quarter financial reports audited by certified public accountants.
11. Other significant matters as stipulated by the Company or competent authorities.

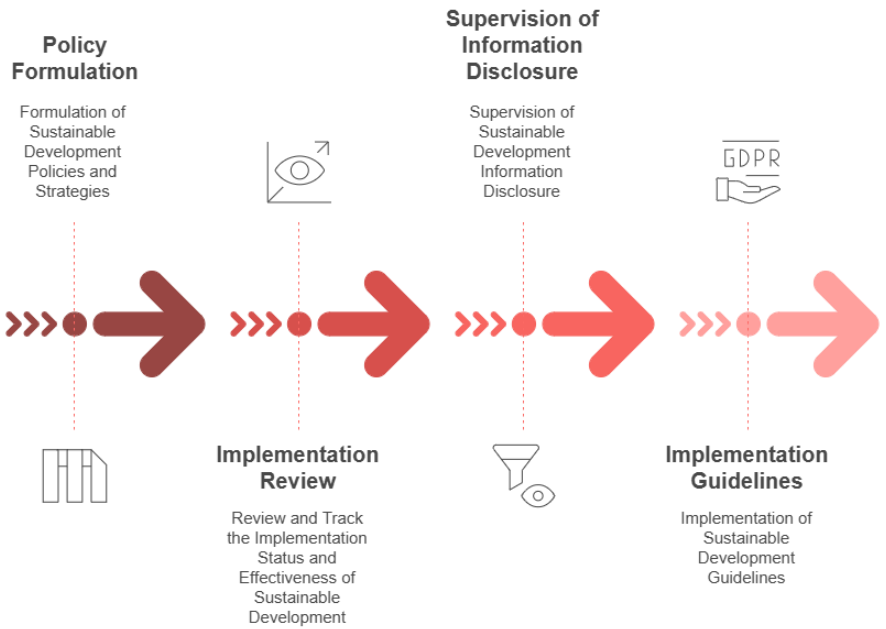
For details on the composition and operations of the Audit Committee, please refer to the 2024 Annual Report of Alltop Technology CO., LTD.: https://mopsov.twse.com.tw/mops/web/t57sb01_q5Section II: Corporate Governance Report Subsection II: Corporate Governance Operations(2) Audit Committee Operations or Supervisors' Participation in Board Operations

◆ Sustainability Committee

To proactively advance its ESG sustainability strategy, Alltop Technology CO., LTD. established the Sustainability Committee to ensure alignment with international standards across the three ESG pillars and to stay in step with global sustainability trends.

The core responsibilities of the Sustainability Committee include:

1. Formulating, promoting, and enhancing the Company's sustainability policies, annual plans, and strategies.
2. Reviewing, tracking, and revising the implementation status and outcomes of sustainability initiatives.
3. Overseeing sustainability-related disclosures and reviewing the sustainability report.
4. Supervising the execution of sustainability-related tasks as outlined in the Company's Sustainability Guidelines or as otherwise resolved by the Board of Directors.



Operation of the Sustainability Committee

1. The Sustainability Committee is responsible for overseeing the Company's ESG strategies and regularly reporting the progress and performance of sustainability initiatives to the Board of Directors. Through a rigorous supervisory mechanism, the Committee ensures the effective implementation and continuous improvement of ESG objectives.
2. Cross-functional teams carry out assigned tasks, consolidate execution plans, and manage other sustainability-related matters, submitting their results to the Sustainability Committee for review.

For details on the composition and operation of the Sustainability Committee, please refer to the 2024 Annual Report of Alltop Technology CO., LTD.: https://mopsov.twse.com.tw/mops/web/t57sb01_q5Section II: Corporate Governance Report Subsection II: Corporate Governance Operations(4) Composition and Operation of the Remuneration, Nomination, and Other Committees3. Sustainability Committee Operations

● Future Outlook and Corporate Commitment

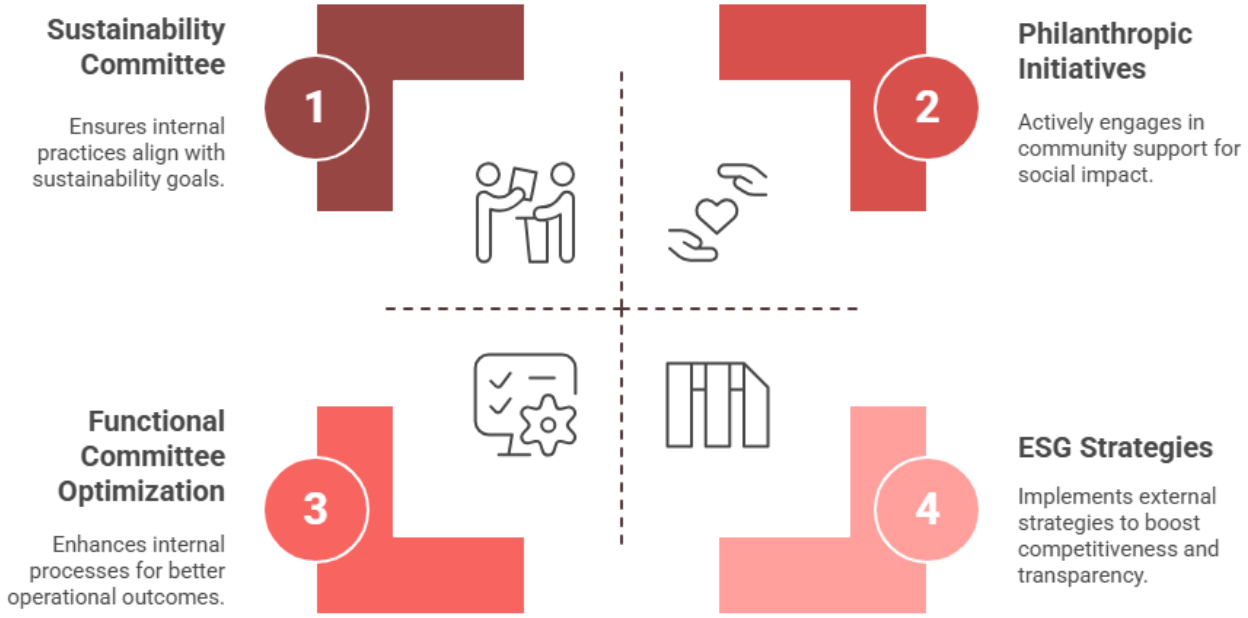
To ensure sustainable corporate development, Alltop Technology CO., LTD. will continue to optimize the operation of its functional committees. Through the collaboration of the Board of Directors, the Remuneration Committee, the Audit Committee, and the Sustainability Committee, we are committed to elevating our standards in both corporate governance and sustainability. We actively respond to global sustainability trends and implement ESG strategies to maintain leadership in competitiveness, transparency, and social responsibility.

As a responsible global corporate citizen, Alltop Technology integrates social responsibility into the core of its development. We actively participate in philanthropic initiatives, advocate for environmental protection, and strive to generate positive social impact. We believe that true business success is not solely measured by profit, but by the value we create for society. Through our efforts, we aim to contribute to social progress and environmental sustainability.

Looking ahead, we are prepared to embrace the challenges and opportunities brought by change. Together with our partners, we will continue to pursue excellence—anchored in quality, driven by innovation—to create greater value for society, deliver better experiences for our customers, and provide broader growth opportunities for our employees. This is both our mission and our commitment. We firmly believe that, with our collective efforts, Alltop Technology will move toward a brighter future and become a respected brand in the global marketplace.

● Board Performance Evaluation

To enhance the effectiveness of the Board, Alltop Technology CO., LTD. conducts at least one internal board performance evaluation each year. The evaluation criteria and results for the 2024 Board performance assessment are as follows:



Range	Overall Board of Directors	Individual Board Members	Remuneration Committee	Audit Commission	Sustainable Development Committee
Evaluation -oriented	The degree of involvement in the company's operations. Improve the quality of decision-making of the board of directors. Composition and structure of the Board of Directors. Election of Directors and Continuing Education. Internal Controls.	Mastery of the company's goals and tasks. Awareness of directors' responsibilities. The degree of involvement in the company's operations. Internal relationship management and communication. Professional and continuing education of Directors. Internal Controls.	The degree of involvement in the company's operations. Functional Committee Responsibilities Awareness. Improve the quality of decision-making in functional committees. Composition and selection of members of the functional committee.	The degree of involvement in the company's operations. Functional Committee Responsibilities Awareness. Improve the quality of decision-making in functional committees. Composition and selection of members of the functional committee. Internal Controls.	The degree of involvement in the company's operations. Functional Committee Responsibilities Awareness. Improve the quality of decision-making in functional committees. Composition and selection of members of the functional committee.
result	Extreme Excellence	Extreme Excellence	Extreme Excellence	Extreme Excellence	Extreme Excellence

■Through these multi-faceted indicators, we are able to assess the performance of the Board and its functional committees across various dimensions and identify areas for improvement. The evaluation aspects and criteria will be reviewed and adjusted in accordance with the Company's operational needs and relevant regulations, with the goal of continuously enhancing Board effectiveness and upholding the principles of corporate governance.
■The Board will use the results of the performance evaluation to continuously improve its functions. These results will also serve as an important reference when selecting or nominating directors, and the individual performance evaluation outcomes will be considered in determining each director's remuneration.
For details on the Board performance evaluation, please refer to the 2024 Annual Report of Alltop Technology CO., LTD.: https://mopsov.twse.com.tw/mops/web/t57sb01_q5Section II: Corporate Governance Report Subsection II: Corporate Governance Operations(3) Corporate Governance Practices and Differences Compared to TWSE/TPEx Best-Practice Principles3. Composition and Duties of the Board of Directors(3) Board Performance Evaluation

● Material Issue 3: Integrity Management and Anti-Corruption(GRI 3-3)

Management policy and elements	Impact Management	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/negative impact items	Targets for 2024	Effectiveness evaluation
Good corporate governance not only helps to win the trust of investors and consumers, but also creates a stable and sustainable business environment for enterprises. Integrity helps to eliminate malpractices and maintain fair competition, while anti-corruption keeps companies away from legal risks and protects their reputation and image	●Positive/Actual Impact: ■Implement honest management to avoid corruption risks and violations of laws and regulations ■Establish a good corporate integrity image and enhance the trust of customers and investors ●Positive/Potential Impact: ■The image of integrity is conducive to obtaining high-value customers and high-quality investor support ■Reducing the risk of corruption and non-compliance can help save on related management and processing costs ●Negative/Actual Impact: ■The establishment of anti-corruption systems and the supervision of implementation have resulted in additional management expenditures ■In the event of a corruption case, it will seriously damage the company's reputation and business ●Negative/Potential Impact: ■Weak regulation can lead to increased risk of corruption and failure of internal controls ■The loss of public trust will have a long-term impact on the company's business development and talent attraction	● No major violations in environmental, social, economic, and information security (i.e., the cumulative amount of fines for a single incident is less than NT$1 million) 2024 Execution Performance ● In 2024, there were no major violations of corporate governance, environmental and labor-related violations ● The legal department regularly conducts various compliance assessments ● The audit office regularly checks the implementation of the system for preventing insider trading	● Periodic risk assessment reports ● Regularly review the effectiveness of the implementation of ethical management and anti-corruption policies ● Evaluation of internal audit results

Management policy and elements	Impact Management	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	Negative remedies and preventive measures	Targets for 2025	Grievance mechanisms
● Continuously improve the risk management organizational structure and optimize the identification and response process ● Implement the concept of risk management into all aspects of operation to form closed-loop control ● Introduce advanced risk management tools to enhance risk assessment capabilities ● Establish risk countermeasures for price fluctuations of key raw materials	● Intensify risk management training and enhance employees' risk awareness ● Introduce advanced risk management tools to improve risk assessment capabilities ● Formulate detailed emergency plans to control risks in a timely manner once they occur ● Develop a diversified supply strategy for key components	● Report to the Board of Directors at least once a year on the implementation of annual risk management operations ● Zero high-risk events occur	● Suppliers, contractors and other interested parties are open to the outside world to file complaints ● Clearly standardize the grievance handling process and confidentiality mechanism ● Regularly compile and analyze grievance cases as a basis for risk management improvement
Management Practices and Objectives	Frontal impact control measures	Medium- and long-term goal planning	Management Policy Coordination
● Establish a comprehensive risk list covering all areas of the company ● Conduct regular risk assessments to determine the frequency and impact of risks ● Formulate a risk response plan and control it in a timely and effective manner once it occurs ● Intensify risk management training and enhance employees' risk awareness ● Establish a risk management mechanism for price fluctuations of raw materials	● Continuously improve the risk management organizational structure and optimize the identification and response process ● Implement the concept of risk management into all aspects of operation to form closed-loop control ● Establish a comprehensive risk early warning system	● Improve various risk management systems, and actively identify and manage internal and external risks ● Conduct a comprehensive analysis from four aspects: environmental, social, economic and corporate governance ● Continue to strengthen education and training, improve the compliance of the company's colleagues with laws and regulations, and promote zero loss in violation of the law	● Review the current management policy based on the risk assessment results and the analysis of grievance cases ● Rectify risk control measures and operating procedures for deficiencies found in operations ● Regularly review and optimize the resource investment and organizational structure related to risk management

2.4 Integrity management

● Implement integrity management and anti-corruption policies, education and training

1. In addition to regularly organizing advocacy and promotion, so that employees, managers and directors are aware of and follow, and encouraging employees to take the initiative to report to the management when they suspect or find that they have violated laws and regulations or ethical code of conduct, there is a whistleblowing mailbox in the "Stakeholders" section of the company's official website, which is managed by a special person. Provide proper reporting channels for internal and external personnel.
2. The Human Resources Department submits an annual report on the integrity management to the Board of Directors, and the Board of Directors fulfills the duty of care of a good manager, supervises and prevents dishonest behaviors, reviews the effectiveness of its implementation and continuous improvement, and ensures the implementation of the integrity management policy.

● Key points of the Code of Ethical Conduct of Alltop Technology:

	Guidelines	Specification content
1	Prevent conflicts of interest	Proactively explain whether there is a potential conflict of interest with the company.
2	Avoid opportunities for personal gain	When the company has a profit opportunity, it has the responsibility to increase the legitimate and legitimate interests that the company can obtain.
3	Duty of Confidentiality	The information of the company itself or its upstream and downstream suppliers shall be kept confidential unless authorized or disclosed by law.
4	Fair Business Practices	We shall treat the Company's suppliers, customers, competitors and employees fairly, and shall not indulge, conceal or misuse the information they have learned based on their duties.
5	Protect and Properly Use Company Assets	It is the responsibility to protect the company's assets and ensure that they can be used effectively and legally for official purposes.
6	Supplier management	Sign integrity pledges with suppliers and contractors to strengthen the transparency and integrity of the transaction process.

● Prevention of insider trading and implementation of education and training on integrity management:

Prevention of insider trading information: Please refer to the 2024 annual report of Alltop Technology (annual report inquiry website: https://mopsov.twse.com.tw/mops/web/t57sb01_q5)\II. Corporate Governance Report\II. Corporate Governance Operation\(6) Fulfillment of Integrity Management and Differences with the Integrity Management Code of Listed OTC Companies and Reasons for Implementation\II. Implementation of Integrity Management\(5)

Whistleblower Protection Policy

Alltop Technology adheres to the principles of honest management and transparent corporate governance, and ensures that whistleblowers can report any violations of integrity management or ethical code of conduct in a safe and confidential environment through a perfect whistleblower protection mechanism, so as to eliminate illegal behaviors and maintain the sustainable development of the enterprise. The investigative process ensures that the identity of the whistleblower and the content of the report are not revealed, and undertakes to protect the whistleblower from any mishandling or retaliation.

As of 2024, the Company's complaint mailbox has not received any reported cases. Illegal incident reporting mailbox: audit@otop.com.tw, for internal and external personnel of the company.

Alltop Technology will continue to optimize the whistleblower mechanism and whistleblower protection policy, ensure the rights and interests of whistleblowers, strengthen internal supervision and integrity governance, and create a transparent, fair and responsible corporate culture.

2.5 Compliance with laws and regulations

Alltop Technology regards compliance as a fundamental principle of corporate governance and is committed to ensuring that all business activities comply with the latest regulations and international standards. In order to ensure compliance, the Legal Affairs Office is responsible for ensuring compliance and works closely with various departments to monitor the latest developments in important legal revisions, conduct regulatory identification and operational analysis, and timely revise relevant internal standard procedures to ensure compliance with laws and regulations. The legal office is responsible for internal and external compliance, trade secret protection, personal data management and intellectual property management, tracking regulatory updates on a monthly or irregular basis, and notifying relevant business departments and management to ensure that all units within the company can implement regulatory requirements and reduce potential regulatory risks. In order to strengthen the supervision of legal compliance, the head of the legal office reports to the general manager on the implementation of the Group's compliance with laws and regulations from time to time, and regularly reports to the board of directors on the implementation of the annual intellectual property management plan, so as to maintain its leading position in the industry and protect advanced technological achievements. In response to changes in regulations or lack of implementation, the Company will review and revise the compliance system in a timely manner to ensure the effectiveness and forward-looking nature of the management system.

In accordance with the procedures for verification and public handling of material information of securities listed companies in the Republic of China Securities OTC Trading Center, the Company defines a single incident with a cumulative fine of more than NT$1 million as a material violation. From 2022 to 2024, there have been no major regulatory violations, nor have there been penalties other than monetary sanctions. Alltop Technology will continue to adhere to the highest standards of strict self-discipline, and regard integrity management and compliance with laws and regulations as a core part of the corporate culture. We firmly believe that only by ensuring operational compliance and corporate sustainability can we build a solid foundation for development and create long-term value for shareholders, employees, society and the environment in a highly competitive market environment.

2.6 Human Rights Protection Mechanism

Information on the human rights policy of Alltop Technology and its suppliers: Please refer to the 2024 Annual Report of Alltop Technology (annual report inquiry website: https://mopsov.twse.com.tw/mops/web/t57sb01_q5)\II. Corporate Governance Report\II. Corporate Governance Operation\(5) Implementation of Promoting Sustainable Development and Differences with the Code of Practice for Sustainable Development of Listed Companies and Reasons for Differences\4. Social Issues (1) (6)

2.7 Risk management policy and sustainable business strategy

Risk management policies and procedures: Please refer to the official website of Alltop Technology (https://www.alltopconnector.com) \Investor Area\Sustainability\Risk Management

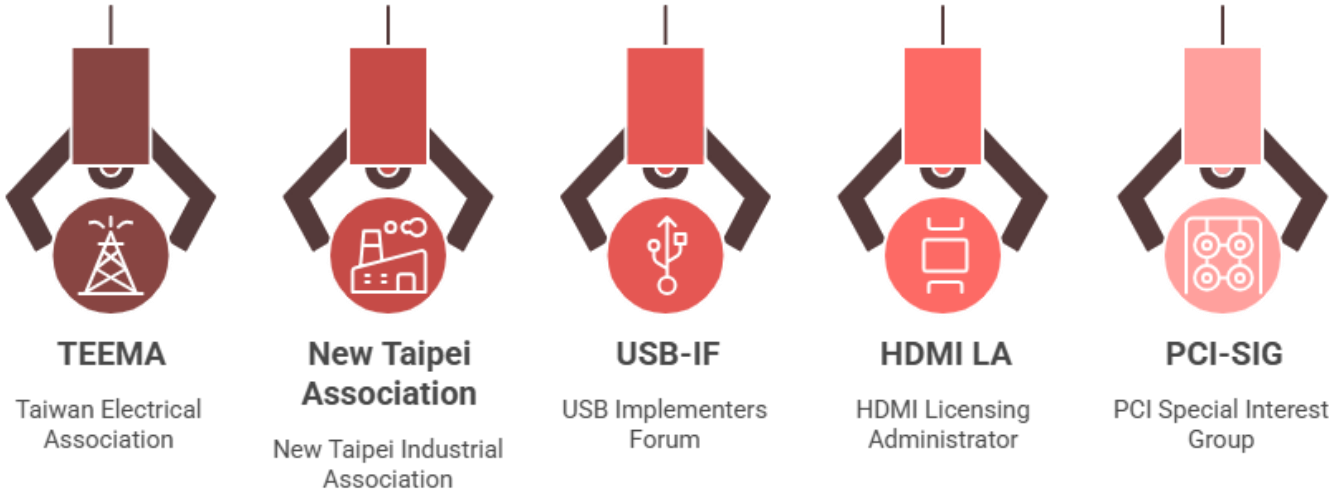
Material Issue 4: Risk and Crisis Management(Custom Material Topic)

Management policy and elements	Impact Management	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/negative impact items	Targets for 2024	Effectiveness evaluation
As a leading enterprise in the electronic connector industry, Alltop shoulders a heavy responsibility, and if the various risks encountered in its operation are not properly handled, it will not only cause significant economic losses, but also may seriously affect the company's normal operation and development prospects. Avoid potential obstacles in operation to the limit, protect the safety of the company's assets and shareholders' rights, and then escort the company's sustainable development	● Positive / Actual Impacts: ■ Establish a sound risk management system to identify and control various operational risks in a timely manner ■ Strengthen the company's risk awareness and prevent the impact of major risk events on operations ● Positive / Potential Impacts: ■ Effective risk management helps to safeguard the safety of the company's assets and the interests of investors ■ Enhance the company's ability to resist risks and lay the foundation for long-term and steady development ● Negative / Actual Impact: ■ The construction and implementation of risk management-related systems have led to an increase in management costs ■ Some risks are difficult to fully predict and prevent, resulting in losses when they occur ● Negative / Potential Impact: ■ Inadequate risk management can lead to poor decision-making or regulatory violations ■ Supply chain disruptions or shortages of critical raw materials can severely impact production capacity	● Report to the Board of Directors on the implementation of annual risk management operations every year ● Zero high-risk events occur 2024 Execution Performance ● The implementation of risk management operations in 2024 has been reported to the board of directors on January 17, 2025 ● No major risk events occurred	● Regularly review the implementation of risk management policies and procedures ● Evaluate the effectiveness of risk management measures in practice ● Review the incidence of risk events and losses ● Monitor key performance indicators related to risk management ● Review the effectiveness of the risk management and control mechanism through the internal audit process

Management policy and elements	Impact Management	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	Negative remedies and preventive measures	Targets for 2025	Grievance mechanisms
● Continuously improve the risk management organizational structure and optimize the identification and response process ● Implement the concept of risk management into all aspects of operation to form closed-loop control ● Introduce advanced risk management tools to enhance risk assessment capabilities	● Intensify risk management training and enhance employees' risk awareness ● Introduce advanced risk management tools to improve risk assessment capabilities ● Formulate detailed emergency plans to control risks in a timely manner once they occur	● Report to the Board of Directors at least once a year on the implementation of annual risk management operations ● Zero high-risk events occur	● Suppliers, contractors and other interested parties are open to the outside world to file complaints ● Clearly standardize the grievance handling process and confidentiality mechanism ● Regularly compile and analyze grievance cases as a basis for risk management improvement
Management Practices and Objectives	Positive Impact Control Measures	Medium- and long-term goal planning	Management Policy Coordination
● Establish a comprehensive risk list covering all areas of risk in the head office ● Conduct regular risk assessments, and determine the frequency and impact of risks ● Formulate a risk response plan and control it in a timely and effective manner once it occurs ● Intensify risk management training and enhance employees' risk awareness ● Strengthen audit supervision and mortgage risk management loopholes	● Continuously improve the risk management organizational structure and optimize the identification and response process ● Implement the concept of risk management into all aspects of operation to form closed-loop control	● Improve various risk management systems, actively identify and manage internal and external risks, conduct comprehensive analysis from the four aspects of environmental, social, economic and corporate governance, and incorporate other emerging risk factors to deal with possible future risks and reduce operational impacts ● Zero high-risk events occur	● Review the current management policy based on the risk assessment results and the analysis of grievance cases ● Rectify risk control measures and operating procedures for deficiencies found in operations ● Regularly review and optimize the resource investment and organizational structure related to risk management

2.8 Participating associations

In order to promote the growth of the domestic industry, Alltop Technology actively participates in the activities of relevant associations, associations and societies, participates in various affairs and the operation of associations, and conducts close communication and exchanges with industry partners. It is expected to give back to the society and owners the results of the operation experience and achievements, and promote the healthy development and sustainability of the entire industry.



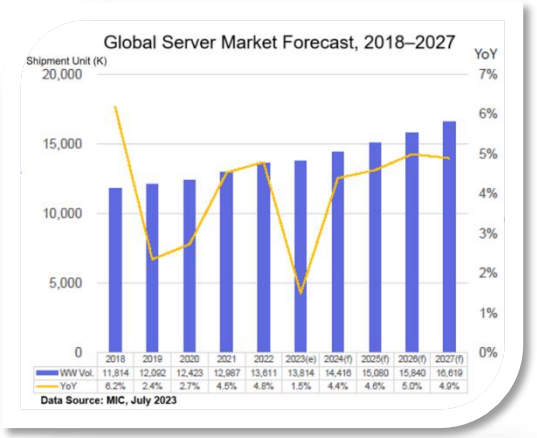
	Company Name	Name of the association	Qualification
1	Alltop Technology	Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	member
2	Alltop Technology	New Taipei City Industrial Association	member
3	Alltop Technology	USB Implementers Forum (USB-IF)	member
4	Alltop Technology	HDMI Licensing Administrator, Inc. (HDMI LA)	member
5	Alltop Technology	PCI-SIG (PCI Special Interest Group)	member

Chapter 3 Intelligent Innovation, Exceptional Quality

Chapter 3. Intelligent Innovation, Exceptional Quality

3.1 Alltop Technology Value Chain

Alltop Technology CO., LTD. upholds "Intelligent Innovation and Excellence in Quality" as its core values in promoting ESG-driven sustainable development. Through technological innovation, intelligent manufacturing, and superior quality management, we are building a globally competitive value chain. The Company is committed to establishing a smart, high-performance, and sustainable operational system to ensure continued growth in a rapidly changing market environment. The Company is primarily engaged in the research, development, manufacturing, and sales of connectors for servers, automobiles, notebook computers, and various peripheral products. In recent years, we have also expanded into new areas of electronic connector products. We offer a comprehensive range of products and specifications, with various heights and structures to meet diverse customer needs for appearance and dimensional customization. Connectors are interconnecting components used to join electronic signals between two ends. As a type of mechanical component, their primary function is to enable the transmission of current and signals across electronic devices. The quality of these products directly affects not only the reliability of signal output but also the functional performance of electronic devices.



■ Product Features

For more information, please visit the Alltop Technology official website:
https://www.alltopconnector.com → Product Introduction

■ Industry Overview and Development

◆ Overview of the Electronic Connector Industry and Market Development Trends

Electronic connectors are critical components for circuit and signal transmission, with applications spanning computers, networking equipment, consumer electronics, automotive electronics, medical devices, and industrial computers. With the rise of mobile devices and the slowdown in traditional PC demand, the connector industry has gradually shifted toward high value-added markets such as automotive electronics, green energy, industrial control, medical equipment, and servers. Driven by growing demand in 5G, cloud computing, electric vehicles (EVs), and smart manufacturing, the electronic connector market continues to expand. According to Bishop & Associates, the market is projected to reach USD 140.5 billion by 2026, with a compound annual growth rate (CAGR) of 6.1%.Looking forward, the industry will focus on key trends such as high frequency, high speed, low power consumption, intelligent manufacturing, and green production.

◆ Growth of the Server Market and Rising Demand for Electronic Connectors

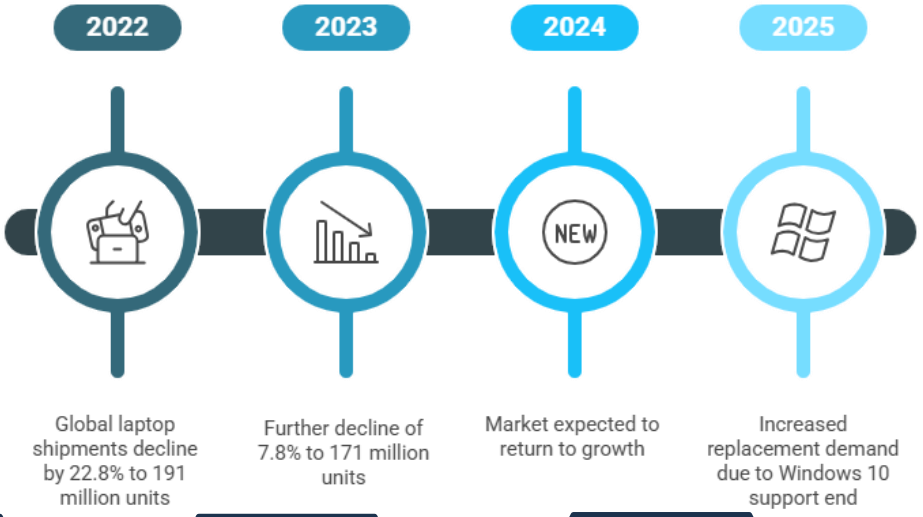
With the widespread adoption of mobile communication devices and the growing demand for cloud computing, applications such as live streaming, video-on-demand, and AI services have driven a rapid increase in global internet traffic—further fueling demand for data centers and servers. The rise of generative AI has prompted major tech companies like Google and Baidu to accelerate investment in AI services, leading to a surge in AI server demand. Since the second half of 2023, the launch of new servers equipped with Intel and AMD's next-generation processors, as well as AI accelerator chips from AMD and NVIDIA, has spurred a wave of server upgrades across enterprises—becoming a key growth driver for the industry. According to forecasts by MIC, the global server market is expected to maintain an annual growth rate of 4.4% to 5% from 2024 to 2027, with shipments rising from 13.814 million units in 2023 to 16.619 million units by 2027. As the market expands, demand for high-frequency, high-speed transmission connectors is also increasing—creating significant growth opportunities for the connector industry.

◆ Overview of the Electric Vehicle Industry and Market Development Trends

The global electric vehicle (EV) market is rapidly expanding, as countries around the world implement various new energy policies to achieve net-zero carbon emission goals. China, the world's largest EV market, continues to grow despite the gradual phase-out of government subsidies—signaling a maturing industry. In Europe, stricter CO_2 emission standards and EV incentives implemented in 2020–2021 led to a significant surge in EV sales. Although Germany and Norway have recently scaled back subsidies, the European Union's 2035 ban on the sale of new internal combustion engine vehicles is expected to drive long-term market growth. Several other countries—including the United States, China, Japan, and South Korea—have also announced plans to phase out gasoline-powered vehicles by 2035. According to MIC forecasts, EVs will account for 22% of new car sales globally by 2025.China continues to dominate the global EV market, accounting for approximately 50% of global sales and playing the dual role of both major supplier and consumer. Competition in the U.S. and European markets is intensifying, and as automakers accelerate technological advancements, including improvements in battery range and price competitiveness with fuel-powered vehicles, the global EV market is expected to continue its steady growth—emerging as the future mainstream of the automotive industry.

◆ Overview of the Notebook Computer Industry

According to DIGITIMES Research, the global notebook (NB) market experienced a significant decline in 2022 due to inventory adjustments and inflationary pressures, with shipments dropping to 191 million units—a year-on-year decrease of 22.8%. In 2023, the market remained affected by political and economic uncertainties, resulting in a further 7.8% decline in annual shipments to 171 million units. However, starting in 2024, the market is expected to return to a growth trajectory. Key drivers include a replacement cycle for educational notebooks (3–4 years), the growing adoption of OLED panels, Microsoft's Cloud PC concept, and performance-focused collaborations between Intel and TSMC. In 2025, replacement demand is expected to increase further, as many users who purchased devices during the pandemic enter a 5-year upgrade cycle. Additionally, Microsoft's planned end of support for Windows 10 in 2025 is expected to accelerate enterprise upgrades to Windows 11 devices, further fueling market growth.



Upstream, Midstream, and Downstream Industry Linkages

The structure of connector products primarily consists of two assembled components: terminals and plastic housings. The main upstream raw materials include three major categories: metal materials, plastic materials, and electroplating materials. The uses and characteristics of each are described as follows:

◆ Metal Materials

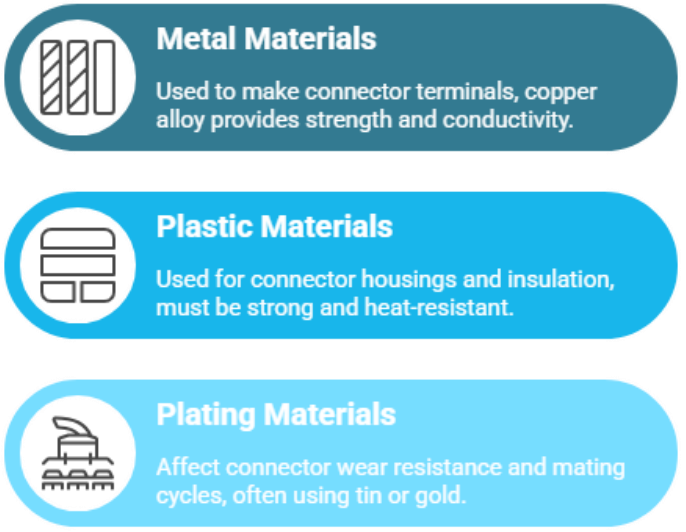
Metal materials are primarily used to manufacture connector terminals. To meet the demands of high-frequency transmission, connector specifications are evolving toward lower height, higher density, and increased pin count. As a result, terminals often require complex bending processes. Among various metal elements, copper alloys are favored for their sufficient mechanical strength and excellent electrical conductivity.

◆ Plastic Materials

Plastic materials are typically used for the housing and insulation of connector products. As product designs evolve toward fine-pitch and surface-mount technology (SMT), key considerations for plastic materials include thin-wall flowability, mechanical strength, heat resistance, and dimensional stability.

◆ Electroplating Materials

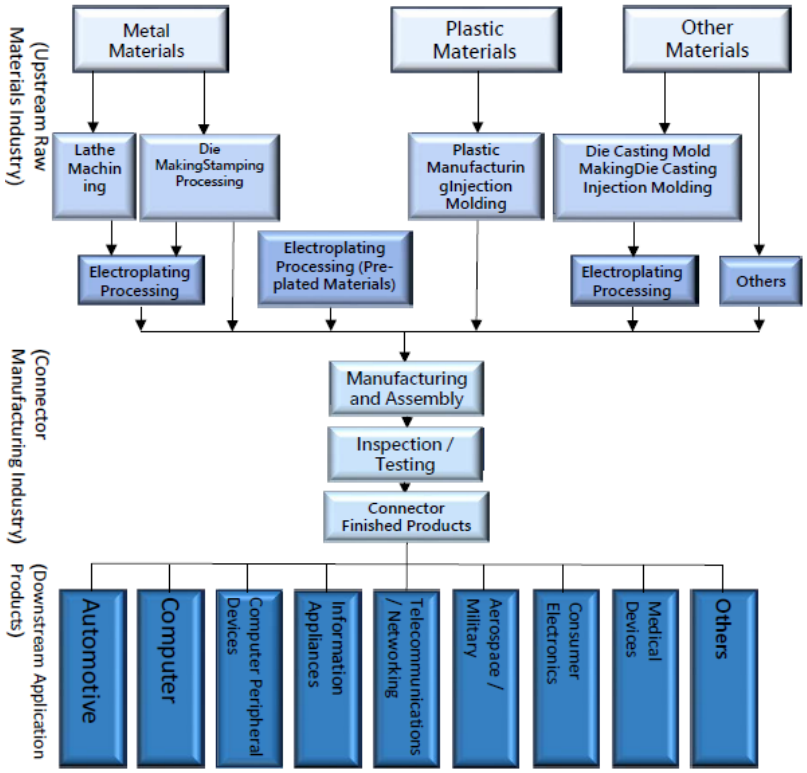
Electroplating materials are crucial for ensuring the wear resistance and durability of connectors, particularly in relation to the number of mating cycles. Typically, copper is used as the base material, which is then plated with pure tin or hard gold. Most connector manufacturers in Taiwan outsource electroplating to specialized subcontractors. During the manufacturing process, both terminals and plastic housings are produced using high-precision molds based on design specifications. Metal materials are stamped using these molds to form terminals, while plastic materials are melted and injected into the molds using injection molding machines to form the required housings. Once the housings are prepared and terminals have undergone electroplating, they are assembled and the terminals are bent as needed. Depending on the product specifications, the finished connectors can be applied across a wide range of industries, including computers, telecommunications, consumer electronics, automotive, medical devices, and aerospace.



■Creating a Value Chain

Alltop Technology CO., LTD. has been deeply engaged in the high-end electronic connector industry, committed to building a vertically integrated and resilient value chain. From R&D innovation, manufacturing management, and supply chain collaboration to global market expansion and technical support, we fully incorporate digitalization and ESG principles to establish a business model that balances competitiveness with corporate responsibility. In terms of supply chain management, we prioritize stability, efficiency, and sustainability. We strengthen long-term partnerships with global suppliers and implement ERP and SCM systems to enhance digital collaboration, improve procurement efficiency, and strengthen risk control. At the same time, we promote green procurement by increasing the use of recyclable and low-carbon materials, progressively building a low-carbon supply chain that complies with RoHS, REACH, and WEEE standards.

In market expansion and sales, Alltop Technology CO., LTD. focuses on high-growth application markets and actively expands its business footprint. By leveraging OEM/ODM models, we deepen collaboration with clients and utilize CRM and data analytics tools to optimize marketing decisions and enhance service experiences. Together with our international customers, we promote an ESG-aligned value chain to strengthen brand sustainability and market competitiveness. In customer service and technical support, we adhere to a customer-centric, technology-driven approach, offering customized solutions that accelerate design integration and shorten product development cycles. We also enhance after-sales support and real-time responsiveness to ensure continuous improvement in product quality and customer satisfaction. Through full value chain digital integration and the implementation of ESG strategies, Alltop Technology not only enhances operational efficiency and market adaptability, but also fulfills its commitment to environmental and social sustainability—consistently creating high value and low environmental impact growth paths for the global electronics industry.



3.2 R&D and Innovation — Driving Growth Through Smart Innovation

Alltop Technology upholds the core values of "Intelligent Innovation and Excellent Quality" and is committed to developing high-performance electronic connection technologies in response to the rapid growth of global applications such as 5G, servers, electric vehicles (EV), and industrial automation. Through material innovation, green design, and patent deployment, we actively enhance product performance and fulfill our corporate sustainability commitments, ensuring the company's leading position in the global market.

● High-Performance Connection Technology Development

Alltop Technology is actively engaged in the development of high-frequency, high-speed, and low-power electronic connection technologies to meet the current market demands for high transmission rates, stability, and low latency. We focus on developing high-speed transmission solutions that ensure signal integrity and low interference.

● Innovative Materials and Eco-Friendly Design

Alltop Technology recognizes the importance of environmental sustainability and actively adopts low-carbon and recyclable materials to reduce product carbon footprints. We ensure all products comply with international environmental regulations such as RoHS and REACH. Through green manufacturing processes, we promote energy-saving production measures to minimize environmental impact.

● Patents and Technological Leadership

To ensure technological advantage, Alltop Technology continuously strengthens its patent portfolio, accumulating key technology patents in areas such as high-speed transmission and high-power management. We also actively pursue collaborations with international brands and OEM manufacturers to jointly develop next-generation connector products, shorten R&D cycles, increase market penetration, and ensure our technologies evolve in step with global market trends.

● Future Outlook

Alltop Technology will continue to drive corporate growth through smart innovation, integrating digital transformation, automated manufacturing, and sustainable R&D to deliver more efficient, eco-friendly, and reliable electronic connectivity solutions. Committed to technological advancement, we will collaborate with global partners to promote industry upgrades and contribute to the future of smart technology and sustainable development.

3.3 Smart Manufacturing — Building an Efficient and Low-Carbon Supply Chain

Under the trend of accelerating the digital transformation of the global manufacturing industry, Alltop Technology actively introduces intelligent manufacturing (Smart Manufacturing) technology to improve production efficiency, reduce energy consumption, and ensure product quality consistency. With intelligent automation, green manufacturing and high-efficiency process technology as the core, we have established a high-performance, low-carbon emission supply chain to ensure that enterprises can maintain their leading position in the highly competitive electronics industry.

● Intelligent automated production to improve manufacturing efficiency

Alltop Technology actively introduces automated production equipment to strengthen production automation capabilities, adjust production line configuration in real time, and improve production flexibility, so as to meet the diverse needs of customers and ensure product delivery and quality.

● Implement green manufacturing to reduce environmental impact

Alltop Technology regards environmental sustainability as an important goal of the manufacturing process, actively promotes low carbon emission and green manufacturing strategies, implements the ISO 14001 environmental management system, and ensures that all production processes meet international environmental protection standards. We take the following steps to reduce our carbon footprint:

- **Optimize production equipment and introduce high-efficiency machines and energy-saving process technology to reduce energy consumption**
- **Promote a green supply chain, increase the proportion of environmentally friendly materials, and reduce production waste**
- **Promote a circular economy, strengthen recycling and reuse mechanisms, and reduce resource waste**

Through these environmental protection measures, Alltop Technology is committed to reducing the impact of production on the environment and achieving ESG (Environmental, Social, Corporate Governance) sustainable development goals.

Precision manufacturing technology to improve product competitiveness

In order to ensure product quality and manufacturing efficiency, Alltop Technology focuses on manufacturing technologies such as precision stamping, injection molding, and assembly automation to improve production yield and reduce manufacturing costs, and ensure that products meet global standards in terms of high performance, high durability and precision. In addition, through data analysis and automated inspection technology, we are able to detect and correct production anomalies in real time to ensure product reliability and market competitiveness.

● Future outlook

Looking forward to the future, Alltop Technology will continue to deepen automated intelligent manufacturing technology and low-carbon supply chain management, and comprehensively improve production efficiency and environmental friendliness through digital transformation, green production and automation technology application. We will uphold the core values of technological innovation and sustainable operation, continue to enhance manufacturing competitiveness, and provide more efficient, environmentally friendly and intelligent solutions for the global electronics industry supply chain.

3.4 Quality Excellence — Ensuring Product Reliability

Alltop Technology adheres to the core business philosophy of innovation × quality, and regards quality as the foundation of enterprise competitiveness. We have been deeply involved in the field of electronic connectors and precision components for many years, and we know that only stable and reliable quality performance can build long-term customer trust and brand value.
To this end, Alltop Technology has built a complete quality management system, fully introduced ISO 9001, IATF 16949, QC080000 and other international standards, and integrated multi-level quality operation processes such as incoming inspection (IQC), process control (IPQC), final inspection (OQC), etc., to ensure that all stages meet high standards and high stability.

Our core quality management practices are as follows:

- **The quality control mechanism is implemented in the whole manufacturing process:**Through standardized operating procedures (SOPs) and cross-check mechanisms, process consistency and operation specifications are strengthened from the early stage of production to ensure stable growth in yield and effectively reduce defect rate and customer complaint risk.
- **Introduction of high-precision measurement and testing equipment:**For high-speed, high-frequency and other connector products, the company configures high-speed signal test equipment and environmental performance test equipment (temperature and humidity test, etc.) to verify the reliability and stability of the product in extreme application environments.
- **Strict supply chain quality control:**Strengthen supplier management to ensure that the quality of raw materials meets the standards and the traceability control of key materials.
- **Regular internal quality review and improvement:**Led by the quality unit, cross-departmental quality meetings are held regularly to analyze the root cause and track countermeasures based on production data, abnormal conditions and customer feedback, and continue to promote improvement.
- **Institutionalization of education and training:**Arrange skill and quality awareness training for employees, key process personnel and quality control personnel from time to time, and establish a quality culture with full participation.

In 2024, the company achieved or exceeded the target in all key quality indicators, including process yield, shipment accuracy and customer satisfaction indicators. Looking forward to the future, we will continue to deepen the effectiveness of the quality system, strengthen the quality of supply chain collaboration, improve testing and verification technology, and improve inspection standards according to international market demand, so as to fully consolidate Alltop Technology's quality leadership in the field of electronic connection technology.

3.5 Premium Customer Service and Satisfaction Management

Alltop Technology upholds the management philosophy of "Innovation × Quality," dedicated to providing high-performance, highly stable, and reliable electronic connector solutions that meet the diverse needs of global applications. In the rapidly evolving tech industry, we recognize that outstanding customer service and real-time technical support are key to long-term competitiveness. Therefore, we have established a customer service system centered on technology, integrating digital process management, professional technical support, and data analytics to fully enhance customer experience and service value. From product development to after-sales support, Alltop has built a comprehensive technical and service support framework to ensure customers receive timely and professional assistance at every stage—from product adoption and testing to mass production. Our core service strategies include the following focus areas:

- **Technical support and application solutions:**For applications such as high-speed transmission, low power consumption and high durability, we provide custom design advice and material selection to help customers shorten the product development cycle and enhance the reliability and competitiveness of the final product.
- **Stable supply and delivery management:**Through the MES manufacturing system and SCM supply chain platform, we can grasp the order and production capacity status, and improve the accuracy of production allocation and delivery.
- **Respond to questions and collaborate:**Establish a response mechanism to respond to customer complaints or technical issues, and according to the urgency of the case, a professional team will initiate a cross-departmental collaborative improvement process.
- **Global service locations and technical support:**We have engineering support teams in Taiwan, Suzhou, Vietnam and other operating bases to help customers solve their localization needs and strengthen the efficiency of product introduction and mass production support.

Taipei customer satisfaction score in the past three years

Category	2022	2023	2024
Customer satisfaction	87.6	88.8	88.4

Customer satisfaction score of Suzhou plant in the past three years

Annual	2022		2023		2024	
	First Half of the Year	Second Half of the Year	First Half of the Year	Second Half of the Year	First Half of the Year	Second Half of the Year
Customer satisfaction	96.0	94.9	93.9	93.1	97.3	97.4

In terms of customer relationship management, we attach great importance to long-term cooperative relationships with customers, and continue to optimize service quality and response efficiency through data management and systematic tracking. Alltop Technology regularly conducts customer satisfaction surveys, and collects scores and suggestions on product quality, delivery, technical support and overall service quality through questionnaires. The results of the survey are summarized by the business department, and if a project with low satisfaction is found, the relevant unit will immediately propose an improvement plan and incorporate it into the tracking and management of the operation improvement project, so as to strengthen customer adhesion and expand market trust.

Looking forward to the future, Alltop Technology will continue to strengthen its global customer service network and data decision-making management capabilities, deepen the breadth and immediacy of technical support, and create sustainable value and win-win growth with customers with high-quality products and services.

- The Taipei Customer Satisfaction Survey is conducted once a year, and the top 10 trading customers are summarized every year, and the average customer satisfaction score in 2024 is 88.4 points, maintaining the level of the previous year.
- The customer satisfaction survey of the Suzhou plant is conducted twice a year, and the top 10 trading customers and the top five potential customers are summarized every year, and the average customer satisfaction score in 2024 is 97.4 points, maintaining the level of the previous year.

■ Customer complaint handling procedures

In order to improve the customer complaint handling process, Alltop Technology has established a customer complaint handling mechanism, electronically processed the customer complaint problem, controlled and analyzed the causes of customer complaints, tracked the progress of relevant rights and responsibilities and corrective and preventive measures, and effectively implemented quality improvement activities and improved customer service quality.

■ **Future outlook**:With innovation and quality as the core, we create the best customer service

Alltop Technology will continue to deepen automation technology, innovative technology, and digital services, provide more efficient customer service, provide the best solutions in real time, and assist customers in more accurate product development and market strategies. We firmly believe that customer satisfaction is the cornerstone of sustainable development of enterprises, and only through innovative technology, excellent quality, intelligent manufacturing, and digital supply chain management can we maintain a competitive advantage in the global market. In the future, Alltop Technology will continue to strengthen its customer service system, work with global partners to promote the upgrading of the electronics industry, and create a more efficient and sustainable technological future.

In order to improve the customer complaint handling process, Alltop Technology has established a customer complaint handling mechanism, electronically processed the customer complaint problem, controlled and analyzed the causes of customer complaints, tracked the progress of relevant rights and responsibilities and corrective and preventive measures, and effectively implemented quality improvement activities and improved customer service quality.

Note: The group is certified
Please refer to the 2024 Annual Report of Alltop Technology (Annual Report Inquiry Website: https://mopsov.twse.com.tw/mops/web/t57sb01_q5)\II. Corporate Governance Report\II. Corporate Governance Operation\(5) The Implementation of Promoting Sustainable Development and the Differences and Reasons for the Sustainable Development Practice Code of Listed and OTC Companies\7. Other important information that helps to understand the implementation of promoting sustainable development\8.Certification information

Customer complaint handling procedures

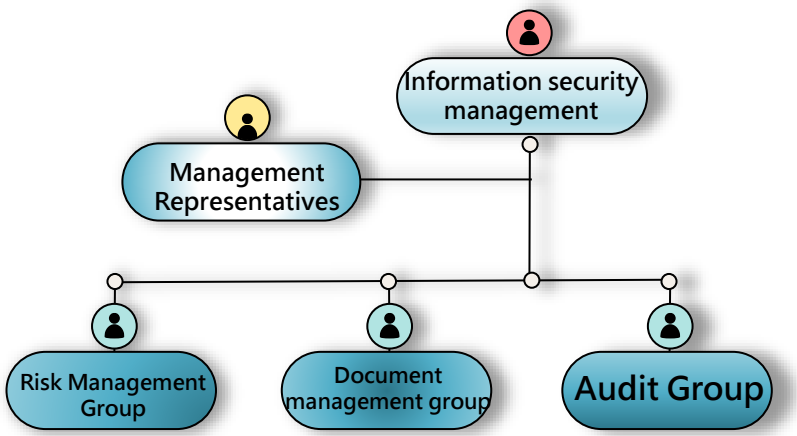
3.6 Information security management and customer privacy information protection

Material Issue 5: Information Security and Customer Privacy(GRI 3-3)

Management policy and elements	Managing Impact	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/negative impact items	Targets for 2024	Effectiveness evaluation
● **In the event of an information security incident or leakage of personal information, it will not only cause operational interruption and financial losses, but also may seriously affect the company's reputation and customer trust. As a connector manufacturer, protecting our customers' product development and design data is key to staying competitive.**	●Frontal/Actual Impact: ■ Ensure the security of customer information and privacy, and enhance customer trust in the company ■ Reduce the risk of data leakage or misuse, and avoid potential legal disputes and reputational damage ●Frontal/Potential Impact: ■ Superior information security capabilities help attract high-end customers with high information security requirements ■ Enhance the company's technical image and reputation in the industry, and enhance market competitiveness ●Negative/Actual Impact: ■ The investment and compliance costs associated with information security and privacy are high ■ Security measures may temporarily affect system efficiency and ease of use ●Negative/Potential Impact: ■ Information security protection is insufficient, and there is a risk of customer data leakage and cyber attacks ■ Failure to keep information security technologies and policies up to date and respond to evolving security threats	● There were no major information security incidents 2024 Execution Performance ● In 2024, there will be no major information security incidents that violate information security, cause customer information leakage and fines ● Establishment of the "Personal Data Protection Management Regulations" ● Establish an information security officer and an information security officer	● Regular information security risk assessment reports ● Analysis of the effectiveness of information security drills ● Evaluation of the efficiency of information security incident handling ● Evaluate the results of internal information security audits

Management policy and elements	Managing Impact	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	**Negative remedies and preventive measures**	**Targets for 2025**	**Grievance mechanisms**
● **Establish a sound information security management framework** ● **Strengthen the security protection of information systems and infrastructure** ● **Strengthen employees' awareness of salary security and privacy protection** ● **Regularly review and update relevant systems and measures** ● **Pay close attention to regulatory trends and respond in a timely manner**	● Conduct regular risk assessments and patch system vulnerabilities in a timely manner ● Pay attention to the trend of information security laws and regulations, and actively optimize management measures ● Establish an emergency plan to quickly control the situation in the event of an emergency ● Strengthen access control and authority management of key technical data	● There were no major information security incidents ● Improve the awareness of salary and safety of employees, and the training coverage rate of all employees reaches 100%	● Summarize the types of appeal cases as a basis for improvement ● Establish information security incident notification and response
Management Practices and Objectives	Frontal impact control measures	Medium- and long-term goal planning	Management Policy Coordination
● **Establish a special information security unit to formulate information security policies and norms** ● **Establish information security protection equipment and backup mechanism to prevent data leakage and system interruption** ● **Implement information security education, training and publicity to enhance employees' awareness of salary security and privacy protection** ● **Regular information security risk assessment and vulnerability scanning to discover and patch system vulnerabilities in a timely manner**	● We will continue to improve the information security management system and increase investment in technical protection ● Strengthen the salary and safety awareness training of employees and enhance the vigilance of all employees	● Regularly carry out information security risk assessments and adopt multi-layered network security defenses ● It covers network security control, information asset management, access control security, physical and environmental security projects ● We will continue to improve our information security protection capabilities, and combine compliance and technology	● Refer to the audit results and expert suggestions to strengthen the information system protection mechanism ● We will continue to pay attention to new threats to information security, upgrade the protection system and update the response measures in a timely manner ● Review the rationality of investment in information security resources, and appropriately adjust the organizational establishment

Under the trend of digitalization and rising information security risks, Alltop Technology is well aware that information security and customer privacy protection have become the key cornerstone of enterprise sustainability and customer trust. We are committed to strengthening the information security governance structure, promoting the awareness of information security among all employees, and ensuring the stability of enterprise operations and customer data security.



- **Information and communication security risk management framework**

Alltop Technology has set up an information security management committee, with the general manager as the convener, integrating the heads of the management department, human resources, materials, legal affairs and other departments to coordinate the formulation, implementation and review of information security policies. The Committee meets regularly to review the implementation of information security objectives, the results of risk assessments and the effectiveness of protection to ensure that information security measures are up to date.

- **Information security policies and systems**

Alltop Technology has introduced and maintained the standard of information security management system in line with ISO 27001, and has built an information security governance system with "prevention first, protection first, and continuous monitoring" as the core, and the main measures include:

- ✓ Information system protection: Prevent hacker attacks and data leakage risks through firewalls, malware scanning, and vulnerability patching.
- ✓ Hierarchical authorization management: Implement the principle of least privilege and restrict information access rights according to job roles to avoid unauthorized access and confidential leakage.
- ✓ Internal Audit and Risk Control: Conduct information security risk assessment and internal compliance audit every year, formulate enhanced countermeasures for high-risk projects, and implement improvement tracking.
- ✓ Supply chain information security requirements: Suppliers and partners are subject to information security conditions review, and are required to comply with relevant information security standards and data protection specifications.

- **Employee salary and safety education and awareness raising**

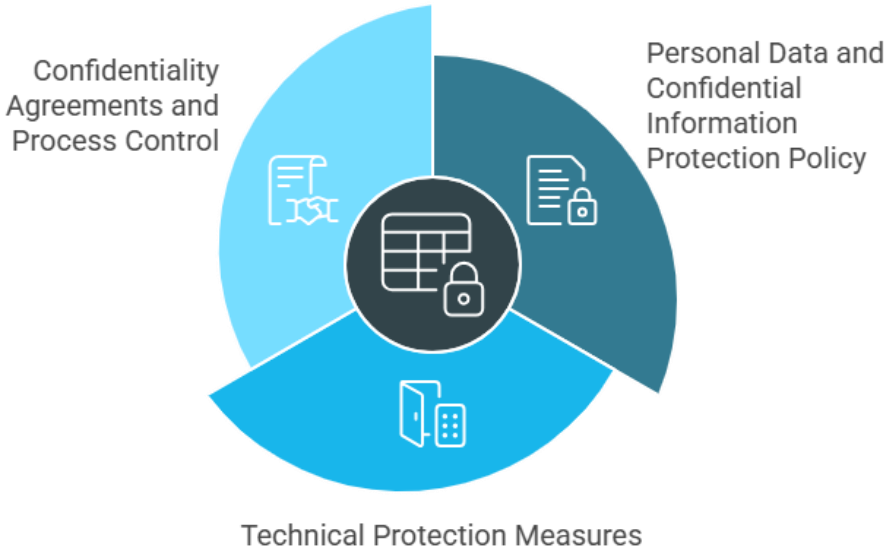
The implementation of information security depends on the participation of all employees. Alltop Technology continues to promote information security education and training through:

✓ Regular courses and quizzes: Basic information security courses for all employees (including new employees), covering topics such as personal information protection, confidential information management, and social engineering prevention.
✓ Drills and Simulation Tests: Conduct simulated phishing email drills and information security incident response drills to improve employees' alertness and real-time response capabilities.
✓ Policy advocacy and reminders: Regularly promote information security policies through internal announcements, education and training handouts, etc., so that information security culture can be integrated into daily operations.

- **Customer data and privacy management**

Alltop Technology regards customer data security as the highest priority, and builds a comprehensive customer information protection mechanism from the system to the technical level, covering:

✓ Personal Data and Confidential Information Protection Policy: In accordance with the Personal Data Protection Law and international standards, we have established personal information management standards, and clearly defined the procedures for data collection, processing and storage.
✓ Technical protection measures: Multi-factor authentication, VPN encrypted transmission, and endpoint security control are adopted to strengthen the security of customer data during access and transmission.
✓ Confidentiality agreement and process control: Sign a confidentiality agreement (NDA) with employees and partners, and implement a hierarchical control and access record system for drawings, design materials, customized project information, etc.



● Privacy risk response and internal control supervision

- ✓ Information security incident reporting process: Establish a mechanism for immediate reporting and handling of abnormal behaviors, and set up an information security response team to be responsible for incident investigation and follow-up reinforcement.
- ✓ Privacy Internal Audit: Conduct regular internal audits and third-party audits to confirm the effectiveness and compliance of the privacy protection policy, and revise it immediately as necessary.

Privacy risk response and internal control supervision

Establish a mechanism for immediate reporting and handling of abnormal behaviors, and set up an information security response team to be responsible for incident investigation and follow-up reinforcement.

Conduct regular internal audits and third-party audits to confirm the effectiveness and compliance of the privacy protection policy, and revise it in real time as necessary.

● Results and future prospects

As of the end of 2024, Alltop Technology has not had any major information security incidents or customer information leakage.
In the future, we will continue to improve our automated information security monitoring capabilities, strengthen the information security coordination mechanism of the supply chain, and build a highly reliable and sustainable information security environment.
We believe that information security and privacy protection are not only compliance requirements, but also the foundation of corporate reputation and customer trust.
Alltop Technology will continue to strengthen information security governance and privacy management, and create a safe, reliable and transparent digital sustainable operation platform for stakeholders.

3.7 Sustainable supply chain management

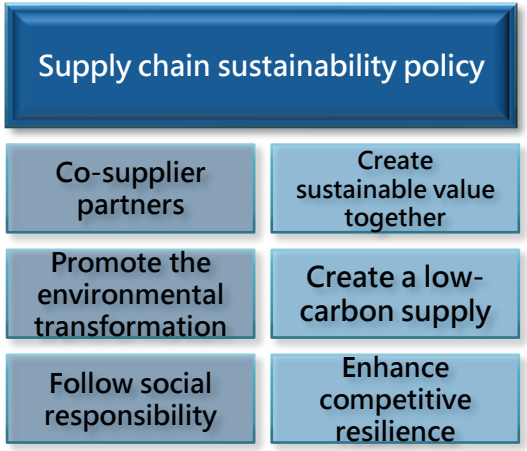
Material topic 6: sustainable supply chain management(GRI 3-3)

<table>
<tr><th>Management policy and elements</th><th>Managing Impact</th><th>Management policy objectives, implementation performance</th><th>Evaluation of management policies</th></tr>
<tr><td>The importance of Alltop Technology</td><td>Positive/negative impact items</td><td>Targets for 2024</td><td>Effectiveness evaluation</td></tr>
<tr><td>● Ensure the effective functioning of the supply chain to support the company's business operations, cost control, product quality, sustainability and corporate reputation. The connector industry is highly dependent on suppliers of critical metal materials and precision molds, and through effective supply chain management, it can achieve competitive advantages and create sustainable growth and value.</td><td rowspan="3">●Frontal/Actual Impact:
■ Establish supplier ESG selection criteria to improve the ESG performance of the overall supply chain
■ Suppliers establish long-term and stable cooperative relations to ensure the quality and stability of material supply
●Frontal/Potential Impact:
■ ESG management in the supply chain can help enhance the overall image of enterprises and the confidence of investors
■ Optimizing the supply chain can help reduce operating costs and improve resource efficiency
●Negative/Actual Impact:
■ Supplier ESG audit and management increase operating costs and manpower investment
■ Supplier non-compliance can have a knock-on impact on the company's reputation and product delivery time
●Negative/Potential Impact:
■ Suppliers' own ESG awareness and capabilities are insufficient, which makes management difficult
■ Supply chain disruptions can have a significant impact on production schedules and customer satisfaction</td><td>● Include the Supplier Social Responsibility Commitment in the new supplier audit requirements</td><td rowspan="3">● Supplier ESG assessment and audit results
● Handling of supply chain-related grievances and violations
● Supplier Improvement Program Implementation Effectiveness
● Assessment of key raw material prices and supply stability</td></tr>
<tr><td>Management Practices and Objectives</td><td>2024 Execution Performance</td></tr>
<tr><td>● Alltop Technology Co., Ltd. has a special hotline for reporting in the group audit office and an opinion mailbox on the official website for complaints
● Supplier grievance channels are unimpeded
● Regular supplier exchange meetings</td><td>● The Supplier Social Responsibility Commitment has been included in the new supplier audit requirements, and the compliance rate is 100% (up to standard)
● The on-time delivery rate of suppliers is more than 90%.
● There were no major supply disruptions</td></tr>
</table>

Management policy and elements	Managing Impact	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	**Negative remedies and preventive measures**	**Targets for 2025**	**Grievance mechanisms**
● **Commitment to establish supplier management system and norms, communicate with suppliers every year, and strive to implement supplier management and reduce risks, so as to establish a stable and sustainable win-win strategic partnership.** ● **Establish transparent guidelines, manage risks in the supply chain, monitor execution, and work with suppliers to improve to ensure the good functioning of the supply chain.**	● Supplier Governance: Establish a supplier monitoring mechanism to ensure that suppliers meet the company's environmental, social and ethical standards ● Responsible Sourcing: Implement responsible sourcing principles to ensure that the materials we source come from suppliers that meet sustainability requirements ● Risk assessment and management: Conduct supply chain risk assessments, identify potential issues, and develop strategies to address them ● Oversight and verification: Monitor and verify with partners in the supply chain to ensure compliance	● It is proposed to evaluate the main raw material suppliers and identify the potential risks of the five major management aspects: labor, health and safety, environment, ethics and management. ● The number of actual auditors has been reached 2 ● 100% of existing suppliers have signed a letter of commitment	● Alltop Technology Co., Ltd. has a special hotline for reporting in the group audit office and an opinion mailbox on the official website for complaints ● Supplier grievance channels are unimpeded ● Regular supplier exchange meetings
Strategic Objectives	**Frontal impact control measures**	**Medium- and long-term goal planning**	**Management Policy Coordination**
● **Ensure supply chain transparency, sustainability, and compliance, reduce risk, increase efficiency, foster collaboration and innovation, and drive sustainability across the supply chain.**	● Supplier evaluation and supervision: Establish a supplier evaluation mechanism to evaluate the performance and responsibility of suppliers ● Supplier Training & Assistance: Provide training and capacity building to improve the sustainability performance of the supply chain ● Sustainable material development and procurement: Promote the adoption of environmentally friendly materials and circular economy models	● On-site audit of 2 suppliers per year ● Based on the results of the factory audit, establish supplier communication and provide professional improvement suggestions ● Establish a complete assessment system in five aspects: labor, health and safety, environment, ethics and management ● Establish a regional diversified supply strategy to improve supply chain resilience and reduce carbon emissions	● Internally, we regularly evaluate and evaluate suppliers, and discuss and adjust the results ● Supplier exchange meetings are held from time to time to discuss and share specific topics ● Based on ESG trends and feedback from key suppliers, we continue to optimize our supply chain management strategy

● Sustainable Supply Chain Policy (GRI 2-23, 2-24)

In response to global sustainability trends, Alltop Technology CO., LTD. is committed to building an efficient, green, and resilient sustainable supply chain that aligns with environmental, social, and governance (ESG) standards. Through a rigorous supply chain management mechanism, we strengthen our suppliers ' sustainability capabilities, reduce supply chain risks, and ensure the Company's long-term competitive advantage. Beyond requiring suppliers to deliver high-quality and high-efficiency materials and services, we actively foster communication channels with our partners to enhance dialogue and collaboration—aiming to jointly achieve goals related to environmental protection, workplace safety, and human rights.



● Supply Chain Management Mechanism

To strengthen supply chain sustainability and resilience, Alltop Technology CO., LTD. has established a comprehensive supply chain management mechanism tailored to the characteristics of its industry. This mechanism covers key aspects such as supplier selection, contract performance monitoring, ESG compliance reviews, risk identification, and contingency planning. By integrating digital systems with on-site audits, the Company effectively monitors supply chain operations and ensures that all partners adhere to corporate social responsibility standards.

At the supplier selection stage, Alltop Technology CO., LTD. has established the "Supplier Management Procedures," which clearly require that partnering vendors comply with principles of environmental protection, labor and human rights, occupational safety, business integrity, and information security. Priority is given to suppliers certified under international management systems such as ISO 9001, ISO 14001, and ISO 45001 to ensure alignment with the Company's standards for product quality and sustainable management. Through a supplier evaluation system, we apply quantitative scoring based on quality, process performance, and environmental and occupational safety outcomes. Annual on-site audits are conducted, and when necessary, improvement plans are initiated to enhance the overall performance of the supply network. For contractors and logistics providers, Alltop requires compliance with RoHS directives, as well as the implementation of environmental and occupational safety policies. Prior to site entry, training and risk notifications are provided to ensure safety, health, and quality during operations. In addition, we maintain long-term strategic partnerships with key raw material suppliers. Safety stock levels are set based on procurement schedules and production capacity planning, reducing operational disruptions caused by geopolitical and logistical risks. Each year, the Group's procurement department conducts a comprehensive performance review—including quality, delivery, environmental and safety practices, packaging, and after-sales service—which serves as a basis for future cooperation and order allocation. To strengthen partnerships and facilitate technical collaboration, we hold regular communication meetings with key suppliers. These meetings cover current cooperation, market trends, product development roadmaps, and sustainability initiatives, fostering enhanced competitiveness and environmental awareness across the supply chain.

● Supplier Management

In today's society, every company's operations may have an impact on the environment and society—either directly through its own activities or indirectly through its business partners. Therefore, effective supply chain management not only helps prevent and mitigate negative impacts but also addresses potential risks arising from both the company and its partners .Alltop Technology CO., LTD. currently works with approximately 50 suppliers, including equipment vendors. In pursuit of sustainable corporate development, the Company is committed to working hand in hand with its suppliers to fulfill corporate social responsibility and build a socially friendly and environmentally inclusive industrial value chain.

● Supplier Evaluation

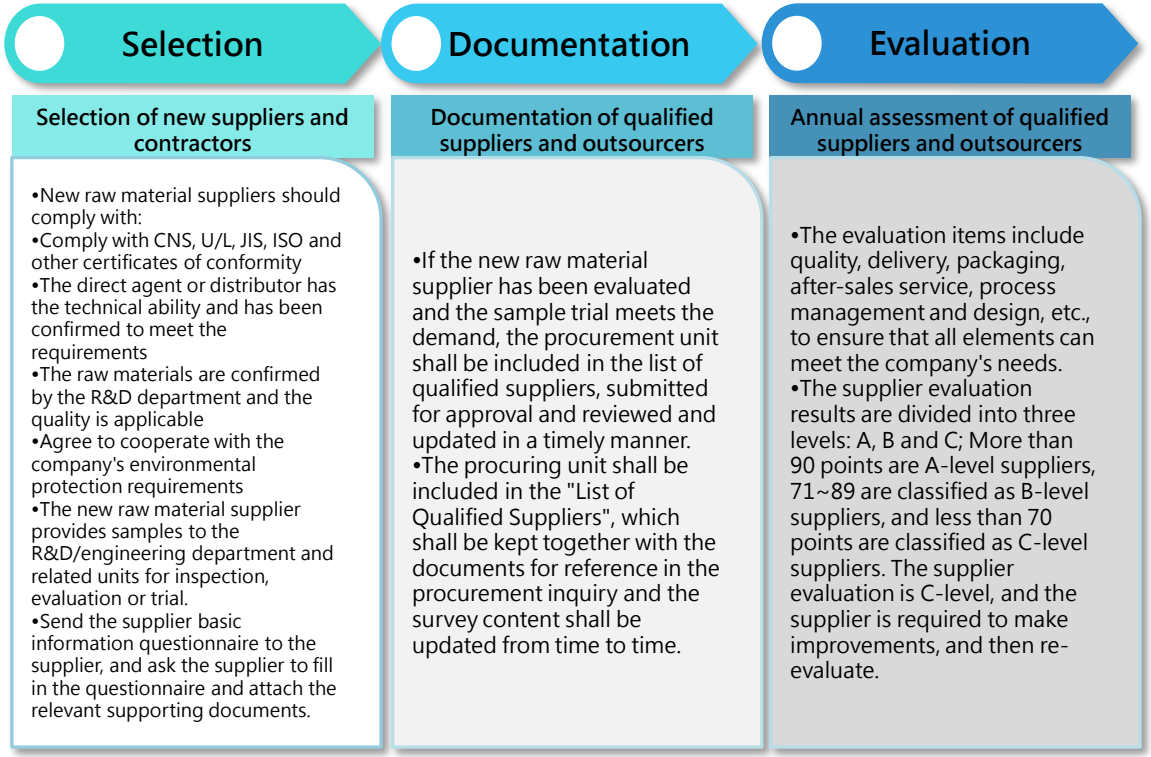
Alltop Technology CO., LTD. conducts annual supplier evaluations, including on-site assessments for key suppliers. Evaluation categories include Quality System Assessment (QSA), Process System Assessment (QPA), and Environmental Compliance Assessment (HSF), ensuring that all critical elements meet the Company's standards. Main material suppliers are graded into three tiers based on their evaluation scores: Grade A: 90 points and above/ Grade B: 71–89 points/ Grade C: Below 70 points Suppliers receiving a Grade C are required to implement corrective actions and undergo a re-evaluation process. From 2022 to 2024, the number of qualified main material suppliers included in the on-site evaluation were:2022: 21 suppliers/ 2023: 20 suppliers/ 2024: 19 suppliers. All evaluated suppliers were graded A or B; no suppliers were rated as Grade C during this period.

Raw Material Supplier Evaluation and Assessment

● Evaluation of new suppliers

Alltop Technology CO., LTD. holds its suppliers to standards that go beyond quality, contract fulfillment capability, and financial status. Before engaging with any new supplier, Alltop requires the signing of relevant supplier documents to ensure each partner fully understands the Company's expectations regarding business ethics. In 2024, 100% of new suppliers completed the required documentation. Looking ahead to 2025, Alltop plans to further strengthen its social responsibility requirements for new suppliers. All new suppliers will be required to sign a "Supplier Social Responsibility Commitment Statement," which includes deeper commitments on human rights, labor conditions, environmental protection, and business ethics. This initiative reflects our expectation that all suppliers not only acknowledge but actively participate in advancing our corporate social responsibility efforts.

The results of the annual evaluation of raw material suppliers in the past three years



Item	2022	2023	2024
Number of reviewers	21	20	19
Rate	100%	100%	100%

1. Source: Alltop Raw Material Supplier Evaluation
2. Overall Grading Criteria: Grade A 90 points or more, Grade B 71~89 points and C grade 70 or less, Grade C or less is an unqualified supplier
3. Those who are rated A~B will be given priority to obtain transaction opportunities or increase their purchases
4. For those who are rated C, the supplier is required to make improvements and then re-evaluate

Supply chain risk management(GRI 308-2、GRI 414-2)

Risk assessment and prevention	Shock response	Planning for the future
● Establish a comprehensive supply chain risk assessment mechanism, conduct regular reviews of suppliers' financial soundness, production stability, quality control, ESG performance and compliance, and incorporate potential external risk factors such as geopolitics, logistics, and climate change to strengthen supply chain resilience. ● Establish an early warning mechanism according to the purchase amount, the type of raw materials and the degree of risk classification of product criticality. ● In addition to the management of the original electronic component suppliers, the inventory of workplace safety, environmental risks and compliance matters has been strengthened for suppliers involving special processes or high-risk materials (such as high-precision injection molding, metal plating, etc.). ● Promote supplier diversification strategies, avoid relying on a single source or high-risk areas, and reduce the risk of supply chain disruption through the establishment of backup suppliers and cross-regional layout. ● Internally implement safety stock and key material early warning mechanisms, construct requisition benchmark point setting and capacity preparation planning, and prevent the interruption of raw materials. ● Implement sustainable procurement education and training for procurement and material personnel to strengthen their ESG risk awareness and review capabilities.	● Establish an emergency response mechanism for supply chain disruptions, including an alternative supplier initiation process, key raw material substitutions, and regional backup reserve planning. ● For high-risk suppliers, hierarchical management and key monitoring are implemented, and the efficiency of risk identification is improved through factory visits and contract performance tracking. ● Every year, a comprehensive rating is implemented based on the overall performance of suppliers, and indicators such as environmental protection, labor conditions, occupational safety and health, and information transparency are included as reference basis for cooperation and contract renewal. ● Establish long-term cooperation agreements with key suppliers to promote the sharing of technology and market information, and enhance their resilience and sustainable operation capabilities.	● Introduce digital management of supply chain to realize supplier data visualization, risk early warning and performance feedback mechanism, and improve decision-making efficiency and transparency. ● The plan is to promote the introduction of ISO 14064 greenhouse gas inventory and carbon footprint labeling system for key suppliers, and gradually establish a low-carbon supply chain management framework. ● Strengthen the implementation of green procurement policies, guide suppliers to use recyclable materials, reduce high-carbon emission processes, and encourage the acquisition of environmental labels or international green certifications. ● In line with ESG sustainability goals, we will promote a circular economy-oriented supply chain model, such as waste recycling, plastic reduction in packaging, and the use of renewable resources. ● In response to extreme climate and international carbon policy trends, we will strengthen the adaptability and transformation capabilities of the supply chain to ensure the stability of enterprise operations and the enhancement of sustainable value.

Implementation of ESG risk management in the supply chain

ESG Structure	The type of potential risk	Illustrate
Environment (E)	a.Poor management of process chemicals b.Liquid waste/waste disposal is not compliant c.Carbon emission pressure in energy-intensive processes	Processes such as electroplating, plastic injection or stamping from certain suppliers pose environmental risks, and improper control will lead to regulatory liabilities and supply disruption risks
Society (S)	a.Lack of labor rights and safety b.Labor conditions in labor-intensive foundries are not transparent	These include long working hours, lack of safety training or unreasonable salaries, which affect brand reputation and supply continuity
Governance (G)	a.Delivery time and quality are unstable b.Weakened information security c.Insufficient ESG compliance disclosure capabilities	Small suppliers have an imperfect management system, which may lead to the risk of material failure due to their inability to cooperate with ESG disclosures or emergencies
	Number of audits and visits	It is expected that 2 audits will be carried out in 2025
	Audit details	**Environmental:** Review of hazardous substances (e.g. lead, cadmium, hexavalent chromium) control, RoHS/REACH compliance, chemical storage and waste disposal records **Social aspect:** check the occupational safety equipment and training of employees **Governance:** Confirm whether the supplier has a quality management system (e.g., ISO 9001), information protection standards (e.g., customer data control), and whether it can provide compliance statements or ESG self-assessment reports on a regular basis

▣ Supplier Code of Conduct (Supplier Social Responsibility Commitment) promotion(GRI 308-1、GRI 414-1)

With the rise of global sustainability issues, all sectors of society have increasingly stringent requirements for corporate supply chain responsibility. Adhering to the spirit of working with suppliers to create sustainable value, Alltop Technology is committed to building a socially responsible green supply chain. Since 2014, the company has completed the revision of the internal system of the "Supplier Management Operating Procedures", and officially included the "Supplier Social Responsibility Commitment" into the new supplier filing materials, which is listed as one of the important conditions for the selection of qualified suppliers.

The existing suppliers of Alltop Technology have gradually required them to sign a letter of commitment and abide by it. After the subsequent completion of the signing of the supplier commitment letter, it is expected that the supplier will visit the factory from time to time to check whether the supplier has violated the provisions of the letter of commitment.

Environment	This includes environmental permitting, pollution prevention and resource conservation, hazardous substances, sewage, non-hazardous solid waste, noise, exhaust emissions, product and service restrictions, as well as energy/resource consumption and greenhouse gas emissions.
Labor and human rights	We do not engage in forced labor, prohibit child labor, provide appropriate wages and benefits, protect working hours and rest periods, eliminate sexual harassment, bullying and discrimination in the workplace, and do not use conflict minerals.
Health & Safety	This includes the provision of necessary measures for occupational safety, emergency response, occupational hygiene, machine protection, public health and accommodation, and health and safety information.
Moral norms	This includes operating with integrity, respecting intellectual property rights, complying with relevant confidentiality agreements, protecting privacy, and avoiding conflicts of interest.

At present, the company's main raw materials, contractors and partners have been a good supplier of sustainable development enterprises. In response to the investigation of potential negative impact on suppliers, Alltop Technology conducts "active risk management", inquires whether the supplier has any major violations of the above terms or news incidents, assesses whether it will cause its negative or potential impact on the company (such as being fined by the competent authority, suspension of work), and makes relevant risk control and response measures for its violations, which may lead to a crisis in the supply of raw materials.

● Statement of Social Responsibility Commitment

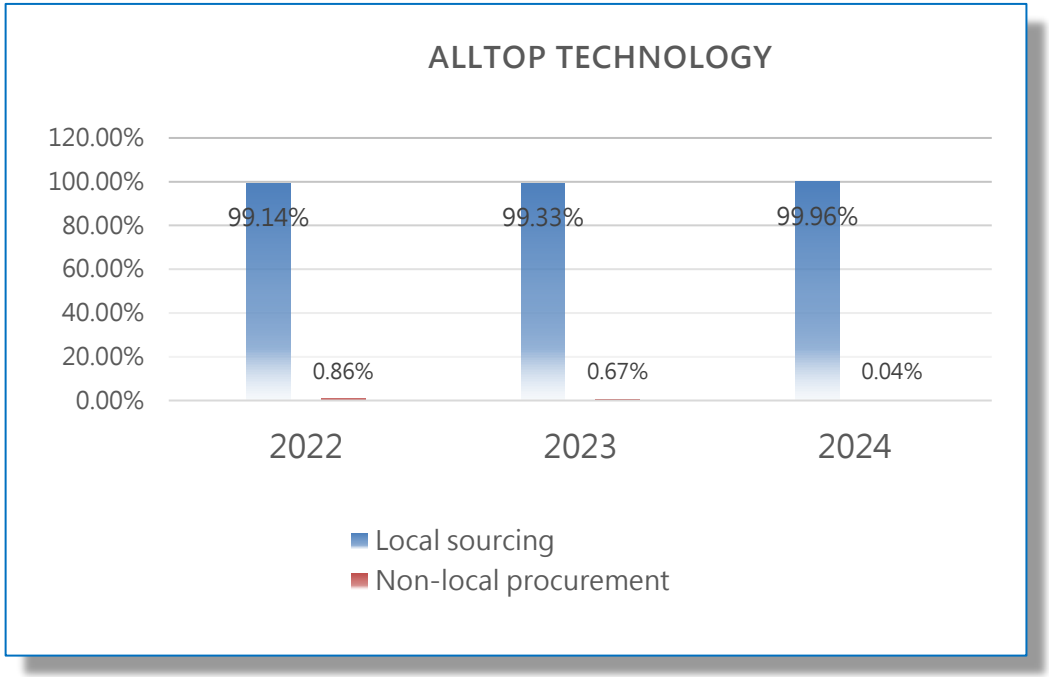
Short-term goal: 100% of qualified suppliers will sign back to the "Social Responsibility Commitment Statement" by 2025.
Medium and long-term goal: All qualified suppliers continue to maintain a recycling ratio of 100% in the "Statement of Social Responsibility as Commitment".

New suppliers will be added in 2024	3
New suppliers who have signed a letter of commitment	3

● Localized procurement

Local procurement can promote the steady growth of local suppliers, shorten delivery deadlines, improve service speed, reduce time costs, and reduce the environmental impact caused by air and sea transportation. Therefore, Alltop Technology's procurement is mainly based on local procurement, and it is expected that cooperating with local suppliers can greatly increase local employment opportunities and create a win-win situation with suppliers.
Note: The main production location is Alltop Suzhou Factory, and the local procurement is mainly in China.

Alltop Technology	Local sourcing	Non-local procurement
In 2022	99.14%	0.86%
In 2023	99.33%	0.67%
In 2024	99.96%	0.04%



Description of the proportion of local procurement: The procurement expenditure in 2022~2024 is mainly for the procurement of raw materials, machinery, equipment and facilities.

Chapter 4 Low-Carbon Transition, Environmental Sustainability

Chapter 4. Low-Carbon Transition, Environmental Sustainability

Adhering to the core concept of "Technological Innovation, × and Sustainable Development", Alltop Technology deeply embeds environmental responsibility in its business strategy, actively promotes low-carbon transformation, circular economy and green manufacturing, and is committed to reducing the impact of production processes on the environment, so as to build a sustainable competitiveness in which enterprises coexist with nature.

We have established a complete management structure in accordance with the ISO 14001 environmental management system and have set out an environmental policy that serves as the basis for the company's operational actions and decisions:

- **Legal compliance and system management: fully comply with environmental laws and regulations and related commitments, and establish a measurable and traceable management system.**
- **Pollution prevention and risk control: Actively identify environmental risks, implement pollution prevention and process reduction.**
- **Resource Conservation and Carbon Reduction Actions: Improve energy efficiency, strengthen resource reuse, and move towards the goal of energy conservation and carbon neutrality.**
- **Full participation and continuous improvement: Through education and training and internal and external audits, strengthen employees' environmental awareness and deepen the PDCA culture of continuous improvement.**

4.1 Environmental protection

Alltop Technology is well aware that environmental protection and sustainable development are indispensable key elements for the long-term operation of enterprises, and has listed "environmental protection" as one of the important management policies of enterprise operation. We are committed to reducing the environmental impact in the production process of electronic connectors, actively promoting energy conservation and carbon reduction, waste reduction, green manufacturing and supply chain environmental management, hoping to contribute to the global environmental sustainability through innovative technology and comprehensive environmental management strategies.

We are well aware that the operation process of the manufacturing industry has a profound impact on the environment, so we actively introduce the ISO 14001 environmental management system to reduce energy and resource consumption through data monitoring and intelligent management. We incorporate the concept of environmental protection from the product design stage, develop products with low energy consumption, low pollution and high recovery rate, and ensure that all materials comply with international environmental standards, such as: RoHS (Restriction of Hazardous Substances Directive), which restricts harmful substances in products and reduces environmental pollution; REACH (Registration, Evaluation, Authorization and Restriction of Chemical Substances) ensures the safe use of chemical substances and complies with international environmental regulations. We also actively promote low-carbon manufacturing technologies, improve energy efficiency, and implement energy-saving and emission reduction measures, such as: introducing energy-saving equipment to reduce production power consumption; Use renewable energy, increase the proportion of green electricity, and reduce carbon emissions; Optimize manufacturing processes, reduce production waste, and increase material recycling. In addition, we regularly monitor and assess the impact of changes in environmental regulations to ensure compliance with domestic and international environmental regulations. As of 2024, Alltop Technology has not had any major violations of environmental laws and regulations or fines, demonstrating that the company attaches great importance to and strictly implements environmental laws and regulations.

4.2 Climate change and adaptation

Material Issue 7: Climate Change and Adaptation (GRI 3-3)

Management policy and elements	Managing Impact	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/Negative impact items	Targets for 2024	Effectiveness evaluation
Extreme weather and natural disasters brought about by climate change will directly affect the safety of manufacturing facilities and supply chain stability, and the operation activities of the electronic connector industry will also exacerbate environmental pressures. Actively responding to the challenge of climate change and implementing environmental management is not only in response to the general trend of national policies, but also the only way for enterprises to achieve sustainable development.	●Frontal/Actual Impact: ■ Implement energy conservation and emission reduction measures to reduce greenhouse gas emissions from operations ■ Implement an environmental management system to effectively control the impact of production on the environment ●Frontal/Potential Impact: ■ Demonstrate the determination to actively respond to climate change and enhance the company's environmental image ■ Develop green products and low-carbon processes to expand new market opportunities ●Negative/Actual Impact: ■ The cost of purchasing environmental protection equipment and materials is higher than that of traditional options ■ The initial stage of the low-carbon transition may affect production efficiency and cost structure ●Negative/Potential Impact: ■ In the future, climate change will intensify, and production facilities may face extreme climate threats ■ Environmental regulations are becoming more and more stringent, and non-compliance with the requirements will result in penalties or customer boycotts	● Introduced the ISO14001:2015 Environmental Management System ● Statistical energy resource usage data 2024 Execution Performance ● Introduced the “ISO 14001:2015 Environmental Management System Certification”, which has been verified by TUV Rheinland, and is committed to continuous improvement and reduction of environmental impact. ● Greenhouse Gas Emission Intensity: Scope 1 was 132.39 metric tons CO2e, down 3.58% from the previous year,	● Evaluation of the achievement rate of energy conservation and carbon reduction goals ● Review and improvement of the environmental management system ● Assessment of climate-related risks and opportunities

Management policy and elements	Managing Impact	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	**Negative remedies and preventive measures**	**Targets for 2025**	**Grievance mechanisms**
● We will continue to increase investment in environmental protection and promote comprehensive green manufacturing and operations ● Deepen the research and development of energy-saving and emission reduction technologies, and develop environmentally friendly materials and production processes ● Establish a climate risk assessment mechanism and formulate long-term strategies to deal with climate change	● Establish a climate risk assessment mechanism and develop long-term strategies to deal with climate change ● Pay close attention to environmental policy trends, and proactively optimize operations to comply with regulatory requirements ● Strengthen environmental education and advocacy to improve employees' awareness of environmental protection ● Develop an emergency response plan for critical manufacturing equipment	● Conduct ISO 14064-1 Organizational Greenhouse Gas Inventory and set reduction targets. ● Implement the ISO 14001:2015 Environmental Management System to improve and reduce environmental impact, so as to improve participants' compliance with environmental regulations and reduce environmental penalties	● Alltop Technology Co., Ltd. website contact us mailbox ● Questionnaire survey on issues of concern to stakeholders ● Environment-related complaint hotline
Management Practices and Objectives	**Frontal impact control measures**	**Medium- and long-term goal planning**	**Management Policy Coordination**
● Formulate and implement energy conservation and emission reduction action plans to control emissions from operations ● Carry out climate risk identification and assessment, and develop response measures ● Pay attention to the trend of environmental protection laws and regulations, and optimize the environmental management system ● Strengthen environmental protection advocacy and enhance employees' awareness of environmental protection	● We will continue to increase investment in environmental protection and promote comprehensive green manufacturing and operations ● Deepen the research and development of energy-saving and emission reduction technologies, and develop the production process of environmentally friendly materials and connectors ● The connector design takes into account environmental considerations to promote the environmental protection of products	● Based on the climate-related financial disclosure proposals issued by TCFD, the company's climate change risks and opportunities are analyzed ● Strengthen climate change governance measures ● Set medium-term (4-5 years) and long-term (6-8 years) greenhouse gas carbon reduction targets of 6% and 7% respectively by 2020 ● Promote the use of renewable energy and the development of low-carbon processes	● Management Review Meeting ● Regularly review the effectiveness of climate strategies in accordance with international carbon reduction standards and regulations

● Climate change risk management and response strategies

Climate change and environmental risks have become a key issue that global enterprises must face cautiously, and the frequency and intensity of extreme weather phenomena continue to rise, which not only have an impact on the natural ecology, but may also affect the operational stability and sustainable development of enterprises. Carbon dioxide and other greenhouse gases produced by energy and resource consumption have exacerbated global warming and the greenhouse effect, and countries have successively promoted carbon reduction policies and required enterprises to implement environmental sustainability management. Adhering to the core concept of "Technological Innovation, × Sustainable Development", Alltop Technology has officially listed climate change as one of the operational risk issues since 2024, and has identified and responded to the impact of climate change on business operations through a comprehensive risk management mechanism.

Alltop Technology deeply understands the potential impact of climate change on corporate operations and supply chains, and regards it as a key operational risk and opportunity. Therefore, we follow the TCFD (Task Force on Climate-Related Financial Disclosures) climate-related financial information disclosure framework issued by the Financial Stability Board (FSB) to establish a sound climate risk management mechanism from the four core aspects of "governance", "strategy", "risk management" and "indicators and targets". In order to ensure that enterprises have a high degree of adaptability and competitive advantage under the global low-carbon transition trend.

● Strengthen the climate governance structure and decision-making mechanism

To implement climate risk management, we have set up an Environmental Sustainability Team under the Sustainable Development Committee to focus on climate change issues and to monitor, evaluate and implement relevant strategies. The operation mechanism of the environmental sustainability team is responsible for the senior management of each unit of Alltop Technology, leading each department to take stock of climate change risks and opportunities, formulate risk management plans and action plans, and supervise the implementation of each plan. The Sustainability Committee meets at least once a year to review the company's climate change response strategy, report to the board of directors on the progress and effectiveness of implementation, and continue to monitor changes in global climate policies to ensure that the company's strategy is consistent with the global net-zero development trend.

Alltop Technology's TCFD indicators reveal the structure and actual actions

Core factors	Content	The actual actions of Alltop Technology
Govern	Expose the governance of climate-related risks and opportunities at Alltop Technology	● Integrate climate change into the enterprise risk management framework, and the board of directors will supervise and deliberate to ensure that climate change issues are effectively addressed and responded to. ● The Sustainability Committee was established with an "Environmental Sustainability Team" under it, which is responsible for overseeing climate change issues and regularly reporting to the Board of Directors on the results of implementation. ● The Board of Directors regularly reviews climate change policies and targets, and makes decisions on carbon reduction strategies, energy transition, and supply chain adaptation to ensure the long-term competitiveness and sustainable development of the company. ● Senior executives and relevant departments participate in climate governance training, and continue to participate in climate action plans of governments, industry associations and international organizations to ensure that Alltop Technology's environmental strategy is in line with global standards.
Tactics	Expose actual and potential climate-related impacts based on the company's business, strategy, and financial planning.	● Identify short-, medium- and long-term climate risks and opportunities to ensure that the company's business operations are aligned with the global trend towards net zero. ● Develop low-carbon products, reduce the energy consumption and carbon footprint of electronic connectors through innovative design, and introduce environmentally friendly materials to meet the market demand for green electronic products. ● Invest in smart manufacturing technologies to optimize process automation, improve energy efficiency, and reduce carbon emissions from the manufacturing process. ● Strengthen the circular economy strategy, increase the recycling rate of waste materials, and introduce green procurement in the supply chain to reduce the environmental burden on the production side. ● Promote climate-resilient supply chains, ensure suppliers comply with international environmental regulations and carbon emission standards, and enhance the low-carbon transformation capabilities of key suppliers.
Risk management	Reveal how organizations identify, assess, and manage climate-related risks	● Climate change is listed as a key enterprise risk item, incorporated into the enterprise risk management system, and each department identifies and assesses the risk impact, and formulates corresponding risk reduction measures. ● Introduced ISO 14001 environmental management system and ISO 14064-1 greenhouse gas inventory, and established a sound carbon management and climate risk assessment mechanism to ensure that operations meet international standards. ● Use big data analytics to monitor the impact of climate change on raw material supply, market demand and process efficiency, and adjust operational strategies in advance. ● Establish an extreme weather preparedness plan to strengthen climate resilience and ensure uninterrupted operations.
Metrics & Goals	Disclose material information, including metrics and targets for assessing and managing climate-related issues.	● Establish short-, medium- and long-term carbon reduction targets, gradually reduce carbon emission intensity, increase the use of renewable energy, gradually achieve carbon neutrality, and achieve the goal of net-zero carbon emissions by 2050. ● Conduct greenhouse gas inventory, ensure the accuracy of data through third-party verification, and disclose it in the sustainability report to transparently communicate the company's carbon reduction performance. ● Strengthen the energy management mechanism, gradually replace high-energy-consuming equipment, and optimize the production process.

● Climate Change Risk and Opportunity Assessment

In response to the risks and opportunities brought about by climate change, Alltop Technology assesses the impact of climate change on corporate operations through climate scenario analysis and risk identification mechanism, and incorporates climate risk management into the company's sustainable development strategy according to the TCFD (Climate-related Financial Disclosure) framework. By identifying physical and transition risks, we develop countermeasures to enhance corporate resilience and mitigate operational risks. At the same time, we will explore opportunities for low-carbon transformation and green energy, and drive sustainable growth with innovative technologies.

Each year, the company convenes various units to discuss and collect, analyze and aggregate information on risks and opportunities related to climate change and energy, determine the impact on possible financial, business and operational impacts, and identify significant climate-related risks and opportunities for Alltop Technology.

Upon completion, the Company submits the results to the Board of Directors and the Sustainability Committee to develop targets and countermeasures, formulate long-term response policies and action plans, and regularly track the effectiveness of implementation. Management is responsible for monitoring and tracking the effectiveness of project execution.

Climate change risks				
Category	Item		The impact on Alltop Technology	Measures to deal with risk shocks
Entity risk	Immediacy	Extreme climate (high temperatures, typhoons, floods)	● High temperature leads to poor heat dissipation of production equipment, which affects production quality and yield. ● Floods and typhoons may affect the logistics supply chain and cause delivery delays. ● Extreme weather impacts global supply chains, causing shortages of critical components.	● Strengthen the environmental control of the factory, optimize the heat dissipation system, and ensure the stability of production. ● Digital supply chain management, establish a multi-supplier strategy, and reduce logistics risks. ● Enhance the resilience of factories and improve drainage and storage systems to ensure uninterrupted operations.
	Long-term	Energy shortages and rising costs	● The global energy transition has led to higher prices for traditional energy sources and higher production costs ● Power shortages can affect plant operations and production schedules.	● Improve energy efficiency, energy management and reduce power waste. ● Increase the proportion of renewable energy, build solar power generation systems, and reduce dependence on traditional energy sources.

Climate change risks				
Category	Item		The impact on Alltop Technology	Measures to deal with risk shocks
Transformation risk	Policies & Regulations	Carbon regulations and carbon taxes	● Stricter global carbon tax policies may increase operating costs. ● Supply chain partners demand stricter ESG standards, and failure to meet the specifications may result in a loss of order opportunities.	● Introduce ISO 14064-1 greenhouse gas inventory, establish science-based carbon reduction targets, and reduce carbon emission risks. ● Strengthen low-carbon manufacturing, research and development of high-conductivity, low-loss materials, and reduce carbon emissions in the production process.
	Market demand	Shifts in market demand	● The demand for environmentally friendly products in the consumer market is increasing, and if low-carbon connector products are not available, market competitiveness may be affected.	● We have developed eco-friendly connector technology and introduced recyclable materials and low-energy design to increase market acceptance.
	Supply chain	Raw material shortages and price fluctuations	● Critical metals (copper, aluminum, silver, etc.) have risen in price due to environmental policies and supply chain issues, affecting production costs.	● Expand supply sources, reduce dependence on a single raw material, and ensure stable production. ● Strengthen the circular economy model, increase the proportion of waste recycling and reuse, and reduce the dependence on raw materials.

Climate change opportunities				
Category	**Item**		**Opportunity for Alltop Technology**	**Strategy & Action**
Products	Product innovation opportunities	Development of low-carbon electronic connector technology	● With the rapid growth of global electric vehicles, 5G, AIoT and other industries, the demand for high-efficiency and low-energy connectors has increased significantly. ● Corporate customers prioritize the use of suppliers that meet ESG standards to improve market opportunities for low-carbon products.	● Research and development of high-conductivity, low-resistance connectors to reduce energy consumption and improve energy efficiency of electronic equipment. ● Develop high-temperature, environmentally friendly materials to improve product durability and reduce material consumption.
Technology	Manufacturing technology upgrades	Intelligent manufacturing and energy-saving technology application	● Automated manufacturing can improve production efficiency, reduce energy consumption and waste generation.	● Introduce automated factories to monitor energy consumption data in real time and improve equipment operation efficiency.
Market	Market expansion opportunities	Entering the ESG market and enhancing international competitiveness	● Global brand manufacturers (Apple, Tesla, etc.) give priority to low-carbon suppliers, which has become a new business opportunity for Alltop Technology. ● The market scale of green electronic products continues to expand, and low-carbon connectors have become the focus of market demand.	● Obtain international environmental protection marks (such as RoHS, REACH) to ensure that products meet market standards. ● Actively cooperate with international companies to develop ESG-compliant connectivity technologies.
Supply chain	Sustainable development of the supply chain	Strengthen green supply chain management	● Global companies are demanding lower carbon emissions in their supply chains, and companies with low-carbon supply capabilities will have more opportunities to order.	● Enhance supply chain transparency and ensure suppliers meet ESG standards. ● Establish a management mechanism to require suppliers to jointly reduce carbon emissions and improve competitiveness.

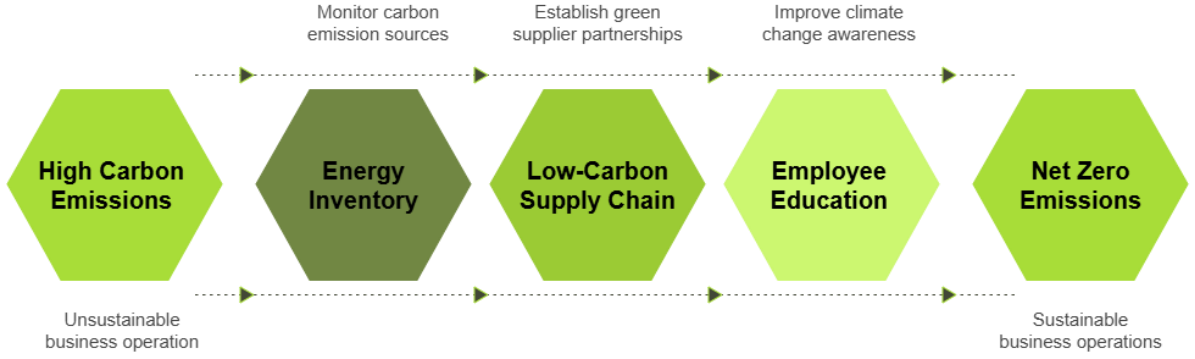
● Metrics & Goals

Alltop Technology has set short, medium and long-term carbon reduction targets to ensure that the company is in line with the global carbon reduction trend:

	Promote the strategy		Milestones	
			2030	2050
1	Energy efficiency improvements	Improve energy efficiency and reduce energy use	20% improvement in energy efficiency	20% improvement in energy efficiency
2	Use green electricity	Electricity generated from renewable energy (mainly solar)	Use green electricity for at least 2%	Use of green electricity to increase by another 5%

- Short, medium, and long-term carbon reduction goals, gradually reduce carbon emission intensity, increase the use of renewable energy, gradually achieve carbon neutrality, and achieve the goal of net zero carbon emissions by 2050. In addition, we ensure the effective implementation of our carbon reduction actions through the following specific measures:
- Energy and carbon inventory mechanism: Introduce data monitoring technology to accurately grasp the source of carbon emissions and ensure the accuracy and feasibility of carbon reduction strategies.
- Low-carbon transformation of the supply chain: Establish green partnerships with suppliers to promote environmental standards for raw materials and production processes.
- Employee environmental education: Promote internal carbon neutrality actions to improve employees' awareness and participation in climate change issues.

  Alltop Technology is committed to becoming a sustainable leader in the electronic connector industry, ensuring that enterprises continue to grow and maintain competitive advantages under the global carbon reduction trend.



4.3 Energy and Resource Management

● Greenhouse gas emissions management

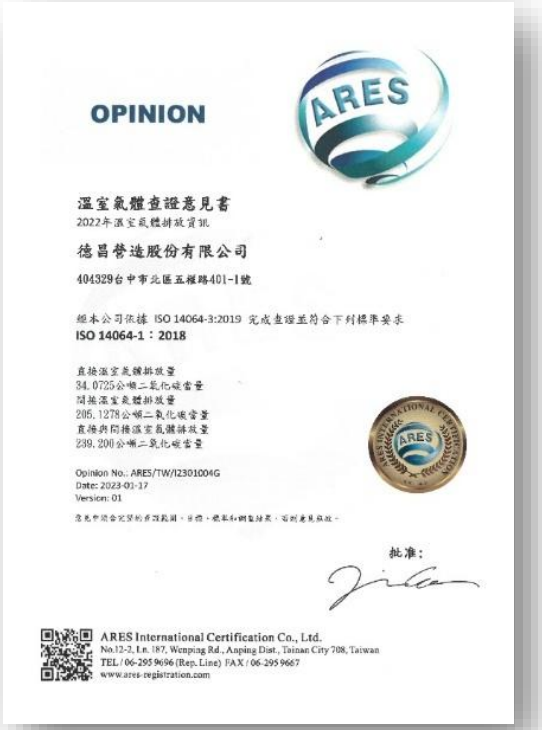
The extreme climate and business risks brought about by climate change have become the core issues that global enterprises must face. Adhering to the corporate sustainability business philosophy, Alltop Technology actively responds to the challenges brought about by climate change, incorporates greenhouse gas management into its core operation management structure, and establishes a greenhouse gas inventory mechanism in accordance with ISO 14064-1 to fully grasp the sources and types of carbon emissions in the operation process, which is an important basis for energy management and carbon reduction decisions.

In response to the government's greenhouse gas reduction policy, Alltop Technology promotes the greenhouse gas inventory and statistical operations of each plant, strengthens information transparency and data correctness, and begins to plan and import third-party verification operations to ensure that the inventory data has consistency, comparability and reliability.

According to the results of the internal inventory, the main source of greenhouse gas emissions of Alltop Technology is Scope 2 electricity use, and the company has gradually promoted a series of energy-saving and carbon-reduction actions, including: continuous optimization of air conditioning and lighting systems, and gradual replacement of high-efficiency and energy-saving equipment; Encourage all employees to participate in energy-saving actions to improve energy efficiency and carbon emission awareness.

In order to reduce the impact of potential climate risks on operations and finances, Alltop Technology integrates greenhouse gas reduction actions into daily operation processes, promotes low-carbon transformation and institutionalization of management, and gradually establishes an operation mode of sustainable circulation of energy and resources. At the same time, the company also expects to promote the ISO 14064-1 external verification program in the future, and strengthen the transparency and credibility of the company's carbon reduction actions through impartial third-party carbon inventory data verification and improvement suggestions.

Alltop Technology will continue to improve its greenhouse gas management system, and demonstrate a high degree of commitment to environmental sustainability through data-based decision-making and full participation, and move towards the long-term goal of net zero carbon emissions.


OPINION

ARES

溫室氣體查證意見書

2022年溫室氣體排放資訊

德昌營造股份有限公司

404329台中市北區五權路401-1號

經本公司依據 ISO 14064-3:2019 完成查證並符合下列標準要求

ISO 14064-1：2018

直接溫室氣體排放量
34, 0725公噸二氧化碳當量
間接溫室氣體排放量
205, 1278公噸二氧化碳當量
直接與間接溫室氣體排放量
239, 200公噸二氧化碳當量

Opinion No.: ARES/TW/I2301004G
Date: 2023-01-17
Version: 01

批准：

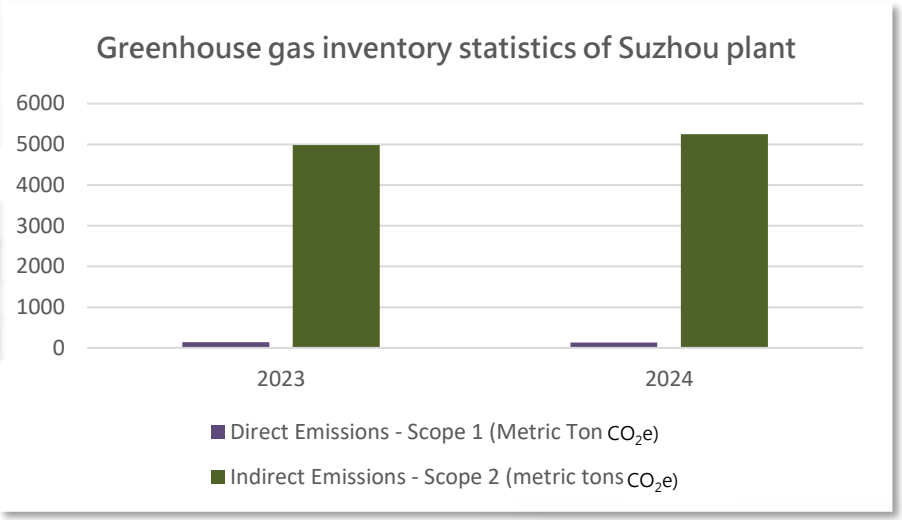
ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

Taipei Head Office Greenhouse Gas Inventory Statistics: (metric tons CO_2e/year)

	2023	2024
Direct Emissions - Scope 1 (Metric Ton CO_2e)	-	-
Indirect Emissions - Scope 2 (metric tons CO_2e)	106	92
Total	106	92

Greenhouse gas inventory statistics of Suzhou plant:

	2023	2024
Direct Emissions - Scope 1 (Metric Ton CO_2e)	137.30	132.39
Indirect Emissions - Scope 2 (metric tons CO_2e)	4,984.25	5,248.93
Total	5,121.55	5,381.32



Concentrate:

1. The energy coefficient of Taipei Head Office is quoted from the data released by the Energy Bureau of the Ministry of Economic Affairs, and the electricity emission coefficient in 2024 = 0.494 kg CO_2e/kWh. The energy coefficient of Suzhou plant is quoted from the data released by Jiangsu Power Grid in 2021, and the electricity emission coefficient = 0.6451kg CO_2/k-Wh.
2. The "operation control" of this greenhouse gas sink is adopted, and the calculation of its emissions mainly adopts the "emission coefficient method", and the emission factor is derived from the latest coefficient table "Greenhouse Gas Emission Factor Management Table Version 6.0.4" published by the national greenhouse gas registration platform, and all emission sources within the inventory boundary of Company A will be carried out in accordance with the latest form published by the national greenhouse gas registration platform on July 10, 2017, "Greenhouse Gas Inventory Registration Form 3.0.0". After calculating the emissions of various greenhouse gases from all emission sources, the global warming potential of various greenhouse gases in the 2007 IPCC Fourth Assessment Report provided by the "Greenhouse Gas Emission Factor Management Table Version 6.0.4" (Note: for the global warming potential not published in the Fourth Assessment Report, the data of the Fifth Assessment Report will be cited), and all the calculated results will be converted into carbon dioxide equivalent values (CO_2e) in metric tons per year
3. The calculation of greenhouse gas emissions is based on the operational control method, and the calculation method is the actual * emission coefficient * GWP value of the activity data (the emission factor value is quoted from the EPA GHG Emission Factor Management Table version 6.0.4, and the GWP value is quoted from the IPCC Sixth Assessment Report (2021)).
4. The mainland factory carried out the greenhouse gas emission inventory and selected 2010 as the base year (the base year of the 2013.09.30 greenhouse gas inspection certificate).
5. The greenhouse gas inventory data of Suzhou Plant 2 in 2023 and Suzhou Plant in 2024 are self-inventory data and have not been inspected by a third party.

证书

ISO 14064-1:2018

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In response to government and international net-zero emissions policies, Alltop Electronics' Suzhou plant in China issued its first ISO 14064-1 Greenhouse Gas Inventory Report in 2013, and obtained its first third-party verification statement on September 30, 2013. Since then, the plant has undergone annual third-party verifications.

- **Energy intensity** (The energy intensity is calculated based on the energy consumed per unit of revenue in NT$ at the Taipei Head Office)

Item	Units	2023	2024	Compared to the previous year
Electricity Consumption	kWh/year	210,932.00	185,235.00	-25,697.00
	MJ	759,355.20	666,846.00	-92,509.20
Organization-Specific Metrics	Operating Revenue (NT$ million)	1,219.12	1,466.23	247.11
Energy consumption	MJ	759,355.20	666,846.00	-92,509.20
Energy intensity	MJ / Operating Revenue (NT$ million)	622.87	454.80	-168.07

Note: 1 kilowatt-hour (kW·h) = 3,600,000 joules (J)

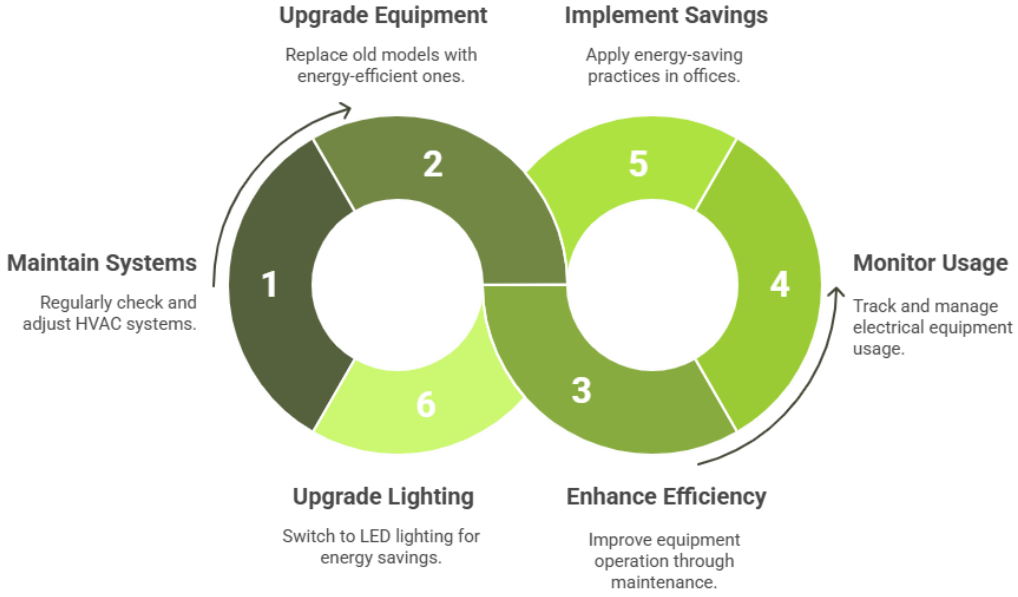
- **The Suzhou plant calculates energy intensity based on the amount of energy consumed per unit of revenue in RMB.**

Item	Units	2023	2024	Compared to the previous year
Gasoline Consumption	L/year	25,905.84	24,355.25	- 1,550.59
	MJ	1,116,417.36	1,049,594.37	-66,822.99
Diesel Consumption	L/year	10,113.99	9,729.98	-384.01
	MJ	431,632.73	415,244.41	-16,388.32
Electricity Consumption	kWh/year	7,726,314.00	8,136,618.20	410,304.20
	MJ	27,814,730.40	29,291,825.52	1,477,095.12
Organization-Specific Metrics	Revenue (RMB million)	439.69	531.05	91.36
Energy Consumption	MJ	29,362,780.49	30,756,664.30	1,393,883.81
Energy Intensity	MJ / Revenue (million)	66,780.64	57,916.70	-8,863.94

Note:
1. In 2024, due to production expansion, electricity consumption increased by 410,304.2 kWh.
2. Electricity conversion factor: 1 kWh = 3.6 MJ.
3. Conversion factors are based on China's national standard GB/T 2589-2020, with gasoline at 10,300 kcal/kg, diesel at 10,200 kcal/kg, and 1 kcal = 4.184 kJ.

- **Reducing energy consumption as:**

- The air-conditioning and ventilation systems are maintained and adjusted every year, and the air-conditioning equipment is gradually replaced with energy-saving models.
- Strengthen the maintenance of various equipment to improve the operation efficiency of the equipment: the company will implement the maintenance of electrical equipment, reduce the failure rate, reduce the ineffective energy loss, and improve the efficiency under the condition of the equipment in good condition, so as to achieve energy saving and power saving.
- Inventory of the company's electrical equipment: The senior supervisor of sustainability advocates the company's colleagues to keep abreast of the electrical equipment at any time, carry out electricity management, control air conditioning, exhaust and lighting in the key areas of electricity consumption, re-review the necessity and reasonableness of whether the electrical equipment is turned on, and close or dismantle unnecessary electrical equipment.
- Electricity saving in the office: When the personal computer is not used for the time being, the company will turn off the power and sleep and shut down when no one is around.
- It is recommended to turn off the power supply of unused spaces during lunch breaks and off-duty hours.
- The office air conditioner is uniformly set up, and the energy-saving circulation fan is used to improve the efficiency of the cold room.
- In public spaces such as pantries and halls, automatic sensor switches or energy-saving lamps should be gradually replaced.
- The office lighting is completely replaced with LEDs to save lighting energy.



4.4 Water Resource Management

In the context of global climate change and increasing water resource tension, Alltop Technology attaches great importance to water resource protection and efficiency management, and implements differentiated management strategies according to the actual operation mode of each operation base to ensure reasonable water use, reduce waste and take into account environmental sustainability in the operation process.

- **Water resources management at Taipei Head Office**

Alltop Technology Taipei Head Office is a pure office operation base, without production process and factory operations, and the water used throughout the year comes from the municipal water system, accounting for 100% of the water intake. The main water use includes the daily needs of employees, such as drinking water, washing, pantry use, air conditioning cooling and office space cleaning, etc., without process water use behavior, no major wastewater discharge activities, and no substantial impact on the surrounding community or water source.

Although the head office is not a water-intensive unit, the company still actively implements water-saving management, installs water-saving equipment on office floors, and regularly inspects water towers and water supply pipeline systems to ensure water quality and improve efficiency, effectively reducing the impact of operations on the environment. In order to enhance the transparency of water management, the company calculates the annual water withdrawal by means of reasonable estimation as follows: The degree of public water bill of the building management committee x 1,000 liters x (the number of tenants in the building ÷ the total number of units in the building).

The estimated water withdrawals for 2023 and 2024 are as follows:

	2023	2024	Difference from Previous Year	Percentage Change from Previous Year (%)
Tap Water Consumption (megaliters/year)	1.91	1.74	-0.17	-8.9%
Well Water Consumption (megaliters/year)	-	-	-	-
Total Water Consumption (megaliters/year)	1.91	1.74	-0.17	-8.9%
Recycled Water (megaliters/year)	-	-	-	-
Wastewater (megaliters/year)	-	-	-	-

Compared to the previous year, the total water consumption in 2024 decreased by approximately 8.9%, indicating that water-saving measures have begun to yield results. Moving forward, the company will continue to implement more energy- and water-saving management practices to enhance resource use efficiency, reduce the environmental impact of office operations, and fulfill its sustainable development goals.

● Water Resource Management at Suzhou Plant (including Li Quan Plant)

Suzhou Plant Water Resource Management (including Li Quan Plant) Alltop Technology's Suzhou plant is the company's primary production and operation site, with 100% of its water sourced from municipal tap water and no use of groundwater. Water usage is mainly categorized into three areas: process cooling, air conditioning system replenishment, and daily employee needs. Due to the operational requirements of manufacturing lines, which demand stable thermal and environmental management, water consumption for cooling and air conditioning is relatively high. As of now, the Suzhou plant has not implemented recycled water systems or water-saving equipment. However, the company has installed wastewater discharge monitoring systems in accordance with local environmental regulations to ensure all discharged water meets required quality standards, thereby minimizing potential impacts on local water ecosystems and surrounding communities.

Annual Water Usage Statistics (Unit: megaliters, ML)

	2023	2024	Difference from Previous Year	Percentage Change from Previous Year (%)
Tap Water Consumption (megaliters/year)	50.647	51.423	0.776	1.53%
Well Water Consumption (megaliters/year)	-	-	-	-
Total Water Consumption (megaliters/year)	50.647	51.423	0.776	1.53%
Recycled Water (megaliters/year)	-	-	-	-
Wastewater (megaliters/year)	-	-	-	-

Total water consumption in 2024 increased slightly by approximately 1.53% compared to the previous year, mainly due to increased production output and higher operational loads, as well as changes in employee numbers. The company continues to enhance water management through routine maintenance, inspections, and staff training to reduce waste and improve usage efficiency.

● Future management direction

In the face of the global trend of resource crunching and energy conservation and carbon reduction, Alltop Technology will: evaluate the introduction of water-saving technologies, such as equipment water recovery systems, air conditioning condensate reuse devices, etc.; Promote the transformation of water-saving behaviors in the factory, and enhance employees' awareness of water-saving through education, training and performance tracking; Expand the intelligent water monitoring and management system to improve the ability to warn abnormal water use; Combined with ESG strategies, we will formulate short-, medium- and long-term water efficiency improvement goals to gradually reduce water consumption per unit of output value.

In the future, Alltop Technology will continue to optimize water use behaviors and processes, strengthen environmental resilience and sustainable resource use, and implement its commitment to social and environmental responsibility.

● Internal energy conservation advocacy and programs

All units cooperate with the full implementation of low-carbon operations, implement the company's power-saving and environmental protection measures, including greenhouse gas management, energy consumption reduction, water resource management and waste management and other environmental sustainability action plans, and set environmental improvement goals through circular planning, implementation, inspection and improvement processes, demonstrate the company's responsibility as a global citizen, reduce the impact on the environment, and achieve the goal of sustainable green operation.

In recent years, energy consumption has been minimized by replacing energy-saving equipment (e.g. air compressor systems, inverter facilities and the introduction of energy-saving lamps) and internal advocacy. Alltop Company will continue to be committed to environmental protection, energy conservation and emission reduction, and constantly seek ways to improve and innovate to achieve more sustainable operations.

■ Advocate for power conservation within the company

	Advocacy matters
1	The office air conditioner adjusts the temperature to reduce energy consumption.
2	Implement the full lights out during the lunch break, and turn off the light source and air-conditioning equipment after work and holidays.
3	For the sake of health and environmental protection, walk more and take the elevator less
4	The office machine is set to an automatic sleep mode.
5	Energy-efficient luminaires are continuously replaced in lighting fixtures.
6	The TV wall billboard controls the opening and closing time, which has saved electricity.

* Continue to promote energy conservation and carbon reduction, strengthen employee awareness through video wall information billboards, emails, labor-management meetings, etc., and implement the implementation of turning off lights, power, air conditioning and air conditioning to reduce energy consumption.

*All work plans are continuously implemented, and continuous attention to relevant environmental issues is the basis for subsequent implementation.

Adhering to the core concept of "Technological Innovation, × and Sustainable Development", Alltop Technology actively promotes energy conservation and carbon reduction management, continuously strengthens internal energy conservation measures and employees' environmental awareness, and introduces a plant-wide energy conservation and resource efficiency improvement plan, covering energy management, greenhouse gas control, water conservation and waste management, etc., towards the goal of low-carbon office and green manufacturing.

Based on the principle of Plan-Do-Check-Act, the company has set environmental improvement goals year by year, and incorporated environmental protection actions into its daily operation processes, from system management, technology improvement to personnel behavior management, to implement the company's responsibility for climate change and resource sustainability.

◆ Introduction of energy-saving equipment and system improvement

In recent years, Alltop Technology has promoted a number of energy-saving equipment replacement and renewal plans for factories and office spaces, including:

- Replace the high-efficiency air compressor system
- Introduction of inverter air conditioners and energy-saving lighting equipment (LED lamps)
- Strengthened the management of transaction devices and adjusted to low power consumption and sleep mode
- Control of public facilities (e.g. video wall and exterior adjustments).

Such measures effectively reduce the company's overall energy consumption and operational carbon footprint, and improve energy efficiency.

◆ Continuous improvement and future planning

In the future, Alltop Technology will continue to formulate energy-saving targets and energy efficiency improvement plans according to the scale of operation and the characteristics of each plant, including:

- Expand energy-saving performance tracking indicators and incorporate them into management
- Plan the periodization system of energy verification and carbon inventory
- Encourage departments to put forward energy-saving improvement proposals, the establishment of energy-saving incentive system

Through integrated energy-saving solutions and employee participation mechanisms, Alltop Technology will continue to improve the maturity of energy management and realize the company's commitment to sustainable operation and environmental friendliness.

4.5 Waste management

In the process of moving towards green manufacturing and circular economy, Alltop Technology is committed to implementing source reduction, sorting and recycling and proper disposal of waste to reduce the impact on the environment and comply with various domestic and foreign environmental laws and regulations. We have incorporated waste management into our environmental management system (ISO 14001), established a sound work process and management system, and promoted the continuous implementation of waste management and resource recycling at each production and office site.

◆ Waste segregation and management mechanisms

According to the nature of the operation, Alltop Technology divides the waste into the following three categories, and adopts different management methods:

- **General business waste : such as paper, plastics, domestic garbage, packaging materials, etc., shall be collected and transported by the cleaning company in a unified manner, and classified and disposed of in accordance with local regulations.**
- **Recyclable waste : such as metals, cartons and packaging materials, are sorted and recycled or sold to qualified recyclers to reduce the amount of final disposal.**
- **Hazardous business waste : such as waste oil, waste oil drums, etc., shall be properly disposed of by qualified third-party professional manufacturers according to the degree of hazard, and shall be filed for future reference in accordance with the specifications of environmental protection units.**

A temporary waste storage area is set up in the factory, which is temporarily stored in accordance with the principle of classification and labeling to ensure that the treatment process is in line with the norms, and regular inspections and education and training are carried out in each unit to strengthen employees' awareness of classification and compliance treatment.

◆ Waste management at Taipei Head Office

Alltop Technology Taipei Head Office is mainly an office operation and has no process or industrial production activities, so the waste generated belongs to general business waste and recyclable waste and is classified and recycled and stored in the designated areas labeled, such as paper, waste packaging materials, waste electronic equipment, food waste, etc. Although there is no highly polluting or hazardous waste output, the company still actively introduces resource recycling and source reduction measures in the office area to strengthen environmental responsibility in daily operations.

Waste statistics			
Annual	General Waste (metric ton)	Hazardous Waste (Metric Ton)	Remarks on the processing method
2024	1.141	0	Entrust qualified operators to dispose of it, and recycle or incinerate it according to the category

The statistics of waste outsourcing and transportation are as follows: The company's waste is entrusted to qualified and legal removal institutions to deal with a total of 1141KG in Taipei in 2024
Note: In 2023, the waste will be disposed of by the building management committee, and there is no statistical information.

Management measures include:

- Set up separate recycling bins, including general garbage, paper, plastics and waste batteries.
- In cooperation with the Building Management Committee, regular cleaning and back-end disposal will be carried out by qualified cleaning operators.
- Implement a paperless office policy, implement an electronic sign-off system and digital forms, and reduce the amount of paper.
- Waste electronic products are managed and scrapped by relevant departments and entrusted to qualified operators.
- Use eco-friendly consumables (e.g. eco-friendly toner cartridges) to reduce the impact on the environment.
- Regularly hold energy conservation and waste reduction advocacy activities to improve employees' environmental awareness and the accuracy of classification behaviors.

At present, there is no hazardous industrial waste generated by the Taipei head office, and all waste is handled in compliance with the building management system and external removal units. In the future, we will continue to optimize the green management mechanism of the office and promote a higher proportion of resource recycling and low-carbon operation actions.

◆ Waste Management at Suzhou Plant

The Suzhou plant is the main production base of Alltop Technology, so its waste types are more complex than those of the Taipei head office, including general waste, recycled materials and a small amount of hazardous business waste (such as waste oil, waste oil drums, etc.).

The waste management system of the plant includes the following:

- **Waste sorting and treatment process**
  - **General business** waste (such as packaging materials, waste paper, etc.) will be classified and temporarily stored by the person in charge, and handed over to the qualified operator for removal and disposal.
  - **Recyclable** waste (such as metal, cartons) is recycled according to regulations, and some of them are recycled and reused by suppliers to reduce waste.
  - **Hazardous business wastes** (such as waste oil and waste oil drums) are filed and managed in accordance with the law, and are disposed of by qualified third parties to ensure compliance with laws and regulations.
- **Audit and monitoring mechanism**
  - Establish waste management to record the amount of waste, storage, transportation and final treatment of all types of waste.
  - Agreements are signed with qualified processors and regular performance evaluations and environmental compliance audits are conducted.
- **Holistic data management and performance tracking**

Annual	General Waste (metric ton)	Hazardous Waste (Metric Ton)	Remarks on the processing method
2023	178.43	1	Entrust qualified operators to dispose of it, and recycle or incinerate it according to the category
2024	184.74	1.72	Entrust qualified operators to dispose of it, and recycle or incinerate it according to the category

In terms of internal systems, the company regularly tracks waste disposal data and includes it in environmental performance evaluation, with the goal of reducing waste production per unit of output year by year.

◆ Resource saving and recycling measures

In order to implement the concept of source reduction and recycling, the company has promoted a number of internal improvement actions:

- **Reuse and recycle packaging materials:** Priority is given to the use of recyclable or reusable packaging materials, such as environmentally friendly cushioning materials, to reduce disposable packaging consumables.
- **Paper reduction policy and digital management:** comprehensively promote electronic signature and paperless forms, and set up a waste paper reuse area in the office area to improve the efficiency of paper reuse.
- **Education, training and advocacy:** Conduct waste classification training every year to enhance the environmental awareness of colleagues and encourage the implementation of resource recycling and classification actions.

4.6 Green Manufacturing and Hazardous Substance Management

As a manufacturer in the field of electronic connectors, Alltop Technology is well aware of the key role of material management in product quality, compliance and environmental sustainability. The company adheres to the concept of "green manufacturing" and "source management", and strictly controls the selection and efficiency of materials from the design, procurement, production to recycling stages, so as to achieve the corporate goals of carbon reduction, waste reduction and resource sustainability.

In order to effectively control the raw materials used in electronic products to meet global environmental protection requirements, Alltop Technology has introduced and passed the QC 080000 hazardous substance process management system (HSPM) verification, and incorporated non-hazardous substance management into the core structure of quality and process management, so as to ensure that the whole process from raw material procurement, production, inspection to shipment meets the requirements of regulations and customers, such as RoHS, REACH and other hazardous substance restriction standards.

◆ Material sources and selection principles

Most of the materials used by the company are metal conductors, plastic resins, cladding materials, etc., and the raw materials are mainly from qualified suppliers, all of which must meet the following environmental protection and quality standards:

- **QC 080000 Hazardous Substance Management System Certification: Alltop Technology has introduced and obtained QC 080000 certification to ensure that the materials in the products comply with RoHS, REACH and other international norms, and effectively manage the risk of hazardous substances.**
- **The principle of non-toxic and harmless materials: give priority to the purchase of cadmium-free, lead-free and other low-impact materials, and implement the supplier's environmental protection commitment.**
- **Green Procurement Policy: Alltop Technology incorporates ESG indicators in the procurement selection, encourages suppliers to obtain ISO 14001, ISO 45001 and other related certifications, and gradually expands the proportion of green material procurement.**

◆ Material efficiency and reduction practices

In order to enhance the efficiency of resource use and reduce material waste, the company promotes the following measures:

- **Material optimization strategies are incorporated into the design phase**: the R&D department uses highly conductive materials to improve product performance and reduce raw material consumption.
- **Introduction of automation and precision processing equipment:** reduce process loss, improve yield and material utilization.

IECQ 符合性证书

◆ Introduction and practice of green manufacturing

In line with the company's green transformation goal, Alltop Technology actively introduces green manufacturing management strategies:

- Internally promote lead-free process conversion and LSZH material substitution programs to reduce the potential harm to the environment and human body in the manufacturing process.
- Introduce the concept of circular economy, evaluate the recyclability and dismantling of materials at the development stage, and enhance the recycling value of products.
- Manage the source of materials, strengthen supply chain transparency and material management.

Looking forward to the future, Alltop Technology will continue to promote material management and digital transformation, strengthen green collaboration with suppliers, gradually realize a low-consumables, high-efficiency and environment-friendly production system, and further implement ESG sustainability commitments.

4.7 Green energy management and sustainable action

Alltop Technology is committed to building a green and low-carbon operating environment, incorporating energy conservation and carbon reduction into the core of its corporate development strategy, and reducing the impact of corporate operations on the environment through continuous energy efficiency improvement and green procurement actions. The company has promoted a number of energy-saving measures for each operating site, including the replacement of lighting equipment, the optimization of air conditioning, electronic management and green procurement policies, etc., demonstrating the responsibility of Alltop Technology as a global citizen and achieving environmental sustainability.

◆ Promote green office and energy-saving equipment management

- **Lighting & Air Conditioning Management:**
  - The Taipei head office and Suzhou plant were gradually replaced with high-efficiency LED lighting equipment, and the zonal lighting management and after-work lighting system were implemented.
  - The air-conditioning system adopts inverter energy-saving host to reduce energy consumption.
  - Regular cleaning and maintenance of air conditioning equipment to improve the operation efficiency and prolong the service life of the equipment.
- **Energy Conservation Initiatives & Employee Engagement:**
  - The company conducts an inventory of energy use and an improvement assessment.
  - Promote energy conservation and carbon reduction through information billboards, E-mail announcements, internal education and training, and labor-management meetings, such as turning off lights during lunch breaks, setting equipment to sleep, and self-power-saving actions.

◆ Establish paperless cloud operations and resource reuse

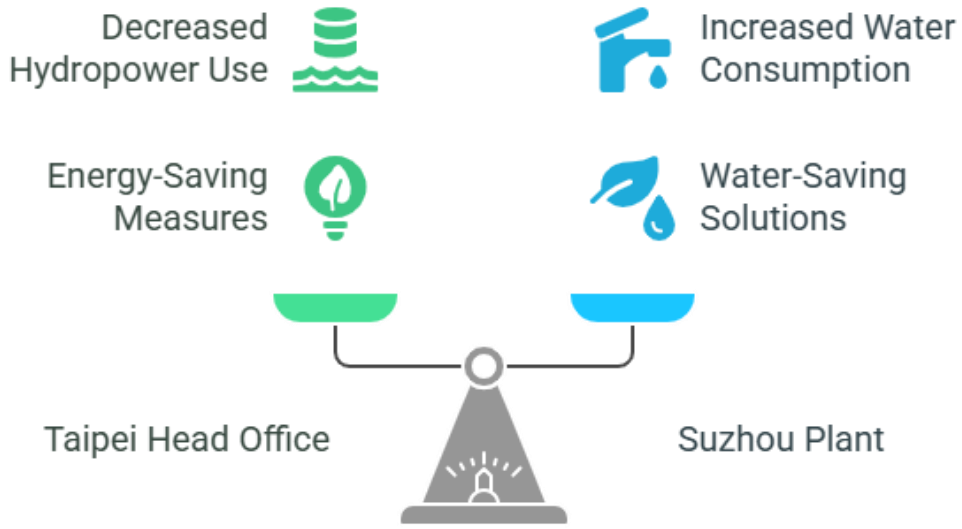
- **Paperless Cloud Jobs:**
  - Implement a company-wide electronic signoff and electronic form (BPM) system to reduce paper usage and consumables waste.
  - Meeting materials and internal reports are fully electronic, gradually replacing traditional paper-based operations.
- **Green Procurement & Consumables Management:**
  - Alltop Technology gives priority to the purchase of office machines and toner cartridges with environmental protection labels to reduce carbon emissions and waste output.
  - Promote the reuse of double-sided printing and paper, and implement a reuse policy for envelope bags and internal documents.

◆ Water and waste management

- **Water Conservation & Water Quality Management:**
  - Although the Taipei head office does not have process water, it still installs water-saving devices in the toilets and regularly maintains the water tower system to ensure water quality safety.
  - Although the Suzhou plant does not have a water reuse system, it implements wastewater discharge monitoring in accordance with the law to ensure compliance with local discharge standards.
- **Resource Separation and Recycling System:**
  - Recycling bins are set up in the whole office area, and resource sorting and paper reuse are implemented.
  - Waste business data will be destroyed and recycled by qualified manufacturers to reduce the risk of confidential leakage and implement a circular economy.

◆ Energy Saving Achievements and Future Prospects

- Taipei Head Office's hydropower consumption in 2024 will decrease by 8.9% compared to the previous year, reflecting the effectiveness of energy-saving measures.
- Although the Suzhou plant will use a slight increase in water consumption in 2024 (+1.53%), it will continue to evaluate the feasibility of introducing water-saving solutions.
- In the future, we will conduct carbon footprint inventory and energy efficiency analysis for major energy-consuming equipment, and evaluate the introduction of solar energy, automated energy management systems, and recycled water treatment mechanisms.



4.8 Biological diversity management

Although Alltop Technology is not a high-energy-consuming or high-polluting industry, as one of the world's leading providers of electronic connector solutions, it is still fully aware of the potential impact that its business operations may have on the natural environment and ecosystem, and takes the protection of biodiversity as part of its environmental sustainability goals.

◆ **Identification of business sites and biodiversity risks**

The main operating bases of Alltop Technology are located in the Taipei head office and the production base in Suzhou, China, which are currently located within the urban planning area, not adjacent to highly ecologically sensitive areas, such as protected areas under the International Union for Conservation of Nature (IUCN), national nature reserves, Red Book habitats or habitats of animals and plants listed by the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). According to the internal investigation and preliminary ecological risk identification, by the end of 2024, the company's operations have not caused a clear impact on the biodiversity of the adjacent region.

◆ **Biological diversity management practices**

Although the factory is not directly located in an ecological hotspot, Alltop Technology still takes the initiative to carry out the following conservation and management measures to demonstrate the company's determination to protect the natural environment:

- Zero habitat destruction commitment: There are no land development plans at this stage, and no natural habitat or forest land damage has been caused.
- Environmentally-friendly greening management: The green space in the factory area is mainly native plants or low-maintenance species, reducing the use of water resources and pesticides, and avoiding drainage and biological habitat fractures caused by large cement pavements.
- Sewage control: Sewage discharge monitoring is provided to ensure that the discharge from the plant does not cause a burden to the surrounding natural environment.
- Light Hazard and Noise Control: Implement lighting and noise standards in the factory area to avoid disturbing nocturnal or sensitive wildlife.

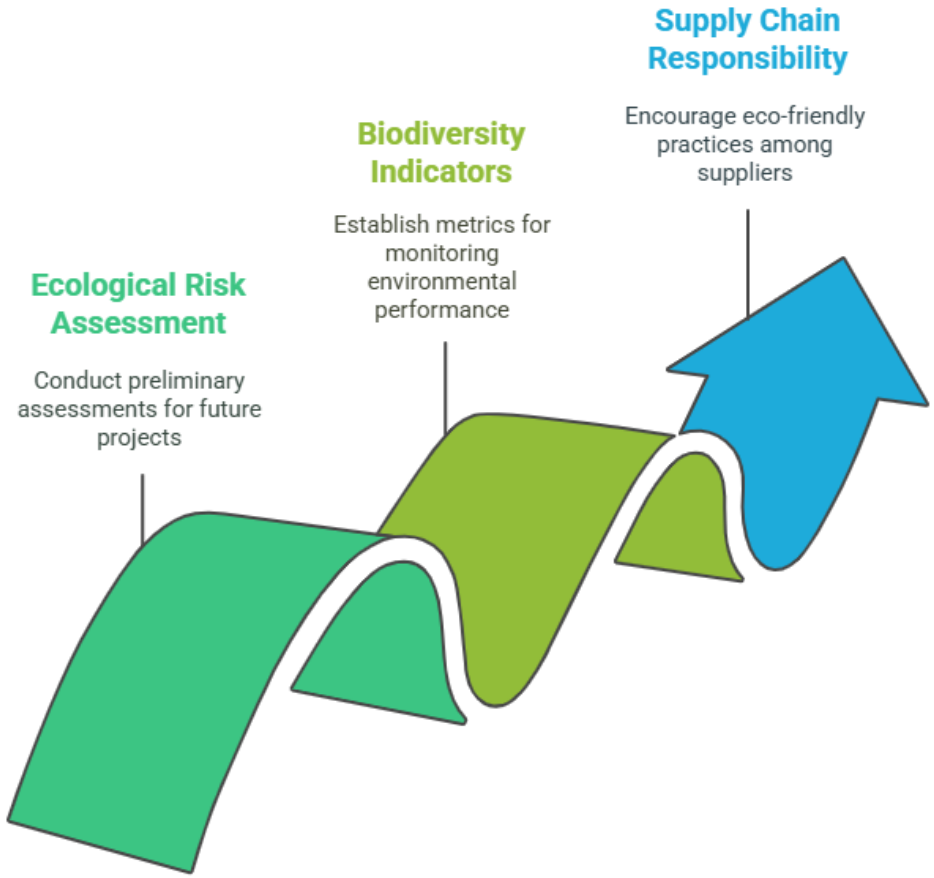
◆ **Educational advocacy and eco-awareness promotion**

- Regularly promote energy conservation and carbon reduction and waste classification education to strengthen employees' awareness of "coexistence and co-prosperity between man and nature".
- Encourage employees to participate in local green actions, such as beach cleanup, tree planting or eco-school activities, to strengthen the ecological connection between enterprises and communities.

◆ **Future planning and commitment**

In the future, Alltop Technology will continue to identify the potential impact of its operations in accordance with GRI 304: Biodiversity Disclosure Guidelines, and continue to strengthen the following directions:

- Introduce an ecological risk assessment mechanism: conduct a preliminary assessment of biodiversity risks for future site expansion or engineering activities, and include them in the pre-development environmental review.
- Construct biodiversity conservation indicators, such as the area of green space protected, the maintenance rate of native species, and the greening rate, as the basis for monitoring environmental performance.
- Strengthen the ecological responsibility of the supply chain: Encourage suppliers to use raw materials that do not damage natural habitats, and introduce eco-friendly supply policies.



Chapter 5 Inclusive Development and Friendly Workplace

Chapter 5. Inclusive Development and Friendly Workplace

At Alltop Technology, we firmly believe that talents are the most important capital of an enterprise, and they are also the core driving force to promote the sustainable transformation and innovative development of an enterprise. The company is committed to creating a friendly workplace with inclusive value, career development, job safety and happiness, and achieving the sustainable goal of two-way co-prosperity between people and enterprises. Adhering to the talent concept of "making the best use of talents, the right talent and the right place", Alltop Technology continues to optimize the recruitment and appointment system, strengthens the diversified development opportunities and ability training of employees, and attaches importance to the labor-management communication mechanism to build a stable and mutually trusting labor-management relationship. In response to industrial changes in the post-pandemic era and global ESG policy trends, we have adopted a digital and flexible manpower strategy, actively introduced flexible working hours and remote working mechanisms, and improved the flexibility of human resources use and employee job satisfaction.

5.1 Diversity, inclusion and equal development

- Inclusive and equal concepts and policies

Alltop Technology adheres to the talent concept of "people-oriented, inclusive growth", and believes that a diverse, equal and inclusive workplace culture is the core driving force for corporate innovation and sustainable development. We are committed to providing a safe, friendly and non-discriminatory working environment for our employees, and implementing relevant labor laws and international human rights conventions such as the Gender Equality in Work Act and the Employment Services Act, respecting the values and differences of each employee, and ensuring that the hiring, appointment, evaluation, promotion and welfare policies uphold the principle of fairness. The company has formulated the "Human Rights Policy and Measures", which covers the prohibition of child labor and forced labor, the prohibition of discrimination and harassment, the protection of working hours and leave, the respect for freedom of association and collective bargaining, etc., and promotes and implements them through new employee training and annual internal training. We have also set up an internal grievance and confidentiality reporting mechanism to ensure that employees have smooth communication and grievance channels to ensure workplace safety and trust. In terms of creating a positive workplace culture, Alltop Technology encourages employees to participate in public welfare and company group activities, promotes team cohesion and emotional connection through informal interactions, and establishes a mutually supportive working atmosphere. The company also promotes flexible working hours and child-friendly parenting measures to help employees balance work and life, and improve overall workplace well-being.

● Diversified talent structure and inclusion policy

Alltop Technology adheres to the principle of equal opportunity and meritocracy, adheres to the principle of non-discrimination in the talent recruitment and appointment system of its global base, and does not discriminate on the basis of gender, age, religion, ethnicity, marital status, physical and mental disability, nationality or sexual orientation. We ensure that all employees of different types such as formal, contractual, dispatch, and internship enjoy equal remuneration, reasonable working conditions and development resources, and fully implement fair treatment and career protection.

As of December 31, 2024, the total number of employees in the world is 667, including 80 in Taipei and 587 in Suzhou, and no foreign employees are hired. All employees are full-time employees, and there is no temporary, no guaranteed hours or atypical employment patterns, demonstrating the stability and responsibility of the Company in terms of employee employment policy.

In addition, we protect the equal and diverse employment rights of people with disabilities, based on the principle of applying the right talents, and by the end of 2024, the company will employ 2 people with disabilities to provide them with good job paths and job opportunities.

Annual	Number
2022	2
2023	2
2024	2

Employment Statistics of Persons with Disabilities

■ Percentage of Formal Employee Categories at Alltop Technology CO., LTD.

Main Categories	Subcategories	Taipei Headquarters						Suzhou plant					
		Male		Female		Subtotal		Male		Female		Subtotal	
		number	%	number	%	number	%	number	%	number	%	number	%
Employee Categories	Native employees	44	55.00	36	45.00	80	100	248	42.25	339	57.75	587	100.00
	Foreign Employees	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal		44	55.00	36	45.00	80	100	248	42.25	339	57.75	587	100.00

※The following data only counts the Taiwan head office and colleagues in Suzhou, China

In terms of gender ratio, the proportion of women in the Taipei head office is 45.00%, and the proportion of women in the Suzhou plant is 57.75%, indicating that Alltop Technology is committed to creating a gender-balanced working environment. In terms of age distribution, 76.25% of the employees of Taipei head office are between 30 and 50 years old; The Suzhou plant is under the age of 30 and 30~50 years old as the main age group, showing that the organization has good talent continuity and age structure flexibility.

■ Employees are differentiated by age

Main Categories	Subcategories	Taipei Headquarters						Suzhou plant					
		Male		Female		Subtotal		Male		Femail		Subtotal	
		number	%	number	%	number	%	number	%	number	%	number	%
Age	Under 30 years of age	1	1.25	1	1.25	2	2.50	101	17.21	56	9.54	157	26.75
	30~50 years old	32	40.00	29	36.25	61	76.25	136	23.17	254	43.27	390	66.44
	Over 50 years old	11	13.75	6	7.50	17	21.25	11	1.87	29	4.94	40	6.81
Subtotal		44	55.00	36	45.00	80	100.00	248	42.25	339	57.75	587	100.00

In terms of the distribution of management positions, the management positions of the Taipei head office account for 30% of the total number of employees, while the Suzhou plant accounts for 3.58%, and most of the human resources are invested in production and manufacturing operations, which meets the needs of the organization's production line structure.

■ The ratio of managerial and non-managerial positions in Alltop Technology

Main Categories	Subcategories	Taipei Headquarters						Suzhou plant					
		Male		Female		Subtotal		Male		Female		Subtotal	
		Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%
Employee Category	Management Position	20	25.00	4	5.00	24	30.00	15	2.56	6	1.02	21	3.58
	Non-Managerial Position	24	30.00	32	40.00	56	70.00	233	39.69	333	56.73	566	96.42
Subtotal		44	55.00	36	45.00	80	100.00	248	42.25	339	57.75	587	100.00

■ Alltop Technology – Employee Educational Background Distribution

In terms of educational background, 93.75% of employees at the Taipei headquarters hold a college degree or above, while 81.09% of employees at the Suzhou plant have a high school education or below. This reflects the complementary professional backgrounds and distinct industrial roles between the two locations.

Main Categories	Subcategories	Taipei Headquarters						Suzhou plant					
		Male		Female		Subtotal		Male		Female		Subtotal	
		Number	%	Number	%	Number	%	Number	%	Number	%	Number	%
Education Level	Doctor	0	0.00	0	0.00	0	0.00	0	0	0	0	0	0
	Master	3	3.75	1	1.25	4	5.00	0	0	0	0	0	0
	Bachelor's degree	37	46.25	34	42.50	71	88.75	53	9.03	58	9.88	111	18.91
	Senior High/Vocational School (or below)	4	5.00	1	1.25	5	6.25	195	33.22	281	47.87	476	81.09
Subtotal		44	55.00	36	45.00	80	100.00	248	42.25	339	57.75	587	100.00

In terms of average years of service, male employees at the Taipei headquarters have an average tenure of 11.28 years, while female employees average 14.01 years. At the Suzhou plant, the average tenure is 8.15 years for male employees and 7.95 years for female employees, indicating workforce stability and a willingness to commit to long-term development with the company. Regarding average age, male employees at the Taipei headquarters average 44.10 years, and female employees average 44.30 years. In contrast, male employees at the Suzhou plant average 33.09 years, while female employees average approximately 37.76 years, reflecting a workforce at a mature stage that balances efficiency with development potential.

■ Average Years of Service and Age

Disclosure Items	Taipei Headquarters		Suzhou plant	
	Male	Female	Male	Female
Average Years of Service	11.28	14.01	8.15	7.95
Average Age	44.10	44.30	33.09	37.76

Employee Information as of: December 31, 2024

■ Employee Distribution by Employment Type:

For non-employee workers, Alltop Technology only employs one female outsourced worker (cleaning services) at the Taipei headquarters. The Suzhou plant has 43 contracted personnel, covering roles such as catering, security, and cleaning. The company implements strict supervision and management to ensure workplace safety and labor protection for all outsourced personnel.

Main Categories	Subcategories	Taipei Headquarters						Suzhou plant					
		Male		Female		Subtotal		Male		Female		Subtotal	
		Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%
Employment Type	Full-Time Employees	44	55.00	36	45.00	80	100.00	248	42.25	339	57.75	587	100.00
	Non-Full-Time Employees	0	0	0	0	0	0.	0	0	0	0	0	0
Subtotal		44	55.00	36	45.00	80	100.00	248	42.25	339	57.75	587	100.00

Note: The above information is as of December 31, 2024.

■ Employee Distribution by Employment Type:

Disclosure Items	Taipei Headquarters			Suzhou plant		
	Male	Female	Total	Male	Female	Total
Number of Employees (Headcount / Full-Time Equivalent Method)	44	36	80	248	339	587
Number of Permanent Employees (Headcount / Full-Time Equivalent Method)	44	36	80	248	339	587
Number of Temporary Employees (Headcount / Full-Time Equivalent Method)	0	0	0	0	0	0
Number of Employees with No Guaranteed Hours (Headcount / Full-Time Equivalent Method)	0	0	0	0	0	0
Number of Full-Time Employees (Headcount / Full-Time Equivalent Method)	44	36	80	248	339	587

■ Non-Employee Workers

The work types performed by Alltop's on-site contractors include catering services, cleaning, and security. The number of personnel is detailed as follows:

Alltop Technology will continue to promote a diverse employment policy to ensure equal development opportunities for all employees. By integrating internal training programs and career development systems, the company aims to build an inclusive and resilient workplace environment, laying a solid foundation for realizing the core values of sustainable corporate development.

Category	Taipei Headquarters			Suzhou plant		
	Male	Female	Subtotal	Male	Female	Subtotal
Contractor	0	1	1	22	21	43

5.2 Talent Empowerment and Excellence Development

● Talent Development and Capability Building System

Material Topic 8: Talent Development and Training (GRI 3-3)

Management Approach and Key Elements	Managing Impacts	Management Policy, Objectives, and Performance Execution	Evaluation of Management Policy
Materiality to Alltop Technology	**Positive/negative impact items**	**Targets for 2024**	**Effectiveness evaluation**
●Employees are an important asset of the company, and through appropriate salaries and healthy benefits, we provide a safe working environment to attract and retain talented people, and bring impetus to the company's sustainable development. The electronic connector industry needs professionals in precision mold design and manufacturing, automation equipment maintenance, etc., and systematic cultivation programs are essential to maintain the competitiveness of enterprises.	●Frontal/Actual Impact: ■Perfect training system to improve the professional ability and work efficiency of employees ■A clear career path improves employee centripetal force and retention ●Frontal/Potential Impact: ■High-quality talent team is the cornerstone of the company's intelligent innovation and sustainable development ■Nurturing ESG professionals is conducive to the effective implementation of sustainable strategies ●Negative/Actual Impact: ■Employee training and career development planning bring a certain amount of cost investment ■Temporary reduction in productivity and learning curve costs in the talent development process ●Negative/Potential Impact: ■Lack of development opportunities can lead to the loss of core talent ■Talent cultivation is not in line with the development trend of the industry, which will limit the company's innovation ability	●Improve the professionalism of personnel, assist them to obtain professional qualification certificates, and the average number of external training licenses is more than 1. ●The implementation rate of the annual education and training plan is more than 90%. **2024 Execution Performance** ●In 2024, the total number of training hours for employees will be 1,063, and the total number of participants will be 386 ●The average qualification certificate of external trainees is 1	●Employee upskilling assessments ●Training Satisfaction Surveys ●Professional license acquisition rate ●Career development path in practice

Management Approach and Key Elements	Managing Impacts	Management Policy, Objectives, and Performance Execution	Evaluation of Management Policy
Tactics	**Negative remedies and preventive measures**	**Targets for 2025**	**Grievance mechanisms**
●**Continuously optimize the training and development system to assist employees in their career development** ●**Combine ESG strategies, cultivate a green atmosphere and innovative technical talents** ●**Pay equal attention to the cultivation and introduction of talents, and create human resource advantages** ●**Upgrade of automation equipment maintenance technology**	●Provide competitive salary and benefits, and establish a good corporate culture ●Establish a talent development database and successor planning to prevent knowledge loss ●Pay attention to the cultivation of young talents and inject continuous momentum into the company ●Establish a cross-regional technology exchange mechanism to promote knowledge sharing	●Improve the professionalism of personnel, assist them to obtain professional qualification certificates, and the average number of external training licenses is more than 1.5 ●The implementation rate of the annual education and training plan is more than 90%. ●The average number of training hours per employee is 15 hours per year	●Alltop Technology Company Complaint Hotline ●Employee suggestion box ●Internal training feedback ●Career Development Interview
Management Practices and Objectives	**Frontal impact control measures**	**Medium- and long-term goal planning**	**Management Policy Coordination**
●**Establish a training system and provide clear career development channels** ●**The construction of talent echelon injects sustainable development vitality into the company** ●**Optimize the incentive salary mechanism and provide reasonable remuneration for outstanding talents** ●**Pay attention to employee care and assistance, and enhance employees' sense of responsibility**	●Continuously optimize the training and development system to help employees develop their personal careers ●Combined with ESG strategy, cultivate green manufacturing and innovative technology talents ●Develop a professional skills certification system and provide a clear development path	●Implement the learning and development path of professionals, and review them regularly to ensure the development and application of core competencies ●Establish a complete technology inheritance and knowledge management system ●Talent cultivation is closely integrated with corporate strategy ●Establish a culture of continuous learning and re-learning	●Assessment and review through collective management meetings ●Refer to industry best practices and continuously optimize the training system ●Adjust the functional model and development path according to the needs of organizational development

Alltop Technology has established a comprehensive training system, ranging from pre-employment orientation for new hires and basic skills training to leadership development programs for supervisors and ESG sustainability training. This system aims to build a robust talent pipeline and enhance organizational resilience. In 2024, the company conducted over a hundred training sessions, covering areas such as ESG, information security, occupational safety and health, quality systems, and process management. The total training hours reached several thousand, continuously strengthening the team’s overall competitiveness.

The company's training strategy centers on "diverse learning, professional advancement, and sustainable succession," and is categorized into the following three main types:

- **On-the-Job Training (OJT):** Practical training in technical skills and operational procedures arranged by the department to strengthen job readiness.
- **Off-the-Job Training (Off-JT):** External professional courses are arranged, including certification training in ESG, ISO, occupational safety and health, and information security.
- **Self-directed Learning:** Employees are encouraged to enhance their competencies through online learning and personal development plans.

Talent Development Management Strategy and Objectives

Management Aspects	Current Situation Analysis and Strategy	2024 Objectives	2024 Performance Outcomes	2025 Objectives
Professional Skill Enhancement	The electronic connector industry requires professional talent in areas such as automated equipment maintenance. A systematic talent development program is essential for maintaining corporate competitiveness.	Enhance personnel expertise by supporting the acquisition of professional certifications, with an average of ≥1 certificate obtained per person through external training.	In 2024, the total training hours reached 1,063 hours, with 386 total participant attendances; on average, each externally trained employee obtained one qualification certificate.	Enhance professional competencies by achieving an average of ≥1.5 certifications per externally trained employee and ≥15 training hours per employee per year.
Training Implementation	Continue to optimize the training and development system to support employees' career growth; integrate ESG strategies to cultivate talent in green manufacturing and innovation.	Annual training program execution rate ≥ 90%	117 employees participated in management training, totaling 329.50 person-hours; core courses in ESG, information security, and risk management were fully implemented.	Annual training program execution rate ≥ 90%
Talent Pipeline Development	Emphasize both talent development and recruitment to build a human resources advantage; focus on cultivating professional talent and upgrading automation equipment maintenance technologies.	Establish a Core Talent Reserve Pool	Key technical talent development and succession planning have been launched.	Establish a comprehensive technology transfer and knowledge management system, closely integrating talent development with corporate strategy.

Alltop Technology also strengthens onboarding adaptation by providing pre-employment training and a mentorship system to help new employees quickly integrate into the company culture and work environment. By combining performance evaluation with individual development plans, the company continuously offers training resources to support career growth. Through systematic training and a culture of continuous learning, Alltop is committed to nurturing key talents equipped with professional capabilities and a sustainable vision, forming a solid foundation for the company's long-term development.

■ Taipei Headquarters – Employee Training and Development

In 2024, the Taipei Headquarters conducted a total of 34 in-person training sessions, accumulating 1,063 hours of training and 386 total participant attendances.

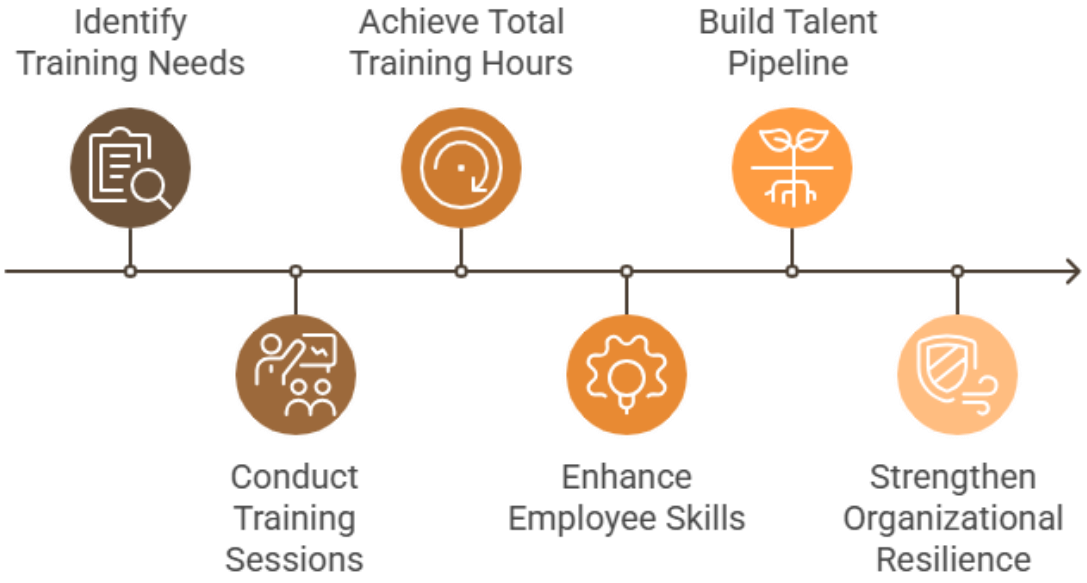
Education and Training Category	Educational and training content	Participants	
		Management Level(Including Assistant Manager and above)	General colleagues
Training for new recruits	New employee training activities are arranged by the HR department, covering company introduction, environmental health and safety orientation, and awareness of confidential information protection.		V
Technical Training / ISO 27001	To enhance information security and increase the company's competitiveness, specialized technical training courses are provided to strengthen the professional skills of information security personnel.	V	V
Training for Personnel with Specific Qualifications	Training for personnel with specific qualifications is conducted in accordance with relevant legal requirements or job needs.	V	V
Corporate Philosophy	The company's business philosophy and vision.	V	V
Mandatory Training	The training programs required by government regulations or client specifications.	V	V
Occupational Safety and Health Training	Environmental, Health, and Safety (EHS) Training: Occupational safety, environmental protection, hygiene, fire safety, and incident response.	V	V
Professional Courses	Professional functional training for each department.	V	V
Management Courses	Training for management level personnel.	V	
Other training programs	Soft skills or general education courses.	V	V

■ Annual Average Training Hours Statistics

Based on departmental and job function requirements, the total employee training hours in 2024 amounted to 1,063 hours, with an average of 12.96 training hours per person. By job category, managers received an average of 13.72 training hours, while non-managerial employees received an average of 12.64 training hours in 2024.

2024 Annual Employee Training Hours Statistics – Taipei Headquarters:

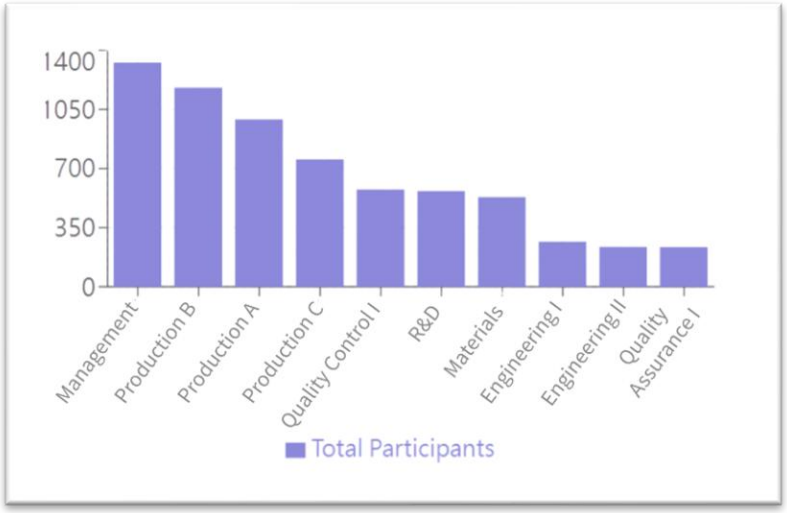
Category	Male			Female			Subtotal		
	Number of People (Persons)	Training Hours (hrs)	Average Hours (hrs)	Number of People (Persons)	Training Hours (hrs)	Average Hours (hrs)	Number of People (Persons)	Training Hours (hrs)	Average Hours (hrs)
Management Level(Including Assistant Manager Level and Above)	20	236.50	11.83	4	93.00	23.25	24	329.50	13.72
General Employees	25	252.00	10.08	33	481.50	14.59	58	733.50	12.64
Subtotal	45	488.50	10.86	37	574.50	15.53	82	1063.00	12.96



■ Statistics on Management-Level (Including Assistant Managers and Above) and Labor & Human Rights-Related Training

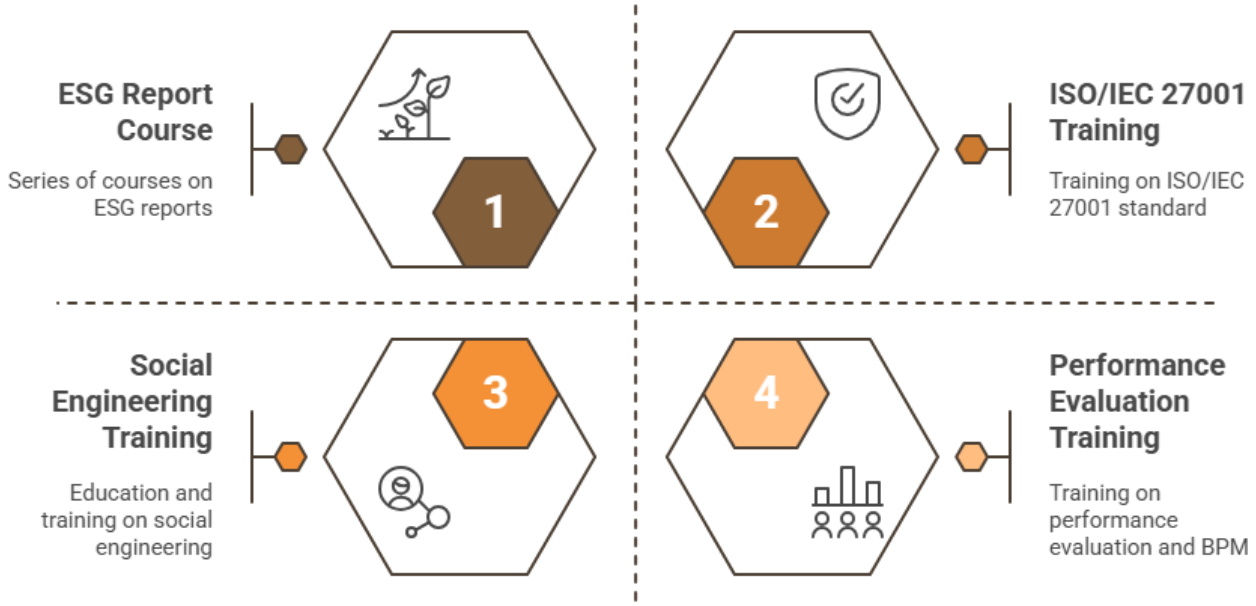
Alltop Technology values the professional development of both management and employees. In 2024, the company organized several training programs centered on ESG, information security, risk management, and internal control/internal audit. A total of 117 participants attended, with a cumulative training duration of 329.50 person-hours. Key courses included:

- ESG Report Series: 6 sessions, 18 hours, 3 participants
- ISO/IEC 27001 Coaching & Transition Training: 4 sessions, 81 hours in total, 4 participants
- Social engineering drill education and training: 10 hours in total, 6 participants
- Performance appraisal/BPM introduction training: 13 hours, 13 participants



■ Suzhou Plant – Employee Training and Development

In 2024, a total of 139 classes of physical training courses were held, with a total of 15,315 training hours and a total of 8,256 participants.



● Talent Attraction and Retention Strategy

Material Topic 9: Talent Attraction and Retention (GRI 3-3)

Management policy and elements	Management of Impacts	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	**Positive/negative impact items**	**Targets for 2024**	**Effectiveness evaluation**
● **Employees are an important asset of the company, establish a complete labor-management relationship and improve employee welfare, harmonious labor-management interaction, set up multiple smooth channels to ensure effective communication and coordination between labor and management, and strive to promote communication and interaction between labor and management on the basis of equal rights and interests, and constantly inject positive growth power into the enterprise, so as to achieve common growth and share business results.**	●Frontal/Actual Impact: ■ Good salary, benefits and working environment to improve employees' sense of belonging and work enthusiasm ■ Diversity and inclusion policies improve employee job satisfaction and reduce talent turnover ●Frontal/Potential Impact: ■ A high-quality corporate culture is conducive to attracting and retaining high-level talent ■ Employee stability enhances corporate image, market competitiveness and customer trust ●Negative/Actual Impact: ■ Improving employee benefits will increase the labor cost of enterprises ■ Improper management of labor relations can lead to employee dissatisfaction and affect productivity ●Negative/Potential Impact: ■ Insufficient protection of employees' rights and interests may lead to labor disputes and violations of laws and regulations ■ The loss of core talent will lead to a technical knowledge drain that will affect business continuity	● Collective meetings are held at least once every three months. ● Organize employee welfare activities. ● Harmonious labor-management relations and commitment to zero labor disputes. **2024 Execution Performance** ● In 2024, a total of 4 labor-management meetings will be held, with 44 participants. ● In 2024, employees will plan 3 itineraries for domestic and foreign tourism activities, and handle a total of 3 echelons. ● In 2024, there were no major labor-related violations.	● Employee satisfaction surveys ● Monitoring of key attrition rates ● Analysis of labor dispute cases ● Career development tracking of female employees

Management policy and elements	Management of Impacts	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	**Negative remedies and preventive measures**	**Targets for 2025**	**Grievance mechanisms**
● **Continue to improve the salary and welfare system, and strictly link with the interests of employees** ● **Create harmonious labor-management relations and strengthen communication with employees** ● **Pay attention to the protection of employees' rights and interests, and abide by relevant laws and regulations**	● Reasonably control the cost of welfare within the affordable range ● Pay attention to the occupational health and protection of employees' rights and interests, and eliminate violations ● Strengthen human resource management and control, and build a career development channel for employees	● Labor-management meetings are held at least once every three months, for a total of 4 times a year ● Employee welfare activities were held, and the employee participation rate reached more than 80%. ● Harmonious labor-management relations and commitment to zero labor disputes ● We have maintained a 100% childcare retention rate in the past three years	● Set up a hotline and e-mail address for employees ● Establish a labor-management committee and hold regular meetings to communicate ● Internally, an independent investigation team was set up to address individual complaint cases
Management Practices and Objectives	**Frontal impact control measures**	**Medium- and long-term goal planning**	**Management Policy Coordination**
● **Optimize the incentive salary mechanism and provide employees with competitive benefits** ● **Shelve the employee grievance mechanism, confide in and actively resolve employee complaints in a timely manner** ● **Strengthen the occupational health and safety training of employees and eliminate all violations** ● **Construct a career development channel for employees and free up space for employees** ● **Pay attention to work-life balance, and provide sincere employee care and assistance**	● Continue to improve the salary and welfare system, and link it with the interests of employees ● Strengthen the communication mechanism between labor and management, and listen to the voices of employees in a timely manner ● Leadership development for female employees ● Building a diverse workplace culture	● Diversity of employee benefits ● Strengthen the peer assistance program ● Implement laws and regulations to protect the rights and interests of employees ● Continue to create a friendly workplace environment, improve employee satisfaction, and create a win-win situation for both labor and management	● Improve the labor-management communication mechanism ● Pay close attention to the revision of labor laws and regulations, and update internal norms in a timely manner ● Refer to the best practice cases of the industry to continuously optimize the measures for employee rights and interests ● Regularly review the investment and implementation of labor relations and welfare policies

Alltop Technology is committed to creating a diverse, inclusive, and friendly workplace environment. Upholding the principles of equal opportunity and merit-based employment, the company attracts suitable talent through a fair and transparent recruitment process and assigns them to positions that best utilize their strengths. At the same time, by offering a competitive compensation system and comprehensive benefits, Alltop enhances employee recognition and sense of belonging within the organization.

● Talent Attraction and Retention – Management Strategies and Objectives

Management Approach	Situation analysis and strategy	Targets for 2024	2024 Execution Performance	Targets for 2025
Labor-Management Communication and Coordination	Pay attention to the protection of employees' rights and interests, and abide by relevant laws and regulations; Establish smooth communication channels to ensure effective communication and coordination between labor and management	Collective meetings are held quarterly; Harmony between labor and management, zero labor disputes	In 2024, 4 labor-management meetings will be held, with 44 participants; There are no major labor violations	Labor-management meetings are held quarterly, totaling four times per year. The labor-management relationship remains harmonious, with zero labor disputes.
Employee welfare measures	Continue to improve the salary and welfare system, and strictly link it with the interests of employees; Provide diversified welfare activities to enhance the centripetal force of employees	Organize employee welfare activities; Optimize the content of benefits	In 2024, employees will plan 3 itineraries for domestic and foreign tourism activities, and handle a total of 3 echelons; Employee satisfaction surveys are good	Organize employee welfare activities, with a participation rate of ≥ 80%; Continuously optimize employee welfare programs
Steady development of talents	Emphasizing diversity and inclusion and providing equal opportunities; Create a friendly working environment and strengthen the stability of employees	The turnover rate of key talents is controlled within a reasonable range; Maintain a good gender balance	The turnover rate of Taipei head office decreased by 32.5% compared to 2023	Maintain a 100% childcare retention rate in the past three years; Strengthen the career development mechanism of employees and optimize the retention plan for key talents

In order to help new employees adapt quickly, the company provides new employee training, occupational safety education and professional training courses to help them integrate into the culture and strengthen their functions, so as to create a stable talent development mechanism. For professional employees who retire at the end of the year, the company also provides opportunities for consultant transfer to assist in the transfer of experience and personnel handover, so as to continue their value contribution to the company, taking into account organizational resilience and career respect for employees.

■ 2024 New Hire and Employee Turnover Statistics

Pattern		Taipei Head Office				Suzhou plant			
		New hires		Departing employees		New hires		Departing employees	
		Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%	Number of Employees (persons)	%
Gender	Male	2	4.55	2	4.55	128	51.61	112	45.16
	Female	1	2.78	2	5.56	84	24.78	85	25.07
Age	Under 30 years of age	1	50.00	1	50.00	172	109.55	147	93.63
	31~50 years old	2	3.28	3	4.92	38	9.74	43	11.03
	51 years of age or older	0	0	0	0	2	5.00	7	17.50
Ensemble		3	3.75	4	5.00	212	36.12	197	33.56

Note: Gender New Hire Ratio = (Number of New Gender Employees / Total Number of Gender Employees in the Organization at the End of the Year) * 100%
Percentage of new employees by age = (number of new employees in the age range / total number of employees in the organization at the end of the year) * 100%

Taipei Head Office
In 2024, the employee turnover rate of Taipei Head Office will be 5.00% (4 resignations, including 2 men and 2 women), and the new employment rate will be 3.75% (3 new employees, including 2 men and 1 woman). The average length of service of the company's male employees is 11.28 years, and the average number of female employees is as high as 14.01 years, indicating that the company has a stable talent structure and high employee loyalty.
Suzhou plant
In 2024, the turnover rate is 33.56% (197 resignations, including 112 males and 85 females) and the new recruitment rate is 36.12% (212 new recruits, including 128 males and 84 females). Despite this, the average length of service has remained at a decent level of 8.15 years for men and 7.95 years for women, reflecting a relatively stable core team structure in the manufacturing environment.

● Performance Management & Career Development

Alltop Technology has established a complete "employee appraisal and promotion system", which combines the company's operating objectives and employees' personal development, and helps employees realize their potential and improve their overall operational performance through a transparent and consistent performance appraisal mechanism.
The company explains the direction and goals of the organization according to the annual business strategy every year, and conducts two-way communication and goal setting between supervisors and employees. The performance appraisal system covers self-evaluation, supervisor evaluation and employee feedback, and the evaluation content covers not only work performance, but also core functions, departmental contribution and teamwork.

● Personal performance appraisal planning

◆ **Eligibility :** All regular employees are regularly evaluated twice a year
◆ **Assessment Process:** Self-evaluation→ department head evaluates → performance calibration→ results are approved→ face-to-face feedback
◆ **Application of results:**

- **Salary adjustment and bonus payment:** year-end bonuses and performance bonuses are issued according to individual performance and the company's operating results;
- **Promotion & Career Development:** Provide promotion opportunities and development plans to encourage upward mobility;
- **Training resource allocation**:Based on performance feedback, adjust training content and resource allocation to support ability improvement.

In order to maintain the market competitiveness of the salary system, the human resources department conducts an annual industry salary survey, adjusts the salary structure with reference to the external salary level, the company's operating results and employee performance, attracts and retains outstanding talents, and establishes a performance-oriented organizational culture.
Through the institutionalized performance management cycle, Alltop Technology continues to strengthen the alignment of organizational goals and employee values, and promotes a win-win situation between employee growth and corporate sustainable development. In 2024, 100% of regular employees will complete the performance appraisal.

Proportion of employees who receive performance appraisals

Region	Gender	Total number of employees	Number of people subject to regular assessment	Number of managerial positions	Number of non-managerial positions	Number of managerial posts assessed	Number of non-managerial positions assessed	Percentage of Audited (%)
Taipei Head Office	Male	44	44	20	24	20	24	100%
	Female	36	36	4	32	4	32	100%
Suzhou plant	Male	248	248	15	233	15	233	100%
	Female	339	339	6	333	6	333	100%

5.3 Employee care and a happy workplace

● Labor-management harmony and communication channels

Alltop Technology attaches great importance to the voice of each employee, establishes a diversified communication platform, promotes effective communication between labor and management, and builds a smooth communication channel that implements the principle of confidentiality. Employees can express their opinions and suggestions through emails, suggestion boxes and various meetings to ensure that their feedback is properly handled. The company holds regular labor-management meetings every quarter and establishes an institutionalized communication mechanism to allow the management to understand the needs of employees and optimize the working environment in a timely manner.

The company has established multiple grievance channels, and internal employees can express their opinions through the comment mailbox, directly contact the supervisor or the human resources department; External parties (e.g. suppliers or contractors) can express their views anonymously or under the anonymity of their views through the official website. Through a sound communication system, we listen to the voices of each and every relation, respond in a timely manner and grow together.

■ Labor-management communication mechanism and effectiveness

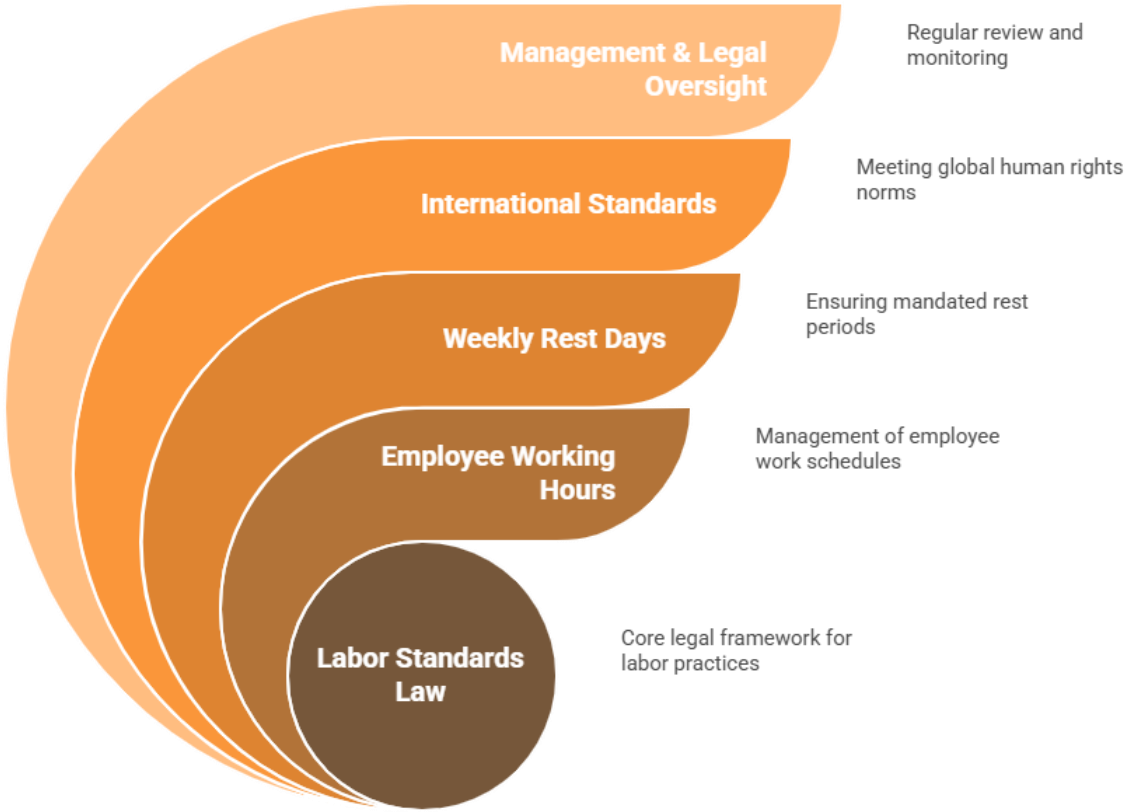
Communication channels	Implementation methods and effectiveness
Labor-management meetings	■Through close communication between the employer and the labor side in the labor-management meeting, it can fully communicate and discuss with employees, promote good labor-management relations, help provide a good working environment and reduce the turnover rate of employees, so as to maintain employee satisfaction and enthusiasm. ■The representatives of the labor-management council shall be composed of the same number of labor-management parties, with a total of 10 members and 5 labor-management representatives. ■In 2024, a total of 44 labor-management meetings will be held, with a total of 44 participants, and ad hoc meetings may be convened if necessary.
Sexual harassment prevention and control mechanisms	■Establish a complete grievance process in accordance with the Measures for the Prevention and Control of Sexual Harassment in the Workplace, Appeals and Disciplinary Measures ■There are no sexual harassment complaints in 2024
Notification period of material operational changes	■In the event that a major change in the company's operations is imminent, the Company will issue a dismissal plan to the competent authority and the labor representative of the labor-management council in accordance with Article 16 of the Labor Standards Act or the relevant laws and regulations of the local government, and make a public announcement to disclose the relevant contents. We are committed to complying with laws and regulations to ensure that the rights and interests of our employees are not compromised. ■There were no significant operational changes during the 2024 reporting year.
Employee communication meetings	■Establish an open communication culture, and if there are any organizational changes or operational changes, they will be announced on the internal website in real time; ■In 2024, a total of 4 communication meetings will be held, including the supervisor communication meeting, the newcomer forum, the labor-management meeting, the information security meeting, etc. A total of 44 people participated, allowing the company to fully understand the needs of employees.

During the reporting period, the company did not have any operational changes that significantly affected employees' rights, strictly followed the labor standards law, and did not have any major employee complaints and disputes, demonstrating good labor-management relations.

■ Labor Hours & Compliance:

Alltop Technology strictly follows the working hours of the Labor Standards Law, actively manages the working hours of employees, and ensures that the weekly rest days meet the regulations. In 2024, all employees' working hours will comply with legal requirements, protect labor rights and meet international customer human rights management standards, except for specific types of work due to construction needs.

The Management Department and the Legal Office regularly review and monitor labor-related laws and regulations every year to ensure that the human resource management system complies with the latest laws and regulations, and formulate solutions to potential non-conformities in a timely manner. During the reporting period, there were no major labor-related violations.



● Gender Equality and Supportive Care

Alltop Technology is committed to fostering a diverse, equitable, and supportive workplace that promotes well-being and inclusivity. We value the needs of employees at every stage of life and provide comprehensive support measures and institutional safeguards to ensure that all employees can pursue their career development with confidence and peace of mind.

In accordance with the Act of Gender Equality in Employment and the Regulations for Implementing Unpaid Parental Leave for Raising Children, the company promotes gender equality in the workplace and policies that support work-life balance. A lactation room is available for female employees during their breastfeeding period, and a diverse range of leave entitlements is provided, including:

- **Unpaid Parental Leave**: Employees who have worked for at least six months are eligible to apply before their child reaches the age of three. The policy is gender-neutral and aims to promote a culture of shared parenting responsibilities between both parents.
- **Paternity Leave for Prenatal Checkups, Paternity Leave, and Family Care Leave**: Designed to support the rights and well-being of spouses and family members.
- **Female-Specific Leave**: Includes menstrual leave, prenatal checkup leave, pregnancy-related rest leave, and maternity leave, in consideration of the specific needs of female employees.

Parental Leave and Return-to-Work Statistics

Taipei Headquarters	Male	Female	Total
Number of Employees Eligible for Unpaid Parental Leave in 2024	1	1	2
Number of Employees Who Actually Applied for Unpaid Parental Leave in 2024	0	1	1
Expected Number of Employees Scheduled to Return from Unpaid Parental Leave in 2024 (A)	0	0	0
Actual Number of Employees Who Returned from Unpaid Parental Leave in 2024 (B)	0	0	0
Actual Number of Employees Who Returned from Unpaid Parental Leave in 2023	0	0	0
Number of Employees Who Remained Employed 12 Months After Returning from Unpaid Parental Leave in 2023	0	0	0
Return-to-Work Rate = (B) / (A)	0%	0%	0%
Retention Rate	0%	0%	0%

Note:

- Return-to-Work Rate = (Number of employees who actually returned to work / Number of employees scheduled to return) × 100
- Retention Rate = (Number of employees still employed 12 months after returning to work in 2023 / Number of employees who returned to work in 2023) × 100
- In cases where both spouses are employed by the company and both meet the eligibility criteria, each individual is counted as one.

Suzhou Plant	Male	Female	Total
Number of Employees Who Applied for Maternity Leave in 2024	0	4	4
Number of Employees Who Applied for Parental Leave & Paternity Leave in 2024	15	22	37
Expected Number of Employees Scheduled to Return from Maternity Leave in 2024 (A)	0	4	4
Actual Number of Employees Who Returned from Maternity Leave in 2024 (B)	0	4	4
Number of Employees Who Applied for Maternity Leave in 2023	0	3	3
Number of Employees Who Applied for Parental Leave & Paternity Leave in 2023	19	26	45
Expected Number of Employees Scheduled to Return from Maternity Leave in 2023 (A)	0	6	6
Actual Number of Employees Who Returned from Maternity Leave in 2023 (B)	0	6	6
Number of Employees Who Remained Employed 12 Months After Returning from Maternity Leave in 2023	0	5	5
Return-to-Work Rate = (B) / (A)	0%	100%	100%
Retention Rate	0%	83.33%	83.33%

Note:
- Return-to-Work Rate = (Number of employees who actually returned to work / Number of employees scheduled to return) ×100
- Retention Rate = (Number of employees still employed 12 months after returning to work in 2023 / Number of employees who returned to work in 2023) × 100
- In cases where both spouses are employed by the company and both meet the eligibility criteria, each individual is counted as one.

Suzhou Plant

We promote work-life balance and value the needs of employees who must care for young children. Our goal is to enable employees to focus not only on their career development but also on fulfilling family responsibilities.In consideration of employees with childcare needs, the company allows eligible employees to apply for paid maternity leave and parental leave before their child reaches the age of three, in accordance with labor laws and relevant regulations. Additionally, the Suzhou Plant has hired professional staff to establish an on-site childcare class, providing support in child supervision. This initiative enables employees to work without concern, achieving both career success and family well-being, while enhancing their sense of belonging and cohesion within the organization.

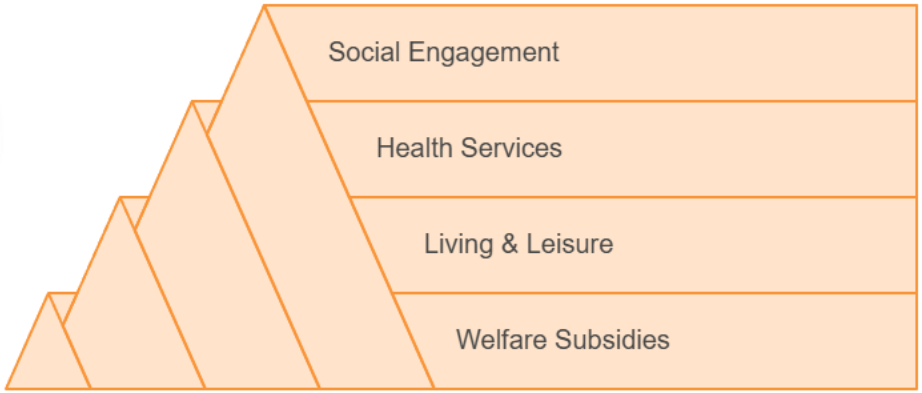
● Happy Workplace and Employee Benefits

Alltop Technology upholds a people-oriented philosophy, viewing employees as the most valuable asset of the company. We are committed to creating a safe, caring, inclusive, and fulfilling work environment that promotes work-life balance and enhances employees' sense of belonging and organizational cohesion.

The company has established an Employee Welfare Committee, composed of representatives from both labor and management, which holds regular meetings to plan and implement various employee-oriented welfare measures. Through a diverse support and care system, the company demonstrates comprehensive concern for employee well-being.Key welfare programs include:

- **Regular Welfare Subsidies** : Festive bonuses (for major traditional holidays), financial assistance for weddings and funerals, childbirth gifts, emergency relief funds, hospitalization care allowances, and bereavement support.
- **Living and Leisure Subsidies** : Subsidies for employee travel, team gatherings, and attendance at baseball games, helping strengthen the connection between family life and the workplace.
- **Health and Wellness Services** : Regular health checkups and wellness promotion activities are provided to help employees maintain a healthy lifestyle alongside their work responsibilities.
- **Clubs and Social Engagement :** Employees are encouraged to participate in various clubs (such as sports, arts, and charity groups). Financial support and activity resources are offered to foster diverse interests and enhance interaction and collaboration among colleagues.

In addition, the company values employee voices and participation. Through regular labor-management meetings and departmental communication mechanisms, we actively listen to employee feedback and continuously improve our management practices, gradually fostering a positive, supportive, and inclusive workplace culture.



■ Employee benefits

Welfare programs	Content description
Insurance planning and health check-ups	• Purchase labor insurance and national health insurance for each employee in accordance with the law, and comply with relevant laws and regulations to protect the rights and interests of employees. • Group comprehensive insurance is available, covering life insurance, accident insurance, occupational accident insurance, medical insurance, cancer insurance, overseas travel insurance, etc.
Establishment of an Employee Welfare Committee	• The committee is responsible for the planning and implementation of various welfare projects close to the needs of colleagues, the company has an exclusive safe and private nursing room, but also set up an independent staff lounge and art corridor, providing colleagues with free drinks, coffee and tea, fresh milk and snack cabinets, etc., so that colleagues can drink and appreciate during a short break after work, full of artistic design, is an excellent space for colleagues to relax and cultivate their temperament, colleagues can enjoy the Dragon Boat Festival, Mid-Autumn Festival, May Day and personal birthdays of colleagues, including the Mid-Autumn Festival and Dragon Boat Festival , Labor Day gifts, wedding and funeral gifts, hospitalization condolences and travel subsidies, dinner and social gatherings, etc. • In order to take care of the health of employees and connect with each other, a total of NT$4,915,941 will be subsidized in 2024 for employee stress relief massages, yoga activities, health check-ups, year-end teeth, employee travel, movie appreciation, baseball game viewing and participation, and festival activities. • Employees are entitled to a special reward welfare system for their tenure of service, and their contributions to the company are affirmed through their rewards.

Welfare programs	Content description
Fair and reasonable salary policy	• The company formulates a fair and reasonable salary policy with market competitiveness, firmly adheres to the principle of equality, and will not be different due to factors such as race, religion, gender, marriage, etc., and the salary standards for women and men are the same, and the indicators such as job title, annual performance, and ability are used as the basis for evaluation, and employees with excellent performance will be appropriately affirmed and rewarded. At the same time, we have established a fair and reasonable salary structure, and only evaluate salaries based on personal experience, job responsibilities and performance. At the same time, through regular external salary surveys, based on the statistical analysis data compiled and analyzed by relevant third parties, as a reference basis for salary policy, to ensure that the company's salary structure is competitive in the market and to ensure internal salary fairness. • According to the company's operational needs, the company formulates an annual salary adjustment plan with reference to the external business environment and the level of peers, and gives employees salary adjustments according to their performance, job positions and other factors, and evaluates salary adjustments. • The Total Rewards Policy includes: • Fixed salary: fixed salary for 12 months and year-end bonus • Allowance: According to the needs of the company's business and position, various allowances are set up for special work due to the nature of the position, such as: supervisor duty allowance, responsibility allowance, special fixed allowance... Wait. • Employee Stock Ownership Trust: It is managed and used for the benefit of all members, and the scope of application is to invest in the acquisition of Alltop Technology shares. It is formed for the purpose of assisting members to accumulate wealth and ensure the stability of their retirement or post-employment life. After the service period is more than one year, participate after being submitted and approved by the supervisor. The employee stock ownership trust incentive is divided into three levels, and the amount of the employee's monthly self-withdrawal is twice the amount of the company's incentive on a monthly basis. • All kinds of bonuses: In order to encourage employees to improve productivity, improve work efficiency, achieve quality goals, carry out continuous improvement, and then attract and retain outstanding talents, set up various bonuses, such as: incentive bonuses, special incentive bonuses, annual awards, patent bonuses... Wait. • Employee remuneration: Employee remuneration is allocated in accordance with the company's articles of association to share the company's operating results with employees. • Analysis of the average annual salary difference between men and women: The salary of the company's employees depends on their academic experience, work performance, peer level, and market conditions, and there is no difference in treatment based on gender and marital status. The following table shows the difference between the average salary of men and women in each rank of the Company in 2024, with the average salary of women as 1 and the average salary of men as the difference as follows:

<table>
<tr><th>Welfare programs</th><th>Content description</th></tr>
<tr><td>Fair and reasonable salary policy</td><td>
<table>
<tr><th rowspan="2">Male and female equal Pay differentials</th><th rowspan="2">Job Category</th><th colspan="2">Taipei Head Office</th><th colspan="2">Suzhou plant</th></tr>
<tr><th>Male</th><th>Female</th><th>Male</th><th>Female</th></tr>
<tr><td></td><td></td><td>proportion</td><td>proportion</td><td>proportion</td><td>proportion</td></tr>
<tr><td rowspan="3">Remuneration (Total Salary)</td><td>Higher-level managers</td><td>-</td><td>-</td><td>-</td><td>-</td></tr>
<tr><td>management</td><td>1.19</td><td>1</td><td>1.03</td><td>1</td></tr>
<tr><td>Non-managerial</td><td>1.21</td><td>1</td><td>1.21</td><td>1</td></tr>
</table>
Note:
1. The ratio of male to female compensation (total remuneration) is calculated as the average annual salary of males in the category divided by the average annual salary of females in the same category.
2. Senior management refers to department heads or assistant vice president level and above. Since all senior management positions are held by males, there is no comparative basis for this category.

On November 1, 2024, the company was honored with the "OTC Market Happy Enterprise Award" at the "TPEx 30th Anniversary Celebration". A total of ten OTC-listed companies received this award. The recognition highlights companies that have demonstrated outstanding performance in areas such as non-managerial employee compensation, corporate profitability, and dividend distribution.

</td></tr>
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Made with Napkin

Welfare programs	Content description
Emergency relief and care for the young and the elderly	• For employees whose families are in financial difficulties or whose property has been damaged due to natural disasters, we will take the initiative to visit and understand them, and then provide substantive assistance according to the circumstances of each case to help them tide over the difficulties.
Diversified cultural and recreational activities	• Hold family parent-child day, employee birthday party, year-end gala, employee fitness activities, yoga activities, domestic and foreign tourism activities, so that colleagues can take into account the physical and mental balance after work.
Caring care for the disadvantaged and visually impaired	• In order to sympathize with the hard work of the company's employees, the company cooperates with the disadvantaged visually impaired groups in the factory area, and sets up a massage area by the Eden massage center to send visually impaired masseurs, twice a month to provide colleagues with free stress relief massage services in their busy spare time, so that colleagues can relax their muscles and bones and relieve stress in their spare time, create a happy workplace environment, and greatly improve the work efficiency of employees. In 2024, a total of 408 employees will enjoy comfortable massage services, which will also allow the visually impaired to have a stable income to give back to their families, and take practical actions to care for the disadvantaged groups and employees, so as to achieve a mutually beneficial and win-win situation.

Post-employment benefit plan information: Please refer to Alltop Technology's 2024 consolidated financial report (financial report inquiry website: https://mopsov.twse.com.tw/mops/web/t57sb01_q1)\P44~P46
For salary information for full-time employees who are not in supervisory positions, please refer to:
Index path: Public Information Observatory> summary report> Corporate Governance> Employee Benefits and Compensation Statistics> Salary information of full-time employees who are not supervisors> Full-time employees who do not hold supervisory positions
Website: https://mops.twse.com.tw/mops/#/web/t100sb15

■ Welfare system of Suzhou factory

Welfare programs	Content description
Establishment of an Employee Welfare Committee	• To support employee well-being and foster stronger connections among colleagues, the company provides welfare gifts or shopping vouchers during holidays and festive seasons. An annual year-end party is also held to celebrate and promote team spirit. In 2024, a total of RMB 565,060.49 was allocated to support these initiatives.
Fair and reasonable salary policy	• The company formulates a fair and reasonable salary policy with market competitiveness, firmly adheres to the principle of equality, and will not be different due to factors such as race, religion, gender, marriage, etc., and the salary standards for women and men are the same, and the indicators such as job title, annual performance, and ability are used as the basis for evaluation, and employees with excellent performance will be appropriately affirmed and rewarded. At the same time, we have established a fair and reasonable salary structure, and only evaluate salaries based on personal academic experience, job responsibilities and performance, with a 1:1 ratio of women to men in basic salary. At the same time, through regular external salary surveys, based on the statistical analysis data compiled and analyzed by relevant third parties, as a reference basis for salary policy, to ensure that the company's salary structure is competitive in the market and to ensure internal salary fairness. • According to the company's operational needs, the company formulates an annual salary adjustment plan with reference to the external business environment and the level of peers, and gives employees salary adjustments according to their performance, job positions and other factors. • The Total Rewards Policy includes: • Fixed salary: fixed salary for 12 months • All kinds of bonuses: In order to encourage employees to improve productivity, enhance work efficiency, achieve quality goals, carry out continuous improvement, and then attract and retain outstanding talents, set up various bonuses, such as: incentive bonuses, special incentive bonuses, performance retention bonuses, proposal improvement bonuses, patent bonuses, monthly performance bonuses, introduction bonuses... Wait.
Diversified cultural and recreational activities	• Such as the tail end of the party

● Human rights protection and gender friendliness

Alltop Technology abides by labor-related laws and regulations, protects the legitimate rights and interests of employees, and is committed to achieving gender equality, diversity and inclusion. We recognize and support international human rights conventions such as the United Nations Universal Declaration of Human Rights and the International Labor Organization Declaration on Fundamental Principles and Rights at Work, and have a comprehensive human rights policy, committed to eliminating any human rights violations and violations, and ensuring that all internal and external members of the company are treated fairly and with dignity.

The company actively formulates the law on gender equality in work and policies related to the prevention and treatment of sexual harassment, and encourages mutual respect and cooperation among colleagues to create a friendly working environment with the basic concept of non-discrimination and equality. In recent years, the company has not had any cases of gender discrimination or sexual harassment, demonstrating its continuous efforts in gender equality.

Incorporate human rights-related issues into the training of new employees to raise employees' awareness and importance of human rights. The company is committed to conducting regular human rights risk assessments, and formulating improvement and strengthening measures based on the results, and is committed to achieving the goal of zero human rights and inequality incidents. During the 2024 reporting period, the company did not have any discrimination, coercion or infringement of employees' interests.

■ Specific measures for the implementation of human rights guarantees

Human Rights Project	Specific practices
Safe and healthy work environment	• Implement occupational safety management to ensure the physical and mental health of employees • Regular safety inspections and environmental improvements • Pay attention to working hours and loads, and establish a working hour management mechanism
Men and women are paid equally	• Ensure equal pay for equal work and eliminate gender pay disparities • The salary assessment standard is uniform, transparent and fair
We will not discriminate against us and ensure equal employment opportunities	• Adhere to the principle of equal opportunities, value the diversity of employees' backgrounds, and do not discriminate on the basis of race, class, language, ideology, religion, politics, place of origin, place of birth, gender, sexual orientation, marital status, physical appearance, age, physical or mental disabilities and other identity factors. • Respect the diverse backgrounds and differences of employees
Child labor is prohibited	• Employees under the age of 16 are not hired in accordance with the Labor Standards Act
Forced labor is prohibited	• The labor contract clearly regulates the rights and obligations • Overtime work shall be subject to the consent of the employee, and overtime pay or compensatory leave shall be provided in accordance with the law
Smooth grievance mechanisms	• Set up an employee communication mailbox to provide a good communication channel for employees. • Quarterly labor-management meetings are held to address the rights and interests of employees in a fair and equitable manner, in accordance with the provisions of the Gender Equality in Work Act.
Maintain physical and mental health and life balance	• Provide a variety of activities to promote employee interaction • Assist in maintaining work-life balance.

5.4 Occupational safety and health management

Material Issue 10: Occupational Health and Safety Management (GRI 3-3)

Management policy and elements	Management of Impacts	Management policy objectives, implementation performance	Evaluation of management policies
The importance of the Alltop	Positive/negative impact items	Targets for 2024	Effectiveness evaluation
●The life safety and physical and mental health of employees are the fundamental cornerstones of sustainable business of the enterprise. Once a major occupational safety accident occurs, it will not only bring heavy economic losses and legal risks, but also may seriously damage the company's image and lose market credibility. A healthy and safe working environment is the most concerned issue for workers, and the implementation of safety and health management to provide a healthy and safe working environment for employees and non-employees is a necessary concern for all employees	●Frontal/Actual Impact: ■ Implement occupational safety management to effectively reduce the incidence of occupational injury accidents among employees ■ A safe working environment increases employee job satisfaction and a sense of belonging ●Frontal/Potential Impact: ■ A good occupational safety record is conducive to recruiting excellent talent and enhancing the company's image ■ Prevent occupational safety accidents and reduce compensation costs and the risk of production interruptions ●Negative/Actual Impact: ■ Invest in resources and equipment related to occupational safety management ■ If a major occupational safety accident occurs, it will affect the company's reputation and production schedule ●Negative/Potential Impact: ■ There are potential occupational safety risks in the manufacturing environment, which need to be continuously monitored and improved ■ The introduction of new technologies and processes may bring unknown occupational safety challenges	●There is less than one case of occupational disease and major occupational safety. ●Implement safety and health inspections. **2024 Execution Performance** ●Deploy occupational safety and health certification personnel, and continue on-the-job training ●In 2024, a total of 12 safety and health inspections will be carried out ●In 2024, there will be 0 cases of occupational diseases and major occupational safety ●There were zero major occupational accidents, zero major labor disputes and zero human rights violations in the year ●Alltop Electronics (Suzhou) Factory passed ISO 45001:2018 Occupational Health and Safety Management System Certification	●Statistics on the incidence and severity of occupational safety incidents ●The improvement rate of problems found in safety and health inspections ●Assessment of employee safety knowledge and awareness ●The results of the review of the occupational safety and health management system

Management policy and elements	Management of Impacts	Management policy objectives, implementation performance	Evaluation of management policies
Tactics	**Negative remedies and preventive measures**	**Targets for 2025**	**Grievance mechanisms**
●Continue to improve the management system and strengthen system construction ●We will continue to increase investment in security protection and improve technical protection capabilities ●Pay attention to the construction of safety culture and strengthen the safety awareness training of employees ●Device security protection upgraded	●Accident prevention through the use of safety facilities and technology ●Establish mutual trust and communication with employees and subcontractors, and jointly attach importance to occupational safety ●Formulate emergency plans and conduct regular drills, and control them in time once they occur ●Establishment of key process safety monitoring system	●0 major occupational safety cases. ●Implement safety and health inspections ●100% coverage of occupational safety training	●Suggestion boxes are set up in workshops and dormitories in the factory area to respond and communicate according to the actual situation ●Labor Council Grievance Channel ●Notification of potential safety hazards
Management Practices and Objectives	**Frontal impact control measures**	**Medium- and long-term goal planning**	**Management Policy Coordination**
●Establish dynamic management mechanisms such as safety stars and joint inspections, and clarify the responsible persons at all levels ●Strengthen the inventory of hidden dangers and eliminate management loopholes ●Invest in safety equipment and personal protective equipment ●Create a good safety culture ●Establish a complete emergency response mechanism	●Continue to improve the occupational safety management system and strengthen on-site supervision ●Strengthen employees' awareness of occupational safety and carry out regular training ●Establish a safety incentive mechanism to promote the formation of a safety culture	●There were no occupational diseases and major occupational safety incidents in the company ●Safety culture is deeply rooted in the company's DNA, so that every employee becomes the main body of safety management	●Timely review of workers' occupational safety and health improvement issues through occupational safety and health or labor-management meetings ●Refer to industry best practices to continuously improve the level of safety management

Occupational safety and health policy and management

Alltop Technology attaches great importance to the life safety and health care of all employees, and regards occupational safety and health as the core cornerstone of the sustainable development of the enterprise. In accordance with the Occupational Safety and Health Law and related laws and regulations, the company has formulated clear safety and health policies and objectives, promised to provide a safe, healthy and safe working environment, and continued to promote full participation, risk prevention and institutionalized management, so as to achieve the sustainable development goal of zero occupational accidents.

- **Safety in production, prevention first:** With prevention as the core concept, strengthen operational risk management and implementation of operational standards.
- **Full participation to reduce risk:** Strengthen factory safety awareness and engagement to create a culture of workplace safety that is jointly maintained.
- **Compliance with laws and regulations, continuous improvement:** Strictly comply with the requirements of laws and regulations, and continue to optimize the safety production system.

Occupational safety and health management strategies and objectives

Management Orientation	Situation analysis and strategy	Targets for 2024	2024 Execution Performance	Targets for 2025
Safety management system construction	Continue to improve the management system and strengthen system construction; Increase investment in security protection and improve technical protection capabilities	1 case of occupational disease and major occupational safety ≤; Implement safety and health inspections	Allocate occupational safety certification personnel and continue training; Completed 12 safety and health inspections; There were 0 cases of occupational diseases and major occupational safety	0 major occupational safety cases; implement safety and health inspections; 100% coverage of occupational safety training
Risk management and early warning	Establish a safety star and joint inspection mechanism; Strengthen the inventory of hidden dangers and eliminate management loopholes; Invest in safety equipment and personal protective equipment	Establish and improve the risk identification and assessment system; Strengthen the management and control of high-risk operations	Alltop Electronics (Suzhou) Factory passed ISO 45001:2018 certification; Complete the optimization of safety specifications for high-risk operations	Establish an intelligent safety monitoring system, covering 100% of key manufacturing processes
Safety culture building	Pay attention to the construction of safety culture and strengthen the safety awareness training of employees; Create a good safety culture	Improve safety awareness and reduce the rate of man-made accidents	There were zero major occupational accidents, zero major labor disputes and zero human rights violations in the year	Safety culture is deeply rooted in the company's DNA, so that every employee becomes the main body of safety management

The company has introduced and passed the ISO 45001:2018 occupational safety and health management system certification in Suzhou manufacturing base, which covers all employees and external contractors in the office area and production site, and implements daily safety inspections, education and training in accordance with various safety and health regulations to ensure the implementation of the system and controllable risks.

■ **Establishment of the Occupational Safety and Health Committee**

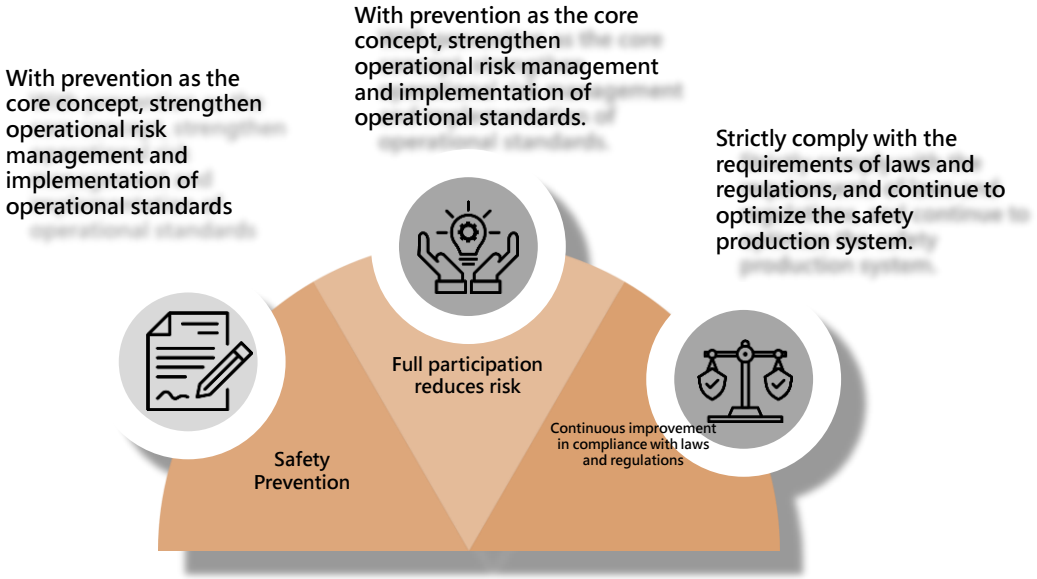
In accordance with the Occupational Safety and Health Law, Alltop Technology has established an Occupational Safety and Health Committee, which is responsible for coordinating the promotion and management of the company's occupational safety and health-related policies and systems. In 2024, the committee will have a total of 77 members, including 5 labor representatives, accounting for 6.5%. The committee is composed of environmental safety and health management personnel and representatives of various departments, and conducts cross-departmental communication and coordination for daily safety and health management.

In 2024, a total of 1 occupational safety and health committee meeting was held, and the meeting was implemented in daily management, except for the routine occupational safety and health business reports such as the implementation status of occupational safety work and labor health promotion in that year.

The members of the Occupational Safety and Health Committee of Suzhou Plant include:

1. Occupational safety and health personnel
2. Supervisors, supervisors, and commanders of various departments within the business
3. Labor representatives

Number of labor representatives	5
Total number of members of the Committee	77
Proportional (Note)	6.5%
Note: Number of Labor Representatives/Total Number of Committees x 100%	



Hazard identification and risk management

In accordance with the ISO 45001 occupational safety and health management system, Alltop Technology has established a systematic hazard identification and risk assessment process, regularly conducts hazard identification and risk assessment for electronic parts assembly, machine operation and other operational links, and includes high-risk operations such as chemical use and electricity production into the key monitoring scope, and implements the following measures:

- Establish safety SOPs and regular education and training
- New employees and contractors complete occupational safety and safety instructions
- Autonomous safety inspections are carried out daily at the production site
- Risk re-assessment and construction method optimization are carried out before major operation changes

Every year, the occupational safety and health department conducts hazard identification and risk assessment, and the assessment scope includes:

- Production process and equipment for safety
- Specifications for the storage and use of chemicals
- Risks of human-computer interaction (e.g. standing posture, heavy loading)
- Common occupational diseases in office environments (e.g. sedentary, eye fatigue, posture injuries)

For projects identified as high-risk levels, they will be included in the annual control priorities, and risk control such as strengthening education and training, optimizing the working environment, distributing personal protective equipment, and improving labeling specifications will be implemented.

In the event of an abnormal occupational safety incident, the company will conduct an investigation in accordance with the accident notification mechanism, conduct cause analysis and on-site records in conjunction with relevant departments, and propose improvement measures and prevention measures within three days. The types of accidents and the results of the handling are included in the discussion and tracking of the occupational safety committee meeting to ensure the effective implementation and continuous improvement of the system.

Occupational safety education and emergency response

Alltop Technology is well aware that occupational safety and health education is the cornerstone of establishing a safe workplace culture, and formulates an annual education and training plan according to the operation characteristics of each base, covering new employees, in-service employees and external contractors, strengthening risk identification ability and emergency response knowledge, and gradually shaping the independent safety management culture.

Occupational safety education and training programs

Education and Training Category	Training object	Main content:	Frequency of implementation
Statutory training	Relevant licensed personnel and general employees	On-the-job training of occupational safety managers/personnel, hazard prevention, and legal advocacy	Required by laws and regulations
Professional training	Managers, professionals	Departmental professional functions and operational safety, risk management, ISO 45001 system	Regular/irregular
EHS General Education	All employees	Basic knowledge of environment, safety and health, workplace safety precautions, and emergency response procedures	Annual/new hires
Contractor training	External Contractors	Pre-construction hazard notices, safety codes, emergency dispersal	Pre-Advance/Regular

Taipei Head Office	
Professional Certification Items	Number of Certified Individuals
Occupational Safety/Health Manager	0
Occupational Safety and Health Administrator	0
Category B Occupational Safety and Health Affairs Supervisor	1
Hazardous Work Supervisor (Dust/Hypoxia/Specialized/Organic)	0
High-pressure gas specific equipment for personnel	0
Occupational Health Services Nursing Staff	0
First responders	1

Suzhou plant	
Professional Certification Items	Number of Certified Individuals
Occupational Safety/Health Manager	1
Occupational Safety and Health Administrator	1
Category A Occupational Safety and Health Affairs Supervisor	1
Hazardous Work Supervisor (Dust/Hypoxia/Specialized/Organic)	2
High-pressure gas specific equipment for personnel	2
Occupational Health Services Nursing Staff	0
First responders	30

■ Occupational safety training program of Taipei head office

Education and Training Category	Educational and training content	Participants			
		Manager	Management Level	General colleagues	Contractors
Statutory education and training	On-the-job education and training for occupational safety and health supervisors (return training)			V	
	2024 Labor Standards Act and Occupational Safety and Health Act Advocacy Committee			V	
	2024 Briefing Session on the Sexual Harassment Prevention Act of the Gender Equality Work Act			V	
	2024 Occupational Safety and Health Hazard Prevention Environmental, safety and health education and training (environmental protection, occupational safety, health, fire protection, emergency response...) etc.)	V	V	V	

■ Occupational safety training program in Suzhou factory

Education and Training Category	Educational and training content	Participants			
		Manager	Management Level	General colleagues	Contractors
Statutory education and training	Education and training standardized by the government or customer units	V	V	V	
EHS training	Environmental, safety and health education and training (environmental protection, occupational safety, health, fire protection, emergency response...) etc.)		V	V	
Specialized courses	Professional Functional Training for Departments (Operational Safety Standards)		V	V	
Hazard notification training	Pre-construction hazard notification education training				V

■ Emergency response and health management

■ Emergency response mechanism and occupational injury statistics

Alltop Technology adheres to the people-oriented management philosophy and is committed to establishing a safe, healthy and sustainable working environment. In addition to complying with various occupational safety and health-related laws and regulations, the company has also actively introduced hazard identification, emergency response drills and accident prevention mechanisms to gradually strengthen employees' self-management and response capabilities, and establish a good safety culture.

In view of the potential risk scenarios of each base, Alltop Technology has established a complete Emergency Response Plan (ERP), covering scenarios such as fire, water outage, power outage, and extreme weather disasters. According to the risk level, formulate the corresponding operation procedures, evacuation routes and accident notification systems.

- **Regular drill arrangement: The Suzhou plant regularly holds disaster simulation drills (such as fire evacuation, emergency evacuation drills, etc.), and tracks the results of the drills and reviews suggestions.**
- **Education and training: All new employees are required to participate in basic first aid and disaster response training, and contractors are also included in the scope of emergency response education and drills.**
- **Real-time update and improvement: Initiate an internal review process for actual accidents or false alarms, and immediately revise the contingency plan when necessary to ensure the effectiveness and enforceability of the contingency system.**

The emergency response plan should include the following items:

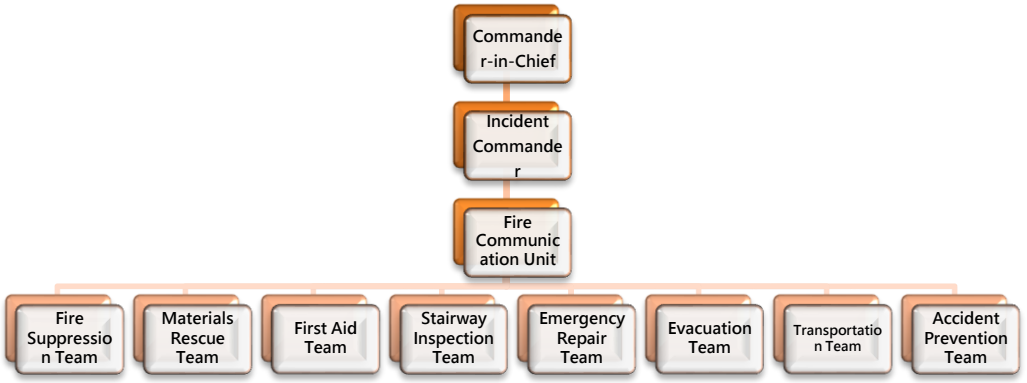
- **Emergency contact information,**
- **Organization and division of labor among emergency response personnel,**
- **Classification of emergencies and corresponding contingency measures,**
- **Emergency evacuation routes,**
- **Emergency escape routes.**

■ Emergency response and accident investigation procedures for occupational safety management

■ Drill highlights:

- Familiarize the response team with the disaster notification mechanism and response initiation process to ensure a rapid response in the event of an incident.
- Conduct comprehensive drills to familiarize emergency response units with the roles and work they should play in an accident so as to coordinate actions and effectively handle incidents.
- Familiar with the ability to identify and respond to unexpected situations, so that employees can respond quickly.
- Enhance the safety and disaster prevention awareness of personnel, actively prevent potential risks in their work, and achieve the goal of protecting employees and the environment.

On-site Personnel Organization and Task Assignment: Emergency Response Team Structure and Task Allocation



Emergency Medical Drill: Fire Incident Reporting and Response Exercise

■ **Work-related injury statistics**

In accordance with Article 38 of the Occupational Safety and Health Law and the relevant regulations of the Ministry of Labor, Alltop Technology submits occupational disaster statistics on a monthly basis, and tracks and evaluates them with working hour indicators. In order to protect the precious life, health and safety of employees, the company will regularly statistically analyze the departments with a high rate of disability injuries and the types of occupational accidents, and list the departments with relatively high severity or recurrence as the targets of education, training, management and key monitoring.

■ **Days lost and disabling injuries**

■ **2024 In-Plant Disability Injury Statistics (No Occupational Disease Incidents)**

(In view of the occupational disasters in the factory in 2024, the improvement of machine facilities, working environment and safety protective equipment requirements has been completed) (None)

■ **Contractor management**

Alltop Technology regards the safety of contractors as a corporate responsibility, and builds a complete contractor safety management framework through rigorous review, training and on-site management. The management process includes:

Qualification & Contract Management: All contractors are required to pass a basic qualification check, and the obligations and liabilities related to occupational safety and health are clearly defined in the contract provisions.

Hazard Notification and Education Training: All contractors must complete occupational safety and health hazard notification training before entering the site to strengthen construction safety awareness. Such as high-risk operations (hot, elevated, hanging, forklift, confined space, high-voltage equipment, etc.)

On-site management and meeting system: Before the daily construction, the project leader or safety personnel will remind the key points and precautions of the construction operation of the day, and the construction person in charge will supervise it in real time.

Regular Assessment & Coaching: Alltop Technology implements the performance evaluation of the contractor's occupational safety and health, and manages it in a hierarchical and classified manner. If the evaluation finds that there are items that need to be improved, case follow-up and improvement counseling will be conducted; For those who violate the rules repeatedly or cannot be improved, they will be blacklisted or restricted from bidding to ensure the safety and quality of the workplace.

Alltop Technology attaches great importance to the cooperative relationship with contractors, and strengthens its independent safety management capabilities through continuous communication, education, training and publicity. We believe that a disaster-free operating environment can only be achieved by establishing shared safety values. In the future, the company will further strengthen the digital mechanism of contractor management, and combine access control and safety training systems to improve management efficiency and immediacy.

	2024	Taipei Head Office			Suzhou plant		
1	Total number of days worked	19,234			147,190		
2	Total hours worked	153,872			1,177,520		
		Male	Female	Total	Male	Female	Total
3	Occupational Injury Leave Days	0.63	0	0.63	210.50	34.50	245
4	Sick Leave Days (Including Menstrual Leave for Female Employees)	49.25	27.75	77	236	825	1,061
6	Absentee Rate	0.259%	0.144%	0.403%	0.30%	0.58%	0.88%
7	The number of people injured in occupational accidents	0	0	0	0	0	0
8	The number of deaths from occupational accidents	0	0	0	0	0	0
9	Number of days lost	0	0	0	210.50	34.50	245
10	Disabling Injury Frequency (FR)	0	0	0	9	6	15
11	Disabling Injury Severity Rate (SR)	0	0	0	179	29	208

Notes/Explanation:
1.Frequency Rate (FR) = (Number of disabling injuries × 1,000,000) / Total working hours
2. Severity Rate (SR) = (Total lost days from disabling injuries × 1,000,000) / Total working hours
3. Absentee Rate = [(Occupational injury leave + Sick leave + Menstrual leave) / Total working hours] × 100%
4. Frequency-Severity Indicator (FSI) = √[(FR × SR) ÷ 1,000]

● Healthy Workplace and Disease Prevention

■ Occupational health promotion

Alltop Technology is committed to building a healthy and friendly workplace. In accordance with the Occupational Safety and Health Act and Labor Health Protection Regulations, the company has established Employee Health Management Guidelines and implemented various health promotion measures:

◆ **Regular health check-ups:** In 2024, 66 people will be inspected at the Taipei head office, with an inspection rate of 85%

◆ **Health Care Activities:**

- **Eden Massage Service:**Support Eden for the physically and mentally handicapped service, handle the massage activities of enterprises, and help colleagues lift their spirits, a total of 408 people in 2024 will benefit from this massage activity.
- **Yoga classes:**In 2024, a total of 44 classes will be arranged, with 484 participants participating in the activities, to increase the flexibility of the students' body, sculpt the body, improve the effect of lung expansion, and reduce waist circumference.
- **Health Lectures:**Health Promotion Lecture at Suzhou Plant: In 2024, a total of 37 people participated in the Red Cross Life and Health Lecture to promote employee health and management.

◆ **Graded Health Management: Carry out hierarchical management for employees with abnormal health examinations and provide follow-up care**

■ Disease risk management

Even if the COVID-19 epidemic slows down, Alltop Technology still continues to track the development of epidemic diseases at home and abroad (such as dengue fever, influenza, etc.).

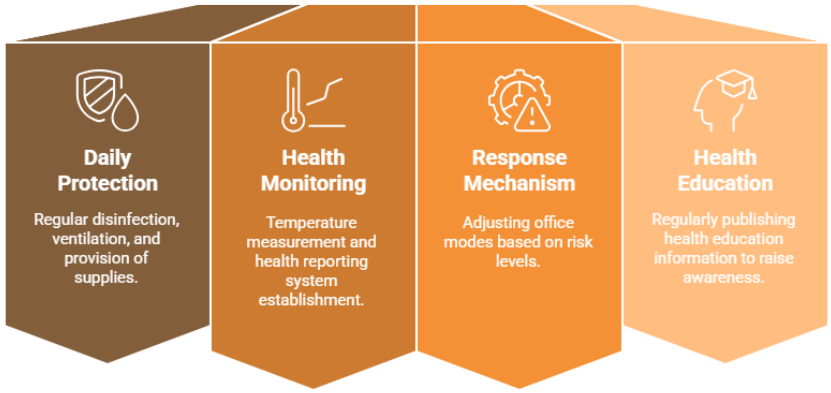
Implement precautionary measures:

◆ **Everyday protection:**The office environment is regularly disinfected, ventilated, and epidemic prevention supplies are provided

◆ **Health monitoring:**Establish a system for measuring body temperature and reporting health notifications

◆ **Strain mechanism:**Adjust the office mode according to the disease risk level, such as diverting to work and working remotely

◆ **Health education:**Regularly publish health education information to enhance epidemic prevention awareness



■ Employee Well-being and Business Continuity Planning

Alltop Technology CO., LTD. remains committed to supporting employee health and family care needs by implementing wellness initiatives such as health seminars and first-aid training to raise overall health awareness. In preparation for potential future public health crises, the Company also continues to strengthen its business continuity planning (BCP) to ensure organizational resilience and operational stability during emergencies. These efforts are aimed at minimizing business disruptions and supply chain risks, while demonstrating corporate responsibility and adaptability.

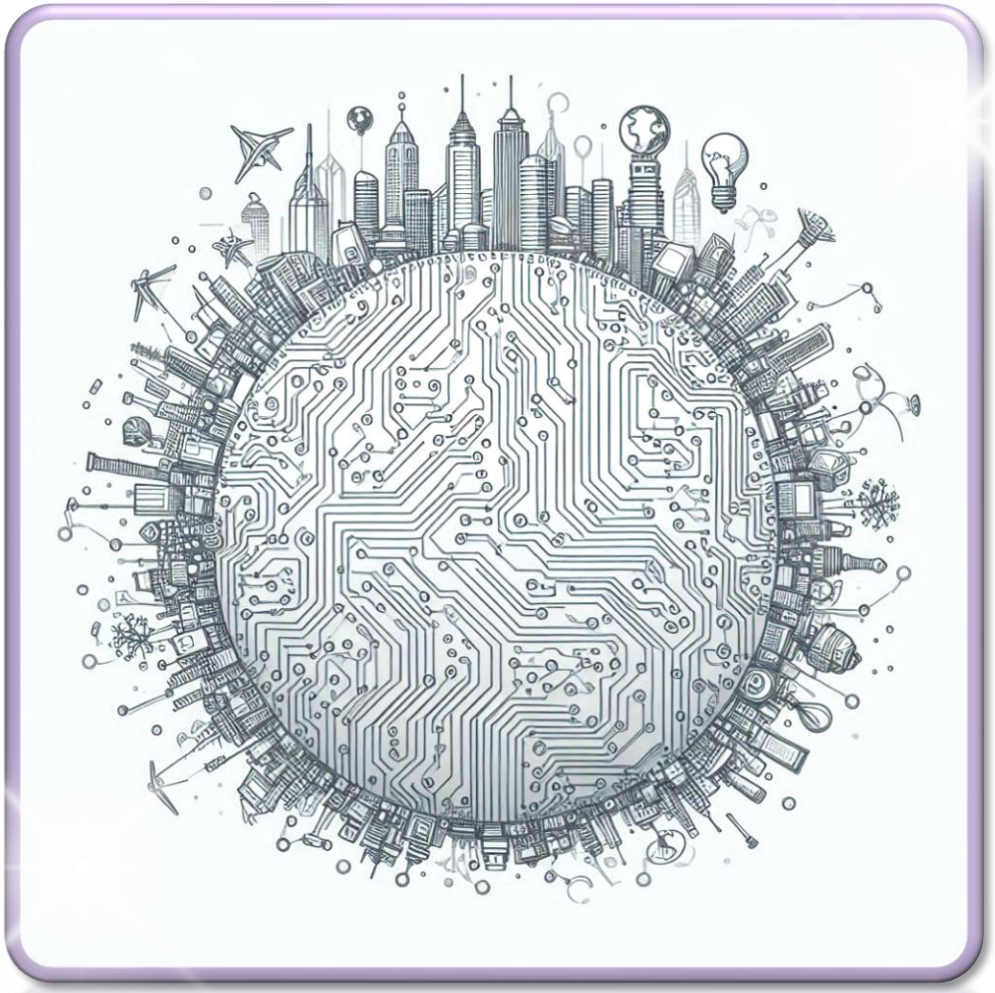
● Employee Care Measures During the Pandemic

Employee Health and Safety	●Daily Health Monitoring: Implemented temperature checks and health reporting to track employee conditions and respond quickly to symptoms. ●Hygiene Awareness: Promoted personal hygiene education, emphasizing proper mask use, handwashing, and social distancing. ●Workplace Sanitation: Regular disinfection of common areas in headquarters and factories, including pantries, elevators, and door handles. ●Access Control: Enhanced visitor registration and entry management; restricted non-essential visits to reduce infection risk.
Flexible working and epidemic prevention arrangements	●Staggered and Flexible Work Hours: Implemented flexible schedules and shift rotations at Taipei HQ to avoid peak hours and reduce contact. ●Remote and video conferences: Encourage video conferencing instead of large gatherings, and provide remote tools to support flexible work-from-home arrangements. ●Curriculum and meeting adjustments: Internal education and training will be conducted in small groups, streams or online, taking into account learning and safety.
Strengthen contact security	●Multi-channel communication: Communicate epidemic prevention measures and real-time information through email, bulletin system and Line group. ●Epidemic prevention signs in office space: put up epidemic prevention posters and guidelines in high-frequency areas such as pantry, entrance, and toilets. ●Meeting protection facilities: For necessary meetings that cannot be changed to online, partitions, plum blossom seats and disinfection equipment will be provided.
Anti-epidemic assistance program	●Provision of epidemic prevention materials: Unified procurement and distribution of masks, alcohol, disinfectant tissues and other epidemic prevention supplies to ensure that employees are safe in their daily protection. ●Health and psychological support: Provide employee health counseling resources and post-epidemic psychological adjustment and advocacy to take care of physical and mental balance.

Alltop Technology continues to prioritize employee health and family care needs, integrating health promotion measures to enhance overall wellness awareness. In response to future epidemic risks, the company strengthens its business continuity plans to ensure stable operations during emergencies, minimize disruptions, and reduce supply chain risks—demonstrating corporate resilience and social responsibility.

Alltop Technology will continue to adopt a people-centered approach to create a workplace that is both competitive and fulfilling, aiming for sustainable growth shared by employees and the company. We believe that only through talent empowerment and an inclusive work environment can we achieve long-term, stable development and generate shared value for all stakeholders.

Chapter 6 Social Inclusion and Responsibility



Chapter 6. Social Inclusion and Responsibility

On the path toward sustainable transformation, Alltop Technology CO., LTD. firmly believes that true corporate success lies not only in operational performance but also in the fulfillment of social responsibility and the commitment to value sharing. Guided by our core sustainability strategy of "inclusive development," we actively strengthen connections with employees, local communities, nonprofit organizations, and other stakeholders. Through initiatives that promote a friendly workplace, social engagement, and positive impact, we strive to create a mutually beneficial environment in which both the company and society can thrive together.

Looking ahead, Alltop Technology will uphold the principle of "co-creating social value" to reinforce the virtuous cycle between business and society. With a strong foundation in ethical governance and stable operations, we are committed to fulfilling our corporate citizenship responsibilities by contributing tangible actions and localized efforts toward achieving the United Nations Sustainable Development Goals (SDGs).

6.1 Social Participation and Public Welfare Practices

Alltop Technology CO., LTD. upholds the philosophy of "taking from society and giving back to society," actively channeling the fruits of corporate development into contributions for the greater good. Through diversified philanthropic involvement and social care initiatives, we aim to strengthen positive connections between the company and the broader community. We believe that only by thriving together with society can true sustainable development be achieved. Alltop firmly believes that corporate success is measured not only by operational performance but also by the extent of its social contribution and responsibility. Guided by the core values of "inclusive development × local engagement × philanthropic impact," we are deeply committed to long-term efforts across various domains, including supporting the underprivileged, enhancing community well-being, promoting cultural and artistic growth, and empowering individuals with physical and mental disabilities. Through dedicated resources and tangible actions, we collaborate with stakeholders to foster a more inclusive and resilient society.

1. Long-term donations to disadvantaged groups to respond to social needs

Item	Recipients	Donation content	Expected benefits	2024 performance	SDGs correspondence
Nutrition and living allowance for disadvantaged children	The Red Heart Society of the Republic of China	Donate $10,000 per month to help disadvantaged children	Stabilize children's lives and improve malnutrition	A total of 120,000 yuan was donated annually, benefiting 60 people	SDG 1、2、10
Employment support for the visually impaired × integration of employee benefits	Eden Foundation Massage Center for the Visually Impaired	Visually impaired masseurs are available on a regular basis	Promote the employment of people with disabilities and the physical and mental health of employees	In 2024, a total of 408 person-times will be served	SDG 3、8、10

2. Create a humanistic workplace and promote the integration of art and culture

- **Art Corridor × Workplace Aesthetics:**
  Partnered with AAEON Foundation to set up an "Art Corridor" to showcase the works of local artists through a regular rotating exhibition mechanism, creating an office environment with both humanities and aesthetics, and benefiting more than 150 employees per year.

Alltop Art Gallery

3. Participate in community governance and build a local ecology for the better

Item	Implementation content	Effect	SDGs correspondence
Park Environment Maintenance and Safety Inspection	Regularly cooperate with the security and cleaning units of the park to maintain the road, landscape and parking lot environment	Ensure the safety of employees and visitors at work and commuting, and enhance the sense of local identity	SDG 11
Maintenance of community cultural resources	Donate and support the construction of the park's land and public wealth temple facilities	Implement cultural preservation and local faith identity	SDG 11、17
Red Cross blood donation drive	Encourage colleagues to participate in regular blood donation activities every year	Assist in improving the supply of emergency medical blood in the region	SDG 3

4. Diversified public welfare participation to deepen the connection between employees and society

- **Joint public welfare response of the park:** Alltop Technology actively participates in public welfare activities held in the park, such as sponsoring mugs and sticky notes as donation returns, and encourages colleagues to respond and participate, and establishes employees' awareness of social participation.
- **Employee Participatory Public Welfare Culture:** Through year-end teeth, festive gifts and corporate activities, public welfare products or welfare organization products are selected as gifts to convey the cultural atmosphere of corporate support for public welfare, so that colleagues can participate in their daily lives.

5. Summary of the impact of public welfare (2024)

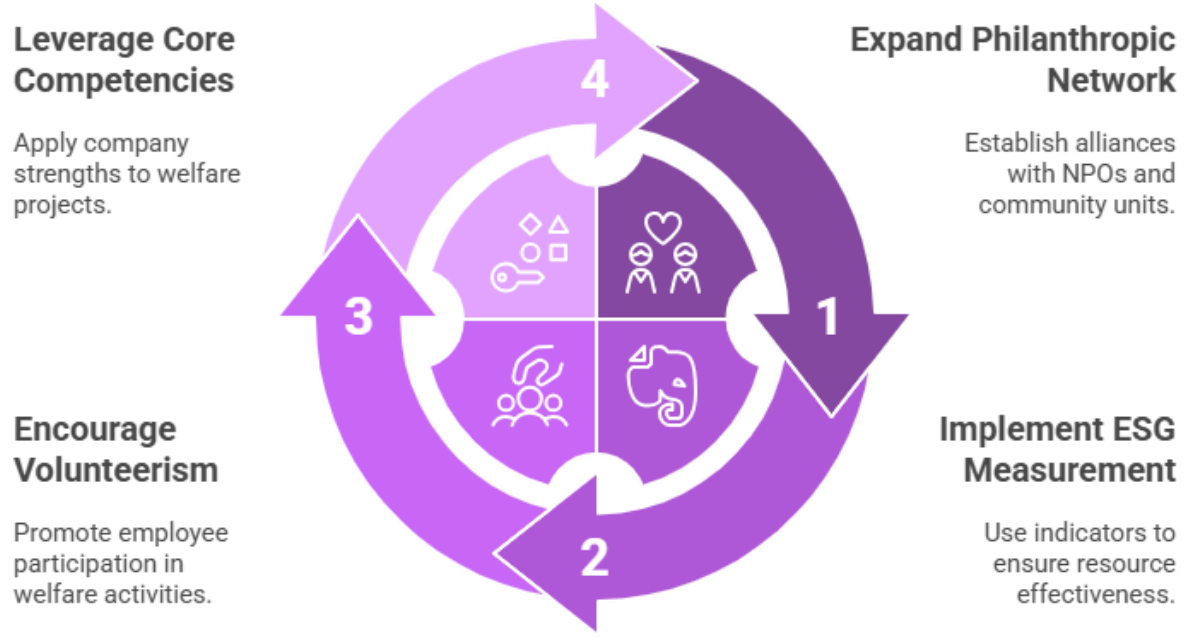
Item	Numerical Result	Notes
Annual public welfare donation amount	306,300 and above	Including the Red Heart Club, disadvantaged groups, art and cultural support, and living allowance for disadvantaged children
Direct beneficiaries	About 618 people	Including children, employees, community residents, visually impaired groups, etc.
Employee participation in activities	More than 5 sessions	Including blood donation day, art appreciation activities, etc.
ESG assessment is included in the public welfare participation index	Implemented	Include philanthropic participation in ESG assessments and non-financial performance reports

6. Vision and commitment: a blueprint for sustainable public welfare

In the future, Alltop Technology will take common prosperity and common good as the core goal, expand the depth and breadth of public welfare actions, and strengthen the following development directions:

- **Expand the network of philanthropic cooperation: Establish strategic alliances with more NPOs, social welfare organizations, and community units.**
- **Introduce ESG philanthropy measurement tools: Establish social impact measurement indicators to ensure that resource investment produces substantial benefits.**
- **Initiate the corporate volunteer mechanism: promote the participation of employee volunteers and cultivate the altruistic spirit of corporate culture.**
- **Combined with core competencies × Public Welfare Impact: Introduce the company's R&D or operational advantages into public welfare projects such as education and disadvantaged empowerment to expand its influence.**

We believe that positive changes in society come from the actual efforts of every enterprise. Alltop Technology will continue to fulfill its role as a corporate citizen and work with all stakeholders to create a sustainable society of "common prosperity, common good, and common future".



Appendices

Appendix I: GRI Sustainability Reporting Standards (GRI Standards) Index Table

Statement of Use	Alltop **Technology Co., Ltd. has reported in accordance with the GRI Standards for the period from January 1, 2024 to December 31, 2024, with reference to the information cited in the GRI Content Index.**
GRI 1 Use	**GRI 1: Foundation 2021**
Applicable GRI Sector Standards	**N/A**

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI 2 General Disclosures(2021)					
1.The Organization and Its Reporting Practices					
GRI-2-1	General Disclosures	Organizational Details	Chap 2.1 - About Alltop Technology	35-36	
GRI-2-2	General Disclosures	Entities Included in the Organization's Sustainability Reporting	About This Report	1	
GRI-2-3	General Disclosures	Reporting Period, Frequency, and Contact Point	About This Report	1	
GRI-2-4	General Disclosures	Restatements of Information	About This Report	1	
GRI-2-5	General Disclosures	External Assurance	About This Report	1	
GRI-2-6	General Disclosures	Activities, Value Chain, and Other Business Relationships	Chap 3.1 - Alltop Technology Value Chain	59-63	
GRI-2-7	General Disclosures	Employees	Chap 5.1 - Diversity, Inclusion, and Equal Development	108-113	
GRI-2-8	General Disclosures	Non-employee Workers	Chap 5.1 - Diversity, Inclusion, and Equal Development	113	
GRI-2-9	General Disclosures	Governance Structure and Composition	Chap 2.3 - **Corporate Governance**	43-52	
GRI-2-10	General Disclosures	**Nomination and Selection of the Highest Governance Body**	Chap 2.3 - **Corporate Governance**	44	
GRI-2-11	General Disclosures	Chair of the Highest Governance Body	Chap 2.3 - **Corporate Governance**	43-44	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-2-12	General Disclosures	Role of the Highest Governance Body in Overseeing the Management of Impacts	Chap 2.3 - **Corporate Governance**	43-45	
GRI-2-13	General Disclosures	Delegation of responsibility for managing impacts	Chap 2.3 - **Corporate Governance**	43-45	
GRI-2-14	General Disclosures	Role of the highest governance body in sustainability reporting	Chap 2.3 - **Corporate Governance**	43-45	
GRI-2-15	General Disclosures	Conflict of interest	Chap 2.3 - **Corporate Governance**	44	
GRI-2-16	General Disclosures	Communication of critical concerns	Chap 2.3 - **Corporate Governance**	44	
GRI-2-17	General Disclosures	Collective knowledge of the highest governance body	Chap 2.3 - **Corporate Governance**	43	
GRI-2-18	General Disclosures	Evaluation of the performance of the highest governance body	Chap 2.3 - **Corporate Governance**	50-51	
GRI-2-19	General Disclosures	Remuneration Policy	Chap 2.3 - **Corporate Governance**	46	
GRI-2-20	General Disclosures	Process to determine remuneration	Chap 2.3 - **Corporate Governance**	46	
GRI-2-21	General Disclosures	Annual total compensation ratio			**Not Applicable.** The highest annual total compensation is considered confidential information and is therefore not disclosed.
GRI-2-22	General Disclosures	Statement on sustainable development strategy	Chap 1.1/1.3 - Sustainability Vision and Strategy/Identification and Communication Mechanism for Key Stakeholders	9-12, 15-31	
GRI-2-23	General Disclosures	Policy commitments	Chap 3.7 - Sustainable Supply Chain Management	76	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-2-24	General Disclosures	Embedding policy commitments	Chap 3.7 - Sustainable Supply Chain Management	76	
GRI-2-25	General Disclosures	Processes to remediate negative impacts	Chap 2.4/2.5 - Integrity Management/Compliance with laws and regulations	53-55	
GRI-2-26	General Disclosures	Mechanisms for seeking advice and raising concerns	Chap 2.4/2.5 - Integrity Management/Compliance with laws and regulations	53-55	
GRI-2-27	General Disclosures	Compliance with laws and regulations	Chap 2.5 - Compliance with laws and regulations	54-55	
GRI-2-28	General Disclosures	Membership associations	Chap 2.8 - Participation Associations	57	
GRI-2-29	General Disclosures	Approach to stakeholder engagement	Chap 1.3 - Identification and Communication Mechanism for Key Stakeholders	15-31	
GRI-2-30	General Disclosures	Collective bargaining agreements			Not Applicable. Alltop Technology does not have a labor union. In addition, no requests for collective bargaining negotiations have been made by the labor unions of the consolidated subsidiaries. Therefore, no collective bargaining agreements have been signed to date.
GRI 3: Material Topics 2021					
GRI-3-1	Topic Management	Process to determine Material topics Disclosure	Chap 1.3 - Identification and Communication Mechanisms for Key Stakeholders	15-20	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-3-2	Topic Management	List of Material topics	Chap 1.3 - Identification and Communication Mechanisms for Key Stakeholders	20-21	
GRI-3-3	Topic Management	Management of Material topics Glossary	Topic-specific Disclosures by Chapter		
GRI-3-3 Material Topics:Operational Performance					
GRI 201: Economic Performance 2016					
GRI-201-01	Operational Performance	Direct economic value generated and distributed	Chap 2.2 - Solid business performance	40-42	
GRI-201-02	Operational Performance	Financial Impacts and Other Risks and Opportunities of Climate Change	Chap 4.2 - Climate Change and Adaptation	84-91	
GRI-201-03	Operational Performance	Defined benefit plan obligations and other retirement plans	Chap 5.3 - Employee Care and a Happy Workplace	125-135	
GRI-201-04	Operational Performance	Financial Assistance Received from the Government	Chap 2.2 - Solid business performance	41	
GRI 202: Market Presence (2016)					
GRI-202-01	Market Presence	Ratios of standard entry level wage by gender compared to local minimum wage	Chap 5.3 - Employee Care and a Happy Workplace	125-135	
GRI-202-02	Market Presence	Proportion of senior management hired from the local community	Chap 5.1 - Diversity, Inclusion, and Equal Development	108-113	
GRI 203: Indirect Economic Impacts 2016					
GRI-203-01	Indirect Economic Impacts	Infrastructure investments and services supported development and impact			

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-203-02	Indirect Economic Impacts	Significant Indirect Economic Impacts			
GRI 3-3: Management of Material Topics – Sustainable Supply Chain Management					
GRI 204: Procurement Practices 2016					
GRI-204-01	Procurement Practices	Proportion of spending on local suppliers	Chap 3.7 - Sustainable Supply Chain Management	81	
GRI 3-3: Management of Material Topics – Integrity and Anti-Corruption					
GRI 205: Anti-corruption 2016					
GRI-205-01	Anti-Corruption	Operations Assessed for Risks Related to Corruption	Chap 2.4 - Integrity Management	53	
GRI-205-02	Anti-Corruption	Communication and training about anti-corruption policies and procedures	Chap 2.4 - Integrity Management	53	
GRI-205-03	Anti-Corruption	Confirmed incidents of corruption and actions taken	Chap 2.4 - Integrity Management	53	
GRI 206: anticompetitive behavior 2016					
GRI-206-01	Anti-Competitive Behavior	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Chap 2.5 - Compliance with laws and regulations	54-55	
GRI 207 : Tax **2016**					
GRI-207-01	Tax	Approach to Ta	Chap 2.2 - Stable Business Performance	40-42	
GRI-207-02	Tax	Tax Governance, Control, and Risk Management	Chap 2.7 - Risk Management Policy and Sustainable Business Strategy	54	
GRI-207-03	Tax	Stakeholder Engagement and Management of Concerns Related to Tax			
GRI-207-04	Tax	Country-by-Country Reporting			
GRI 301: Materials 2016					
GRI301-01	Materials	Materials Used by Weight or Volume			
GRI301-02	Materials	Renewable Materials Used			
GRI301-03	Materials	Reclaimed Products and Their Packaging Materials			
GRI 302: Energy 2016					
GRI-302-01	**Energy**	Energy consumption within the organization	Chap 4.3 - Energy and Resource Management	93-95	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-302-02	Energy	Energy Consumption Outside of the Organization			
GRI-302-03	Energy	Energy intensity	Chap 4.3 - Energy and Resource Management	93-95	
GRI-302-04	Energy	Reduction of energy consumption	Chap 4.3 - Energy and Resource Management	95	
GRI-302-05	Energy	Reduction of Energy Requirements of Products and Services	Not Applicable		
GRI 303: Water and Effluent 2018					
GRI-303-01	Water and Effluent	Interactions with water as a shared resource	Chap 4.4 - Water Resource Management	96-97	
GRI-303-02	Water and Effluent	Management of water discharge-related impacts	Chap 4.4 - Water Resource Management	96-97	
GRI-303-03	Water and Effluent	Water Intake	Chap 4.4 - Water Resource Management	96-97	
GRI-303-04	Water and Effluents	Water discharge			
GRI-303-05	Water and Effluents	Water Consumption			
GRI 304: Biodiversity (2016)					
GRI-304-01	Biodiversity	Operational sites owned, leased, or managed by the organization, or adjacent to, located in, or near protected areas and areas of high biodiversity value	Chap 4.8 - Biological diversity management	105	No Relevant Data
GRI-304-02	Biodiversity	Significant Impacts of Activities, Products, and Services on Biodiversity	Chap 4.8 - Biological diversity management	105	No Relevant Data
GRI-304-03	Biodiversity	Protected or Restored Habitats			
GRI-304-04	Biodiversity	Species Listed in the IUCN Red List and National Conservation Lists Found in Habitats Affected by Operations			
GRI 305: Emissions 2016					
GRI-305-01	Emissions	Direct (Scope 1) Greenhouse Gas Emissions	Chap 4.3 - Energy and Resource Management	93-95	
GRI-305-02	Emissions	Indirect (Scope 2) Greenhouse Gas Emissions	Chap 4.3 - Energy and Resource Management	93-94	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-305-03	Emissions	Other Indirect (Scope 3) Greenhouse Gas Emissions			
GRI-305-04	Emissions	Greenhouse Gas Emissions	Chap 4.3 - Energy and Resource Management	93-95	
GRI-305-05	Emissions	Reduction of GHG emissions	Chap 4.3 - Energy and Resource Management	93-95	
GRI-305-06	Emissions	Emissions of Ozone-Depleting Substances (ODS)	None	None	
GRI-305-07	Emissions	Emissions of Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and Other Significant Air Emissions			Not Applicable
GRI 306: waste 2020					
GRI-306-01	Waste	Waste generation and significant waste-related impacts	Chap 4.5 - Waste Management	99-101	
GRI-306-02	Waste	Waste Management	Chap 4.5 - Waste Management	99-101	
GRI-306-03	Waste	Waste generated	Chap 4.5 - Waste Management	99-101	
GRI-306-04	Waste	Waste Transfer for Disposal	Chap 4.5 - Waste Management	99-101	
GRI-306-05	Waste	Direct Disposal of Waste			
GRI 3-3: Material Topic – Sustainable Supply Chain Management					
GRI 308: Supplier Environmental Assessment 2016					
GRI-308-01	Supplier Environmental Assessment	New suppliers that were screened using environmental criteria	Chap 3.7 - Sustainable Supply Chain Management	80-81	
GRI-308-02	Supplier Environmental Assessment	Negative Environmental Impacts in the Supply Chain and Actions Taken	Chap 3.7 - Sustainable Supply Chain Management	80	
GRI 3-3: Material Topic – Talent Attraction and Retention					
GRI 401: Employment 2016					
GRI-401-01	Labor-Management Relations	New and Resigning employees	Chap 5.2 - Talent Empowerment and Excellence Development	123-124	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-401-02	Labor-Management Relations	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Chap 5.3 -Employee care and a happy workplace	125-131	
GRI-401-03	Labor-Management Relations	Parental leave	Chap 5.3 - Employee care and a happy workplace	125-126	
GRI 402: Labor/Management Relations 2016					
GRI-402-01	Labor-Management Relations	Minimum Notice Period Regarding Operational Changes	Chap 5.3 - Employee care and a happy workplace	125-126	
GRI 3-3: Material Topic – Occupational Safety and Health Management					
GRI 403: Occupational Health and Safety 2018					
GRI-403-01	Occupational Health and Safety (OHS)	Occupational health and safety management system	Chap 5.4 – Occupational safety and health management	136-147	
GRI-403-02	Occupational Health and Safety (OHS)	Hazard identification, risk assessment, and incident investigation	Chap 5.4 – Occupational safety and health management	139-142	
GRI-403-03	Occupational Health and Safety (OHS)	Occupational Health Services	Chap 5.4 – Occupational safety and health management	146-147	
GRI-403-04	Occupational Health and Safety (OHS)	Worker participation, consultation and communication on occupational safety and health	Chap 5.4 – Occupational safety and health management	143	
GRI-403-05	Occupational Health and Safety (OHS)	Worker training on occupational health and safety	Chap 5.4 – Occupational safety and health management	146-147	
GRI-403-06	Occupational Health and Safety (OHS)	Promotion of worker health	Chap 5.4 – Occupational safety and health management	149-150	
GRI-403-07	Occupational Health and Safety (OHS)	Prevention and mitigation of occupational safety and health impacts directly linked to business relationships	Chap 5.4 – Occupational safety and health management	143	
GRI-403-08	Occupational Health and Safety (OHS)	Workers covered by an occupational health and safety management system	Chap 5.4 – Occupational safety and health management	142-145	

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-403-09	Occupational Health and Safety (OHS)	Work-related injuries	Chap 5.4 – Occupational safety and health management	147	
GRI-403-10	Occupational Health and Safety (OHS)	Occupational Diseases	Chap 5.4 – Occupational safety and health management	147	
GRI 3-3: Material Topic – Talent Development and Nurturing					
GRI 404: Training and Education 2016					
GRI-404-01	Training and Education	Average hours of training per year per employee	Chap 5.2 - Talent Empowerment and Excellence Development	118-119	
GRI-404-02	Training and Education	Enhancement of Employee Competencies and Transition Assistance Programs	Chap 5.2 - Talent Empowerment and Excellence Development	117-119	
GRI-404-03	Training and Education	Percentage of employees receiving regular performance and career development reviews	Chap 5.2 - Talent Empowerment and Excellence Development	124	
GRI 3-3: Material Topic – Talent Development and Nurturing / Talent Attraction and Retention					
GRI 405: Diversity and Equal Opportunity 2016					
GRI-405-01	Employee Diversity and Equal Opportunity	Diversity of Governance Units and Employees	Chap 5.1 - Diversity, Inclusion, and Equal Development	108-113	
GRI-405-02	Employee Diversity and Equal Opportunity	Ratio of base salary pay raised for women to men	Chap 5.3 - Employee care and a happy workplace	132-134	
GRI 406: Non-discrimination 2016					
GRI-406-01	Non-Discrimination	Incidents of discrimination and corrective actions taken	Chap 5.3 - Employee care and a happy workplace	135	
GRI 407: Freedom of Association and Collective Bargaining (2016)					

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI-407-01	Freedom of Association and Collective Bargaining	Operational Sites or Suppliers Potentially Exposed to Risks Related to Freedom of Association and Collective Bargaining	Not Applicable		Alltop Technology does not have a labor union. Additionally, the labor unions of the subsidiaries included in the consolidated financial statements have never submitted requests for collective bargaining negotiations with the company; therefore, no collective bargaining agreements have been signed to date.
GRI 408: Child labor 2016					
GRI-408-01	Child Labor	Operations and suppliers at significant risk for incidents of child labor	Chap 2.6 - Human Rights Protection Mechanism	54-55	
GRI 409: Forced or Compulsory Labor 2016					
GRI-409-01	Forced and Compulsory Labor	Operational sites and suppliers with risks of forced or compulsory labor incidents			
GRI 410: Security Practices (2016)					
GRI-410-01	Security Practices	Security personnel trained in human rights policies or procedures			
GRI 411: Rights of Indigenous Peoples (2016)					
GRI-411-01	Indigenous Peoples' Rights	Incidents involving violations of Indigenous Peoples' rights			
GRI 413: Local Communities (2016)					
GRI-413-01	Local Communities	Operations with local community engagement, impact assessments, and development programs			
GRI-413-02	Local Communities	Operations with significant actual or potential negative impacts on local communities			

Indicator	GRI Standards	Disclosure Content	Corresponding Section	Page(s)	Omission/Remarks
GRI 3-3: Management of Material Topics – Sustainable Supply Chain Management					
GRI 414: Supplier Social Assessment (2016)					
GRI-414-01	Supplier Social Assessment	New suppliers that were screened using social criteria	Chap 3.7 – Sustainable Supply Chain Management	78-79	
GRI-414-02	Supplier Social Assessment	Negative social impacts in the supply chain and actions taken	Chap 3.7 – Sustainable Supply Chain Management	78	
GRI 415: Public Policy (2016)					
GRI-415-01	Public Policy	Political Contributions			
GRI 416: Customer Health and Safety (2016)					
GRI-416-01	Customer Health and Safety	**Assessment of the health and safety impacts of product and service categories**			
GRI-416-02	Customer Health and Safety	**Incidents of non-compliance concerning the health and safety impacts of products and services**			
GRI 417: Marketing and Labeling (2016)					
GRI-417-01	Marketing and Labeling	**Requirements for product and service information and labeling**			
GRI-417-02	Marketing and Labeling	**Incidents of non-compliance concerning product and service information and labeling**			
GRI-417-03	Marketing and Labeling	**Incidents of non-compliance concerning marketing communications**			
GRI 3-3: Management of Material Topics – Information Security and Customer Privacy					
GRI 418: Customer Privacy					
GRI-418-01	Customer Privacy	Substantiated complaints regarding breaches of customer privacy or loss of customer data	**Chap 3.6 – Information security management and customer privacy information protection**	71-73	

Appendix 2: SASB Index – Sustainability Accounting Standards (Electronic Manufacturing Services and Original Design Manufacturing)

SASB Standard Item	Disclosure Number	Description and Metric	Category	Unit of Measure	2024 Disclosure Status	Corresponding Chapter	Page Number	Remarks
Water Resources Management	TC-ES-140a.1	(1) Total water withdrawal (2) Total water consumption; percentage in areas of high or extremely high water stress	Quantitative	Thousand cubic meters (m^3)	Total (withdrawn) water consumption: Taipei: 1.737 thousand cubic meters; Suzhou: 51.423 thousand cubic meters Percentage in areas of high or extremely high water stress: 0%	Chap 4.4 – Water Resources Management	96-97	
Waste Management	TC-ES-150a.1	Total hazardous waste generated; percentage recycled	Quantitative	Metric tons (t); Percentage (%)	(1) Weight of waste generated in 2024 — Taipei: 0 metric tons; Suzhou: 1.72 metric tons (2) Percentage of hazardous waste — Taipei: 0%; Suzhou: 0.92% (3) Percentage of hazardous waste recycled: 0%	Chap 4.5 – Waste Management	99-101	
Labor Practices	TC-ES-310a.1	(1) Number of work stoppages (2) Total idle days	Quantitative	Quantity; Idle days	Number of work stoppages: 0 Total idle days: 0 days	Chap 5.3 – Employee Care and a Happy Workplace	125-129	
Working Conditions	TC-ES-320a.1	(a) Direct employees and (b) Contract employees (1) Total Recordable Incident Rate (TRIR) (2) Near Miss Frequency Rate (NMFR)	Quantitative	Proportion	Disabling Injury Frequency Rate (FR): 15 Disabling Injury Severity Rate (SR): 208	Chap 5.4 – Occupational Safety and Health Management	136-145	
Working Conditions	TC-ES-320a.2	(1) Company facilities and (2) Tier-1 supplier facilities participation rate in RBA Validated Assessment Program (VAP) or equivalent certifications, categorized by (a) all facilities and (b) high-risk facilities	Quantitative	Percentage (%)	Company facility participation in ISO 45001:2018 certification: Suzhou plant – 100% Supplier facility participation in RBA or equivalent certification: Key suppliers – 80%	Chap 3.7 – Sustainable Supply Chain Management Chap 5.4 – Occupational Safety and Health Management	74-81 136-145	

SASB Standard Item	Disclosure Number	Description and Metric	Category	Unit of Measure	2024 Disclosure Status	Corresponding Chapter	Page Number	Remarks
Working Conditions	TC-ES-320a.3	(1) Non-conformance rate in RBA Validated Assessment Program (VAP) or equivalent certifications (2) Corrective action rate for (a) major non-conformances and (b) other non-conformances, categorized by (i) company facilities and (ii) Tier-1 supplier facilities	Quantitative	Proportion	Non-conformance rate for company facilities under ISO 45001:2018: 0% Non-conformance rate for suppliers under RBA or equivalent certification: Key suppliers – less than 5%	Chap 3.7 – Sustainable Supply Chain Management Chap 5.4 – Occupational Safety and Health Management	77-81 136-147	
Product Lifecycle Management	TC-ES-410a.1	Weight of recalled end-of-life products and electronic waste; percentage recycled	Quantitative	Metric tons (t); Percentage (%)	Weight of recalled end-of-life products and electronic waste: 0 metric tons Percentage recycled: 0%			
Raw Material Procurement	TC-ES-440a.1	Description of risk management related to the use of key raw materials	Explanation and Analysis	None	The company has established a raw material risk assessment mechanism, certifying multiple suppliers for key raw materials to avoid single-source risks. It also promotes the optimization of raw material usage to reduce resource dependency, and regularly conducts due diligence on conflict minerals to ensure the supply chain complies with social and environmental responsibility standards.	Chap 4.6 – Green Manufacturing and Hazardous Substance Management	102	
Activity Metric	TC-ES-000.A	Number of production facilities	Quantitative	Quantity	2 locations (Taipei Headquarters, Suzhou Plant)	Chap 2.1 – About Alltop Technology	35-39	
	TC-ES-000.B	Area of production facilities	Quantitative	Square feet (ft^2)	Taipei Headquarters: 26,910 square feet Suzhou Plant: 376,740 square feet	Chap 2.1 – About Alltop Technology	35-39	
	TC-ES-000.C	Number of employees	Quantitative	Quantity	667 employees (Taipei Headquarters: 80 employees; Suzhou Plant: 587 employees)	Chap 5.1 – Diversity, Inclusion, and Equal Opportunity	108-113	

Appendix 3: Sustainability Disclosure Topics – Electronic Components Industry

No.	Indicator	Indicator Type	Unit	2024 Disclosure Status	Corresponding Chapter	Page Number
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Gigajoules (GJ), Percentage (%)	Total energy consumption: Taipei: 666.85 gigajoules (GJ); Suzhou: 29,291.83 gigajoules (GJ) Percentage of purchased electricity: 100% Renewable energy usage rate: 0%	Chap 4.3 – Energy and Resource Management	93-95
2	Total water withdrawal and total water consumption	Quantitative	Thousand cubic meters (m^3)	Total (withdrawn) water consumption: Taipei: 1.737 thousand cubic meters (m^3); Suzhou: 51.423 thousand cubic meters (m^3)	Chap 4.4 – Water Resources Management	96-97
3	Weight of hazardous waste generated and recycling percentage	Quantitative	Metric tons (t), Percentage (%)	(1) Weight of waste generated in 2024 — Taipei: 0 metric tons; Suzhou: 1.72 metric tons (2) Percentage of hazardous waste — Taipei: 0%; Suzhou: 0.92% (3) Percentage of hazardous waste recycled: 0%	Chap 4.5 – Waste Management	99-101
4	Description of occupational injury types, numbers, and rates	Quantitative	Percentage (%), Quantity	Disabling Injury Frequency Rate (FR): 15 Disabling Injury Severity Rate (SR): 208	Chap 5.4 – Occupational Safety and Health Management	136-147
5	Disclosure on product lifecycle management: including weight of end-of-life products and electronic waste, and percentage of recycling (Note 1)	Quantitative	Metric tons (t), Percentage (%)	Weight of recalled end-of-life products and electronic waste: 0 metric tons; Percentage recycled: 0%		
6	Description of risk management related to the use of key materials	Qualitative Description	Not Applicable	Key material risk management strategies include supplier diversification, development of alternative materials, and optimization of inventory management.	Chap 4.6 – Green Manufacturing and Hazardous Substance Management	102
7	Total monetary losses from legal proceedings related to anti-competitive behavior regulations	Quantitative	Reporting currency	NT$0	Chap 2.5 – Compliance with laws and regulations	54
8	Main product output by product category	Quantitative	Varies by product type	Connectors: 237,983 thousand units		

(Disclosure in accordance with Appendix 1-12 of the Operational Procedures for Preparation and Submission of Sustainability Reports by OTC-Listed Companies)

Appendix 4: Taiwan Stock Exchange Climate-Related Information Disclosure Requirements for Listed and OTC-Listed Companies

Climate-related risks and opportunities faced by the company and the corresponding response measures taken	Implementation Status	Report Content and Chapter Cross-Reference	Page Number
1. Description of the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors serves as the highest governance body for the company's climate risk management, responsible for reviewing sustainability policies and key strategies. The Sustainability Committee, a functional committee composed entirely of independent directors, oversees sustainability matters. Under this committee, the Chief Sustainability Officer—who is also the company's General Manager—leads a cross-departmental task force consisting of domain experts, collectively forming the group's sustainability governance structure. The Sustainability Committee reviews material issues and strengthens communication mechanisms among departments, discussing various topics including but not limited to the company's sustainability governance policies and goals, departmental sustainability initiatives and performance, supply chain ESG management, and other ESG-related outcomes. It drives the company's core annual ESG plans and supervises their implementation, regularly reporting progress and performance to the Board. This supports the Board in fulfilling its sustainability commitments and promotes a balance among economic, environmental, and social aspects to achieve corporate sustainable development.	Chap 1.2 – Organizational Chart of the Sustainable Development Committee Chap 4.2 – Climate Change and Adaptation	13 84-91
2. Description of how identified climate-related risks and opportunities impact the organization's business, strategy, and financials (short-term, medium-term, and long-term).	Identify short-term, medium-term, and long-term climate risks and opportunities, assess their potential financial impacts on the company's operations and business models, determine significant climate-related risks and opportunities, and develop response strategies to ensure the company's business operations align with sustainability trends.	Chap 4.2 – Climate Change and Adaptation	84-91
3. Description of the financial impacts of extreme weather events and transition activities.	In response to climate change, the company identifies physical risks and transition risks related to its operations and business models. Through climate risk analysis, it assesses financial impacts and consequences, develops management strategies, and strengthens organizational climate resilience.	Chap 4.2 – Climate Change and Adaptation	84-91
4. Description of how the identification, assessment, and management of climate-related risks are integrated into the overall risk management system.	In accordance with risk management policies and procedures—including identification, measurement, response, and monitoring—the company integrates the identification and management of climate-related risks and opportunities into its enterprise risk management framework. It continuously evaluates and supervises these risks while developing response and adaptation strategies.	Chap 4.2 – Climate Change and Adaptation Chap 2.7 – Risk Management Policy and Sustainable Business Strategy	84-91 54-56

Climate-related risks and opportunities faced by the company and the corresponding response measures taken	Implementation Status	Report Content and Chapter Cross-Reference	Page Number
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts used.	Following the climate strategy management, the company strengthens organizational resilience to climate change risks and their major financial impacts.	Chap 4.2 – Climate Change and Adaptation	84-91
6. If there are transition plans to manage climate-related risks, describe the content of these plans and the indicators and targets used to identify and manage physical and transition risks.	In response to mitigating the impacts and risks of climate change and achieving carbon reduction and green environmental goals, the company has set short-, medium-, and long-term greenhouse gas reduction targets. It aims to progressively lower carbon emission intensity and achieve carbon neutrality by 2050. Key performance indicators are used to manage climate-related risks and opportunities. The company continuously promotes various energy-saving and carbon-reduction initiatives under the theme "Care for the Earth, Cherish Resources," including: ● Regular maintenance of air conditioning units ● Replacing office lighting with more energy-efficient LED lamps ● Promoting water conservation and waste reduction ● Setting energy-saving modes for office equipment and air conditioning systems	Chap 4.2 – Climate Change and Adaptation Chap 4.7 – Green Energy Management and Sustainable Action	84-91 103-104
7. If internal carbon pricing is used as a planning tool, the company should explain the basis for determining the price.	-	No carbon pricing mechanism applied	
8. If climate-related targets are set, the company should disclose the covered activities, scopes of greenhouse gas emissions, planning timelines, and annual progress toward these targets. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the targets, details about the source and quantity of offset credits or the number of RECs should be provided.	Climate-related target information is continuously promoted and evaluated according to the planning and implementation status of climate risk indicators and targets.	Chap 4.2 – Climate Change and Adaptation Chap 4.3 – Energy and Resource Management	84-91 92-95
9. Greenhouse gas inventory and assurance status, as well as reduction targets, strategies, and specific action plans (reported separately in sections 1-1 and 1-2).	1-1 Greenhouse Gas Inventory and Assurance Status 1-2 Greenhouse Gas Reduction Targets, Strategies, and Action Plans		

(Disclosure in accordance with Appendix 2 of the Operational Procedures for Preparation and Submission of Sustainability Reports by OTC-Listed Companies)

1-1 Greenhouse Gas Inventory and Assurance Status

1-1-1 Greenhouse Gas Inventory Information

Disclose the greenhouse gas emissions (metric tons CO_2e), intensity (metric tons CO_2e per million NT dollars), and data coverage for the most recent two years.

Item \ Year	2023			2024		
	Parent Company	Subsidiary	Total	Parent Company	Subsidiary	Total
Scope 1: Total Emissions (metric tons CO_2e)	-	137.30	137.30	-	132.39	132.39
Scope 1: Intensity (metric tons CO_2e per million NT dollars)	-	0.06	0.06	-	0.04	0.04
Scope 2: Total Emissions (metric tons CO_2e)	106	4,984.25	5,090.25	92	5,248.93	5,340.93
Scope 2: Intensity (metric tons CO_2e per million NT dollars)	0.04	2.08	2.12	0.03	1.63	1.66
Scope 3: Total Emissions (metric tons CO_2e)	-	-	-	-	-	-
Scope 3: Intensity (metric tons CO_2e per million NT dollars)	-	-	-	-	-	-

Note 1: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the company), energy indirect emissions (Scope 2, i.e., indirect greenhouse gas emissions from the consumption of purchased electricity, heat, or steam), and other indirect emissions (Scope 3, i.e., emissions resulting from company activities but not included in Scope 2, coming from sources owned or controlled by other entities).

Note 2:(1) Data coverage for direct emissions and energy indirect emissions: According to regulations from the Financial Supervisory Commission, the parent company is required to complete inventory by 2026 and verification by 2028; consolidated subsidiaries must complete inventory by 2027 and verification by 2029.(2) Information on other indirect emissions: voluntary disclosure.

Note 3: Greenhouse gas inventory standards: ISO 14064-1 published by the International Organization for Standardization (ISO).

Note 4: Greenhouse gas emission intensity is calculated based on revenue (million New Taiwan Dollars).

1-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the most recent two years, including the scope of assurance, assurance provider, assurance standards, and assurance opinion.

Item \ Year	2023		2024	
	Parent Company	Subsidiary	Parent Company	Subsidiary
Assurance Scope	-	Scope 1–2	-	-
Assurance Provider	-	TÜV Rhineland Certification Services (China) Co., Ltd.	-	-
Assurance Standards	-	ISO 14064-3:2019	-	-
Assurance Opinion	-	Assurance Level: Reasonable Assurance	-	-

Note 1: According to regulations from the Financial Supervisory Commission, the parent company is required to complete the inventory by 2026 and verification by 2028; consolidated subsidiaries must complete the inventory by 2027 and verification by 2029.
Note 2: Assurance providers must comply with the relevant requirements for sustainability report assurance institutions set by the Taiwan Stock Exchange Corporation and the Taipei Exchange.
Note 3: Disclosure content can refer to the best practice examples available on the Taiwan Stock Exchange Corporate Governance Center website.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Action Plans

Greenhouse Gas Reduction Strategies
The company continuously promotes various energy-saving and carbon reduction initiatives internally under the theme "Care for the Earth, Cherish Resources," including: 1.Implementing resource recycling and sorting 2.Conserving water 3.Turning off lights during lunch breaks and applying office air conditioning energy-saving measures 4.Regular maintenance of air conditioning units 5.Setting office equipment to energy-saving modes 6.Gradually replacing office lighting with more energy-efficient LED lamps Scope 1 and 2 energy-saving and carbon reduction actions at each site include process optimization, equipment replacement, and establishing energy management systems, achieving reduction targets through systematic management processes. For detailed strategy descriptions, please refer to Chapters 4.2, 4.3, and 4.7 of this report.
Greenhouse Gas Reduction Targets
The National Development Council of Taiwan announced in December 2022 the phased targets and key strategies for achieving net-zero emissions by 2050, setting the Nationally Determined Contributions (NDCs) for 2030 at a reduction of "24% ± 1%." Accordingly, the company has set greenhouse gas reduction targets based on the 2020 baseline year as follows: short-term (1–3 years) at 5%, medium-term (4–5 years) at 6%, and long-term (6–8 years) at 7%. The company plans to reduce carbon emissions progressively and aims to achieve carbon neutrality by 2050, contributing to environmental protection and ensuring sustainable business operations.
2024 Emission Reduction Achievement Status
Based on the 2020 baseline year, greenhouse gas emissions in 2024 increased by 2.38%, mainly due to changes from operational growth. The company continues to strengthen energy-saving and carbon reduction management through routine maintenance, inspections, and training to reduce waste and improve efficiency.
Note 1: According to regulations from the Financial Supervisory Commission, the company shall disclose the reduction targets, strategies, and specific action plans for the previous year by 2027. **Note 2**: The baseline year should be the year in which the inventory is completed based on the consolidated financial reporting boundary. Companies with capital exceeding NT$10 billion are required to complete the inventory of the consolidated financial report for 2024 by 2025; therefore, the baseline year is 2024. If the company has completed the inventory of the consolidated financial report earlier, that earlier year may be used as the baseline. The baseline data may be calculated using a single year or an average of multiple years. **Note 3**: Disclosure content can refer to best practice examples available on the Taiwan Stock Exchange Corporate Governance Center website.

Appendix 5: Independent Assurance Statement

Independent Assurance Statement

ALLTOP TECHNOLOGY CO., LTD.
2024 CORPORATE SUSTAINABILITY REPORT

AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. and ALLTOP TECHNOLOGY CO., LTD. are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA LTD. is not involved in the preparation process of the Sustainability Report of ALLTOP TECHNOLOGY CO., LTD.

RESPONSIBILITIES

ALLTOP TECHNOLOGY CO., LTD. (hereinafter referred to as ALLTOP TECHNOLOGY) is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and overseas operating locations in its corporate sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) is responsible for providing an independent assurance statement to ALLTOP TECHNOLOGY and its stakeholders in accordance with the described scope and method. This statement is for ALLTOP TECHNOLOGY use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between ALLTOP TECHNOLOGY and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the ALLTOP TECHNOLOGY CO., LTD. 2024 corporate sustainability report.
2. AFNOR ASIA performs assurance operation according to the type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating ALLTOP TECHNOLOGY's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating ALLTOP TECHNOLOGY's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards.

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Guidelines for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

ALLTOP TECHNOLOGY has established processes to identify stakeholders, maintain communication channels for stakeholders to participate in different issues, and collect and understand information that stakeholders are concerned about. The Report has demonstrated the stakeholder groups and issues of concern that the organization has considered in its commitment to sustainable development.

Materiality

ALLTOP TECHNOLOGY has established processes to collect, analyze and identify issues related to its sustainable development. The Report has presented the dual materiality analysis and decision results planned and implemented, and used them to sequence and respond to various material topics. In the future, the organization can continue to improve the process and integrate it with its operational management to plan, manage, monitor and report on material topics more reasonably and timelier.

Responsiveness

ALLTOP TECHNOLOGY has disclosed economic, governance, environmental and social information in the Report, allowing stakeholders to understand the company's governance and management performance. By introducing reporting standards that are consistent with regulatory authorities and international developments, the organization has demonstrated its ability to respond in a way that meets the concerns and expectations of stakeholders. In the future, the organization can continue to identify and judge relevant reporting requirements that meet its own operational activities to more accurately disclose its operational performance and sustainable actions.

Impact

ALLTOP TECHNOLOGY has provided the necessary resources to monitor and measure the impact of its operations on the overall environment. The report discloses the identified impacts and management measures, presents the impact management performance in qualitative and quantitative ways, and provides appropriate information for stakeholders to understand the organization's sustainable actions. In the future, the organization can continue to provide resources to collect and measure a wider range of relevant information to demonstrate its positive actions towards sustainability and improvement impact.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to collect and disclose the management performance of each operating location and provide comprehensive and comparable information to stakeholders.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by ALLTOP TECHNOLOGY and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the Report by ALLTOP TECHNOLOGY provides a fair and balanced representation. We believe the focuses on economic, social, and environmental matters in ALLTOP TECHNOLOGY in 2024 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :

Steven Huang
The Director for Certification and Assessment
May.02.2025
Verification team: Jhang-Hao Jhan (Lead Verifier) & Chang-Pen Chen (Verifier) & Wen Yi Yen (Verifier)

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