

## Sustainable Development Implementation

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
1. Does the Company have a governance structure for sustainability development and a dedicated (or ad-hoc) sustainable development organization with Board of Directors authorization for senior management, which is reviewed by the Board of Directors?			To exercise corporate social responsibility and promote economic, environmental, and social progress towards sustainable development, the Company established the Sustainable Development Committee on May 11, 2023, following a resolution by the Board of Directors. The committee has officially commenced operations with a set organizational charter.
		V	The committee is led by Directors and works closely with senior executives from diverse fields to evaluate the Company's fundamental operational capabilities and formulate short-, medium-, and long-term sustainable development plans. The committee functions as a cross-departmental communication platform, streamlining collaboration and fostering comprehensive connections. It convenes monthly and/or quarterly meetings and establishes task forces to address various issues, including environment, society, and governance. The committee identifies sustainable issues that impact the Company's operations and stakeholders, formulates corresponding strategies and policies, allocates budgets for organizational and sustainable development purposes, and plans, executes, as well as monitors, annual projects for effective implementation, ensuring the complete integration of sustainable development in the Company's operations.
			The Board of Directors receives quarterly reports from the management team on topics such as greenhouse gas inventory and verification scheduling. Every year, the committee meets to present the annual plan and achievements to the Board of Directors, with July 30 as the reporting date in 2024. During the meeting, the Board of Directors discusses the proposed Company strategy and objectives, and receives feedback and updates from the committee.
2. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to Company operation, and establish risk management related policy or strategy?			This disclosure covers the sustainability performance of the company's major sites from January to December 2023. For detailed information, please refer to the 2023 Sustainability Report. The scope of the risk assessment focuses primarily on the company, including key locations in Taiwan, mainland China, and the Philippines.
		V	In 2022, the company assessed impact levels through quantitative surveys completed by key stakeholders who have deep insights into the company or forward-looking perspectives on sustainability issues. Building on this foundation, the 2023 evaluation further refined the materiality assessment methodology by incorporating more stakeholder feedback into the material topics identification process and enhancing the evaluation of both positive and negative impact factors.  Driven by the dynamic nature of the digital economy, the networking and communications industry is characterized by rapid and diverse development, testing the company's agility in responding to risks promptly. In 2023, the company conducted a comprehensive identification of sustainability risks and opportunities based on current operational conditions. This process was guided by frameworks such as <i>Enterprise Risk Management: Applying ERM to ESG-related Risks</i> published by COSO and the World Business Council for Sustainable Development (WBCSD), as well as ISO 31000:2018 principles and guidelines for risk management. The process included identifying, assessing, analyzing, and prioritizing risks, with the results communicated internally to inform future sustainability strategies.

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			<p>Referring to the <i>Global Risks Report 2023</i> by the World Economic Forum (WEF), as well as other international business risk reports and industry sustainability indicators, the company identified a total of 17 sustainability risks. These include six operational risks, five hazard-related risks, five compliance risks, and one strategic risk. Risks were prioritized based on the likelihood of occurrence and the impact of their consequences. Among the 17 risks identified in 2023, three were classified as high-risk, 10 as medium-risk, and four as low-risk. Detailed information can be found in the 2023 Sustainability Report.</p> <p>Based on the assessed risks, the company has developed corresponding risk management policies and strategies as outlined below.</p> <p><b>Economic Issues</b></p> <table border="1"> <thead> <tr> <th>Identification of Risk</th> <th>Risk Control Measures</th> </tr> </thead> <tbody> <tr> <td> <ul style="list-style-type: none"> <li>Finance</li> <li>Legal Affairs</li> <li>Internal Audit</li> <li>Information Technology</li> <li>Business Management</li> <li>Corporate Investment</li> <li>Public Relations</li> <li>Investor Relations</li> <li>Information Security</li> </ul> </td> <td>Please refer to the "Risk Factors" section in the Company Overview of the Annual Report.</td> </tr> <tr> <td>Supply Chain Risk</td> <td> <ul style="list-style-type: none"> <li>Timely identification and response to sustainability-related adverse events involving suppliers</li> <li>Ensure that products and supply chains are exclusive of conflict minerals</li> <li>New supplier selection criteria</li> <li>Educational training for suppliers</li> <li>Graded management of and guidance to suppliers by suppliers' characteristics and risk levels</li> </ul> </td> </tr> <tr> <td>Code of Conduct and Anti-Corruption</td> <td> <ul style="list-style-type: none"> <li>Enactment of the "Employee Code of Conduct"</li> <li>Continue the employees' ethical codes and anti-corruption propagation training</li> <li>Set up the complaining channels instead of the high-rank management</li> </ul> </td> </tr> <tr> <td>Trade Policies/Anti-Dumping and Countervailing Duties Pressure</td> <td> <ul style="list-style-type: none"> <li>Diversify global production bases</li> <li>Localize supply chains</li> </ul> </td> </tr> </tbody> </table> <p><b>Environmental Issues</b></p> <table border="1"> <thead> <tr> <th>Identification of Risk</th> <th>Risk Control Measures</th> </tr> </thead> <tbody> <tr> <td>Climate Change</td> <td> <ul style="list-style-type: none"> <li>Develop green and innovative energy-saving products</li> <li>Develop green advanced process technologies</li> <li>Build green factory management systems</li> <li>Implement energy-saving and carbon-reducing projects</li> <li>Inspect usage of energy and resources, and manage the</li> </ul> </td> </tr> </tbody> </table>	Identification of Risk	Risk Control Measures	<ul style="list-style-type: none"> <li>Finance</li> <li>Legal Affairs</li> <li>Internal Audit</li> <li>Information Technology</li> <li>Business Management</li> <li>Corporate Investment</li> <li>Public Relations</li> <li>Investor Relations</li> <li>Information Security</li> </ul>	Please refer to the "Risk Factors" section in the Company Overview of the Annual Report.	Supply Chain Risk	<ul style="list-style-type: none"> <li>Timely identification and response to sustainability-related adverse events involving suppliers</li> <li>Ensure that products and supply chains are exclusive of conflict minerals</li> <li>New supplier selection criteria</li> <li>Educational training for suppliers</li> <li>Graded management of and guidance to suppliers by suppliers' characteristics and risk levels</li> </ul>	Code of Conduct and Anti-Corruption	<ul style="list-style-type: none"> <li>Enactment of the "Employee Code of Conduct"</li> <li>Continue the employees' ethical codes and anti-corruption propagation training</li> <li>Set up the complaining channels instead of the high-rank management</li> </ul>	Trade Policies/Anti-Dumping and Countervailing Duties Pressure	<ul style="list-style-type: none"> <li>Diversify global production bases</li> <li>Localize supply chains</li> </ul>	Identification of Risk	Risk Control Measures	Climate Change	<ul style="list-style-type: none"> <li>Develop green and innovative energy-saving products</li> <li>Develop green advanced process technologies</li> <li>Build green factory management systems</li> <li>Implement energy-saving and carbon-reducing projects</li> <li>Inspect usage of energy and resources, and manage the</li> </ul>
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3. Environmental Topic (1) Has the Company set an environmental management system designed to industry characteristics?	V		<p>Our facilities in Zhunan, Taiwan; Suzhou, China; and the Philippines have all obtained certifications for Environmental Management Systems (ISO 14001), Occupational Health and Safety Management Systems (ISO 45001), Energy Management Systems (ISO 50001), as well as Greenhouse Gas Emissions Verification/Validation (ISO 14064). These certifications enable us to monitor emission reduction progress, which is disclosed in our Sustainability Report and the Corporate Sustainability section of our website. We are committed to pollution prevention, energy and resource</p>	None									

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			conservation, waste reduction, accident prevention, and providing a comfortable and safe working environment for our employees.
(2) Is the Company committed to improving resource efficiency and to the use of renewable materials with low environmental impact?	V		<p>Starting in 2022, the company began implementing the ISO 50001 Energy Management System across all production facilities, achieving third-party certification. To effectively promote energy management, the company incorporates environmental protection and energy-saving concepts into new employee training and internal communication platforms. Additionally, we actively promote energy-saving initiatives across offices and production sites, fostering a culture of green values at both the corporate and individual levels to fully embody the company's commitment to sustainability.</p> <p>In 2023, the overall electricity intensity ratio saw a slight increase compared to 2022. For detailed data on energy types and each operating location, please refer to the 2023 Sustainability Report. To enhance energy management efficiency, the company systematically implemented the ISO 50001 Energy Management System across all facilities starting in 2022 and obtained certification in 2023 (valid from April 18, 2023, to April 17, 2026). Through this systematic approach, we are improving energy utilization. To reduce our operational footprint, we initiated renewable energy adoption measures at key manufacturing centers in 2023. These efforts, including power purchase agreements and rooftop solar power systems, aim to increase the share of renewable energy, with actions taking effect or connecting to the grid by December 2023.</p> <p>The company adheres to a subtractive design philosophy, balancing market expectations with environmental considerations by using eco-friendly recycled materials in both plastic and paper components. For plastic materials, post-consumer recycled (PCR) plastics are used in product casings, such as those for home routers and Wi-Fi devices. For paper materials, all packaging for product shipments is made from recycled or eco-friendly materials, including corrugated boxes, liners, manuals, and outer packaging. In alignment with customer preferences, the company prioritizes suppliers certified by the Forest Stewardship Council (FSC). In 2023, our Philippine facility achieved FSC certification through a third-party audit, contributing to the effective reforestation of global forest resources.</p> <p>Moving forward, we will continue collaborating with material suppliers to adopt recyclable and reusable packaging materials or simplify packaging processes to minimize resource consumption.</p>
(3) Does the Company evaluate current and future climate change potential risks and opportunities and take measures related to climate related topics?	V		<p>The Board of Directors serves as the highest decision-making body for climate governance, overseeing the company's performance and goal attainment on climate-related issues. The Sustainability Development Committee reports annual implementation outcomes and progress to the Board, with the 2023 report presented on July 30, 2024.</p> <p>The company's operational sites and primary sales markets span various climate zones, including Asia-Pacific, Europe, and the Americas. Products are designed for both indoor and outdoor applications, such as small cell base stations, surveillance cameras, and smart streetlights, which operate in open environments. These business characteristics challenge the climate resilience of the company's operations and products. To strengthen the management of climate-related risks and opportunities, the company officially endorsed the Task Force on Climate-related Financial Disclosures (TCFD) initiative in 2023, becoming a TCFD supporter. Following TCFD guidelines, the company identifies risks and opportunities, analyzes their impact on financial planning, and assesses relevant management measures.</p>

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			<p>In 2023, the company also signed the Science Based Targets initiative (SBTi) Commitment Letter, outlining a carbon reduction pathway aligned with limiting global warming to 1.5°C by 2030. Additionally, the company initiated the development of a sustainability strategy framework extending to 2035. This framework considers the carbon reduction timeline, sustainability strategy implementation, and necessary action plans and resources, such as research into low-carbon materials and replacement of existing assets and equipment. Climate-related risks are defined across short-term (1–2 years), medium-term (2–7 years), and long-term (7–12 years) timelines.</p> <p>The company extends its identification of climate-related risks and opportunities to the value chain, analyzing their potential impacts on business operations, strategy, value chain locations, and financial factors. This approach provides a clear understanding of financial implications to formulate effective strategies and measures. Detailed information can be found in the 2023 Sustainability Report.</p> <p>In August 2023, the "Responsible Operations" team under the Sustainability Promotion Task Force proposed a four-phase greenhouse gas reduction plan targeting a 45% reduction by 2030, a 75% reduction by 2040, and achieving net-zero emissions by 2050. This plan was approved by the Corporate Sustainability Development Committee in the same month. In November 2023, the reduction targets were endorsed by the Board of Directors, formally establishing the company's net-zero commitment.</p>
(4) Does the Company collect data for greenhouse gas emissions, water usage and waste quantity in the past two years, and set energy conservation, greenhouse gas emissions reduction, water usage reduction and other waste management policies?		V	<p><b>I. Greenhouse gas emissions</b></p> <p>Since 2014, the company has been calculating greenhouse gas (GHG) emissions based on the ISO 14064-1 standard and the Greenhouse Gas Protocol, using the operational control approach to define organizational boundaries. By the end of 2023, the company completed GHG inventory and verification for its primary sites, including the Taipei headquarters, Zhunan plant, Suzhou plant and R&amp;D center, and the Philippines plant. In 2024, the scope of the GHG inventory was expanded to include overseas offices (France, Germany, Italy, India, Japan, Mexico, and the United States) with plans to complete inventory and verification for all these locations by 2025. To ensure the completeness of the GHG inventory, Scope 3 emissions were included starting in 2021, which was designated as the baseline year. From 2022 onwards, the company expanded its inventory activities by implementing ISO 14064-1 across all manufacturing centers, covering not only Scope 1 and 2 emissions but also gradually addressing all categories under Scope 3.</p> <p>In 2024, the company introduced a digital carbon management platform to enhance communication efficiency across regions and optimize GHG inventory processes through systematic procedures. Building on this foundation, the company signed the SBTi Commitment Letter, committing to developing carbon reduction pathways and targets aligned with scientific methodologies.</p> <p>In 2023, Scope 1 emissions totaled 660.88 tons CO<sub>2</sub>e, while Scope 2 emissions reached 26,359.59 tons CO<sub>2</sub>e. Given that purchased electricity is the primary source of emissions, the company's main GHG reduction strategy focuses on energy management within facilities. Scope 2 emissions in 2023 increased slightly by 330.50 tons CO<sub>2</sub>e compared to 2022, primarily due to the inclusion of the Taipei headquarters. Emission intensity also rose slightly for the same reason. For Scope 3, six additional categories were included in the 2023 inventory, building upon the five categories assessed in 2022. Detailed information can be found in the Sustainability Report. The company plans to further expand Scope 3 inventory across all</p>

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categories to evaluate and implement improvement strategies.

The GHG emissions for the past two years are summarized in the table below:

Year	Total Greenhouse Gas Emissions (Scope 1 + Scope 2) Unit: Metric Tons CO2e
2022	26,648.37
2023	27,020.47

To implement low-carbon management, the company has set greenhouse gas (GHG) emission targets with the goal of achieving net-zero emissions by 2050. For Scope 1 and Scope 2 emissions, the company aims to reduce emissions by 45% by 2030, 75% by 2040, and 90% by 2050, all compared to the baseline year. For Scope 3 emissions, the company targets a 90% reduction compared to the baseline year, with an additional goal of reducing emission intensity by 97%. Furthermore, the company aims to increase the use of renewable energy, ensuring that it accounts for no less than 90% by 2030, 95% by 2040, and 100% by 2050.

**II. Waste generation volume**

The company has established a "Waste Management Procedure" to clearly define the management standards for handling various types of waste. The primary source of the company's waste comes from packaging materials used in production, including waste plastics, paper, and wood, all of which are recyclable. Currently, certified waste disposal vendors handle these materials, and the company conducts at least one annual on-site audit to review the waste treatment process. These audits verify the presence and qualifications of designated personnel, check for abnormalities in waste disposal processes, and ensure compliance with regulations. In 2023, the company conducted 12 on-site audits, with no violations found.

To reduce the environmental impact of waste, the company focuses on minimizing waste generation and actively implements recycling and resource reuse. At every stage, from sourcing to post-use disposal, waste is properly categorized. Non-recyclable waste is ultimately disposed of through incineration or landfill. The company's waste management policy aims to improve resource reuse rates and promote a closed-loop recycling system to maximize resource efficiency. For instance, at the Zhunan Manufacturing Center in 2023, the company launched a "Network Cable Recycling and Waste Reduction Program." This program addressed frequent damage to network cable connectors caused by repetitive plugging and unplugging during production testing. The cables themselves remained functional. By repairing the connectors, the company extended the lifespan of the cables. In 2023, 3,234 defective cables were recycled, with 3,124 successfully repaired for reuse, achieving a recycling rate of nearly 97%.

The majority of waste generated from the company's operations consists of general household waste. In 2023, the total waste volume was 4,482.05 metric tons, a 3.88% decrease compared to 2022. Non-hazardous waste accounted for 4,309.57 metric tons, a 3.28% decrease from 2022, making up 96.15% of the total waste. Hazardous waste amounted to 172.48 metric tons, a 16.87% decrease from 2022, constituting only 3.85% of the total waste. The overall waste recycling rate was 82.59%, with non-hazardous waste achieving an 85.96% recycling rate and hazardous waste reaching 85.88%. Over the past three years, the total waste generated per unit of revenue has shown a declining trend.

The table below presents waste generation data from the company's

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			<p>facilities in Zhunan, Taiwan, China, and the Philippines for the past two years:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Non-hazardous waste (Metric Tons)</th> <th>Hazardous waste (Metric Tons)</th> <th>Total waste (Metric Tons)</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>4,455.51</td> <td>207.48</td> <td>4,662.99</td> </tr> <tr> <td>2023</td> <td>4,309.57</td> <td>172.48</td> <td>4,482.05</td> </tr> </tbody> </table> <p>In order to implement waste management, the Company has established short-, medium-, and long-term goals for waste recycling and reuse rates, which are 75%, 80%, and 90% by 2023, 2025, and 2030, respectively.</p> <p><b>III. Water Usage</b></p> <p>In terms of water resource management, due to the nature of the industry, the company's production processes do not heavily rely on water. The primary water usage is for employee daily needs, as well as for basic facilities such as air conditioning systems using recycled water. In Taiwan and China, water is sourced from municipal supplies (third-party water), while in the Philippines, water is sourced from groundwater. The water supply at all operational sites is managed by local municipal authorities, water utilities, or industrial zone administrators. The company does not directly extract water from rivers, lakes, or groundwater sources.</p> <p>The company focuses on reducing water usage and exploring potential water recycling methods to minimize dependence on water resources. In 2023, the total water withdrawal decreased by 12.68% compared to 2022, with the water withdrawal per unit of revenue showing a continuous decline for four consecutive years.</p> <p>As most water usage is for daily living, the company remains committed to being environmentally friendly and conserving water resources. Long-term water management strategies are built around two key principles: "reducing water usage" and "recycling and reuse." The company actively promotes water conservation among employees and implements various water-saving measures, such as regular maintenance to ensure no leaks in major water usage facilities like restrooms and kitchens, thereby improving water use efficiency. Details of key water-saving initiatives and their outcomes in 2023 at the main manufacturing centers can be found in the Sustainability Report.</p> <p>The total water withdrawal for the past two years is summarized in the table below:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total Water Usage (Sum of Taiwan, China, and the Philippines) Unit: Million Liters</th> </tr> </thead> <tbody> <tr> <td>2022</td> <td>240.85</td> </tr> <tr> <td>2023</td> <td>214.21</td> </tr> </tbody> </table>	Year	Non-hazardous waste (Metric Tons)	Hazardous waste (Metric Tons)	Total waste (Metric Tons)	2022	4,455.51	207.48	4,662.99	2023	4,309.57	172.48	4,482.05	Year	Total Water Usage (Sum of Taiwan, China, and the Philippines) Unit: Million Liters	2022	240.85	2023	214.21	
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<p>4. Social Topic</p> <p>(1) Does the Company set policies and procedures in compliance with regulations and internationally recognized human rights principles?</p>		V	<p>The company is committed to the principles and spirit of international human rights initiatives, including the <i>United Nations Global Compact</i>, the <i>Universal Declaration of Human Rights</i>, the <i>ILO Declaration on Fundamental Principles and Rights at Work</i>, and the <i>Responsible Business Alliance (RBA) Code of Conduct</i>. In 2023, the company updated its <i>Labor and Human Rights Policy</i>, extending its application to frontline suppliers to address the growing emphasis on human rights by the international community and business partners.</p> <p>To implement internal management, the Corporate Sustainability Development Committee under the Board of Directors regularly discusses the status of human rights protection. Each major</p>	None																		

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operational and manufacturing site has a CSR execution manual and a grievance procedure for addressing human rights violations. Workers can report concerns such as inequality, harassment, or bullying via dedicated hotlines or email. When grievances are reported, the Human Resources Department follows the group's whistleblowing policy, site-specific procedures, and local laws to conduct thorough investigations, ensure protection for affected individuals, and impose penalties on violators.

The company also regularly provides training on labor and human rights for employees, supervisors, and internal auditors to foster a respectful and friendly workplace. In 2023, a total of 4,359 employees across the group received training on human rights topics, achieving a coverage rate of 70.10%. Moreover, no incidents of human rights violations, child labor, discrimination, bullying, or harassment were reported at any company site in 2023.

The company's human rights management policies are guided by the *Personnel Management Regulations* and *Employee Work Rules*, which govern human resource practices and employee conduct. New hires are required to sign the *Code of Ethical Conduct* and *Employee Commitment Letter* upon joining, acknowledging their understanding of relevant laws and internal regulations. The policies, procedures, and specific management measures related to human rights protection are as follows:

- Policies and procedures for employee recruitment, employment, transfers, compensation and benefits, performance management, and retirement.
- Workplace sexual harassment prevention, grievance handling, and disciplinary measures.
- Workplace safety and health policies.
- Measures for preventing unlawful harm during the performance of duties.
- Maternity health protection measures in the workplace.
- Methods for fostering communication and enhancing cooperation between employers and employees.
- Implementation guidelines for labor-management meetings.

Focus Areas	Specific Management Plans
Diversity, Equality, and Inclusion	Utilize human resource management plans and policies as guidelines for employee recruitment, hiring, training, development, and termination.
Talent Attraction and Retention	Establish diverse recruitment channels and develop compensation and benefits policies based on industry benchmarks.
Employee Training and Development	Conduct talent assessments to align with company growth needs, introduce managerial competency programs, integrate learning resources, and enhance employee skill development through a performance management cycle.
Human Rights Management	Develop the <i>Labor and Human Rights Policy</i> and corresponding CSR execution manual.
Occupational Health and Safety	Establish the <i>Environmental, Health, and Safety (EHS) Policy</i> and implement the ISO 45001:2018 Occupational Health and Safety Management System.

For information on human rights risk identification, mitigation, and remediation, please refer to the 2023 Sustainability Report. Moving



Assessment Item	Implementation Status		Non-implementation and its reason(s)	
	Y	N		Explanation
			<p>forward, the company will continue to focus on human rights protection issues and promote related educational training to enhance awareness and reduce the likelihood of human rights risks.</p>	
			<p>The company is committed to fostering harmonious labor-management relations within the framework of legal compliance. Employee compensation policies are designed to be free from discrimination based on gender, race, age, religion, or political affiliation. In 2023, the standard wages for entry-level employees at the company's major operating locations met or exceeded local statutory requirements. For roles of the same nature (direct or indirect positions), there was no gender-based wage disparity. However, annual compensation (including base salary, annual allowances, and bonuses) tended to be higher for male employees due to the higher proportion of male employees in research and development roles. For detailed information, please refer to the 2023 Sustainability Report.</p>	
(2) Has the Company established appropriately managed employee welfare measures (include salary and compensation, leave and others), and link operational performance or achievements with employee salary and compensation?		V	<p>The company values employee welfare and provides competitive compensation and benefits policies at all operating locations. These policies are developed with reference to industry salary benchmarks and macroeconomic indicators. Salaries are determined based on an employee's professional capabilities, education, and experience. Adjustments to compensation post-employment are made following a comprehensive evaluation of individual performance, market value, and contributions. For overseas employees, salaries are set at competitive levels based on local labor market conditions, local laws, industry practices, and business performance. Both short-term and long-term incentive bonuses are offered to encourage long-term commitment and growth alongside the company.</p> <p>To enhance employee well-being, the company provides a diverse range of benefits and leisure activities for full-time employees at key locations. A Workers' Welfare Committee organizes annual events using corporate income and employee welfare funds, encouraging employees and their families to enjoy leisure activities and alleviate work-related stress, promoting work-life balance. The company respects the freedom of assembly and association, supporting the establishment of employee interest clubs and providing subsidies for their activities. Current clubs include basketball, swimming, badminton, tennis, yoga, hiking, cooking, crafting, photography, bartending, painting, and flower arranging. The company also distributes holiday bonuses for special occasions such as the Dragon Boat Festival and Mid-Autumn Festival and offers birthday gifts or bonuses. To strengthen camaraderie, the company organizes family days, team-building activities, and festive gatherings (e.g., Lantern Festival, Christmas, New Year, and year-end parties), providing opportunities for employees to celebrate together. Additionally, meal subsidies are provided for workdays at major production sites.</p> <p>The company's retirement benefits comply with local laws and regulations. In Taiwan, employees are covered under the retirement pension scheme outlined in the Taiwan Labor Standards Act. Contributions to a statutory retirement fund account are made regularly. Employees hired on or before June 30, 2005, are eligible for the old pension scheme, with monthly contributions amounting to 2% of the employee's salary deposited into a dedicated retirement fund account managed by the Bank of Taiwan. As of Q4 2023, the fund balance reached NT\$102 million, sufficient to cover retirement needs for the next seven years, and is adjusted annually based on actuarial reports to meet future requirements. For employees under the new pension scheme, the company contributes 6% of their monthly salary to individual pension accounts. Employees can choose to contribute an additional 0% to</p>	None

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			<p>6% of their salary to their pension accounts voluntarily.</p> <p>In China, employees are enrolled in the national social insurance system as per the Labor Law of the People's Republic of China, which includes pension insurance to ensure post-retirement security. In the Philippines, employees participate in the Social Security System (SSS) as mandated by the Department of Labor and Employment (DOLE). The company and employees jointly contribute monthly premiums during employment. Upon reaching the statutory retirement age and meeting eligibility requirements, employees can apply for pension benefits to support their retirement quality of life.</p> <p>According to Article 29 of the company's Articles of Association, 12% to 18% of annual profits, if available, are allocated as employee remuneration. This includes employees of qualifying subsidiaries, with eligibility criteria and distribution methods determined by the Board of Directors.</p>
(3) Does the Company provide employees with a safe and healthy working environment, with regular safety and health training?	V		<p>The company is committed to providing a safe working environment and fostering a culture of safety to reduce occupational health and safety risks. At its operational sites in Taiwan, China, and the Philippines, the company complies with local occupational health and safety regulations by establishing safety and health management units staffed by professional personnel responsible for planning, implementation, supervision, and inspection of safety-related activities. All major manufacturing centers have implemented the ISO 45001:2018 Occupational Health and Safety Management System, valid through 2024, and regularly conduct internal audits to review system operations. In 2023, a total of 29 audit findings were identified and fully resolved. Additionally, all operational sites have passed third-party certifications, and the site in China has obtained the Level 3 Safety Production Standardization Certification.</p> <p>The company has established "Occupational Safety and Health Committees" (OSH Committees) at its operational sites in Taiwan, China, and the Philippines. These committees serve as the highest governing bodies for safety and health management, convening at least quarterly to plan, coordinate, and oversee safety, health, and wellness-related matters, including policy formulation and revisions. Worker representatives make up more than one-third of each committee, serving as a communication bridge between employees and the company to continuously enhance safety and health management.</p> <p>To prevent workplace hazards and mitigate occupational health and safety risks, the company follows established <i>Environmental, Health, and Safety (EHS) Risk Identification and Assessment Management Procedures</i> and <i>Hazard Identification and Risk Assessment Procedures</i>. Qualified personnel, trained in hazard and environmental factor identification, conduct risk assessments annually or as needed (e.g., during operational changes, technological upgrades, or after significant incidents). Taiwan and the Philippines use matrix analysis (evaluating likelihood, severity, and frequency), while China uses scoring methods to assess risk levels. Control measures are developed for high-risk operations, with follow-up monitoring to eliminate potential workplace hazards. In 2023, the company identified 273, 586, and 83 risk items in Taiwan, China, and the Philippines, respectively, with no high-risk items. All identified improvement opportunities have been addressed.</p> <p>Employees are empowered to stop work or take protective measures in the event of immediate danger or emergencies without facing adverse consequences. This protocol is regularly communicated during occupational safety and health training for</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)	
	Y	N		Explanation
			<p>new hires. In case of incidents, the company conducts investigations following its <i>Incident Investigation Management Procedures</i> to analyze causes and implement corrective measures, with findings shared across facilities to prevent recurrence. In 2023, the company investigated 32 incidents in Taiwan (mostly traffic-related), 2 in China (falls and traffic accidents), and 8 in the Philippines (hazardous material exposure and cuts/abrasions). All cases have been resolved with corrective actions such as workflow redesign, safety awareness campaigns, re-training, and equipment upgrades.</p> <p>The company does not operate hazardous machinery or equipment, and its production processes involve minimal chemical use. Suppliers are required to provide chemicals labeled in compliance with the Globally Harmonized System (GHS) and provide Safety Data Sheets (SDS). Chemicals are managed through a centralized inventory system with timely updates to ensure safety. Designated storage areas comply with local regulations, and employees handling chemicals receive training on safe handling, storage, and emergency response procedures.</p> <p>The company maintains a <i>Fire Safety Plan</i> filed with local fire authorities, conducting fire, evacuation, and emergency drills at least twice a year, with each drill lasting no less than four hours. In 2023, there were no fire incidents across all sites. To enhance safety awareness and disaster preparedness, the company provides regular safety training through various channels, including emails and announcements, covering topics such as earthquake safety, carbon monoxide prevention, and lithium battery management.</p> <p>In 2023, there were no cases of occupational fatalities or permanent disabilities. Recordable occupational injuries totaled 7 cases: 3 in Taiwan (caused by entrapment, collision, and extreme temperatures), 1 in China (a fall), and 3 in the Philippines (cuts/abrasions and hazardous material exposure). All cases were investigated, and corrective measures were implemented to minimize risks. No occupational illnesses were reported during the year.</p> <p>The company conducted safety and health training for new and existing employees at its main operational sites in Taiwan, China, and the Philippines. Training included topics such as hazardous chemicals, electrostatic discharge protection, chemical spill response, respiratory protection, and emergency/fire drills. Specialized training for new equipment or technologies and certifications (e.g., first aid or organic solvent operation supervisors) was also provided. In 2023, more than 7,474 participants attended these sessions, totaling over 13,142.82 training hours. Training was conducted in the local language or a language understood by non-local employees, with post-training assessments to evaluate effectiveness.</p>	
(4) Has the Company established effective career development training plans?	V		<p>The company adheres to a people-centric philosophy, formulating a human capital development strategy based on three pillars: <i>International Talent Deployment</i>, <i>Team Performance Stability</i>, and <i>Diverse Learning Opportunities</i>. This strategy aims to integrate internal and external learning resources, enabling the company to accelerate its expansion into international markets while fostering employees' intellectual and professional growth, driving mutual development for both employees and the organization.</p> <p>Aligned with its operational and talent development goals, the company has devised a learning and development strategy that employs a hybrid model combining in-person and digital courses. This approach enhances employees' professional skills and competitiveness. In addition to key courses for developing critical</p>	None

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			<p>talent, the company offers external training resources and online courses delivered by internal experts, enabling employees to learn without the constraints of time or location. In 2023, the total training hours reached 45,167, with an average of 5.3 training hours per employee. Training coverage in Taiwan reached 98.2%.</p> <p><b>Diverse Learning Channels to Unlock Employee Potential</b> Talent development is the cornerstone of sustainable corporate growth. The company provides employees with diverse learning resources and channels, including internal professional training and experiential learning. Employees are also encouraged to participate in external training programs to refine their expertise and enhance both personal and organizational competitiveness. To improve accessibility and the efficiency of learning dissemination, the company has been optimizing its digital learning environment since 2018. In 2023, the company introduced 42 new professional courses and 24 general courses, achieving a total of 8,801 course hours completed. By the end of 2023, the company had developed over 480 digital courses, offering employees a wide range of self-paced learning options.</p> <p><b>Developing Key Corporate Talent</b> The company implements a "Key Talent Development Program" for candidates nominated by functional unit leaders, focusing on areas such as <i>Leadership</i>, <i>English Communication Skills</i>, and <i>Professional Expertise</i>. This program allocates learning resources to support the growth of professional competencies.</p> <p>Additionally, through performance reviews, supervisors and employees jointly establish annual personal development plans, which are regularly reviewed and adjusted. This ensures robust support for employees' career development and continued skill-building.</p>
(5) Does the Company's product and service comply with related regulations and international rules for customers' health and safety, privacy, sales, labelling and set policies to protect consumers' rights and consumer appeal procedures?		V	<p>The company embraces "Customer First" as the core principle of its corporate mission, "Committed Partnership." Its three core values — <i>Execution</i>, <i>Innovation</i>, and <i>Service</i> — are fundamental to achieving this mission. Guided by these principles, the company establishes strong and long-term partnerships with customers through professional research and development, flexible production, and integrated communication.</p> <p>All of the company's products comply with international regulations, including RoHS, REACH, PPWD, and Batteries directives, while adhering to standards prohibiting the use of conflict minerals and restricted hazardous substances. The company values customer feedback, with dedicated teams managing customer input and service processes to ensure optimal service efficiency and safeguard customer rights.</p> <p>Customer satisfaction is assessed through periodic evaluations (quarterly, semi-annual, or annual) conducted by customers on their suppliers (e.g., scorecards). These evaluations serve as a reference for customer satisfaction, and each business unit reviews the results to implement continuous improvements. Improving customer evaluation scores is incorporated into the performance indicators for relevant teams. Beyond these evaluations, the company proactively conducts annual online <i>Customer Satisfaction Surveys</i> for key customers, covering aspects such as quality, pricing, delivery, service, and technical capabilities. Factories also collect customer feedback and use customer audits (conducted regularly or on an ad hoc basis) as a critical benchmark for improving satisfaction.</p> <p>The company has established a <i>Customer Satisfaction Survey Procedure</i>, ensuring at least one survey is conducted annually. This</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			<p>procedure focuses on feedback related to quality, delivery timelines, pricing, service, and technology. In 2023, the average customer satisfaction score was 86%, and for the third consecutive year, there were no reported health or safety incidents related to the company's products.</p> <p>While enhancing customer service, the company places equal importance on protecting customer privacy and intellectual property. Confidentiality agreements are signed with customers to safeguard their information, and strict control measures under the ISO 27001 Information Security Management System ensure compliance during all business activities. As of the end of 2023, there were no incidents of customer privacy breaches or data losses that compromised customer interests.</p> <p>The company is committed to adhering to all applicable national and international laws, ethical codes, and universally accepted practices. These commitments include promoting fair competition, ensuring the safety of products and services, complying with labor laws and practices, upholding the Universal Declaration of Human Rights, and adhering to international standards for protecting copyrights, corporate assets, and all forms of intellectual property.</p> <p>The company provides a dedicated grievance channel for stakeholders through the email address: <a href="mailto:sc5388@sercomm.com">sc5388@sercomm.com</a>.</p>
(6) Does the Company set supplier management policy and request suppliers to comply with related standards on the topics of environmental, occupational safety and health or labor right, and their implementation status?		V	<p>To manage business and sustainability-related risks within the supply chain, the company has established a <i>Supplier Management Procedure</i>, which clearly defines mechanisms for managing new and existing suppliers while providing support resources. In alignment with the <i>Responsible Business Alliance (RBA) Code of Conduct</i>, all suppliers are required to adhere to social responsibility and integrity commitments, comply with local laws and regulations, and sign a Supplier Corporate Social Responsibility Agreement to qualify as approved suppliers. By the end of 2023, the company further enhanced its supplier management framework by implementing selection and evaluation mechanisms tailored to supplier attributes.</p> <p><b>Supplier Selection Mechanism</b></p> <p>In 2023, the company approved 55 suppliers, with 30 passing document evaluations and 25 undergoing on-site audits. An additional seven suppliers, designated by customers, underwent document evaluations with limited supply scopes to manage supply chain risks effectively. The company refined its supplier classification into component suppliers and non-component suppliers, with component suppliers further categorized as critical, important, or general based on customer requirements for RBA certification or specific logo branding. Documentation requirements, such as ISO certifications, RBA compliance, and conflict minerals declarations, were established to strengthen risk management. For example, component suppliers and production-related subcontractors must obtain ISO 9001 (Quality Management), ISO 14001 (Environmental Management), and ISO 45001 (Occupational Health and Safety Management) certifications. Critical component suppliers must also achieve an RBA Validated Assessment Program (VAP) score of 160 or higher. This requirement was applied retroactively, with all critical suppliers mandated to secure the necessary certifications by 2026. Sustainability evaluation criteria were also incorporated into potential supplier assessments to strengthen supply chain sustainability.</p> <p><b>Supplier Evaluation Mechanism</b></p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)
	Y	N	
			<p>Existing suppliers are managed through monthly evaluations and annual audits. Monthly evaluations assess delivery quality, quality improvement, delivery timeliness, and pricing and service. Based on these evaluations, suppliers are graded, with underperforming suppliers receiving support and monitoring for improvements. Annual audits focus on suppliers with close supply relationships, critical components, or significant anomalies during the year. Audit criteria include quality, cost, delivery, service, technical capability, and sustainability. Sustainability audits incorporate the latest RBA Code of Conduct, covering five key dimensions. Zero-tolerance criteria are applied to all dimensions, and any violation results in disqualification as a supplier. If a supplier fails an audit, the company assesses whether corrective guidance is needed. Suppliers failing to meet requirements after guidance are disqualified, while customer-designated suppliers are reviewed with customers to determine further action. In 2023, the company conducted on-site audits of 92 Tier 1 suppliers. Four suppliers failed the audits: two due to quality issues, whose supply scopes were subsequently restricted, and two due to sustainability risks, which accounted for 34 audit findings primarily related to labor and health and safety. By the end of 2023, 27 findings were resolved, achieving a 79.41% improvement rate. Remaining issues are under review and expected to be resolved in 2024.</p> <p>The company recognizes that maximizing sustainability value requires collaboration across the value chain. In 2023, it issued 840 carbon management surveys to Tier 1 suppliers, receiving 594 responses by February 2024. Among these, 233 suppliers disclosed Scope 1 and Scope 2 emissions, 121 disclosed Scope 3 emissions, and 110 obtained ISO 14064 certification. These results will guide efforts to enhance greenhouse gas inventory practices among key supply chain partners, establishing a foundation for value chain carbon reduction. To support this, the company organized ISO 14064 training sessions in 2023 to enhance suppliers' carbon inventory capabilities. Additional training on RBA requirements helped suppliers manage sustainability risks in their operations. Over 190 suppliers participated, with 582 attendees completing a total of 1,778 training hours. The company also provided training resources for internal supply chain management staff to address diverse and dynamic supply chain risks. In 2023, 72 employees involved in sustainable procurement participated in training, totaling 155.01 hours, with a participation rate of 66.67%.</p> <p>The company has implemented a <i>Responsible Minerals Management Procedure</i> to ensure no use of conflict minerals. While the company does not directly purchase metals, it conducts due diligence through suppliers to ensure the supply chain avoids conflict minerals. Following the OECD's <i>Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas</i> and the <i>Responsible Minerals Initiative (RMI)</i> templates (CMRT and EMRT), suppliers are required to disclose mineral sources and verify smelter certifications to confirm that metals such as gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica are not sourced from unlawful regions. If a supplier is found to collaborate with non-compliant smelters, the company determines whether this impacts its products. If so, the supplier must develop a replacement plan; failure to comply results in disqualification. In 2023, the company surveyed 368 suppliers, achieving a 100% response rate. The 352 smelters involved were all certified as compliant.</p>

Assessment Item	Implementation Status		Non-implementation and its reason(s)	
	Y	N		Explanation
5. Does the Company refer to international reporting rules or guidelines to publish CSR Report to disclose non-financial information of the Company? Has the said Report acquire 3rd certification party verification or statement of assurance?		V	<p>The company's Sustainability Report follows the <i>Global Reporting Initiative (GRI) Standards</i> issued in 2021, the <i>Sustainability Accounting Standards Board (SASB)</i> industry standards, the recommendations of the <i>Task Force on Climate-related Financial Disclosures (TCFD)</i>, and the sustainability disclosure indicators outlined for the communication and networking industry in the <i>Taiwan Stock Exchange Corporation (TWSE) Guidelines for the Preparation and Filing of Sustainability Reports by Listed Companies</i>.</p> <p>The report has been verified by a third-party assurance provider in accordance with the <i>AA1000 Assurance Standard V3</i>, under Type 1 Moderate Assurance, to confirm compliance with the GRI Standards and SASB industry-specific and operational activity indicators. For the eight sustainability disclosure indicators specified in the TWSE guidelines for the communication and networking industry, a limited assurance engagement was conducted in accordance with <i>ISAE 3000 (Revised)</i>, issued by the Financial Accounting Standards Foundation of the Republic of China (Taiwan), for assurance on non-historical financial information. The assurance and verification reports issued by the third party are included in the appendices of the report.</p>	None
6. If the Company has established its corporate social responsibility code of practice according to "Listed Companies Corporate Social Responsibility Code of Practice," please describe the operational status and differences: No differences.				
7. Other important information to facilitate better understanding of the Company's implementation of corporate social responsibility:				
<p>Since its establishment, social engagement has been deeply embedded in the company's core values. The company has long been committed to initiatives centered around <i>supporting rural education, promoting arts and cultural activities, nurturing young talent, and building a knowledge-based economy</i>. By harnessing the collective strength of its employees, the company strives to expand social engagement, give back to society, and serve communities, fostering an innovative, diverse, and sustainable society grounded in compassion and environmental stewardship. In 2023, the company supported local community education development and charitable activities as follows:</p>				
<p>(1) <b>Talent Development and Scholarship Program:</b></p> <p>For years, the company has actively served as a bridge between internal stakeholders and external charitable organizations, pooling resources to amplify its impact. To support underprivileged groups, the company makes annual donations to orphanages and rural schools. It has also established the "Company Scholarship," reflecting its commitment to giving back to local communities. The scholarship recognizes outstanding high school students, as nominated by the company's R&amp;D supervisors, encouraging them to excel academically. By alleviating the financial burden of underprivileged youth and their families, the program nurtures future talent who can contribute to society. Since its inception in 2015, this initiative has become an integral part of the company's culture, aligned with its vision to "sustain social care and foster hope." In 2023, the Suzhou Manufacturing Center provided educational assistance through 11 cases under its Charity Scholarship Program, offering CNY 5,000 per recipient. Four recipients attending top-tier universities received double scholarships, amounting to a total of CNY 75,000 in scholarships for the year.</p>				
<p>(2) <b>Industry-Academia Collaboration Program:</b></p> <p>To support local education, enhance students' practical work experience, and reduce population migration, the company actively collaborates with nearby colleges and universities. These partnerships facilitate internships or practical training opportunities for students. In 2023, the Zhunan Manufacturing Center partnered with Yu Da University of Science and Technology's Department of Information Management and IoT Program to host a campus recruitment event, onboarding four students to strengthen its manufacturing technology team.</p>				
<p>(3) <b>Charitable Activities:</b></p> <p>The Zhunan Manufacturing Center participated in various charitable activities in 2023, including donating 109 units of 250cc blood to the Hsinchu Blood Donation Center, sponsoring massage services for 108 participants from the Miaoli County Association for the Welfare of the Visually Impaired, and donating NT\$5,811. Additionally, the company contributed NT\$9,617 to the Miaoli Family Support Center. The Taipei Headquarters sponsored NT\$8,000 during the Nangang Software Park Happy Enterprises Fair.</p>				
<p>Through these initiatives, the company continues to deepen its social impact, promote community welfare, and embody its commitment to corporate social responsibility.</p>				