



2024

長聖國際生技股份有限公司
Environmental Social Governance

永續報告書
ESG Report

Content

1、 About This Report.....	3
1.1 Chairperson' s Message	3
1.2 About Ever Supreme.....	5
1.3 Information for the Report.....	7
2、 Sustainable Operations	11
2.1 Sustainability Development Strategy.....	11
2.2 Sustainability Promotion Mechanism.....	14
2.3 Board of Directors and Functional Committees.....	17
3、 Stakeholder and Material Topic.....	37
3.1 Stakeholder Identification	37
3.2 Material Topic Identification Process	45
3.3 List of Material Topic.....	48
3.4 Material Topic Response	51
4、 Corporate Governance	66
4.1 Integrity in Business Operations	66
4.2 Risk Management.....	69
4.3 Participation in Various Associations and Organizations.....	72

4.4 Supplier Management	73
5、 Social Engagement.....	79
5.1 Human Capital Development.....	79
6、 Environment.....	87
6.1 Climate Change	87
7、 Appendix	61
7.1 Appendix I、GRI Content Index	105
7.2 Appendix II、Climate-Related Information	111

1、About This Report

1.1 Chairperson's Message

The world today is confronted with multiple challenges, including the impact of the COVID-19 pandemic on global economies and societies, geopolitical instability, environmental pressures arising from climate change, and uncertainties in supply chains and trade. These challenges highlight the complexity of our times and underscore the need for collective global action to strengthen efforts in Environmental, Social, and Governance (ESG) initiatives, promoting a greener and more equitable future. Ever Supreme Bio Technology Co., Ltd. (hereinafter referred to as "Ever Supreme" or "the Company") has long been committed to fostering sustainable and mutually beneficial development in both environmental and social aspects. At the same time, the Company places strong emphasis on sound and effective corporate governance. Over the years, it has established a robust corporate governance framework and management system encompassing organizational operations, clear division of responsibilities, and comprehensive supervisory mechanisms.

To enhance the effectiveness of corporate governance, the Company provides regular training and awareness programs for department heads, management teams, and all employees on corporate governance policies as well as the latest regulatory requirements. These efforts aim to strengthen compliance awareness and reinforce corporate governance literacy across the organization. In addition, the Company has established an independent internal audit department responsible for executing internal control and audit activities in accordance with the internal audit plan. Through continuous enhancement of the internal control mechanism, the Company effectively identifies and manages operational risks, ensures that business processes comply with laws, regulations, and corporate policies, and upholds overall operational order and managerial discipline.

The Company adheres to a “people-oriented” philosophy, viewing employees as its most valuable assets. We are committed to creating a safe, supportive, and fulfilling workplace, and we consider employee well-being a key component of our corporate social responsibility. To this end,

the Company continues to promote a comprehensive range of employee care policies, strengthening workplace safety, welfare programs, talent development, and communication mechanisms. These efforts aim to enhance employee satisfaction and organizational cohesion, while fostering a workplace culture that supports sustainable growth. We believe that employees can realize their full potential only in an environment built on respect, support, and trust, thereby generating a positive cycle within the organization. Looking ahead, the Company will continue to optimize employee care measures and increase investment in human capital to achieve sustainable goals that balance corporate growth with employee well-being. Together, we strive to build a modern enterprise that embodies both competitiveness and corporate responsibility.

1.2 About Ever Supreme

1. Company Profile

Founded in 2016, Ever Supreme possesses a range of innovative and breakthrough patents and technologies. With a research and development team composed of highly qualified domestic and

international experts holding master's and doctoral degrees, along with consultants from diverse medical backgrounds, the Company is dedicated to the development of novel stem cell and cancer immunotherapy drugs.

We strive to address current medical challenges by providing innovative, effective, and precise personalized medical solutions.

2. Value Chain Overview

The Company's industry value chain is structured as follows: the upstream segment encompasses the research, development, and manufacturing of reagents and related equipment required for cell culture, as well as technologies for cell collection and preservation. The midstream segment includes the research and development of cell-based products, domestic and cross-border transportation services, establishment of cell databases, and data comparison and analysis. The downstream segment focuses on medical applications such as disease treatment, clinical trials, and cell transplantation. The Company's core business primarily centers on cell product development, as well as the execution of disease treatments and clinical trials, enabling us to meet the needs across all stages of the upstream, midstream, and downstream cell

industry value chain. In parallel with ongoing technological advancement and refinement, the Company continues to develop a variety of related products and applications. We are actively advancing their clinical validation to further drive innovation and development throughout the industry value chain.

1.3 Information for the Report

1.3.1 Basis for Preparation

This report has been prepared with reference to the 2021 GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI). It also adopts the Sustainability Accounting Standards Board (SASB) standards for disclosure. In addition, the report is compiled in accordance with the requirements of the “Guidelines for the Preparation and Submission of Sustainability Reports by TPEx-Listed Companies.” A GRI Content Index is provided in the appendix for the reference of stakeholders.

1.3.2 Reporting Period and Frequency

The reporting period of this report is consistent with the Company' s consolidated financial statements. To ensure completeness and comparability, certain sections may include information outside the reporting period, which will be noted accordingly within those sections.

The Company publishes its Sustainability Report annually and makes it available on the Company' s official website.

Reporting Period: January 1, 2024 to December 31, 2024

Publication Date of This Report: August 2025

Reporting Frequency: Annually

Contact Information: For any questions or suggestions regarding the contents of this report, please contact us through the "Contact Us" section of the Company' s website.

1.3.3 Report Boundary and Scope

The disclosure period of this report covers January 1, 2024 to December 31, 2024. The reporting boundary includes Chang Sheng as the parent company and primarily focuses on operations conducted in Taiwan.

Subsidiaries included in the consolidated financial statements are not

covered in this report. Any cross-year data or changes in the scope of disclosure will be explained within the relevant sections of the report.

Basis for Statistical Data Calculation of the Report

Financial Data	Consistent with the Company's individual and consolidated financial statements audited by certified public accountants.
Other Data	Compiled based on statistical information collected from each operational site.

1.3.4 Restatement of Information

As this is the first time the report is being disclosed, there are no restatements of previously reported information.

1.3.5 External Assurance

This report has not been assured by an independent third-party verification body.

1.3.6 Responsible Unit for the Sustainability Report

If you have any questions regarding the contents of this report, please contact us through the following channels:

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2、Sustainable Operations

2.1 Sustainability Development Strategy

The Company's core strategies for sustainable development encompass four key areas, aiming to balance business operations with social responsibility while promoting mutual growth for the Company, the environment, and society:

1. Environmental Protection: The Company actively engages in carbon reduction initiatives, striving to lower carbon emissions throughout its operations, promote the use of renewable energy, and integrate circular economy concepts into products and production processes. Relevant units establish clear environmental goals and implementation plans based on the characteristics of their operations, gradually realizing energy conservation, emission reduction, and sustainable resource management.

2. Technological Innovation: Emphasizing the power of technology to drive sustainability, the Company continuously develops energy-efficient products and smart solutions with

environmental benefits to enhance product value and market competitiveness. Through digital transformation, resources are optimally allocated and operational efficiency improved, using innovation as a driver for corporate growth and green transformation.

3. Corporate Governance: The Company strengthens its corporate governance system by improving internal audit and control mechanisms, ensuring the timeliness and transparency of financial information, and maintaining compliance with laws and regulations. By upholding principles of integrity in business operations, the Company enhances stakeholder trust and provides a solid foundation for long-term sustainable development.

4. Social Responsibility: The Company is committed to creating a safe, healthy, and growth-oriented workplace, promoting occupational safety and health, employee training, and diverse development opportunities. At the same time, it actively participates in community building and public

welfare activities, leveraging corporate influence to contribute to the overall well-being of society.

In light of the growing global focus on human rights and biodiversity, the Company has established internal systems to uphold respect for human rights and promote values of diversity, equity, and inclusion. By fostering a workplace culture grounded in respect and inclusivity, the Company is committed to attracting and retaining diverse talent worldwide and cultivating sustainable leadership.

Furthermore, the Company actively engages with local communities, implementing a variety of public welfare initiatives in education, healthcare, culture, and environmental protection, with particular attention to the needs of vulnerable groups. These efforts reflect the Company's commitment to corporate citizenship, promoting social inclusion and sustainable development.

Looking ahead, the Company will continue to place sustainability at the core of its values, actively participating in international initiatives and cross-sector collaborations, promoting green energy development and environmental protection measures, and taking concrete actions to

address global challenges such as climate change and biodiversity loss.

Through continuous innovation and resource integration, the Company aims to optimize its products and services, balancing customer needs with environmental impact to achieve a win-win outcome for both economic performance and environmental stewardship.

At the same time, the Company will deepen social engagement and community contributions, strengthening local connections, supporting vulnerable groups, and fostering the long-term development of public welfare initiatives. Through these multifaceted efforts and collaboration with stakeholders, the Company aspires to become a globally minded enterprise with sustainable impact, creating a future that contributes positively to both the environment and society, in alignment with the United Nations Sustainable Development Goals (SDGs).

2.2 Sustainability Promotion Mechanism

2.2.1 Governance Framework for Promoting Sustainability

To fulfill the Company's commitment and vision for sustainable development (ESG), Chang Sheng formally established the Sustainability Development Task Force in 2024 as a dedicated unit for advancing

sustainability governance. The Task Force is convened by the General Manager, who also serves as the chief decision-maker for sustainability strategies, and is composed of key department heads. It is responsible for planning, integrating, and executing various ESG-related initiatives, as well as identifying, analyzing, and promoting sustainability issues within each department's business scope.

Under the Sustainability Development Task Force, four working groups have been established: Corporate Governance, Employee Care, Environmental Sustainability and Supply Chain, and Social Engagement. Each group sets strategic directions, develops action plans, and reinforces the implementation of sustainability objectives across different ESG dimensions. The General Manager not only formulates sustainability strategies and makes decisions on major issues but also oversees the potential impacts—both positive and negative—of ESG initiatives on the external environment, society, and the Company's economic development, ensuring that sustainable development is closely aligned with business operations.

The Sustainability Development Task Force is responsible for regularly identifying material sustainability issues relevant to the Company's operations and stakeholders. Based on these assessments, it formulates short-, medium-, and long-term sustainability plans and concrete action guidelines, creating a systematic roadmap for implementation. Each working group then plans and executes specific initiatives in line with strategic objectives, continuously monitoring progress and outcomes, and regularly reporting updates. Through this horizontally integrated and vertically reinforced governance structure, the Company strives to embed sustainability principles into daily operational decisions and management processes, fulfill corporate social responsibility, and simultaneously enhance corporate value and sustainable competitiveness. This approach positions Chang Sheng to become a high-quality enterprise that contributes positively to the environment, society, and the economy.

2.2.2 Operational Status

In 2024, the Company formally established the Sustainability Development Task Force, marking the first comprehensive integration of ESG (Environmental, Social, and Governance) principles and related initiatives

into organizational operations. Members of the Task Force, organized according to the Company's internal departmental structure, plan and implement various ESG-related activities and projects covering environmental protection, social responsibility, and corporate governance. The execution of ESG initiatives in 2024 will undergo a systematic review and performance evaluation in 2025 to assess the extent to which objectives have been achieved. The results will serve as an important basis for further refinement and optimization of the Company's sustainability development strategies.

2.3 Board of Directors and Functional Committees

2.3.1 Role and Achievements of the Board of Directors in Sustainability

Governance

2.3.1.1 Role and Oversight of Sustainability Governance

In response to global sustainability trends, the Company has formally established the Sustainability Development Task Force to comprehensively monitor international ESG (Environmental, Social, and Governance) issues and emerging directions. The Task Force is dedicated

to integrating environmental sustainability, social responsibility, corporate governance, and risk management with the Company' s operational core, product innovation, and service offerings. Based on this integration, it formulates strategic sustainability objectives and implements project-based action plans to strengthen the Company' s sustainable competitiveness.

The Sustainability Development Task Force is convened by the General Manager, who oversees the analysis of global sustainability policy trends and is responsible for formulating the Company' s sustainability policy objectives and concrete action plans. The Task Force is organized into four functional working groups, each focusing on a key ESG dimension:

1. Corporate Governance Working Group

Responsible for strengthening the corporate governance system and ensuring that the Company' s operations comply with laws, regulations, and high ethical standards. Specific responsibilities include:

(1) Overseeing the effectiveness of the Board of Directors and

promoting board diversity

(2) Establishing robust internal control and risk management systems

(3) Promoting transparency of information and stakeholder communication mechanisms

(4) Formulating integrity policies and anti-fraud mechanisms

2. Employee Care Working Group

Dedicated to creating a safe, healthy, equitable, and growth-oriented workplace to enhance employee well-being and organizational cohesion. Specific responsibilities include:

(1) Ensuring compliance with labor laws and basic human rights protections

(2) Establishing occupational health and safety management systems

(3) Promoting diversity and inclusion, gender equality, and talent development

(4) Conducting regular employee surveys and implementing feedback mechanisms

3. Environmental Sustainability and Supply Chain Working Group

Focuses on carbon reduction, energy conservation, resource recycling, and green supply chain management to minimize the environmental impact of operations. Specific responsibilities include:

- (1) Implementing greenhouse gas inventories and reduction initiatives
- (2) Developing energy-saving, waste reduction, and pollution prevention measures
- (3) Assessing suppliers' environmental and social responsibility performance
- (4) Encouraging procurement of green products and integration of circular economy practices

4. Social Engagement Working Group

Strengthens the Company's role as a corporate citizen by actively participating in community, public welfare, and educational initiatives, fostering shared value with local stakeholders. Specific responsibilities include:

- (1) Promoting volunteer services and community engagement activities
- (2) Supporting disadvantaged groups, educational resources, and health promotion
- (3) Establishing long-term public welfare collaboration programs
- (4) Assessing social impact and measuring effectiveness

The Task Force convenes at least once annually to review and formulate the ESG implementation plan for the year. On the execution side, designated ESG personnel from each working group are responsible for data collection and report preparation. Once the draft is completed, it is reviewed and revised by the respective working groups and then submitted through administrative procedures to the General Manager and the Chairman for review. After confirmation by all parties, the Sustainability Report is finalized and officially published, serving both to foster internal consensus on sustainability and to demonstrate externally the Company's commitment to corporate social responsibility and the implementation of sustainable governance.

[**2.3.1.2 Performance Evaluation of Sustainability Management Oversight**](#)

To enhance corporate governance and strengthen the functions of the Board of Directors, the Company has established a Board Performance Evaluation Policy. Annually, the Company conducts self-assessments of the Board of Directors and functional committees (including the Audit Committee and the Compensation Committee), as well as individual performance evaluations of each director. The overall self-assessment

results of the Board and functional committees for 2024 were positive and were submitted to the Board of Directors on March 12, 2025.

The Board Performance Evaluation encompasses the following five key dimensions:

1. Level of engagement in the Company' s operations
2. Enhancement of the quality of Board decision-making
3. Composition and structure of the Board
4. Selection and continuous development of directors
5. Internal control

The Individual Director Self-Assessment includes six dimensions:

1. Understanding of the Company' s goals and mission
2. Awareness of director responsibilities
3. Level of engagement in the Company' s operations
4. Management of internal relationships and communication
5. Director' s professional expertise and ongoing development
6. Internal control

The Functional Committee Performance Evaluation covers five dimensions:

1. Level of engagement in the Company' s operations
2. Awareness of the committee' s responsibilities
3. Enhancement of committee decision-making quality
4. Committee composition and member selection
5. Internal control

The comprehensive evaluation results indicate that the Board of Directors operates effectively overall. In the 2024 internal self-assessments of the Board, individual directors, and functional committees, all key indicators reached a satisfactory level. This not only demonstrates the soundness and effectiveness of the Company' s governance mechanisms but also reflects a high level of recognition and support from both independent and non-independent directors for the current Board system. It further affirms the Board' s efforts and achievements in guiding the Company' s sustainable development and safeguarding shareholder interests.

[**2.3.1.3 Continuous Learning on Sustainability Development**](#)

To continuously enhance the quality of corporate governance, the Company actively strengthens the knowledge and practical capabilities of directors and senior executives in core areas such as corporate

governance, risk management, and sustainable development. In 2024, the total training hours completed by the Company's directors amounted to 39 hours, reflecting the Board members' commitment to continuous learning and improving governance competency.

To further deepen the corporate governance culture, the Company will prioritize internal awareness programs to enhance directors' and relevant personnel's understanding of sound governance principles. In addition, training on emerging topics such as ESG trends, information security, and sustainable finance will be proactively arranged to ensure that the decision-making leadership is equipped with up-to-date professional knowledge and governance capabilities.

2.3.2 Board Structure and Operational Status

2.3.2.1 Membership and Diversity

The nomination and election of directors are conducted in accordance with the Company's Articles of Incorporation and the Rules for Election of Directors, following a candidate nomination system. Directors are elected by the shareholders from the list of nominated candidates. The Board of Directors consists of five to nine members with a term of three

years, and directors may be re-elected upon the expiration of their term.

Among the Board members, the number of independent directors shall not be fewer than three and shall account for no less than one-third of the total Board seats. Independent directors are also elected through a candidate nomination system by the shareholders from the list of nominated candidates. The highest governance position of the Board is the Chairman, who does not concurrently serve as the General Manager. In accordance with Article 20 of the Corporate Governance Best Practice Principles, and taking into account the Company's operations, business model, and future development strategy, the Company has carefully considered the composition and diversity of the Board of Directors, establishing standards that include, but are not limited to, the following two key dimensions:

The current Board term runs from April 30, 2024, to April 29, 2027, and is composed of eight directors, including three independent directors. Among them, there is one female director, representing 12.5% of the Board.

For detailed information on individual directors, such as gender, age, and concurrent positions held within the Company or other companies, please refer to page 3 of the Shareholders' Meeting Annual Report.

Board Composition

Item	Category	Proportion
Gender	Male	87.5%
	Female	12.5%
Age	29 and under	0%
	30-50	0%
	51 and above	100%

2.3.2.2 Operational Status

To implement sound corporate governance and enhance the overall effectiveness and decision-making quality of the Board of Directors, the Company continuously strives to establish clear performance objectives to strengthen the Board's operational efficiency and functional execution. Through regular performance evaluations of the Board and individual directors, combined with a diversified composition of Board members and the appointment of a dedicated corporate governance officer, the Company further consolidates the Board's role as the core mechanism of corporate governance. To safeguard directors in the

execution of their duties, the Company has purchased directors' liability insurance for all Board members. This arrangement mitigates potential legal risks arising from their duties, reinforces directors' willingness and confidence to actively participate in governance, supports the rationalization of Board functions, and ultimately contributes to maximizing value for all shareholders.

The Company also emphasizes the independent supervisory function of the Board of Directors. Whenever a Board agenda item involves a director or their related parties (including spouses and relatives within the second degree of kinship), the director is required by law to recuse themselves from discussion and voting and is not permitted to act as a proxy for other directors. All matters of conflict of interest are duly recorded in the meeting minutes to ensure fairness and transparency in the decision-making process. The core responsibility of the Board is to oversee the operations and strategic execution of the management team, ensuring sound business operations and sustainable organizational growth. To further embed ESG and sustainable business principles and to realize the Company's corporate vision of "Hope for Life, Health for All," the

Company has established policies such as the Corporate Governance Best Practice Principles and the Insider Trading Prevention Procedures, which serve as frameworks to enhance corporate governance standards and strengthen compliance with applicable laws and regulations.

Regarding Board operations, the Company, in accordance with its Articles of Incorporation, generally convenes the Board of Directors once per quarter, with the flexibility to hold additional meetings as needed. In 2024, a total of eight Board meetings were held, with an overall director attendance rate of 89%. This demonstrates the directors' high level of engagement and attentiveness to corporate governance and decision-making processes, effectively fulfilling their supervisory and advisory responsibilities.

2.3.2.3 Nomination and Selection

The Company adopts a candidate nomination system for the selection of directors. Eight directors are elected by the shareholders from the list of candidates reviewed and approved by the Board of Directors, with a term of three years. The nomination and selection criteria for director candidates comprehensively consider their professional expertise,

business experience, integrity, and alignment with the Company's operational and development objectives, while also emphasizing the diversity and overall effectiveness of the Board.

During the director nomination process, the Company carefully evaluates candidates in accordance with the Rules for Election of Directors, the Corporate Governance Principles, and other relevant laws and regulations. The assessment considers candidates' educational and professional background, areas of expertise, independence, risk management capabilities, and ability to respond to organizational changes. Opinions from independent directors and recommendations from relevant stakeholders are also taken into account to strengthen the balance and supervisory function of the Board. After review and approval by the Board of Directors, the list of qualified candidates is submitted to the shareholders for election in accordance with the Company's Articles of Incorporation, ensuring that the election process is open, fair, and transparent.

In addition, to uphold shareholders' rights to participate in corporate governance, in accordance with the relevant provisions of the Company

Act, shareholders holding at least one percent of the Company's total issued shares may submit a list of director candidates in writing. This ensures shareholders' nomination rights and promotes a Board composition with diverse perspectives and professional backgrounds, thereby enhancing the overall quality of Board decision-making and supporting the Company's long-term value.

2.3.2.4 Conflict of Interest Avoidance

The Chairman of the Board does not hold any executive management position, in order to maintain the Board's independence and supervisory functions. The Company has established conflict of interest avoidance provisions in the Rules of Procedure for Board Meetings and the organizational regulations of each functional committee, ensuring that Board operations comply with corporate governance principles and safeguard the interests of all shareholders. Whenever a Board agenda item involves a director, their spouse, relatives within the second degree of kinship, or a party with a controlling or subordinate relationship to the director, the director must clearly disclose the nature of the conflict of interest. If such a conflict may harm the Company's interests, the

director is required to recuse themselves from discussion and voting on the matter and is not permitted to act as a proxy for other directors. The names of the directors involved, details of the conflict, and actual recusal actions are duly recorded in the Board meeting minutes in accordance with the law, thereby enhancing the transparency and fairness of the decision-making process.

In 2024, for all Board resolutions involving a director, their spouse, relatives within the second degree of kinship, or an entity over which the director has a controlling or subordinate relationship, the relevant directors fully disclosed their conflicts of interest in accordance with regulations and recused themselves from discussion and voting. They did not act as proxies for other directors. Throughout the year, there were two instances in which conflict-of-interest recusal was executed. All such instances were fully documented in the Board meeting minutes in accordance with regulations and disclosed in the Company's Annual Report, ensuring transparency and safeguarding the information rights of stakeholders.

2.3.2.5 Compensation Policy

1. Board Compensation Structure and Decision-Making Process

The current compensation structure for the Company's directors consists solely of fixed remuneration and attendance fees for Board meetings. At present, the Company has not yet incorporated ESG (Environmental, Social, and Governance) objectives and performance indicators into the individual compensation of Board members or executives. However, the Company recognizes that international trends increasingly consider ESG performance as a key criterion in evaluating executive compensation. In the future, the Company will continue to monitor relevant developments and best practices, and once ESG implementation mechanisms become more mature and the indicators measurable and trackable, the Company will carefully evaluate the feasibility of linking ESG goals and performance to the compensation system, ensuring that the remuneration policy aligns with both sustainable development and long-term stakeholder value.

To ensure that executives' performance is closely aligned with the Company's overall business strategy while maintaining a competitive market-level compensation, the Company has established a

Performance Evaluation System as the basis for executive remuneration design and distribution. Executive compensation consists of two components: fixed salary and performance bonus. The fixed salary is determined based on the Company's business strategy, annual profitability, the executives' professional capabilities and responsibilities, and prevailing market compensation levels, to attract and retain top talent. The performance bonus is determined based on individual performance evaluations, the Company's operational performance, and a reasonable correlation with future risks, ensuring that the incentive system balances motivational effects with risk management. In the event of incidents that could significantly impact the Company's reputation, or occurrences of internal management failures, fraud, or other risk situations, the Company may reduce or withhold the relevant bonuses depending on the severity of the incident, in order to safeguard the Company's long-term stable operations and the interests of stakeholders.

2. Compensation Ratio

The Company is committed to creating a high-quality and inclusive work environment, strictly complying with the Labor Standards Act and other relevant government regulations. The core principles of its compensation system are fairness, equity, and transparency, ensuring that employees receive reasonable and appropriate remuneration. The Company provides a competitive compensation and incentive system along with diverse benefits programs, covering physical and mental health care, livelihood protection, and career development support. It actively promotes work-life balance to enhance overall employee well-being and job satisfaction. To maintain the competitiveness of its compensation policies, the Company regularly reviews international market trends and industry salary benchmarks and makes necessary adjustments based on corporate performance, industry competition, and internal pay equity. The Company also emphasizes the reasonableness and consistency of its internal pay structure, aiming to establish an attractive and sustainable reward system that fosters employee engagement and a sense of belonging, thereby supporting

long-term stable operations and sustainable development. The employee compensation ratios for 2024 are shown in the table below.

Unit: NT\$ thousand

Item	2024	2023	2022
Number of Full-Time Employees Not in Supervisory Positions	87	81	82
Total Salaries of Full-Time Employees Not in Supervisory Positions	52,527	51,736	49,850
Average Salary of Full-Time Employees Not in Supervisory Positions	604	639	608
Median Salary of Full-Time Employees Not in Supervisory Positions	510	589	541

2.3.3 Structure and Operation of Functional Committees

1. Compensation Committee

The Company's Compensation Committee consists of three members, all of whom are independent directors, with a gender ratio of 3:0 (male: female). The current term of the Compensation Committee runs from May 8, 2024, to April 29, 2027. The Committee convenes at least twice a year; in 2024, it held four meetings with an overall attendance rate of 100%. Detailed information on individual members and the Committee's operations can be found in the Shareholders' Meeting Annual Report.

2. Audit Committee

The Company's Audit Committee consists of three members, all of whom are independent directors, with a gender ratio of 3:0 (male: female). The current term of the Audit Committee runs from April 30, 2024, to April 29, 2027. The Committee convenes at least once per quarter; in 2024, it held seven meetings with an overall attendance rate of 100%. Detailed information on individual members and the Committee's operations can be found in the Shareholders' Meeting Annual Report.

3、Stakeholder and Material Topic

3.1 Stakeholder Identification

The Company refers to the AA1000 Stakeholder Engagement Standard (2015, AA1000 SES 2015), applying the five key principles of Dependency, Responsibility, Urgency, Influence, and Diverse Perspectives to identify groups or organizations that have a significant impact on the Company or are significantly affected by the Company. Each department initially screens stakeholder types based on routine business interactions. Subsequently, a comprehensive assessment is conducted considering interaction frequency, mutual impact, and relative importance to the Company. After internal discussions and benchmarking against industry practices, the Company has identified four primary stakeholder groups of high significance: employees, shareholders, customers, and suppliers. To understand and respond to stakeholders' concerns, the Company provides multiple communication channels for engagement, enabling stakeholders to express their opinions at any time. This allows the Company to identify the sustainability issues that matter most to different stakeholders and respond accordingly.

Stakeholder Communication Mechanisms and Key Concerns

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
Employees	Employees are an indispensable core force of the Company's operations. The Company is committed to creating a safe workplace that supports both physical and mental well-being as well as diverse personal and professional development. The Company actively implements occupational safety management systems,	<ul style="list-style-type: none"> Company policies and employee benefits are periodically announced through the internal company intranet. Labor-management meetings and Employee Welfare Committee meetings are held once per quarter. An email channel is provided for employees to submit feedback and lodge complaints. 	<ul style="list-style-type: none"> Employee Health Occupational Safety Management Employee Diversity and Equality Integrity and Ethical Conduct Human Rights Policy 	<ul style="list-style-type: none"> An Employee Family Movie Day event was held on December 31, 2024. Labor-management meetings and Employee Welfare Committee meetings were held regularly each quarter in 2024. No employee grievances were reported in 2024.

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
	promotes various health initiatives, and provides diverse learning and growth opportunities, encouraging employees to leverage their expertise and pursue continuous improvement.			
Investors	As the investors in the Company, shareholders' rights should be fully protected. The Company is committed to treating all shareholders fairly,	<ul style="list-style-type: none"> Significant operational updates or press releases are periodically announced through the Market Observation Post System (MOPS) and the Company's website. 	<ul style="list-style-type: none"> Operational Performance Integrity and Ethical Conduct Risk Management Regulatory Compliance 	<ul style="list-style-type: none"> Multiple significant announcements and press releases were issued in 2024. The annual general meeting of shareholders was held and the shareholders' annual

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
	<p>ensuring they have adequate access to information, participation, and decision-making rights regarding major corporate matters. This includes transparent information disclosure, thorough communication of shareholders' meeting proposals, and the protection of voting rights, all aimed at fostering positive interactions between</p>	<ul style="list-style-type: none"> · The annual Shareholders' Meeting and publication of the shareholders' annual report are conducted each year. · Investor conferences are held periodically throughout the year as needed. 	<ul style="list-style-type: none"> · Human Rights Policy 	<p>report was published in 2024.</p> <ul style="list-style-type: none"> · Two investor conferences were held during 2024.

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
	shareholders and the Company and maintaining fairness and transparency in corporate governance.			
Customers	Customers are the core foundation for revenue and sustainable growth, as well as key partners in driving business development. Delivering high-quality, safe, and reliable products is essential to fulfilling the Company's highest commitment to its	<ul style="list-style-type: none"> Sales personnel conduct periodic visits to customers to communicate and understand service quality and related matters. Actively participate in customer events to maintain and strengthen customer relationships. 	<ul style="list-style-type: none"> Product Responsibility Customer Relations Research and Innovation Human Rights Policy 	<ul style="list-style-type: none"> There were no customer complaint incidents reported in 2024.

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
	customers. By maintaining a high level of customer satisfaction, the Company not only strengthens existing partnerships but also continuously earns the trust and recognition of new customers, thereby promoting long-term enhancement of market competitiveness.			
Suppliers	The Company maintains long-term and healthy partnerships with its suppliers, as the provision of raw	<ul style="list-style-type: none"> · All contracts must comply with the Company's standards for integrity and business ethics. 	<ul style="list-style-type: none"> · Energy Conservation and Carbon Reduction 	<ul style="list-style-type: none"> · Relevant agreements have been signed with key suppliers. · No reported violations occurred in 2024.

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
	<p>materials for its products and services relies on multiple stable suppliers. Through ongoing supplier management and evaluation mechanisms, the Company ensures that its supply chain operations meet high standards of environmental protection, social responsibility, and regulatory compliance, while also enhancing overall supply chain</p>	<ul style="list-style-type: none"> Maintain communication with suppliers periodically via phone or email. 	<ul style="list-style-type: none"> Sustainable Supply Regulatory Compliance Human Rights Policy 	

Stakeholder	Relationship Description	Communication Channels and Frequency	Key Concerns	Communication Outcomes
	transparency and sustainability.			

3.2 Material Topic Identification Process

The Company continuously collects and analyzes key issues of interest to stakeholders through diversified communication and interaction channels, such as surveys, meetings, interviews, and feedback mechanisms. Stakeholder opinions and needs are incorporated into the identification and prioritization process of sustainability topics. These outcomes not only enable the Company to respond more accurately to external concerns but also integrate into operational decision-making and long-term development strategies, ensuring that while pursuing economic performance, environmental responsibility and social value are simultaneously addressed, thereby achieving sustainability goals and commitments.

1. Confirm Process and Scope

To ensure the completeness and transparency of the sustainability report, the disclosure scope of material topics and the reporting boundaries are first confirmed. Following the AA1000 Stakeholder Engagement Standard (AA1000 SES) and the GRI Sustainability Reporting Principles, a systematic materiality assessment process is

established. This process includes stakeholder engagement, topic collection, materiality assessment, and prioritization, ensuring that disclosed topics accurately reflect the Company's economic, environmental, and social impacts and performance, while also addressing stakeholder concerns and expectations.

2. Identify Stakeholders

Through discussions among the working groups, four types of stakeholders with high relevance to operational impacts are identified: employees, shareholders, customers, and suppliers.

3. Consolidate Material Topics

Following the GRI Sustainability Reporting Standards, diverse information sources are systematically collected and integrated, including industry-related regulations and standards, and sector-specific sustainability guidelines. The latest industry trends and market developments relevant to the Company's operations are carefully reviewed, with references to peer practices and best-in-class examples.

Using the three ESG dimensions (Environmental, Social, Governance) as the core framework, a total of 15 material topics highly relevant to the

Company's operations and stakeholders are identified as key inputs for subsequent sustainability management and disclosure.

4. Prioritize Material Topics

An initial assessment is conducted based on the frequency of interactions between stakeholders and the Company, the level of mutual influence, and the importance to both parties. This is followed by in-depth discussions in cross-departmental internal meetings and reference to industry practices, to validate the appropriateness and completeness of the assessment results, producing a preliminary ranking of material topics.

5. Confirm Material Topics

After the preliminary ranking, meetings are convened to further discuss and review each topic, conducting comprehensive risk assessments of potential positive and negative impacts on the Company's operations. Through systematic analysis and evaluation, six topics are identified as highly influential material topics, while nine are categorized as general-interest topics. The Sustainability Working Group then consolidates the results and analysis process, and plans corresponding disclosure

strategies and content for each topic based on its importance and impact scope. This ensures transparency, completeness, and timeliness of disclosures, and serves as a critical basis for subsequent sustainability management actions.

3.3 List of Material Topic

Sustainability Topics	Impact Dimensions	Impact on the Company
Business Integrity	Positive Impact	The Company has established the "Code of Ethical Business Conduct" as the core foundation of its corporate culture, and fosters and maintains strong relationships with business partners through fair and transparent practices.
Business Performance	Positive Impact	The Company upholds rigorous and sound corporate governance standards, ensuring investor rights and reasonable returns through transparent financial disclosure, prudent risk management, and robust operational strategies. At the same time, it continuously optimizes operational efficiency and resource allocation to enhance overall economic performance and maximize long-term value for both shareholders and the Company.

Sustainability Topics	Impact Dimensions	Impact on the Company
Regulatory Compliance	Positive Impact	<p>The Company strictly complies with the Company Act, Securities and Exchange Act, and various sustainability action regulations. Based on operational requirements, it adheres to relevant work guidelines and management procedures to ensure lawful and compliant operations while safeguarding the rights and interests of shareholders, employees, and other stakeholders.</p>
Human Rights Policy	Positive Impact	<p>The Company places great emphasis on human rights and establishes its "Human Rights Policy" as the foundation for corporate social responsibility and human rights management, clearly defining its responsibilities toward employees, stakeholders, and society throughout its operations. In addition, the Company actively collaborates with suppliers to ensure that they also adhere to the same human rights standards in supply chain management, jointly safeguarding labor rights, eliminating discrimination and forced labor, and fulfilling overall sustainability commitments.</p>

Sustainability Topics	Impact Dimensions	Impact on the Company
R&D and Innovation	Negative Impact	<p>The Company is committed to maintaining a leading technological position, enhancing market competitiveness, and actively expanding into emerging application areas to meet regulatory requirements and strengthen brand value, thereby achieving sustainable development. Through continuous innovation and strategic planning, the Company not only reinforces its competitive advantage within the industry but also lays a solid foundation for future operational growth and international expansion, ensuring the steady enhancement of long-term value.</p>
Employee Health	Positive Impact	<p>The Company plans and provides health checkup benefits to safeguard employee health, promote work-life balance, and strengthen harmonious labor-management relations.</p>

2024 Key Topics	Previous Year Key Topics	Comparison & Changes
Business Integrity	Since 2024 marks the first year of preparation, there is no prior-year comparison applicable.	New Topics
Business Performance		New Topics
Regulatory Compliance		New Topics
Human Rights Policy		New Topics
R&D and Innovation		New Topics
Employee Health		New Topics

3.4 Material Topic Response

Based on the nature of the impacts associated with each material topic, the Company formulates corresponding policies and management actions. Dedicated units are responsible for tracking the effectiveness of policy and strategy implementation, setting performance indicators and targets, and regularly reviewing target achievement. The management measures for each material topic are outlined as follows:

Business Integrity	
Impact Description	We actively fulfill our corporate social responsibility and are committed to achieving balanced and synergistic development across the economic, environmental, and social dimensions. By promoting sustainable operations, we aim to create long-term value.
Policies or Commitments	To uphold the integrity management policy and proactively prevent dishonest conduct, the Company conducts business activities

Business Integrity	
	<p>based on the principles of fairness, honesty, trustworthiness, and transparency. Specific guidelines are established to outline the matters that employees must observe when performing their duties.</p>
Management Actions	<ul style="list-style-type: none"> · Hold regular Board of Directors meetings to report operating performance and significant business matters, ensuring that directors have a comprehensive understanding of the Company' s operations and can effectively participate in decision-making and oversight. · The corporate governance officer continually participates in professional training programs to stay informed of the latest regulatory and policy developments, ensuring that the Company' s governance and operational management align with current legal requirements. · Actively participate in promotional seminars and briefing sessions organized by competent authorities, assigning relevant personnel to attend in order to stay updated on regulatory and policy changes, prevent information gaps, and ensure effective compliance management.
Process for Tracking Action Effectiveness	<ul style="list-style-type: none"> · No incidents of corruption were identified.

Business Integrity	
	<ul style="list-style-type: none"> · No major violations of laws or regulations occurred. · No penalties were imposed for violations related to corporate governance, anti-corruption, or other relevant regulations. · No reports or whistleblowing cases related to integrity were received.
Indicators and Targets	<p>Short-term Goals:</p> <p>Continue updating and enhancing ESG-related policies, and establish clear work rules and training systems to strengthen employees' sense of mission and responsibility. At the same time, strictly comply with government laws and relevant regulations to ensure all operations are lawful and compliant. Through these efforts, the Company aims to build a sound corporate governance framework and advance the implementation of its sustainability objectives.</p> <p>Mid- to Long-term Goals:</p> <ol style="list-style-type: none"> 1. Establish a corporate culture centered on information transparency and integrity, embedding these values across all levels of organizational operations while reinforcing clear value propositions and behavioral standards. 2. In terms of compliance with social and economic regulations, develop an effective management mechanism to ensure all business activities adhere to commercial

Business Integrity	
	rules, marketing standards, and principles of ethical conduct, while rigorously preventing any corruption or unlawful behavior.

Business Performance	
Impact Description	Strong economic performance enhances stakeholder trust and increases investment willingness. Conversely, when economic performance declines, operating and personnel costs may rise, leading to reduced confidence from investors and other stakeholders, which in turn may affect investment intentions and long-term collaborative relationships.
Policies or Commitments	To enhance economic performance, the Company will continue to invest in new product development and strengthen the efficiency of existing equipment to improve production output, reduce operating costs, and further enhance overall competitiveness and profitability.
Management Actions	<ul style="list-style-type: none"> · Continuously invest in new product development to expand market opportunities and enhance the Company's competitiveness. · Strengthen management of company executives and sales teams, and deepen collaboration with suppliers to promote mutually beneficial outcomes.

Business Performance	
	<ul style="list-style-type: none"> · The Board of Directors will regularly evaluate the Company's economic performance to ensure alignment between operational strategies and performance targets, while effectively overseeing overall corporate management.
Process for Tracking Action Effectiveness	Revenue for 2024 increased by 23.13% compared to 2023.
Indicators and Targets	<p>Short-term Goals:</p> <p>Pursue stable profitability by ensuring consistent operational performance growth through continuous innovation, effective cost management, and strategic investments.</p> <p>Mid- to Long-term Goals:</p> <p>Adopt a steady and pragmatic business development strategy, aiming for consistent annual revenue growth while ensuring employees receive fair compensation and comprehensive benefits, thereby achieving the company's long-term sustainable development goals.</p>

Regulatory Compliance	
Impact Description	<p>During operations, the company must strictly comply with relevant laws, industry standards, and government regulations to ensure that all business activities are legal and in accordance with regulations.</p> <p>Inadequate compliance or violations may</p>

Regulatory Compliance	
	result in legal actions, fines, operational disruptions, or reputational damage, which could negatively affect financial performance and stakeholder trust. Additionally, failure to promptly respond to regulatory changes or policy updates may increase compliance costs or restrict business expansion.
Policies or Commitments	In all operational activities, the company strictly adheres to applicable local and international laws and regulations, industry standards, and government requirements to ensure that business conduct is legal, compliant, and aligned with principles of integrity. The company has established a comprehensive compliance system, regularly monitoring regulatory updates and integrating them into internal management processes and operational decision-making to ensure all operations and measures meet regulatory requirements. Employee education and training are also emphasized, with compliance courses and internal communications designed to ensure staff understand their regulatory obligations and apply them in daily work. In addition, the company has implemented internal audit and monitoring mechanisms to regularly review compliance performance, promptly identify and address potential risks, safeguard the company's reputation and stakeholder interests, and support the

Regulatory Compliance	
	achievement of corporate sustainability objectives.
Management Actions	<ul style="list-style-type: none"> Regularly track and collect updates on relevant domestic and international laws, regulations, industry standards, and policies. Establish internal compliance management systems and operational guidelines, integrating regulatory requirements into daily operational processes. Conduct regular compliance and regulatory training courses to enhance employees' understanding of regulations and their ability to adhere to them.
Process for Tracking Action Effectiveness	In 2024, there were no incidents of regulatory violations resulting in penalties.
Indicators and Targets	<p>Short-term Goals:</p> <p>Complete the review and update of internal regulatory compliance systems to ensure current operations meet the latest legal requirements. Ensure all employees complete regulatory compliance training to enhance awareness and adherence to relevant laws.</p> <p>Mid- to Long-term Goals:</p> <p>Fully integrate regulatory compliance systems into daily operations, ensuring all departments operate in accordance with applicable laws. Establish a comprehensive</p>

Regulatory Compliance	
	corporate compliance culture, embedding compliance principles into corporate governance and decision-making. Deeply align regulatory compliance with the company' s sustainability objectives to ensure long-term stable operations and maintain stakeholder trust.

Human Rights Policy	
Impact Description	Performance on human rights policies directly affects how internal employees and external stakeholders perceive the company' s operations, which in turn impacts overall business performance. Therefore, implementing human rights governance is critical for achieving sustainable development. Employees who enjoy good physical and mental health and maintain strong work motivation can generate significant benefits for the company; conversely, neglecting employee well-being may negatively affect operational performance and corporate reputation.
Policies or Commitments	The company complies with all applicable local laws and protects the human rights of all employees, including full-time staff, contract and temporary workers, and interns. We support the International Labor Organization (ILO) Tripartite Declaration, the OECD Guidelines for Multinational

Human Rights Policy	
	<p>Enterprises, the United Nations Universal Declaration of Human Rights, and the UN Global Compact. Additionally, our actions align with the Responsible Business Alliance (RBA) Code of Conduct, aiming to create a healthy, diverse, and inclusive workplace environment.</p>
Management Actions	<ul style="list-style-type: none"> Regularly review company policies and systems to ensure compliance with labor laws and relevant regulations. Establish a performance appraisal system, conduct annual evaluations, and provide fair opportunities for salary adjustments and promotions. Maintain regular communication with departments to understand their needs and identify and allocate the most suitable talent. Hold labor-management meetings on a regular basis to provide a platform for direct dialogue between employees and management, discussing topics such as benefits, policies, workplace improvements, and initiatives that promote labor-management cooperation.
Process for Tracking Action Effectiveness	<ul style="list-style-type: none"> No incidents of human rights or labor rights violations occurred, including discrimination, child labor, or forced labor. Labor-management meetings were held regularly on a quarterly basis.

Human Rights Policy	
Indicators and Targets	<p>Short-term Goals:</p> <p>Comply with all applicable labor laws to ensure employees enjoy fair working conditions and maintain a safe and healthy work environment. Strictly prohibit the employment of child labor and any form of forced labor, safeguarding employees' fundamental human and labor rights.</p> <p>Mid- to Long-term Goals:</p> <p>Foster a work environment that ensures equal opportunity, free from discrimination and harassment, with fair recruitment, promotion, and other employment practices. Promote a diverse and inclusive workplace culture while respecting employees' privacy and freedom of association, safeguarding their fundamental rights.</p>

R&D and Innovation	
Impact Description	<p>Focus on technological innovation by enhancing product precision to meet international standards, while continuously promoting cross-disciplinary integration to expand the value of products across different markets and application scenarios. At the same time, strike a balance between in-house R&D and external collaboration, leveraging internal expertise and external resources to accelerate technology transfer and the implementation of innovative</p>

R&D and Innovation	
	<p>outcomes. The company emphasizes rapid responsiveness to market demands, not only improving product competitiveness but also increasing customer satisfaction and trust, thereby strengthening the company's brand value in international markets and supporting long-term sustainable development.</p>
Policies or Commitments	<p>Positioning continuous R&D and technological innovation as a core corporate strategy, the company enhances product precision and quality through in-house development and cross-disciplinary collaboration, ensuring compliance with international standards. Resources are invested in developing new technologies and products to strengthen technological leadership, while continuously monitoring market demands and industry trends to respond swiftly to customer needs and market changes. In addition, the company is committed to establishing comprehensive R&D management systems and knowledge-sharing platforms to facilitate the implementation of innovative outcomes, ensuring that R&D activities contribute sustainably to the company's long-term business performance, economic value, and societal impact.</p>
Management Actions	<ul style="list-style-type: none"> · Establish annual and mid-to-long-term R&D plans, clearly defining technology

R&D and Innovation	
	<p>and product objectives. Regularly review market and technology trends to adjust R&D directions and priorities.</p> <ul style="list-style-type: none"> Provide the R&D team with necessary personnel, equipment, and funding support. Set up project budgets and resource allocation mechanisms to ensure efficient utilization. Develop standardized R&D processes and operational guidelines to ensure controllability and quality in technology development. Implement project review and risk assessment mechanisms to prevent technical or market failures. Promote internal cross-department collaboration and external partnerships with academia, research institutes, or industry to enhance innovation effectiveness. Establish knowledge management and technology-sharing platforms to protect intellectual property and preserve core technologies.
Process for Tracking Action Effectiveness	In 2024, a total of 8 valid patents were accumulated.
Indicators and Targets	<p>Short-term Goals:</p> <p>Enhance product precision, reduce costs, actively develop new products, and expand market reach to further consolidate and establish the company's technological leadership.</p>

R&D and Innovation	
	<p>Mid- to Long-term Goals:</p> <p>Focus on strengthening global market leadership while committing to sustainable development and environmentally friendly production practices.</p>

Employee Health	
Impact Description	<p>Employee health directly affects the company's operational efficiency, work quality, and overall productivity. Poor physical or mental health among employees may lead to increased absenteeism, decreased production efficiency, and a higher incidence of workplace incidents, which in turn raises operational costs, lowers employee morale, and may negatively impact the quality of service provided to customers and business partners. Additionally, if employee health issues are not properly managed, they can adversely affect the company's reputation and diminish stakeholders' trust in the organization.</p>
Policies or Commitments	<p>The company regards its employees as its most valuable asset and is committed to safeguarding their physical and mental health, integrating health management into its corporate sustainability strategy. Regular health check-ups, workplace safety measures, and mental health support are provided to ensure a safe and health-</p>

Employee Health	
	<p>promoting work environment. Reasonable working hours and overtime controls are implemented to protect employees' rest rights, while diverse welfare programs and health promotion activities support their overall well-being. The company also conducts regular health and safety training to enhance employees' awareness of health management and workplace safety. Furthermore, the company continuously reviews its health policies and their effectiveness, optimizing them based on employee needs and regulatory requirements, thereby ensuring proper care for employees and strengthening corporate competitiveness and sustainable development.</p>
Management Actions	<ul style="list-style-type: none"> Regularly provide all employees with health check-ups to monitor physical and mental well-being. Implement workplace safety measures, including protective equipment and safety operation guidelines. Establish a working hours monitoring system to ensure reasonable work schedules and prevent overwork. Overtime requires approval from both employees and supervisors, with compensation provided through overtime pay or compensatory leave.

Employee Health	
	<ul style="list-style-type: none"> Periodically evaluate the effectiveness of health management measures, collect employee feedback, and implement improvements. Continuously optimize the health management system in accordance with regulatory requirements and company needs.
Process for Tracking Action Effectiveness	Completed employee health check-ups.
Indicators and Targets	<p>Short-term Goals: Ensure all employees complete their annual health check-ups to identify potential health risks early. Implement effective work-hour management and overtime control to safeguard employees' rest and well-being.</p> <p>Mid- to Long-term Goals: Enhance workplace safety standards to reduce occupational accidents. Establish a comprehensive employee health management system that integrates health check-ups, workplace safety, mental health support, and work-life balance initiatives.</p>

4、Corporate Governance

4.1 Integrity in Business Operations

4.1.1 Integrity and Ethical Business Principles, Policies, and Codes of Conduct

To implement corporate integrity governance, the Company has formulated an Integrity Management Policy and related standards in accordance with the spirit of the “Model Code of Ethical Conduct for Listed Companies.” Specific preventive measures have been designed for potential risk types, and a comprehensive remediation mechanism has been established to reduce the likelihood of misconduct while strengthening response and handling capabilities. An independent supervisory unit is also established to monitor and follow up on related incidents, ensuring that all actions comply with applicable laws and the Company’s integrity management standards and objectives. The aforementioned Code of Integrity has been formally approved by the Board of Directors and serves as the guiding framework for the entire organization.

To enhance understanding and adherence to the Company's integrity management principles among all employees and stakeholders, the Company has implemented multiple promotion and management mechanisms, including:

1. Information Communication and Training: The Company regularly promotes its integrity management policy through internal emails, bulletins, and employee meetings, and organizes training courses for all employees to strengthen awareness and implementation of ethical conduct standards.
2. Document Signing and Commitment Mechanism: Employees, suppliers, and other partners are required to sign a commitment to comply with the integrity management policy, reinforcing understanding and willingness to adhere to the policy.
3. Supplier Due Diligence and Screening System: Integrity management due diligence is conducted for existing and potential suppliers, and results are used as a key evaluation criterion for cooperation and contract renewal, ensuring collaboration only with partners who meet legal and integrity standards.

The Company strictly complies with the Company Act, Securities and Exchange Act, Business Accounting Act, and other regulations applicable to listed companies, as well as other laws and regulations related to commercial conduct, serving as the fundamental principles for implementing integrity management. To concretely enforce corporate integrity governance, the Company has established a Code of Ethical Conduct and Integrity Management Procedures and Guidelines, which provide all employees with clear standards of conduct and procedural guidance for executing business activities.

All employees are required to proactively report any suspected or actual acts of misconduct to their supervisors or management, enabling timely handling and mitigating potential risks. Beyond internal enforcement, the Company also expects the same standards from external supply chain partners, requiring all collaborators to adhere to ethical standards expected of reputable enterprises, refrain from offering or receiving any form of improper benefits, and prioritize safeguarding the Company's reputation and trust. In 2024, no incidents of employees violating integrity management regulations were identified, including breaches of

work rules, internal control measures, or acceptance of improper benefits from business partners. Furthermore, no internal personnel were subject to disciplinary action for violating integrity rules, demonstrating that the Company's culture of integrity governance is well ingrained in organizational operations.

4.2 Risk Management

4.2.1 Risk Management Mechanism

To establish a robust and comprehensive risk management system, and to ensure stable business operations while advancing the Company's sustainable development goals, the Company has formulated its risk management policies and implementation procedures in accordance with the "Practical Guidelines for Risk Management of Listed Companies" issued by the competent authorities. Through the establishment and implementation of this system, the Company is able to comprehensively identify, assess, monitor, and respond to various risks that may affect its operations, thereby enhancing organizational resilience, protecting the rights and interests of shareholders and stakeholders, and continuously strengthening risk control capabilities to support long-term

competitiveness and sustainable development.

The Board of Directors serves as the highest decision-making body for risk management, responsible for formulating risk management policies and assessment criteria, as well as continuously identifying, evaluating, and controlling various types of risks. For potential risks, the Board also plans and implements corresponding mitigation and improvement measures, ensuring the Company maintains a high standard of risk management performance. Through this comprehensive management mechanism, the Company can effectively respond to different scenarios, maintain operational stability, and create long-term, sustainable value for stakeholders.

4.2.2 Regulatory Compliance

Regulatory compliance forms the cornerstone of the Company's operations. From the first day of employment, new employees are introduced to the Company's "Integrity and Internal Regulations," and all staff undergo continuous education and training to strengthen their compliance awareness. Given the wide range and rapid evolution of

applicable laws and regulations, each department actively monitors government announcements, interactions with authorities, and media information. Internal and external training is conducted in response to regulatory updates, ensuring that business operations remain fully compliant with the latest standards.

The Company has established functional committees to oversee financial operations and internal control systems, and has formulated the "Corporate Governance Practices Guidelines" and "Board Performance Evaluation Procedures" to enhance the Board of Directors' engagement in major decisions. Governance officers assist the Board in operations and provide professional advice, ensuring continuous adherence to corporate governance evaluations and best practices, thereby improving governance quality and fostering a strong compliance culture.

Differentiated training programs are provided according to department and job level, including onboarding training, in-person courses, departmental briefings, and external study opportunities. Monthly regulatory assessments ensure that employees maintain up-to-date knowledge of relevant laws and professional ethics.

In 2024, the Company maintained full compliance across corporate governance, securities trading, environmental protection, labor and human rights, occupational safety, personal data protection, marketing and labeling, and product responsibility. No significant violations were recorded, demonstrating the Company's robust and high-standard regulatory compliance practices.

4.3 Participation in Various Associations and Organizations

The Company continuously participates in industry-related associations and professional organizations, exchanging industry knowledge, information, and practical experience with peers and experts. Through such engagement, the Company aims to respond collectively to changes in the international landscape and contribute to the advancement of industry standards.

Industry Associations / Professional Organizations	Membership Status
Medical Industry Advancement Association	Ordinary Member
Regenerative Medicine Committee	Ordinary Member
Taiwan Bioindustry Development Association	Ordinary Member
Central Taiwan Listed Companies Elite Association	Ordinary Member

4.4 Supplier Management

1. Value Chain

The cell therapy industry in which the company operates can be divided into three major stages along the value chain: upstream, midstream, and downstream. Each stage is an indispensable element for advancing cell therapy development, requiring high levels of technological integration and collaboration:

- (1) Upstream Stage – Primarily involves the development of critical raw materials and foundational infrastructure for cell therapy, including:
 - A. Research and manufacturing of high-quality materials required for cell culture, such as reagents, serum, and consumables;
 - B. Establishment of related facilities, including cell processing and storage equipment, sterile operation systems, etc.;

C. Collection, isolation, preliminary processing, and cryopreservation of patient cell samples to ensure cell quality and stability for subsequent applications.

(2) Midstream Stage – Focuses on the research, preparation, and supply chain management of cell products, including:

A. Research and process optimization of various cell therapy products, such as immune cells and stem cells;

B. Domestic and cross-border cell transportation, ensuring full cold-chain logistics and regulatory compliance;

C. Use of bioinformatics and database systems for cell matching and HLA compatibility analysis to enhance treatment success rates.

(3) Downstream Stage – Concentrates on the practical application of cell therapy and clinical services, including:

A. Implementation of disease treatments and personalized medical solutions in major healthcare institutions;

B. Application of cell products in clinical trials or treatments, including autologous or allogeneic transplants;

C. Collaboration with medical institutions and clinical specialists to conduct clinical monitoring and efficacy evaluation, promoting product deployment and expanded application.

2. Procurement Expenditure Ratio

In 2024, the company had a total of 69 qualified suppliers, with a local procurement ratio of 100%.

3. Supplier Selection Criteria and Audit Status

To implement corporate governance and enhance supply chain management efficiency, the company has established comprehensive selection criteria and audit mechanisms for suppliers. This ensures that partners possess technical potential, operational stability, and integrity governance capabilities, while aligning with the company's sustainability goals.

The company evaluates and selects biopharmaceutical suppliers based on the following four dimensions:

(1) Technology and Product Potential

A. Possession of innovative R&D capabilities and clinical application value.

B. Completeness of the R&D pipeline (covering early to late clinical stages).

C. Ownership of patents or platforms with market potential and differentiation.

(2) Financial and Operational Stability

A. Stable financial structure with sufficient capital momentum.

B. Clear business model with licensing, collaboration, and commercialization capabilities.

C. Management team with industry experience and strong R&D execution.

(3) Regulatory Compliance and Governance Structure

A. Compliance with domestic and international standards, such as GMP.

B. Established internal control systems and integrity policies.

C. Clear contractual terms and comprehensive intellectual property management.

(4) Sustainability Management and Risk Response Capability

A. Implementation of ESG disclosure or related policies.

B. Existence of risk identification and response mechanisms.

To ensure a supply chain that considers environmental protection, human rights, safety, and sustainability, the company promotes corporate social responsibility among suppliers. Suppliers are required to conduct regular monitoring, quantify performance, and undergo evaluation to confirm compliance with relevant standards. Supplier evaluations not only help ensure raw material quality and improve bargaining power but also effectively manage procurement risks, preventing adverse impacts on product quality, corporate reputation, and social responsibility performance. To ensure procurement processes comply with internal control requirements, the company has established the Procurement Management Procedures, including:

- (1) Verification of purchase requests and procurement needs.
- (2) Quotation, price comparison, and negotiation procedures.
- (3) On-site inspection and verification by the Quality Assurance department.
- (4) Confirmation that suppliers meet social responsibility requirements.

Only suppliers fully meeting the above criteria are included in the company's qualified supplier list; any non-compliant supplier is not considered.

To continuously enhance sustainable supply chain management, the company conducts periodic audits of suppliers and keeps records to verify their environmental management status. This ensures that suppliers have a comprehensive product environmental quality assurance system and effectively implement it. As of 2024, newly onboarded suppliers were selected according to these principles, achieving a 100% qualification rate, with no significant anomalies identified.

5、Social Engagement

5.1 Human Capital Development

5.1.1 Human Rights Policy and Commitment

1. Human Rights Commitment

The company upholds the principles of integrity and sustainable development, actively fulfilling its corporate social responsibility, and is committed to protecting the fundamental human rights of all employees, customers, and stakeholders. To achieve this, the company strictly adheres to and implements the following international and domestic human rights standards:

- (1) The Universal Declaration of Human Rights (UDHR);
- (2) United Nations Global Compact (UN Global Compact);
- (3) International Labour Organization (ILO) Conventions;
- (4) The Labor Standards Act and other relevant labor regulations of the Republic of China (Taiwan).

The company strictly prohibits any form of discrimination, forced labor, workplace bullying, child labor, harassment, or other human rights violations. It strives to create a work environment that values dignity,

equality, and inclusiveness, ensuring the protection of fundamental labor rights and personal dignity for all personnel.

The human rights policy applies to all types of personnel, including full-time employees, contract employees, dispatched staff, temporary workers, interns, and other collaborative personnel. The company ensures that all employees receive fair and non-discriminatory treatment in matters of recruitment, compensation, benefits, training, promotion, and working conditions. To implement its human rights commitments, the company annually reviews the content and effectiveness of its human rights policy and has established a governance mechanism based on the principles of Protection, Respect, and Remedy. Any concerns or violations of human rights are handled in accordance with the company's complaint and investigation procedures, with necessary remedies and support provided.

2. Scope of Application

The company's human rights commitments apply to all employees and, within reasonable feasibility, extend to customers, suppliers, and the local communities where the company operates. The company

regularly identifies high-risk operational sites that may involve forced labor, child labor, or potential infringement on the rights of indigenous peoples, with primary risks concentrated in upstream suppliers within the raw material supply chain. Through periodic audits, the company ensures that neither its manufacturing sites nor upstream suppliers engage in forced labor or child labor. It also monitors potential risks to indigenous rights and takes appropriate measures to protect such rights.

In 2024, no incidents of forced labor, child labor, or violations of indigenous peoples' rights were identified at the company's manufacturing sites or within its upstream supply chain.

3. Education and Training

To raise awareness of human rights protection among all employees, the company conducts annual human rights training programs. These training initiatives also extend to all business partners, aiming to reduce the occurrence of human rights-related incidents.

4. Communication Platforms, Mitigation, and Remediation Measures

Human Rights Policy and Implementation Status	
Item	Potential Impact
Labor Rights	<p>The Company adheres to relevant laws and regulations, establishing and implementing work rules, and regularly convenes labor-management meetings to safeguard employees' rights. All human resource management is conducted in accordance with employment contracts, work regulations, and internal management policies. In 2024, the Company did not encounter any violations of labor rights.</p>
Forced Labor	<p>The Company does not compel employees to work overtime or engage in forced labor. To ensure reasonable working hours, the Company has set up working-hour alerts in the attendance system and conducts daily monitoring and control. All overtime requires consent from both the employee and their direct supervisor, and overtime compensation or time-off is provided according to regulations. In 2024, the Company had no cases of forced or compulsory labor, demonstrating a strong commitment to labor rights and workplace safety.</p>

Human Rights Policy and Implementation Status	
Item	Potential Impact
Child Labor	<p>The Company strictly complies with national laws, industry standards, and client requirements, and does not employ child labor. The HR management system includes an automatic age verification function to ensure all employees meet the legal working age. During social insurance enrollment, the system automatically blocks registration if an employee is under 16 years old, effectively preventing the hiring of minors. In 2024, the Company employed no child labor, reflecting its commitment to protecting labor rights.</p>
Compensation and Benefits	<p>The Company ensures that all employees' starting salaries meet minimum wage standards and provides fair overtime pay and benefits, maintaining a just and reasonable compensation system. The Company strictly prohibits reducing wages as a form of punishment to foster harmonious labor relations. In 2024, employee salaries and benefits fully complied with company policies and relevant regulations,</p>

Human Rights Policy and Implementation Status	
Item	Potential Impact
	demonstrating a commitment to fair compensation and employee rights.
Sexual Harassment and Discrimination	The Company strictly complies with the Gender Equality in Employment Act and the Employment Service Act, fully implementing measures to prevent discrimination and sexual harassment. In accordance with the Employment Service Act, the Company strives to eliminate differential treatment based on gender, age, health status, pregnancy, nationality, religion, or other factors, and promotes a workplace culture of diversity, inclusion, and equality. In 2024, no incidents of sexual harassment or discrimination occurred, reflecting the Company's commitment to employee rights and workplace fairness.

5.1.2 Workforce Composition

5.1.2.1 Employee Structure

1. Employee Composition

As of the end of 2024, the company had a total of 88 employees. The gender distribution was 33% male and 55% female, while female managers accounted for 25% of all management positions. There were no significant changes in staffing over the past two years.

Employee Structure as of End of 2024

Category	Type	Number of Employees
Gender	Male	33
	Female	55
Education	Master's degree or above	63
	University / College	24
	High school or below	1

5.1.2.2 Non-Employee Workforce

The company does not engage any non-employee workers; therefore, there is no relevant information to disclose.

5.1.3 Collective Agreements

The company currently does not have any internal labor union or signed collective agreements. However, to ensure that employees' voices are heard and their concerns addressed, staff may submit opinions and suggestions through confidential reporting channels.

The company holds quarterly labor-management meetings, with four sessions conducted in 2024. During these meetings, both management and employees openly communicated on labor-related concerns. The company actively responded to all feedback and implemented concrete improvement measures, continuously promoting harmonious labor relations and optimizing the working environment, ensuring that employee rights are properly protected.

6、Environment

6.1 Climate Change

1. Climate Oversight and Governance Structure

The company's Board of Directors serves as the highest governing body for climate-related risk management, responsible for driving and deciding the overall climate strategy and overseeing the planning and execution of corporate climate actions. The Board is not only the key decision-making entity for climate commitments and sustainability targets, but also regularly reviews global climate risks and opportunities, proposing group-level strategies to address significant climate risks, thereby enhancing organizational resilience and advancing sustainable development objectives.

In response to global warming, the increasing frequency of extreme weather events, rising environmental awareness, and safety and health concerns, the company has completed a comprehensive identification of potential climate-related risks and opportunities and formulated specific, forward-looking response strategies. These strategies focus on three key areas:

- (1) Water Resource Management and Development: Enhance water use efficiency, implement recycling and reuse mechanisms, and ensure uninterrupted production and operations.
- (2) Disaster Response and Adaptation: Establish early-warning and contingency mechanisms for climate-related hazards such as typhoons, floods, and droughts to strengthen operational resilience.
- (3) Strengthening Collaboration with Cities and the Value Chain: Work with local governments, supply chain partners, and industry peers to promote collaborative climate actions and expand the impact of climate governance.

The company's potential major climate impacts also include external constraints and operational challenges arising from energy transition, environmental regulation changes, workplace safety, and public health issues. Particular attention is given to low-carbon energy adoption, renewable electricity usage, and product carbon footprint management.

To address these challenges, the company has undertaken organizational adjustments and cross-departmental integration to

implement response measures. Additionally, it actively collaborates with domestic and international industry peers, renewable energy sectors, suppliers, and academic institutions to reduce operational risks and create favorable conditions for sustainable development.

Looking ahead, the company will continue aligning with national greenhouse gas reduction policies and net-zero transition pathways, while proactively implementing internal action plans, including energy-saving and carbon reduction strategies, adoption of high-efficiency and low-carbon equipment, and phasing out high-energy-consuming systems, thereby mitigating environmental impacts and fulfilling sustainability responsibilities. To systematically advance climate action and sustainability management, the company established a Sustainability Task Force in 2024 as the core climate governance organization. Composed of department heads, the task force is responsible for cross-department communication and coordination, integrating climate governance information, monitoring the effectiveness of strategy implementation, and holding regular ESG meetings. These meetings analyze industry climate risks and

opportunities, share practical experience from operational sites in addressing climate risks, and provide decision-making references and resource integration recommendations. Through these mechanisms and actions, the company aims to continuously enhance organizational resilience and adaptive capacity in the face of climate change, steadily advancing toward low-carbon transition and sustainable growth.

2. Climate Strategy

The company actively addresses the potential financial and operational impacts arising from extreme climate events and the transition to a low-carbon economy, as detailed in the following sections. To effectively manage physical risks from extreme weather and transition risks associated with the global shift toward a low-carbon economy, climate-related risks have been formally incorporated into the company's operational decision-making processes. This integration enables systematic identification, assessment, and mitigation of potential risks, demonstrating the company's strong commitment and proactive approach to climate change issues. Aligned with the principles of integrity and sustainable development, the company acknowledges

global challenges such as warming and resource depletion, and actively supports energy-saving and carbon reduction initiatives.

Comprehensive climate action strategies, encompassing both mitigation and adaptation, are implemented to minimize environmental impacts from operations and enhance corporate resilience and competitiveness in the low-carbon era.

To strengthen overall risk management capability, the company has established a robust risk management framework, policies, and operational procedures. The scope of risk management includes:

(1) Operational Risks: Covering raw material supply, process stability, production interruptions, and operational efficiency.

(2) Legal and Compliance Risks: Including regulatory compliance, updates to environmental regulations, contractual obligations, and corporate governance.

(3) Environmental Risks (including climate risks): Encompassing extreme weather events, carbon tax/levy mechanisms, energy efficiency, and climate disaster impacts.

The company's risk management policy fully integrates the ESG framework—Environmental, Social, and Governance—and explicitly recognizes climate risk as a strategic business risk. Systematic processes for risk identification, measurement, monitoring, and response have been incorporated into the Enterprise Risk Management (ERM) structure, ensuring climate considerations are embedded in overall corporate risk management.

The company has systematically identified climate-related risks and opportunities, assessing their potential impacts on business operations, strategic planning, and financial performance. The key items and implications are summarized as follows:

Risk	
Risk Item	Potential Impact
Transition Risk – Rising Raw Material Costs	Some of the company's products rely on animal-based raw materials. Climate change, including extreme weather events, changes in rainfall, and temperature fluctuations, may affect the stability of raw material supply, increase raw material costs, and potentially disrupt the supply chain, posing challenges to operational stability and cost

	control. The company will continuously assess supply chain resilience and explore diversified sourcing and alternative materials to ensure stable production and sustainable operations.
Physical Risk – Rising Average Temperature	With rising average temperatures, the demand for electricity and cooling equipment may significantly increase, leading to higher energy consumption. This will increase operational costs and put pressure on the company's resource allocation and cost control.

Opportunities	
Opportunity Item	Potential Impact
Adoption of Low-Carbon Energy	The company's facilities primarily rely on electricity, which accounts for the largest proportion of total energy consumption. In response to market demand for low-carbon transformation and carbon-reduced products, the company will actively evaluate the feasibility and benefits of adopting low-carbon energy sources (e.g., renewable energy, green electricity, or high-efficiency equipment) and gradually

	implement related transition measures. This approach aims to reduce greenhouse gas emissions during operations, supporting the company's sustainability goals and aligning with international carbon reduction trends.
Implementation of Efficient Distribution Processes	By continuously investing in R&D resources and focusing on improving production yield and on-time delivery rates, the company ensures stable product quality and timely delivery. This not only strengthens customer trust in the company's products and services, encouraging repeat orders and sales growth, but also balances improvements in both quality and production capacity, ultimately driving overall revenue growth and enhancing market competitiveness.

(1) Policies and Legislation

With climate change becoming an increasingly prominent issue, government regulations on greenhouse gas (GHG) emissions are gradually tightening. If mandatory total GHG emissions caps or carbon pricing mechanisms (such as carbon taxes or carbon trading schemes) are formally implemented in the future, the Company may

face additional carbon-related costs, which could materially impact operational expenses and, consequently, affect overall operational performance and the supply chain cost structure.

To address potential regulatory risks associated with climate change, the Company continuously monitors domestic and international climate-related regulatory trends and proactively plans carbon inventories, energy-saving and emission reduction strategies, and supply chain carbon risk management mechanisms. These measures aim to reduce potential compliance costs and enhance climate risk adaptation capabilities. Moving forward, depending on policy developments, the Company will also consider carbon credit management, renewable energy procurement, and net-zero transition strategies to minimize operational impacts and ensure alignment with global trends in net-zero emissions and sustainable business practices.

(2) Technology Risk

As the global economy increasingly transitions toward low-carbon and high-energy-efficiency development, companies face growing

pressure to adopt environmentally friendly technologies and innovative solutions. This transition may alter market competition conditions, particularly in areas such as supply chain carbon footprint management, green product design, renewable energy utilization, and energy-efficient processes, posing potential operational challenges. Failure to respond promptly to customer demands for low-carbon products and emission reduction targets, or to achieve the expected emission reductions within the anticipated timeline, may result in order loss, supply chain restructuring by customers, and even a decline in brand trust. Additionally, measures required to meet new standards—such as raw material adjustments, process improvements, and changes in transportation methods—may increase procurement, production, and distribution costs, thereby impacting overall operational efficiency and profitability.

The Company has identified climate transition risk as a key operational strategic risk and has proactively implemented strategic actions, including supply chain carbon inventories, green procurement policies, energy-saving process initiatives, and

mechanisms to respond to customer requirements, in order to maintain competitive advantages within the future green economy. The Company continues to enhance the energy efficiency of its production facilities and implements multiple energy-saving measures to fulfill its environmental sustainability commitments. At the production level, a comprehensive review of air-conditioning equipment has been conducted, including cooling tower fans and motors, to improve operational efficiency, coupled with enhanced cooling tower water quality management to extend equipment lifespan and reduce energy loss. Additionally, the overall air-conditioning system performance has been optimized by adjusting load allocation and operational logic, thereby reducing electricity demand during peak consumption periods.

For air pollution control, outdated dust collectors and associated ductwork have been upgraded, improving dust collection efficiency and reducing fan energy consumption due to lower airflow resistance. Simultaneously, the Company has actively upgraded the lighting system, gradually replacing traditional fixtures with LED

energy-efficient lights, thereby reducing electricity usage while enhancing lighting quality and fixture lifespan. Through the implementation of these energy-saving measures, the Company not only effectively reduces overall electricity consumption but also strengthens its execution in environmental management and carbon reduction, demonstrating proactive efforts in promoting green manufacturing and fulfilling corporate sustainability responsibilities.

Moving forward, the Company will continue to assess high-energy-consuming facilities, evaluate energy-saving potential, and expand improvement initiatives, striving toward establishing a highly efficient and low-carbon sustainable production environment.

(3) Market Risks

As climate-related risks intensify and various countries implement carbon-emission regulations, enterprises are facing increasingly stringent carbon-control requirements and operational constraints.

Meanwhile, new business models and decarbonization demands are emerging in the market, driving companies to strengthen their carbon asset management and climate-risk response capabilities.

Failure to respond in a timely manner may result in heightened supply chain pressure, rising operational costs, and weakened market competitiveness.

To mitigate the potential impact of climate risks on operations, the Company continues to monitor policy and market developments while implementing risk-control measures and forward-looking adjustments to enhance supply chain stability. As raw material supplies may become unstable under extreme weather conditions or international decarbonization policies, the Company has proactively adjusted its procurement strategies and increased raw material inventory levels to reduce supply-disruption risks. However, this approach also leads to higher inventory costs and exerts short-term pressure on working capital utilization.

In response to both transition and physical risks associated with climate change, the Company will continue to optimize its carbon-management strategies, including the implementation of carbon inventories, product carbon-footprint calculations, and enhanced communication with supply chain partners. The Company will also

progressively diversify raw material sources and evaluate low-carbon substitution options to reduce the impact of climate risks on supply chain stability and cost structure, thereby strengthening corporate resilience and long-term sustainability competitiveness.

3. Identification, Assessment, and Management of Climate-Related Risks

After the unit responsible for supervising climate-related risks and opportunities reviews and approves the execution priorities for risk strategies and controls, the unit in charge of identifying climate risks and opportunities convenes a Climate Risk Identification Meeting. Through cross-functional communication, the Company evaluates the impacts of climate-related events—based on indicators such as physical risks, transition risks, and opportunities—on business operations and value-chain activities, considering both immediate and long-term patterns. The assessment also examines region-specific climate hazards or opportunities to identify the financial implications and relevance of each risk and opportunity to the Company.

Following the completion of the greenhouse gas (GHG) inventory, the Company will further evaluate and incorporate climate-related risks

into its overall risk-management policies and procedures to ensure systematic and integrated implementation.

4. Metrics and Targets

In alignment with the Company's short-, medium-, and long-term key strategies for addressing climate-related risks and opportunities, we have established climate-related metrics covering greenhouse gas emissions, energy resource consumption, and water resource management. These metrics serve as the basis for tracking performance and evaluating the effectiveness of our climate action initiatives. Details are summarized as follows:

Target Setting			
Item	Short-term Target	Medium-term Target	Long-term Target
Energy Management and Greenhouse Gas (GHG) Management	The Company will continue optimizing its production processes to reduce energy consumption, aiming to achieve a 2% reduction in electricity usage and to reduce	The Company will continue promoting process optimization to achieve an 8% energy-saving target, supported by ongoing implementation of energy	The Company aims to achieve a 20% cumulative energy-saving target by 2040, and to reach net-zero emissions by 2050, completing its long-term pathway toward energy transition

	<p>carbon emissions by 3%–5% by 2025.</p> <p>A GHG inventory plan will be established in 2024, followed by the launch of the inventory in 2025. The Company targets to obtain limited assurance for the parent company level by 2028.</p> <p>Furthermore, a consolidated GHG inventory will be completed in 2027, with assurance for the consolidated level planned for 2029, ensuring completeness and transparency in carbon emissions disclosure.</p>	<p>efficiency measures.</p> <p>A key milestone is set to reduce GHG emissions by 90% compared with the baseline year by 2030, demonstrating the Company's strong commitment to climate action.</p>	<p>and sustainable development.</p>
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Water Resource Management	By 2025: Achieve a 10% reduction in water consumption.	By 2030: Achieve a 20% reduction in water consumption.	By 2050: Achieve a 40% reduction in water consumption.
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The Company' s Board of Directors approved the "Greenhouse Gas Inventory Implementation Plan" on May 4, 2022. The Company has planned to complete its greenhouse gas (GHG) inventory in 2026, along with the establishment of concrete energy-saving and carbon-reduction targets. The Company aims to complete limited assurance at the parent-company level by 2028 and will continue to disclose relevant information thereafter.

For subsidiaries within the scope of consolidation, the Company plans to initiate GHG inventory activities in 2026 and complete consolidated-level disclosure and assurance procedures by 2029.

Regarding carbon pricing, the Company has not yet adopted any internal carbon pricing mechanism. It will comply with government-mandated carbon fee and carbon tax requirements based on applicable regulations. Meanwhile, the Company will continue to monitor international trends, domestic policies, and market developments to respond to potential

changes in carbon-emission regulations, ensuring alignment between operational strategies and carbon-reduction objectives.

7、Appendix

7.1 Appendix I、GRI Content Index

Statement of Use	Ever Supreme has reported in accordance with the GRI Standards for the period January 1 to December 31, 2024.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	No sector standards have been published by GRI for this industry.

Disclosure	Description	Section	Page	Explanation
General Disclosures				
GRI 2 : General Disclosures 2021				
2-1	Organizational details	Information for the Report	7	
2-2	Entities included in sustainability reporting	Report Boundary and Scope	8	
2-3	Reporting period, frequency, and contact point	Reporting Period and Frequency	7	
2-4	Restatements of information	Restatement of Information	9	
2-5	External assurance	External Assurance	9	
2-6	Activities, value chain, and other	Supplier Management	73	

	business relationships			
2-7	Employees	Employee Structure	84	
2-8	Workers who are not employees	Non-Employee Workforce	85	
2-9	Governance structure and composition	Membership and Diversity	24	
2-10	Nomination and selection of the highest governance body	Nomination and Selection	28	
2-11	Chair of the highest governance body	Conflict of Interest Avoidance	30	
2-12	Role of the highest governance body in overseeing impact management	Role and Oversight of Sustainability Governance	17	
2-13	Delegation of responsibility for managing impacts	Role and Oversight of Sustainability Governance	17	
2-14	Role of the highest governance body in sustainability reporting	Role and Oversight of Sustainability Governance	17	

2-15	Conflicts of interest	Conflict of Interest Avoidance	30	
2-16	Communication of critical concerns	Operational Status	26	
2-17	Collective knowledge of the highest governance body	Continuous Learning on Sustainability Development	23	
2-18	Evaluation of the highest governance body' s performance	Performance Evaluation of Sustainability Management Oversight	21	
2-19	Remuneration policies	Compensation Policy	31	
2-20	Process to determine remuneration	Compensation Policy	31	
2-21	Annual total compensation ratio	Compensation Policy	31	
2-22	Statement on sustainable development strategy	Chairperson' s Message	3	
2-23	Policy commitments	Integrity and Ethical Business Principles, Policies, and	66	

		Codes of Conduct		
2-24	Embedding policy commitments	Integrity and Ethical Business Principles, Policies, and Codes of Conduct	66	
2-25	Processes to remediate negative impacts 3	Integrity and Ethical Business Principles, Policies, and Codes of Conduct	66	
2-26	Mechanisms for seeking advice and raising concerns	Integrity and Ethical Business Principles, Policies, and Codes of Conduct	66	
2-27	Compliance with laws and regulations	Regulatory Compliance	70	
2-28	Membership associations	Participation in Various Associations and Organizations	72	
2-29	Approach to stakeholder engagement	Stakeholder Identification	37	

2-30	Collective bargaining agreements	Collective Agreements	85	
Material Topics				
GRI 3 : Material Topics 2021				
3-1	Process to determine material topics	Material Topic Identification Process	45	
3-2	List of material topics	List of Material Topic	48	
3-3	Management of material topics	Material Topic Response	51	
Economic Aspects				
GRI 201 : Economic Performance 2016				
201-2	Financial implications and other risks and opportunities due to climate change	Climate Change	87	
GRI 204 : Procurement Practices 2016				
204-1	Proportion of spending on local suppliers	Supplier Management	73	

GRI 308 : Supplier Social Assessment 2016				
308-1	New suppliers screened using social criteria	Supplier Management	73	
308-2	Negative social impacts in the supply chain and actions taken	Supplier Management	73	
Social Aspects				
GRI 401 : Employment 2016				
401-1	New employee hires and employee turnover	Employee Structure	84	
GRI 414 : Supplier Social Assessment 2016				
414-1	New suppliers screened using social criteria	Supplier Management	73	
414-2	Negative social impacts in the supply chain and actions taken	Supplier Management	73	

7.2 Appendix II - Climate-Related Information

Item	Description	Section	Page
1	Description of the board and management's oversight and governance of climate-related risks and opportunities.	6.1 Climate Change	87
2	Explanation of how identified climate risks and opportunities affect the company's business, strategy, and finances (short-, medium-, and long-term).	6.1 Climate Change	87
3	Description of the financial impacts of extreme weather events and transition actions.	6.1 Climate Change	87
4	Explanation of how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	6.1 Climate Change	87
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts.	None	
6	If a transition plan exists to manage climate-related risks, describe the plan, including indicators and targets for identifying and managing physical and transition risks.	None	
7	If internal carbon pricing is used as a planning tool, explain the basis for price setting.	None	
8	If climate-related targets are set, describe the activities covered, GHG emission scopes, planned timeline, annual progress, and, if carbon offsets or Renewable Energy Certificates (RECs) are used,	None	

	specify the source 4.1 Climate Risk Management 167 and quantity of emission reductions or RECs.		
9	GHG inventory, assurance status, reduction targets, strategies, and specific action plans	None	