

The implementation status of promoting sustainable development

Item Promoted	Implementation situation (note 1)			Differences and reasons from the “Code of Practice for Sustainability of Listed Companies”
	Yes	No	Abstract Statement	
(I) Does the company establish a governance structure to promote sustainable development, and set up a dedicated (part-time) unit to promote sustainable development, which is authorized by the board of directors to handle senior management, and supervised by the board of directors?	✓		The company designates the chairman’s office as a part-time unit, and the board of directors supervises the promotion of sustainable development, integrates sustainable development into the company’s business strategy, and implements sustainable development in a purposeful, systematic and organized manner; please note 1 for details.	Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.
(II) Does the company conduct risk assessments on environmental, social and corporate governance issues related to the company’s operations in accordance with the principle of materiality, and formulate relevant risk management policies or strategies?	✓		<p>1. The company has developed the Code of Conduct of Enterprise Social Responsibility and Enterprise Social Responsibility Policy based on the Code of Conduct of Social Responsibility of Listed and OTC Companies and Enterprise, which were approved by the board of directors in May 9, 2014 through discussion after submission. Moreover, the amendments of the Code of Conduct of Enterprise Social Responsibility and Enterprise Social Responsibility Policy was passed in the board meeting held on January 20, 2017. On February 22, 2023, the board of directors discussed and approved the amendment of the "Corporate Social Responsibility Practice Guidelines" to "Sustainable Development Practice Guidelines". The implementation results will be reported to the board of directors at least once a year, such as the presentation of the implementation results for 2023 to the board of directors on February 2, 2024.</p> <p>2. The company conducts operation related risk assessment on environmental, social and corporate governance issues in accordance with the corporate social responsibilities materiality principle, and stipulate relevant risk management</p>	Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.

			policies or strategies as follows:			
			Major Issues	Risk Assessment Item	Risk Management Policies or Strategies	
			Environmental	Environmental Protection	<p>1. The company passed the ISO14001: 2015 version of the environmental management system. Its system calculates whether the internal and external issues and environmental risks of the company's environment are in compliance with China's regulations, international laws and ISO spirit.</p> <p>2. The company's environmental security policy is as follows:</p> <p>(1) It is necessary to provide a high-quality and maintain a healthy physical and mental working environment to achieve the goal of zero disasters</p>	

					<p>and accidents.</p> <p>(2) To protect the environment, maintain natural ecology, save energy and reduce waste.</p> <p>(3) To comply with laws and regulations, implement risk management, prevent pollution, and implement 6S activities.</p> <p>(4) Environmental protection and safety are uninterrupted activities for all employees.</p> <p>3. Every year, environmental management goals and plans are set, and the progress of each goal is tracked and reviewed regularly to ensure that</p>	
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					<p>the goals are achieved.</p> <p>4 Energy-saving and carbon reduction measures: Energy-saving: From 2015 to 2023, the company has achieved a 1.88% reduction in energy consumption, which is higher than the Energy Bureau's standard of 1% per year. Carbon reduction: In 2023, the company reduced carbon emissions by 140,865 kg.</p>	
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			Social	Occupational Safety	The company has obtained OHSAS18001: 2018 Occupational Health and Safety Management System Certification, and its system is designed to carry out various industrial safety inspections and nuclear inspections of the company, and at the same time use SGS third verifier to check and further implement the occupational safety and health management system; Fire drills and industrial safety education and training and various industrial safety measures are held regularly every year to cultivate employees' emergency response and self-safety and sanitation management capabilities and to improve good and healthy workplaces.	
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				Product Safety	1. The company upholds a professional and innovative attitude, improves product efficiency and an honest and honest attitude to serve customers, and expects to provide customers with satisfactory products and services. Therefore, the company formulates standard customer complaint procedures, properly judges the responsibility to resolve the problem, and sets preventive measures to prevent similar problems from occurring, and regularly investigates and	
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					<p>tracks customer satisfaction to understand customer needs and problems, and the results of the investigation will be used as research improvement s Basis of strategy.</p> <p>2. The company's products are mechanical components, and there are relevant international standards. The company follows the relevant laws and international standards and implements the process and raw material management.</p> <p>3. The company's products comply with China's laws and regulations and EU RoHS and REACH regulations, and do not contain harmful environmental substances. If customer needs, also provide customer</p>	
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					RoHS, REACH inspection report.	
			Corporate Governanc e	Socioecono mic and legal compliance	In order to ensure that the company's owners comply with the laws and regulations, the company's goals are established through the establishment of a governance organization audit process and standard operation procedures (SOP).	
(III) Develop sustainable environment (I) Does the company establish applicable environmental management system based on its industrial characteristics?	✓		(I)1. The Occupational Safety Department of the company shall take charge of environmental management, establishing and controlling environmental management system, setting up safety and health committee and jointly dealing with environmental safety problems. 2. Besides observing environmental laws earnestly, the Company passed ISO14001 environmental management system, OHSAS 18001 occupational safety and health management system and CNS15506 Taiwan occupational safety and health management system in September 2014. 3. In August 2017, the Company passed ISO 9001:2015 version quality management system, ISO 14001:2015 version environmental management system, OHSAS 18001:2017 version occupational safety and health management system and version renewal certification of CNS15506 Taiwan occupational safety and health management system. 4. In August 2020, the Company passed ISO 45001:2018 version occupational safety and health management system			Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.

			and version renewal of CSN 45001:2018 Taiwan occupational safety and health management system.									
(II) Is the company dedicated to improving utilization efficiency of various resources and making use of renewable materials with low environmental load impact?	✓		(II) The company is committed to improving the efficiency of the use of various resources, such as: 1. Recycling pallets, wooden boxes, etc. are used for shipping packaging or inventory management. 2. Perform garbage resource classification and recycling, set up rainwater recycling system and on-site process water recycling, which can not only reduce costs but also reduce environmental impact and impact. 3. Improve the efficiency of resource use and e-standardize documents. 4. The company will invest too much in the second phase of the plant in Shugu in 2022 Solar power generation system 999.81KWp, the investment amount is 48,590 thousand yuan, invest in solar power generation system, mainly to protect land Globalization, sustainable development, energy conservation and carbon reduction, and clean energy are the core values and vision. 5. Fully turn off the lights during breaks to reduce power consumption.	Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.								
(III) Does the company assess the present and future risks and opportunities climate change poses on the company?	✓		(III) With the increasingly severe environmental damage caused by global climate change, Taiwan has faced severe typhoons, flood threats and lack of water, energy and other resources in recent years. In order to effectively grasp the development trend of climate change issues, conduct climate change management and assessment, through climate risk issues, to mitigate the impact of climate change and reduce the harm to the environment. <table><tr><th colspan="2">Climate Change Risk Interval</th><th rowspan="2">Countermeasures and Results</th></tr><tr><th>Category</th><th>Item</th></tr><tr><td>Codes and Regulations</td><td>1. Greenhouse gas inventory investigation</td><td>1. Total control and emissionsThe Southern</td></tr></table>	Climate Change Risk Interval		Countermeasures and Results	Category	Item	Codes and Regulations	1. Greenhouse gas inventory investigation	1. Total control and emissionsThe Southern	Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.
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				ion and declaratio n 2. Total Emission Control	Science and Industry Park Administrati on of the Ministry of Science and Technology investigates companies’ greenhouse gas emissions 2. In accordance with the implementa tion of Taiwan’s “Energy Administral ion Act”, carry out energy saving and carbon reduction measures and declaration 3. Obtain ISO 14064-1 greenhouse gas inventory certificate for future planning	
			Energy/Resou rces	Waste recycling	Recycling waste into plastics, iron and aluminum cans, paper, general waste, etc. can reduce waste incineration and reduce carbon emissions	

				Solar energy	The Tree Valley Plant has set up solar energy equipment, which can be used for the basic use of electricity in the plant to achieve green energy supply.	
			Extreme Climate	Extreme climate may cause heavy rainfall events, long periods of drought and rain, floods, and typhoons to directly affect operations.	<ol style="list-style-type: none"> Respond and handle according to emergency preparedness and response management procedures The pump at the discharge port increases the discharge pressure Before and after floods and typhoons, carry out emergency response to reduce damage 	
			Long-Term	Sea level rise	Reducing greenhouse gas emissions can reduce the melting of ice in the South Pole and the Arctic, and ease the rising trend of sea level	

				Impact on employee health	Reduce greenhouse gas emissions, reduce the occurrence of extreme climates, and thereby reduce the impact of extreme climates (such as sandstorms...) on the human body, such as asthma, allergies, etc.	
(IV) Does the company count greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulate policies for energy saving and carbon reduction, greenhouse gas reduction, water use reduction or other waste management?	✓		(IV) In the design of the factory, the company is based on energy saving and carbon reduction, with high design, additional ventilation and heat dissipation external walls, and natural circulation of ventilation and heat dissipation to reduce the temperature in the factory, replace the air conditioning system, and save electricity. 1. Energy saving target In accordance with ISO 50001 as the norm, and in accordance with the provisions of Articles 8, 9 and 12 of the Energy Administration Act, if the energy consumption reaches the specified amount, an energy verification system shall be established, and energy conservation goals and implementation plans shall be set to Achieve the annual power saving rate of more than 1%; also, annual carbon reduction is to reduce energy emissions by 1%. 2. Greenhouse gas emissions, water usage, or total waste: The indirect sources of greenhouse gas emissions of the Company are mainly from purchased electricity, which amounted to 9,080 thousand kWh, 8,705 thousand kWh, 9,537 thousand kWh, 10,547 thousand kWh, and 8,924 thousand kWh from 2019 to			Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.

			<p>2023 respectively. The total greenhouse gas emissions of the Company were 4,622.127 tons CO2e/yr in 2019, 4,370.110 tons CO2e/yr in 2020, 4,854.434 tons CO2e/yr in 2021, and 5,368.626 tons CO2e/yr in 2022, and 4,417.578 tons CO2e/yr in 2023.</p> <p>The total waste amounts of the Company from 2018 to 2023 were 436 tons, 317 tons, 321 tons, 378 tons, 455 tons, and 301 tons respectively.</p> <p>In response to the environmental impact caused by greenhouse gas emissions, the Company will promote measures to reduce greenhouse gas emissions in the future, achieve sustainable energy development that balances cost and resource efficiency, energy conservation, and environmental protection.</p>																									
			<table><tr><th>Year</th><th>2019</th><th>2020</th><th>2021</th><th>2022</th><th>2023</th></tr><tr><td>Total Power Consumption (KWh)</td><td>9,080,800</td><td>8,705,400</td><td>9,537,200</td><td>10,547,400</td><td>8,924,400</td></tr><tr><td>CO2Emissions (mt)</td><td>4,622.127</td><td>4,370.110</td><td>4,854.434</td><td>5,220.963</td><td>4,417.578</td></tr><tr><td>Data from the Bureau of Energy, Ministry of Economic Affairs</td><td>0.509 kilograms of CO₂ is produced per kilowatt-hour of electricity</td><td>0.502 kilograms of CO₂ is produced per kilowatt-hour of electricity</td><td>0.509 kilograms of CO₂ is produced per kilowatt-hour of electricity</td><td>0.495 kilograms of CO₂ is produced per kilowatt-hour of electricity</td><td>The Ministry of Economy Energy Bureau has not yet announced the result. It is firstly calculated for 2022 that 0.495 kilograms of CO₂ is produced</td></tr></table>	Year	2019	2020	2021	2022	2023	Total Power Consumption (KWh)	9,080,800	8,705,400	9,537,200	10,547,400	8,924,400	CO2Emissions (mt)	4,622.127	4,370.110	4,854.434	5,220.963	4,417.578	Data from the Bureau of Energy, Ministry of Economic Affairs	0.509 kilograms of CO ₂ is produced per kilowatt-hour of electricity	0.502 kilograms of CO ₂ is produced per kilowatt-hour of electricity	0.509 kilograms of CO ₂ is produced per kilowatt-hour of electricity	0.495 kilograms of CO ₂ is produced per kilowatt-hour of electricity	The Ministry of Economy Energy Bureau has not yet announced the result. It is firstly calculated for 2022 that 0.495 kilograms of CO ₂ is produced	
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			Note: According to the data of the Energy Bureau of the Ministry of Economic Affairs, 0.638kg of CO ₂ is generated per kWh.					
IV. Maintaining social welfare (I) Does the company make related management policy and procedure pursuant to relevant regulations and international covenants of human rights?	✓		(I) The company complies with the “Labor Standards Law” and “International Human Rights Convention” and the relevant laws and regulations issued by the government, formulating complete and compliant with labor laws and regulations related systems and management methods, which are carried out by dedicated personnel to protect employees’ legal labor rights and employment policies. Treatment and other management principles. 1. All forms of forced labor are strictly prohibited. 2. Apply for labor insurance, health insurance, and insure employer liability accident insurance for all employees. 3. Implement employment policies in accordance with the Employment Service Law, including prohibiting child labor. 4. Follow internationally recognized labor human rights and equality, and prohibit any form of discrimination. 5. Continue to promote gender equality. 6. Based on the principle of “employee care” and “employee well-being”, withdraw pensions and set up employee welfare committees in accordance with the law. Under the principle of stable operation, provide various benefits and measures that are better than legal conditions as far as possible. In order to cooperate with the legal changes, announcements are made in the factory area. In accordance with the implementation policy, the company implements the human rights policy, which is applicable to all levels of the company, and continuously enhances and improves the management of human rights-related					Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.

			issues, reducing the risk of human rights incidents, and implementing the policy and the management plan for human rights-related issues.	
(II) Does the company formulate and implement reasonable employee welfare measures (including compensation, vacations and other benefits), and appropriately reflect operating performance or results in employee compensation?	✓		<p>(II) The relevant measures are as follows:</p> <ol style="list-style-type: none"> 1. The company's main remuneration principle is to link departmental responsibilities and performance results, and hopes to recruit and retain excellent talents by setting reasonable remuneration policies. 2. The company explicitly defines the employee code of conduct standards, related disciplinary and incentive measures in the work rules and internal control system (previously the employee Handbook). 3. The company set up a "Pay and Remuneration Committee" composed of four independent directors. The four remuneration committees with different backgrounds not only have rich academic experience, but also fully grasp the pulse of domestic and foreign industries. A reasonable salary and compensation policy and performance appraisal system will gradually improve the integration of the above system and corporate social responsibility policies based on the pulsation of operations to continuously improve the quality and competitiveness of the company at each stage. 4. Gender Equality and Diversity The company's professional management team upholds the spirit of integrity and integrity, and is committed to providing employees with a diverse, inclusive, friendly and safe workplace, and aims to create equal growth and development opportunities for each employee and a sense of belonging to the company. The company currently has 9 disabled persons (practice) 6 people are employed on an interim basis, and they are employed according to the regulations. Those who use one person shall be counted as two people), unless they meet the requirements of the "Physical and 	Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.

			<p>Mental Disabilities”. In addition to the fixed quota employment stipulated in the Law on the Protection of the Rights and Interests of Disabled Persons, 5 disabled workers are employed.</p> <p>(1) Female’s Diversity Indicators</p> <table><tr><th>Indicators</th><th>%</th></tr><tr><td>Female for the total workforce (%)</td><td>25.80%</td></tr><tr><td>Female for the all supervisors (%)</td><td>21.50%</td></tr><tr><td>Female for the grassroots supervisors (%)</td><td>15.60%</td></tr><tr><td>Female for the senior executives (%)</td><td>57.10%</td></tr></table> <p>(2) Other Diversification Indicators</p> <table><tr><th>Item</th><th>All employees %</th></tr><tr><td>Handicapped</td><td>1.40%</td></tr><tr><td rowspan="4">All employees</td><td>age group: <30 years old</td><td>18.2%</td></tr><tr><td>age group: 30~50 years old</td><td>72.3%</td></tr><tr><td>age group: >50 years old</td><td>9.5%</td></tr><tr><td>total</td><td>100.00%</td></tr></table> <p>5. Salary and Remuneration Equality</p> <p>The company has a “Salary Reporting Company Commissioner” to regularly review and ensure that the company’s salary policy is competitive. Machinery manufacturing business operations through transparent and fair performance and technology scoring performance feedback to employees. The company also upholds fair and consistent salary standards when using talents. For the same job category, if it is an inexperienced person at the bottom, the salary of the user is the same, if it has work experience related to the job. The salary will be determined according to their education background, relevant professional knowledge and certificates. In addition, the company provides equal opportunities for training and promotion to all employees, regardless of other background, gender or academic experience.</p>	Indicators	%	Female for the total workforce (%)	25.80%	Female for the all supervisors (%)	21.50%	Female for the grassroots supervisors (%)	15.60%	Female for the senior executives (%)	57.10%	Item	All employees %	Handicapped	1.40%	All employees	age group: <30 years old	18.2%	age group: 30~50 years old	72.3%	age group: >50 years old	9.5%	total	100.00%	
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safety and health education for employees regularly?			safety and health meeting regularly, persistently assist the factory in completing various tasks related to environmental safety and health to make sure the safety and health of working environment. Explanation of only relevant items is made below:	Sustainable Development of Listed and OTC Companies.											
			<table><tr><th>Items</th><th>Contents</th></tr><tr><td>Entrance Guard</td><td>1. Strict entrance guard monitoring system is set up in the daytime and nighttime. 2. Connect with police organs online to take precaution.</td></tr><tr><td>Maintenance and Inspection of Various Equipment</td><td>1. In accordance with buildings public safety inspection and visa & declaration regulations, entrust specialized company to carry out public safety inspection every year or every four years. 2. According to fire protection law, conduct fire safety inspection by outsourcing every year. 3. Maintain and check such equipment as electrical equipment, lift, air conditioner, water dispenser, automobile, and fire apparatus in terms of Code of Conduct of Safety and Health in the company.</td></tr><tr><td>Contingency Measures for Disaster Prevention</td><td>1. Develop emergency preparedness and response procedure, emergency response plan, Code of Conduct of Labor Safety and Health, accident investigation and management procedure together with other disaster prevention, rescue precautions and accident & disaster reporting procedure, well define responsibilities of personnel at all levels for such important incidents and accidents as acts of God and fire disaster and corresponding tasks and arrange safety protection drills as required. 2. Entrust fire competent authority to carry out fire control & disaster prevention training.</td></tr><tr><td>Physiological Health</td><td>1. Perform periodic health examination on a yearly basis in accordance with Occupational Safety and Health Law. 2. Health in working environment: Ban smoking entirely in working environment, hold health lecture, arrange CPR training and regularly conduct office environment cleaning and sterilization.</td></tr><tr><td>Mental Health</td><td>1. Educational training: provide communication skill and emotion</td></tr></table>	Items	Contents	Entrance Guard	1. Strict entrance guard monitoring system is set up in the daytime and nighttime. 2. Connect with police organs online to take precaution.	Maintenance and Inspection of Various Equipment	1. In accordance with buildings public safety inspection and visa & declaration regulations, entrust specialized company to carry out public safety inspection every year or every four years. 2. According to fire protection law, conduct fire safety inspection by outsourcing every year. 3. Maintain and check such equipment as electrical equipment, lift, air conditioner, water dispenser, automobile, and fire apparatus in terms of Code of Conduct of Safety and Health in the company.	Contingency Measures for Disaster Prevention	1. Develop emergency preparedness and response procedure, emergency response plan, Code of Conduct of Labor Safety and Health, accident investigation and management procedure together with other disaster prevention, rescue precautions and accident & disaster reporting procedure, well define responsibilities of personnel at all levels for such important incidents and accidents as acts of God and fire disaster and corresponding tasks and arrange safety protection drills as required. 2. Entrust fire competent authority to carry out fire control & disaster prevention training.	Physiological Health	1. Perform periodic health examination on a yearly basis in accordance with Occupational Safety and Health Law. 2. Health in working environment: Ban smoking entirely in working environment, hold health lecture, arrange CPR training and regularly conduct office environment cleaning and sterilization.	Mental Health	1. Educational training: provide communication skill and emotion
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				<p>management courses as well as employee psychological adjustment and profession skill strengthening training.</p> <p>2. Expression of opinion: set employee suggestion zone and provide various manuals, educational training announcement and channels for employee's expression of opinion and interactive learning.</p> <p>3. Sexual harassment prevention: set forth complaint and punishment terms.</p>	
			Insurance and Medical Condolence	<p>1. Buy labor insurance (including occupational hazard insurance) and health insurance by law.</p> <p>2. Buy officers liability insurance.</p> <p>3. Buy group insurance.</p>	
			Contractor Management	<p>1. Inform contractors of hazard factors during working and hold meetings for contractor agreement in accordance with Occupational Safety and Health Law.</p> <p>2. Set contractor management procedure and provide related forms for contractor applying and filling out.</p>	
			Educational Training	<p>Implement pertinent safety and health educational trainings, such as general safety and health educational trainings, manufacture, disposal, and usage of hazardous chemical educational trainings, and additional 3h of safety and health trainings prior to operation of manufacturing machine/equipment, aerial working vehicle, winch trucks, assignment in oxygen deficient environment, and electric welding, in accordance with Occupational Safety and Health Law.</p>	
			<p>Healthy and safe working environment</p> <p>The company shall provide employees with safe and sound working environment, earnestly observe fire regulations and take the following measures to protect personal safety and health in the working environment:</p> <p>1. ISO 14001/ISO 45001/CNS 45001 environmental safety and health management system: set up a management system to evaluate performance and efficiency of environmental and occupational safety & health and enhance environmental safety & health, thus guaranteeing personal safety of employees.</p>		

			<ol style="list-style-type: none"> 2. Identify environmental considerations and various hazards in all activities, products and services of the Company, evaluate the risks of major environmental considerations and its hazards, judge the priority action level and control unacceptable environmental safety and health risks that may facilitate the planning, management and implementation of environmental and occupational safety and health. 3. Establish unified regulations for hazardous labeling of chemicals in compliance with regulations and requirements; be able to take emergency measures immediately upon occurrence of hazard and leakage during working through effective reminders to prevent from occurrence of hazards and extension of accidents. 4. For industrial wastes produced, establish resources recovery and related management mechanism to realize waste recycling, stabilization, hazard-free treatment, economization and satisfy the requirements of decree by improving environmental sanitation. 5. Raise contingency ability of employees under emergency circumstances and define correct handling procedure to make sure personal safety and normal operation of the company in the hope of minimizing loss in case of accident. 6. Check the fire apparatuses on a regular basis to reduce the losses after accident occurrence and guarantee personal safety of employees. 7. Lay down <i>Code of Conduct of Safety and Health</i> to avoid occupational accident, maintain the safety and health of employees and ensure the normal operation of working place, further reaching the target of sustainable business operation. 8. Appoint <i>Safety and health Personnel</i> to take charge of planning and advancing environmental safety and health policies and management system of the company and checking their performance. Train occupational safety personnel for occupational safety, including A Grade 	
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			<p>occupational safety and health manager, B Grade occupational safety and health specialist, A Grade occupational safety and health executive, first-aid personnel and fire controller, to strengthen environmental safety and health management in workplace and maintain a safe and healthy workplace.</p> <p>9. Conduct Annual Health Examination for Employees on a regular basis to protect their safety and health.</p> <p>10. Conduct Working Environment Monitoring twice a year, get hold of working environment dynamics, evaluate exposure hazard, measure physical and chemical factors in environment and improve the working environment based on measured results to meet the requirements.</p> <p>11. Regular inspection, key inspection and work inspection: conduct automatic inspection every year, 3 months, monthly, daily based on automatic inspection management procedure and examine potential hazards in workplace by means of automatic inspection for the purpose of preventing disasters and protecting company property and personal operation safety.</p> <p>12. Field inspection: conduct regular or irregular inspection for in-plant safety and health to eliminate actual or potential hazards and risks.</p> <p>13. Objective and scheme of environmental sanitary and hygiene: The 2023 year improvement plan, including the COVID-19 epidemic prevention plan, has been completed.</p> <p>14. There was no occurrence of fire in 2023; that is, the number of fire accidents, the number of fire-caused deaths, and the ratio of fire-caused deaths and injuries to the total number of employees in 2023 were all zero.</p>	
(IV) Does the company develop an efficient career capability development training plan?	✓		(II) The company has been committed to creating a learning environment providing endless talent force and increasing remarkable competitive power, set <i>Educational Training</i>	Comply with the Code of Practice for the Sustainable Development

			<p><i>Management and Operational Procedure</i> and cultivated right talents by virtue of internal and external training resources. Currently, the company has provided a series of educational trainings for common knowledge, professional skill and management to stimulate employee's potential and occupational development ability, realize close coordination between enterprise development and talent development plan of colleagues and heighten awareness of production efficiency and enterprise social responsibility. Training plan mainly implemented is composed of general training, educational training for labor safety, operation & management and traditional culture, professional training, training for employees dispatched to foreign subsidiaries, internship training for international exchange.</p> <p>The company shall train head of all units and senior colleagues as internal lecturer to inherit company culture and skills and invite external experts to give lessons to the directors and supervisors periodically.</p>	of Listed and OTC Companies.
(III) With regard to customer health and safety, customer privacy, marketing and labeling of products and services, has the company complied with relevant regulations and international standards, and formulated relevant policies and appeal procedures for consumer protection?	✓		<p>(I) The company upholds a professional and innovative attitude, improves product efficiency and an honest and honest attitude to serve customers, and expects to provide customers with satisfactory products and services. Therefore, the company formulates standard customer complaint procedures, properly judges the responsibility to resolve the problem, and sets preventive measures to prevent similar problems, and regularly investigates and tracks customer satisfaction to understand customer needs and problems, the results will serve as the basis for the development of improvement strategies.</p> <p>The company's products are mechanical components, and there are relevant international standards. The company follows relevant laws and international standards and implements them on the process and raw material management.</p>	Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.

<p>(VI) Does the company formulate supplier management policies that require suppliers to follow relevant regulations on environmental protection, occupational safety and health or labor human rights, and their implementation?</p>	<p>✓</p>	<p>(VI)</p> <ol style="list-style-type: none"> 1. The company possesses tight and complete supply chain system and can assist suppliers in improving product quality by integration. For suppliers of contract project, the 2-IS-2-K-001 contractor management procedure shall be followed. Apart from implementation of safety & sanitation autonomous management, educational training, agreement organization, factory-entering hazard notification and other safety managements, requirements of physical environmental management shall also be met to fulfill the enterprise social responsibility of safety and environmental protection he company has closed and integrated supply chain system, and able to integrate and assist suppliers improve product quality. As to the contractor who carry the engineering were perform management according to 2-IS-2-K-001 contractor management procedure. In addition to adhesive perform. In addition, according to the 1-AD-2-B-001 supplier management program, the environmental management assessment and social responsibility assessment and evaluation of suppliers and new outsourcing processing plants include whether the manufacturer is ISO14001 environmental management system or SA8000 corporate social responsibility certification. 2. The company conducts “Factory Environmental Management Assessment Form” and “Social Responsibility Assessment Form” assessments of suppliers and new outsourced processing plants according to supplier management procedures, including contracts with major suppliers requiring suppliers and contractors to comply with Labor Standards Act and related human rights regulations, including prohibition of child labor, forced labor, health and safety, freedom of association and collective bargaining rights, discrimination, etc., involve violations of corporate social responsibility policies and have a 	<p>Comply with the Code of Practice for the Sustainable Development of Listed and OTC Companies.</p>
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			significant impact on the environment and society, the terms of the contract may be terminated or cancelled at any time.	
			3. In 2023, a total of 1 on-site environmental, safety and health inspections were conducted for the removal and disposal company, and the result was Pass.	
V. Does the company refer to internationally-used report preparation standards or guidelines to prepare sustainable development reports and other reports that disclose the company's non-financial information? Did the pre-report report obtain the confidence or assurance opinion of the third-party verification unit?		✓	The Company has not yet prepared a sustainability report.	To comply with future stipulations, the disclosure of relevant sustainable development information will be strengthened.
6. If the company has its own sustainable development code in accordance with the "Code of Practice for the Sustainable Development of Listed and OTC Companies and Enterprises", please describe its operation and the differences from the "Code of Sustainable Development of Listed and OTC Companies and Enterprises": The company's sustainable development code of practice and related regulations are still under development.				
7. Other important information conducive to understanding the operation of sustainable development:				
(I) The Company has acquired various certifications.				
Certificate Type	ISO 14001:2015	ISO 9001:2015	ISO 45001:2018	CNS 45001:2018
Approver	SGS	SGS	SGS	SGS
Valid Period	2023/09/08~ 2026/09/08	2023/08/29~ 2026/08/29	2023/08/29~ 2026/08/29	2023/08/29~ 2026/08/29
Date of Approval	2023/07/18~08/11	2023/07/18~08/11	2023/07/18~08/11	2023/07/18~08/11
Certificate Number	TW14/10645	TW17/00972	TW16/01194	CB05-109012-02
(II) In terms of participation in social activities and social contribution, the company actively cooperates with various universities and colleges in Tainan (such as National Cheng Kung University (NCKU), Southern Taiwan University of Technology (STUST), Kunshan University, Far East University and Nan Jeon Institute of Technology) to provide opportunity of observation learning and internship and enhance industry-university collaboration, with the aim to accelerate the regional prosperity and bring more employment opportunities. In addition, the Company also cooperates with communities to establish prize for moral excellence and provide financial aid for students in community colleges.				
(III) In response to the resource recycling policy of the government, carefully sort the garbage and recycle.				
(IV) Digitize document forms and reduce the amount of paper used.				
(V) Give emergency allowances for employees and help employees overcome the difficulties.				
(VI) It is prohibited to employ child workers as labor.				
(VII) The company actively sponsored the festival and cultural events held by the local government				
(VIII) Assisted Prof. Wu Chung-Hsin of National Chiao Tung University with the DD Motors and Drivers for his ARRC rocket research project, using the small DD motor and driver of cpc to build an advanced rocket propulsion system to improve the control stability of the entire launch trajectory.				
(IX) The Company participated in the initiative to support custard apple farmers and bought custard apples				



to be distributed to farmers. Besides allowing employees to experience the kindness of the company, the employees were able to eat fruits at a low price, allowing them to become healthier while also supporting farmers.

- (X) The earthquake severely affected Turkey and Syria, causing serious casualties. cpc did not fall behind in showing our love and support, donating NT\$660,000 to the “Ministry of Health and Welfare Disaster Relief Fund” to be used for Turkey’s disaster relief efforts, and handed over the entire amount to the Ministry of Foreign Affairs.