



Professional Company Technology Limited

Stock Code: 6270

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<https://www.pct.com.tw>

The background features a large, vibrant green tree on the left side. Overlaid on the right side are several large, semi-transparent geometric shapes in shades of green and teal, including triangles and a large arrow pointing right. The overall design is modern and eco-friendly.

2024

Environmental Social Governance

永續報告書

E S G R e p o r t

Printed Date: August 05, 2025

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1. About this report

1.01 Operator's Words

As a professional agent and distributor of electronic components and computer peripherals, BECKMICRO has been an indispensable part of the electronics manufacturing supply chain for many years. We understand that the success of a company lies not only in the pursuit of revenue and profit, but also in the ability to fulfill its responsibilities to society, the environment and all stakeholders. Therefore, sustainable development is not only our self-expectation, but also the cornerstone of our growth.

Looking back on the past year, the global economic and geopolitical situation is still full of challenges, and trade frictions and inflationary pressures continue to bring many uncertainties to the market. However, it is in this change that we have strengthened our commitment to sustainable management. Beiwei is committed to integrating all the company's resources, and is committed to deeply embedding the concept of sustainable development in daily operations through internal and external education and training. In accordance with relevant regulations and standards, we have established a comprehensive risk management system for product quality, environmental protection, employee safety and health, business ethics and employee rights and interests to ensure operational resilience and continuous optimization.

While creating operational performance, we will also take into account the implementation of environmental protection, fulfill social responsibilities and strengthen corporate governance, safeguard the rights and interests of shareholders, and actively reduce the negative impact of our operations on the environment. Employees are the most valuable asset of the company, and we always put the physical and mental health and safety of our employees first, and provide appropriate occupational safety and environmental policies and training. In addition, we also actively participate in public welfare activities to fulfill our social responsibilities as a corporate citizen.

Beiwei will continue to uphold its original intention, pursue excellence, and hope to become a model enterprise that is responsible for society and the environment, and make unremitting efforts for a sustainable future.

1.02 About the Company

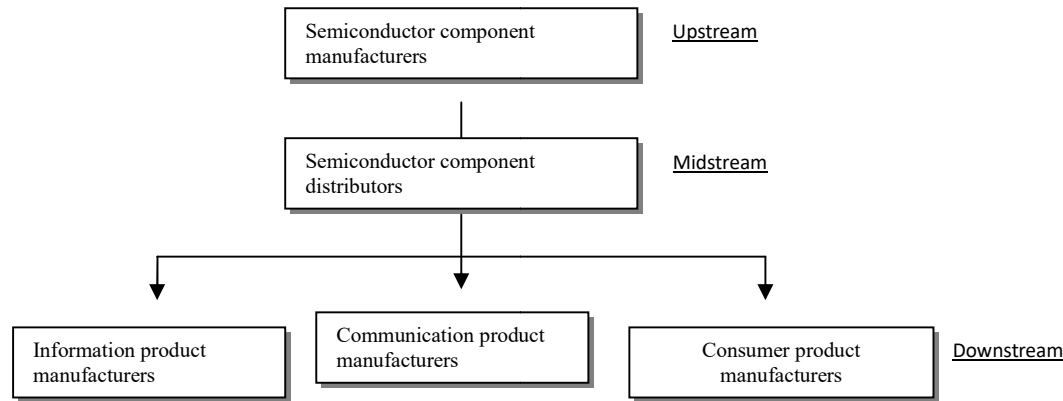
1. Company profile

Since its establishment in 1992, Beiwei Technology (stock code: 6270) has been deeply engaged in the field of semiconductor component channels, and was successfully listed on the OTC in 2003. We provide a wide range of semiconductor products covering flash memory, video encoding and scalers, and mobile storage devices, which are widely used in the information, communications, consumer electronics and other industries. Headquartered in Taiwan, with offices in Hong Kong, Shanghai and Shenzhen, we are committed to providing immediate and professional services to customers around the world.

- Founded: October 20, 1992
- Assets: NT\$721 million
- Headquarters address: 5th Floor, No. 75, Section 1, Xintai 5th Road, Xizhi District, New Taipei City

2. Introduction to the value chain

The company is engaged in the trading business of semiconductor components, upstream to various domestic and foreign component manufacturers, such as Microchip and SONIX, etc.; Downstream are domestic and foreign manufacturers of information, communication and consumer electronics products, such as Hon Hai, Zhengwei, Flextronics, Lite-on, Compal, Inventec, TPV, Dahua, Christie, Hikvision, Skyworth, etc. For upstream component manufacturers, they can have a complete marketing network from distributors to expand the market stably and save their management and marketing costs. For downstream product manufacturers, distributors can provide the components they need as soon as possible, ensure the source of supply, and reduce the safety inventory of downstream manufacturers and the costs associated with designing new products through their flexible inventory management and application engineering capabilities, thereby reducing operational risks. Therefore, professional distributors are located at the hub of the overall industry, effectively building a bridge between upstream, midstream and downstream industries, and improving the operational efficiency and competitiveness of the industry.



1.03 Report Information

1.03.1 Basis for preparation

This report is prepared by Beiwei Technology Co., Ltd. (hereinafter referred to as "Beiwei" or "the Company"), with reference to the GRI Standards issued by the Global Reporting Initiative (GRI) and the "Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies" of the Taiwan Stock Exchange.

1.03.2 Coverage period and frequency of the report

The reporting period of this report is consistent with the consolidated financial statements, which is from January 1, 2024 to December 31, 2024, and all financial data sources are the public financial statements of MICROS in 2024 after being audited by accountants in accordance with IFRS, and are calculated in New Taiwan dollars. All other data are based on our own surveys and statistics. For the sake of completeness and comparability of the report, some sections will cover information outside of the reporting period and will be noted in the notes.

In the future, the Company expects to publish a sustainability report annually and publish it on the Company's website. This report is issued in August 2025

1.03.3 Reporting Boundaries and Scope

This report focuses on the business activities of the Taipei head office of BYMICRO Group, and if the disclosure scope of each chapter of this report is different from the above, it will be supplemented in each chapter.

1.03.4 Information Renumbering

This report has not been renumbered, and there is no information on the renumber.

1.03.5 External Confidence/Assurance Situations

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

1.03.6 Responsible unit for sustainability reporting

If you have any doubts about the contents of this report, you may contact us through the following channels:

Contact: General Management Office of Beiwei Technology Co., Ltd

Contact: Management Department - Sustainable Development Group

Phone: 02-26980098 ext 220

E-mail: public@pct.com.tw

Corporate ESG Zone Website: www.pct.com.tw

Company address: 5th Floor, No. 75, Section 1, Xintai 5th Road, Xizhi District, New Taipei City

2. Sustainable management

2.01 Sustainable Development Strategy

MICROWE's sustainable development strategy revolves around the following core aspects, aiming to achieve a balance between corporate growth and social and environmental responsibility:

Sound operation and risk management: We integrate the concept of sustainability into our core operations, and ensure product quality, environmental protection, employee well-being and corporate ethics through a sound risk management system. This includes strengthening internal audit and control systems and enhancing financial transparency to enhance operational resilience and create sustainable performance.

Environmental Common-Wealth and Social Responsibility: While pursuing profits, we are committed to reducing environmental impact, and fulfilling our corporate citizenship responsibilities by caring for the physical and mental health of our employees and actively participating in public welfare activities.

Innovative growth and sustainable value: We will continue to deepen our core business, expand new product lines and markets, and strengthen technical support to create long-term and resilient sustainable value for all stakeholders.

2.02 Promote sustainable development mechanisms

2.02.1 Governance structure to promote sustainable development

In order to implement the ESG vision and mission, Beiwei Technology Co., Ltd. has established a "sustainable development team" with the general management office as the main convening unit, which is responsible for formulating and reviewing sustainable development policies, systems and related management policies, and is the highest level of sustainable development decision-making center within the company.

The General Management Office serves as a cross-departmental communication platform that integrates up and down and connects horizontally, identifies sustainability issues that are relevant to the company's operations and stakeholders, formulates corresponding strategies and work guidelines, prepares budgets related to sustainable development, plans and implements annual plans, and tracks the effectiveness of implementation to ensure that the sustainable development strategy is fully implemented in the company's daily operations. In the first quarter of each year, the Board of Directors reports on the implementation results and future work plans, conducts quarterly greenhouse gas inventory and verification schedule planning reports, and supervises the relevant work plans and schedule progress after listening to the reports of the management team, and urges the management team to make adjustments when necessary.

2.02.2 Operation

In addition to the routine ESG strategy implementation results report, when a major ESG event occurs, such as a major grievance case or a serious negative impact event, the sustainability team shall submit the investigation results of the relevant departments and the corresponding measures to the board of directors for discussion. In 2024, the sustainability team held a total of 4 regular meetings, with an average attendance rate of 100%, of which 1 major issue was communicated with the board of directors, mainly for greenhouse gas inventory and verification schedule planning.

2.03 Board of Directors and Functional Committees

2.03.1 The role and results of the Board of Directors in sustainable governance

2.03.1.1 The role and supervision of sustainable governance

1. The board of directors supervises the promotion of sustainable projects

The Board of Directors is responsible for guiding long-term business strategies and has oversight responsibilities, and the Sustainability Development Team formulates and reports to the Board of Directors every year based on major issues and the company's business vision, and issues relevant policies after approval.

The Company's sustainability team is responsible for formulating and reviewing sustainable development policies, systems and related management guidelines on a regular and annual basis, and at the same time submits relevant issues to the Board of Directors in accordance with the progress of the sustainability blueprint of the OTC Center.

2. Sustainable reporting management

Every year, the sustainable development team collects relevant content and data, and then the convener verifies the information, and then the general management office collects the information, reports it to the board of directors for review and review every year, and issues it after approval.

2.03.1.2 Supervise the performance evaluation of sustainability management

In order to implement corporate governance and enhance the functions of the Board of Directors, the Company has formulated the performance evaluation method of the Board of Directors. The self-evaluation of the Board of Directors and functional committees (including the Audit Committee and the Remuneration Committee) and the performance evaluation of individual directors are carried out annually, including (1) the mastery of the Company's goals and tasks, (2) the awareness of directors' responsibilities, (3) the degree of participation in the Company's operations, (4) the management and communication of internal relations, (5) the professional and continuing education of directors, and (6) internal control.

The 2024 self-assessment results of both the overall Board and functional committees were excellent and reported to the Board.

2.03.1.3 Continuing education for sustainable development

The Company arranges refresher courses for directors every year to enhance their knowledge of corporate governance, economic, environmental and social issues, and to enhance the Board's ability to manage risks. In 2024, the number of training hours for all directors of the Board of Directors will reach 72 hours, with an average of more than 8 hours for each director.

Please refer to the <https://mopsov.twse.com.tw/mops/web/t100sb07> for the further education of the Board of Directors

Directors' participation in sustainable development-related training

type	date	The name of the course/workshop	Hours
Physical classes	2024/04/10	Seminar on Corporate Governance and Corporate Sustainability	3 hours
Physical classes	2024/07/03	2024 Cathay Pacific Sustainable Finance & Climate Change Summit	6 hours
Physical classes	2024/04/12	Seminar on Corporate Governance and Corporate Sustainability	3 hours

2.03.2 Structure and operation of the Board of Directors

2.03.2.1 Membership and Diversity

The Board of Directors of the Company is the highest governance unit and consists of an Audit Committee and a Remuneration Committee.

The Audit Committee is responsible for financial reporting, internal control and audit-related matters, while the Remuneration Committee is responsible for the remuneration policies and programmes of Directors and senior management.

The Board of Directors is composed of members with diverse backgrounds, the current Board of Directors is composed of 9 directors, including 5 directors and 4 independent directors, with 44.44% of independent directors, and the members have rich experience and professionalism in the fields of finance, business and management. In order to ensure the diversity and independence of the directors and comply with the provisions of Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

For details of individual members (e.g. gender, age, concurrent positions of the Company or other companies, etc.), please refer to pages 4-7 of the annual report of the shareholders' meeting.

2.03.2.2 Operation

The Board of Directors is primarily responsible for overseeing the operational management of the management team to ensure the proper operation and sustainable growth of the Company.

In order to enable the directors to fully perform their functions, the Company has taken out liability insurance for the directors, and in order to ensure the independence of the board of directors' supervision, the relevant directors have recused themselves from the interests of the directors on proposals involving the interests of the directors, and have not participated in the discussion and voting, nor have they participated in the voting on behalf of other directors. Ensure that its rights and responsibilities are rationalized and create maximum benefits for shareholders.

The Board of Directors of the Company meets at least once a quarter, and in 2024, the Board of Directors will be held a total of 6 times, with an actual attendance rate of 100%.

For the Company's 2024 year and until the date of printing of the annual newspaper, please refer to pages 53-56 of the annual report for a summary of the important resolutions of the Board of Directors.

2.03.2.3 Nomination and selection

In accordance with the provisions of the Company Law, shareholders holding more than 1% of the total issued shares of the Company may submit a list of candidates for directors to the Company in writing, and the list of candidates will be submitted to the shareholders' meeting for voting after the Board of Directors completes the review based on important factors such as the independence of the nominees' academic experience, professional background and the relevance of the Company's operation and development.

2.03.2.4 Avoidance of interests

The directors of the Company exercise their powers in accordance with the Articles of Association, the Rules of Procedure of the Board of Directors and relevant laws and regulations. According to the provisions of the Rules of Procedure of the Board of

Directors, for matters involving the interests of the board of directors or their representative legal persons, the directors shall explain the important contents of their interests at the meeting. If the interest may be detrimental to the interests of the company, the directors shall not participate in the discussion and voting, and shall recuse themselves from exercising voting rights on behalf of other directors; The names of the relevant directors, important explanations and recusal circumstances are set out in the minutes of the meeting. Please refer to page 22 of the annual report for the 2024 board of directors' interest recusal.

Information on cross-shareholdings with other stakeholders or controlling shareholders and related persons has been disclosed on pages 59 and 64 of the Public Information Observatory, the Company's website or the annual report.

2.03.2.5 Remuneration Policy

The remuneration of the directors of the company includes business execution expenses and directors' remuneration. In terms of business execution expenses, it is based on the general market level; In terms of remuneration for directors, it is proposed by the Remuneration Committee and paid by the Board of Directors after resolution in accordance with the Articles of Association of the Company. According to the Articles of Association, if the Company makes an annual profit, it shall allocate no less than 6% of the remuneration to employees, which shall be distributed in stock or cash by resolution of the Board of Directors, and the remuneration of the Company's employees shall be paid to employees of subordinate companies who directly or indirectly hold more than 50% of the shares of the Company; The Company shall allocate no more than 3% of the above profit amount to the directors' remuneration by the resolution of the board of directors, and at the same time refer to the important items of the directors' annual performance evaluation: (1) mastery of the company's goals and tasks, (2) directors' awareness of responsibilities, (3) participation in the company's operations, (4) internal relationship management and communication, (5) directors' professional and continuing education, (6) internal control and individual attendance rate as the basis for the payment of directors' remuneration.

The remuneration of managers such as the chairman of the board of directors and the general manager, including salary, bonus, employee remuneration, etc., is calculated based on the Company's salary management measures and comprehensive consideration of (1) target achievement rate, (2) profit margin, (3) performance of individual positions, and (4) contribution and give fair remuneration.

2.03.3 Structure and operation of functional committees

1. Remuneration Committee

There are 3 members of the Remuneration Committee of the Company (3 of whom are independent Directors). The term of office of the Remuneration Committee is from August 3, 2022 to June 8, 2025, and the Remuneration Committee meets at least twice a year, and the Remuneration Committee has held two meetings in 2024, with an overall attendance rate of 100%, please refer to page 34 of the annual report of the shareholders' meeting for details of individual members and the operation of the committee.

2. Audit Committee

The Audit Committee of the Company consists of 4 members (4 of whom are independent directors). The term of office of the current Audit Committee is from June 9, 2022 to June 8, 2025, and the Audit Committee meets at least once a quarter, and the Audit Committee has held a total of 5 meetings in 2024, with an overall attendance rate of 100%, and the details of the operation of the Committee for details of individual members can be found on pages 24-26 of the annual report of the shareholders' meeting.

3. Stakeholders and major topics

3.01 Stakeholders agree

The Company refers to the AA1000 SES Stakeholder Engagement Standard (AA1000 SES 2015) as "Dependency, Responsibility, Urgency, Influence, and Diverse Perspectives and other five principles to determine the groups or organizations that have influence on and are affected by the Company. The identified stakeholders directly related to the Company are: government and competent authorities, employees, shareholders/investors, customers, suppliers, social organizations and community residents.

In order to understand and respond to the concerns of stakeholders, we provide different communication channels to communicate and negotiate with stakeholders, so that stakeholders can put forward opinions at any time, so as to understand and respond to the sustainability issues that different stakeholders are concerned about. The communication mechanisms and concerns of various stakeholders in 2024 are summarized in the table below.

(Please refer to the table below)

Communication mechanisms and issues of concern among stakeholders

Stakeholders	Prioritize issues	Communication channels, response methods and frequency of communication	Stakeholder communication performance in 2024
Government & Authorities	<ul style="list-style-type: none"> compliance Customer Protection & Communication Corporate Governance risk management Communication with the 	<p>Participate in the policy discussions of the competent authorities from time to time, and set up a contact window at the symposium to maintain good interaction with the competent authorities.</p> <p>Contact window: Mr. Li, Management Department TEL:02-26980098#288 Email:John.Lee@pct.com.tw</p>	<p>A total of 18 people participated in the publicity meetings of the competent authorities, with a total of 18 people.</p> <p>Fill in the questionnaire of the competent authority and the survey email 28 times.</p>

Stakeholders	Prioritize issues	Communication channels, response methods and frequency of communication	Stakeholder communication performance in 2024
	competent authority		
employee	<ul style="list-style-type: none"> ● Employee benefits ● Employee appraisal mechanism ● Operational performance ● Industrial Relations ● Corporate identity 	<ul style="list-style-type: none"> · Regular monthly general meeting of the company · Employee development · Lawful and fair evaluation and treatment · Safe and hygienic environment · Flexible benefits and health promotion · Regular health check-ups <p>Establish a smooth communication channel with the company through the company's internal network, telephone, e-mail, etc</p> <p>Contact window: Ms. Shi, Management Department TEL: 02-26980098#289 Email: Sunny.Shih@pct.com.tw</p>	<p>The monthly meeting was held 12 times.</p> <p>4 labor-management meetings.</p> <p>More than 26 announcements related to employee benefits and education and training.</p>
Shareholders and investors	<ul style="list-style-type: none"> ● Corporate Governance ● Sustainable development strategy ● risk management 	<p>General Meeting of Shareholders (annual). Synchronize the real-time material information on the public information observation station of the stock exchange and the company's website .</p> <p>Set up an email address and contact number on the company's website to</p>	<p>2024/05/24The general meeting of shareholders was held</p> <p>The information observatory and the company's website announced revenue 12 times a month.</p> <p>There are 23 material messages and</p>

Stakeholders	Prioritize issues	Communication channels, response methods and frequency of communication	Stakeholder communication performance in 2024
	<ul style="list-style-type: none"> Shareholder Involvement Operational performance 	<p>establish a smooth communication channel between investors and the company.</p> <p>Contact: Ms. Huang, General Management Office TEL: 02-26980098#220 Email:public@pct.com.tw</p>	announcements in Chinese and English.
client	<ul style="list-style-type: none"> information security Customer Protection & Communication Transparency of information Quality of service Corporate Governance 	<ul style="list-style-type: none"> Customer visit interviews Phone Set up an email address and contact number on the company's website to establish a smooth communication channel between customers and the company. <p>Contact: Business Office Mr. Wen TEL: 02-26980098#610 Email:Eric.wen@pct.com.tw</p>	<p>The sales office designates a business contact point for each customer and arranges visits and meetings.</p> <p>Weekly regular business meetings to understand the status of business visits to customers.</p>
vendor	<ul style="list-style-type: none"> Corporate Governance Sustainable development strategy Corporate identity Transparency of information Supplier 	<p>Visit suppliers. Participate in supplier product education and training. Set up an email address and contact number on the company's website to establish a smooth communication channel between suppliers and the company.</p> <p>Contact: General Manager's Office: Miss Song</p>	<p>A total of 586 hours of education and training were participated in by the original factory Number of participants: 46</p>

Stakeholders	Prioritize issues	Communication channels, response methods and frequency of communication	Stakeholder communication performance in 2024
	management	TEL: 02-26980098#271 Email: Mina.Sung@pct.com.tw	
Social groups with community residents	<ul style="list-style-type: none"> ● Corporate identity ● Employee diversity and labor rights ● Community care ● social participation ● Green procurement 	<p>Participate in relevant social care club activities and give back to social welfare.</p> <p>Contact: Ms. Wen, Management Department TEL: 02-26980098#290 Email: Camille.Wen@pct.com.tw</p>	<p>Year 2024: The company is located in Xizhi District, New Taipei City, and at the same time in Zhongyuan Pudu, it donated a batch of food supplies to the local community of the "Taiwan Children and Family Support Foundation Xizhi Center", through the operation of the family support center, to care for the poor families, so that the traditional folk customs month is more warm and loving.</p> <p>On the eve of the Mid-Autumn Festival, the company's colleagues participated in the Love landing activity initiated by the Xihan'er Foundation, with a total of NT\$50,000. Each love lunch box will be made by Han'er's meal, and then transferred to the disadvantaged students in the countryside, which can not only bring stable and continuous work to Han'er, but also</p>

Stakeholders	Prioritize issues	Communication channels, response methods and frequency of communication	Stakeholder communication performance in 2024
			<p>penetrate this loving lunch box into rural communities across the country, and sincerely hope that the children in the rural communities will grow up healthily in the semester, and Han'er can study with peace of mind, hoping that this small heart can give support and encouragement to the indomitable courage in the face of life setbacks!</p> <p>In 2024, a total of 15 desktop computers, 3 LCD screens, 3 laptops, 3 keyboards, 2 mice, 9 hard disks, 5 mobile phones, 1 tablet computer, and 8 mobile power banks will be recycled 1 projector, 3 cameras, 2 cameras, and through the expertise of the ASUS Cultural and Educational Foundation, the refurbished and recycled computers are donated to NGOs and disadvantaged groups in need in all regions of the country to promote digital learning, shorten the digital gap and cherish our planet.</p> <p>In response to the "Used Shoes Saving Life Step30" activity, we collected a total of 6 boxes of</p>

Stakeholders	Prioritize issues	Communication channels, response methods and frequency of communication	Stakeholder communication performance in 2024
			<p>second-hand backpacks, used clothes, used shoes and other reusable materials from colleagues' homes, and worked with the "Used Shoes to Save Life International Christian Care" to spread love across borders to the forgotten corners of local communities in Africa.</p> <p>Centralize the waste dry batteries and hand them over to professional resource recovery units, and a total of 5kg of waste batteries will be recycled in 2024.</p>

3.02 Process for deciding on material topics

1. Understand the organizational context

The main references for the collection of sustainability issues:

- GRI Sustainability Reporting Standards, but there is currently no corresponding industry standard for GRI to refer to.
- SASB Standards: Electronic Manufacturing Services & Original Design Manufacturing.
- The electronic channel industry of the Stock Exchange's specific industry sustainability disclosure indicators.
- Climate-related Financial Disclosure Proposal (TCFD).
- Significant issues in the same industry report.

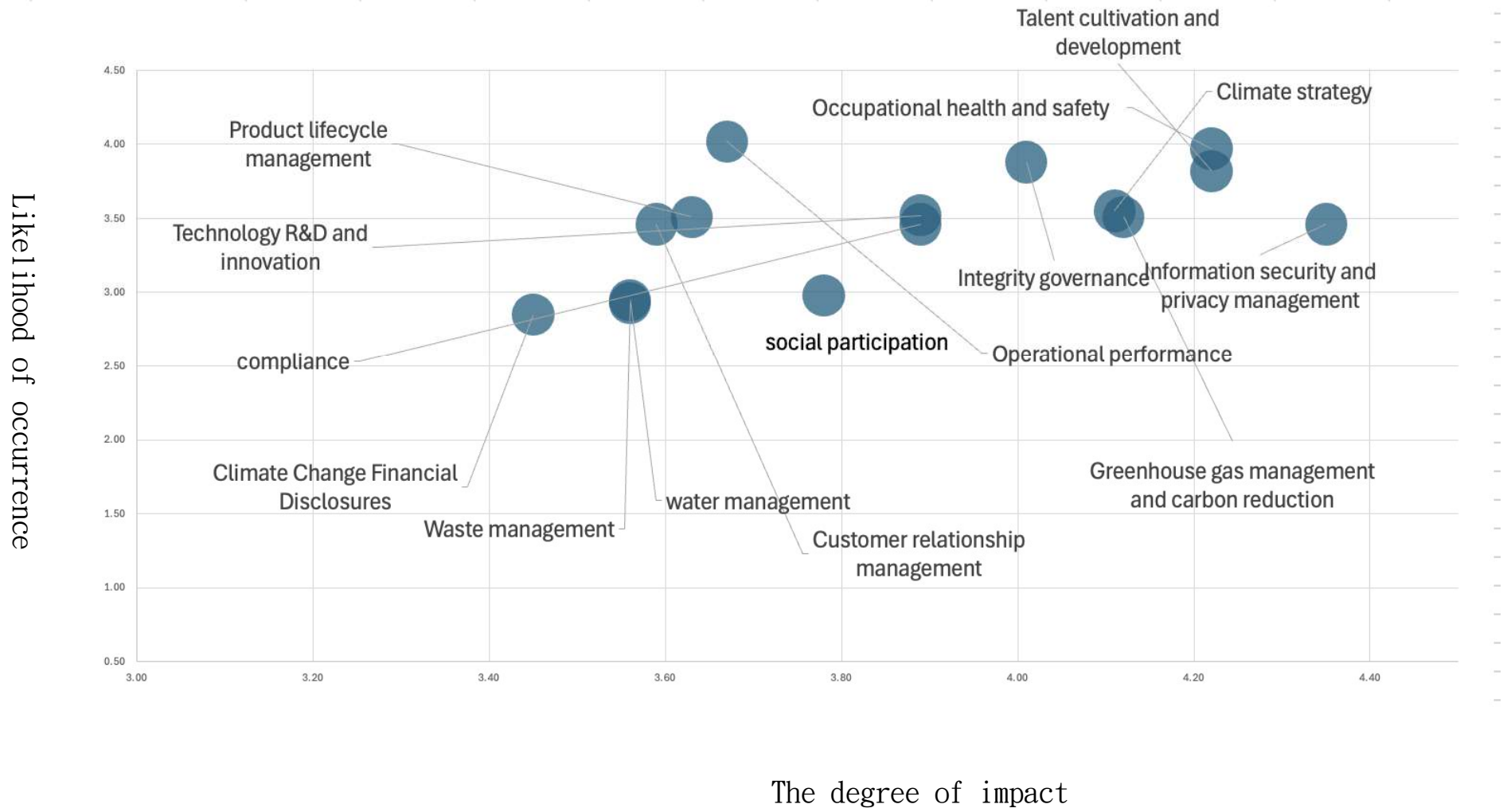
The Company's sustainability team held a "Material Issue Identification Meeting" to finally compile sustainability issues covering governance, social and environmental aspects.

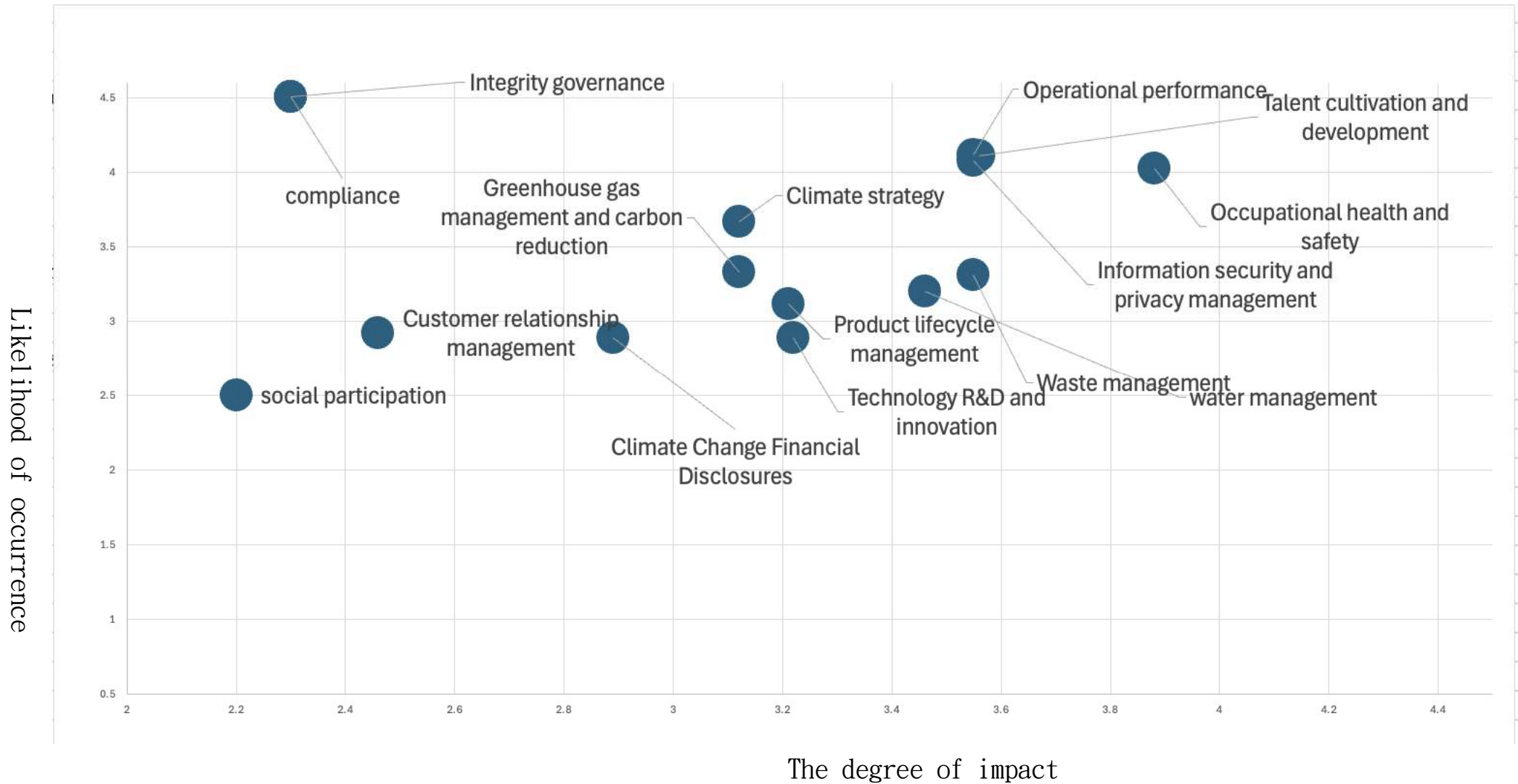
2. Identify impacts and assess significance

Based on the list of sustainability issues identified in the previous steps, the Company further evaluates the actual and potential positive and negative impacts of each sustainability issue.

1. The actual or potential positive impact may occur when the enterprise has relevant management policies on the sustainability issue and implements them and produces good or significant performance, which is the positive impact of sustainable development on the economy, environment and society.
2. The actual or potential negative impact may occur when the enterprise fails to implement or does not implement the sustainability issue well, and the overall operation of the enterprise has a negative impact on the external economy, environment and society.

3. Prioritize impacts





The 15 sustainability issues are ranked according to the positive and negative impact scores, and the top 50% of sustainability issues are set as the basis for selecting major issues.

Fourth, identify major themes

After discussion by the sustainability team, the ranking results preliminarily selected five priority reporting topics.

Major issues
Occupational health and safety
Talent cultivation and development
Integrity governance
Information security and privacy management
Operational performance
Secondary issues
Climate strategy
Greenhouse gas management and carbon reduction
Technology R&D and innovation
compliance
Product lifecycle management
Customer relationship management
social participation
water management
Waste management
Climate Change Financial Disclosures

3.03 List of Material Topics

According to the process of the analysis method, the sustainability team summarizes the significance of the impact of the sustainability issue and summarizes the material themes.

The list of major topics contains:

List of material themes for 2024	List of major themes for the previous year	Explanation of the change
Occupational health and safety	not	New major topics
Talent cultivation and development	not	New major topics
Integrity governance	not	New major topics
Information security and privacy management	not	New major topics
Operational performance	not	New major topics

3.04 Management of material topics

According to the impact nature of each major theme, the Company formulates corresponding policies and management actions, and the dedicated unit is responsible for tracking the effectiveness of the implementation of policies and strategies, setting target targets, and regularly reviewing the achievement rate of goals. The following is a description of the management measures according to each material theme:

Major issues	Topic description	The corresponding section of the sustainability report	Sustainability standards echo
Occupational health and safety	<p>The company is committed to providing a safe and friendly working environment. We provide a convenient and comfortable office space in the Far East Technology Center of Xizhi, and implement strict access control and safety management and smoke-free policies.</p> <p>In order to protect the health and safety of our employees, we regularly maintain our equipment, provide group insurance and medical insurance for business trips, attach importance to physical hygiene and health check-ups, and hold regular fire safety drills.</p> <p>In the future, we will continue to improve our measures to create a safer and healthier working environment.</p> <p>In 2024, the company did not have any work-related occupational injuries or occupational diseases.</p>	5.02 Occupational safety and health	GRI Occupational Health and Safety Management System: 403-1~10
Talent cultivation and development	The Company attaches great importance to talent cultivation and provides comprehensive induction training for new employees, covering work rules, administrative management and job skills. For on-the-job	5.01 Human development	GRI Training and Education: 404-1~404-3

Major issues	Topic description	The corresponding section of the sustainability report	Sustainability standards echo
	employees, internal and external professional training and original technical courses are arranged according to their functions, and they are committed to improving their professional knowledge and career development.		
Integrity governance	The company regards honest management as the core value of corporate sustainable development, and believes that this is the key to winning the trust of stakeholders. To this end, we have established and strictly enforced the Code of Ethical Management and the Code of Ethical Conduct in accordance with the Companies Act, the Securities and Exchange Act, and other relevant laws and regulations. These internal norms clearly require all employees of the company to uphold the principles of fairness, honesty, ethics and transparency in the conduct of business activities. In particular, we strictly prohibit any form of improper benefit and have specific procedures in place, including the prohibition of facilitation payments and political contributions, to ensure that the company's directors, managers, employees and de facto controllers uphold the highest ethical standards and prevent any dishonest conduct in the conduct of their business. Through these specific policies and programmes, we are committed to building a clean and responsible corporate environment.	4.03 Integrity management	GRI Anti-Corruption: 205-2, 205-3 GRI Anti-Competitive Conduct: 206-1
Information security and privacy management	<p>The Company regards information security as the key to sustainable operations. We have established a sound information and communication security management system, which is the responsibility of the information and communication security department.</p> <p>Through a complete information security operation process, we cover all aspects from risk assessment, protection, system security development and maintenance, to outsourcing management, incident</p>	4.06 Information Security and Customer Privacy Protection	GRI Customer Privacy: 418-1

Major issues	Topic description	The corresponding section of the sustainability report	Sustainability standards echo
	<p>response and intelligence response. The information security supervisor holds regular inter-departmental meetings to ensure the continuous improvement of information security protection.</p> <p>At the same time, we actively participate in the "Taiwan CERT/CSIRT Alliance" and cooperate with professional information security vendors to continuously pay attention to emerging information security threats (such as ransomware and social engineering attacks), plan and implement response plans, and strive to detect and block malicious attacks in real time. We also report to the Board on a regular basis on our information security governance profile to ensure senior management's support and oversight of our information security strategy.</p>		
Operational performance	<p>In 2024, the Company faced market challenges in the semiconductor industry, but despite this, we actively destocked to meet order challenges, with revenue of NT\$2.641 billion and net profit after tax of NT\$47.06 million.</p> <p>Looking ahead, the Company will uphold sound operation, focus on deepening its core business, expanding diversified applications, and strengthening customer relationships and R&D investment. We will create sustainable value for shareholders by strengthening product capabilities in the short term, optimizing information management, improving the company's constitution, becoming a market pioneer in the medium to long term, and deepening technology marketing.</p>	4.01 Economic Performance	GRI Economic Performance: 201-1, 201-4

4. Governance surface

4.01 Economic Performance

1. Revenue performance

The Company's Group operating income for 2024 is NT\$2.641 billion, net profit before tax is NT\$50.43 million, net profit after tax is NT\$47.06 million, and basic net profit after tax per share is NT\$0.65. The Company's 2024 Annual Report can be read for details

Unit: NT\$1,000

project	2024 year
Operating income	2,641,345
Non-operating income and expenditure	43,220
Direct economic value generated (A)	2,684,565
Cost of Operations (Cost + Expense) - (Salary & Benefits)	2,463,637
Employee Salary and Benefits Expenses (Employment Expenses)	170,494
Payment to contributors (shareholder dividends + interest expense).	83,890
Payment to the Government (including taxes and penalties)	8,123
Community investment	-
Direct Economic Value of Distributions (B)	2,726,144
Retained Economic Value (A-B)	(41,579)

2. Determine the obligation of the benefit system and other retirement plans

Employee pension system

The company complies with the relevant retirement laws and regulations of various places, and is committed to protecting the retirement rights and interests of employees and ensuring that employees can enjoy a stable life after retirement. For the retirement or termination of employees' employment relationship, the company assists in the transition in accordance with the law, and has a re-employment consultant system for senior supervisors to reduce the impact of employees' lives after retirement.

Determine the allocation plan

The pension system under the Labor Pension Act applicable to employees in Taiwan is a government-administered retirement plan, and the employer allocates 6% of the employee's monthly salary to the special account of the Labor Insurance Bureau as a retirement fund. The amounts to be allocated under this system for 2023 and 2024 have been recognized in the consolidated comprehensive income statement in accordance with the Determination Allocation Plan, respectively, at an expense of NT\$4,618 thousand and NT\$4,631 thousand.

In accordance with local government regulations, each subsidiary deposits pension insurance according to a certain proportion (14%~20%) of the employee's social security base every month, and stores it in the employee's personal account in a special account. The retirement salary of employees is managed by the local social security center, and employees can apply for retirement according to the retirement policy of the local government, and those who meet the conditions for cumulative years of contribution can enjoy basic pension insurance benefits.

Determine a benefit plan

The pension system for employees in Taiwan in accordance with the Labor Standards Act is a government-administered defined benefit retirement plan. The pension is paid based on the employee's length of service and the average monthly salary for the 6 months prior to the approved retirement date. The Company's employees who meet the requirements of the Labor Standards Act and have the old system of seniority have fully settled the old system of seniority in September 2023 in accordance with the law. The amounts of defined benefit plans included in the consolidated balance sheet for 2023 and 2024 are as follows:

Unit: NT\$1,000

Yearly	2024	2023
Determine the present value of the benefit obligation	0	45,918
The fair value of the scheme assets	0	(25,731)
Net defined benefit liability	0	20,187

3. Financial assistance from the government

This is not the case in 2024.

4.02 Taxes

1. Tax policy

The Company undertakes not to use tax havens and low-tax areas to avoid tax burdens, and refuses to transfer profits through special structures or non-routine transactions. The company handles all tax matters in accordance with legal norms and the spirit of legislation.

2. Tax governance, control and risk management

The company strictly complies with the domestic and foreign tax laws and regulations of each operating site to ensure that tax returns and payments are made on time. The accounting team continues to pay attention to the latest tax developments at each business site and report to the head office in real time. Tax issues that may have a significant impact on operations will be reported to the chairman of the board of directors and a meeting will be held for discussion. In addition, the Board of Directors will report the effective tax rates of each operating site on a quarterly basis to facilitate the Board's overall control.

In order to effectively manage expenses, the Company reviews the reimbursement of employee expenses at each site on a monthly basis to eliminate unreasonable expenses. All tax filings are in strict accordance with the regulations of the local tax authorities. In case of tax doubts, we will immediately consult with local professional accountants to jointly develop and establish standard operating practices.

In order to facilitate internal professional exchanges and update tax knowledge, the Company not only shares the latest tax information through its internal platform, but also encourages and arranges colleagues to participate in external tax seminars on a regular basis to ensure that tax professionals keep pace with the times.

3. Communication and management of tax issues for stakeholders

We actively communicate with stakeholders through various channels, respond to international tax initiatives, support tax reform with practical actions, and strive to jointly establish a fair and benign tax environment.

- Government agencies

The Company actively participates in seminars with the tax authorities to keep abreast of the latest developments in the amendments of the tax authorities. In the face of grey areas in the application of tax laws and regulations, the company takes the initiative to seek professional advice from the tax collection authorities to ensure tax compliance and transparency, so as to reduce tax risks and maintain the company's integrity image.

- investor

In addition, investors can contact the Company by phone or email through shareholders' meetings, legal conferences, and transparent information disclosed on the official website and public information observation stations, so as to continuously strengthen trust and communication with investors.

4. Tax payment status in 2024

The Company's 2024 Global Net Profit Before Tax, Income Tax Payment, etc. by Tax Jurisdiction (Unit: NT\$ 100,000)

Business Offices	Operating income	Net profit before tax	Income tax expense	Effective tax rate	Income tax is paid in the current period	The effective tax rate of income tax paid in the current period
Taiwan	1,438	21	(3)	(13%)	0	0%
China	2,329	28	6	21%	6	21%
other	0	(17)	0	0%	0	0%
merge	3,767	32	3	10%	6	19%

- The Company's tax information is based on the tax laws of different jurisdictions, including sales tax, income tax and other related taxes.
- The main economic activities in Taiwan and China include R&D, purchase and sales, service and technical support.
- Other taxes include regional taxes and other surcharges.
- Income tax expense and effective tax rate for 2024 are calculated in accordance with local tax laws, taking into account various preferential tax policies.
- All figures in this report are in New Taiwan Dollar.
- Net profit before tax and income tax expense in Taiwan and China play an important role in the Company's overall financial performance.

4.03 Integrity management

4.03.1 Integrity business philosophy, policy, code of conduct

First, Formulate policies and plans for honest management

- (1) The Company has established a Code of Integrity Management and implements compliance with the Company Law, the Securities and Exchange Act, the relevant regulations on listing and listing and relevant laws and regulations, as the basic principles for the implementation of integrity management.
- (2) The Company conducts business activities based on the principles of fairness, honesty, ethics and transparency, and in order to implement the integrity management policy and actively prevent dishonest behavior, it has formulated the "Code of Ethical Management" and the "Code of Ethical Conduct", which specifically regulate the matters that the Company's personnel should pay attention to when performing business, clearly stipulate that the Company prohibits the provision or acceptance of improper benefits, prohibits the handling procedures of facilitation payments and political contributions, and clearly stipulates that the Company and its directors, supervisors, managers, employees and substantial controllers shall be in the execution of business. Do not directly or indirectly provide, promise, demand or accept any form of improper benefits.

Second, the implementation of integrity management

- (1) The Company first assesses the legitimacy of the business partner and whether there is a record of dishonest behavior to ensure that its business operation is fair and transparent and will not solicit, provide or accept bribes.
- (2) The Company has established the "Code of Ethical Management", which requires directors to uphold a high degree of self-discipline and to state their opinions and answer questions on the proposals listed by the Board of Directors that are harmful to the interests of the Company if they have an interest in themselves or the legal person they represent, and shall not participate in discussions and voting, and shall recuse themselves from discussions and voting.
- (3) The Company has set up an accounting system, an internal control system and relevant management measures as the basis for implementation in accordance with the law, and at the same time, an audit unit has set up an audit unit to regularly check the relevant compliance matters of each unit.

(4) The Company has formulated the "Code of Integrity Management" to specifically regulate the matters that the Company's personnel should pay attention to when performing their business.

4.03.2 Anti-Corruption Mechanism

1. Anti-corruption risk assessment

The Company's General Management Office conducts relevant risk assessments annually for different business units and personnel in each operating base within the Group, and formulates action plans based on the identified risks, and in 2024, it is assessed that there is no risk of material breach of ethical management or corruption.

2. Handling of corruption incidents

The Company regularly deepens the concept of ethical management through public commitments, information dissemination, education and training, etc., and advocates for board members, all employees, suppliers and contractors, so as to shape the corporate culture of ethical management.

Projects to be implemented in 2024:

- The Company is responsible for assisting the Board of Directors and management in formulating and supervising the implementation of the Ethical Management Policy and Prevention Plan to ensure the implementation of the Ethical Management Principles, and will report to the Board of Directors on the annual implementation status in January 2025.
- Education and training: Participate in a total of 110 hours of legal compliance education and training for competent authorities and external professional units
- A total of 13 integrity commitments were signed with customers:
- Signed 31 Social Responsibility Commitments (CSRs) with suppliers

- Employee integrity policy and anti-corruption advocacy education and training:

Date of Event	Course Topics	Hours	Number of participants
2024. March monthly meeting of the company	It is forbidden to provide or accept improper benefits and processing procedures	0.5 hours	All employees
June 2024 monthly meeting of the company	Benefit avoidance and prohibition of insider trading and non-disclosure agreements	0.5 hours	All employees
September 2024 monthly meeting of the company	Integrity management assessment and explanation before establishing a business relationship	0.5 hours	All employees
December 2024 monthly meeting of the company	Internal advocacy, the establishment of rewards and punishments, grievance systems and disciplinary actions	0.5 hours	All employees

4.03.3 Anti-competitive conduct

In FY2024, the Company is committed to maintaining a fair and competitive market environment and strictly complying with relevant anti-competitive laws and policies. The Company is not engaged in any form of anti-competitive conduct, antitrust and monopolistic conduct.

4.04 Communication Channels and Grievance Mechanisms

Whistleblowing system and whistleblower protection: The company has formulated measures for handling cases of reporting illegal, unethical or dishonest behaviors, actively preventing dishonest behaviors, encouraging internal and external personnel to report dishonest behaviors or misconducts, assigning the general management office as a special unit for reporting and accepting reports, accepting reports of dishonest behaviors from colleagues, providing effective communication methods for employees, shareholders, stakeholders and outsiders in the stakeholder area of the official website, and disclosing direct e-mail addresses to establish a whistleblower protection system. If it is verified that there is a violation of the provisions of honest management, it will be punished according to the severity of the circumstances and the whistleblower will be rewarded.

Whistleblower mailbox: public@pct.com.tw

Hotline: 02-26980098#220

In 2024, no external complaints or direct reports from employees were received or accepted.

4.05 Risk Management

4.05.1 Risk Management Mechanisms

- Risk management policies and procedures

The Company formulated a risk management policy on November 04, 2020, which is the highest guiding principle for the Company's risk management; The Company regularly assesses risks annually and formulates risk management policies for each risk, covering management objectives, organizational structure, attribution of rights and responsibilities and risk management procedures, etc., and implements them to effectively identify, measure and control the risks of the Company and control the risks arising from business activities within an acceptable range.

- Risk management organizational structure

1. In order to establish a risk management system, the Board of Directors of the Company shall formulate risk management policies and guidelines as the criteria for the implementation of risk management.
2. In order to effectively plan, supervise and implement the risk management system, the Chairman of the Board of Directors of the Company shall set up a risk management unit of the Company; Subsidiaries should set up risk management units on a group-by-group basis to be responsible for risk management matters.
3. The board of directors of each subsidiary shall formulate risk management procedures or implement relevant management measures in accordance with the norms of this policy and guiding principles, and according to the characteristics of individual industries.
4. Risk management is not only the responsibility of the risk management unit or special person, but all functions/departments/units/business undertakers within the Company have their corresponding responsibilities and matters to be cooperated with to implement the overall risk management of the Company.

- Risk management responsibilities

The Company is committed to integrating and managing all potential risks such as strategic, operational, financial and hazard that may affect operations and profitability in a proactive and cost-effective manner, assessing the frequency of risk events and the severity of the impact on the Company's operations through risk management processes including risk identification, risk measurement, risk monitoring, risk reporting and risk response measures, defining risk priorities and risk levels, and adopting corresponding risk management strategies according to risk levels. The Company's risk management includes the management of "strategic risk", "operational risk", "financial risk", "hazard risk", and "risk of climate change and non-compliance with environmental protection, climate-related laws and regulations and other international laws and regulations". The Board adopts risk management policies and procedures.

Please refer to the Company's 2024 material risk assessment report < pages 89-91 >

4.05.2 Compliance

During the reporting period, the Company did not have any violations of corporate governance, environmental and social laws and regulations.

4.06 Information Security and Customer Privacy Protection

Information and communication security risk management framework

The Company has set up an Information Security Department under the Information Department, with an information security supervisor and an information security officer, who are responsible for formulating information security operating procedures, including core business and its importance, information communication system inventory and risk assessment, information communication system development and maintenance security, information communication security protection and control measures, information communication system or information communication service outsourcing management measures, information communication security incident reporting response and intelligence assessment response, information security continuous improvement and performance management mechanism, etc. The Information Security Officer holds an inter-departmental meeting every six months to discuss and communicate on the company's current information security protection and related issues.

Information and communication security management plan and resources invested in information and communication security management

As a member of the "Taiwan CERT/CSIRT Alliance", the Information and Communications Security Department communicates with professional information security vendors every year in response to the current emerging trends in information security, such as ransomware, Trojan horses, social engineering attacks, fake websites, etc., and regularly pays attention to information security issues and plans response plans through project cooperation, so as to detect malicious viruses or attacks and complete blocking them at the first time, and regularly report to the board of directors on information security governance overview.

4.06.1 Information Security Management

The company's information security management plan is as follows:

- Before using computers, networks and systems, company personnel must apply to the Information Communications Security Department for the use of the account number and provide the password.

- The information system (system and application software) belonging to the whole company shall be planned by the Information Communication and Security Department, and the user department shall not arbitrarily modify or add the established operation mode.
- Programs that do not belong to the operating system (window, DOS) itself belong to it, and cannot be installed and set arbitrarily.
- Computers, printers, hubs, network paths and other related peripherals of the company's administrative network are under the jurisdiction of the Information Security Department; If the user unit has any needs for moving, power outage or other needs, it shall notify the Information and Communications Security Department, and the personnel of the Information and Communications Security Department will decide whether the above operational requirements can be done.
- When using the network system, the company's personnel shall not archive illegal program data and program data (text files and drivers) that have not been approved by the Information Security Department.
- Folders that are open on the company's internal server must be opened by the Cybersecurity Department.
- The personal exclusive folder open for use on the server belongs to personal Backup use, and shall not store personal private information and files, and the ICT Security Department shall carry out weekly cleaning and inspection, and limit the use of space, if there is any illegal use, or storage of relevant digital documents and files that damage copyright, once found and confirmed, the ICT Security Department can delete it by itself.
- The access and use of programs and files are managed by the Cybercommunications Security Department on the server in accordance with the relevant use rights.
- Political labeling, smoking, beverages and food are prohibited on computers and their peripherals.
- Firewall Management Check: Firewall settings allow only standard communications, website visits, email sending, etc. to be used outside the internal network. The external network cannot access the internal network servers, databases and other network systems, and prevents external hackers from entering the company's internal network... It is also enabled with dual firewall redundancy to ensure network information security.

Implementation in 2024:

- Report to the Board of Directors on the status of information security governance in January
- Held an inter-departmental information security meeting in June, and conducted face-to-face information security advocacy with all employees at the company's monthly meeting
- In August, he participated in the practical training on information and communication security protection for small and medium-sized enterprises in the counter buying center
- Completed the information security course held by the OTC Center in December:
 - (1) Information security awareness, necessary knowledge and responsibility
 - (2) Explanation and prevention of information security incidents
 - (3) Explanation of the guidelines for the security control of information communication of listed companies on the OTC
- In 2024, a total of 15 information security advocacy campaigns will be conducted by mail
- In 2024, a total of 1.33 million yuan will be invested in the maintenance and renewal of information security equipment
- A total of 12 monthly reports on information security protection in 2024

During the reporting period, the Company did not receive any substantiated complaints of customer privacy infringement and no related complaints from regulatory authorities. In addition, the Company continues to invest in information security, and there have been no leaks, thefts or losses of customer information during the reporting period.

4.06.2 Customer Privacy Protection

In order to protect customers' online privacy and comply with the regulations of the Personal Data Protection Act of Taiwan on the collection, processing or use of personal information, the Company has promulgated the Administrative Measures for the Collection, Processing and Utilization of Personal Data Files for relevant units to follow.

In 2024, the Company received a total of 0 complaints (including complaints from competent authorities or third parties) that were suspected of having information security concerns.

4.07 Participate in various community organizations

The company maintains political neutrality and does not participate in political election public relations or make any political contributions in the name of the company, but still encourages employees to fulfill their civic duties. In 2024, the Company did not have any expenditures related to political contributions.

2024 Annual Participation of the Public Association

Organized by public associations	Membership
Taipei Computer Business Association	member
Taiwan CERT/CSIRT Alliance	member

4.08 Product and Service Management

As a professional distributor of semiconductor components, the company plays a key role in the global information, communication and consumer electronics industries. We effectively connect domestic and foreign component manufacturers (upstream) and end product manufacturers (downstream) to expand the market for upstream partners, optimize management and sales costs, ensure stable material supply for downstream customers, provide flexible inventory management and professional application engineering technical support, and comprehensively reduce their operational risks.

In our day-to-day operations, we attach particular importance to the health and safety of our products and services, as well as the transparency of our marketing and labeling.

- **Product & Service Health & Safety:** The components we represent are from well-known manufacturers in the industry to ensure that the products comply with international environmental protection and safety regulations such as RoHS and REACH from the production end, and minimize the risk of

hazardous substances. Through close cooperation between upstream and downstream, we provide professional application engineering support to help customers incorporate safety considerations at the early stage of design; At the same time, we have established a comprehensive product traceability mechanism to ensure that the source of components can be traced, and we can quickly respond to any potential safety concerns.

- **Marketing & Labeling Transparency:** We are committed to providing complete, truthful and non-misleading product information. Specifications, performance data, and safety considerations for all devices are accurate and regularly updated. All marketing activities are strictly adhered to regulations and business ethics, ensuring that product labeling is clear and easy to understand, and there are smooth customer communication channels to ensure that information is delivered in a timely and correct manner.

As an industrial hub, we have not only improved the operational efficiency and competitiveness of the entire industrial chain, but also contributed to the sustainable development of the semiconductor industry through our firm commitment to product safety and information transparency.

4.09 Supplier Management

Compared to 2023, the Company has not changed significantly in terms of value chain, products and services, and business relationships.

In 2024, the Company will have 16 major suppliers of electronic components and 65 general service suppliers. We regard supplier management as a key part of the implementation of sustainable operation. To this end, in 2024, the Company formulated the "Measures for the Management of Procurement Suppliers" to carefully select partners through a rigorous supplier evaluation process. By the end of 2024, 31 suppliers had signed the Supplier Social Responsibility Code of Conduct. By the end of 2025, we expect to conduct a comprehensive evaluation of all relevant suppliers in accordance with the Measures for the Management of Procurement Suppliers, and continue to deepen the construction of a sustainable supply chain.

5. Social aspect

5.01 Human development

5.01.1 Human Rights Policies and Commitments

1. Human Rights Commitments

In order to fulfill its corporate social responsibility and protect the basic human rights of all employees, customers and stakeholders, the company abides by the principles disclosed in international human rights conventions such as the United Nations Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the United Nations Global Compact and the United Nations International Labor Organization, respects internationally recognized basic human rights, including freedom of association, care for vulnerable groups, prohibition of child labor, elimination of all forms of forced labor, elimination of employment and employment discrimination, etc., and abides by labor-related laws and regulations in the company's location.

2. Scope of application

The Company's Human Rights Commitment applies to all employees of the Company and its subsidiaries and, to the extent reasonably practicable, to include customers, suppliers, contractors, and the local communities in which we operate. At the same time, the company invites suppliers to sign the "Supplier Social Responsibility Commitment (CSR)" to eliminate forced labor, the use of child labor and the infringement of indigenous peoples, and at the same time through regular supplier evaluation, in order to identify whether there is forced labor, child labor and possible high-risk operation bases or upstream manufacturers, the company's upstream suppliers are well-known suppliers in the electronics-related industry, and attach great importance to issues related to environmental protection, occupational safety and health or labor human rights. In compliance

with local labor laws and regulations, there is no significant risk of forced and compulsory labor, child labor or infringement of indigenous rights.

In 2024, there were no cases of forced labor, child labor, or infringement of the rights of indigenous peoples in our bases and upstream supply chains.

3. Communication platform, mitigation and compensation measures

In order to protect the equal rights of gender at work, prevent the occurrence of sexual harassment, establish complaint channels for sexual harassment incidents, and protect the rights and interests of the parties, the Company has formulated the "Sexual Harassment Prevention, Grievance, Investigation and Handling Measures" and the "Reporting System", which clearly define the complaint process and handling procedures.

All communication platforms are publicly disclosed on the company's official website: <https://www.pct.com.tw>

Statement of Human Rights Policy

object	Affected objects	Human rights issues	Assessment/communication channels	Mitigation measures
employee	All employees	Safety of the working environment Anti-discrimination Child labour Hours worked vs. wages Freedom of religion, expression and association Collective	Employee opinion platform Grievance Line Labor-management meetings	Education and Training: Publicize and explain sexual harassment, personal data protection, laws and regulations, safety and health and other contents in the education and training courses for new employees. Raise employees' awareness of human rights. Provide a friendly working environment. Employee Opinion Platform Prohibition of Workplace Violence and Prevention of Workplace Violence

		bargaining for personal data privacy		
employee	Pregnancy and breastfeeding colleagues	Health (Pregnancy & Breastfeeding)	Discrimination during pregnancy Poor lactation	Plan and implement a friendly working environment during pregnancy and management of nursing rooms
employee	All employees	healthy	Poor health check-up results	Hold employee health examinations in accordance with laws and regulations
employee	All employees	Health (Occupational Disease)	Occupational diseases and occupational disasters occur	Pay attention to the guidelines for the prevention of occupational diseases of the Occupational Safety Administration of the Ministry of Labor
vendor	Supplier employees	Privacy (Supply Chain Management)	Supplier meetings	Letter of Confidentiality Pledge
client	Customer Employees	Privacy	Customer meetings	Letter of Confidentiality Pledge
community	Local residents	Light damage control Public spaces are open Residents complained about the incident	Community Complaint Calls	To ensure a strong connection with the surrounding community, we provide a variety of communication channels. Community residents can express their opinions at any time through the message function on the company's website, or call the dedicated phone number to communicate with us directly.

5.01.2 Manpower composition

5.01.2.1 Staff Structure

1. Composition of employees

The company is committed to creating an enterprise spirit of inclusiveness and common good, and creating a diverse and inclusive workplace environment for all employees.

As of the end of 2024, the total number of employees of the Company is 119, of which 82 are in the parent company in Taiwan, 37 are in overseas branches, and the total number of employees of the Company is 119, with 57% and 43% of men and women respectively, and female supervisors account for 20% of all management staff. There has been no significant change in the Company's employment in the past two years. There has been no significant change in the Company's employment in the past two years.

Employee structure at the end of 2024 (unit: person)

Composition of the staff

2024 year	Full-time employees	Part-time employees	All employees
male	68	0	68
female	51	0	51
total	119	0	119

Full-time employees: Employees with indefinite employment contracts (indefinite contracts).

Temporary employees: Employees have a fixed-term employment contract (fixed-term contract).

Full-time employees: Employees work hours per week that meet the definition of local regulations as working hours per week for full-time employees.

Part-time employees: Employees work hours per week that do not meet the definition of weekly hours for full-time employees under local regulations.

Non-Guaranteed Hours: Employees who work irregular hours per week, such as on-call employees

The Company does not employ employees who are not guaranteed hours.

Number of workers by region

2024 year	Full-time employees	Part-time employees	All employees
TW	82	0	82
China	37	0	37
total	119	0	119

Definition: If the definition is different, please adjust it by yourself

Full-time employees: Employees with indefinite employment contracts (indefinite contracts).

Temporary employees: Employees have a fixed-term employment contract (fixed-term contract).

Full-time employees: Employees work hours per week that meet the definition of local regulations as working hours per week for full-time employees.

Part-time employees: Employees work hours per week that do not meet the definition of weekly hours for full-time employees under local regulations.

Non-Guaranteed Hours: Employees who work irregular hours per week, such as on-call employees

The Company does not employ employees who are not guaranteed hours.

5.01.2.2 Non-employee structure

The contractor is responsible for the maintenance and cleaning of some of the company's office buildings. There has been no significant change in the number of non-employee workers in the past two years.

Non-employee structure table

2024	Contractor manpower
male	1
female	1
Total number of people	2

5.01.3 Diversity, inclusion and equality among employees

The Company respects the needs of ethnic minorities and differences, and employs 1 employee with a disability in the reporting year, accounting for 1% of all employees. In terms of the recruitment of business personnel, the company pays attention to diversity, welcomes women and indigenous people who are second-time employed, and encourages employees to reflect multiculturalism.

In order to implement the vision of gender equality, the Company has set a target for the proportion of female employees and supervisors, and by 2030, the proportion of female employees in the Company should not be less than 50%, and the total number of female supervisors at all levels should be no less than 30%. In 2024, 43% of employees will be women, and 20% of all managers will be women.

The total number of employees in 2024 is 119, with a new employee recruitment rate of 21% and an employee turnover rate of 21%. There is no significant difference from the level of the past two years.

Diversity of employees

In 2024	Employees (people).	Percentage of total employees
male	68	57%
female	51	43%
other	0	0%
30 years of age or younger	6	5%
30-50 years old	70	59%
50 years of age or older	43	36%
Aboriginal	0	0%
Physical and mental disabilities	1	1%

Information on new and departing employees

2024 year	New employees (people).	Percentage of total employees	Departing employees (persons).	Percentage of total employees
gender				
male	20	17%	19	16%
female	5	4%	7	6%
age				
30 years of age or younger	4	3%	1	1%
30-50 years old	21	18%	24	20%
50 years of age or older	0	0%	1	1%
Business Offices				
TW	14	12%	11	9%
China	11	9%	15	13%
Average age	35		40	

Proportion of local residents employed as senior management

In 2024	Number
Number of senior executives	5
The number of executives is local	5
proportion	100%

Note: The definition of "senior management": a supervisor above the level of "deputy general manager".

In order to ensure that the Company's remuneration and benefits policy complies with relevant laws and regulations and fully protects the rights and interests of employees, the Company provides competitive remuneration and benefits packages at all major operating locations. The salary level of the company in each operation base is higher than the local statutory basic salary 1.27 times more, and insist on gender pay equality to ensure that salaries do not differ on the basis of gender. At the same time, the company provides bonuses and allowances with reference to the treatment of peers and market conditions to ensure that employees can maintain a stable economic situation and focus on their own development and excellent performance.

The ratio of the salary level of each operation site to the local statutory basic salary

Gender of the operating base	Taiwan	Hong Kong	Shanghai	Shenzhen
man	1.27	1.48	2.45	3.97
woman	1.55	1.85	3.42	2.62

Note 1: The salary payable includes the fixed salary minus the deduction of leave, and does not include non-fixed salaries such as overtime pay, performance bonus, year-end bonus, and employee bonus.

Note 2: Minimum Wage Ratio = Minimum Wage Individual Salary / Government Announcement Minimum Wage.

The average annual pay difference between male and female employees by gender

2024 year	Rank	Payroll payable		Annual remuneration	
		woman	man	woman	man
Taiwan	supervisor	1	1.2049	1	1.2537
	Non-supervisor	1	1.2794	1	1.2703
Hong Kong	supervisor	1	1	1	1
	Non-supervisor	1	1.3201	1	1.3449
China	supervisor	1	1.0450	1	1.1296
	Non-supervisor	1	1.4235	1	1.3476

5.01.4 Employee Rights and Benefits

(1). Welfare measures

Since its establishment, the company has adhered to a win-win strategy between labor and management, fully valued the basic rights and interests of each employee, and regarded each employee as the company's human asset, so as to maintain a harmonious labor-management relationship.

The company has set up an employee welfare committee, the chairman of which is elected by the employees and provides funds for welfare, and the welfare committee organizes and promotes various welfare measures, including domestic and foreign tourism, birthday day trips, family days, cultural and leisure activities, New Year's gifts and other activities. Different types of activities are planned every year to enhance the camaraderie among employees and improve their morale.

(2) In order to enhance the competitiveness of employees, through talent training, each employee can give full play to their potential.

(3) Measures to protect the working environment and personal safety of employees

project	content
High-quality work parks	The company is located in the Far East Science and Technology Center of Xizhi City, near the exit of Xintai 5th Road Interchange in Xizhi City, with 3000 square meters of green atrium in the park, post office/bank/nursery/ The living squares/restaurants are all in the park, and there is Farglory Utown business district next to it, and the life and transportation are quite convenient. The entrances and exits of the park are controlled by guards, and all floors are inspected from time to time every day to protect the safety of employees.
Access control, security	The company has a strict access control and monitoring system, and has activated the police-public connection system. The surveillance system is recorded 24 hours a day, and only company employees can enter and exit the gate by swiping their cards, and all visitors must be led by employees to enter the permitted area.
Promote smoke-free activities	In line with the government's tobacco hazard control law, smoking is strictly prohibited in the building, providing a smoke-free and harmless working environment.
Equipment maintenance and inspection	The company is a distributor, and there are no hazardous machinery in the workplace, nor does it produce waste and pollutants that cause pollution to the environment. Regularly inspect the machinery and equipment required for the work to protect the health and safety of employees.

project	content
Insurance and medical assistance	In order to protect employees who may encounter emergencies in an unfamiliar environment when they are on a business trip, the company provides travel safety insurance, plus overseas outpatient or illness medical insurance for employees on business trips, and the company also provides additional group insurance and other benefits for employees, and has an insurance consultation window to provide insurance-related consultation and advice.
Physiological hygiene	In line with the government's epidemic prevention, we have gradually adjusted the measures to measure body temperature, and carried out hygiene publicity such as wearing masks and washing hands frequently from time to time. Regular health check-ups will be held, and after the check-ups, a doctor will be arranged to explain the results in person to the company, and those who need further examination or follow-up will assist in referral and medical treatment-related services.
Fire knowledge and emergency evacuation drills	Combined with the park management committee to carry out fire safety inspections twice a year, public safety inspections once a year, and invite relevant units from time to time to advocate disaster prevention and first aid knowledge in the park, and conduct emergency evacuation drills.

(4). Retirement system and implementation

- Pension Withdrawal:

In accordance with the provisions of laws and regulations, the Company has paid 6% of the monthly salary to the pension personal account of the Labor Insurance Bureau on a monthly basis for new employees and existing employees who choose to apply the new pension ordinance since July 1, 2005, and at the same time, in order to retain the seniority of the original employees, in addition to reporting to the government for the establishment of the Labor Retirement Reserve Supervision Committee in accordance with the regulations, and according to the pension actuarial report, the appropriate amount of retirement reserve will be allocated to the special pension account of the Trust Department of the Bank of Taiwan every month, which will be handed over to the "Retirement Reserve Supervision Committee" for safekeeping. The Company's employees who meet the requirements of the Labor Standards Act and have the old system of seniority have fully settled the old system of

seniority in September 2023 in accordance with the law. The pension of subsidiaries in overseas areas also pays various social security benefits such as pension every month in accordance with the regulations of the local government, so that employees have no worries.

- Retirement Application:

Eligibility: In accordance with the provisions of the Labor Standards Act

Application: Written to the company one month before retirement

Base calculation: in accordance with the provisions of the Labor Standards Law

- Operation of the Labour Retirement Reserve Supervisory Committee:

One. Matters concerning the examination of the amount of labor retirement reserve allocation.

Two. Matters concerning the audit of the deposit and disbursement of labor retirement reserves.

Three. Matters concerning the examination of the amount of workers' pension benefits.

Four. Deliberations on the suspension of the allocation of labor retirement reserves.

Five. Other matters related to the supervision of labor retirement reserves.

(5) Childcare protection

The company encourages employees to take care of children, in response to the national maternity policy, and the relevant childcare leave without pay system, unlimited seniority, applicable to all full-time employees, a total of 2 female employees in 2024 apply for childcare without pay.

5.01.5 Group Agreement

Although the company has not established a labor union and has no group agreement, the company holds quarterly labor-management meetings, in which various measures are discussed, including many opinions on employees' life or work, so that labor and management can communicate and understand in depth as a reference for management, and at the same time, work rules are formulated in accordance with the Labor Standards Act and related laws and regulations, and the labor bureau of the New Taipei City Government is requested for reference and announced on the company's intranet.

In addition, since its establishment, the Company has not had any major labor disputes as of 2024, and will strengthen communication in the future and establish open and honest labor communication and grievance channels.

5.01.6 Talent cultivation and development

Beiwei Technology firmly believes that talents are the cornerstone of the sustainable development of enterprises. We are committed to creating an environment of continuous learning and growth for our employees, ensuring that each employee can develop their professional skills and career development within the company.

(1) Training and development

We provide a wide range of training and development opportunities for all employees, covering professional skills, management functions, soft skills and compliance. The company will plan corresponding learning courses according to different job categories and levels, and conduct them through internal lecturer sharing and external professional training.

In terms of pre-employment training for new employees, we place special emphasis on compliance and human rights protection, including important issues such as the prohibition of forced labor, child labor, anti-discrimination, anti-harassment, working hours management, and protection of humane treatment. In 2024, the total number of training hours is 36 hours, and a total of 12 people participated.

In addition, we establish a two-way communication platform between labor and management through monthly meetings. In 2024, the total number of communication hours in the monthly meeting reached 48 hours, with a total of 960 people participating,

which not only promoted transparency, but also provided an opportunity for employees to have their voices heard. We also advocate on issues related to human rights policy and sexual harassment prevention on a quarterly basis. At the same time, in order to strengthen the professional capabilities of the business team, we hold quarterly external training meetings for all business topics to ensure that business colleagues can master the latest industry knowledge and sales skills, and continue to enhance market competitiveness.

(2) Employee skill improvement and transformation assistance

In response to market changes and technological developments, Beiwei Technology actively promotes employee skill improvement programs to help employees maintain their competitiveness. We encourage our staff to participate in cross-departmental collaborative projects to broaden their professional breadth through practical work and experience exchange. For situations where the company's strategic adjustment or technological transformation may affect specific positions, we will initiate a transformation assistance program, including the provision of retraining courses, job transition coaching or career consulting services, to ensure that the affected employees can smoothly transition to the runway or adapt to the new job content, and demonstrate the company's commitment to the employee's career.

(3) Performance and career development management

Beiwei Technology is well aware that employees are the core of sustainable development. We have established a sound performance appraisal and career development management system, which not only motivates employees to strive for excellence, but also ensures the long-term development of the organization.

The performance appraisal system aims to establish a fair, transparent and constructive communication platform. It not only assesses past performance, but also focuses on helping employees develop their potential, plan their careers, and provide them with the necessary resources and training. Supervisors and employees are encouraged to have an open dialogue, set goals together, and review progress regularly. In August 2024, we completed the annual performance review of our employees, with a high participation rate of 100%, which is a testament to the importance and commitment of our employees to this system. The results of the performance evaluation will be used as an important reference for employees' career development planning, promotion and salary adjustment, and jointly achieve personal and organizational growth.

5.02 Occupational Safety and Health

5.02.1 Occupational Safety and Health Policy

Operational safety and employee health management

At Beiwei Technology, we believe that employees are the most valuable asset of the company. Therefore, we are committed to creating a comprehensive and high-quality safe and healthy working environment for all employees in accordance with the spirit of the Ministry of Labor's "Occupational Safety and Health Management Measures". Although the company's current number of employees does not need to be legally mandated to implement an occupational safety and health management system, we still take the initiative to refer to relevant norms and strictly implement safety and health measures to ensure that the health and safety of every employee is protected by watertightness.

Workplace safety and risk prevention

All office equipment and equipment are regularly inspected, maintained and documented to ensure that they meet safety standards and are functioning properly, preventing potential hazards at the source. We are well aware of the importance of workplace safety management, so we have introduced advanced access control monitoring and police-community connection system to provide 24-hour strict security. All employees are required to enter and exit by swiping their cards, and visitors must be accompanied by staff to enter the designated areas, effectively implementing personnel control and ensuring the overall safety of the office environment.

Disaster prevention and emergency response mechanisms

The company works closely with the park management committee to conduct regular fire safety inspections twice a year and public safety inspections every two years to ensure that the hardware facilities meet the highest safety standards. These measures are aimed at strengthening the awareness and response capabilities of all employees to prevent disasters and ensure that they can quickly and effectively protect themselves in accordance with established procedures in the event of an

emergency.

Employee health management and two-way communication

Beiwei Technology strictly follows the regulations on the health protection of employees. We regularly arrange health check-ups for all employees, and arrange for professional doctors to be present to give detailed explanations after the results of the examinations are released. For those who need further testing or follow-up, we provide referral and medical assistance to ensure that employees receive immediate and professional medical care.

In order to create a smoke-free working environment, the company strictly implements the tobacco hazard prevention policy, completely prohibits employees from smoking in the office building, and promotes the health of employees. At the same time, we also actively cooperate with the government's policy on the prevention and control of infectious diseases, flexibly adjust body temperature measurement measures, and continue to promote hygiene habits such as frequent hand washing and wearing masks in a timely manner, so as to jointly maintain the overall health defense line of the office.

In addition, in order to ensure the effective communication and communication of occupational safety and health information and implement employee participation, we have established smooth two-way communication channels. In the monthly company meeting, the management will communicate with all colleagues about occupational safety and health from time to time, including the latest safety guidelines, potential risk reminders and past case sharing. We also encourage employees to actively raise their opinions, reflect potential concerns or share suggestions for improvement in the monthly meeting to ensure that their voices are fully heard and taken into account, and jointly create a safer, healthier and more cohesive work environment

5.02.2 Occupational Injuries

The Company conducts regular statistics on occupational accident data at each business site, and the total number of working hours in 2024 is 2,000 hours TW, 1,968 hours in HK, and 2,008 hours in China, with no occupational injury accidents and no major penalties. In addition, none of the employees have had any work-related accidents or lost working days in recent years.

Information on occupational injuries and diseases of employees

2024	The number and proportion of deaths	Number and proportion of serious cases (excluding deaths)	The number and proportion of people that can be recorded
Occupational injuries	0	0	0 , 0%
occupational disease	0	0	0 , 0%

Note 1: The recordable occupational injury ratio is the number of occupational injuries / total number of hours worked * 1,000,000 hours worked

Note 2: The rate of serious occupational injuries is the number of serious occupational injuries / total number of hours worked * 1,000,000 hours worked

Note 3: Serious occupational injuries are defined as other injuries from which the worker cannot recover (e.g., amputation), or injuries from which it is infeasible/difficult to return to the state of health prior to the injury within six months (e.g., concurrent fractures)

Note 4: The company has not recorded the total working hours of non-employee workers, and will plan to establish a contractor management system in the future to record the number of workers, working hours and work-related injuries in the factory

5.03 Community Involvement

5.03.1 Local communities

The company is located in Xizhi District, New Taipei City, and at the same time in Zhongyuan Pudu, it donated a batch of food supplies to the local community of the "Taiwan Children and Family Support Foundation Xizhi Center", through the operation of the family support center, to care for the poor families, so that the traditional folk customs month is more warm and loving.

On the eve of the Mid-Autumn Festival, the company's colleagues participated in the Love landing activity launched by the Xihan'er Foundation, with a total of NT\$50,000. I hope that this small heart can give support and encouragement to the indomitable courage in the face of life's setbacks!

In 2024, a total of 15 desktop computers, 3 LCD screens, 3 laptops, 3 keyboards, 2 mice, 9 hard disks, 5 mobile phones, 1 tablet computer, 8 power banks, 1 projector, 3 cameras, and 2 cameras will be recycled. The refurbished computers were donated to NGOs and disadvantaged groups in need in all regions of the country to promote digital learning, shorten the digital gap, and cherish our planet.

In response to the "Used Shoes Saving Life Step30" activity, we collected a total of 6 boxes of second-hand backpacks, used clothes, used shoes and other reusable materials from colleagues' homes, and worked with the "Used Shoes to Save Life International Christian Care" to spread love across borders to the forgotten corners of local communities in Africa.

Centralize the waste dry batteries and hand them over to professional resource recovery units, and a total of 5kg of waste batteries will be recycled in 2024.

6. Environmental surface

6.01 Climate change

1. Climate monitoring and governance structure

At present, the company's general management office is responsible for formulating and reviewing sustainable development policies, systems and related management guidelines, which is the company's highest-level sustainable development decision-making center, and the general manager of the general management office and a number of directors in different fields jointly promote the company's sustainable development plan.

The General Management Office serves as a cross-departmental communication platform that integrates up and down and connects horizontally, identifies sustainability issues that are relevant to the company's operations and stakeholders, formulates corresponding strategies and work guidelines, prepares budgets related to sustainable development, plans and implements annual plans, and tracks the effectiveness of implementation to ensure that the sustainable development strategy is fully implemented in the company's daily operations. In the first quarter of each year, the Board of Directors reports on the implementation results and future work plans, conducts quarterly greenhouse gas inventory and verification schedule planning reports, and supervises the relevant work plans and schedule progress after listening to the reports of the management team, and urges the management team to make adjustments when necessary.

2. Climate risk management

The identification and assessment of climate risks will be carried out by the General Management Office and the senior managers of relevant units with reference to the TCFD guidelines, through the discussion and assessment of climate-related issues, the

identification and risk management of risk factors, and the relevant risk assessment will be conducted at the meeting, and countermeasures and reviews will be formulated.

- Inventory of risk items:

Refer to TCFD recommendations, relevant domestic and foreign regulations, and external stakeholder expectations to identify possible risks and opportunities. The impact period of climate risk is divided into short-term (1~3 years), medium-term (3~10 years), and long-term (more than 10 years).

- Key Risk Analysis:

Conduct key risk analysis and identification according to the time interval of risk occurrence, the probability of risk occurrence, the location where the risk may occur, and the degree of risk impact.

The results of the analysis are quantitatively ranked, and the top three risk and opportunity items are selected as the key risks.

- Risk & Opportunity Financial Impact Assessment:

Consider the likelihood of risks/opportunities occurring, the extent of impact on operations, and assess the possible financial impact items and extent.

- Responsive program planning and reporting:

Consider the degree of financial impact for key risks and opportunities, evaluate response strategies (mitigation, control, transfer, endurance) and plan response plans.

3. Climate strategy

The climate risks and opportunities identified by the Company and the impact of such projects or transition actions on the Company's business, strategy and finances:

Risk factors	Financial and business shocks	duration	Countermeasures
Increased severity and frequency of extreme weather events (typhoons, heavy rains, droughts, etc.).	<ul style="list-style-type: none"> • Reduced asset value • Reduced asset life • Disruption of supply chains and operations due to storage equipment, dampness of goods, disruption of information network system services or casualties 	short term	<p>Short-term: Grasp meteorological information in real time, and plan corresponding prevention and response actions for different natural disasters.</p> <p>Medium-term: Diversify risks by taking out relevant property insurance, continuously assess the locations of important configurations (computer rooms, warehouses), and confirm that they are located in areas and floors that are less affected by extreme weather events.</p> <p>Long-term: If there is a choice to add/reset important configuration sites, the assessment project will incorporate climate change factors.</p>
Risk of rising global temperatures	<ul style="list-style-type: none"> • In order to maintain the temperature of offices and warehouses, the demand for air-conditioning operation has increased, and the operating expenses have increased • Facing power rationing, resulting in operational losses 	medium term	<p>Short-term procurement or investment in equipment, technologies and systems that are conducive to energy conservation, energy efficiency improvement or carbon reduction, while continuing to promote energy conservation and promote various activities, and integrate concepts into the habits of all colleagues, with a view to reducing energy dependence.</p> <p>Medium-term: Continue to review whether the replacement plan is in line with the latest trends, ensure that the energy efficiency of the relevant equipment used meets expectations, and purchase green electricity.</p> <p>Long-term: Establish a stable energy supply strategy, including the search for alternative energy sources and the development of regeneration.</p>
Sea level rises	<ul style="list-style-type: none"> • Inundation of operational bases and locations with important configurations, resulting in financial losses and operational disruptions 	long-term	If there is a choice to add/reset important configuration sites, the assessment project will incorporate climate change factors.

Transition Risk Factors	Potential financial impact	period
Carbon tax, carbon fee	Due to the global trend of net-zero carbon reduction, carbon pricing has become an important way for countries around the world to control environmental emissions and promote carbon reduction.	medium term
A low-carbon new economy market	The global net-zero policy is expected to drive a low-carbon new economic market, create new economic species, and bring new business models. Therefore, whether an enterprise has the ability to transform relevant products and service mechanisms is more crucial to the maintenance and strengthening of competitiveness.	medium term
Energy markets	The energy transition has led to an increase in electricity prices, an increase in operating costs, and an increase in the cost of low-carbon, high-efficiency technology improvement and innovation, or the transformation of transportation and distribution modes.	medium term
goodwill	If climate litigation is not possible due to improper management or poor implementation of climate change responses, it will not only increase the cost of related litigation, but also adversely affect the company's goodwill.	medium term

6.02 Greenhouse Gas Management

6.02.1 Strategies, Methods and Targets for Greenhouse Gas Management

1. Greenhouse gas management and reduction targets

The company is a professional electronic distributor, no manufacturing behavior, not energy-intensive and major energy-consuming industries, although there are no relevant laws and regulations that should apply for a polluting facility installation permit or pollution discharge permit or should pay pollution prevention and control fees or should set up environmental protection unit personnel, the company is currently responsible for formulating and reviewing sustainable development policies, systems and related management guidelines by the general management office, and is the company's highest-level sustainable development decision-making center. The general manager of the general management office and a number of directors in different fields jointly promote the company's sustainable development plan.

The General Management Office serves as a cross-departmental communication platform that integrates up and down and connects horizontally, identifies sustainability issues that are relevant to the company's operations and stakeholders, formulates corresponding strategies and work guidelines, prepares budgets related to sustainable development, plans and implements annual plans, and tracks the effectiveness of implementation to ensure that the sustainable development strategy is fully implemented in the company's daily operations. In the first quarter of each year, the Board of Directors reports on the implementation results and future work plans, conducts quarterly greenhouse gas inventory and verification schedule planning reports, and supervises the relevant work plans and schedule progress after listening to the reports of the management team, and urges the management team to make adjustments when necessary.

In 2024, we will conduct our first carbon inventory, and set the results of this year's inventory as the base year for the Company's carbon reduction. After measuring the relevant sources of Scope 1, Scope 2 and Scope 3 emissions, the Company's greenhouse gas reduction target is to achieve an annual greenhouse gas emission reduction of 1~2% compared with the previous year.

2. Greenhouse gas strategy and specific action plan

(Scope 1): The Company is a professional electronic distributor with no manufacturing activities, is not an energy-intensive and major energy-consuming industry, so there are no Scope 1 related emission sources, and although the information on water consumption or total waste weight is not material to the Company, under the global trend of net zero emissions, the Company is still actively facing the relevant carbon emissions, quantifying them, establishing historical data, and actively working to implement carbon reduction plans to contribute to the net-zero emission of the earth

(Scope 2): The company's main energy consumption comes from purchased electricity, and there is no configuration of emergency generators and official vehicles. In the past two years, the main source of emissions has been purchased electricity, and the company is committed to improving the efficiency of the utilization of various resources and using recycled materials with low impact on the environment, with the following specific measures:

(1) Implement a paperless campaign to reduce the consumption of paper and photocopying paper.

- (2) Computerized approval process replaces paperwork with electronic documents.
- (3) Reuse of reused paper.
- (4) Reduce the use of paper cups in the company, advocate the use of personal cups by internal employees, and reduce the waste of paper cups.
- (5) The company only retains the aisle lighting during lunch time to respond to the green activities of energy conservation and carbon reduction.
- (6) Gradually replace the traditional office lamps with LED energy-saving lamps.
- (7) Carry out waste battery recycling and optical disc recycling to reduce environmental pollution.
- (8) Cooperate with the community to separate and recycle waste paper and PET bottles.
- (9) When the company ships the product to the client, in terms of reducing the amount of product packaging materials, try to ship in the original packaging (that is, completely reuse the original packaging), do not increase the use of additional packaging materials, and recycle the daily cushioning materials in the employees' homes for reuse.
- (10) The company's internal waste paper is collected and delivered to the government's registered recycling factory for shredding and reuse

(Scope 3): Scope 3 is broad-based, with companies progressively expanding their inventory boundaries along the value chain and identifying all relevant sources of GHG emissions. Identifying the sources of GHG emissions from a value chain perspective provides a more comprehensive view of the various business relationships that may exist above and below the company's current operations, as well as the potential opportunities for significant GHG reductions. In FY2024, we have started to establish a consensus with downstream distribution and transportation companies to collect greenhouse gas emissions statistics, with a view to jointly completing the Scope 3 greenhouse gas inventory.

6.02.2 Greenhouse gas emissions

Report Coverage Period, Frequency:

The report covers the period from January 1, 2024 to December 31, 2024, and all financial data sources are the Company's 2024 public financial statements after being audited by accountants in accordance with IFRS, calculated in New Taiwan dollars. All other data are based on our own surveys and statistics.

- Boundaries and scope of the report:

The boundaries of the report are disclosed with the operation activities of the Taipei head office of the Micro Micro Group as the core disclosure.

(Scope 1): The Company's main energy consumption comes from purchased electricity, and there is no configuration of emergency generators and official vehicles. In the past two years, the main emission source has been purchased electricity, and there is no process emission source because there is no production process.

Although the information on water consumption or total waste weight is not material to the company, in the context of the global trend of net zero emissions, the company is still actively addressing the relevant carbon emissions, quantifying them, building historical data, and actively working to implement carbon reduction plans to contribute to a net-zero emission planet.

(Scope 2): The Company's statistics on the conversion of kWh of purchased electricity (Scope 2) into GHG emissions in the past latest years are as follows:

For the whole year of 2023: 56.113 metric tons of CO₂e, and the intensity is 0.0167 metric tons of CO₂e/million yuan

For the whole year of 2024: 52.274 metric tons of CO₂e, and the intensity is 0.0198 metric tons of CO₂e/million yuan

(Scope 3): Scope 3 is broad-based, with companies progressively expanding their inventory boundaries along the value chain and identifying all relevant sources of GHG emissions. Identifying the sources of GHG emissions from a value chain perspective provides a more comprehensive view of the various business relationships that may exist above and below

the company's current operations, as well as the potential opportunities for significant GHG reductions. In FY2024, we have started to establish a consensus with downstream distribution and transportation operators to collect greenhouse gas emissions statistics, and we hope to jointly complete the Scope 3 greenhouse gas inventory.

- Business travel - business travel for employee-owned vehicles

In FY2024, the total number of kilometers of self-owned vehicles driven by employees was 220,136KM, and the average vehicle energy consumption was calculated as follows through the Greenhouse Gas Emission Information Platform of the Climate Change Administration of the Ministry of Environment:

C02 49.820 metric tons C02e/year

CH4 0.539 metric tons C02e/year

N20 1.524 metric tons C02e/year

Greenhouse Gas Emissions Analysis Table

Greenhouse gas emissions	2024 (tCO ₂ e)
Scope 1	0.000
Scope 2	52.274
Scope 3	49.820
Total emissions	102.094
Emission Intensity (tCO ₂ e) / Million Revenue)	0.039

Note 1: Scope 1 Scope: Completed Parent Company, Scope 2 Scope: Completed Parent Company and Scope 3 Scope: Completed Parent Company.

Note 2: Greenhouse gas emissions are compiled using the shareholding ratio method, the financial control method, and the operational control method.

Note 3: The types of greenhouse gases calculated include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride and nitrogen trifluoride.

Note 4: The source of the emission factor is the "Greenhouse Gas Emission Factor" announced by the Ministry of Environment of the Executive Yuan, and the GWP is the value of the GWP (IPCC Fifth Assessment Report) or (IPCC Sixth Assessment Report) announced by the IPCC.

Note 5: Scope 3 includes the type of activity you need to fill in, such as employee business transportation, upstream and downstream transportation and distribution, product purchase and use, waste disposal and other emission sources.

Note 6: Scope lifetime greenhouse gas emissions are XXXtCO₂e.

Note 7: Scope 2 emissions are XXXtCO₂e based on location baseline and market baseline.

Note 8: Scope 3 GHG emissions are XXXtCO₂e.

Note 9: The GHG emission intensity calculation scope includes GHG emissions generated by Scope 1, Scope 2 and Scope 3.

6.03 Energy Management

6.03.1 Energy use policy

The company is a professional electronic distributor, no manufacturing behavior, not an energy-intensive and major energy-consuming industry, the main energy consumption comes from purchased electricity, and there is no configuration of emergency generators and official vehicles. In the past two years, the main source of emissions is purchased electricity, accounting for more than 98% of the overall emissions, the company is committed to improving the efficiency of the use of various resources, and using recycled materials with low impact on the environment, the specific measures are as follows:

- (1) Implement a paperless campaign to reduce the consumption of paper and photocopying paper.
- (2) Computerized approval process replaces paperwork with electronic documents.
- (3) Reuse of reused paper.
- (4) Reduce the use of paper cups in the company, advocate the use of personal cups by internal employees, and reduce the waste of paper cups.
- (5) The company only retains the aisle lighting during lunch time to respond to the green activities of energy conservation and carbon reduction.
- (6) Gradually replace the traditional office lamps with LED energy-saving lamps.
- (7) Carry out waste battery recycling and optical disc recycling to reduce environmental pollution.
- (8) Cooperate with the community to separate and recycle waste paper and PET bottles.
- (9) When the company ships the product to the client, in terms of reducing the amount of product packaging materials, try to ship in the original packaging (that is, completely reuse the original packaging), do not increase the use of additional packaging materials, and recycle the daily cushioning materials in the employees' homes for reuse.
- (10) The company's internal waste paper is uniformly recycled and delivered to the government-registered paper recycling factory, where it is destroyed, shredded and compressed, and then provided to the upstream paper manufacturers for recycled paper and recycling.

6.03.2 Energy use

1. Energy consumption and energy intensity within and outside the organization

The company's internal energy consumption mainly comes from purchased electricity, and the external energy consumption of the organization is currently mainly consumed by employees' business travel, and the total energy consumption in 2024 is 1,075.18GJ

Energy projects	In 2024	Convert to one billion joules (GJ)
Energy consumption within the organization		
Electricity - Non-Renewable Energy (kWh)	105,819	380.95
The amount of energy consumed outside the organization		
Employee Business Travel - Petrol (litres)	22,014	694.23
Total energy consumption	—	1,075.18
Energy Intensity GJ/Million Turnover)		0.41

6.04 Water Resources Management

6.04.1 Water resources management or reduction targets

The Company's overall business activities are ordinary people's livelihood water, so there is no need to apply for a separate business water meter, and the Company's water mainly comes from the tap water supplied by Taiwan Water Company, which is mainly used for employees' daily life and daily office needs. The company's domestic water is treated through the sewage system of the residential building to ensure that it has no significant impact on the environment. The calculation of water charges is calculated by the office building management committee on the average amortization of the public water consumption of all factory households in the maintenance fee, and the total water consumption of the factory office building bill is converted into the following water consumption in the latest year:

For the whole year of 2023: 1,668 cubic meters

FY2024: 1,480 CUBIC METERS (Carbon Emissions: 250 KG)

The company actively cooperates with various water-saving measures in the building, such as brushing teeth with water in cups, turning off the faucet, adjusting the water output of the faucet, wiping personal oily dishes before washing, and quickly repairing water tank leakage, etc., in order to achieve the reduction goal of reducing water consumption by 1~2% every year compared with the previous year.

6.04.2 Water use

The Company's total water withdrawal in 2024 is 1,480 cubic meters, with a water intensity of 0.56 (thousand cubic meters per million yuan of revenue).

6.05 Waste Management

6.05.1 Waste management or reduction targets

As a non-manufacturing company, we are aware of the environmental responsibility of our operations. Our main source of waste is non-hazardous waste from our daily office activities. In the process of product distribution, we give priority to streamlining and environmentally friendly packaging, and actively evaluate and use recycled packaging materials, and strive to reduce resource consumption at the source.

Although the amount of waste is relatively small, the Company still regards it as an important part of its sustainable operations, and actively manages and reduces it through a variety of measures:

- Digital transformation reduces resource consumption: Actively promote paperless offices, systematize the sign-off process and document management, and greatly reduce paper consumption. At the same time, paper reuse is encouraged to maximize the benefits.
- Promote green office habits: Through advocacy and encouragement, guide employees to develop environmentally friendly habits, such as bringing their own personal cups, chopsticks and lunch boxes, and reduce the use of disposable products from daily drips.
- Deepen resource recycling: For office waste paper, we have established a unified recycling mechanism and sent it to a paper recycling factory with a government record to ensure that it can be effectively provided to upstream manufacturers for recycled paper after professional destruction, shredding, compression and other procedures, so as to improve the resource recycling chain.

In 2024, the total weight of waste generated by the company was 6.5 metric tons, and all waste was properly disposed of in accordance with the regulations of the factory building. Looking ahead, we are committed to continuing to improve our waste management and set a specific target of "reducing waste by 1% per year", with a view to improving operational efficiency and making more contributions to environmental sustainability.

6.05.2 Waste generation

The total amount of waste generated by the Company in 2024 is 6.5 metric tons, which is within the scope of the parent company's business base in Taiwan. Among them, 6.5 tons are non-hazardous industrial waste, accounting for 100%.

The company mainly adopts waste disposal methods and hands over the waste disposal to professional waste disposal manufacturers in the community.

7. Appendix

7.01 Appendix I, GRI Content Index Table

Description of the GRI Content Index Table

Notices of Use	We have reported the content for the period from January 1 to December 31, 2024 in accordance with the GRI Guidelines
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Industry Guidelines	No GRI industry guidelines apply

GRI Content Index Table

numbering	Expose the project	Corresponding chapters	page number	Remarks/omitted instructions
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numbering	Expose the project	Corresponding chapters	page number	Remarks/omitted instructions
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414-1	Use social criteria to screen new suppliers	4.09 Supplier Management	46	
414-2	Negative social shocks in the supply chain and actions taken	4.09 Supplier Management	46	
GRI 416: Customer Health and Safety 2016				
416-1	Assess the impact of product and service categories on health and safety	4.08 Product and Service Management	45	
416-2	Incidents of non-compliance with health and safety regulations relating to products and services	4.08 Product and Service Management 4.05.2 Compliance	45 41	
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numbering	Expose the project	Corresponding chapters	page number	Remarks/omitted instructions
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417-2	Failure to comply with laws and regulations related to information and labeling of products and services	4.05.2 Compliance	41	
417-3	Incidents in which regulations relating to marketing communications are not followed	4.05.2 Compliance	41	
GRI 418: Customer Privacy 2016				
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7.02 Appendix II: Climate-related information

Appendix II: Climate-related information

project	content	Corresponding chapters	page number
1	Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	6.01 Climate change	65
2	Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).	6.01 Climate change	65
3	Describe the financial impact of extreme weather events and transition actions.	6.01 Climate change	65
4	Describe how the process of identifying, assessing and managing climate risks is integrated into the overall risk management system.	6.01 Climate change	65
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and key financial impacts used should be described.	As of the date of publication of this report, the Company has not used scenario analysis to assess its resilience to climate change risks, and if it does use such analysis in the future, it will be disclosed in the report.	N/A
6	If there is a transition plan to address and manage climate-related risks, describe the content of the plan, and the metrics and targets used to identify and manage physical and transition risks.	As of the date of publication of the report, the Company has not yet had a transition plan to manage climate-related risks, and if there is a relevant transition plan in the future, it will be disclosed in the report.	N/A

project	content	Corresponding chapters	page number
7	If internal carbon pricing is used as a planning tool, the basis for price setting should be stated.	6.01 Climate change	65
8	If climate-related targets are set, information such as the activities covered, the scope of greenhouse gas emissions, the planning timeline, and the progress made in achieving them each year should be stated. If carbon offsets or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon reduction credits or renewable energy certificates (RECs) to be exchanged should be stated.	6.01 Climate change	65
9-1-1	Greenhouse gas inventory information for the last two years.	6.02.2 Greenhouse gas emissions	71
9-1-2	Greenhouse gas confidence information for the most recent two years.	As of the date of publication of the report, the company has not completed the greenhouse gas confirmation, and will complete and disclose the greenhouse gas confirmation according to the time schedule prescribed by the law.	N/A
9-2	Greenhouse gas reduction targets, strategies and specific action plans.	6.02.1 Strategies, Methods and Targets for Greenhouse Gas Management	68

7.03 Appendix 3: Sustainability Disclosure Indicators - Electronic Channel Industry

numbering	index	Types of indicators	Annual disclosures	unit	remark
One	Total energy consumption, percentage of purchased electricity and renewable energy utilization	quantify	The total energy consumption was 1075.18GJ, the percentage of purchased electricity was 35.4%, and the Scope 3 - employee travel was 64.6%, and no renewable energy was used	One billion joules (GJ), Percentage (%)	
Two	Total water withdrawal and total water consumption	quantify	Total water withdrawal: 1480 (m ³). Total water consumption: no water consumption for production	1,000 cubic meters (m ³).	
Three	The weight of the hazardous waste generated and the percentage of waste recycled	quantify	Weight of hazardous waste: 0 Recycling percentage: No recycling data	metric tons (t), Percentage (%)	
Four	Describe the type, number and rate of occupational accidents	quantify	In 2024, there were no occupational accidents in the company Number of occupational accidents: 0 Occupational Accident Rate: 0%	Ratio (%), Quantity	
Five	Product Life Cycle Management Disclosure: Includes the weight of end-of-life products and e-waste and the percentage of recycling	quantify	Not applicable (the company is a professional electronic distributor, the core business focuses on the procurement and sales of IC products, does not involve the design and manufacture of products, only storage bases and sales bases, the weight of	metric tons (t), Percentage (%)	

			sluggish electronic waste in 2024 scrapped inventory is 154KG, all of which are entrusted to the local environmental protection bureau and known waste treatment manufacturers for follow-up recovery and recycling, but there is no further statistics on the actual recycling ratio)		
Six	A description of risk management related to the use of critical materials	Qualitative description	<p>As a professional electronic distributor, the company's core business focuses on the procurement and sales of IC products, and does not involve the design and manufacture of products. Our product line covers a wide range of fields, and all of our original suppliers are well-known manufacturers. These suppliers have established mature and leading practices in terms of corporate sustainability, especially in the risk management of critical materials (such as conflict minerals policy).</p> <p>Although the company is not directly involved in production, the "environmental and social risks associated with the use of critical materials" are still important for us in the context of the industry trend of increasing emphasis on corporate</p>	not applicable	

			sustainability and supply chain transparency. Our risk management strategy focuses on fully communicating with our original suppliers on their sustainability practices and ensuring that these practices are effectively delivered to our clients, as well as improving our supply chain management and information disclosure mechanisms.		
Seven	The total amount of pecuniary loss resulting from legal proceedings related to the Anti-Competitive Conduct Ordinance	quantify	There are no legal proceedings under Anti-Competitive Conduct Regulations	Reporting currency	
Eight	The output of major products according to product category	quantify	The company is an electronic distributor, not involved in actual production, only warehousing and sales base, so it does not provide related product output	Varies depending on the type of product	

7.04 Appendix IV, Content Index of Other Guidelines (e.g. TCFD/SASB).

TCFD Disclosure Index

Drive the architecture	The TCFD recommends disclosure of projects	Corresponding chapters	page number
govern	<ul style="list-style-type: none"> ● How the Board oversees climate-related issues ● How management assesses and manages climate-related issues 	6.01 Climate change	65
tactics	<ul style="list-style-type: none"> ● Short-, medium- and long-term climate-related risks and opportunities identified by the Company ● The impact of climate-related issues on a company's business model, strategy and financial planning ● Scenario analysis (including 2°C or higher scenarios) 	6.01 Climate change 3. Climate strategy	67
risk management	<ul style="list-style-type: none"> ● Processes for identifying and assessing climate-related risks ● Processes for managing climate-related risks ● Explain how the above risk identification and management processes are integrated into the company's overall risk management system 	6.01 Climate change 2. Climate risk management	65
Metrics & Goals	<ul style="list-style-type: none"> ● Evaluate whether the metrics are consistent with the company's strategy and risk management ● Disclosure of Scope 1, Scope 2 and Scope 3 (if applicable) GHG emissions and associated risks ● Management objectives and associated performance 	6.02 Greenhouse Gas Management	68

SASB Disclosure Index

topic	index	class	code	Content Responses
water management	(1) Total water withdrawal, as a percentage of the area with high or very high baseline water pressure; (2) Total water consumption, as a percentage of areas with high or very high baseline water pressure	quantify	TC-ES-140a.1	(1) Total water withdrawal: 1,480 cubic feet, percentage of areas with high or very high baseline water pressure: 0% (2) Total Water Consumption: N/A (Office Building, Water Consumption cannot be calculated)
Waste management	(1) The weight of hazardous waste generated during the manufacturing process (2) Percentage of recycling	quantify	TC-ES-150a.1	No hazardous waste
Labor Practices	(1) the number of stoppages and (2) the total number of idle days	quantify	TC-ES-310a.1	There will be no work stoppages in 2024
Labor conditions, health and safety	(a) (1) Total Recordable Incident Ratio (TRIR) and (2) Quantified Frequency of False Alarm Incidents (NMFR) for (a) Direct Employees and (b) Contract Employees	quantify	TC-ES-320a.1	Direct Employees: (1) Total Recordable Incident Ratio (TRIR) = 0%, and (2) Quantified Frequency of False Alarm Incidents (NMFR) = 0%. Contracted Employees: No Contracted Employees

topic	index	class	code	Content Responses
	The percentage of (1) individual premises and (2) Tier 1 supplier sites that have been audited in the Responsible Business Alliance (RBA) Effectiveness Check Process (VAP) or equivalent on the basis of (a) all sites and (b) high-risk sites	quantify	TC-ES-320a.2	Not applicable (the company's professional electronic distributor, the core business focuses on the procurement and sales of IC products, does not involve the design and manufacture of products, only warehousing and sales bases, and does not provide relevant raw materials, so the assessment does not apply to RBA specifications)
	(a) Priority Non-Conformance and B) Other Non-Conformity, (1) Non-compliance with the Responsible Business Alliance Effectiveness Review Process (VAP) or equivalent procedures, and (2) the relevant Quantitative Corrective Action Rate, broken down by (i) Individual's premises and (i) Tier 1 Supplier's premises	quantify	TC-ES-310a.3	Not applicable (The company is a professional electronic distributor, the core business focuses on the procurement and sales of IC products, does not involve the design and manufacture of products, only warehousing and sales bases, and does not provide relevant raw materials, so the assessment does not apply to the relevant specifications of the RBA Effectiveness Audit Procedure (VAP).
Product lifecycle management	End-of-life products and e-waste recycling Measure; Percentage of recycling	quantify	TC-ES-410a.1	Not applicable (the company is a professional electronic distributor, the core business focuses on the procurement and sales of IC products, does not involve the design and manufacture of products, only storage bases and sales bases, the weight of sluggish electronic waste in 2024 scrapped inventory is 154KG, all of which are entrusted to the local environmental protection bureau and known waste treatment manufacturers for follow-up recovery and recycling, but there is no further statistics on the actual recycling ratio)

topic	index	class	code	Content Responses
Material acquisition	Description of risk management in relation to the use of critical materials state	Discussion and analysis	TC-ES-440a.1	<p>As a professional electronic distributor, the company's core business focuses on the procurement and sales of IC products, and does not involve the design and manufacture of products. Our product line covers a wide range of fields, and all of our original suppliers are well-known manufacturers. These suppliers have established mature and leading practices in terms of corporate sustainability, especially in the risk management of critical materials (such as conflict minerals policy).</p> <p>Although the company is not directly involved in production, the "environmental and social risks associated with the use of critical materials" are still important for us in the context of the industry trend of increasing emphasis on corporate sustainability and supply chain transparency. Our risk management strategy focuses on fully communicating with our original suppliers on their sustainability practices and ensuring that these practices are effectively delivered to our clients, as well as improving our supply chain management and information disclosure mechanisms.</p>

Activity metrics	class	code	Content Responses
The number of manufacturing sites	quantify	TC-ES-000. A	The company is a professional electronic distributor, the core business focuses on the procurement and sales of IC products, does not involve the design and manufacture of products, no manufacturing factory, only sales base and logistics warehouse Taiwan: Sales offices and logistics warehouses Hong Kong: Sales offices and logistics warehouses Shenzhen: Sales base Shanghai: Sales office
The area of the manufacturing premises	quantify	TC-ES-000. B	We are an electronic distributor and do not have a manufacturing plant, but only a sales base and logistics warehouse Taiwan: 2909.09 square meters Hong Kong: 277.69 sq.m Shenzhen: 275.00 square meters Shanghai: 95.04 sq.m
Number of employees	quantify	TC-ES-000. C	The total number of employees in the company in 2024: 119

