

(6) Implementation of Sustainable Development

Evaluation Item	Implementation			Deviations from "the Corporate Sustainable Development Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Abstract Illustration	
1. Does the Company establish exclusively (or concurrently) dedicated first-line managers authorized by the board to be in charge of proposing the corporate social responsibility policies and reporting to the board?	V		<p>The Company revised the Sustainable Development Best Practice Principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" by the Board of Directors on March 8, 2022. Please refer to the Company's website/Investor Services/Corporate Governance.</p> <p>On May 9, 2023, the General Manager's Office, Human Resources Department, and Operations Management Department reported on their efforts to promote sustainable development at the Board of Directors' meeting.</p> <ol style="list-style-type: none"> 1. The chairman and General Manager of the Company have set a vision for sustainable development, centered around the core technology of smart manufacturing. Our mission is to educate and train talents, to collaborate with educational institutions and public organizations, and to bring smart manufacturing into industries and daily life, creating employment opportunities and enhancing industrial competitiveness while improving environmental sustainability. 2. Each department has been assigned to a corporate governance, environmental/product, and social/employee group based on their business responsibilities. We've integrated the resources and management systems of each department to build a driving module for sustainable development and a process structure for performance evaluation. 3. Moving forward, we plan to include sustainable development in employee education and training. This will ensure that managers 	No significant difference.

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			<p>in each department can lead all employees to fully understand the Company's sustainable management philosophy.</p> <p>4. This year, the ESG are has been added to the official website to illustrate the implementation of ESG. The board will regularly review the operating strategy on an annual basis, urging the operating team to make changes where necessary.</p>	
2. Has the company assessed the environmental, social, and corporate governance risks of its operations based on the principle of materiality and established related risk management policies or strategies?	V		<p>The board of directors serves as the highest authority for risk management policies, responsible for approving, reviewing, and overseeing the effectiveness of risk management. The Audit Committee oversees the implementation of the Company's risk management policies and provides professional advice.</p> <p>A cross-functional risk management team has been Globe as the responsible unit, with the Chief Operating Officer acting as the convener and several deputy conveners appointed. The team includes designated representatives from various functional units within the company and is primarily responsible for monitoring, measuring, and evaluating company risks at the operational level. The members regularly report to the Audit Committee on the risk environment, risk assessment and response measures encountered by the Company, and report to the board of directors at least once a year on the implementation of risk management. The audit department formulates an annual audit plan based on the company's risk assessment results and conducts periodic audits to ensure the proper implementation of risk controls. Audit reports are issued based on the audit findings.</p>	No significant difference.

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			Significant Issues	Risk Assessment Items	Related Management Policies or Strategies	
			Environment (E)	Climate Change	1. Focusing on international climate change issues, we have set up overall carbon reduction targets and promoted various low-carbon strategies. 2. We have strengthened daily disaster prevention inspections, implemented daily disaster drills to reduce the occurrence of disasters in the plant. 3. We have planned to implement ISO22301 Business Continuity Management System to improve business continuity and crisis management system, so that in case of a crisis, the Company can continue to operate and minimize losses.	

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				Social (S)	Product Safety (Quality and Regulations)	All our products comply with government regulations, product and service laws, and the European Union's hazardous substance "EU Battery Regulations". Our rigorous quality system management ensures stable product quality for our customers. To ensure customer service quality and enhance customer satisfaction, we've set up dedicated customer service lines and communication websites. We conduct regular customer service satisfaction surveys every year, strengthening cooperation with our customers. Through a mutually beneficial relationship with our customers, we build a foundation for sustainable business development.	

				Occupational Safety and Health	<ol style="list-style-type: none"> 1. The Company provides a safe and comfortable working environment for employees and equips them with the necessary safety protection for their safety and health. We formulate safety work rules to prevent various accidents, and supervisors and management units regularly review the working environment. We comply with the relevant regulations for factory safety and hygiene work to prevent occupational disasters, ensuring the safety and health of employees. Necessary safety and health education, disaster prevention training, health checks, and other measures are provided for employees. Our safety and health work rules are submitted to the Northern Labor Inspection Office of the Executive Yuan Labor Committee for approval and implementation. 2. Healthy and happy employees are essential for sustainable growth. Operators of hazardous machinery or equipment (such as cranes) and personnel managing hazardous substances or other special tasks must be trained by government-approved training institutions. 3. We regularly provide free health checks and have a resident doctor available once a month for health consultations. This helps employees take care of their own health, ensuring the well-being of 	
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					the Company's human assets.	
			Corporate Governance (G)	Board of Directors Functions	To ensure the Board of Directors fulfills its governance function and strengthens its authority, we have established an Audit Committee, Compensation Committee, and Nomination Committee under the Board of Directors. We have formulated the "Board of Directors Rules of Procedure", "Key Points to Follow for the Establishment and Exercise of Powers by the Board of Directors", and "Method for the Appointment and Compliance of Independent Directors". In the future, the Company will continue to strengthen the function of the Board of Directors, implement the Board's meeting regulations, and enhance the transparency of the Board's information to maximize the function of the Board.	

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				Stakeholder Communication	In addition to the investor service area, which has been set up to disclose information related to the Company's financial business and corporate governance information, an ESG area has been added this year to disclose the implementation of ESG. Communication with stakeholders in 2023, which was reported to the Board of Directors on November 7, 2023 Please refer to the Company's website for ESG area.	
			The Company's risk management operations for 2023 were presented to the Audit Committee on November 7, 2023 and reported to the Board of Directors. The 2023 policy and its implementation have been disclosed on the Company's website. Please refer to our website / investor services / corporate governance / risk management policy.			
3. Environmental Issues 1) Has the company established an appropriate environmental management system based on its industry characteristics?	V		1. Based on the concept of sustainable development, the company collaborates with partners such as suppliers, customers, and academic institutions to innovate and develop products, aiming to enhance resource efficiency. The Company's automated equipment assists customers in improving yield and quality, thereby reducing unnecessary material and energy waste in the manufacturing process, indirectly promoting operational growth			No significant difference.

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			<p>and reducing resource intensity in the high-tech industry for environmental sustainability.</p> <p>The Company has implemented a carbon management platform for inventory guidance. The projects executed in the first quarter of 2023 include: (1) establishing a team and initiating meetings, and (2) identifying sources of greenhouse gas emissions.</p> <p>In the second quarter of 2023, the executed projects were: (1) collecting quantitative data of identified emission sources, and (2) creating an inventory list and forms.</p> <p>In the third quarter of 2023, the executed projects were: (1) establishing a greenhouse gas inventory management procedure manual (ISO14064-1), and (2) collecting activity data.</p> <p>In the fourth quarter of 2023, the projects executed were: (1) collecting activity data, and (2) internal verification education and training.</p>	
2) Is the company committed to improving energy efficiency and using low-impact renewable materials?	V		<p>2. The Company is engaged in the assembly of automation equipment for electronics, optoelectronics, and semiconductor industries. The operational process does not generate significant environmental pollutants such as air emissions, water pollution, or hazardous substances. Waste generated during daily operations and production is properly handled. In addition to setting up recycling bins in the office and factory areas, we advocate the importance of waste sorting and recycling to our employees. Residual materials such as aluminum, iron, and wire from production are collected and entrusted to professional manufacturers for recycling. These materials are then reused in the production cycle. In addition, we've digitized our attendance</p>	No significant difference.

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			system to reduce paper usage, thereby fulfilling our corporate responsibility for environmental protection and improving resource efficiency.	
3) Has the company assessed the potential risks and opportunities of climate change on its present and future operations and implemented relevant measures to address them?	V		<p>3. The Company has assessed the potential risks and opportunities of climate change on its present and future operations and implemented the following measures:</p> <p>Impact or degree of influence of greenhouse gas emissions on the company:</p> <p>1) Risks influenced by climate change-related regulations:</p> <p>① Regulatory requirements from authorities for listed companies to establish greenhouse gas inventory plans and timelines.</p> <p>② Control of greenhouse gas emissions and carbon taxation.</p> <p>③ Renewable energy development regulations.</p> <p>The risks associated with compliance with climate change-related regulations may result in increased costs for greenhouse gas inventory and carbon reduction management, as well as expenses for installing renewable energy equipment or purchasing renewable energy certificates.</p> <p>2) Substantive risks related to climate change:</p> <p>(1) Floods (2) Droughts (3) Typhoons (4) Increased premiums for natural disaster insurance (5) Rising temperatures.</p> <p>The occurrence of extreme weather events and natural</p>	No significant difference.

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			<p>disasters poses substantive risks that can impact the company's operations, employees, and supply chain, and may even endanger human life and property.</p> <p>3) Opportunities provided by climate change: (1) Participation in renewable energy projects or carbon trading markets (2) Construction of green buildings (3) Development of low-carbon products and services, or enhancing the efficiency of customer products (4) Promotion of low-carbon and green production (5) Enhancing disaster resilience (6) Enhancing corporate reputation.</p> <p>Strategies, methods, and goals for greenhouse gas management: 1) Strategies for addressing climate change or greenhouse gas management We will integrate energy-saving and carbon reduction concepts into corporate policy, establishing short-, medium-, and long-term strategies for climate change adaptation and greenhouse gas management, progressing towards the Net Zero emission goal: Short-term (by 2030): Promote digital transformation, greenhouse gas inventory, and initiate renewable energy projects. Medium-term (by 2035): Implement and set scientific reduction targets for net-zero carbon emissions. Long-term (by 2050): Aim for RE100, heading towards net-zero carbon emissions by 2050.</p>	

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			<p>2) Corporate greenhouse gas emission reduction target Set 2023 as the base year, aiming to reduce greenhouse gas emissions by 30% by 2030 compared to 2023, in alignment with Taiwan's policy to achieve net-zero emissions by 2050.</p> <p>3) Budget and plan for corporate greenhouse gas emission reduction Budget and plan:</p> <ul style="list-style-type: none"> ① Planned schedule for greenhouse gas inventory and verification for the company. ② Constructed green factories and install solar power systems to obtain green building certifications. ③ Gradually phased out and replace aging equipment that has decreased efficiency. ④ Annually transition from fuel-powered vehicles to hybrid or electric vehicles to reduce greenhouse gas emissions from fuel. ⑤ Promoted low-carbon green production by reintroducing materials with recycling value into the production cycle. <p>4) Assessed the carbon reduction impact of corporate products or services on customers or consumers.</p> <ul style="list-style-type: none"> ① Development of low-carbon products and services, or enhancing the efficiency of customer products. ② Continue to work with our customers to achieve energy saving and carbon reduction through green supply. 	

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4) Has the company tracked greenhouse gas emissions, water usage, and total waste weight over the past two years and developed policies for greenhouse gas reduction, water conservation, or other waste management?	V		4. Due to the nature of the industry, the company's main source of greenhouse gas emissions is from purchased electricity, outside the scope of Category 2. The company has implemented temperature control for air conditioning based on different seasons to effectively utilize energy and achieve energy-saving and carbon reduction goals. The company will continue to track energy consumption within its operational scope, monitor changes in greenhouse gas emissions, and disclose them in the Company's official website to fulfill its corporate citizenship responsibility in energy-saving and carbon reduction. Please refer to the Company's website for ESG area.	No significant difference.
4. Social Issues 1) Has the company established relevant management policies and procedures in accordance with applicable laws and international human rights conventions?	V		1. The company supports the Universal Declaration of Human Rights (UDHR) and is committed to adhering to international human rights standards, including the International Labor Organization's Declaration on Fundamental Principles and Rights at Work and the United Nations Guiding Principles on Business and Human Rights. The Company complies with local regulations in all operating locations and upholds the human rights of all individuals, including permanent employees, contract workers, and interns. In order to safeguard workers' rights, the following policies have been formulated and disclosed, taking into account international human rights conventions: 1) Compliance with relevant labor laws and respect for basic labor rights to ensure the legitimate rights and interests of employees.	No significant difference.

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			2) Respect for gender equality and the establishment of guidelines for the prevention and handling of sexual harassment, creating a "fair and friendly" working environment in accordance with labor laws and gender equality legislation. 3) Protection of the labor rights of indigenous people, migrant workers, and individuals from vulnerable groups with disabilities. 4) Equal treatment in employment policies, non-discrimination, and ensuring equal job opportunities. 5) Non-employment of child labor and prohibition of forced or coerced labor. 6) Development of safety work regulations and regular review of the working environment to provide employees with a safe and healthy working environment. 7) Support and assistance for employees in maintaining physical and mental health. 8) Open communication channels for promoting company policies and listening to employee feedback, fostering two-way communication.	
2) Has the company established and implemented reasonable employee welfare measures (including compensation, leave, and other benefits) and appropriately reflected business performance or results in employee compensation?	V		2. The Company adheres to the concept of caring for employees and sharing profits. It provides employees with salary and benefits that meet industry standards, exceeding legal requirements, and actively cultivates talent while complying with labor laws to protect employee rights. Employee compensation includes monthly salaries, bonuses determined based on the company's annual profitability (profit	No significant difference.

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			<p>sharing), as well as performance bonuses and year-end bonuses based on operational and individual performance. This ensures that business performance is appropriately reflected in employee compensation, creating a win-win situation.</p> <p>Annual profit sharing and performance bonuses are designed to reward employees for their contributions to the company, motivate them to stay, and align their interests with operational performance and shareholder benefits. According to Article 19 of the company's bylaws, if the company makes a profit in a given year, it shall allocate no less than 1% as employee compensation, which will be distributed in the form of stocks or cash, subject to approval by the board of directors. The amount allocated to each employee is determined based on their position, contribution, and performance.</p> <p>Important employee benefits measures include an employee shareholding trust reward scheme that links employee interests with shareholder benefits, support for expanding employees' professional expertise through lifelong learning by providing subsidies for on-the-job training and obtaining degrees, as well as diverse welfare programs and health management.</p> <p>For more details on other welfare measures, please refer to Section 5, Operations Overview, subsection "Employee Welfare Measures."</p>	
3) Does the company provide a safe and healthy working environment for employees and regularly conduct safety and health	V		<p>3. Occupational Safety and Health Policy</p> <p>The Company is committed to managing its operations, production, and marketing of products with the goal of</p>	No significant difference.

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education?			<p>ensuring the safety, health, and environmental protection of employees, customers, contractors, and the public. The company complies with occupational safety and health requirements and actively involves employees in safety, health, and environmental protection activities to continuously improve safety measures for personnel, machinery, and equipment, and to reduce and prevent work-related injuries and illnesses in accordance with applicable laws and regulations. The company aims for zero accidents and strives to create a healthy and safe workplace.</p> <p>With disaster prevention and disaster mitigation as core principles, the company utilizes appropriate management tools, techniques, and available resources to integrate occupational safety and health issues within the factory premises. It continuously promotes a culture of occupational safety, strengthens protective management for operating personnel, and strives to create an environment with zero accidents.</p> <p>The goal for 2023 is to achieve a disability injury frequency rate of 0 and zero occupational accidents involving personnel.</p> <p>Labor Safety and Health Inspection</p> <p>The company conducts monthly online reporting of labor safety and occupational accident incidents. In the event of a work-related accident, deficiencies are reviewed in labor safety meetings. Regular visits are made to confirm the site conditions and check all self-inspection reports. Weekly sign-</p>	

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			<p>offs are performed to confirm various conditions and safety management of equipment.</p> <p>The company classifies equipment and manages hazardous machinery and equipment in accordance with the law. Thorough inspections are conducted to ensure the safe operation of equipment. In 2023, the Company had a total of three elevators considered hazardous machinery. These elevators are subject to regular inspections by certified professionals from external agencies in accordance with the "Safety Inspection Rules for Hazardous Machinery and Equipment" to ensure their safe use.</p> <p>List of Hazardous Machinery:</p> <p>Passenger Elevator* 1</p> <p>Passenger and Cargo Elevator* 1</p> <p>Barrier-free Passenger Elevator* 1</p> <p>There are a total of nine hazardous operating equipment, all of which undergo self-inspections monthly based on the "Self-Inspection Management Form."</p> <p>List of Hazardous Operating Equipment:</p> <table><tr><th>Name</th><th>Number</th><th>Name</th><th>Number</th><th>Name</th><th>Number</th></tr><tr><td>Lathe</td><td>1</td><td>Cutter</td><td>1</td><td>Drilling machine</td><td>2</td></tr><tr><td>Milling machine</td><td>1</td><td>Tapping machine</td><td>1</td><td>Belt sander</td><td>1</td></tr></table>	Name	Number	Name	Number	Name	Number	Lathe	1	Cutter	1	Drilling machine	2	Milling machine	1	Tapping machine	1	Belt sander	1	
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			Cutting machine	1	Electric lift trucks	1	Overhead crane (under 1 ton)	1	
			Company's industrial safety training and promotion for the past three years:						
				Year	Number of educational training sessions		Total hours of education and training		
				110	274		1049		
				111	189		920		
				112	148		799		
4) Has the company established effective career development and training programs for employees?			4. Please refer to Section V, "Operational Overview" and Section V, "Labor Relations" for information on training and development.						No significant difference.
5) Regarding issues related to customer health and safety, customer privacy, marketing, and labeling of products and services, does the company comply with relevant laws and international standards and develop policies and complaint procedures to protect consumer or customer rights and interests?	V		5. The company's products mainly consist of customized and automated equipment. To ensure customer safety, designs and verifications are conducted in accordance with relevant safety standards. High-voltage testing machines are introduced as required by customers to ensure the safety of power distribution. Safety measures include reinforcing safety devices in mechanical design, conducting human factor engineering assessments, and applying warning labels in areas where potential hazards may occur. Product operation manuals contain safety declarations and warnings. In terms of protecting customer confidential information, the						No significant difference.

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			<p>company signs confidentiality agreements with customers. The employee code of conduct includes provisions on fair competition and anti-monopoly practices. Employees are also prohibited from disclosing customer intellectual property or privacy to third parties.</p> <p>Handling customer complaints is a key focus in improving customer satisfaction. The company has established a "Customer Complaint Handling Process" that outlines the procedures for addressing product complaints, suggestions, or dissatisfaction. When complaints arise, relevant departments such as R&D, quality assurance, or manufacturing are informed to analyze the causes, develop improvement measures, and report the results to customers, ensuring satisfactory after-sales service.</p> <p>Moreover, the Company adheres to relevant laws and international guidelines in marketing and labeling, refraining from any deceptive, misleading, fraudulent, or consumer trust-damaging practices.</p>	
6) Does the company have a supplier management policy that requires suppliers to adhere to relevant standards in environmental protection, occupational safety and health, or labor rights? How is the implementation of this policy?	V		<p>6. In order to provide superior products and innovative technologies, the company establishes long-term cooperative relationships with suppliers based on the principle of win-win cooperation. Through mutual trust and mutual benefit, the company and its suppliers jointly pursue sustainable growth. Suppliers are not only important production partners but also actively cooperate and respond to the company's sustainability initiatives, allowing us to exert influence and collectively uphold environmental and social sustainability while creating greater</p>	No significant difference.

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			<p>social value.</p> <p>The "Supplier Commitment Letter" requires suppliers to respect basic human rights and labor rights, provide a favorable working environment, and ensure fair treatment of employee wages and benefits. Furthermore, all suppliers are prohibited from employing child labor to protect children's well-being. Additionally, all suppliers are required to comply with environmental regulations and avoid engaging in activities that result in significant environmental harm and penalties from regulatory authorities.</p> <p>The company strictly prohibits suppliers from involvement in bribery, gifts to employees and their families, or any other inappropriate behavior, and expects adherence to intellectual property rights and confidentiality agreements to ensure fair competition and integrity in business operations. Purchasing personnel also emphasize anti-corruption principles through verbal communication when collaborating with suppliers. If a cooperating supplier is found to have seriously violated company policies or caused significant negative impacts on the environment or society, the company reserves the right to terminate or dissolve procurement contracts.</p> <p>Please refer to the Company's website for ESG area.</p>	

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5. Does the company refer to internationally recognized reporting guidelines or frameworks when preparing non-financial information reports such as sustainability reports? Has the aforementioned report obtained assurance or verification from a third-party assurance provider?	V		The Company voluntarily prepares a sustainability report, but it has not been confirmed or assured. In the future, the company will evaluate the possibility of obtaining third-party verification. Please refer to the Company's website for ESG area.	No significant difference.
6. If the company has its own sustainable development guidelines according to the "Practical Guidelines for Sustainable Development of Listed and OTC Companies", please describe the operation and the difference from the established guidelines: The Company has established the "Practical Guidelines for Sustainable Development", which are clearly regulated. We will do our best according to corporate resources, hence there is no significant difference.				
7. Other important information contributing to understanding the implementation of sustainable development: 1) Product Intelligence DNA The company assists customers in building smart factories in four stages: ① Upgrading non-automated equipment to automated equipment. ② Interconnecting automated equipment. ③ Collecting data from automated equipment and performing integration and transformation. ④ Establishing a database, forming big data algorithms, and conducting analysis, prediction, and monitoring. During the process of assisting customers in smart manufacturing transformation, the Company can help customers: ① Reduce errors and decrease defective products and overproduction. ② Utilize big data analysis to find optimal parameters, reduce energy, water, and material consumption, ensure valuable resources are not wasted, and enhance customer value. 2) Industry-Academia Collaboration DNA In addition to internal research and development, the Company has strengthened external collaboration with academic institutions, aiming to combine the resources of research institutions and units to drive internal innovation and cultivate talents related to smart manufacturing,				

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<p>contributing to the industry. The company views industry-academia collaboration as one of the sources to enhance its core competitiveness, and the cooperative partners include the Taiwan Printed Circuit Association, Industrial Technology Research Institute (ITRI), and major universities. The focus areas include machine innovation, software development, and applications of smart manufacturing.</p> <p>In addition to collaborative projects, to bring academic institutions closer to practical operations, the company donates robotic arms or provides technical support to nearby universities and public associations, enhancing the core technical capabilities of future professionals. The investment in related industry-academia collaboration projects has accumulated over 4 million dollars.</p> <p>3) Other</p> <p>① Donating lunch fees to nearby elementary schools to support underprivileged students, with an annual contribution of 300,000 dollars, totaling over 4.2 million dollars to date.</p> <p>② Voluntarily issuing a sustainability report to disclose the company's sustainable contributions and performance in the aspects of corporate governance, economy, environment, and society.</p> <p>③ Through employee welfare programs and a good education and training system, employees are enabled to create their own lives while working and fulfill their personal values. To encourage employees to pursue further education and expand their professional domains, the "Employee Continuing Education Regulations" were introduced in 2020, allowing employees with more than one year of service to apply for a 50% subsidy for educational expenses.</p> <p>④ Establishing an Employee Welfare Trust Plan Committee with employees as members, a certain amount is deducted from their salary to collectively invest in the company's stock for long-term management and utilization of the trust property, aiming to accumulate wealth for all members and safeguard their future lives.</p>				