TSANGYOW

2025



Environmental Social Governance

ESG Report

Table of Contents

■ **Report Summary** **5**

■ **Report Preparation Principles** **5**

■ **Reporting Period** **6**

■ **Reporting Scope and Boundaries** **6**

■ **Report Quality and Assurance** **6**

■ **Changes in Reporting** **7**

■ **Contact Information** **7**

0. About Tsang Yow **8**

0.1. Basic Information of Tsang Yow 8
0.2. History of Tsang Yow 9
0.3. Shareholder Structure 10
0.4. Investee Companies 12

1. Sustainable Management **13**

1.1. Message from Management 13
1.1.1. Message from the Chairman 13
1.1.2. Message from the General Manager 14
1.2. Tsang Yow's 2025 ESG Performance Highlights 16
1.3. Business Objectives 17
1.3.1. Sustainable Development Committee 18
1.3.2. Tsang Yow's Short-, Medium-, and Long-Term Sustainable Development Goals 20
1.4. Material Topic Identification 28
1.4.1. Material Topic Identification Process 28
1.4.2. Key Stakeholder Concerns and Communication Methods 30
1.4.3. Material Topic Analysis and Impact Assessment 49
1.4.4. Explanation of Impact Boundaries for Material Topics 51

2. Sustainability Governance **56**

2.1. Tsang Yow's Organizational Structure 56
2.2. Business Roles of Tsang Yow's Departments 57
2.3. Board of Directors 59
2.3.1. Board Communication 59
2.3.2. Authority and Operations of the Board of Directors 59
2.3.3. Educational and Professional Background of Tsang Yow's Board Members 60

2.3.4. Principles for Board Appointment and Diversity 66
2.3.5. Remuneration Committee 70
2.3.6. Directors' Remuneration Policy 71
2.3.7. Audit Committee 72
2.3.8. Board Performance Evaluation 73
2.4. Ethical Corporate Management 77
2.4.1. Awareness and Training 77
2.4.2. Regulatory Compliance 78
2.4.3. Grievance Mechanism 79
2.5. Information Security 79
2.5.1. Information Security Policy 82
2.5.2. Information Security Committee 83
2.5.3. Information Security Management 84
2.5.4. Information Security Risks and Response Measures 86
2.5.5. Resources Invested in Information Security 89
2.5.6. Information Security Management Results 91
2.6. Operating Performance 93
2.6.1. Operating Results 93
2.6.2. Future Development: Diversification of Marketing Regions 96
2.6.3. Government Subsidies 96
2.6.4. Tax Policy 97
2.6.5. Tax Governance and Risk Management 98

3. Sustainable Value Chain 100

3.1. Quality Management Process 100
3.2. Product Quality and Safety 101
3.2.1. Products and Services 103
3.2.2. Raw Material Management 105
3.2.3. R&D and Innovation 106
3.2.4. Quality and Safety Certifications 109
3.2.5. Quality and Safety Control 110
3.2.6. Quality Competition Program 111
3.3. Supply Chain Management 115
3.3.1. Supply Chain Overview 115
3.3.2. Supplier Management Policy and Commitments 116
3.3.3. Supply Chain Selection 119
3.3.4. Supply Chain Communication 125
3.3.5. ESG Corporate Sustainability Development 126
3.3.6. Tsang Yow's Green Procurement Policy 126
3.4. Customer Service 127

3.4.1. Customer Requirements and Satisfaction Survey 127
3.4.2. Customer Complaint Handling 128

4. Environmental Sustainability 129

4.1. Climate Strategy and Action 129
4.1.1. Greenhouse Gas Reduction Management Policy 129
4.1.2. Greenhouse Gases and Climate Change 129
4.1.3. Greenhouse Gas Inventory Team 130
4.1.4. Historical Greenhouse Gas Inventory Performance and Emission Reduction Results 131
4.2. Environmental and Energy Resource Management 133
4.2.1. Environmental and Energy Management Committee 133
4.2.2. Environmental Management System Establishment and Verification 134
4.2.3. Environmental Management System Implementation and Performance 135
4.2.4. Energy Management Policy 136
4.2.5. Energy Monitoring and Management 137
4.2.6. Energy Management Plan and Implementation Status 137
4.2.7. Energy Conservation Measures and Management 142
4.2.8. Water Resource Management 149
4.2.9. Water Resource Management Policy 150
4.2.10. Wastewater Management 151
4.3. Waste Management 154
4.3.1. Waste Management Policy 154
4.3.2. Circular Economy and Waste Reduction Performance 155

5. Happy Workplace 159

5.1. Talent Diversity and Retention 159
5.1.1. Talent Recruitment 159
5.1.2. Talent Strategy 160
5.1.3. Compensation System 167
5.1.4. Retirement System 170
5.1.5. Employee Benefits Policy 172
5.2. Labor-Management Relations and Communication 177
5.2.1. Management Approach 177
5.2.2. Labor-Management Meetings 177
5.2.3. Response Mechanism for Significant Operational Changes 177
5.2.4. Human Rights Management 178
5.2.5. Grievance System and Process 189
5.3. Talent Development and Training 191
5.3.1. Training Framework 192

5.3.2. Training Plans and Outcomes 194
5.3.3. Professional Skills Certification 197
5.3.4. Performance Evaluation 199
5.4. Healthy and Safe Workplace 200
5.4.1. Health and Safety Policy and Management System 205
5.4.2. Occupational Safety and Health Committee 207
5.4.3. Risk Management and Response Measures 208
5.4.4. Health Promotion and Occupational Safety Measures 215
5.4.5. Risk Management and Accident Prevention 228
5.4.6. Regulatory Compliance 231
5.4.7. Tsang Yow's Key Occupational Safety and Health Initiatives in 2025 234

6. Social Prosperity 237

6.1. Social Contribution 237
6.1.1. Social Contribution 237
6.1.2. Participation in Social Welfare Initiatives 237
6.2. External Engagement 240
6.2.1. Industry and Professional Associations 240
6.2.2. Industry-Academia Collaboration 242

Appendix I GRI Standards Content Index 243

Appendix II SASB Sustainability Accounting Standard – Auto Parts Industry 249

Appendix III IFRS S2 Climate-related Disclosures 251

Appendix: Relevant International Certification Certificates 265

About This Report

■ Report Summary

Tsang Yow Industrial Co., Ltd. (hereinafter referred to as “Tsang Yow”) prepared and published its first 2024 Sustainability Report in 2025, regularly reporting to the public on our specific actions and management achievements in environmental protection, social responsibility, and corporate governance (ESG), thereby demonstrating the Company’s commitment to promoting sustainable development.

In terms of the environment, we focus on reducing greenhouse gas emissions and actively minimizing the environmental impact of our operations through various energy efficiency improvement projects, waste reduction at the source, and pollution prevention measures, while gradually planning the use of renewable energy and resource circulation technologies.In terms of social responsibility, the Company values employee well-being by providing diverse training programs and accessible career development pathways, while maintaining a safe and healthy workplace environment. In addition, we are actively engaged in community care and various public welfare activities.In terms of corporate governance, we adhere to the principles of compliance and integrity, continuously strengthen the Board of Directors’ supervisory functions and internal control systems, establish a transparent and efficient management system, and effectively safeguard the rights and interests of shareholders and all stakeholders.

In the face of continuously evolving environmental challenges, Tsang Yow presents through this Report its business achievements in balancing operating performance and social value. Going forward, we will continue to improve our management measures and work together with all stakeholders to achieve the goal of sustainable operations.

■ Report Preparation Principles

This Report has been prepared in accordance with the GRI Sustainability Reporting Standards (GRI Standards 2021) issued by the Global Reporting Initiative (GRI) and the Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies. It also references the relevant guidelines on non-financial information disclosure for the Auto Parts industry issued by the Sustainability Accounting Standards Board (SASB) and IFRS S2 “Climate-related Disclosures.”The Sustainability Promotion Committee convened the heads of relevant departments to jointly participate in the compilation and revision of the initial draft of this Report. The final version was reviewed by the Sustainable Development Committee and subsequently submitted to the Board of Directors for approval and publication.

■ Reporting Period

The information disclosed in this Report covers the period from January 1, 2025 to December 31, 2025. Since 2025, Tsang Yow has published a Sustainability Report annually. The next report is expected to be published by August 31, 2027. Each annual report is available for download from Tsang Yow's official website.

■ Reporting Scope and Boundaries

This Report comprehensively covers Tsang Yow's operating performance based on financial data. Non-financial performance indicators primarily cover corporate governance, product safety, customer satisfaction, information security, environmental safety, employee relations, and social welfare. Any data adjustments or estimates will be separately explained in the relevant sections of this Report.

The content of this Report primarily covers Tsang Yow's three plants and four sites in Taiwan [Zhongshan Plant, Stamping Plant (No. 45/No. 45-1), and Chenggong Plant], excluding the performance of other subsidiaries. The disclosure is intended for Tsang Yow's employees, customers, suppliers, and investors, with a focus on material topics.Other information is presented using generally accepted text and numerical formats, while financial information is presented in New Taiwan dollars (NT$) or thousands of New Taiwan dollars (NT$ thousand).

■ Report Quality and Assurance

The relevant information and data in this Report are provided by Tsang Yow's respective functional departments, compiled and edited by the Sustainability Promotion Committee, and submitted to the Sustainable Development Committee for review and the Board of Directors for approval before finalization and publication.To ensure the accuracy of information and transparency of data, the core environmental and management indicators disclosed in this Report have been subject to third-party external verification, as shown in the table below:

Category	Item	Verification / Validation / Assurance Provider
E Environmental	ISO 14064-1	Industrial Technology Research Institute (ITRI)
	ISO 14001	British Standards Institution (BSI)
S Social	ISO 45001	British Standards Institution (BSI)
G Governance	ISO 9001	French Standardization Association（AFNOR）
	IATF 16949	French Standardization Association（AFNOR）

Although this year's Report has not yet undergone overall external assurance or verification, the Company has strengthened its internal data management mechanisms through various international management system certifications. In the future, we will gradually promote and plan to seek assurance or verification of the sustainability reporting content of the entire Report by a professional third-party organization, continuously enhancing the quality of the Report and demonstrating the Company's long-term commitment to sustainable governance.

■ Changes in Reporting

Parental Leave Statistics (corresponding to p. 83 of the 2024 Sustainability Report): Recalculated in accordance with the official GRI 401-3 formula; however, the return-to-work rates for both male and female employees in 2024 remained at 100%.

■ Contact Information

If you have any questions or suggestions regarding the content of this Report, or any valuable feedback regarding Tsang Yow, please feel free to contact us through the following channels.



Tsang Yow Official Website：

https://www.tsangyow.com.tw

Tsang Yow Annual Report：

https://www.tsangyow.com.tw/page7_4.php?vv=eyJwZyI6NCwicGdjIjo0LCJwZ2QiOjF9

Tsang Yow Financial Statements：

https://www.tsangyow.com.tw/page7_2a.php?vv=eyJwZyI6MiwicGdjIjoyLCJwZ2QiOjJ9

0. About Tsang Yow

Tsang Yow Industrial Co., Ltd. (Stock Code: 1568) was established in 1985 and is a professional manufacturer of transmission system components, including automatic transmission components, heavy-duty truck clutch components, and industrial machinery components. Its core technologies include precision machining, stamping, gear cutting, laser welding, assembly, and stamping die design.Tsang Yow has been engaged in the supply and manufacturing of transmission system components for more than 41 years, serving customers worldwide, including leading Tier 1 automotive parts manufacturers such as BorgWarner, Valeo, and Magna, and is a world-class transmission system manufacturer.

Tsang Yow obtained ISO 9002:1994 quality assurance certification in 1999, followed by QS 9000 automotive international quality management system certification in 2000 and ISO/TS 16949 automotive international quality management system certification in 2004. In 2018, Tsang Yow successfully completed the transition certification to IATF 16949:2016, and in 2020, obtained AS 9100 D:2018 aerospace system certification.Tsang Yow has always strictly adhered to its quality objective of "Adhere to Standards, Ensure Quality, Continuously Improve, and Exceed Requirements." Strict quality control is implemented throughout the entire process, from the procurement of raw materials to the shipment of finished products. The Company strives to manufacture high-end precision products and continuously innovate its manufacturing processes, while continuously investing in high-precision machinery and equipment, introducing quality management systems, and establishing a comprehensive information management platform to strengthen its existing foundation.These efforts enable our products to achieve higher levels of stability and precision, ensuring that all processes meet the highest standards required by customers while maintaining consistent quality. Basic information related to Tsang Yow is shown in the table below:

0.1. Basic Information of Tsang Yow

Company Name	Tsang Yow Industrial Co., Ltd.
Date of Establishment	January 16, 1985
Industry Category	Automobile and Auto Parts Manufacturing Industry (Automotive Components)
Chairman	Su Chi-Tse
Total Capital	NTD 1,030,865,590
Listing Category	Listed Company (Stock Code: 1568)

Listing Date	May 14, 2014
Company Location	No. 18, Zhongshan Road, Fule Village, Minxiong Township, Chiayi County
Other Operating Locations	Zhongshan Plant: No. 18, Zhongshan Road, Minxiong Industrial Park, Chiayi County (Head Office) Chenggong Plant: No. 38, Chenggong 2nd Street, Minxiong Industrial Park, Chiayi County Stamping Plant: No. 45 and No. 45-1, Zhongshan Road, Minxiong Industrial Park, Chiayi County

0.2. History of Tsang Yow

Since its establishment in 1985, Tsang Yow has been committed to innovative technologies and high-quality services and has gradually expanded into global markets. The following presents the development history of Tsang Yow.

Year	Major Milestones
1985	Established Tsang Yow Industrial Co., Ltd., with a registered total capital of NT$5 million.
2001	Passed the Defense Industry Supplier Qualification Assessment.
2003	Public issuance of shares approved on July 16. Merged with subsidiary Tsang Yow Gear Co., Ltd.
2004	Completion of the Zhongshan Plant. Emerging stock registration approved on June 11. Capitalized retained earnings of NT$56.07 million and capital surplus of NT$24.03 million, increasing the total capital to NT$480.60 million.
2007	First issuance of shares upon the exercise of employee stock options.
2008	Completion of the Stamping Plant (No. 45, Zhongshan Road). Received the BorgWarner Best Supplier Award.
2014	Completed a cash capital increase of NT$114.55 million in May, increasing the total capital to NT$1,031 million. Shares commenced trading on the centralized securities exchange market of the Taiwan Stock Exchange Corporation on May 14.
2016	Completion of the Stamping Plant (No. 45-1, Zhongshan Road). Established the Tsang Yow Social Welfare and Charity Foundation, Chiayi County.

Year	Major Milestones
2021	Received the “2021 Outstanding Healthy Workplace – Vitality Award” from the Health Promotion Administration, Ministry of Health and Welfare.
2022	Obtained qualified supplier status from an aerospace customer. Received the “2022 Outstanding Healthy Workplace – Health Management Award” from the Health Promotion Administration, Ministry of Health and Welfare.
2023	Passed qualified supplier certification by a leading international semiconductor equipment manufacturer. Disposed of the Mainland China subsidiary, Wuxi Tsang Yow Auto Parts Co., Ltd. Invested in a joint venture in Malaysia to establish YORU TECH SDN. BHD. Established YORU TECH PTE. LTD. as a joint venture in Singapore. The Board of Directors approved a long-term equity investment in Thailand. Received the “2023 Outstanding Healthy Workplace – Vitality Award” from the Health Promotion Administration, Ministry of Health and Welfare.
2024	Received the “2024 Outstanding Healthy Workplace – Comprehensive Health Award” from the Health Promotion Administration, Ministry of Health and Welfare. Received First Place in the Workplace Participation in Smoking Cessation Services Success Award from the Chiayi County Health Bureau.
2025	Completed the establishment of the smart manufacturing facility. Recognized as a Top 10% Outstanding Enterprise in the 2025 “Occupational Safety and Health Performance Disclosure Evaluation of Corporate Sustainability Reports” by the Occupational Safety and Health Administration, Ministry of Labor.

0.3. Shareholder Structure

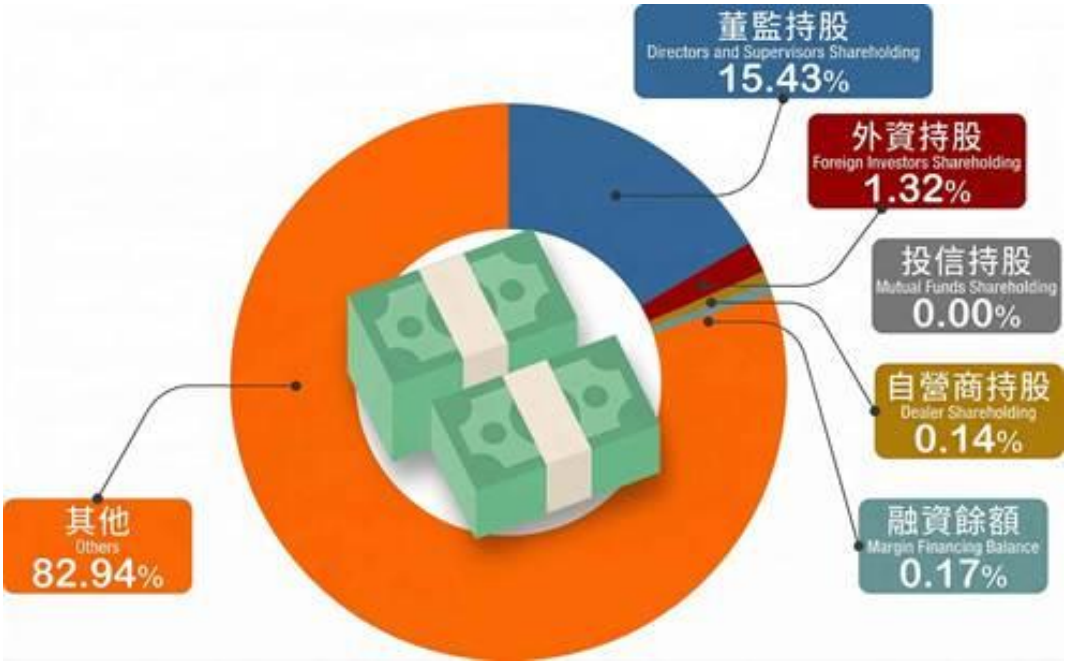
Tsang Yow Shareholding Ratios (Information as of December 31, 2025)

Unit: Thousand Lots

Category	Number of Lots Held	Percentage of Share Capital
Directors and Supervisors’ Shareholdings	15,907	15.43%
Foreign Investors’ Shareholdings	1,359	1.32%

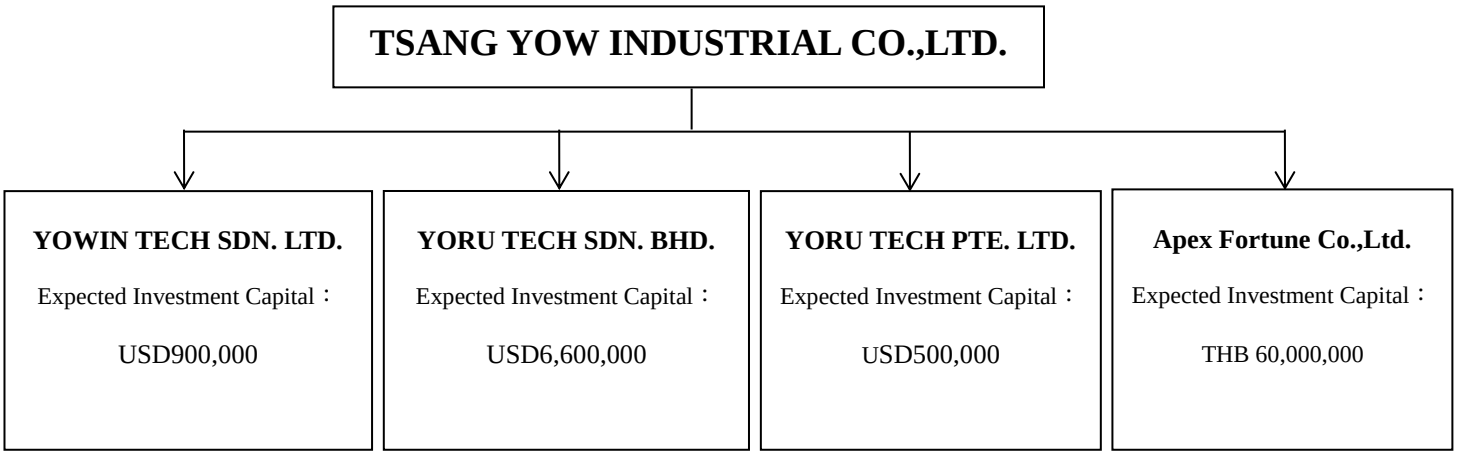
Category	Number of Lots Held	Percentage of Share Capital
Investment Trusts' Shareholdings	4	0.00%
Securities Dealers' Shareholdings	147	0.14%
Margin Financing Balance	172	0.17%
Others	85,497	82.94%
Total	103,086	100.00%

Note: The aggregate shareholding ratio of all Tsang Yow directors is determined in accordance with the Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies promulgated by the competent authority.



0.4. Investee Companies

The evaluation, investment, and management of Tsang Yow's investee businesses are conducted in accordance with the Regulations Governing the Acquisition and Disposal of Assets by Public Companies and the Regulations Governing Establishment of Internal Control Systems by Public Companies. The Company has also established the Procedures for Acquisition or Disposal of Assets to achieve the objectives and benefits of investee business management and investment plans.As of the end of 2025, information regarding the investment amounts, investment income, and other related information of the Company's investee businesses in the consolidated financial statements is provided in Table 3 of the 2025 Consolidated Financial Statements.



1. Sustainable Management

1.1. Message from Management

1.1.1. Message from the Chairman

The global automotive industry is undergoing a “once-in-a-century transformation.” This industry transformation is not only a shift from internal combustion engine vehicles to electric vehicles, but also involves multiple challenges, including changes in the energy structure, AI competition, supply chain restructuring, geopolitics, trade barriers, and changes in consumer behavior. As the global trends toward net-zero carbon emissions and green supply chains continue to accelerate, sustainable development has become a key direction for enterprises to reshape their competitive advantages and enhance operational resilience.

In 2026, the global green supply chain is entering an important year of deeper integration between digitalization and substantive carbon reduction. As an automotive transmission system component manufacturer with 41 years of experience in Taiwan, Tsang Yow has always upheld its business philosophy of “Creating Profits, Sharing with Employees, and Giving Back to Society.”While continuously advancing its manufacturing technologies and product quality, Tsang Yow also actively integrates environmental protection, social responsibility, and corporate governance into the core of its business operations. We believe that only by integrating ESG and sustainable development into corporate governance and operational strategies can we enhance corporate resilience and create sustainable long-term value.

Accordingly, in the Environmental dimension, the Company continues to promote energy conservation and carbon reduction, energy management, and process optimization. Through equipment replacement and upgrades, smart energy monitoring, and improved production efficiency, we are gradually reducing energy consumption and carbon emissions. We actively monitor global climate change issues and continue to strengthen our climate risk management and response capabilities, responding to international sustainability trends through concrete actions.

In the Social dimension, we firmly believe that employees are the Company’s most important asset and continue to foster a safe, healthy, respectful, diverse, and inclusive work environment. In addition to emphasizing talent development and competency development, we enhance employee cohesion and well-being through comprehensive welfare programs, education and training, and communication mechanisms.Upholding our corporate citizenship responsibilities, we continue to focus on social inclusion and local community care, actively engaging in social welfare, talent development, and local community initiatives, and giving back to society through concrete actions.

In the Governance dimension, we continue to strengthen the functions of the Board of Directors and risk management mechanisms, uphold the principles of ethical corporate management and regulatory compliance, and establish a transparent and sound governance structure. We actively maintain effective communication with customers, suppliers, shareholders, and other stakeholders, working together to build a sustainable supply chain and jointly enhance corporate competitiveness.

Looking ahead, we will continue to build on our core technologies, capitalize on the trends of electrification, intelligent technologies, and global supply chain transformation, deepen our R&D innovation and smart manufacturing capabilities, enhance operational resilience and international competitiveness, and advance ESG sustainability initiatives, steadily progressing toward the goals of environmental sustainability, social well-being, and sustainable business operations.

We sincerely thank all our employees, customers, suppliers, shareholders, and members of society for their long-standing support and trust. Looking ahead, we will remain true to our original commitment and continue to work together with all stakeholders toward a more sustainable and better future.



1.1.2. Message from the General Manager

Amid the global automotive industry’s transition toward electrification, intelligent technologies, and low-carbon development, enterprises must not only possess strong manufacturing capabilities and quality competitiveness, but also establish the ability to respond rapidly and operate sustainably.In line with the Company’s stated direction for sustainable operations, we recognize that ESG is not only a corporate responsibility, but

also a core foundation for future competitiveness and operational resilience. Therefore, Tsang Yow continues to integrate sustainability principles into its operational management, comprehensively promoting corporate transformation and continuous sustainability improvement across product R&D, process optimization, supply chain management, quality enhancement, and talent development.

In 2025, in response to changes in the global market, supply chain restructuring, and adjustments in customer demand, Tsang Yow continued to deepen the optimization of its product portfolio and the deployment of high value-added products, increase the proportion of the AM and OES markets, and strengthen overall operational efficiency and profitability through lean management, cost control, and process improvements.At the same time, the Company continued to deepen its diversified industry presence, gradually entering the supply chain for key semiconductor equipment components, while actively advancing the construction of its new plant in Malaysia to strengthen its global supply chain service capabilities and operational resilience.

In terms of environmental sustainability, we continue to promote energy management and carbon reduction initiatives, improving energy efficiency and production performance through equipment optimization, the introduction of smart manufacturing, and process improvements.At the same time, we continue to monitor international carbon emission policies and customers' sustainability requirements. In addition to conducting an annual organizational greenhouse gas inventory to review the organization's carbon emissions as a basis for reduction, we also actively promote green procurement and the circular economy for reduction management, create a green value stream, and reduce the seven categories of green waste (energy, water, materials, waste, transportation, emissions, and biodiversity). We also implement environmental strategies and actions such as investing in solar energy equipment to increase the use of renewable energy, thereby enhancing the Company's ability to respond to the future low-carbon transition.

In terms of operational management, we continue to deepen lean production and quality management, enhancing product quality consistency and production efficiency through the introduction of digitalization and automation technologies. We also strengthen supply chain resilience and risk management capabilities to respond to rapid changes in the global market.In response to customers' expectations for high quality, high efficiency, and sustainable supply, we will continue to invest in R&D and process innovation to enhance the Company's added value.

In terms of talent development, we believe that corporate growth comes from the growth of our people. Therefore, we continue to invest in education and training, talent

development, and competency development, establishing a comprehensive talent pipeline and learning culture.At the same time, we place great importance on occupational safety and health and employee care, and are committed to creating a safe, healthy, and friendly work environment, enabling every employee to work with peace of mind and continue to grow.

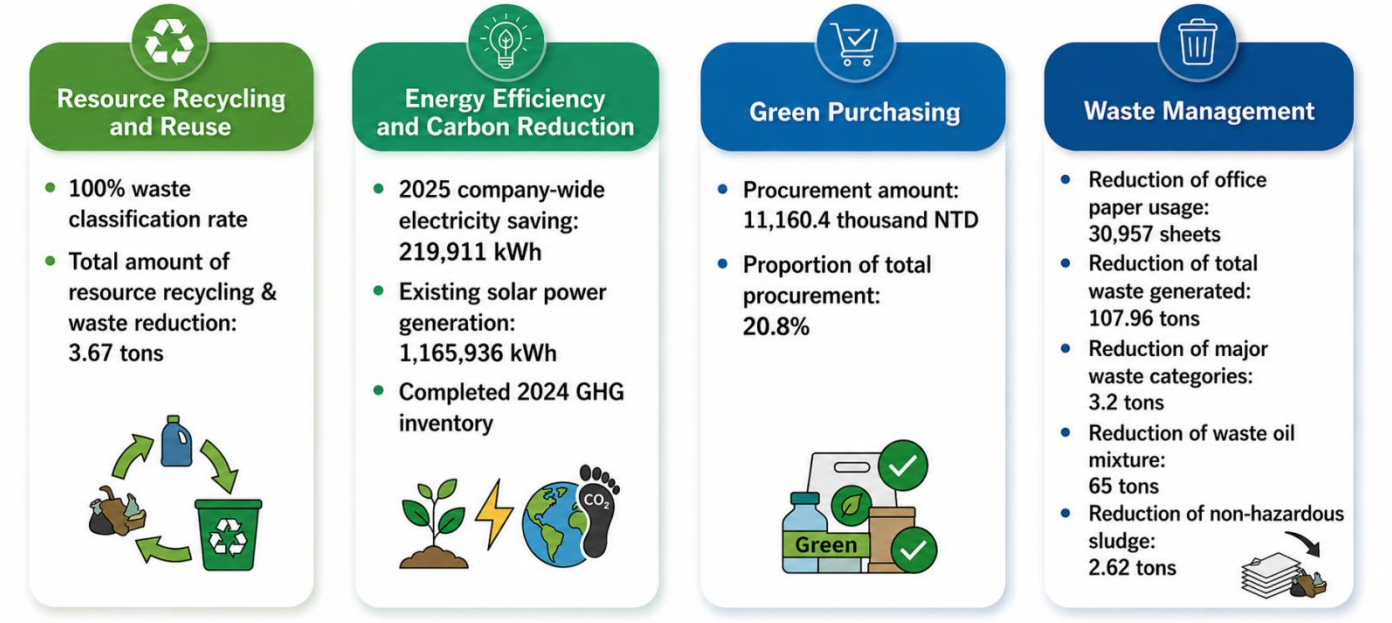
Furthermore, as digital transformation and smart manufacturing continue to accelerate, information security and operational resilience have become important issues in corporate operations. Tsang Yow continues to strengthen its information security management mechanisms and digital protection capabilities. Through the establishment of management systems, risk management, and enhanced information security awareness, the Company reduces operational risks and ensures the security of corporate and customer information.

Looking ahead, Tsang Yow will further strengthen ESG sustainability management by integrating smart manufacturing, AI applications, low-carbon transformation, and innovative R&D, steadily enhancing the Company's competitiveness and sustainable value. We believe that through these solid efforts, Tsang Yow will continue to grow while making more impactful positive contributions on a global scale.

1.2. Tsang Yow's 2025 ESG Performance Highlights

Focusing on the core of sustainable development, the Company's specific achievements and highlights across various ESG dimensions in 2025 are as follows:

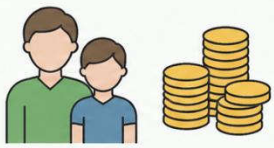
E Environmental Dimension



S Social Dimension

"0~6 Years Old Stay Together" Childcare Subsidy Program

Since the implementation of the program in 2025, which provides subsidies for employees raising children aged 0–6 years to support their childcare needs and promote work–life balance, 22 employees applied for the subsidy in 2025.



Education & Training

1. Total training hours: 4,654 hours
2. Total training sessions: 88 (Internal training: 56 sessions / External training: 32 sessions)
3. Employee training coverage rate: 91.25%
4. New employee training investment: NTD 1.04 million
5. Assisted with TTQS assessment and received support from the Workforce Development Agency's "Workforce Upgrading Program"



Occupational Health and Safety

The Occupational Safety and Health Administration of the Ministry of Labor awarded our company the "Enterprise Sustainability Report Award" and recognized it as a TOP 10% outstanding enterprise.



G Governance Dimension

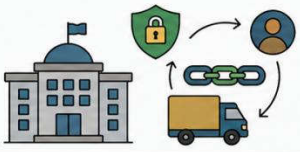
Promoting Warehouse Quality Culture

1. Customer complaint rate decreased 41%
2. Reduction in external failure costs as a percentage of operating revenue decreased 54%
3. Number of improvement proposals increased by 36 cases, generating an estimated annual benefit of NT$1.6 million
4. Cumulative attendance in quality management related courses reached 1,205 participants



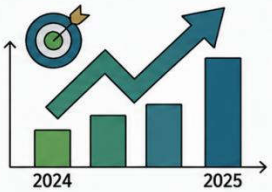
Information Security and Supply Chain Management

1. Completed 344 person-times of information security training and drills (100% of all employees for training; 100% for drills and penetration testing)
2. 100% of key suppliers signed the Supplier Code of Conduct; important supplier evaluation rate 100%
3. Executed 61 customer credit reviews (per year)



Corporate Governance Evaluation

With "Sustainable Tsang Yow" as the core concept, the ESG principles are deeply integrated into business strategies.
The corporate governance evaluation ranking improved from 36%–50% in 2024 to 6%–20% in 2025.



1.3. Business Objectives

With "Sustainable Tsang Yow" as our core philosophy, we deeply integrate ESG principles into our business policies. While maintaining continuous profitability, we are committed to actively promoting energy conservation and carbon reduction, ensuring that business development and environmental protection complement each other.Tsang Yow focuses not only on enhancing economic benefits but also on social responsibility. Through active participation in community development and public welfare activities, we strive to achieve coexistence and shared prosperity with society. In addition, we

uphold high standards of corporate governance to ensure transparency and fairness and to meet the expectations of all stakeholders.Through these efforts, we aim to achieve short-term business performance while laying a solid foundation for the Company's long-term sustainable development.

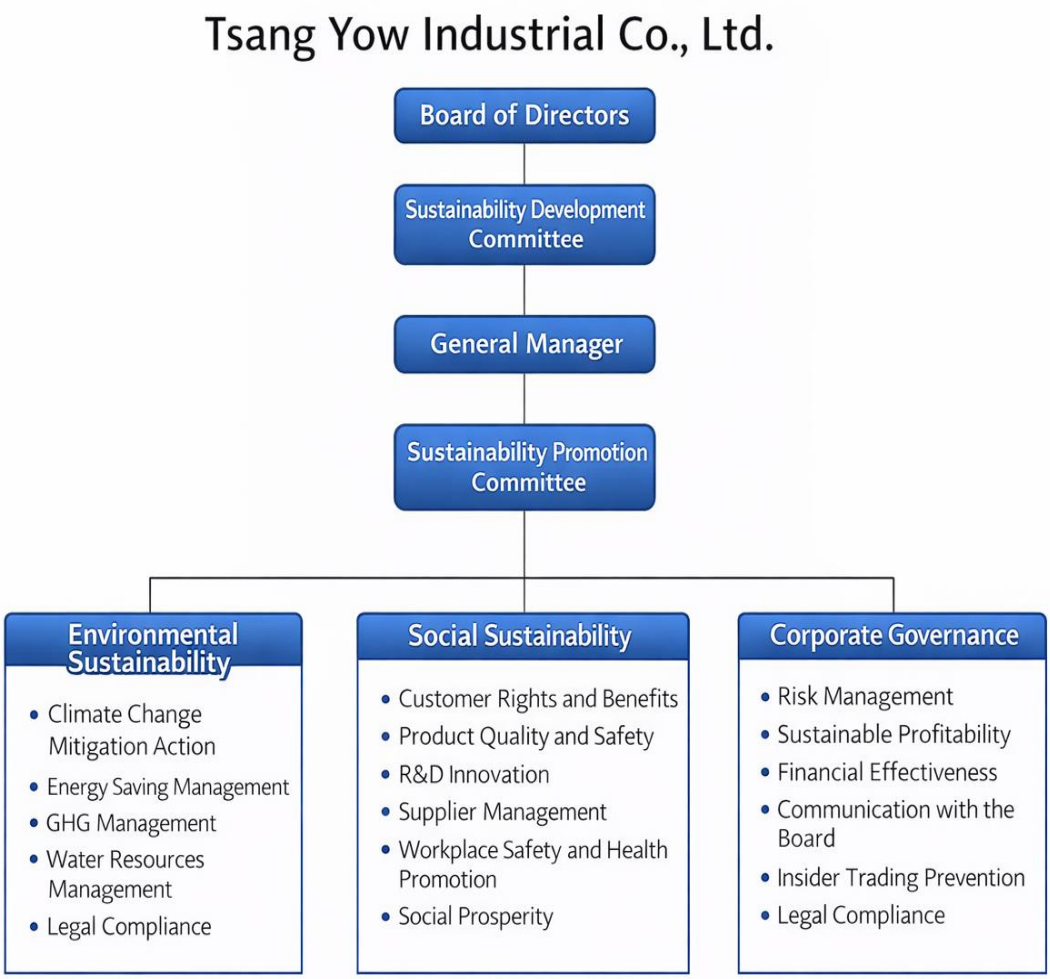
Tsang Yow's Sustainable Business Objectives



1.3.1. Sustainable Development Committee

With "Sustainable Tsang Yow" as its core philosophy, Tsang Yow deeply integrates ESG principles into its business policies and continues to actively promote corporate governance, environmental sustainability, and social prosperity. To fulfill its ESG vision and mission, the Company established the Sustainable Development Committee under the Board of Directors on August 7, 2024, comprising three independent directors.

Under the Sustainable Development Committee, a Sustainability Promotion Committee composed of various functional departments has been established, with the General Manager serving as the Chairperson. Working in coordination with three working groups—Environmental Sustainability (E), Social Sustainability (S), and Corporate Governance (G)—the Committee is responsible for coordinating, planning, and implementing the Company's sustainable development policies, objectives, strategies, plans, and continuous improvement initiatives.



1.3.1.1. Committee Operations

The Committee convenes at least once a year to perform the following duties. The consolidated results are reported to the Board of Directors at least once a year, and the Committee formulates, promotes, and strengthens the Company's sustainable development policies, annual plans, and strategies.

(1) Review, track, and revise the implementation status and effectiveness of sustainable development initiatives.

(2) Oversee sustainability information disclosures and review the Sustainability Report.

(3) Oversee the implementation of matters under the Company's Sustainable Development Best Practice Principles and other sustainability-related tasks resolved by the Board of Directors.

The Board of Directors regularly receives reports from the management team each year and, when necessary, urges the management team to make adjustments to ensure the achievement of the sustainable development objectives.

1.3.2. Tsang Yow's Short-, Medium-, and Long-Term Sustainable Development Goals

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
Environmental（E）	Energy Use Risk	• Promote energy and resource efficiency improvement plans. Conduct monthly energy reviews and effectively monitor and analyze energy use efficiency through the Environmental Control (Energy) Management Information System and routine inspections, reducing energy waste and improving energy performance. • Average annual electricity savings rate in 2025: >1%.	• Continue to promote manufacturing process improvements and green procurement, replace and dispose of energy-consuming equipment, and introduce energy-efficient multifunctional integrated machining equipment to reduce energy consumption through energy efficiency improvement measures. • Continue to promote the ISO 50001 Energy Management System and energy and resource efficiency improvement plans to increase energy efficiency, implement reduction management, and progressively increase the use of renewable energy. • Renewable energy usage rate in	• Invest in green technologies to achieve comprehensive energy conservation and affordable clean energy.

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
			2029: >10%.	
	Carbon Emissions Risk	• Completed the 2024 organizational greenhouse gas inventory for the parent company. • Disclosed the parent company's 2024 greenhouse gas inventory information in the Annual Report.	Carbon Reduction Targets: • Reduce greenhouse gas emissions by >5% in 2026 compared with the first greenhouse gas inventory year of 2021 (Scope 1 and Scope 2). • Reduce greenhouse gas emissions by >10% in 2027 compared with the first greenhouse gas inventory year of 2021 (Scope 1 and Scope 2). • Reduce greenhouse gas emissions by >15% in 2028 compared with the first greenhouse gas inventory year of 2021 (Scope 1 and Scope 2). • In 2026, conduct third-party verification of the organizational greenhouse gas inventory for the preceding year and achieve the carbon reduction target.	• Carbon Reduction Target: Reduce carbon emissions by >20% by 2030 compared with the first carbon emissions inventory year of 2021 (Scope 1 and Scope 2). • Invest in green technologies, increase the use of renewable energy, purchase carbon credits, and align with the United Nations Sustainable Development Goals to minimize the organization's carbon emissions.

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
			• Disclose the 2026 greenhouse gas inventory information of the consolidated companies in the Annual Report. • Promote the circular economy by applying four major strategies—increasing resource use efficiency, reducing waste, recycling and regeneration of waste, and increasing circular design—to reduce the organization's carbon emissions.	
	Water Resource Use Risk	• Conduct training on the Water Resource Efficiency Management System to cultivate seed personnel for water resource efficiency management. • Establish a rainwater collection and reuse system at Zhongshan Plant 3 (demonstration plant). • Install digital water meters and	• Conduct water use reviews and formulate water resource management plans to improve water use efficiency.	• Promote the optimization of internal water recycling systems within the plant.

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
		integrate them into the Environmental Control (Energy) Management Information System to enhance water consumption monitoring and data analysis for improvement.		
	Waste Management Risk	• Promote the circular economy by increasing resource use efficiency, reducing waste, recycling and regenerating waste, and increasing circular design to reduce waste generation.	• Continue to promote the circular economy by increasing resource use efficiency, reducing waste, recycling and regenerating waste, and increasing circular design to minimize waste generation. • Promote green procurement and increase the proportion of recycled raw materials purchased, creating greater economic value from waste to facilitate the sustainable recovery, circulation, and regeneration of resources.	• Continue to promote the "circular economy" to enable the efficient circulation and utilization of resources, reduce waste, raw material consumption, and disposal, and progressively achieve "full material resource circulation (zero waste)."
Social	Employee	• Maintain ISO 45001	• Continue to maintain ISO 45001	• Progress toward "Holistic

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
（S）	Health and Safety Risk	certification to ensure employee health and safety. • Continue to promote the “Health Promotion Committee” to provide employees with diverse health promotion activities and foster a corporate culture that values physical health. • Maintain the Health Promotion Certification issued by the Health Promotion Administration, Ministry of Health and Welfare. • Promote the Occupational Health Service Program, with >1 successful smoking cessation participant. • Continue to promote the Occupational Health Service Program, with >3 health promotion activities annually.	certification to ensure employee health and safety. • Continue to promote the “Comprehensive Workplace Health Promotion” model to create a healthy workplace environment covering four key dimensions: the physical work environment, psychosocial work environment, personal health resources, and enterprise community involvement, thereby promoting employees’ physical, mental, and social well-being. • Continue to promote the Occupational Health Service Program, with more than four health promotion activities annually.	Health” by using scientifically quantified statistical and analytical data, combined with individualized needs, to plan various health promotion activities and achieve the goal of a healthy workplace.
Governance	Financial Risk	• Maintain stable revenue of over	• Increase revenue to over NT$2	• Maintain revenue at over NT$3

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
（G）		NT$1 billion. • Maintain a gross profit margin of over 28%.	billion. • Gradually increase the gross profit margin to over 30%.	billion. • Maintain a stable gross profit margin of over 30%.
	Regulatory Compliance Risk	• Continue to improve the Risk Management Procedures. • Maintain zero major violations of laws and regulations.	• Continue to improve the risk management system. • Continue to maintain zero major violations of laws and regulations.	• Maintain a record of zero major violations of laws and regulations.
	Information Security Risk	• Achieve a 100% completion rate for annual information security training and drills, with no major information security incidents. • Conduct seed personnel training and system implementation for the ISO 27001 Information Security Management System.	• Complete the establishment and operation of the ISO 27001 Information Security Management System. • Continue to implement information security management plans and maintain zero major information security incidents.	• Obtain ISO 27001 Information Security Management System certification to ensure the effectiveness of the information security policy of “Information Security, Everyone’s Responsibility; Risk Prevention, Customer Assurance” and meet the needs and expectations of stakeholders.
	Corporate Governance Transparency	• Achieve an in-person attendance rate of over 90% for all Board members.	• Continue to enhance Board participation and transparency. • Continue to strengthen corporate governance and enhance	• Establish a sound Board operating mechanism and maintain an attendance rate of over 90%.

Topic	Risk	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
			information transparency. • Achieve an in-person attendance rate of over 90% for all Board members.	• Improve the Company's Corporate Governance Evaluation ranking to the 51%–65% range.
	Ethical and Compliance Risk	• All new employees complete ethics and compliance training courses.	• Achieve a 70% completion rate for supplier ethics and compliance education and awareness programs.	• Achieve a 100% completion rate for supplier ethics and compliance education and awareness programs.
	ESG Reporting Transparency Risk	• Continue to promote the operation of the Sustainable Development Committee and formulate the Company's sustainable development direction, strategies, and objectives to achieve sustainable operations. • Complete the preparation and filing of the 2024 Sustainability Report by the end of August and publicly disclose the Report.	• Continue to prepare the Sustainability Report and complete its filing and public disclosure on a regular basis.	• Obtain third-party assurance and verification of the Sustainability Report to ensure transparency and credibility.

All short-term targets for 2025 have been fully achieved. Going forward, we will continue to implement the transformation strategies for each stage, ensure the steady advancement of our medium-term plans, and steadily progress toward our long-term sustainable development vision.

1.4. Material Topic Identification

The Company conducts material topic identification once a year. In the event of significant changes in the internal or external environment (such as policy adjustments, target revisions, or significant events), re-identification may be initiated earlier as needed to ensure the alignment of sustainability disclosure, practical management, and corporate strategy.

1.4.1. Material Topic Identification Process

Identification Process	Implementation Items	Quantitative Indicators
1. Understand the Organizational Context	With reference to the AA1000 Stakeholder Engagement Standard (AA1000SES) as the identification criteria, seven major categories of stakeholders were defined: shareholders / investors / financial institutions, employees, customers, government, suppliers, society / foundations, and industry associations / organizations.	Considering that there have been no significant changes in the scope of operations compared with the previous identification period, the original seven stakeholder categories were retained to ensure the stability and continuity of stakeholder communication.
2. Identify Impacts and Potential Risks	In addition to referencing various international sustainability standards and frameworks, such as GRI, DJSI (Dow Jones Sustainability Indices), and SASB (Sustainability Accounting Standards), as well as material issues commonly concerned in the automotive parts manufacturing industry, issues of concern to stakeholders were also incorporated.	To more effectively identify the impacts and risks faced by Tsang Yow, a total of 15 topics of concern were re-identified in 2025.Please refer to page 50 of this Report for the Material Topic Identification Results.
3. Assess the Significance of Impacts	Through questionnaire analysis, the level of importance placed on each topic by different categories of stakeholders and the degree of	A Topic Identification Questionnaire was distributed to members

Identification Process	Implementation Items	Quantitative Indicators
	impact on the Company were assessed. Weighted calculations were performed based on the likelihood and magnitude of impact, and the level of concern of each stakeholder category regarding Tsang Yow's sustainability issues was consolidated and evaluated as a reference for determining materiality.	of the Sustainability Promotion Committee, with a total of 18 completed questionnaires collected.
4. Prioritize the Most Significant Impacts for Reporting	Through the Sustainability Promotion Committee's questionnaire survey, cross-departmental communication, and recommendations from external consultants and experts, the results were consolidated to confirm the relevance of material topics to the organization's operations and the degree of their impacts.	Following comprehensive consideration and further analysis, 4 material topics and 11 secondary topics were identified.Please refer to page 50 of this Report for the Material Topic Identification Results.

1.4.2. Key Stakeholder Concerns and Communication Methods

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
Government and Competent Authorities	• Regulatory Compliance • Occupational Safety and Health • Environmental Management (Resource Recycling and Carbon Reduction) • Information and Communications Security Management • Energy Management • Communication with Competent Authorities	• National Laws and Regulations Database: Monthly identification, annual comprehensive review, and communication of newly enacted or amended government laws and regulations. • Regularly convene Occupational Safety and Health Committee meetings (quarterly), Environmental Safety, Environmental and Energy Management Committee meetings (monthly), and Information Security meetings (annually). • Participate in various policy and regulatory public hearings, briefing sessions, consultation meetings, training courses, and official document communications — on an ad hoc basis. • Notifications from the Taiwan Stock Exchange (TWSE). • Listed companies shall, within six months after the end of each fiscal year, file corporate governance (ESG)-related information or	• Regulatory Compliance: Review relevant environmental, safety, and health laws and regulations, including newly enacted or amended government regulations and the corresponding measures adopted, and complete management review. • Occupational Safety and Health: 1. Occupational Safety and Health: Worker representatives participate in Occupational Safety and Health Committee meetings to review and coordinate occupational safety and health management matters and management performance. Completed initiatives include occupational safety and health education and training; continuous improvement of environmental, safety and health abnormalities and high-risk hazards; enhancement of employees' environmental, safety and health knowledge and emergency response drills; implementation of the five

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
	• Promotion of a Healthy Workplace • Sustainable Development Roadmap, Sustainability Report, and Corporate Governance (ESG) • Greenhouse Gas Inventory • Installation of Renewable Energy Facilities • ISO 14001 Environmental Management System, ISO 45001	disclose the status of corporate information disclosure on the Market Observation Post System (MOPS). • Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC): International cybersecurity incident joint defense notifications, cybersecurity incident notifications, and product security vulnerability notifications (including monthly newsletters and ad hoc email notifications). • Healthy Workplace Information Website (when applying for Healthy Workplace Certification each year). • Confirm that the ISO management systems in use are the latest versions and keep abreast of developments in revised requirements (including annual certification body audits, ad hoc participation in briefing sessions, and inquiries through relevant information websites). • Contact Person: Ms. Tsai E-mail:	major occupational health protection programs; hearing conservation programs; employee health management and promotion; improvements to emergency medical facilities; and surveys of stakeholders' needs and expectations. 2. Continue to implement the ISO 45001:2018 Occupational Health and Safety Management System and maintain certification. Conduct occupational safety and health regulatory compliance reviews, and prevent accidents through hazard identification and risk analysis, thereby reducing corporate costs and operational risks. • Environmental Management: 1. Completed the 2025 environmental, safety and health (ESH) education and training, waste segregation awareness activities, stakeholder needs and expectations survey, and review by the Environmental and Energy Management Committee.

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
	Occupational Health and Safety Management System, ISO 14064-1 Greenhouse Gas Inventory Standard, and ISO 50001 Energy Management System — international standard requirements and revision updates	sharontsai@tsangyow.com.tw	2. Continue to implement the ISO 14001:2015 Environmental Management System and maintain certification. Conduct environmental regulatory compliance reviews and environmental aspect identification to determine significant environmental impacts and plan appropriate control measures. Comply with environmental laws and regulations, establish control procedures, and set objectives to effectively reduce the organization's environmental impacts. 3. Resource Recycling and Carbon Reduction: Completed revisions to the Industrial Waste Disposal Plans for each plant, adding waste plastic categories R-0201 and R-0221 (waste plastics used as raw materials for Solid Recovered Fuel). Waste plastic mixtures (D-0299) were sorted, recycled, and converted into SRF (Solid Recovered Fuel). In 2025, the total amount of resources

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			recycled and waste reduced was 3.67 metric tons. 4. In-House Treatment of Industrial Waste: In 2025, the total reduction in waste oil mixtures (D-1799) generated as industrial waste was 65 metric tons. 5. Water Conservation: Implemented various water-saving measures and improvements to prevent water leakage and waste, effectively reducing tap water consumption. In 2025, water consumption decreased by 228 metric tons compared with 2024. 6. Circular Economy – Reuse of Mold Materials: The Mold Department reused scrap materials, discarded steel, and obsolete molds to manufacture new molds, inspection fixtures, and jigs. In 2025, the recycling and reuse (circular economy) performance totaled 835 kg, with an economic value of NT$89,000. 7. Green Procurement: Prioritized the

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			procurement of environmentally friendly raw materials and products that are low-pollution, resource-efficient, and recyclable to achieve energy conservation and carbon reduction. In 2025, green procurement amounted to NT$105.64 million by the Procurement Department and NT$5.964 million by the General Affairs Department, with the total green procurement amount accounting for 20.8% of the Company's overall procurement amount. • Information and Communications Security Management: 1. Promote seed personnel training and system implementation for the ISO 27001 Information Security Management System (ISMS), and establish comprehensive management processes and documentation frameworks to strengthen the Company's information security governance and internal control mechanisms.

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			2. Regularly convene Information Security Committee meetings to review information security policies and information security management plans. Continue to operate the Information Security Management System (ISMS), invest in information security equipment upgrades, and strengthen cybersecurity defense mechanisms. Conduct employee information security training and cyberattack simulation exercises to mitigate the risks of business disruption and social engineering attacks, enhance the Company's ability to respond to actual cyberattacks, and achieve the goal of zero information security incidents. 3. Comply with the "Guidelines for Information and Communications Security Control of TWSE/TPEx-Listed Companies" to enhance the Company's information and communications security protection and management mechanisms. Establish

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			information security incident response, handling, and notification procedures to strengthen the Company's ability to respond to information security incidents. 4. Continue to participate in TWCERT/CC cybersecurity joint defense and information-sharing initiatives to obtain cybersecurity early-warning intelligence and information on security threats and vulnerabilities. Block malicious IP addresses to prevent access from known malicious sources. In response to cybersecurity vulnerability notifications issued by TWCERT/CC, conduct hardware and software inventories, vulnerability remediation, and system upgrades to prevent potential cyberattacks and safeguard the Company's information security. As a result, the Company experienced no major information security incidents in 2025. 5. Conduct annual information security

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			education and training to strengthen all employees' awareness of trade secret protection and information security, ensure proper compliance with relevant operating procedures, and reduce the risk of internal and external information leakage. 6. Conduct annual social engineering simulation exercises to assess employees' ability to identify and respond to social engineering attacks, thereby enhancing protection effectiveness and reducing information security risks associated with social engineering attacks and unauthorized system intrusions. • Energy Management: 1. Implemented energy conservation measures, replaced existing machinery and equipment with new energy-efficient models, and reduced energy consumption by addressing compressed air leakage from air compressors. The total electricity savings in

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			2025 were 80,000 kWh. 2. Installed power factor correction capacitors (fixed/automatic compensation) to maximize the efficiency of electricity use, reduce electricity costs and power losses, and improve power supply quality and equipment service life. The total electricity savings in 2025 were 114,000 kWh. 3. Replaced old vending machines with high-efficiency, energy-saving models. The total electricity savings in 2025 were 20,057 kWh. • Communication with Competent Authorities: In accordance with the requirements specified in the labor inspection results notification issued by the Occupational Safety and Health Administration, Ministry of Labor, completed improvements to the Occupational Safety and Health Management Plan, including the management of machinery, equipment, and devices.

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			• Promotion of a Healthy Workplace: 1. In occupational health and safety, the Company was recognized as a Top 10% Outstanding Enterprise in the 2025 "Occupational Safety and Health Performance Disclosure Evaluation of Corporate Sustainability Reports" conducted by the Occupational Safety and Health Administration, Ministry of Labor. 2. In tobacco control, the Company has conducted related activities for four consecutive years since 2022, with a cumulative total of 10 employees successfully quitting smoking. The effectiveness of these initiatives has been highly recognized by the Chiayi County Health Bureau, and the Company received First Place in the 2024 "Workplace Participation in Smoking Cessation Services Success Award" and Second Place in 2023. On July 10, 2025, the Chiayi County Health

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			Bureau issued a smoke-free workplace press release recognizing the Company's achievements. • Sustainable Development Roadmap, Sustainability Report, and Corporate Governance (ESG): 1. Collected topics of concern based on the Corporate ESG Information Disclosure Indicator Checklist of the Taiwan Stock Exchange (TWSE), identified material topics, and established ESG policies and objectives. 2. Completed the preparation of the 2025 ESG Sustainability Report. • Greenhouse Gas Inventory: Completed the 2024 organizational greenhouse gas inventory, with total greenhouse gas emissions of 4,948.066 metric tons CO_2e/year. In 2024, greenhouse gas emissions decreased by 364.027 metric tons CO_2e/year compared with 2023.

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			• Installation of Renewable Energy Facilities: A total of 1.165 million kWh of green electricity was generated in 2025. 1. Completed the installation of self-invested solar power generation systems at Zhongshan Plant 2 and Zhongshan Plant 3, with the electricity generated sold to Taiwan Power Company (Taipower) under the feed-in tariff scheme. Total installed capacity: 913.21kWp. 2. Leased the rooftop space of the Zhongshan Plant for the installation of a solar power generation system. Total installed capacity: 627.12kWp.
Employees	• Labor Rights and Regulatory Compliance • Employee Benefits and Health Care • Talent Development	• Internal Website or Internal Email Announcements: Employee benefit information is announced on an ad hoc basis, including holiday bonuses, health examinations, and Employee Welfare Committee information (such as employee trips and welfare benefits). • Provide multiple channels for employee feedback, such as labor-management meetings,	• Conduct annual employee health examinations. • Promote one healthy meal per week. • Hold employee appreciation dinners to strengthen employees' cohesion and sense of belonging. • A total of four labor-management meetings were held in 2025, achieving effective communication between labor and

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
	and Career Development • Harmonious Labor-Management Relations	employee suggestion boxes, and the Sexual Harassment Complaint Investigation Committee. • Employee education and training, including seminars, in-person courses, and online courses. • Communication meetings between managers at all levels and employees, such as departmental communication meetings and company-wide "Meet the General Manager" activities. • Human Resources Team Contact: Ms. Cheng E-MAIL：chun@tsangyow.com.tw	management. • Hold company-wide "Meet the General Manager" communication activities to facilitate direct dialogue between senior management and employees.
Shareholders and Investors	• Corporate Governance • Risk Management • Shareholder Engagement • Operating Performance • Regulatory	• News Coverage / Material Information: Disclose material information through the media and the Market Observation Post System (MOPS) on a timely basis, including information of concern to shareholders and investors, such as corporate governance, operating overview, and significant business developments. • Convene an Annual General Meeting of	• A total of 16 material information announcements in Chinese and English were published on the Market Observation Post System (MOPS) during the year. Quarterly financial reports, Annual Reports for the Shareholders' Meeting, and related information were also disclosed in both Chinese and English. • Issued 16 press releases.

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
	Compliance • Information Disclosure Transparency	Shareholders once a year and publish the Annual Report. • Hold two domestic investor conferences or online investor conferences each year. • Disclose monthly operating revenue information. • Publish the Sustainability Report annually. • Update the Investor Relations section and ESG section of the Company's website on a timely basis. • Establish an Investor Relations contact to facilitate two-way communication. • Contact Person: Ms. Tsai E-MAIL：sharontsai@tsangyow.com.tw	• Participated in the Corporate Governance Evaluation once. • Convened one Annual General Meeting of Shareholders in 2025. • Held two online investor conferences in 2025 to present the Company's recent operating and business performance and future outlook. Complete audio and video recordings of the conferences were disclosed on the Market Observation Post System (MOPS). • The 2024 Sustainability Report was disclosed in both Chinese and English on the Market Observation Post System (MOPS) and the Company's website. • The Company's website includes an Investor Relations section and contact information, providing shareholders and investors with communication channels for timely inquiries and feedback.
Customers	• Products and Customer	• Dedicated Sales / Customer Service Hotline • Customer Visits and Online Meetings	• Quality Meetings, Production and Sales Meetings, and Cross-Functional Team Meetings

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
	Service • Quality Assurance • New Product Development • Product Quotations • Information Security • ESG Sustainable Development	• Customer Satisfaction Surveys • Contact Person: Ms. Chu E-MAIL：sales@tsangyow.com.tw	• Meeting Minutes • Business Trip and Customer Visit Records • Customer Satisfaction Survey Records • E-mail Correspondence Records

Suppliers	• Supplier and Subcontractor Management
	• Production and Sales Coordination
		• Regularly communicate with suppliers and subcontractors regarding the achievement of quality, cost, and delivery targets.
		• Contact Persons:
		  • Procurement: Ms. Lee E-MAIL：chinyem@tsangyow.com.tw
		  • Subcontracting: Ms. Wu E-MAIL：bobo@tsangyow.com.tw
			• Coordinate delivery schedules through the supplier e-platform.
			• Provide environmental, safety and health (ESH) hazard notifications to subcontractors before they perform work on Company premises.
			• Conduct supplier and subcontractor evaluations and performance assessments.

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
Social Organizations and Community Residents	• Corporate Image • Community Care • Social Participation	• Company Telephone Hotline • Establish a noise complaint hotline and communication channels for local residents to facilitate friendly communication and address concerns regarding noise experienced by nearby residents, creating a mutually beneficial environment for both production operations and residential living. • Community Engagement Activities • Contact Person: Mr. Liu E-MAIL：a-pang@tsangyow.com.tw	• The Company and the Tsang Yow Charity Foundation jointly organized charitable blood donation events at the Chiayi Blood Donation Station and Chiayi Chuiyang Blood Donation Room. The Company leveraged its positive influence to encourage supply chain partners to participate in the blood donation initiative, resulting in a total of 1,356 bags of blood collected. A total of 64 volunteers and employees' family members participated in the blood donation activities. • Donated an AED (Automated External Defibrillator) to the Chi Mei Medical Service Association of Chi Mei Hospital to support areas with limited access to medical resources. • To give back to society and enhance firefighting capabilities for special fire incidents, the Company joined other businesses in the industrial park in jointly donating a batch of high-pressure water mist fire suppression equipment to the Chiayi County Fire Bureau.

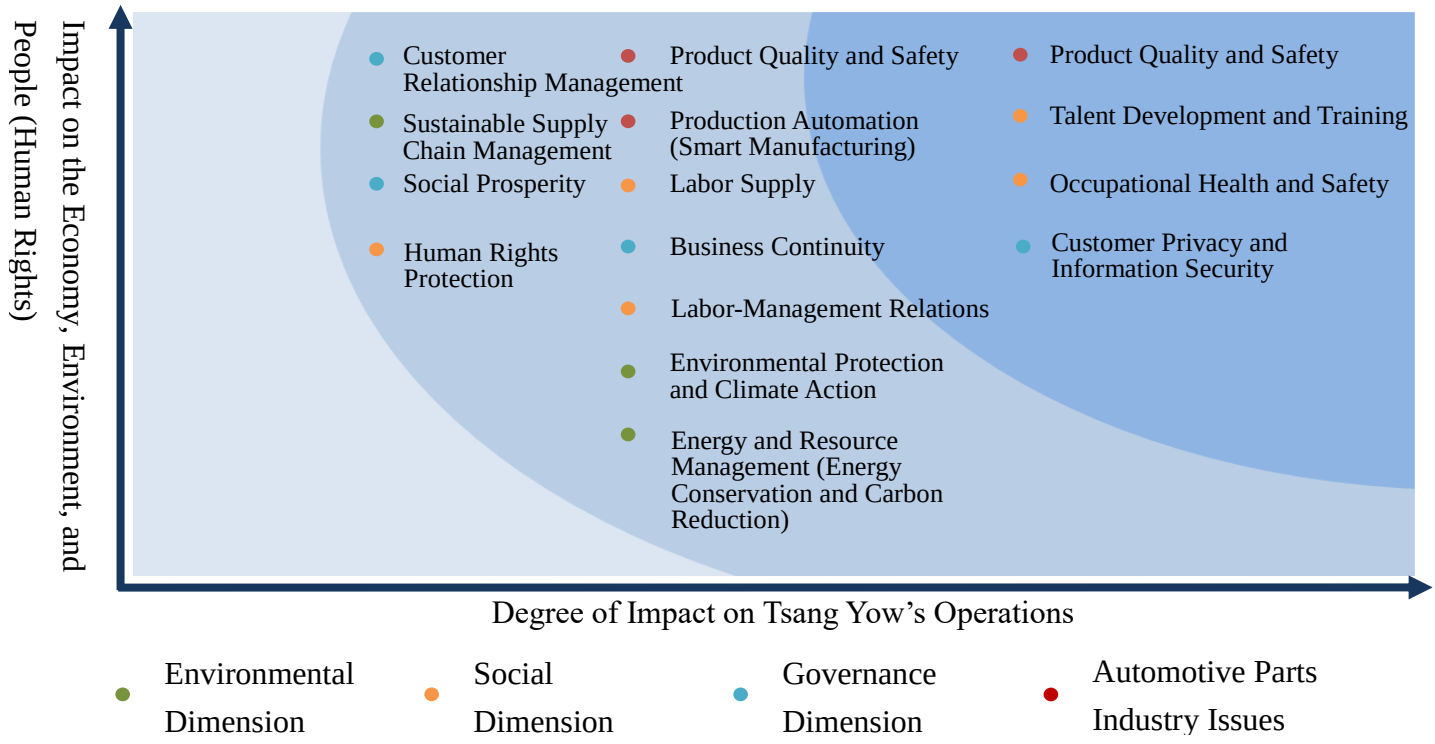
Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			• In support of the Minxiong Township Office's "Light Up Minxiong" streetlight adoption initiative, the Company adopted streetlights to help maintain sustainable nighttime lighting throughout the township, enhance residents' quality of life, and safeguard their lives and property. • A total of 24 employees and their family members served as charity sale volunteers at the "Sustainable Homeland Charity Fair," which was organized in alignment with the Sustainable Development Goals (SDGs). All proceeds from the charity sale were donated to support the construction of the Hualien Branch and the annual service expenses for patients in a persistent vegetative state at the Chiayi facility. • The Company took concrete action to give back to society by purchasing toast bread and other charity-sale products from the Chiayi City Cerebral Palsy Association, a disadvantaged

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			group, to support and recognize the work capabilities of individuals with cerebral palsy. • The Company and the Tsang Yow Charity Foundation provided financial assistance, supplies, and other support to disadvantaged groups, including the Eden Social Welfare Foundation and Teacher Chen's An-An Home. Through these charitable contributions, the Company encourages broader participation in social welfare initiatives, bringing warmth and support to disadvantaged groups and enabling them to care for more people in need. • Support resource-constrained schools in remote areas in establishing sports teams, providing children with another platform for learning and development and opportunities to broaden their horizons through specialized training, such as the baseball team of Hexing Elementary School in Zhongpu Township, Chiayi County. • The Company supported a local marathon road race to promote a culture of sports and

Category	Key Issues of Concern	Engagement Methods / Frequency	2025 Engagement Performance / Outcomes
			sponsored the 2025 29th Zhu Luo City 320+1 Chiayi Twin Lakes Marathon. The event featured Taiwan's endemic Swinhoe's Pheasant as its theme and incorporated the United Nations 2030 Sustainable Development Goals, SDG 15: Life on Land. Company employees also formed a team to participate in the event and run for the environment. • Sponsored traditional cultural and temple activities.

1.4.3. Material Topic Analysis and Impact Assessment

1.4.3.1. Material Topics Identified by Tsang Yow Through the Identification Process Are Presented in the Matrix Below



1.4.3.2. Material Topic Identification Results Determined at Tsang Yow's Annual Meeting

Category	Topic			
Material Topics	Product Quality and Safety	Talent Development and Training	Occupational Health and Safety	Customer Privacy and Information Security (Newly Added This Year)
Secondary Topics	Product Development and Innovation	Production Automation (Smart Manufacturing)	Labor Supply	Business Continuity
	Labor-Management Relations	Human Rights Protection	Environmental Protection and Climate Action	Energy and Resource Management (Energy Conservation and Carbon Reduction)
	Customer Relationship Management	Sustainable Supply Chain Management	Social Prosperity	

1.4.4. Explanation of Impact Boundaries for Material Topics

Material Topics	Topic Significance	Internal	External						Preventive and Improvement Actions	Response Section
		Tsang Yow	Shareholders/Investors/Financial Institutions	Customers	Suppliers	Government	Society/Foundation	Public Associations/Organizations		
Product Quality and Safety	Ensure high product quality and safety, enhance market competitiveness and customer satisfaction, and comply with applicable laws and regulations to avoid legal risks.	●	○	●	●	○	●	○	• Strengthen quality control processes and preventive design to reduce the risk of product defects. • Promote industry-academia-research collaboration and technological innovation to accelerate product upgrades. • Implement lean management and automation improvements to enhance production efficiency and reduce costs. • Optimize supply chain management to ensure transparency and compliance with quality standards.	3.2

Material Topics	Topic Significance	Internal	External						Preventive and Improvement Actions	Response Section
		Tsang Yow	Shareholders/Investors/Financial Institutions	Customers	Suppliers	Government	Society/Foundation	Public Associations/Organizations		
Talent Development and Training	Enhance employee skills and work efficiency, increase employee satisfaction and loyalty, support innovation and long-term development, and achieve sustainable operations.	●	○	○		○	○	○	• Develop an annual training plan each year and conduct employee satisfaction surveys, with ongoing review and improvement. • Collaborate with professional faculty from colleges and universities to enhance the medium- and long-term career development and training pathways for work-study students. • Introduce additional employee benefits and employee care activities to enhance employee satisfaction and loyalty.	5.3

Material Topics	Topic Significance	Internal	External						Preventive and Improvement Actions	Response Section
		Tsang Yow	Shareholders/Investors/Financial Institutions	Customers	Suppliers	Government	Society/Foundation	Public Associations/Organizations		
Occupational Health and Safety	Protect employee health and safety, enhance regulatory compliance, and strengthen the Company's corporate image and credibility.	●	○		○	○	○	○	• Enhance employees' awareness of workplace hazards and safety consciousness through diverse education, training, and awareness programs. • Conduct regular internal and external audits and occupational accident statistics, and continuously improve ESH inspection abnormalities and high-risk hazards. • Create a healthy workplace encompassing physical, psychological, and social dimensions to promote employees' holistic health. • Through the operation of the management system, broadly incorporate feedback from different levels and continuously implement self-directed improvements.	5.4

Material Topics	Topic Significance	Internal	External						Preventive and Improvement Actions	Response Section
		Tsang Yow	Shareholders/Investors/Financial Institutions	Customers	Suppliers	Government	Society/Foundation	Public Associations/Organizations		
Customer Privacy and Information Security	Dedicated to safeguarding the security and privacy of confidential information belonging to customers, business partners, and the Company, preventing risks associated with cyberattacks and data breaches, ensuring business continuity, complying with applicable laws and regulations, and strengthening stakeholder trust.	●	●	●	●	○	○	○	• Introduce information security management standards and establish systematic protection mechanisms to prevent potential cyber threats and information security vulnerabilities. • Regularly conduct cybersecurity threat simulation exercises and system vulnerability assessments to strengthen employees' information security awareness and emergency response capabilities. • Implement classification-based controls for personal data and confidential business information, and strictly enforce access controls and encrypted transmission mechanisms to prevent information leakage. • Optimize supply chain information security	2.5

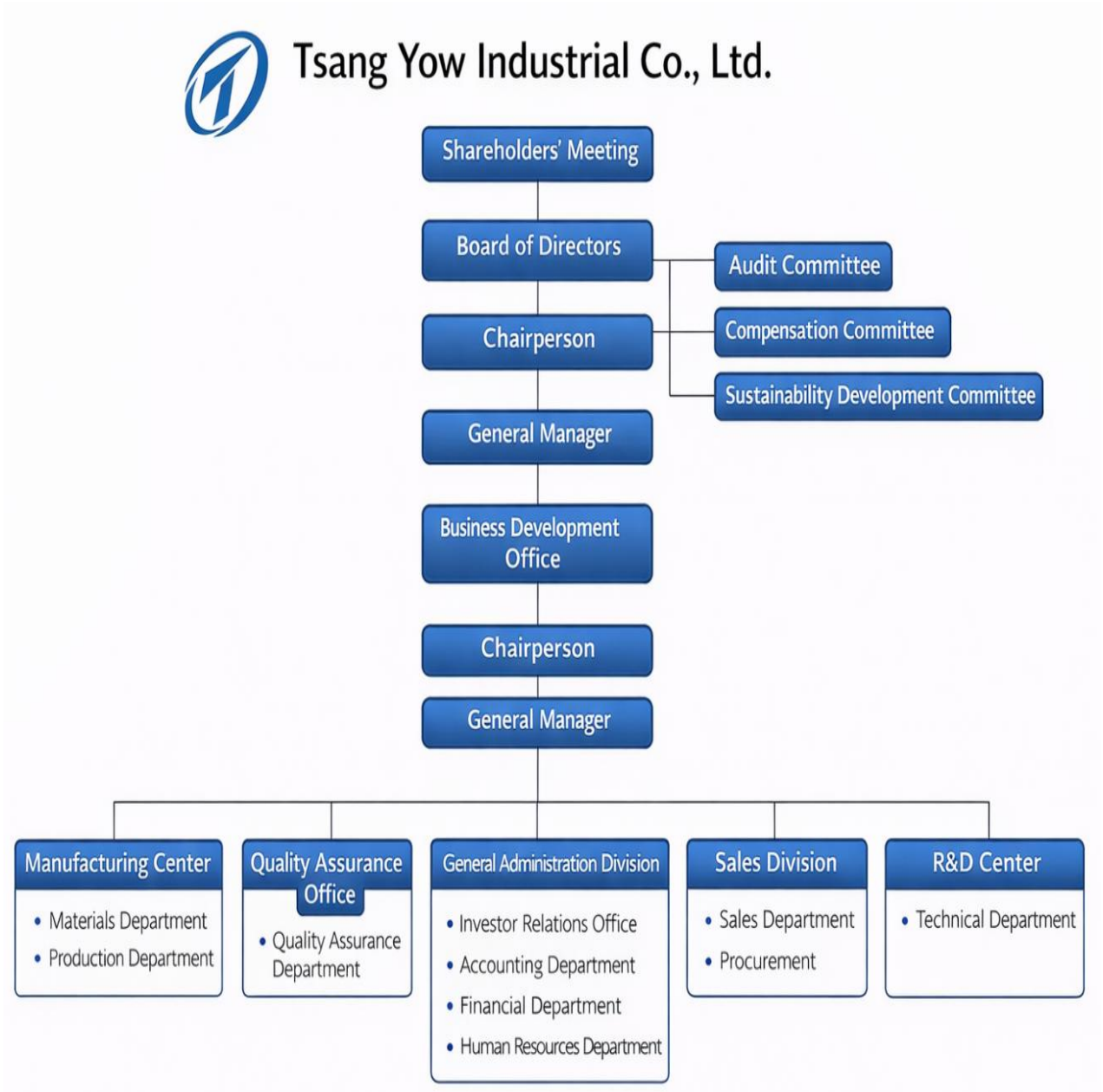
Material Topics	Topic Significance	Internal	External						Preventive and Improvement Actions	Response Section
		Tsang Yow	Shareholders/Investors/Financial Institutions	Customers	Suppliers	Government	Society/Foundation	Public Associations/Organizations		
									management and sign Non-Disclosure Agreements (NDAs) to ensure that business partners' data processing complies with security standards.	

Note: ● indicates a direct impact; ○ indicates an indirect impact arising from business relationships; a blank indicates no impact.

2. Sustainability Governance

2.1. Tsang Yow's Organizational Structure

The Board of Directors of Tsang Yow is the Company's highest governance body. Directors are elected through a candidate nomination system. In accordance with the "Procedures for Election of Directors" and the "Corporate Governance Best Practice Principles," the composition of the Board reflects diversity.The Board comprises nine directors, including three independent directors, representing 33%, and one female director, representing 11%. Board members generally possess the knowledge, skills, and competencies necessary to perform their duties, including business judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, leadership, decision-making, and diverse competencies, with an overall competency fulfillment rate of 97.2%.



2.2. Business Roles of Tsang Yow's Departments

Key Departments	Roles and Responsibilities
Chairman	Execution of Board of Directors' decisions and planning of the Group's development strategies
General Manager	Planning and execution of the Group's operations and development strategies
Internal Audit Office	Planning and execution of audit activities for the Company and its affiliated enterprises
Occupational Safety Office	Occupational safety and health management, and workplace health promotion and management
Research and Development Center	Quotation, development, and prototyping of new products; design, development, and management of inspection fixtures, jigs, and forming dies; introduction of new technologies and improvement of production technologies; and issuance control of technical documents and various rules and procedures.
Marketing Division	New product development project management; planning of diversified product development strategies; analysis and evaluation of technical resources for new market and new product development; product sales; business development; market research and analysis; formulation and execution of marketing strategies; and customer relationship maintenance and management.
Manufacturing Center	Oversee product manufacturing, quality assurance, procurement, production control, warehousing, shipping, and other materials management operations to ensure that quality, cost, and delivery requirements meet customer needs and achieve the organization's profitability objectives.
Quality Assurance Division	Ensure manufacturing and supply chain quality, meet customer requirements, and achieve the organization's profitability objectives.
General Administration Division	Integrate the management functions of service departments to enhance corporate operating performance.
Business	Formulate the Company's overall human resources strategy in accordance

Key Departments	Roles and Responsibilities
Management Department	with its business objectives; plan the Company's human resources systems; and develop workforce capabilities to ensure organizational performance and competitiveness. Promote organizational process improvement activities across departments and, based on departmental organizational needs, perform administrative management duties for other departments as assigned by the Company.
General Manager's Office	Planning of the Company's business operations; management and support of the Group's operating performance; control of related improvement activities and projects; implementation of business management systems and quality management systems; and issuance control of technical documents and various rules and procedures.
Investor Relations Office	Responsible for the release and explanation of material information, enhancing the transparency of corporate information disclosure, strengthening corporate governance, planning and executing various investor relations activities, and consolidating the Company's corporate social responsibility (CSR) implementation status.
Finance Department	Promote and manage the Group's accounting and financial policies; prepare and control the annual budget; prepare financial statements and provide operating information; and manage and allocate working capital. Serve as the responsible unit for Board of Directors affairs, assisting the Board in implementing corporate governance and regulatory compliance; preparing for shareholders' meetings; handling shareholder services; and coordinating external information filing and disclosure.
Administration Department	Environmental protection and management; information and communications security management; and general affairs and administrative management.
New Business Development Office	Develop emerging business models for the Group, formulate new business strategies, and plan operating systems and structures. Integrate Group resources and enhance synergies to facilitate the successful development of new businesses.

2.3. Board of Directors

The Board of Directors convenes once every quarter and implements the Company's corporate governance system in accordance with the Company Act, Securities and Exchange Act, Regulations Governing Procedure for Board of Directors Meetings of Public Companies, and Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.Tsang Yow's major proposals concerning significant operating policies, investment projects, endorsements and guarantees, loans of funds, and bank financing are implemented upon approval by the Board of Directors.

2.3.1. Board Communication

The matters reported to the Board of Directors cover various ESG-related areas. In 2025, approximately 71 matters were reported, including operating status reports, financial status reports, internal audit reports, renewal status of directors' liability insurance, intellectual property management, information and communications security management, risk management, implementation of ethical corporate management, Board performance evaluations, changes in the head of internal audit, and ESG-related reports.ESG-related reports included reports on stakeholder engagement and the implementation of sustainable development initiatives. In addition, the respective responsible units communicated the following significant matters to the Board of Directors, including operating reports and budgets; audit reports; final accounts statements (including earnings distribution); quarterly and annual financial reports; distribution of remuneration to employees and directors; managerial remuneration; effectiveness of the internal control system; evaluation of the suitability and independence of the certifying CPAs; formulation of plans to enhance corporate value; completion of the Sustainability Report; revisions to sustainable development policies; implementation status and effectiveness of sustainable development initiatives; revisions to corporate governance-related regulations; and convening of the Annual General Meeting of Shareholders.For further details, please refer to the material information announcements published on the Market Observation Post System (MOPS) or the 2025 Annual Report.

2.3.2. Authority and Operations of the Board of Directors

The operations of the Board of Directors are conducted in accordance with Tsang Yow's Articles of Incorporation and "Rules of Procedure for Board of Directors Meetings." The Board's authority and responsibilities are as follows:

(1) Review the Company's business plans.

(2) Review the annual financial reports and the second-quarter financial reports that are required to be audited and attested by a certified public accountant.
(3) Establish or amend the internal control system and assess the effectiveness of the internal control system.
(4) Establish or amend procedures for handling material financial and business activities, including the acquisition or disposal of assets, derivatives transactions, lending of funds to others, and endorsements or guarantees for others.
(5) Review the offering, issuance, or private placement of equity-type securities.
(6) Where the Board of Directors does not have managing directors, elect or dismiss the Chairman.
(7) Appoint or dismiss the heads of finance, accounting, or internal audit.
(8) Review donations to related parties or material donations to non-related parties.
(9) Review matters that are required to be resolved by the shareholders' meeting or the Board of Directors, as well as material matters prescribed by the competent authorities.

2.3.3. Educational and Professional Background of Tsang Yow's Board Members

Title	Name	Major Professional and Educational Background	Current Concurrent Positions at the Company and Other Companies
Chairman	Su Chi-Tse	• Department of Business Administration, Tunghai University • Executive Master of Business Administration (EMBA), Tunghai University • Manufacturing Department Manager and Human Resources Office Manager, Liang Hsin Industrial Co., Ltd. • General Manager and Chairman, Tsang Yow Industrial Co., Ltd.	• Chairman, Tsang Yow Industrial Co., Ltd. • Director, Ding Xin Investment Co., Ltd. • Chairman, Fu Ze Investment Co., Ltd. • Supervisor, Liang Hsin Industrial Co., Ltd. • Director, Liang Hsin Investment Co., Ltd.
Director	Su Chi-hu	• Bachelor of Business Administration, University of Denver, USA • Executive Master of Business	• Director, Fu Ze Investment Co., Ltd. • Director and General Manager, Tsang Yow

Title	Name	Major Professional and Educational Background	Current Concurrent Positions at the Company and Other Companies
		Administration (EMBA), National Cheng Kung University • Human Resources Office Manager, Liang Hsin Industrial Co., Ltd. • Executive Vice President, Vice General Manager, General Manager, and Director, Tsang Yow Industrial Co., Ltd.	Industrial Co., Ltd.
Director	Representative of Fuze Investment Co., Ltd.: Xie Xing-shu	• Department of Accounting, National Chengchi University • Executive Master of Business Administration (EMBA), National Chung Cheng University • Systems Designer, Computer Center, China Steel Corporation • Passed the Certified Public Accountant (CPA) Senior Civil Service Examination in 1983 • Senior Auditor, Deloitte & Touche • Principal, Hsieh Hsing-Shu CPA Firm	• Principal, Hsieh Hsing-Shu CPA Firm • Independent Director, China Steel Chemical Corporation
Director	Su Xin-cheng	• Studied in the Department of Psychology, National Chengchi University (degree not completed) • General Manager, Liang Hsin Industrial Co., Ltd.	• Director and General Manager, Liang Hsin Industrial Co., Ltd. • Director, Liang Hsin Investment Co., Ltd. • Chairman, Ding Xin Investment Co., Ltd. • Chairman, Lung Hsin International Co., Ltd.

Title	Name	Major Professional and Educational Background	Current Concurrent Positions at the Company and Other Companies
Director	Zhu San-du	• Nantou Junior High School • Chairman, Shun Hsiang Industrial Co., Ltd. • Chairman, Chin Hsiang Industrial Co., Ltd.	• Chairman, Shun Hsiang Industrial Co., Ltd. • Chairman, Chin Hsiang Industrial Co., Ltd.
Director	Chu Chen-yi	• Master's Degree in Information Systems and Applications, Griffith University • Special Assistant to the General Manager, Liang Hsin Industrial Co., Ltd. • Assistant Vice President, Special Assistant to the Chairman, and Vice President of the Marketing Division, Tsang Yow Industrial Co., Ltd.	• Director and Vice General Manager, Tsang Yow Industrial Co., Ltd. • Supervisor, Chin Hsiang Industrial Co., Ltd.
Independent Director	Ou Jin-shi	• Ph.D. in Management (Accounting), University of Minnesota, USA • Professor, Department of Accounting and Information Technology, National Chung Cheng University • Independent Director, ChipMOS Technologies Inc.	• Professor Emeritus, Department of Accounting and Information Technology, National Chung Cheng University
Independent Director	Chen Zhi-chang	• Ph.D. in Business Administration, National Yunlin University of Science and Technology • Master of Public Administration, Eastern Washington University, USA • Director, Pohan Corporation	• Director, Di Shuo Technology Co., Ltd. • Adjunct Assistant Professor, Nanhua University • Independent Director, Wanzai Industrial Co., Ltd.

Title	Name	Major Professional and Educational Background	Current Concurrent Positions at the Company and Other Companies
		• Chair, Department of Business Administration, Taiwan Shoufu University • Chief Representative in Beijing, China Life Insurance Co., Ltd. • Assistant Professor certified by the Ministry of Education (Certificate No. 039025); Curriculum Review Committee Member, Southern Taiwan University of Science and Technology • Secretary-General, Tainan Yizai Association • Adjunct Assistant Professor, National Yunlin University of Science and Technology	• Independent Director, Aeon Motor Co., Ltd. • Independent Director, Li Kang Biomedical Co., Ltd.
Independent Director	Lin Qiu-xian	• Department of Public Finance and Taxation, Feng Chia University • Auditor, Southern District National Taxation Bureau, Ministry of Finance, Taiwan Province • Confidential Secretary and Chief of the Finance Section, Jiali Township Office, Tainan County • Chief of the Humanities Section, Jiali District Office, Tainan County	None

Note: For details of material resolutions of the Board of Directors and directors' recusal due to conflicts of interest, please refer to page 19 of the Annual Report.

2.3.3.1. Continuing Education of Board Members

Tsang Yow's directors complete the required annual continuing education hours in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies." Information regarding directors' attendance at Board meetings and continuing education is disclosed on the Market Observation Post System (MOPS). The continuing education hours completed by the directors in 2025 are as follows:

Director's Name	Course Hours	Course Title
Su Chi-Tse	6	• Cross-Generational Talent Management and Practical Implementation of IFRS S1/S2 Sustainability Disclosure Standards
Su Chi-hu	9	• Corporate Governance Forum • Cross-Generational Talent Management and Practical Implementation of IFRS S1/S2 Sustainability Disclosure Standards
Xie Xing-shu	9	• Director and Supervisor Training – "Corporate Governance: An Introduction to Asset Succession and Equity Succession" • July 25, 2025 (Taipei) – Legal Liability in CPA Practice • July 25, 2025 (Taipei) – Materiality Considerations in Sustainability Information Disclosure
Su Xin-cheng	6	• 2025 Cathay Sustainable Finance and Climate Change Summit
Zhu San-du	6	• 2025 Cathay Sustainable Finance and Climate Change Summit
Chu Chen-yi	9	• Corporate Governance Forum • Cross-Generational Talent Management and Practical Implementation of IFRS S1/S2 Sustainability Disclosure Standards
Ou Jin-shi	6	• 2025 Second Session of the Corporate Governance Practice Training Program – Analysis of Practical Cases Involving Shareholders' Meeting Disputes • U.S. Liberation Day? U.S. Reciprocal Tariffs and Their Impact on Taiwan

Director's Name	Course Hours	Course Title
Chen Zhi-chang	9	• Promoting Sustainable Development through the Taipei Exchange (TPEx) Market • Cross-Generational Talent Management and Practical Implementation of IFRS S1/S2 Sustainability Disclosure Standards
Lin Qiu-xian	6	• 2025 Second Session of the Corporate Governance Practice Training Program – Analysis of Practical Cases Involving Shareholders' Meeting Disputes • Continuing Education Course for TWSE/TPEx-Listed Company Directors – SDGs and ESG Sustainability Management

2.3.3.2. Board of Directors Meeting Attendance

A total of four Board of Directors meetings were held in 2025. The attendance of Board members was as follows:

Title	Name	Number of Meetings Attended in Person	Number of Meetings Attended by Proxy	Attendance Rate in Person (%)	Remarks
Chairman	Su Chi-Tse	4	0	100	
Director	Su Xin-cheng	3	1	75	Required to attend 4 meetings; attended 1 meeting by proxy
Director	Zhu San-du	4	0	100	
Director	Representative of Fuze Investment Co., Ltd. Xie Xing-shu	3	1	75	Required to attend 4 meetings; attended 1 meeting by proxy
Director	Su Chi-hu	4	0	100	
Director	Chu Chen-yi	4	0	100	
Independent Director	Ou Jin-shi	4	0	100	

Title	Name	Number of Meetings Attended in Person	Number of Meetings Attended by Proxy	Attendance Rate in Person (%)	Remarks
Independent Director	Chen Zhi-chang	4	0	100	
Independent Director	Lin Qiu-xian	4	0	100	

Note: For further details, please refer to the Company's Annual Report.

2.3.4. Principles for Board Appointment and Diversity

The selection and operation of Tsang Yow's Board members are guided by the principles of integrity and honesty, as well as the business management expertise and professional competencies required by the Company, including professional backgrounds, expertise, and industry experience in areas such as business management, finance and accounting, and law.

Tsang Yow adopts a candidate nomination system for the election of directors. In accordance with the "Procedures for Election of Directors" and the "Corporate Governance Best Practice Principles," the composition of the Board of Directors shall take diversity into consideration. Appropriate diversity policies shall be formulated based on the Company's operations, business model, and development needs, including, but not limited to, the following two major dimensions:

(1) Basic Qualifications and Values: Gender, age, nationality, culture, etc.

(2) Professional Knowledge and Skills: Professional backgrounds (such as law, accounting, industry, finance, marketing, or technology), professional skills, industry experience, etc.

In accordance with Tsang Yow's Articles of Incorporation, the Company shall have seven to eleven directors, with the actual number of directors to be elected determined by the Board of Directors. Directors are elected through the candidate nomination system pursuant to Article 192-1 of the Company Act, and are elected by the shareholders' meeting from among the list of director candidates. Each director serves a three-year term and may be re-elected for successive terms. If a new election cannot be held before the expiration of a director's term, the director may continue to perform his or her duties until the newly elected director assumes office.

In accordance with Articles 14-2 and 14-4 of the Securities and Exchange Act, Tsang Yow shall have no fewer than three independent directors, one of whom shall serve as the convener of the Audit Committee, and at least one independent director shall possess accounting or financial expertise. Independent directors are elected through the candidate nomination system by the shareholders' meeting from among the list of independent director candidates. The professional qualifications, shareholdings, restrictions on concurrent positions, determination of independence, nomination procedures, and other requirements applicable to independent directors shall be handled in accordance with the regulations of the securities competent authority.

2.3.4.1. Board members shall generally possess the knowledge, skills, and competencies necessary to perform their duties. The Board as a whole shall possess the following competencies:

（1）Business Judgment。 （2）Accounting and Financial Analysis。
（3）Business Management。 （4）Crisis Management。
（5）Industry Knowledge。 （6）International Market Perspective。
（7）Leadership。 （8）Decision-Making。
（9）Risk Management Knowledge and Competency。

2.3.4.2. Specific Management Objectives and Current Achievement Status of the Board Diversity Policy

(1) Management Objectives:

- At least two independent directors shall serve no more than three consecutive terms.
- Emphasize gender diversity in the composition of the Board, with at least one director of a different gender, and aim for each gender to account for one-third of the Board seats.
- Aim to ensure that directors who concurrently serve as Company managers do not exceed one-third (33%) of the total Board seats.

(2) Achievement Status:

- Diversity of Board Composition: Among the current Board members, 2 directors are aged 71–80, 3 directors are aged 61–70, 1 director is aged 51–60, and 3 directors are aged 41–50. There are 2 directors who are also employees, accounting for 22% of the Board, and 3 independent directors, accounting for 33%. Two independent directors have served no more than three consecutive terms. There is 1 female director, accounting for 11% of the Board. The

Company will endeavor to increase the number of female directors in the future to achieve its target.

- Diversity of Directors' Business Management Competencies: The Company's 15th Board of Directors comprises 9 directors, including 3 independent directors and 6 non-independent directors. The directors possess practical experience in corporate management at TWSE/TPEx-listed companies and have professional competencies in leadership and decision-making, crisis management, international market perspective, industry knowledge, and business judgment. The current Board members meet the management objectives of the Board Diversity Policy.

2.3.4.3. Board Diversity

Title	Name	Basic Composition						
		Gender	Concurrent Position as a Company Employee	Age				Tenure as an Independent Director
				41-50	51-60	61-70	71-80	
Chairman	Su Chi-Tse	Male		V				
Director	Su Xin-cheng	Male				V		
Director	Zhu San-du	Male				V		
Director	Xie Xing-shu	Male					V	
Director	Su Chi-hu	Male	V	V				
Director	Chu Chen-yi	Female	V	V				
Independent Director	Ou Jin-shi	Male				V		Third Term
Independent Director	Chen Zhi-chang	Male			V			Second Term
Independent Director	Lin Qiu-xian	Male					V	Second Term

2.3.4.4. Gender and Age Diversity of Tsang Yow's Board of Directors

Gender / Age	Female		Male	
	Number of Directors	Percentage	Number of Directors	Percentage
Under 30 Years Old	0	0%	0	0%
31~50 Years Old	1	11%	2	22%
Over 51 Years Old	0	0%	6	67%
Total	1	11%	8	89%

2.3.4.5. Diversity of the Board's Business Management Competencies

Title	Name	Diversity Item							
		Business Judgment	Accounting and Financial Analysis	Business Management	Crisis Management	Industry Knowledge	International Market Perspective	Leadership	Decision-Making
Chairman	Su Chi-Tse	V	V	V	V	V	V	V	V
Director	Su Xin-cheng	V		V	V	V	V	V	V
Director	Zhu San-du	V		V	V	V	V	V	V
Director	Xie Xing-shu	V	V	V	V	V	V	V	V
Director	Su Chi-hu	V	V	V	V	V	V	V	V
Director	Chu Chen-yi	V	V	V	V	V	V	V	V
Independent Director	Ou Jin-shi	V	V	V	V	V	V	V	V
Independent Director	Chen Zhi-chang	V	V	V	V	V	V	V	V
Independent Director	Lin Qiu-xian	V	V	V	V	V	V	V	V
Achievement Rate		100%	78%	100%	100%	100%	100%	100%	100%

2.3.5. Remuneration Committee

The Remuneration Committee serves as an important mechanism for the Company's remuneration governance and is responsible for reviewing and overseeing the remuneration policies for directors and managerial officers to ensure alignment with the Company's long-term operating performance and strategic objectives.The Committee convenes at least twice a year and may hold extraordinary meetings as necessary.

During the meetings, Committee members carefully evaluate and discuss key matters, including remuneration policies, operating performance evaluations, and remuneration structures. Relevant resolutions are submitted to the Board of Directors for review and approval to strengthen the Company's corporate governance mechanisms and ensure the independence and reasonableness of decision-making.

2.3.5.1. Authority and Responsibilities of the Remuneration Committee

The Company's Remuneration Committee is composed entirely of independent directors, with no fewer than three members, one of whom serves as the convener and is responsible for coordinating the Committee's operations. Its primary responsibilities include:

(1) Formulate and regularly review the Company's remuneration policies and programs to ensure alignment with the Company's strategic objectives and industry standards.
(2) Establish and regularly review the policies, systems, standards, and structures for performance evaluation and remuneration of directors and managerial officers, ensuring a positive correlation with operating performance.
(3) Evaluate and recommend remuneration levels for directors and managerial officers to ensure that they are commensurate with their scope of responsibilities and operating performance.
(4) Oversee the implementation of the Company's remuneration policies to ensure fairness and transparency.
(5) Refer to market data and industry standards and provide recommendations for adjustments to ensure that the Company's remuneration remains competitive in the market.
(6) Regularly report to the Board of Directors on the implementation and effectiveness of remuneration policies and provide recommendations for improvement.

2.3.5.2. Attendance

In 2025, the Remuneration Committee held two meetings, with a 100% attendance rate among Committee members.

2.3.6. Directors' Remuneration Policy

The remuneration of Tsang Yow's General Manager and senior managerial officers is determined with reference to the Company's long-term operating performance and the long-term interests of shareholders. On the premise that managerial officers are not incentivized to pursue remuneration by engaging in activities that exceed the Company's risk appetite, bonuses are accrued based on the Company's operating performance, as follows:

(1) Core Performance Measurement Criteria: The performance evaluation of managerial officers primarily focuses on ensuring the achievement of the Company's profitability targets and maintaining a sound financial structure. Each year, performance targets are established based on the annual budget targets approved by the Board of Directors, and each senior managerial officer is responsible for their execution and achievement.

(2) Linkage Between Remuneration and ESG Indicators: To encourage the management team to focus on long-term comprehensive performance and achieve sustainable operations, the Company specifically links managerial officers' remuneration to performance evaluation indicators covering environmental, social, and corporate governance (ESG) dimensions. The evaluation items and their respective weightings are as follows:

Performance Indicator	Weighting	Description
Financial Indicators	20%	The Company's financial performance, operating revenue, budget achievement, profitability performance, etc.
Strategic Indicators	30%	Targets established based on the Company's future medium- and long-term strategies, such as digital transformation, market expansion, technological innovation, adherence to product development schedules, and response measures for material topics.
Sustainability and Internal Control Indicators	30%	Committed to fulfilling the Company's three major sustainability commitments, with a focus on establishing and implementing environmental, social, and corporate

Performance Indicator	Weighting	Description
		governance (ESG) practices and internal control systems, including ethical corporate management, information transparency, regulatory compliance and risk management, and social coexistence and shared prosperity. Key initiatives for achieving ESG sustainability performance include: 1. Addressing climate-related risks and implementing concrete actions toward net-zero emissions: 10% 2. Occupational safety and health management: 5% 3. Others: 15%
Management Indicators	20%	Focus on the performance of the General Manager and senior managerial officers in internal management, improvement initiatives promoted by functional committees, diversified business development, leadership, and talent development.

2.3.7. Audit Committee

To strengthen the Company's corporate governance structure, ensure the accuracy and transparency of financial reporting, and enhance legal and regulatory compliance in the Company's operations, the Company has established an Audit Committee.The Audit Committee is primarily responsible for overseeing the Company's internal control system, financial reporting processes, and the implementation of audit policies and procedures, and for providing recommendations to the Board of Directors on relevant risk management and compliance matters.

2.3.7.1. Authority and Responsibilities of the Audit Committee

The Audit Committee is composed entirely of independent directors, with no fewer than three members, one of whom serves as the convener. At least one member shall possess accounting or financial expertise. The Committee's primary purpose is to oversee the following matters:

(1) The fair presentation of the Company's financial statements.
(2) The appointment or dismissal of the certifying CPAs, as well as their independence and performance.
(3) The effective implementation of the Company's internal control system.

(4) The Company's compliance with relevant laws and regulations.
(5) Management and control of the Company's existing or potential risks. The Audit Committee convenes at least once every quarter and may hold meetings at any time as necessary.

2.3.7.2. Attendance

In 2025, the Audit Committee held four meetings, with a 100% attendance rate among Committee members.

2.3.8. Board Performance Evaluation

Tsang Yow conducts a Board performance evaluation annually to assess the overall effectiveness of the Board's operations and the performance of individual directors in fulfilling their duties.The 2025 Board performance evaluation was completed through an internal evaluation mechanism. The evaluation results indicated that the Board was operating effectively overall, and the results were reported to the first Board meeting of 2026.

The evaluation results serve as an important reference for individual director performance evaluations, remuneration decisions, and nominations for reappointment, with the aim of continuously enhancing the effectiveness of the Board's operations and the quality of corporate governance.

Tsang Yow has established its Rules of Procedure for Board of Directors Meetings in accordance with the Regulations Governing Procedure for Board of Directors Meetings of Public Companies, which serve as the basis for the operation of the Board of Directors.Each year, the Company's directors complete the required continuing education hours in accordance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx Listed Companies. The Company also discloses directors' attendance at Board meetings and their continuing education status on the Market Observation Post System (MOPS) to ensure information transparency.

In addition, the Company discloses material resolutions of the Board of Directors on its official website, and a dedicated unit is responsible for updating the Company's financial and business information to enhance the quality of information disclosure and communication with stakeholders.

In terms of its governance structure, Tsang Yow has established functional committees, including the Remuneration Committee, Audit Committee, and Sustainable Development Committee, to assist the Board of Directors in carrying out its oversight

and management responsibilities and to enhance the effectiveness of corporate governance.The Company has also established relevant policies and procedures, including the Standard Operating Procedures for Handling Requests Made by Directors, Regulations Governing Board Performance Evaluation, and Corporate Governance Best Practice Principles, to further strengthen the Board's operating mechanisms.In addition, the Company has appointed a Corporate Governance Officer, a role concurrently held by the head of the Business Management Department. The Corporate Governance Officer is responsible for assisting directors in performing their duties, enhancing the efficiency of Board operations, and continuously improving the Company's corporate governance system.

2.3.8.1. Evaluation Criteria for the Board and Committees

Evaluation Dimension	Board Self-Evaluation Weighting	Director Self-Evaluation Weighting	Functional Committee Self-Evaluation Weighting
Degree of Participation in the Company's Operations	30%	40%	30%
Enhancement of the Decision-Making Quality of the Board of Directors (Including Functional Committees)	25%	--	25%
Composition and Structure of the Board of Directors	10%	--	--
Selection and Continuing Education of Directors	15%	20%	--
Internal Control	20%	20%	20%
Understanding of the Company and Awareness of Responsibilities	--	20%	--
Awareness of the Responsibilities of Functional Committees	--	--	15%
Composition of Functional Committees and Selection of Members	--	--	10%
Total	100%	100%	100%

2.3.8.2. 2025 Evaluation Results

Category	Item No.	Evaluation Item	Score	Total Score	Description
Board Performance Evaluation	01	Degree of Participation in the Company's Operations	28.25	93.22	The overall operations were satisfactory. The Company will continue to strengthen its practices based on the results of this evaluation to enhance the effectiveness of corporate governance.
	02	Enhancement of the Board's Decision-Making Quality	23.06		
	03	Composition and Structure of the Board of Directors	9.24		
	04	Selection and Continuing Education of Directors	14.00		
	05	Internal Control	18.67		
Individual Director Performance Evaluation	01	Understanding of the Company and Awareness of Responsibilities	18.89	95.39	The overall operations were satisfactory. The Company will continue to strengthen its practices based on the results of this evaluation to enhance the effectiveness of corporate governance.
	02	Degree of Participation in the Company's Operations	37.98		
	03	Directors' Professional Expertise and Continuing Education	19.26		
	04	Internal Control	19.26		
Audit Committee Performance Evaluation	01	Degree of Participation in the Company's Operations	30.00	100.00	The overall operations were satisfactory. The Company will continue to strengthen its
	02	Awareness of the Responsibilities of the Audit Committee	15.00		
	03	Enhancement of the Audit	25.00		

Category	Item No.	Evaluation Item	Score	Total Score	Description
		Committee’s Decision-Making Quality			practices to maintain a high standard of corporate governance.
	04	Composition of the Audit Committee and Selection of Members	10.00		
	05	Internal Control	20.00		
Remuneration Committee Performance Evaluation	01	Degree of Participation in the Company’s Operations	30.00	100.00	The overall operations were satisfactory. The Company will continue to strengthen its practices to maintain a high standard of corporate governance.
	02	Awareness of the Responsibilities of the Remuneration Committee	15.00		
	03	Enhancement of the Remuneration Committee’s Decision-Making Quality	25.00		
	04	Composition of the Remuneration Committee and Selection of Members	10.00		
	05	Internal Control	20.00		
Sustainable Development Committee Performance Evaluation	01	Degree of Participation in the Company’s Operations	30.00	100.00	The overall operations were satisfactory. The Company will continue to strengthen its practices to maintain a high standard of corporate governance.
	02	Awareness of the Responsibilities of the Sustainable Development Committee	15.00		
	03	Enhancement of the Sustainable Development Committee’s Decision-Making Quality	25.00		
	04	Composition of the Sustainable Development Committee and Selection of Members	10.00		
	05	Internal Control	20.00		

2.4. Ethical Corporate Management

Tsang Yow's "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct" include preventive measures covering the activities specified in Paragraph 2 of Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," expressly prohibiting unethical conduct such as offering or accepting bribes, offering or accepting improper benefits, offering or promising facilitation payments, making illegal political contributions, engaging in unfair competitive practices, making improper charitable donations or sponsorships, disclosing trade secrets, and harming the rights and interests of stakeholders. The Company has also adopted preventive measures and conducted education and awareness programs to implement its ethical corporate management policy.

2.4.1. Awareness and Training

2.4.1.1. Awareness and Signing

(1) Upon assuming office, directors, supervisors, and independent directors are provided with a regulatory awareness handbook to communicate the importance of integrity and strengthen the implementation of ethical corporate management.

(2) New employees are required to sign an Employee Agreement, which clearly stipulates the standards of ethical conduct that employees are required to observe, including the prohibition against accepting bribes.

2.4.1.2. Education and Training

In 2025, the Company conducted internal and external training programs related to ethical corporate management, including courses on regulatory compliance for ethical corporate management, personal data protection, protection of trade secrets and intellectual property rights, accounting systems, and internal controls. A total of 335 participant attendances were recorded, representing 301 person-hours of training.

2.4.1.3. Statistics on Tsang Yow's Ethical Corporate Management Training

Course Title	Participant Attendances	Person-Hours
Ethical Corporate Management Regulations	41	41
Protection of Personal Data, Trade Secrets, and Intellectual Property Rights	253	172
Accounting Systems and Internal Controls	7	54
New Employee Training (Including Ethical Corporate Management)	34	34
Subtotal	335	301

2.4.2. Regulatory Compliance

Tsang Yow has established the "Ethical Corporate Management Best Practice Principles," "Procedures for Ethical Management and Guidelines for Conduct," "Codes of Ethical Conduct," and "Regulations Governing the Prevention of Insider Trading," all of which have been reviewed and approved by the Board of Directors, clearly setting forth Tsang Yow's ethical corporate management policies and practices, as well as the commitment of the Board of Directors and management to actively implement such policies, and establishing policies to implement various ethical standards. The Internal Audit Office regularly audits the Company's various control procedures, prepares audit reports for review by the Audit Committee, and reports them to the Board of Directors, thereby establishing sound corporate governance and risk management mechanisms and promoting Tsang Yow's sustainable development. Members of the Board of Directors and management actively implement and adhere to the principles and commitments of ethical corporate management in the performance of their duties. The aforementioned relevant principles and regulations are publicly disclosed on Tsang Yow's official website.

In 2025, Tsang Yow did not experience any incidents of non-compliance with environmental, health and safety regulations, regulations related to product and service information and labeling, or regulations governing marketing communications, nor was the Company subject to any related penalties. Material violations are determined in accordance with the "Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities."

2.4.3. Grievance Mechanism

Tsang Yow's "Procedures for Ethical Management and Guidelines for Conduct" clearly define the standards for improper benefits and charitable donations, as well as preventive procedures, disciplinary measures for violations, and grievance mechanisms.

To encourage the reporting of illegal and unethical conduct, Tsang Yow has established the "Regulations Governing the Reporting of Violations of Ethical Conduct and Ethical Corporate Management," establishing internal and external reporting channels and handling mechanisms and ensuring their effective implementation. The Company has designated the Human Resources unit and the Internal Audit Office to receive reports from internal employees and external stakeholders, respectively, and strictly maintains the confidentiality of information relating to whistleblowers or persons participating in investigations, adopts appropriate protective measures, and regularly reviews and revises the relevant mechanisms to demonstrate the Company's commitment to ethical corporate management.

2.4.3.1. Grievance Channels

(1) Internal Channels: Employee suggestion boxes (physical suggestion boxes and the EAP Employee Mobile Information Platform), the Human Resources unit supervisor's email address, and a dedicated telephone hotline.

(2) External Channels: The Stakeholder Section of the Company's official website provides reporting/grievance channels, including a dedicated reporting email address and telephone hotline.

2.5. Information Security

Material Topic Name	Customer Privacy and Information Security	
Reasons Why This Topic Is Material to Tsang Yow	Positive Impacts: 1. Enhance operational stability and prevent system interruptions or data loss caused by information security incidents. 2. Meet stakeholders' information security needs and expectations, thereby enhancing the Company's	Negative Impacts: 1. Information security incidents may result in operational disruptions or production shutdowns, causing significant losses. 2. Information security incidents or data breaches may severely damage the Company's reputation. 3. Insufficient information security awareness among employees may

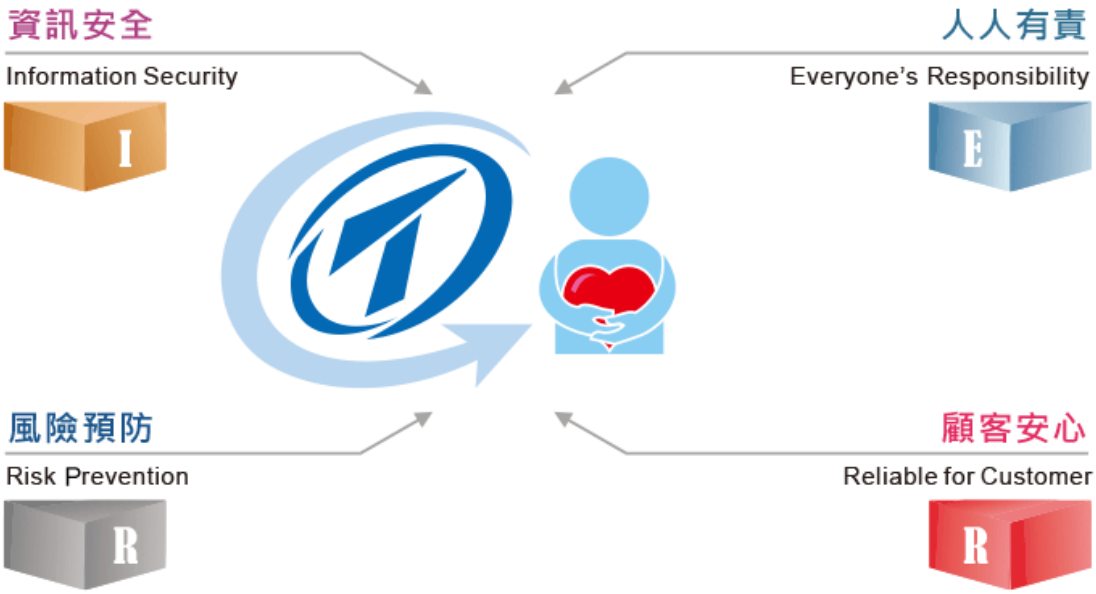
	reputation and brand image. 3. Strengthen employees' information security awareness and reduce human-related information security risks.	create vulnerabilities to cyberattacks or phishing emails.
Evaluation Mechanism	Positive Impacts: 1. Continuously improve the information security management system through risk identification and audit mechanisms. 2. Strengthen employees' information security awareness. 3. Strengthen asset protection capabilities through comprehensive monitoring and defense mechanisms.	Negative Impacts: 1. Continuous increases in the costs of hardware and software infrastructure, human resources, and other resources required for the implementation, operation, and maintenance of the information security management system. 2. Education and training and social engineering exercises for all employees, the information security team, and relevant business partners must be continuously updated to keep pace with evolving trends. 3. Technology and equipment upgrades must keep pace with evolving developments.
Policies and Commitments	1. Tsang Yow's Information Security Policy: "Information Security, Everyone's Responsibility, Risk Prevention, Customer Assurance." The Company establishes and continuously improves its Information Security Management System (ISMS) to ensure the confidentiality, integrity, and availability of information assets. This policy serves as the highest guiding principle for information security to be followed by all employees and relevant business partners, with the aim of meeting operational needs and providing customers with assurance. 2. Policy Commitment: The Company is committed to complying with information security-related laws and regulations, contractual requirements, and information security management system requirements, regularly reviewing information security performance, and continuously improving the applicability, suitability, and effectiveness of the	

<table>
<tr><td></td><td colspan="3">information security management system to respond to changes in the internal and external environment and emerging information security risks, enhance the overall maturity of information security management, reduce information security risks, and support the Company’s sustainable development.</td></tr>
<tr><td rowspan="2">Objectives and Targets</td><td>Short Term (2025)</td><td>Medium Term (2026~2029)</td><td>Long Term (2030 onward)</td></tr>
<tr><td>1. Achieve a 100% completion rate for annual information security training and exercises, with no major information security incidents occurring.
2. Conduct seed personnel training and implement the ISO 27001 Information Security Management System.</td><td>1. Complete the implementation and operation of the ISO 27001 Information Security Management System.
2. Continue to implement information security management plans and maintain a record of no major information security incidents.</td><td>Obtain third-party certification for the ISO 27001 Information Security Management System to ensure the effectiveness of the information security policy of “Information Security, Everyone’s Responsibility, Risk Prevention, Customer Assurance” and meet the needs and expectations of stakeholders.</td></tr>
<tr><td>Achievement Status</td><td colspan="3">1. No major information security incidents occurred in 2025.
2. Completed the implementation of the ISO 27001 Information Security Management System.
3. Trained a total of 57 ISO 27001 seed personnel.</td></tr>
<tr><td rowspan="2">Action Plans and Management Measures</td><td>Short Term (2025)</td><td>Medium Term (2026~2029)</td><td>Long Term (2030 onward)</td></tr>
<tr><td>1. Establish and complete ISO 27001 management process documentation.
2. Conduct annual information security education and training courses.</td><td>1. Implement and operate ISO 27001 management policies, processes, and control measures to enable prompt and effective action.</td><td>1. Obtain third-party certification for the ISO 27001 Information Security Management System (ISMS).
2. Continue to implement</td></tr>
</table>

	3. Conduct phishing email simulation exercises. 4. Establish an incident reporting process.	2. Conduct ISO 27001 internal audits, track deficiencies and corrective actions, and implement the PDCA management cycle.	information security management plans to ensure the protection of CI&IP and prevent major information security incidents, while continuously improving information security management performance.

2.5.1. Information Security Policy

To ensure the confidentiality, integrity, and availability of information assets, Tsang Yow follows its information security policy of "Information Security, Everyone's Responsibility, Risk Prevention, Customer Assurance," regularly conducts information security risk identification, plans, implements, and reviews information security management plans, continuously improves information security management performance, and conducts disaster recovery exercises to ensure the security of information systems, prevent the leakage of confidential information, meet business continuity requirements, and provide customers with assurance.



Tsang Yow's Information Security Policy

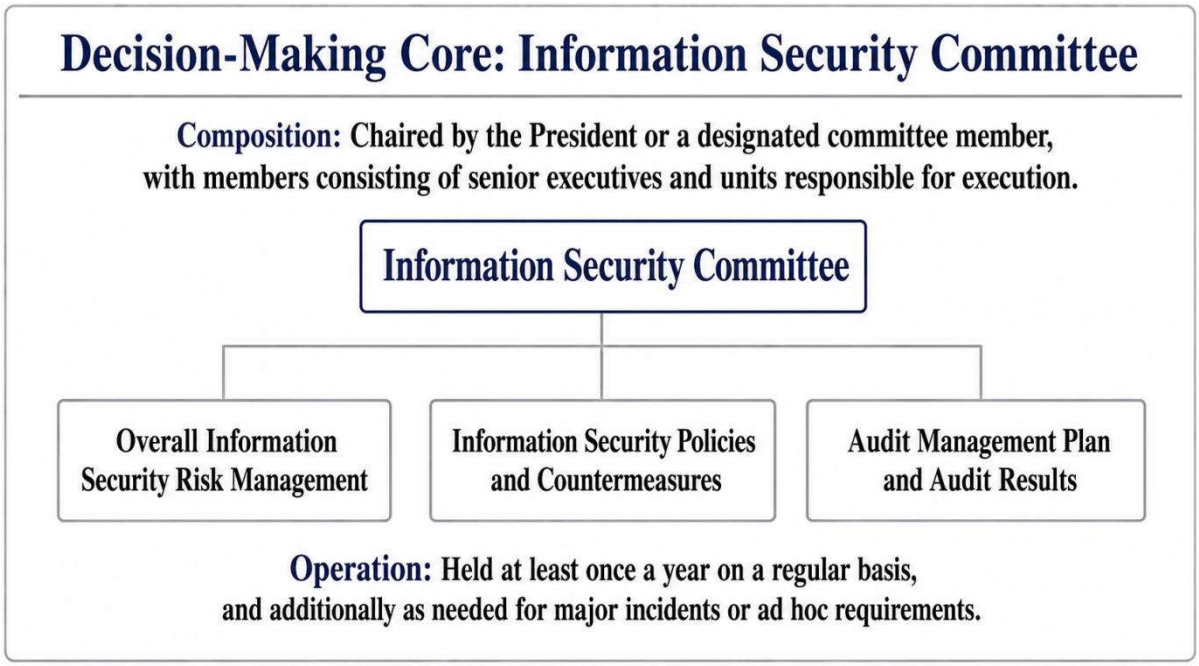
To strictly prevent the leakage of confidential information, Tsang Yow has established the “CI&IP Confidential Information and Intellectual Property Management Process,” which clearly stipulates that all trade secrets provided by customers shall be classified as confidential information and subject to strict access control based on job responsibilities. The Company requires all employees to comply with information security requirements and regularly participate in information security education and training to strengthen information security awareness. The categories of information assets that all employees are required to protect and safeguard are as follows:

(1) Information Records: Including databases, data files, system planning and design documents, user and operating manuals, business processes, customer and quotation information, contracts, education and training materials, development and technical documents, internal control procedures, and system documentation.
(2) Computer Information Systems: Including computer operating systems, application systems, development tools, packaged software, utilities, etc.
(3) Trade Secrets and Personal Data: Including trade secrets and personal data generated in the course of business involving formal and non-formal personnel within the organization, contractors, business partners, and customers.
(4) Physical Areas: Including office areas, information technology rooms, production workshops, access-controlled areas, etc.
(5) Physical Equipment: Including information technology (computer) hosts, communication equipment, storage media, etc.
(6) Infrastructure: Including power systems, air-conditioning systems, network systems, telecommunications systems, etc.

2.5.2. Information Security Committee

Tsang Yow has established an “Information Security Committee,” composed of senior executives and members responsible for the actual implementation of information security management plans. The Committee is chaired by a Chairperson, who is the General Manager or the General Manager’s designated representative and is responsible for overseeing information security risk management. The Committee is responsible for reviewing and deliberating on information security policies, response measures and management plans based on information security risk identification results, and information security reports submitted by the unit responsible for implementing information security management, including internal audit results, external audit results, and opportunities for improvement, in order to reduce information security risks and enhance information security management performance. The

Committee convenes on a regular basis (at least once a year) and on an ad hoc basis (as required by business needs or in the event of a major information security incident).



Information Security Committee Organizational Structure

2.5.3. Information Security Management

To strengthen corporate governance effectiveness and operational resilience, Tsang Yow continues to implement and enhance its information security management system to support the achievement of its medium-term information security objectives.

From a governance perspective, management leads the formulation and implementation of information security policies and strategic directions, clearly defines the roles and responsibilities of each department, and establishes core control processes covering information asset management, risk assessment, access control, backup management, incident reporting, and system operation and maintenance through institutionalized management mechanisms, ensuring that information security management is aligned with the Company’s operational strategies and risk management direction.

At the implementation level, the Company continues to promote key measures, including information asset inventory, risk identification, account and access rights management, firewall protection, data backup and off-site redundancy, antivirus protection and endpoint behavior control, vulnerability remediation, and AI application risk management, to reduce the impact of information security risks on operations. At the same time, through information security education and training for all employees,

social engineering exercises, and professional training for information security personnel, the Company strengthens information security awareness among all employees and fosters a governance culture of “Information Security, Everyone’s Responsibility.”

2.5.3.1. Internal Employee Management

Strict information security requirements and access controls are implemented for internal employees. Through information security awareness training upon onboarding, the signing of the “Employee Agreement,” regular education and training, and social engineering exercises, the Company ensures that employees fulfill their responsibilities for ethical corporate management and the protection of confidential information in their daily operations.

(1) Conduct information security education, training, and testing annually to enhance employees’ information security knowledge and awareness and reduce the risk of data leakage.
(2) Based on the identification results, develop and implement information security management plans to prevent CI&IP leakage and protect information assets.
(3) Establish data backup and off-site backup mechanisms and regularly conduct emergency response plan exercises to ensure the effectiveness of protective measures.
(4) Conduct annual CI&IP internal audits to verify that the management of confidential information and intellectual property rights complies with requirements.
(5) Implement corrective actions for CI&IP abnormalities and audit findings, track their effectiveness, and submit the results to the Information Security Committee for review.

2.5.3.2. External Personnel Management

For external business partners, including suppliers, contractors, and outsourced service providers, the Company is obligated to protect intellectual property provided by customers in accordance with the principles of business credibility and confidentiality agreements. The security measures adopted include:

(1) Before entering the Company to perform business activities, external personnel are required to sign a Non-Disclosure Agreement (NDA), which clearly stipulates their responsibilities for protecting intellectual property and confidential information.
(2) When entering the plant premises and controlled areas, external personnel are required to complete visitor registration procedures, be accompanied by designated

personnel, and are prohibited from photographing, recording, copying, or removing any confidential documents, information, or equipment.

(3) If external personnel are found to have violated confidentiality obligations or the Company's information security requirements, they shall be immediately required to take corrective action in accordance with the contract and applicable laws and regulations, or, where necessary, the business relationship shall be terminated.

2.5.3.3. Information Security Management Plan

Information security risk assessments and identification are conducted regularly. For high-risk items identified through the assessments, information security management plans are established and corresponding management mechanisms are developed to comprehensively prevent internal and external information security threats and effectively reduce information security risks.

2.5.4. Information Security Risks and Response Measures

In the current environment of frequent cyber threats and continuously increasing information security risks, the Company faces multiple information security challenges, including employee information security awareness, system maintenance and trade secret management, continuously evolving cyberattack methods (including new information security risks arising from AI), external threats such as ransomware, and potential system abnormalities caused by natural disasters or power outages. In addition, stakeholders such as customers, government agencies, and shareholders are highly concerned about the protection of trade secrets, system availability, and business continuity. Through the Company's internal risk identification process, the following potential information security risks have been identified, based on which relevant control measures have been established and strengthened.

Information Security Risk Assessment and Response Measures

Potential Risk Item	Risk Description	Potential Impact	Response Measures
Cyberattacks and Intrusions	External hackers may infiltrate the Company's networks and systems through system vulnerabilities, weak passwords, or unauthorized access,	System service disruptions, data tampering or leakage, resulting in operational interruptions, reputational damage, and regulatory	Deploy Intrusion Prevention Systems (IPS), strengthen firewalls and multi-factor authentication mechanisms, and

Potential Risk Item	Risk Description	Potential Impact	Response Measures
	resulting in data theft or destruction.	penalties.	regularly conduct vulnerability scanning and penetration testing.
Ransomware Threats	Malware infiltrates endpoints or servers, encrypts data, and demands a ransom, resulting in the paralysis of critical systems.	Data may become inaccessible, resulting in operational shutdowns, significant financial losses, and reputational damage.	Establish multi-layered antivirus protection, email filtering, and malicious link blocking mechanisms, and perform regular backups and restoration tests.
Social Engineering Attacks / Phishing Emails	Attackers impersonate trusted parties and send emails, including AI-generated phishing emails and other emerging AI threats, to induce employees to click malicious links or provide account credentials.	Account theft, internal system intrusions, or malware infections may occur, potentially leading to further data breaches.	Deploy AI-enhanced defense measures, including a Security Operations Center (SOC), Endpoint Detection and Response (EDR), and Extended Detection and Response (XDR); regularly conduct information security awareness training and phishing email simulation exercises; and implement an email anti-fraud filtering system.
Business Email Compromise	Attackers impersonate supervisors or suppliers, including through emerging AI threats such as deepfake attacks, to induce employees to make fraudulent fund transfers or modify account information.	Financial losses, damage to business reputation, and deterioration of trust with customers and suppliers.	Leverage AI to strengthen defense capabilities by implementing a Security Operations Center (SOC), Endpoint Detection and Response (EDR), and Extended Detection and Response (XDR), while

Potential Risk Item	Risk Description	Potential Impact	Response Measures
			enhancing employees' information security awareness and educating them to remain vigilant against suspicious emails.
Trade Secret Leakage	Employees or external personnel obtain or disclose the Company's confidential information without authorization, such as design drawings, quotations, or technical documents.	Loss of competitive advantage, infringement of intellectual property rights, and adverse impacts on revenue and market position.	Establish data classification and access controls, enable file access permissions and controls for printing and screen watermarks, and require employees to sign Non-Disclosure Agreements (NDA).
Information System Abnormalities	System hardware or software failures, configuration errors, or untested changes may result in service disruptions or data loss.	Disruption of critical business processes, production line shutdowns, delays in customer orders, and compromised data integrity.	Continue to maintain maintenance contracts with vendors for critical system hardware and software, while establishing system change management processes and implementing version control, testing, and validation.
Unexpected Power Outages in the Server Room	A utility power outage may cause servers and network equipment to shut down.	System disruptions, data loss, or equipment damage, affecting business continuity and disaster recovery time.	Equip the server room with an Uninterruptible Power Supply (UPS) or automatic generator, and regularly test power switching and disaster recovery plans.
AI Application Risks	Employees may enter the Company's confidential information, customer data, design drawings,	Leakage of trade secrets, violations of personal data protection laws or contractual obligations, and loss of	Establish AI usage guidelines and data classification controls, prohibit the input of sensitive information,

Potential Risk Item	Risk Description	Potential Impact	Response Measures
	personal data, or contract content into AI tools, resulting in data leakage or improper use.	customer trust.	and implement access controls and education and training.

2.5.5. Resources Invested in Information Security

Tsang Yow actively invests in upgrading information security technologies and management systems to ensure the effective operation of its information security management system. The specific resources invested and implementation results in 2025 are as follows:

(1) Annual Plan and Budget: Each year, information security management plans and budgets are established based on unacceptable risks identified through information security risk assessments and submitted to the “Information Security Committee” for review prior to implementation.

(2) Dedicated Personnel: One dedicated information security supervisor and one dedicated information security staff member.

(3) In 2025, 10 information security policies and procedures were newly established or revised.

(4) Education and Training:

- Information security training was provided to new employees to ensure that they understand the Company’s information security policies and various information security requirements.
- In 2025, information security training courses and information security tests were conducted to enhance employees’ awareness of information security and understanding of the importance of trade secret protection, effectively prevent potential threats and attacks, and reduce the risk of trade secret leakage.
- Phishing email security tests were conducted for employees, and information security training was provided to employees who did not pass the tests to enhance their information security awareness and reduce the risks of email fraud and data leakage.
- The dedicated information security supervisor and dedicated information security staff member attended external information security training, completing a total of 34 training hours in 2025.

- Current events and actual cases were used for information and communications security awareness activities to strengthen employees' information security awareness.



Information Security Training Photos

（5）Conduct Emergency Response Exercises:

- Cyberattack Response Exercise: Primarily conducted to ensure that security incidents can be responded to and handled promptly and effectively in accordance with emergency response procedures, and that affected systems and resources can be quickly restored to minimize losses and business disruptions.
- Server Backup and Restoration Exercise: Primarily conducted to ensure that normal operations can be restored within the shortest possible time in the event of an information system incident, and to verify the effectiveness, availability, and accuracy of backup data through restoration exercises.

(6) Information Security Equipment Upgrades and Maintenance Contracts:

- In 2025, the Company replaced aging hardware equipment and renewed information security systems and maintenance contracts covering antivirus protection, anti-hacking protection, intrusion detection, and other information security measures, with total expenditures amounting to NT$2.37 million.

(7) Information Security-Related Meetings:

- In 2025, a total of 28 meetings related to information and communications security management, information security policies, and related requirements were held to ensure the continuous strengthening of the Company's information security measures and the operation of its information and communications security management framework.

(8) Website Vulnerability Scanning and Information Security Health Checks:

- In 2025, security testing and vulnerability scanning of externally accessible service websites were completed.
- In 2025, network information security health checks were conducted to ensure network security and confirm the absence of insecure network activities and behaviors.

(9) Continue to participate in the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) alliance to obtain information security early-warning intelligence, security threat and vulnerability information, and continuously share and exchange information to strengthen collaborative information security defense.

2.5.6. Information Security Management Results

Looking ahead to long-term development, Tsang Yow will continue to enhance its information security governance capabilities and progressively strengthen risk prevention and business continuity capabilities to continuously respond to the information security needs and expectations of customers, competent authorities, and other stakeholders, thereby strengthening the foundation of trust for sustainable business operations. In 2025, Tsang Yow did not receive any complaints regarding breaches of customer privacy or loss of customer data.

2025 Information Security Management Plan and Achievements

Policy

10 Regulations

Added and revised 10 information security regulations

New Employee Training/Awareness

100 %

All new employees completed information security education and training courses

Email Social Engineering Drills

100 %

Employees using company email accounts completed email social engineering phishing drills

Cybersecurity Management Plan Budget

2.37 million

✓ Cybersecurity Health Check
✓ Maintenance Contracts
✓ Vulnerability Scanning
✓ Cybersecurity System Replacement

Cybersecurity-Related Meetings

28 meetings

✓ Cybersecurity Regulations
✓ Cybersecurity Control Measures
✓ Cybersecurity Implementation Effectiveness

Cybersecurity Education and Training

344 Attendance

✓ Information Security Regulations
✓ Cybersecurity Policy Promotion
✓ Protection of Trade Secrets and Intellectual Property Rights
✓ Phishing Email Identification
✓ Ransomware Emergency Response
✓ Personal Data Protection

Cybersecurity Audit Execution Rate

100 %

✓ Conduct regular cybersecurity audits in accordance with the company's cybersecurity audit plan.

Emergency Response Drills

100 %

Respond rapidly and effectively to security incidents according to emergency response procedures

Dedicated Personnel Organization/Training

2 people

✓ 1 Information Security Supervisor
✓ 1 Information Security Specialist

34 hours

✓ Information security training courses

Strengthen collaborative cybersecurity defense

Continuously participate in cybersecurity information-sharing organizations to obtain cybersecurity alerts, threat intelligence, and vulnerability information, while maintaining ongoing sharing and communication to strengthen collaborative defense.

- 2025 Information Security Management Plans and Implementation Results

2.6. Operating Performance

Tsang Yow firmly believes that sound financial performance is the foundation for achieving sustainable business operations. Accordingly, Tsang Yow has long been committed to establishing robust operating plans and achieving strong financial performance through effective capital management, continuously creating long-term and stable economic value and sharing it with all stakeholders, including shareholders/investors, employees, customers, suppliers, and society. Tsang Yow is also committed to ensuring the transparency and timeliness of financial information and regularly discloses its latest financial results to strengthen investors' confidence in the Company's long-term investment value.

2.6.1. Operating Results

Unit：Thousand NTD

Item	2023	2024	2025
Operating Revenue	1,193,076	1,049,324	1,052,420
Gross Profit	401,445	291,860	340,781
Gross Profit Margin	33.65%	27.81%	32.38%
Net Income Before Tax	249,712	208,591	171,811
Net Income After Tax	273,734	160,577	138,918
Other Comprehensive Income	30,702	(3,736)	11,426
Earnings per Share	2.67	1.59	1.36
Debt Ratio	30.22%	18.33%	14.86%
Return on Equity	16.49%	8.60%	6.85%
Cash Dividends	137,144	123,704	103,087
Employee Benefit Expenses	293,718	274,877	251,324
Payments to Providers of Capital	147,546	128,633	105,027
Payments to	117,407	3,615	37,188

Government			
Directors' Shareholding Ratio	27.29%	14.86%	15.43%

Note 1: Payments to providers of capital refer to dividends paid to all shareholders plus interest paid to lenders (including interest on any form of debt and borrowings).

Note 2: Payments to government refer to all taxes (including business tax, income tax, and property tax) and fines.

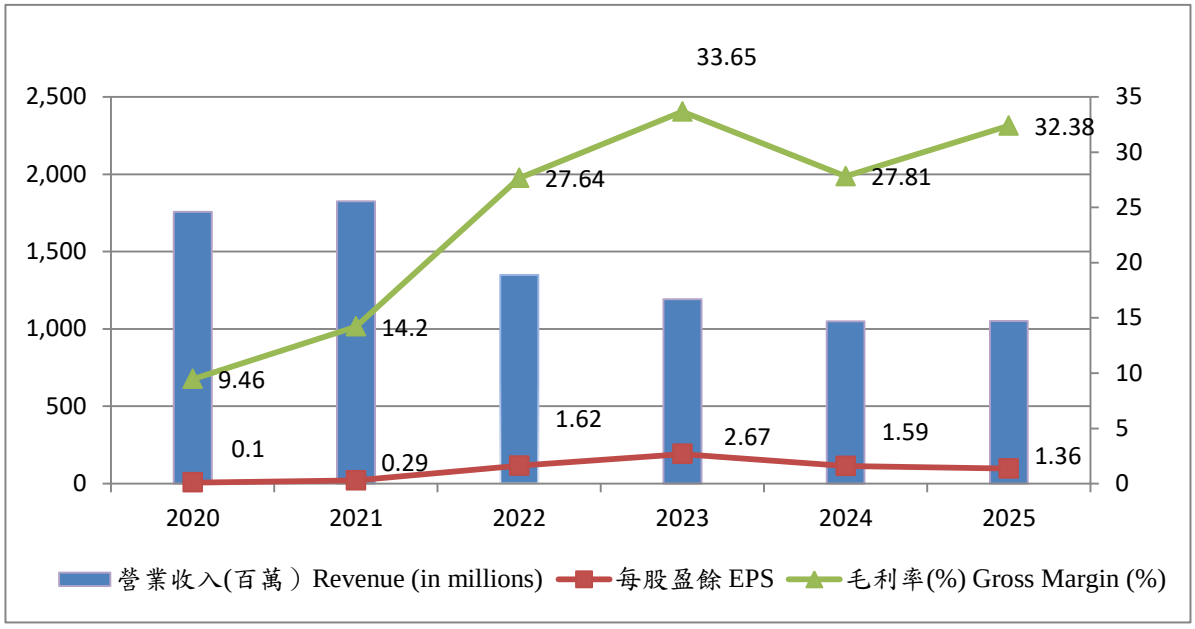
Note 3: Employee benefits include labor and health insurance expenses, pension expenses, and other monetary benefits provided to employees, representing the total amount of employee benefits provided in monetary form (excluding education and training expenses, protective equipment costs, or other costs directly related to employees' job responsibilities).

In 2025, the global economic environment was affected by geopolitical risks, trade policy uncertainty, and a high-interest-rate environment, resulting in more cautious consumer spending. Amid the trend toward electrification, the automotive industry continued to face challenges arising from structural adjustments and intensifying market competition. While the development trend of new energy vehicles remained clear, the recovery in demand for conventional vehicle models continued to be affected by macroeconomic factors, resulting in a conservative outlook for overall industry growth momentum.

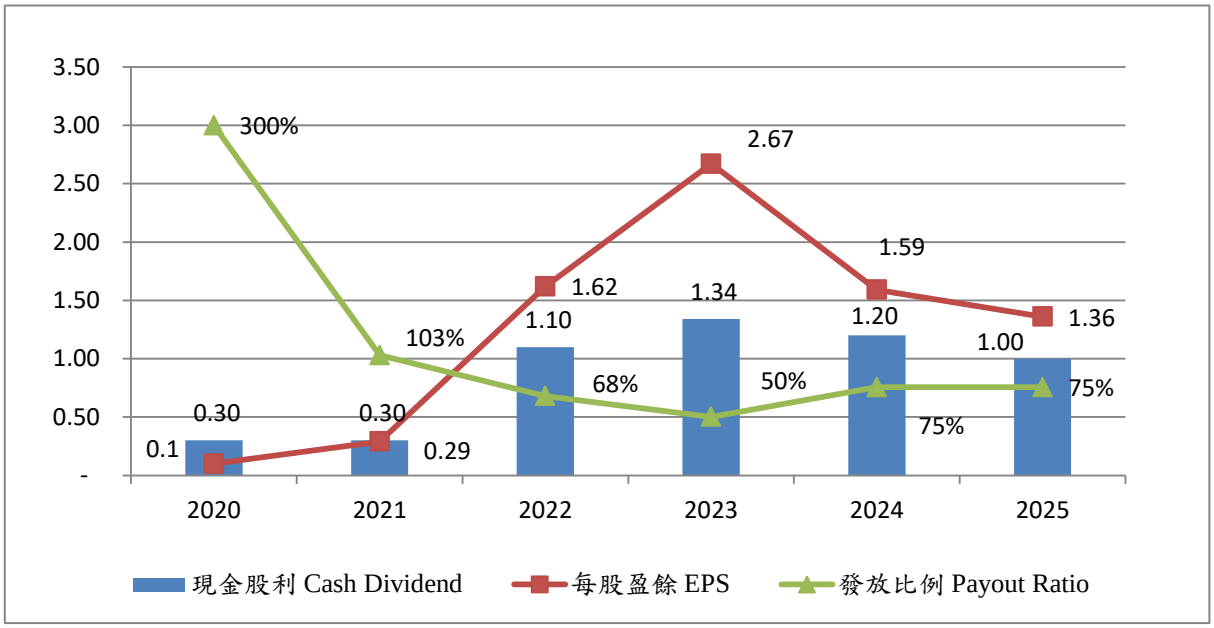
In terms of profitability, revenue did not achieve significant growth due to the appreciation of the New Taiwan dollar and adjustments to production schedules by OEM customers. However, strong demand in the AM (aftermarket) and OES (original equipment service) markets, together with the commencement of shipments of key components for semiconductor equipment, contributed to the continued optimization of the Company's product mix. Coupled with effective cost and expense control, the gross profit margin reached 32.38%, an increase of 4.57 percentage points compared with the previous year, significantly enhancing operating profitability. However, due to the strong appreciation of the New Taiwan dollar, recognized foreign exchange gains decreased substantially compared with the previous year. Earnings per share were NT$1.36, a decrease of NT$0.23 compared with 2024.

Overall, although the Group's operating performance in 2025 slowed compared with the previous year due to the impact of the external environment, the Company maintained sound profitability and a stable financial structure, while actively

developing new products and new markets, demonstrating resilience in its business operations. With the completion of the Malaysia production base and the formation of a diversified strategic footprint, the Group will be better positioned to enhance its global competitive advantages and respond to future market demand. In addition, Tsang Yow Group is committed to achieving stable financial performance and returning the year's earnings to shareholders through dividend distributions. Going forward, the Group will maintain a sustainable and stable dividend policy to create greater value and returns for shareholders while pursuing the goal of sustainable business operations.



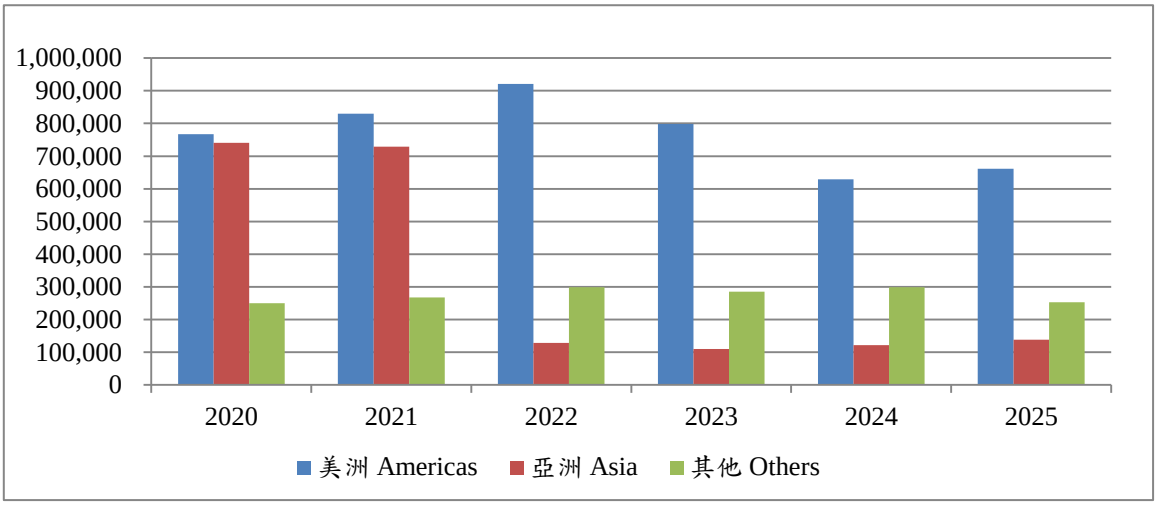
Financial Performance



Cash Dividends

2.6.2. Future Development: Diversification of Marketing Regions

Tsang Yow primarily focuses on export markets, with the Americas being its largest sales region. As part of its global business expansion, the Company provides localized services, including expanding its overseas presence into Malaysia and Thailand. Tsang Yow will supply products in closer proximity to meet the future market demand arising from the development of industrial supply chains in Asia. In response to rapid changes in the industry structure, the Company remains committed to a diversified business strategy and global expansion, while continuously enhancing its visibility in international markets.



Sales Amounts and Proportions of Major Products by Region over the Past Five Years

2.6.3. Government Subsidies

To encourage profit-seeking enterprises to make substantive investments using undistributed earnings and to enhance their production technologies and the quality of their products or services, pursuant to Article 23-3 of the “Statute for Industrial Innovation,” beginning with the filing of the profit-seeking enterprise income tax return for undistributed earnings for 2018, where an enterprise uses such earnings, within three years from the year following the year in which the earnings are generated, to construct or purchase buildings, software and hardware equipment, or technologies for its own production or business operations, and the investment reaches a prescribed amount, the investment amount may be deducted when calculating the undistributed earnings for the relevant year in accordance with the Income Tax Act.

With the rapid rise of global digital technologies and smart manufacturing, Article 10-1 of the Statute for Industrial Innovation was amended in 2019 to introduce

investment tax credits for smart machinery and 5G systems to accelerate the intelligent upgrading and transformation of industries. In response to the post-pandemic era and the continued growth in demand for smart applications and information security protection, information security investments were included as eligible items for investment tax credits from 2022 to 2025. At the end of 2024, to assist industries in responding to artificial intelligence and global net-zero emissions trends, the Ministry of Economic Affairs announced a proposed amendment to the aforementioned provision, extending its implementation period through the end of 2029 and adding artificial intelligence and energy conservation and carbon reduction as eligible investment items.

To assist enterprises in providing continuing education and training for incumbent employees, expand the benefits of training, continuously enhance workforce quality, accumulate national human capital, and strengthen competitiveness, the Workforce Development Agency, Ministry of Labor, provides subsidies of up to NT$950,000.

2025 Government Subsidy Programs

Unit：NTD

Item	Subsidizing Agency	Subsidy Amount (Tax Credit Amount)
Tax Deduction for Substantive Investment of Undistributed Earnings	National Taxation Bureau	416,528
Smart Machinery Investment Tax Credit	National Taxation Bureau	1,546,339
Enterprise Human Resources Enhancement Program	Ministry of Labor	877,660
Total		2,840,527

2.6.4. Tax Policy

In accordance with government regulations designed to support corporate innovation and promote economic growth, Tsang Yow's Finance Department is responsible for tax matters and reviewing the Company's tax policies, implementing tax governance policies, and complying with the tax laws and regulations of the countries in which its production sites are located. The Company ensures that transactions among its operating affiliates are conducted in accordance with the arm's length principle and

transfer pricing guidelines, does not engage in complex transactions that are artificial or lack economic substance, and does not transfer profits to low-tax jurisdictions or tax havens for the purpose of tax avoidance. Tax information is disclosed to stakeholders through public channels, including financial reports and corporate sustainability-related information, to ensure information transparency. In addition, the Company maintains relationships with tax authorities in relevant tax jurisdictions based on mutual respect and effective communication. In 2025, Tsang Yow complied with applicable tax policies and regulations and was not subject to any penalties imposed by the competent authorities.

2.6.5. Tax Governance and Risk Management

In response to risks associated with tax operations, Tsang Yow is committed to enhancing tax expertise and continuously developing professional talent to ensure adequate capabilities for handling tax matters. For unfamiliar tax matters, the Company proactively consults and communicates with the competent tax authorities and seeks advice from external professional accountants and tax professionals to ensure proper compliance with tax regulations and filing obligations, thereby reducing the risks of legal sanctions, financial losses, or reputational damage that may arise from non-compliance with tax laws. Over the years, Tsang Yow has maintained sound and responsible business operations, focusing not only on sustained profitability and creating maximum value for stakeholders, but also on paying taxes honestly in accordance with the law and fulfilling its social responsibility as a taxpayer. To effectively manage tax risks, the Company follows internal control procedures to identify, assess, and manage tax risks arising from regulatory changes and its operating activities, and appropriately measures, manages, and controls such risks. The Board of Directors has entrusted the Audit Committee with overseeing the quality and integrity of the Company’s accounting, auditing, financial reporting processes, and financial controls. The Audit Committee reviews significant matters, including accounting policies and procedures, internal control systems, and tax compliance, on a quarterly basis. Tsang Yow is currently exempt from filing a Country-by-Country Report.

Effective Tax Rate Paid

Unit：Thousand NTD

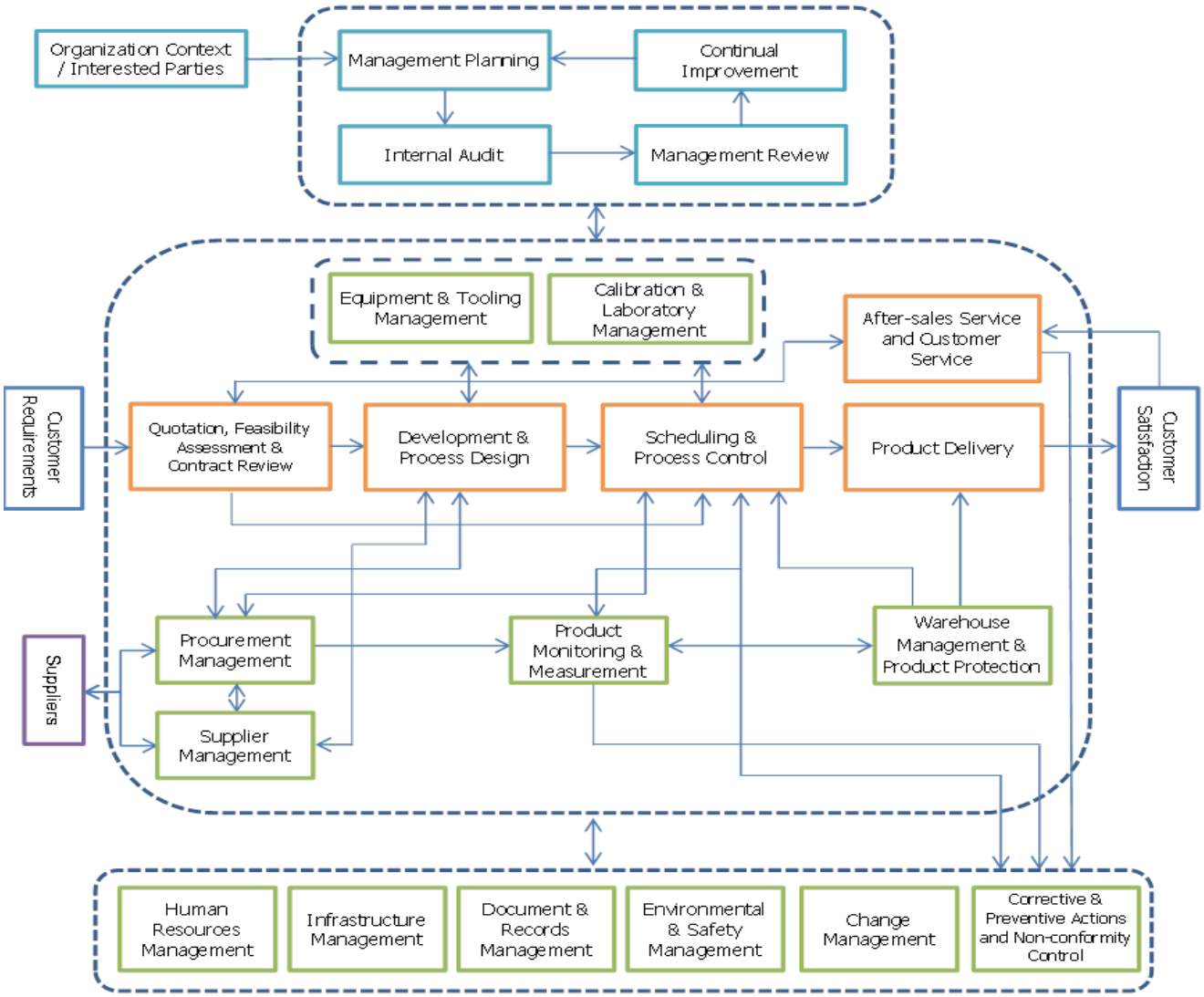
Item \ Year	2023	2024	2025
Taiwan	53,120	48,014	32,893
Mainland Subsidiary	10,627	0	0
Total Income Tax Expense	63,747	48,014	32,893
Net Income Before Tax	337,481	208,591	171,811
Effective Tax Rate	18.89%	23.02%	19.14%

3. Sustainable Value Chain

3.1. Quality Management Process

To ensure product quality and safety and enable sustainable business development, Tsang Yow has established, implemented, maintained, and continuously improved its management system in accordance with the ISO 9001:2015 international standard and the stringent requirements of the IATF 16949 Automotive Quality Management System. The main framework of the Company's quality management system is as follows:

Quality Management System (QMS) Structure Diagram



3.2. Product Quality and Safety

<table>
<tr><td>Material Topic Name</td><td colspan="3">Product Quality and Safety</td></tr>
<tr><td>Reasons Why This Topic Is Material to Tsang Yow</td><td>Positive Impacts:
1. Enhance customer trust and brand reputation
2. Reduce recall risks and legal liabilities
3. Improve efficiency and reduce costs</td><td colspan="2">Negative Impacts:
1. Increased product development and manufacturing costs, thereby affecting profit margins
2. Extended R&D and production cycles
3. Increased complexity of supply chain management</td></tr>
<tr><td>Evaluation Mechanism</td><td>Positive Impacts:
1. Establish stringent quality control processes
2. Implement preventive design (PFMEA)
3. Industry–Academia R&D Collaboration</td><td colspan="2">Negative Impacts:
1. Promote lean management practices and automation improvements
2. Promote product R&D and innovation by utilizing digital technologies (such as MBD and CAD) to simulate and test products, shorten R&D cycles, and enhance product safety and reliability
3. Optimize supply chain management by establishing stable partnerships with suppliers, ensuring supply chain transparency and consistency, and requiring compliance with applicable quality and safety standards</td></tr>
<tr><td>Policies and Commitments</td><td colspan="3">In accordance with Tsang Yow’s quality policy philosophy of “Adhere to Standards, Ensure Quality, Continuously Improve, and Exceed Requirements,” Tsang Yow is committed to fully meeting customer needs through “first-class quality, reasonable prices, fast delivery, and professional service.” We are dedicated to providing excellent technical support, rapid R&D, and prompt quotations to help customers stand out in a highly competitive market.</td></tr>
<tr><td rowspan="2">Objectives and Targets</td><td>Short Term (2025)</td><td>Medium Term (2026~2029)</td><td>Long Term (2030 onward)</td></tr>
<tr><td>Short-Term Target:
1. Customer satisfaction > 90%</td><td>1. Continuously improve customer satisfaction</td><td>1. Continuously reduce the process defect rate and internal and</td></tr>
</table>

		2. Reduce the number of customer complaints by 50%	external failure costs
Achievement Status	In 2025, the average customer satisfaction rate reached 91%, achieving the quality target.		
Action Plans and Management Measures	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
	1. Engage in industry–academia R&D collaboration with National Formosa University to strengthen new product development and technological capabilities 2. Since 2024, Tsang Yow has established an HSF (Hazardous Substance Free) management system. Beginning in 2025, the Company has continued to implement the HSF management system to reduce the risk of users being exposed to hazardous substances, continuously protect the environment by reducing the release of hazardous substances, and further enhance the	1. Accelerate production automation to improve the stability of production processes and product quality. 2. Implement intelligent inspection and quality abnormality alert systems to monitor and collect quality inspection data, promptly prevent defective products from being produced, improve yield rates, and reduce loss costs. 3. Continuously optimize Quality Competition activities to promote effective audits, strengthen quality awareness, reduce failure costs, and improve customer	1. Continue to establish collaborative programs with academia to strengthen product development capabilities and create opportunities for diversified product market development. 2. Select appropriate education and training courses based on development capability requirements to strengthen employees' professional skills. 3. Develop product development talent through phased evaluation and coaching based on project assignments, individual characteristics, and

	Company's competitiveness. 3. Promote the "Quality Competition Program" to comprehensively enhance quality awareness among all employees and reduce process risks through competitive activities involving quality objectives, quality training, quality improvement, and quality audits.	satisfaction. 4. Promote lean production activities to reduce costs and waste and improve quality. 5. Implement a CRM (Customer Relationship Management) platform and an RFQ quotation database to continuously improve and optimize areas with which customers are less satisfied.	other factors. 4. Enhance capabilities in planning automated production lines for new products through industry visits and exchanges with automation equipment suppliers.

3.2.1. Products and Services

Since its establishment, Tsang Yow has evolved from the production of automotive torque converter components to the R&D and production of truck clutches and automatic transmissions. The Company has progressed from contract machining to the production of more technologically advanced hydraulic pumps and has successfully developed Planet, a key component of automatic transmissions, as well as Chrysler transmission components. In collaboration with the Metal Industries Research & Development Centre, Tsang Yow has also introduced laser welding technology to continuously enhance its manufacturing capabilities.

With more than 30 years of accumulated experience and production expertise in the development of transmission components, Tsang Yow has in recent years actively pursued development projects for GM original equipment service (OES) parts and six-speed transmission components. As a core component supplier for automotive transmission systems, the Company's expertise in precision forming and welding technologies enables it to meet customers' stringent requirements for quality and precision. In addition, leveraging its experience in contract manufacturing for automotive satellite plants worldwide, Tsang Yow has developed expertise in key

component development and, through collaboration with OEM manufacturers, has further expanded into the AM market to achieve economies of scale.

The Company's product portfolio covers conventional internal combustion engine vehicles, new energy vehicles, industrial machinery, marine vessels, motorcycles, bicycles, and high-tech equipment components, with products sold in 25 countries worldwide. With a strong focus on export markets, Tsang Yow is rooted in Taiwan while pursuing a global vision, continuously strengthening its industrial value chain and creating further development opportunities to provide strong momentum for revenue and profitability.



3.2.1.1. Scope of Products and Services

1	2	3	4	5	6	7	8	9	A	B	C
Automobiles	Heavy-Duty Trucks	Industrial Machinery	Aerospace	Marine Vessels	Air-Conditioning Compressors	Motorcycles (ATVs)	Bicycles	Others	New Energy Vehicles	Sports Equipment	Semiconductor Equipment

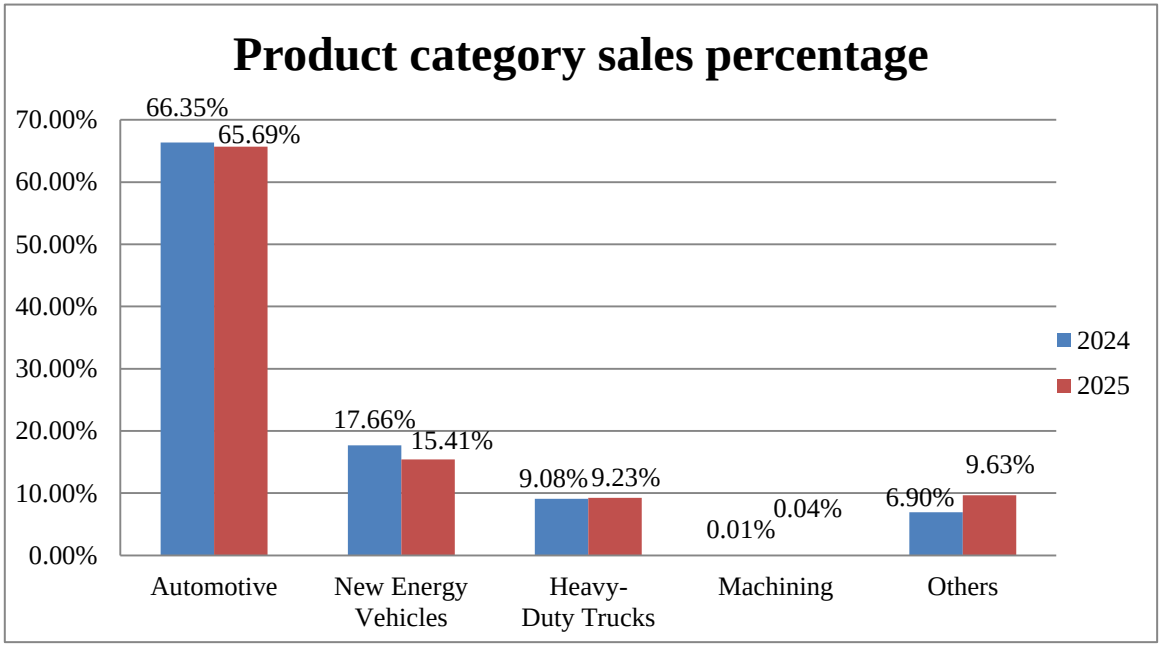
3.2.1.2. Sales Volume Proportion by Product and Service Category

Year	Automotive	New Energy Vehicles	Heavy-Duty Trucks	Machining	Others	Total
2024	66.35%	17.66%	9.08%	0.01%	6.90%	100.00 %
2025	65.69%	15.41%	9.23%	0.04%	9.63%	100.00 %

Note: To faithfully reflect the transformation trends of the automotive industry and the Company's development strategy, the classification of product sales data has been optimized since 2025, and prior-period data has been adjusted to ensure consistency in

information disclosure:

1. Classification Adjustment: Hybrid vehicle models originally classified under the "Automotive" category in 2024 have been reclassified under the "New Energy Vehicles" category beginning in 2025.
2. Expansion of Definition and Scope: The original definition of "New Energy Vehicle Motors" covered only applications for battery electric vehicles. Beginning in 2025, the scope of "New Energy Vehicles" has been expanded to include products related to both hybrid vehicles and battery electric vehicles.



3.2.1.3. Proportion of Annual Sales Amount by Region

Year	Domestic Sales	Americas	Europe	Asia	Total
2024	1.87%	59.91%	28.51%	9.71%	100.00%
2025	0.67%	64.29%	24.17%	10.87%	100.00%

Note: The increase in the proportion of the "Others" category in 2025 was mainly attributable to the increased proportion of sales of semiconductor equipment.

3.2.2. Raw Material Management

Tsang Yow is committed to the rigorous management of raw materials to ensure the supply of products of the highest quality. The raw materials required for the production and packaging of its major products include steel, cast iron, sheet metal,

aluminum parts, stainless steel parts, oils, and packaging materials, among which steel, cast iron, and sheet metal account for the highest proportions of raw material usage by value. In addition, through stringent quality control, the Company reduces raw material waste and environmental impacts and is committed to providing products and services that exceed customer expectations, continuously implementing its quality policy to achieve world-class quality.

2025 Raw Material Consumption Statistics Table

Raw Material Name	Whether Recycled Material	2025 (Weight)	Unit (Weight)
Steel	No	5,713.130	Ton
Sheet Metal	No	2,231.336	Ton
Cast Iron	No	1,023.396	Ton
Packaging Materials	Yes	143.088	Ton
Oil Products	No	92.936	kiloliter
Aluminum Parts	No	72.765	Ton
Stainless Steel Parts	No	1.282	Ton

Note 1: Steel includes forgings, bars, pipes, etc.

Note 2: Oil Products include rust preventive oil, cutting oil, slideway oil, circulating oil, etc.

Note 3: Renewable Materials: Renewable materials can be obtained from various sources that can be rapidly replenished through ecological cycles or agricultural processes. Therefore, services derived from these sources or other related resources will not be depleted and can continue to be used by future generations.

Note 4: Non-renewable Materials: Resources that cannot be replenished within a short period of time, such as natural gas, metals, minerals, and petroleum.

3.2.3. R&D and Innovation

3.2.3.1. Core Processes and Technological Advancement

Leveraging the strong capabilities accumulated through the development of automotive aftermarket products, highly integrated resources, advanced equipment, and an experienced team, Tsang Yow's reverse engineering and OEM development capabilities have successfully met the most stringent customer requirements. We specialize in precision machining, stamping, gear cutting, laser welding, and assembly, with a focus on a wide range of products, including transmission components, heavy-duty truck clutch components, industrial machinery components, semiconductor

components, and aerospace components. Through the use of CAE and CAM software, Tsang Yow has significantly enhanced the quality and efficiency of mold design, manufacturing processes, and stamping and forming operations.

Tsang Yow continuously pursues excellence and is committed to ensuring that product quality meets established standards and customer requirements. Guided by the principle that “a craftsman must first sharpen his tools if he is to do his work well,” the Company insists on adopting state-of-the-art precision equipment, including mill-turn machining centers, five-axis machining centers, vertical/horizontal milling and drilling machining centers, and gear hobbing machines imported from Japan, as well as gear shaping machines, gear grinding machines, spinning machines, and laser welding machines introduced from Europe. These advanced machines have significantly enhanced the speed and quality of component processing. Through independent R&D and collaboration with partner organizations, Tsang Yow fully demonstrates its commitment to quality.

Item	Core Technology	Collaborating Organization
1	Gear Machining Technology	In-House Technology Academic Institution
2	Stamped Gear Forming Technology	In-House Technology
3	Mill-Turn Machining and Simultaneous Five-Axis Machining Technologies	In-House Technology
4	Machining Technologies Including Outside Diameter (OD) Grinding, Inside Diameter (ID) Grinding, Double-Sided Grinding, Combined ID/OD Grinding, and Dual-Drive OD Grinding	In-House Technology
5	Integrated Production Line Technologies Including Press-Fitting, Laser Welding, Dynamic Balancing, Laser Marking, High-Cleanliness Cleaning and Inspection, and Assembly	In-House Technology
6	Heat Treatment Technologies Including Carburizing, Induction Hardening, Tempering, and Annealing	In-House Technology Academic Institution

Item	Core Technology	Collaborating Organization
7	In-House Design and Manufacturing Technologies for Production Dies, Inspection Fixtures, and Jigs	In-House Technology

3.2.3.2. Investment in Innovation and R&D Resources

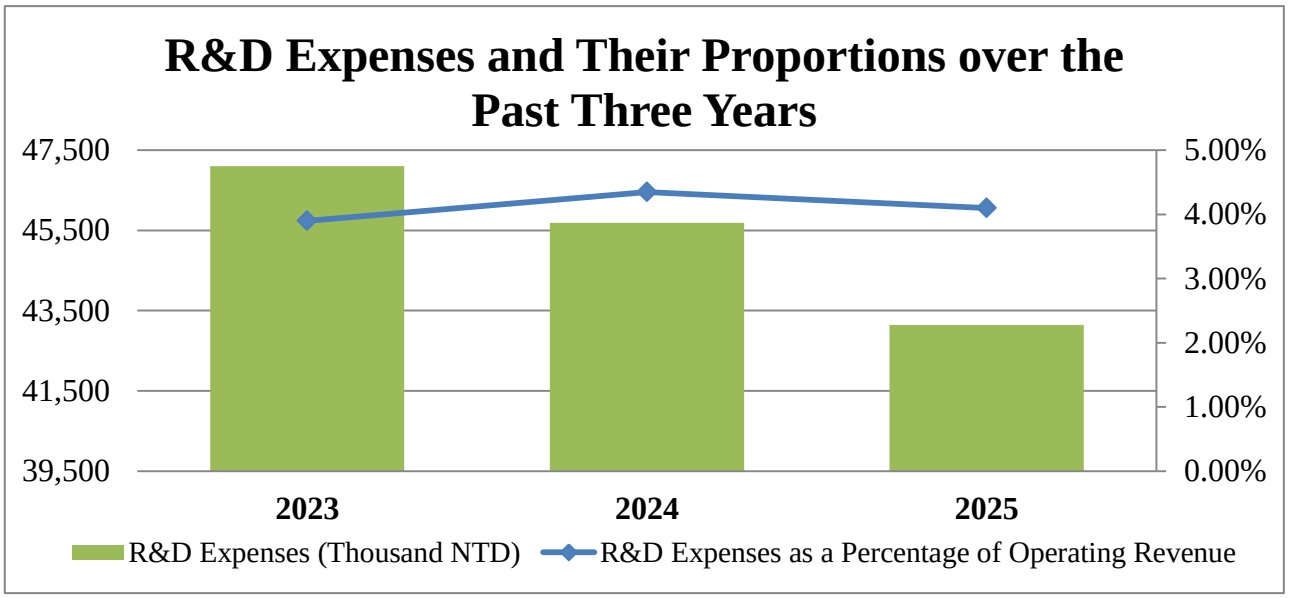
To provide competitively priced and high-quality products, Tsang Yow's R&D team continuously explores innovative methods to optimize product manufacturing processes and process capabilities. Through technical reviews and customer feedback, the Company seizes every opportunity to make its products more practical and durable, thereby meeting customers' requirements for precision. Tsang Yow also actively engages in industry–academia collaboration with the Metal Industries Research & Development Centre, the Industrial Technology Research Institute, and National Formosa University to enhance professional expertise, seek solutions for product improvement, and inject innovative momentum through interaction with academia to strengthen its technological capabilities. Upholding the belief that continuous R&D is essential to long-term business operations, Tsang Yow continuously accumulates professional expertise in component machining and manufacturing, enhances product development capabilities to meet customer schedule requirements, accelerates production readiness to respond to market demand, and earns customer trust. The Company also continues to invest in professional skills training for new employees to sustain the development and advancement of its core technologies and achieve its goals for sustainable development.

2025 R&D Personnel Statistics

R&D Personnel	Total Number of Employees	27 persons	
	Technical Category	Stamping and Forming	Machining
	Number of Personnel	12 persons	15 persons
	Individual Percentage	4%	5%
Company-Wide	Total Percentage	9%	

R&D Expenses for the Past Three Years

Year	R&D Expenses (Thousand NTD)	R&D Expenses as a Percentage of Operating Revenue
2023	47,102	3.90%
2024	45,689	4.35%
2025	43,146	4.10%



3.2.4. Quality and Safety Certifications

Tsang Yow places great emphasis on quality management and customer requirements. Guided by the principles of "continuous improvement, emphasis on defect prevention, and reduction of variation and waste," as well as its quality policy of "Adhere to Standards, Ensure Quality, Continuously Improve, and Exceed Requirements," the Company strives to achieve sustainable business operations. Rigorous systems and operating standards are implemented throughout all stages of product design, development, manufacturing, quality inspection, and sales. The Company has received audits and recognition from leading international manufacturers, continuously enhances its production technologies, and invests in automated production and inspection equipment to reduce interference from manual operations. By strictly controlling the quality of products before shipment, Tsang Yow has established long-term and stable partnerships with globally renowned brands and earned an outstanding reputation for quality, which has become an important advantage in expanding its markets.

Timeline of Tsang Yow's Management System Development

Year	Development
1999	Obtained ISO 9002:1994 Quality Management System Certification
2000	Obtained QS 9000:1998 U.S. Automotive Quality Management System Certification
2003	Obtained ISO 14001:1996 Environmental Management System Certification
2004	Obtained ISO 9001:2000 and ISO/TS 16949:2002 Automotive Quality Management System Certifications; Obtained ISO/IEC 17025 Testing Laboratory Accreditation
2007	Obtained ISO 14001:2004 Environmental Management System Certification
2009	Successfully transitioned to and obtained certification under ISO 9001:2008 and ISO/TS 16949:2009 Automotive Quality Management Systems
2018	Successfully transitioned to and obtained certification under ISO 9001:2015 and IATF 16949:2016 Automotive Quality Management Systems; Successfully transitioned to and obtained ISO 14001:2015 Environmental Management System Certification
2021	Obtained ISO 45001:2018 Occupational Health and Safety Management System Certification Obtained AS 9100D:2018 Aerospace Quality Management System Certification

Note: Please refer to the appendix for the currently valid certificates.

3.2.5. Quality and Safety Control

Product safety is of critical importance in the automotive parts manufacturing industry. Stringent safety standards and quality controls also help strengthen consumer trust, maintain brand reputation, and prevent legal and financial risks. Accordingly, Tsang Yow strictly follows its "Product Development and Quality Planning Management Process" to ensure that all processes related to product safety are effectively managed. Tsang Yow's product and manufacturing process management includes the following key points:

(1) Regulatory Identification and Review: Before accepting a contract, we identify and review all laws and regulations related to product safety and conduct a comprehensive evaluation through a cross-functional team.

(2) Customer Communication: Relevant regulatory requirements are communicated to

customers to ensure a consistent understanding of product safety requirements between both parties.

(3) Identification of Product Safety Characteristics: During the product development process, all safety-related characteristics are identified in detail.

(4) Incorporation into Risk Assessment: Based on the identification results, safety characteristics are incorporated into PFMEA (Process Failure Mode and Effects Analysis), with control methods clearly defined in the Control Plan.

(5) Prevention and Contingency Plans: Preventive and contingency measures for potential risks are clearly defined in the Control Plan to ensure a prompt response in the event of abnormalities.

(6) Education and Training: Employees involved in product safety receive professional training based on their roles and responsibilities to ensure that product safety is adequately safeguarded at every stage.

(7) Change Management: All product- or process-related changes must undergo review and FMEA analysis prior to implementation to ensure that such changes do not adversely affect product safety.

(8) Supply Chain Communication: Product safety requirements are communicated throughout the entire supply chain to ensure that every link in the supply chain adheres to the same safety standards.

(9) Traceability Management: Product traceability is ensured based on manufacturing batches to enable the source of any issue to be promptly traced.

(10) Lessons Learned: Lessons learned during the introduction of new products are summarized for improvement and application in future projects. No vehicle recalls resulting from quality or safety issues occurred in 2025.

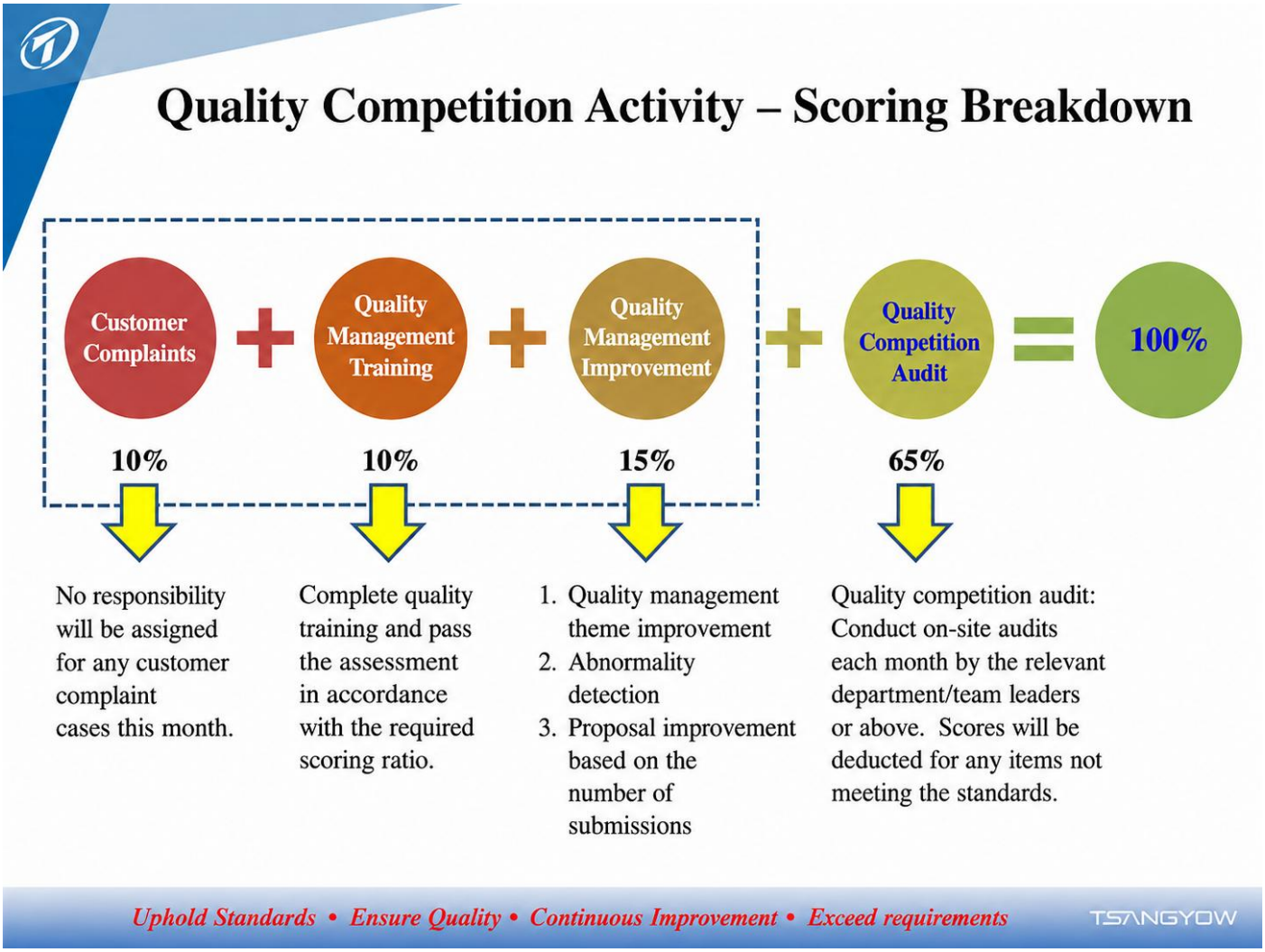
3.2.6. Quality Competition Program

3.2.6.1. Program Guidelines:

To promote and establish Tsang Yow's quality culture of "Adhere to Standards, Ensure Quality, Continuously Improve, and Exceed Requirements," the Company launched the Quality Competition Program in its production departments beginning in July 2025. The purpose of the program is to motivate all employees to strictly comply with operating standards and quality control requirements throughout the production process. Through continuous learning and improvement practices, the program also aims to strengthen employees' quality awareness and performance and continuously enhance customer satisfaction.

3.2.6.2. Quality Competition Method:

(1) Competition teams are formed by each production section, and the Quality Competition is scored and evaluated monthly based on the following four dimensions.



Weighting of the Quality Competition Program

(2) Each quarter, among the units that meet the performance targets, the first- and second-ranked units with the highest scores will be awarded Quality Competition bonuses and championship banners by the General Manager. Units that fail to meet the performance targets are required to formulate and submit improvement measures.

3.2.6.3. Annual Quality Competition Results

Through the implementation of the Quality Competition Program, the Company achieved continuous improvement in the following areas in 2025, including:

(1) Customer Complaint Recurrence Rate: Compared with the previous year, the customer complaint recurrence rate decreased by 41% in 2025.

(2) External Failure Costs as a Percentage of Operating Revenue: Compared with the previous year, external failure costs as a percentage of operating revenue decreased by 54% in 2025.

(3) Benefits from Improvement Proposals: A total of 36 improvement proposals were accumulated in 2025. Based on calculations, these proposals are estimated to generate approximately NT$1.6 million in tangible benefits annually.

(4) Quality Training Results: Beginning in mid-2025, quality management-related course materials and self-assessment quizzes were developed monthly to provide employees at production sites and across various departments with opportunities for self-directed learning and development. In conjunction with the Company's internal education and training system, these initiatives continuously enhance employees' quality awareness and quality capabilities.

- Monthly Quality Management Courses

No.	Quality Management Course Topic	Training Date	Number of Participants Who Passed the Training
1	Fundamentals of Quality Management	December 2024	Trial Implementation
2	Equipment Operation and Routine Maintenance	July 2025	218
3	Poka-Yoke Theory and Practice_Part 1	August 2025	199
4	Poka-Yoke Theory and Practice_Part 2	September 2025	205
5	Nonconforming Product and Quality Abnormality Management	October 2025	205
6	Measurement Instrument and Calibration Management Practices	November 2025	191
7	Operation and Practical Use of Common Measuring Tools_Vernier Caliper	December 2025	187

Note: Officially implemented beginning in July 2025.







- The General Manager Presented Championship Banners and Bonuses to the Outstanding Units in the Quality Competition for the Fourth Quarter of 2025

3.3. Supply Chain Management

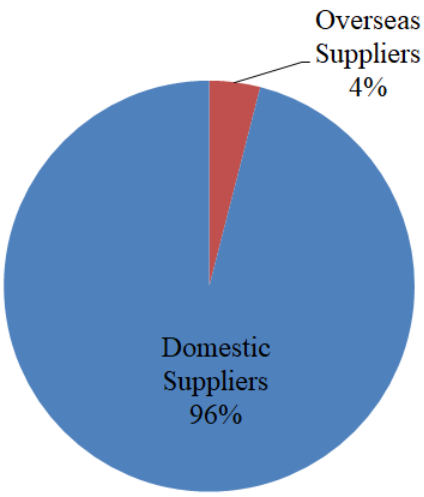
Tsang Yow regards its suppliers as long-term business partners and builds these relationships on the principles of mutual trust and mutual benefit. Through various communication platforms, the Company strengthens effective communication and coordination mechanisms with its suppliers. In addition to diligently promoting quality control, Tsang Yow also encourages suppliers to improve workplace organization and production processes and continuously strengthens supplier guidance and audits, with the aim of enhancing process technologies and improving production quality. Together with its suppliers, Tsang Yow pursues sustainable business operations and mutually beneficial outcomes, with the ultimate goal of achieving coexistence and shared prosperity.



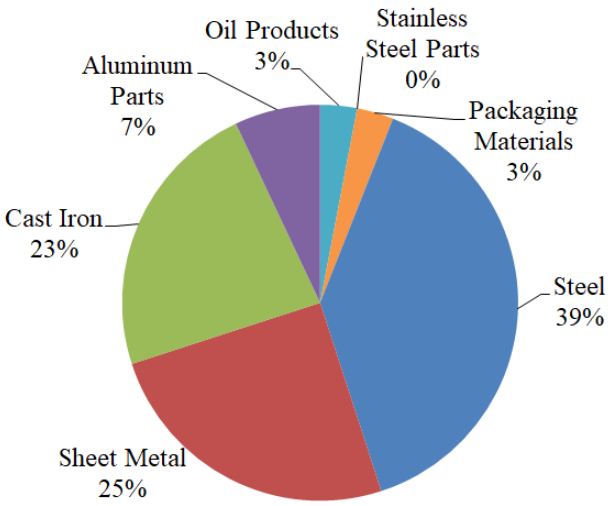
3.3.1. Supply Chain Overview

All procurement activities at Tsang Yow are conducted in accordance with the Company's established "Procurement Management Process." The management of "Qualified Suppliers" includes risk assessments, supplier evaluations, and monthly performance assessments. Major suppliers can be categorized into raw materials, Oil products, and packaging materials. Based on total procurement value, the procurement proportions by procurement category and between domestic and overseas suppliers in 2025 are presented below. Where supply conditions are comparable, Tsang Yow gives priority to procurement from local suppliers to establish long-term and stable partnerships. Procurement from domestic suppliers accounted for as much as 96%.

Procurement Share



Domestic Product Proportion



3.3.2. Supplier Management Policy and Commitments

The Company is committed to integrating the principles of sustainable development into procurement decisions and supply chain management. In addition to considering traditional procurement criteria such as quality, cost, and delivery, the Company also places importance on environmental protection impacts and works together with suppliers to build a sustainable supply chain. Accordingly, the Company has established the “Supplier Management Policy and Code of Conduct” to work with suppliers in fulfilling social responsibilities and promoting the sustainable development of the supply chain. The policy explicitly stipulates that, when selecting suppliers, the Company shall consider whether they comply with the following policies:

3.3.2.1. Environmental Dimension

(1) The relevant raw materials used by suppliers in conducting their business operations shall be selected based on the principle of conserving natural resources. Where product quality requirements are met, priority shall be given to recycled, recyclable, or reusable raw materials to reduce negative environmental impacts and avoid the use of environmentally hazardous substances.

(2) Suppliers shall establish specific environmental protection and energy conservation measures, shall not cause significant negative impacts on the environment or violate environmental laws and regulations, and shall effectively foster a corporate culture of environmental sustainability while remaining committed to protecting the planet and conserving resources.

3.3.2.2. Social Dimension

Tsang Yow actively promotes its human rights policy and extends it throughout the entire supply chain, requiring suppliers to sign the “Supplier Corporate Social Responsibility and Responsible Procurement Code of Conduct Declaration” (hereinafter referred to as the “Supplier Social Responsibility Declaration”). Tsang Yow expects its suppliers to comply with relevant laws and regulations and to jointly fulfill corporate social responsibility in both environmental and social aspects. In particular, with regard to labor and human rights, suppliers are required to commit to respecting labor rights and avoiding the use of child labor and forced labor.

To achieve sustainable development goals and fulfill corporate social responsibility, Tsang Yow has established a Supplier Code of Conduct and expects suppliers, in the course of providing products and services, to actively implement ethical business practices, respect human rights, promote a safe and healthy working environment, reduce environmental impacts, and comply with international standards and local laws and regulations.

Tsang Yow will work together with its supplier partners to build a responsible supply chain aligned with ESG principles and move toward a more sustainable future.



機密等級:■一般資訊□敏感性資訊□機密資訊

TSANGYOW 倉佑實業股份有限公司
TSANG YOW INDUSTRIAL CO.,LTD.

供應商企業社會責任暨負責任採購行為準則聲明

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本準則借鑑國際標準，概述倉佑對供應商/承攬商行為的期望，以及環境保護、勞工權益(含報酬、禁用童工、基本人權等)、健康與安全、道德規範、管理機制及系統相關的負責任行為與管理慣例。期許與供應商/承攬商一同努力，共盡企業社會責任，以及共創永續發展的企業。

勞工 (Labor)	健康安全 (Health & Safety)	環境 (Environmental)	道德規範 (Ethics)	管理系統 (Management System)
• 自由選擇職業	• 職業健康與安全	• 環境許可和報告	• 誠信經營 • 反貪腐、禁止賄賂	• 公司的承諾
• 青年勞工	• 應急準備	• 預防汙染、資源管理與保護	• 無不正當收益 • 遵守法律規定	• 管理職責與責任
• 工時 (工作時間與加班)	• 工傷和職業病	• 有害物質 (化學品)	• 資訊公開 (資料揭露)	• 法律和客戶要求
• 工資與福利 (員工權利及參)	• 工業衛生	• 汙水及廢棄物	• 知識產權 (智慧財產)	• 風險評估和風險管理(包括商業道德風險負責防免)
• 人道的待遇 (反歧視/反騷擾)	• 體力勞動工作	• 廢氣排放	• 公平交易 (廉合和競爭)	• 改進目標
• 遵守國際人權規定	• 提供安全機械設備(機器防護)	• 材料限制 (物質控制)	• 身分保護及防止報復	• 培訓(教育訓練)
• 集結自由和集體談判(自由結社)	• 公共衛生和食宿	• 水資源管理 (尚水管理)	• 負責任地採購礦物	• 溝通
• 年齡確認禁用童工（符合法規）	• 健康與安全信息	• 能源消耗和溫室氣體排放	• 隱私 • 吹哨者、檢舉制度	• 工人、利害關係人的參與和補救措施 (員工意見與參與)
• 嚴禁奴隸制、人口販賣與強制勞動	• 動物福利	• 噪音排放	• 數據保護與安全政策	• 審核與評估
• 完善婦女權利		• 消防安全與緊急疏散	• 反壟斷	• 糾正措施
• 多元化、公平與包容性		• 生物多樣性，土地利用和森林砍伐防治	• 使用私人或公共保安隊伍	• 文檔和紀錄
• 申訴機制		• 循環經濟與綠色採購	• 出口管制和經濟制裁	• 供應商的責任
• 少數民族和土著人民的權利		• 土地，森林和水資源權利和強制驅逐		

表單編號：RR-014-A0 表單規格：A4 頁次:1/5



機密等級:■一般資訊□敏感性資訊□機密資訊

		• 能源使用效率與可再生能源推動		
		• 去碳化與溫室氣體減量		
		• 負責任的化學品管理		
		• 再利用與回收		
		• 土壤質量 (土壤品質保護)		
		• 氣候變遷風險與機會		

勞工：

供應商應尊重勞工人權，遵守勞動法規與國際人權準則，建立公平、安全且尊重的工作環境：

1. 禁止童工與強迫勞動:
   1.1 不得僱用未達法定年齡之童工。
   1.2 不得強迫或限制人身自由進行勞動。
   1.3 禁止押扣證件、抵押或扣發薪資作為控制手段。
   1.4 奴役或人口販運行為。
2. 人權與尊嚴:
   2.1 尊重員工的基本人權
   2.2 尊重每位員工的尊嚴與隱私，不得有身體懲罰、辱罵、恐嚇或精神壓迫行為。
   2.3 保護婦女權利，杜絕性別歧視、性騷擾及懷孕歧視。
3. 平等機會與多元包容:
   3.1 提供平等和公平的工作環境，禁止任何騷擾、辱罵或歧視行為
   3.2 提供安全衛生的工作及生活條件
   3.3 供應商應承諾員工免受騷擾以及非法歧視。
   3.4 在招聘、升遷、訓練及報酬方面，應以能力與表現為依據，不得歧視。
   3.5 鼓勵性別平衡及聘用身心障礙者。
4. 工資與福利:
   4.1 合理的工資福利
   4.2 提供符合法令的基本工資、加班費及社會保險。
   4.3 建立公平透明的薪酬制度。
5. 工時與休假:
   5.1 合理安排工時，不得超出法定上限。
   5.2 員工有權獲得每週至少一天休息與法定假期。
6. 自由結社與溝通:
   6.1 尊重員工自由結社及集體談判權
   6.2 尊重員工成立工會及集體協商的權利。
   6.3 建立勞資溝通機制，保障員工意見能被傾聽與回應。
   6.4 勞工機構。
7. 申訴與補救機制:
   建立申訴流程與保密制度，保障員工可匿名反映不當對待。
8. 履儘透明化：
   與員工簽訂正式僱傭合約(或同等書面協議)，明訂勞動條件及保障措施。

表單編號：RR-014-A0 表單規格：A4 頁次:2/5

機密等級:■一般資訊□敏感性資訊□機密資訊

健康與安全:

依國際標準等驗證定期執行安全衛生改善執行報告含意外事故之處理及預防，供應商安衛環管理、現狀檢討及改善措施。

1. 職業安全:
   透過適當的設計、工程和行政管理，防護保養、安全操作程序和來減低工作場所之安全隱患。
2. 應急與防災：
   2.1 評估潛在的緊急情況，透過應急方等和應變程序來降低對生命及環境的危害。
   2.2 建立緊急應變計畫，進行演練與訓練，確保災害發生時人員安全。
3. 工業衛生與健康防護：
   3.1 採用適當的防護設施來保障人員及安全。
   3.2 提供必要防護設備，防止接觸有害物質及噪音。
4. 公共衛生與食宿安全：
   確保宿舍與餐飲衛生，符合健康安全標準。
5. 職業傷害與疾病防治：
   5.1 記錄職業傷害與事故，進行調查與預防改善。
   5.2 動職業病健康檢查及預防教育。
6. 事故通報與改善：
   建立事故通報制度，分析原因並執行預防與改善措施。
7. 公共衛生與生活設施：
   7.1 提供乾淨的飲水、衛生設備及合格宿舍。
   7.2 確保膳食、宿舍及交通安全。
8. 健康促進：
   8.1 鼓勵健康檢查與心理健康關懷。
   8.2 推廣職場減壓、運動與營養健康活動。

環境:

供應商必須承諾環境保護是不可或缺的責任，在生產製造過程中，除減少對環境的不良影響外，落實節能減碳與污染防治，必須同時保障勞工的健康與安全：

1. 環境許可評估：
   依政府環評規定，依行業別，應提供相關之環評許可並定期更新。
2. 預防汙染、資源管理與保護：
   2.1管控廢氣、廢水、噪音、固體廢棄物排放。
   2.2推動製程改善、節水與能源回收再利用。
3. 化學品與危害物質管理：
   確保危化物等得以安全的處理(包含生產、運送、儲存、回收、棄置、再回收等)。
   3.1依《REACH》、《RoHS》等國際規範管制物質使用。
   類別 REACH：適用於化學品供應商
   中文版參考經濟部工業局最新發佈(半年更新一次)
   https://www.chemexp.org.tw/content/download/DownloadList.aspx
   國際英文版參考歐洲化學品管理局(半年更新一次)
   https://echa.europa.eu/svhc-roadmap-to-2020-implementation
   3.2建立化學品安全資料表（SDS）及應變措施。
4. 汙水及廢棄物：
   供應商應負責地處理有害或無害之固廢物，並減少汙水之產生。

機密等級:■一般資訊□敏感性資訊□機密資訊

5. 廢氣排放：
   供應商應對揮發性有機溶劑、氣霧劑、腐蝕性物質、微粒及侵蝕臭氧層之化學品、燃燒劑產品等，需進行分類、監管及處理。
6. 廢水管理：
   供應商須禁止非法排放或洩漏物進入廢水渠。
7. 能源消耗和溫室氣體排放：
   供應商應執行節能減碳措施，並推動資源循環利用，降低對環境的負面影響。
8. 供應商需改善能源利用效率，減少能源消耗。
9. 消防安全與緊急疏散：
   應有足夠的緊急出口，可自由出入並通向安全的集合點。所有出口和疏散通道均應設有緊急出口標誌，並應安裝充份，以確保發生緊急情況時員工的安全疏散。
10. 生物多樣性、土地利用和森林砍伐防治：
    10.1供應商承諾生物多樣性，避免因製造活動造成棲地、森林及水資源破壞(包括:影響棲地與生物的土地利用變遷，過度利用資源，氣候變遷造成的衝擊，污染排放以及外來入侵物的擴散)。
    10.2推動水績採磚、土地復育及環境補償行動。
11. 循環經濟與綠色採購：
    11.1供應商應採用低污染、可再生材料，對環境友善的綠色產品。
    11.2優先選擇具環保標章、節能認證、低碳排放、可回收或再利用之產品與服務，支持循環經濟與供應鏈永續發展。
12. 環境教育與意識提升：
    不定期進行環保教育訓練，提升員工環境責任意識。
13. 氣候變遷風險與機會：
    氣候變遷相關風險：
    13.1生產與營運風險
    ●極端氣候（高溫、暴雨、颱風、乾旱）可能造成停工、設備損壞、生產效率下降，影響交期與產能。
    ●高溫環境可能影響員工健康與作業安全，增加職安風險。
    13.2能源與成本風險
    ●能源使用量大，面臨電價上漲、能源供應不穩及碳排放成本提高之風險。
    ●未有效管理溫室氣體排放，可能增加未來碳費、碳稅或碳交易成本。
    13.3法規與合規風險
    ●因應各國日益嚴格之環境、碳排放及氣候揭露法規，需投入更多資源以確保合規。
    ●若無法配合客戶之減碳與永續要求，可能影響供應商資格。
    13.4供應鏈中斷風險
    ●原物料或關鍵零組件供應商因氣候事件停產，導致供應延遲或價格波動。
    氣候變遷帶來的機會：
    13.5製程改善與節能減碳
    ●導入高效率設備、自動化與智慧製造，降低能源耗用與碳排放。
    ●改善製程設計與設備維護，提高資源使用效率。
    13.6再生能源與低碳轉型
    ●採用太陽能、綠電或其他再生能源，降低對化石能源依賴。
    ●參與客戶或產業之減碳計畫，提升低碳供應鏈角色。
    13.7產品與材料創新
    ●發展低碳產品、環保材料、可回收或可再利用設計，回應市場需求。
    13.8市場與合作優勢
    ●符合國際品牌與大型客戶之永續與責任採購要求，有助於穩定訂單與拓展新市場。

機密等級:■一般資訊□敏感性資訊□機密資訊

道德規範:

1. 誠信經營暨反貪腐、反賄賂：
   在所有商業互動關係中都應確守最高的誠信標準。供應商應採取零容忍政策來禁止任何形式的賄賂、貪污、敲詐勒索 和挪用公款，包括不得直接或間接向客戶、代理商、承包商、供應商、公職人員或其他利害關係人提供、承諾、要求或收受任何形式之不正當利益，包括以透過對政黨或參與政治活動之組織或個人直接或間接提供捐獻或經由慈善捐贈或贊助變相行賄。
   依據本公司對供應商風險評估與盡職調查結果，供應商應依照辨識出之賄賂風險程度，遵循不同程度之要求，包含但不限於簽署廉潔承諾聲明、遵循本公司反貪腐賄相關政策、建置反貪腐賄賂相關規範以及配合本公司或委任之律師、會計師執行反貪腐賄政策遵循之實地審查。
2. 無不正當收益：
   在合約的簽訂和履行過程中，嚴禁供應商及其人員在招投標、談判、交易及履約過程中為促成合約之簽署、謀取不法利益、避免自身損失或其他不法意圖，而向本公司人員提供利益，包括但不限於提供金錢、物品等有價物，無論主動或被動提供。
3. 遵守法律規定：
   應當依照適用法規和主要行業慣例公開有關參與勞工、健康與安全、環保活動、商業活動、組織結構、財務狀況和業績的資訊。業務往來應透明清楚，不接受偽造紀錄或虛報供應鏈的狀況或慣例。
4. 公平交易：
   應遵守公平交易、反托拉斯法標準。
5. 隱私：
   供應商應對與其有業務往來的所有人士（包括供應商、客戶、消費者和員工）的個人資訊保密，該等保密行為應符合該等人士的合理期望值。收集、存儲、處理、傳輸和共用個人資訊時，公司應遵守與隱私和資訊安全有關的法規。
6. 吹哨者、檢舉制度
   本公司設有檢舉及吹哨者保護制度，供應商若發現本公司人員有貪污、竊盜、侵占、營私、舞弊或其他不道德及不誠信的行為，應依本公司從業道德行為檢舉制度提出檢舉。
   檢舉管道： https://www.tsangyow.com.tw/tw/contact.php

管理系統:

1. 政策與責任：
   供應商應有一套適當的供應商管理體系，並制定相關採購政策以確保致力於負責任之採購與供應鏈的永續性，並應建立程序來將本準則的要求傳達給其供應商，監管其供應商對本準則的遵行情況與持續改善。
2. 教育與培訓：
   應為管理層及員工制定培訓計劃，從而實施參與者的政策、程序及改進目標，同時滿足適用之法律法規的要求。並有效保持溝通管道。
3. 風險評估與稽核：
   定期依自我設定目標進行評估、改善、優化，從而確保符合法律法規的要求、本規範內容以及客戶合約中與社會與環境責任相關要求。
4. 溝通與文件化管理：
   建立內外部溝通機制，妥善保存相關記錄，確保資訊透明與可追溯。

機密等級:■一般資訊□敏感性資訊□機密資訊

無衝突礦產宣告書:

本公司致力於詳實調查供應鏈確保所使用之金(Au)、鉭(Ta)、錫(W)、錫(Sn)、鈷(Co)、雲母(Mica)這類金屬礦源並非透過無政府軍團或非法集團，或由剛果民主共和國衝突區域之礦區開採或是循非法走私途徑取得。此外，下列國家出口之礦產皆不符合「無衝突礦產規範」：剛果民主共和國(DRC)、盧安達(Rwanda)、烏干達(Uganda)、蒲隆地(Burundi)、坦尚尼亞(Tanzania)、肯亞(Kenya)（聯合國安全理事會認定上述國家皆為剛果礦脈之礦產）。保證任何出售或以其他任何方式轉讓或交付於台塑企業任何產品所含金屬礦源皆符合無衝突礦產規範(Conflict-Free Minerals Policy)，並遵守相關進出口管制及聯合國禁運(購)制裁國家所產礦產(原物料)之規定。
本公司不支持也不使用『衝突礦產』，並持續關注此一議題。

☐ 我已明確了解，並且同意遵守所有規定。

供應商名稱：_____

負 責 人：_____

連絡 電 話：_____

發票章

制訂日期_版次:2023/04/26_A0

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致 倉佑實業股份有限公司
採購單位/生管單位

3.3.2.3. Sustainable Supplier Evaluation

Each year, procurement or production control personnel evaluate existing suppliers based on performance criteria including “Product Quality,” “Product Delivery,” “Cooperation and HSF,” and other relevant aspects. Suppliers that cause significant social or environmental impacts are placed on the list of suppliers to be discontinued.

Environmental management-related evaluation criteria include environmental permits and reports, pollution prevention and resource conservation, hazardous substances, wastewater and solid waste, substance control, and air emissions.

3.3.2.4. Implementation of Supplier Management

For suppliers that fail to meet the evaluation criteria, the Company will increase the frequency of visits, communication, and audits. If, after repeated communication and audits, a supplier remains unwilling to cooperate or is still unable to meet the Company’s expectations, the Company will no longer consider continuing to engage the supplier and will seek an alternative qualified supplier.

3.3.3. Supply Chain Selection

Tsang Yow gives priority to developing key suppliers with significant potential for optimization and a material impact on its operations. Cross-functional teams comprising responsible personnel from both parties are formed to collaborate, and regular follow-up meetings are held to ensure that all management objectives are successfully achieved. During the selection process for new key suppliers, suppliers are required to comply with the following requirements:

(1) Complete the Operational and Safety Risk Assessment.
(2) Complete the Supplier Basic Information Form.
(3) Complete the Supplier Evaluation Form.
(4) Procurement Contract.
(5) Corporate Social Responsibility and Responsible Procurement Code of Conduct.
(6) Supplier Confidentiality Undertaking.
(7) Sign the Counterfeit Product Declaration.
(8) Quotation.
(9) Hazardous Substance Free (HSF) and Substances of Very High Concern (SVHC) Commitment Letter.
(10) Confirm the allocation of information security personnel and the implementation of firewalls and antivirus software, and ensure that antivirus software and

operating systems are kept up to date with the latest security updates.

Supplier selection is jointly determined by members of a cross-functional team, with the final selection based on the results of the preliminary evaluation. Suppliers that receive conditional approval are required to submit an improvement plan before being awarded business by Tsang Yow. Upon approval of the improvement plan, the supplier will be included in the “Qualified Supplier List” before business cooperation may commence.

Supplier Evaluation

Upon completion of the supplier evaluation, the supplier management unit consolidates the evaluation results and submits them to the Quality System Management Representative for approval:

1.1 Suppliers rated Grade A or B: The supplier management department will include them in the "Qualified Supplier List" and will be responsible for updating and maintaining the relevant information. Suppliers rated Grade C: The supplier is required to submit corrective actions within one month, after which the supplier management department will conduct a second evaluation. If the score of the second evaluation is 80 points or above, the supplier will be included in the Qualified Supplier List; if the score is below 80 points, the supplier will not be included in the Qualified Supplier List and business cooperation will be discontinued. For conditionally approved sub-tier suppliers, enhanced inspection measures (such as increased inspection frequency or 100% inspection) must be implemented before shipment. If a supplier is a customer-designated source or a special supplier for which no alternative source is available, the supplier may be conditionally approved and included in the Qualified Supplier List.

1.2 Special Circumstances: If an on-site evaluation cannot be conducted due to the supplier's location, product characteristics, or other factors, sample validation may be used in lieu of the evaluation. Procurement cooperation with the supplier may commence only after the "Qualified Supplier List" has been approved by the Procurement or Production Control Supervisor.

Evaluation Grade

A	**Score ≥ 90 Points Classified as an Excellent and Qualified Supplier**
B	**80 ≤ Score < 90 Points Classified as a Qualified Supplier**
C	**61 ≤ Score < 80 Points Conditionally Approved**
D	**Score ≤ 60 Points Not Included in the Qualified Supplier List**

Monthly Supplier Performance Assessment

For suppliers with existing business relationships, monthly statistics are compiled based on their delivery performance, and an annual consolidated performance assessment is conducted. Environmental and occupational safety and health evaluations are also performed periodically. In addition, during the first quarter of each year, major suppliers (the top ten suppliers) and high-risk suppliers (such as electroplating and painting suppliers) shall be assessed to determine whether they violated any occupational safety and health or environmental regulations during the previous year. The results shall be recorded in the "Contractor Environmental, Safety and Health Assessment Form" as a reference for future procurement decisions.

2.1 For suppliers with transactions during the month, the following three aspects shall be evaluated:

- Delivery: On-time delivery rate, number of late deliveries, and number of expedited freight cases
- Quality: Process defect rate, number of concession approvals, number of customer complaints, customer disruptions or special status notifications, and number of recalls/warranty claims
- Cooperation: Environmental safety and level of cooperation

2.2 The Procurement or Production Control Unit and the Quality Assurance Unit shall jointly complete the "Supplier Performance Assessment Form." If a customer disruption or recall occurs during the monthly assessment period, the supplier shall be rated Grade E for that month. If a customer complaint occurs, the assessment grade shall not be A or B. If the process defect rate does not receive a full score, the supplier shall not be rated Grade A.

Supplier Audit

3.1 At the end of each year, based on the supplier performance assessment results, the Quality Assurance Unit prepares the “Supplier Development Plan” and formulates the annual audit plan based on this plan and the “Supplier Performance Assessment Form,” with audits scheduled and conducted accordingly.

3.2 When a supplier demonstrates poor performance in delivery, quality, or cooperation, and such performance seriously affects the Company’s production schedule or business reputation, the Procurement or Production Control Unit will convene an audit team to conduct a special audit.

3.3 Qualified suppliers that provide raw materials required for the Company’s products shall obtain at least third-party ISO 9001 certification and shall aim to comply with the requirements of the IATF 16949 Quality Management System. The priority for business cooperation shall be determined based on the supplier’s quality performance and the importance of the raw materials supplied.

3.4 The Quality Assurance Unit formulates the annual supplier audit plan, and the audit team is responsible for conducting on-site supplier audits. The audit scope includes environmental management and occupational safety and health management. Where necessary, the Environmental, Safety and Health / Occupational Safety Unit will participate in the audits.

3.5 In 2025, Tsang Yow conducted on-site audits of 12 major suppliers, covering various aspects of quality and sustainable development to ensure that the supply chain complies with relevant economic, environmental, and social laws and regulations. The audit results showed that the major suppliers had no regulatory violations or environmental pollution issues, demonstrated sound management practices, met Tsang Yow’s expectations for sustainable supply chain operations, and maintained stable business relationships with the Company.

3.3.3.1. Environmental Performance

When screening new suppliers, Tsang Yow requires suppliers to complete the "Supplier Information Survey Form," which includes information on ISO 14001:2015 certification, factory environmental, safety and health management, and statutory environmental, safety and health permits. Suppliers are also required to complete the "Operational and Safety Risk Assessment" and sign the "Supplier Manual" to reduce environmental risks.

In addition, Tsang Yow clearly sets out sustainable development requirements in its "Supplier Manual," covering environmental protection, social responsibility, and corporate governance, and cooperates with suppliers that meet these standards. Before commencing business transactions, new suppliers are required to undergo an evaluation by the Supplier Evaluation Team and must comply with environmental criteria. In 2025, five new domestic suppliers were evaluated, with a 100% signed-return rate. All five new suppliers evaluated complied with applicable environmental and human rights laws and regulations.

A total of 133 Supplier Evaluation Forms were completed in 2025. Of the suppliers evaluated, 58% were classified as Grade A suppliers, 38% as Grade B suppliers, and 4% as Grade C suppliers. Among qualified suppliers, 100% had signed the "Supplier Corporate Social Responsibility and Responsible Procurement Code of Conduct Declaration," and 100% had signed the "Hazardous Substance Free (HSF) and Substances of Very High Concern (SVHC) Commitment Letter."

3.3.3.2. Social Performance

Upholding its commitment to corporate social responsibility, Tsang Yow manages its suppliers in accordance with the "Procurement Management Process," "Supplier Management Process," and "Supplier Manual" to ensure cooperation with suppliers that meet quality standards. The Company also conducts regular supply chain audits to control potential adverse impacts. All suppliers are required to sign the "Operational and Safety Risk Assessment" and the "Supplier Social Responsibility Declaration," committing not to use child labor or forced labor and to comply with requirements relating to working hours, occupational safety and health, labor and human rights, information security or privacy protection, and anti-corruption.

In addition, Tsang Yow and its suppliers consistently adhere to strict human rights policies, prohibiting the use of child labor and forced overtime, and ensuring compliance through regular audits. If a supplier is found to have violated the Code of

Conduct, Tsang Yow will terminate the business relationship to ensure the responsibility and compliance of its products and services.

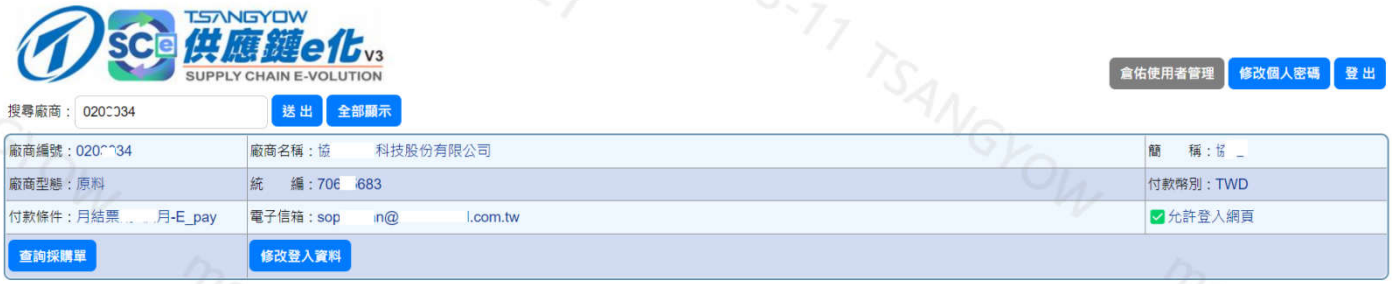




Tsang Yow's Supplier Audit Process in 2025

3.3.4. Supply Chain Communication

Through the Supplier Communication Platform (Supplier E-Platform), Tsang Yow can provide suppliers with relevant information, including purchase orders, important company announcements, contracts, NDAs, and performance assessments. Suppliers can also use the platform to obtain and respond with information such as shipping documents (material certificates, inspection reports, etc.), certificates, SDSs, quality nonconformance reports, and payment request documents. In addition, information from the ERP system can be updated to the Supplier E-Platform in real time, maximizing the effectiveness of two-way communication.



Supplier E-Platform Interface

3.3.5. ESG Corporate Sustainability Development

To fulfill its corporate social responsibility and pursue sustainable business operations, the Company shall comply with relevant corporate social responsibility standards and requirements throughout its procurement processes. The Supplier Code of Conduct shall be communicated to new suppliers prior to commencing business transactions and periodically communicated to key/major suppliers, as well as disclosed on the Company's public website. The Code includes responsible conduct and requirements relating to labor rights, human rights, health and safety, environmental protection, business ethics, conflict-free minerals, and other relevant matters. If any violation of the Code of Conduct is identified and verified, the business relationship between both parties shall be terminated to ensure that the products and services provided by the Company are responsibly sourced and delivered.

3.3.6. Tsang Yow's Green Procurement Policy

(1) Give priority to purchasing products with environmental labels or products with equivalent environmental performance.
(2) Reduce the use of disposable products by purchasing reusable alternatives.
(3) Support the circular economy and sustainable supply chain development by progressively increasing the proportion of products made from recycled materials in procurement.

3.4. Customer Service

3.4.1. Customer Requirements and Satisfaction Survey

3.4.1.1. Customer Survey Methods

(1) To accurately understand customer satisfaction with Tsang Yow, the Company regularly conducts customer satisfaction surveys, including both external and internal objective satisfaction indicators and their performance.

(2) External satisfaction results are derived from supplier scorecards provided by customers or from the results of customer satisfaction surveys conducted by Tsang Yow.

(3) Internal objective satisfaction indicators are based on Tsang Yow's actual shipment-related performance and are comprehensively evaluated to measure the level of customer satisfaction.

3.4.1.2. Analysis of Survey Results

(1) After the satisfaction survey results are collected, the Marketing Unit consolidates and analyzes the results and prepares a Customer Satisfaction Analysis Report.

(2) The analysis report includes comparison results with competitors or benchmark companies; if such information is unavailable, the results are compared with the customer's previous survey results.

3.4.1.3. Measures to Improve Customer Satisfaction

(1) The survey results and analysis report are presented to management for discussion at management review meetings and improvement meetings, and improvement plans are formulated.

(2) The Marketing Unit proactively communicates the improvement results to customers and enhances customer relationships and satisfaction through customer visits and other activities.

3.4.1.4. Analysis of Survey Results:

(1) According to the results of Tsang Yow's 2025 customer satisfaction survey, the overall average customer satisfaction score was 93 points, achieving the Company's quality target of 90 points or above.

(2) The top three areas with the highest satisfaction, in order, were overall performance, efficiency in handling abnormalities, and on-time delivery performance in terms of quantity.

(3) In addition, due to the geopolitical impacts affecting Taiwan and the higher

expectations of certain customers regarding Tsang Yow's delivery and quality, these areas have been identified as targets for continuous improvement.

3.4.2. Customer Complaint Handling

In accordance with the "Customer Management Process," the Company has established multiple complaint and feedback channels (INFO customer service mailbox, dedicated hotline, and sales contact personnel) and implemented a standardized handling process.

3.4.2.1. Complaint Handling Process

(1) To ensure that customer complaints or feedback are handled promptly and effectively and to enhance customer satisfaction, when the Marketing Unit receives a customer complaint, it carefully reviews the customer's feedback and relevant details and records and retains the information in the Company's "Customer Complaint System."

(2) Upon receiving a complaint, the Quality Assurance Unit conducts a preliminary review of the issue and determines the responsible unit. If the issue is confirmed to be attributable to the Company, the 8D (Eight Disciplines) problem-solving process is initiated to systematically identify the root cause and prevent recurrence.

3.4.2.2. Improvement and Preventive Measures

(1) The main steps of the 8D process include: D1-Establish the Team➔D2- Describe the Problem➔D3-Develop Interim Containment Actions➔D4-Root Cause Analysis➔D5-Develop Permanent Corrective Actions➔D6-Implement Corrective Actions➔D7-Prevent Recurrence➔D8-Recognize the Team.

(2) Tsang Yow rigorously implements the 8D improvement process in problem-solving. Through teamwork and a fact-based approach, the Company applies scientific analytical methods to identify root causes and resolve problems, thereby enhancing product quality and safety.

4. Environmental Sustainability

4.1. Climate Strategy and Action

4.1.1. Greenhouse Gas Reduction Management Policy

Tsang Yow is committed to complying with all applicable greenhouse gas-related laws and regulations, continuously improving carbon reduction measures, and working with stakeholders to promote environmental sustainability. With 2021 as the first year of its greenhouse gas inventory, the Company has committed to reducing its Scope 1 and Scope 2 greenhouse gas emission intensity by 20% by 2030 compared with the 2021 baseline. In supplier selection, low-carbon emissions, the circular economy, and low-carbon transportation are included as evaluation criteria and will serve as management targets for future Scope 3 carbon emission reductions. To achieve its overall greenhouse gas reduction targets, Tsang Yow formulates and manages reduction policies through a top-down approach led by the Sustainable Development Committee and has established a digital environmental control management platform to effectively monitor and analyze energy consumption. The Company replaces and disposes of energy-intensive equipment, reduces the overall electricity consumption of equipment, and promotes company-wide energy conservation activities to enhance energy conservation and carbon reduction performance. In addition, based on a product life-cycle approach, the Company implements carbon reduction initiatives across multiple dimensions, including material design and selection, local procurement strategies for suppliers, energy-efficient production, and green procurement. The Company also invests in green technologies to accelerate its low-carbon transition and achieve its short-, medium-, and long-term greenhouse gas reduction targets.

4.1.2. Greenhouse Gases and Climate Change

In the face of the severe challenges posed by global climate change and environmental sustainability, Tsang Yow recognizes that while pursuing business development and breakthroughs, it must also fulfill its responsibility for environmental protection. Accordingly, the Company actively seeks to strike a balance between business development and environmental protection. By managing operational activities such as raw material use, energy and resource consumption, and pollutant emissions in its production processes, Tsang Yow comprehensively enhances the efficiency of its production activities and actively implements appropriate greenhouse gas management. The Company strives to minimize environmental impacts and achieve its goal of “Environmental Friendliness and Sustainable Development.”

Upholding the principles of sustainable business operations and fulfilling corporate

responsibility, Tsang Yow closely monitors climate change trends and aligns with government policies. In accordance with the ISO 14064-1:2018 Greenhouse Gas Inventory Standard, the Company has established and implemented systematic procedures for greenhouse gas emissions inventory, inventory list preparation, and verification to accurately understand its greenhouse gas emissions. The results serve as a reference for subsequent greenhouse gas reduction initiatives, with the aim of contributing to efforts to mitigate global warming.

In response to potential operational crises arising from extreme climate events, particularly the accelerated transformation of the traditional automotive industry and market changes driven by climate change, Tsang Yow has conducted climate-related risk and opportunity identification. Based on the results of the risk identification, the Company has established measurement indicators and a target management mechanism and conducts rolling reviews to track the implementation progress and effectiveness of various response strategies, thereby enhancing corporate resilience and effectively reducing the financial impacts of climate-related risks on its operations. For details regarding the Company's specific response measures and framework for "IFRS S2 Climate-related Disclosures," please refer to Appendix III of this report.

4.1.3. Greenhouse Gas Inventory Team

To effectively implement greenhouse gas inventory activities, Tsang Yow has established a Greenhouse Gas Inventory Team with a clearly defined organizational structure in accordance with the ISO 14064-1:2018 standard and greenhouse gas inventory management requirements. The Committee Chairperson serves as the highest-level decision-making authority and provides overall guidance, while the Management Representative is responsible for cross-departmental communication, supervision, and coordination. An Inventory Team Leader is also designated to oversee the planning and implementation of all inventory activities. The team comprises eight major functional units: Sales, R&D, Manufacturing, Materials Management, Administration, Information Technology, Finance, and Human Resources. Each inventory committee member is responsible, according to their respective duties, for collecting and verifying inventory data and providing relevant information. An Internal Review Team is also established to assist with technical reviews and quality assurance. Through cross-departmental collaboration and clearly defined responsibilities, Tsang Yow enhances the accuracy and completeness of its greenhouse gas inventory, laying the foundation for subsequent carbon management, the formulation of carbon reduction strategies, and the achievement of sustainable development goals.



Organizational Structure of the Greenhouse Gas Inventory Team

4.1.4. Historical Greenhouse Gas Inventory Performance and Emission Reduction Results

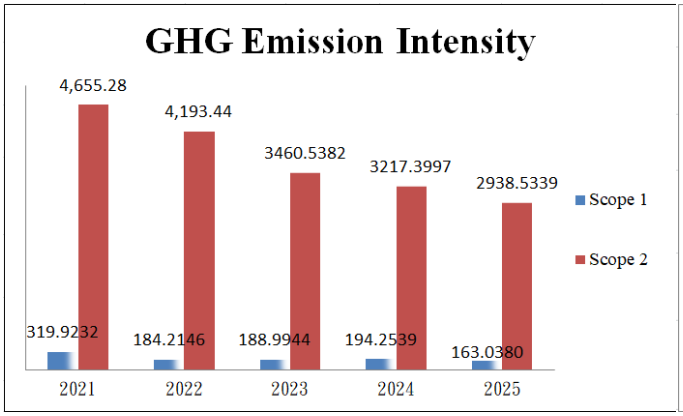
Tsang Yow actively promotes energy conservation and carbon reduction measures and continues to expand the scope of its greenhouse gas inventory across Scope 1 to Scope 3. The carbon reduction results and changes in 2025 are described as follows:

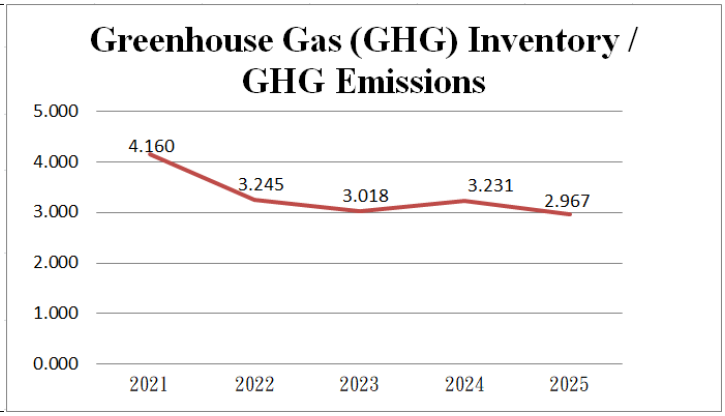
(1) Scope 1: Emissions decreased by 16.0% compared with 2024, primarily attributable to the replacement of aging and high-energy-consuming equipment, which significantly improved operational efficiency.

(2) Scope 2: Emissions decreased by 8.6% compared with 2024, benefiting from the replacement of aging equipment and the combined impact of adjustments in annual operating revenue.

(3) Scope 3: Scope 3 emissions increased in 2025 compared with previous years, primarily due to the expansion of the inventory scope (with greenhouse gas emissions from the “Upstream Raw Materials Category” newly included), rather than an actual increase in the Company’s emissions. Therefore, the data for the current year should not be directly compared with historical data. Beginning this year, the Company will continue to disclose emissions based on the same inventory boundary to ensure the consistency and comparability of data in future years.

To ensure transparency in information disclosure and demonstrate the long-term performance of energy management and carbon emissions control, the following summarizes greenhouse gas emissions (Scope 1 and Scope 2) and emission intensity statistics from 2021 to 2025:



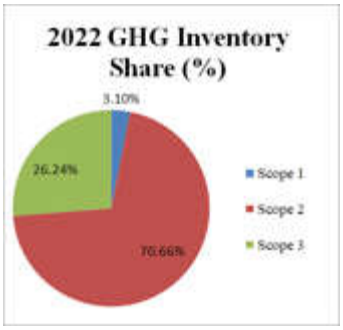


Note: Greenhouse gas emission intensity = Annual carbon emissions (Scope 1 and Scope 2) (tCO_2e) / Revenue (NT$ million)

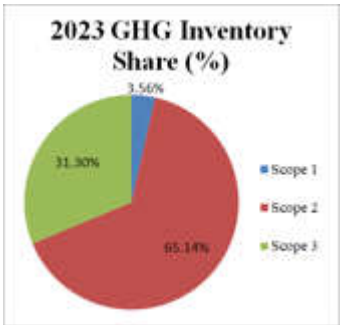
Tsang Yow's 2021 Organizational Greenhouse Gas Inventory (Entire Facility)							
Greenhouse Gas Activity Data Collection Period: 2021/01/01–12/31							
Greenhouse Gas Inventory Category	Scope 1	Scope 2	Scope 3				Total Emissions (Metric Tons CO_2e/Year)
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	
Emissions (Metric Tons CO_2e/Year)	319.9232	4,655.2835	575.0306	1,192.7778	0.0000	0.0000	6,743.015
Proportion by Greenhouse Gas Type (%)	4.74%	69.04%	8.53%	17.69%	0.00%	0.00%	100.00%



Tsang Yow's 2022 Organizational Greenhouse Gas Inventory (Entire Facility)							
Greenhouse Gas Activity Data Collection Period: 2022/01/01–12/31							
Greenhouse Gas Inventory Category	Scope 1	Scope 2	Scope 3				Total Emissions (Metric Tons CO_2e/Year)
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	
Emissions (Metric Tons CO_2e/Year)	184.2146	4,193.4367	455.0043	1,102.0007	0.0000	0.0000	5934.656
Proportion by Greenhouse Gas Type (%)	3.10%	70.66%	7.67%	18.57%	0.00%	0.00%	100.00%



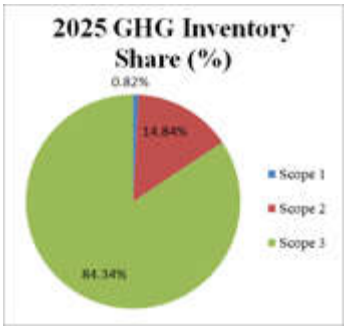
Tsang Yow's 2023 Organizational Greenhouse Gas Inventory (Entire Facility)							
Greenhouse Gas Activity Data Collection Period: 2023/01/01–12/31							
Greenhouse Gas Inventory Category	Scope 1	Scope 2	Scope 3				Total Emissions (Metric Tons CO_2e/Year)
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	
Emissions (Metric Tons CO_2e/Year)	188.9944	3,460.5382	643.6540	1,018.9063	0.0000	0.0000	5,312.093
Proportion by Greenhouse Gas Type (%)	3.56%	65.14%	12.12%	19.18%	0.00%	0.00%	100.00%



Tsang Yow's 2024 Organizational Greenhouse Gas Inventory (Entire Facility)							
Greenhouse Gas Activity Data Collection Period: 2024/01/01–12/31							
Greenhouse Gas Inventory Category	Scope 1	Scope 2	Scope 3				Total Emissions (Metric Tons CO_2e/Year)
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	
Emissions (Metric Tons CO_2e/Year)	194.2539	3,217.3997	509.4949	1,026.9178	0.0000	0.0000	4,948.066
Proportion by Greenhouse Gas Type (%)	3.93%	65.02%	10.30%	20.75%	0.00%	0.00%	100.00%



Tsang Yow's 2025 Organizational Greenhouse Gas Inventory (Entire Facility)							
Greenhouse Gas Activity Data Collection Period: 2025/01/01–12/31							
Greenhouse Gas Inventory Category	Scope 1	Scope 2	Scope 3				Total Emissions (Metric Tons CO_2e/Year)
	Category 1	Category 2	Category 3	Category 4	Category 5	Category 6	
Emissions (Metric Tons CO_2e/Year)	163.0380	2,938.5339	491.4742	16,214.5052	0.0000	0.0000	19,807.551
Proportion by Greenhouse Gas Type (%)	0.82%.	14.84%	2.48%	81.86%	0.00%	0.00%	100.00%



Note 1: Carbon Emission Scope Classification (Unit: Metric Tons CO_2e)

Note 2: Greenhouse Gas Emission Intensity (Unit: NT$ Million in Revenue/Metric Ton CO_2e)

Note 3: Energy Conservation and Carbon Reduction: Energy savings from equipment and solar energy ($kgCO_2e$); carbon reduction control measures (such as holiday shutdown control for air compressors, improvement of pipeline leaks using ultrasonic leak detection imaging equipment, detection of computers left powered on, replacement of aging air-conditioning systems, replacement of aging air compressors, replacement with high-efficiency LED lighting, and improvements in process machining time, etc.)

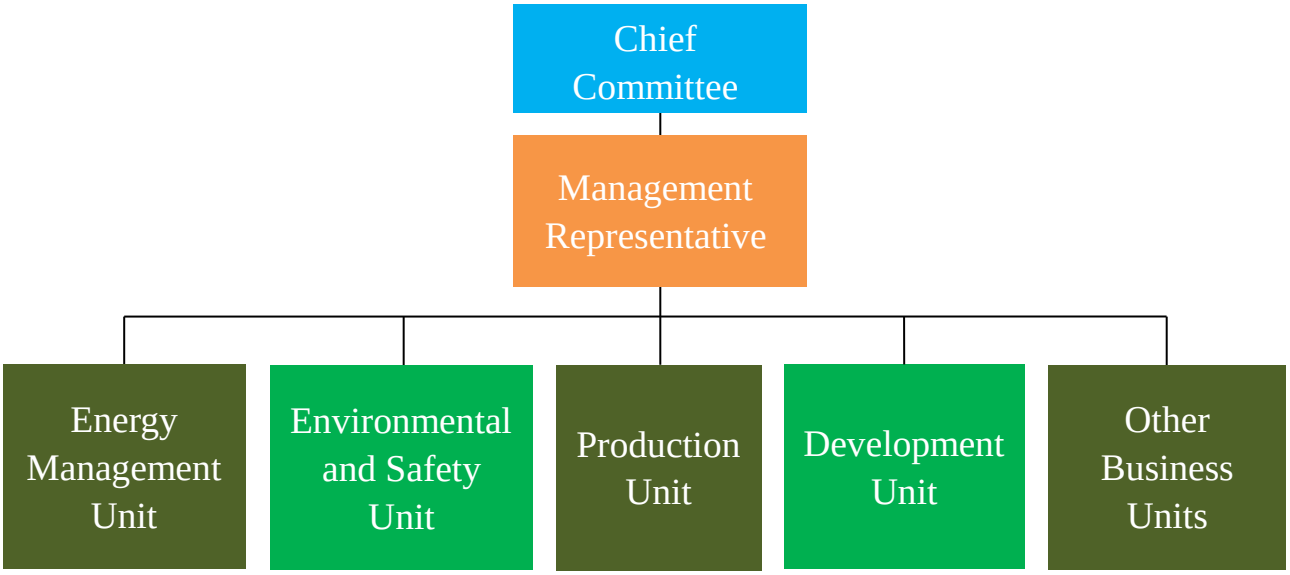
Note 4: Total Water Consumption: m^3

4.2. Environmental and Energy Resource Management

4.2.1. Environmental and Energy Management Committee

To effectively reduce energy costs and promote energy conservation initiatives within the plant, with the goals of achieving annual energy savings of more than 1% and continuously improving carbon reduction performance, Tsang Yow has established the "Environmental and Energy Management Committee." The highest-ranking executive of the Manufacturing Center serves as the Committee Chairperson and is responsible for providing the resources necessary to maintain the energy management system, demonstrating commitment to the energy management system, supporting

energy policies and objectives, and approving the results of energy performance evaluations for major energy procurement projects.



Organizational Structure of the Environmental and Energy Management Committee

4.2.2. Environmental Management System Establishment and Verification

Tsang Yow has established environmental, safety, and health (ESH) management procedures in accordance with environmental protection laws and regulations prescribed by the Ministry of Environment, including the Air Pollution Control Act, Water Pollution Control Act, Waste Disposal Act, Toxic and Concerned Chemical Substances Control Act, Noise Control Act, Soil and Groundwater Pollution Remediation Act, Drinking Water Management Act, Energy Administration Act, and Climate Change Response Act. Through the establishment of management systems, the Company ensures the comprehensive operation and long-term effectiveness of its environmental management system.

To ensure compliance with international environmental management standards and continuously optimize environmental protection measures, the Company has established a comprehensive environmental management system and continuously improves its environmental performance through the PDCA cycle. Since the initial publication of the ISO 14001:2015 international standard, the Company has conducted relevant education and training and successfully passed external verification by BSI in 2018. The latest certificate is currently valid from December 8, 2025 to December 7, 2027, demonstrating continued compliance with the latest environmental management system standards and the Company’s long-term commitment to environmental governance.

4.2.3. Environmental Management System Implementation and Performance

The Company integrates environmental management into its daily operations. In 2025, the overall implementation of the environmental management system achieved favorable results. Through active implementation across four key areas, together with auditing and training, the specific achievements are as follows:

(1) Pollution Prevention and Abnormality Monitoring: The Company actively installs and upgrades pollution prevention equipment and integrates abnormal operation monitoring systems with operating procedures to reduce the environmental impact of abnormal events. In 2025, one equipment upgrade was implemented and the abnormality monitoring mechanism was strengthened, with zero environmental abnormality incidents recorded throughout the year.

(2) Energy and Resource Conservation: The Tsang Yow Environmental Control Management System has been introduced to monitor various energy measures and performance indicators and promote company-wide energy management. In 2025, the Company successfully saved 161,000 kWh of electricity, successfully achieving its annual target of an average company-wide annual electricity savings rate of more than 1%.

(3) Waste Management and Resource Circulation: The Company implements waste sorting and waste management and reduces the generation of waste such as paper, waste oil mixtures, and inorganic sludge, while implementing resource circulation, reuse, and carbon reduction measures. In 2025, the waste sorting rate reached 100%. In terms of source reduction, total annual office paper consumption decreased by 30,957 sheets compared with the previous year. For process waste, waste oil mixtures decreased by 65 metric tons and inorganic sludge decreased by 2.62 metric tons compared with the previous year. In addition, the Company sorts and recycles waste plastic mixtures (D-0299) and converts them into Solid Recovered Fuel (SRF). In 2025, the total weight of materials associated with resource circulation, reuse, and waste reduction reached 3.67 metric tons.

(4) Chemical Management: The Company assesses the potential level of chemical exposure and implements tiered management based on risk levels. If there are changes in the types of chemicals, operating procedures, or process conditions, exposure assessments are strictly conducted again within three months before or after the change. In 2025, exposure assessments for all chemicals were completed, and a tiered management system was planned according to risk levels to prevent health hazards to workers.

(5) To ensure the effective implementation of the management system, the Company

also completed two internal audits in 2025 with no major deficiencies identified and conducted nine environmental education and training sessions to enhance employees' environmental awareness and participation.

4.2.4. Energy Management Policy

Based on our goal of sustainable business operations, and to ensure energy efficiency, reduce waste, protect the ecological environment, address extreme climate events, and promote sustainable economic and social development, we are committed to the following energy management policies:

(1) Improve Energy Efficiency: Utilize high-efficiency equipment and optimal operating practices to improve energy efficiency across all units, thereby effectively reducing energy-related costs.

(2) Ensure Compliance with Energy-Related Laws, Regulations, and Other Requirements: Proactively understand and comply with government regulations, local energy regulations, and requirements, and regularly review energy-related equipment to ensure compliance with all applicable requirements.

(3) Implement Energy Management and Support Environmental Sustainability: Promote energy and resource efficiency improvement programs, ensure consistency among management policies, objectives, and performance, and advance sustainable energy management throughout the organization.

(4) Continuously Promote Energy-Saving Measures and Strengthen Management Excellence and Innovative Improvements: Continuously identify opportunities for improvement through regular performance evaluations, cross-departmental collaboration, and the introduction of technologies, while implementing education and training to strengthen employees' energy-saving awareness and implementation capabilities.

(5) Support Energy-Efficient Products, Services, and Design to Enhance Energy Efficiency Performance: Actively procure high-efficiency, energy-saving facilities, prioritize products and services bearing environmental labels or offering equivalent performance, and encourage the incorporation of energy-saving assessments during the planning and design stages of product manufacturing processes to comprehensively enhance energy efficiency and environmental performance.

4.2.5. Energy Monitoring and Management

(1) Establish a comprehensive energy monitoring and management system to monitor and manage energy usage in real time, set specific energy targets and improvement measures, and conduct regular reviews and optimization.

(2) To monitor the Company's energy performance indicators and the key characteristics of significant energy-using equipment, the Company independently developed an "Environmental Control Management System" to regularly conduct monitoring, measurement, and analysis. The Company also utilizes an "Ultrasonic Leak Detection Imaging Device" to conduct energy leakage inspections, identify abnormalities or deviations between actual energy consumption and established control targets, and implement corrective measures to meet the requirements of the Company's energy policy and energy management objectives.

4.2.6. Energy Management Plan and Implementation Status

4.2.6.1. Energy Strategy and Core Targets

The Company actively promotes various energy reduction measures, prioritizes equipment with high energy efficiency and energy-saving designs, and is committed to reducing energy consumption in its business operations and products while planning the use of diversified renewable energy sources to optimize energy efficiency. The Company has established clear short-, medium-, and long-term targets for electricity reduction and renewable energy. In 2025, all established targets were successfully achieved. The specific plans and implementation progress are shown in the table below:

Energy and Carbon Reduction Target Management Table

Category	Target	2025 Implementation Results
Electricity Reduction	Reduction of 2,721 MWh (approximately 43%) compared with the baseline year (2021: 9,017 MWh)	Planned target achieved (actual average annual electricity savings rate exceeded 1%)
Green Procurement and Renewable Energy	Implementation of green procurement and introduction of energy-efficient equipment	1. Procurement amount for energy-saving label products under green procurement: NT$5.964 million 2. Green electricity generated from existing factory facilities: 1,165,936 kWh

4.2.6.2. Energy Review and Specific Performance Improvements

Tsang Yow conducts monthly energy reviews, environmental, safety and health (ESH) inspections, and continuous improvement programs, while monitoring and analyzing energy efficiency. In 2025, the Company effectively enhanced its energy performance through four major green energy-saving initiatives. The results of each project are as follows:

Specific Energy Conservation and Carbon Reduction Results in 2025

Green Energy-Saving Initiatives	Core Implementation Measures	Additional Economic and Environmental Benefits	2025 Electricity Savings Contribution (kWh)
Power Factor Optimization	Install power factor correction capacitors to maximize the utilization efficiency of each kWh of electricity	Savings of NT$486,000 in electricity costs, reduced power losses, and extended equipment service life	114,000 kWh
Compressed Air System Equipment Management	Introduce an “Ultrasonic Leak Detection Imaging Device” to conduct regular inspections and testing of compressed air pipelines in the plant’s production processes and maintain leak-free conditions	Implement source management to prevent unnecessary energy waste	80,000 kWh
Replacement of Aging Equipment	Replace vending machines throughout the plant with high-efficiency, energy-saving models	Improve electricity efficiency in office and common areas	20,057 kWh
Manufacturing Process Improvement	Continuously optimize manufacturing processes to shorten machine hours and labor hours and reduce manufacturing costs	Improve process yield while supporting low-carbon production.	5,854 kWh
Total Results			219,911 kWh

4.2.6.3. Improving Energy Efficiency

(1) Optimize production processes to reduce energy waste.

(2) Adopt high-efficiency, energy-saving equipment, such as high-efficiency motors, variable-frequency Grade 1 energy-efficient air conditioners, replacement of aging central air-conditioning equipment with energy-efficient models, and LED lighting systems to improve overall energy efficiency.

(3) Replace aging equipment and control abnormal leakage or waste.

4.2.6.4. Renewable Energy Installation

To actively implement low-carbon operations and respond to the global energy transition, Tsang Yow has progressively installed solar power generation systems at two stamping plant sites since 2022, with all electricity generated sold to Taiwan Power Company under a feed-in tariff scheme. As of 2025, cumulative electricity generation had reached 3,887,196 kWh, equivalent to a reduction of approximately 1,863,737 kgCO_2e in carbon emissions, contributing to environmental and social sustainability.

The Company will continue to optimize its energy structure by not only expanding the application of solar photovoltaic facilities (such as the installation of solar photovoltaic panels), but also actively evaluating opportunities to collaborate with local renewable energy suppliers, thereby gradually increasing the proportion of renewable energy use. Currently, the Company's renewable energy generation accounts for 18.5% of its total annual electricity consumption, serving as a key driver in advancing corporate energy self-sufficiency and sustainable development.

Statistics on the use of renewable and non-renewable energy cover the Company's operating locations, including the Zhongshan Plant, Stamping Plant (No. 45), Stamping Plant (No. 45-1), and Chenggong Plant. The detailed statistics are presented in the table below:

Renewable and Non-Renewable Energy Consumption

Category	Item	2024 Consumption (GJ)	2025 Consumption (GJ)
Direct Energy (A)	Natural Gas	0	0
	Diesel	1,039.77	950.87
	Gasoline	393.68	374.22
Indirect Energy (B)	Purchased Electricity (Excluding Renewable Energy)	24,368.18	22,666.16
Non-Renewable Energy (C)	(A)+(B)	25,801.63	23,991.25
Renewable Energy (F)	Self-Generated and Self-Consumed (D)	0	0
	Purchased (E)	0	0
	(D)+(E)	0	0
Total Energy (G)	(C)+(F)	25,801.63	23,991.25
Percentage of Renewable Energy (H)	(F)/(G)	0.0000%	0.0000%

Renewable Energy Installed Capacity

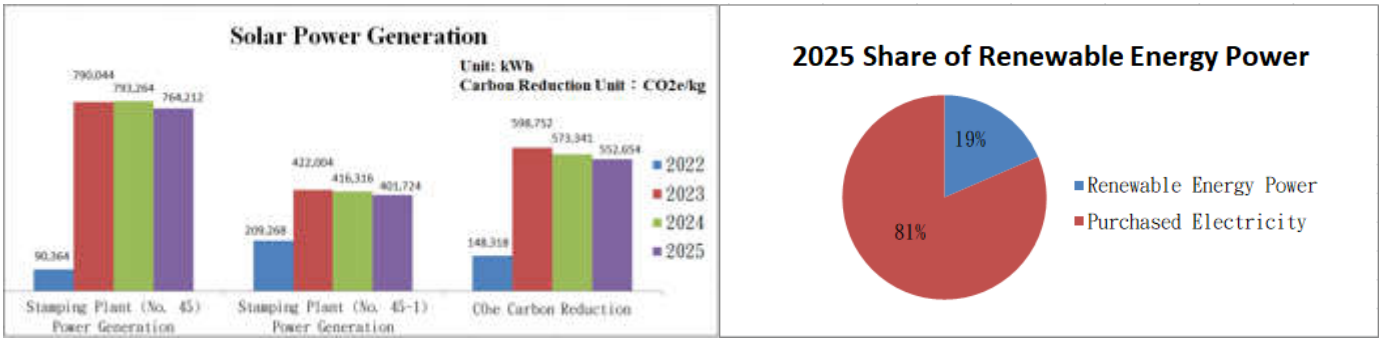
Plant	Stamping Plant (No. 45)	Stamping Plant (No. 45-1)
Installed Capacity (kWp)	595.63	317.58
Installation Contractor	Chunghwa Telecom	



Renewable Energy Generation

Year	2022	2023	2024	2025
Stamping Plant (No. 45) Electricity Generation	90,364	790,044	793,264	764,212
Stamping Plant (No. 45-1) Electricity Generation	209,268	422,004	416,316	401,724
CO_2e Emissions Reduction	148,318	598,752	573,341	543,326

Note:The electricity emission factors are based on those announced by the Energy Administration, Ministry of Economic Affairs. The carbon emission factor was 0.495 kgCO_2e per kWh in 2022, 0.494 kgCO_2e per kWh in 2023, 0.474 kgCO_2e per kWh in 2024, and 0.466 kgCO_2e per kWh in 2025.



Note: Figures are rounded to the nearest decimal place.

4.2.6.5. Employee Training and Participation

(1) Provide employees with relevant energy conservation and carbon reduction training to enhance awareness of energy conservation and carbon reduction among all employees.
(2) Encourage employees to propose energy-saving recommendations and establish incentive mechanisms to encourage participation.
(3) Since 2022, the Company has promoted sustainable development by integrating carbon inventories and product carbon footprints and strengthening employee training and participation through its energy policy.

4.2.6.6. Regular Internal Audits, Reviews, and Improvements

(1) Conduct monthly environmental, safety, and health (ESH) competition audits to identify areas of energy waste and improve energy efficiency.
(2) Conduct regular energy reviews to identify opportunities for improvement in energy use, establish energy performance indicators (KPIs), and continuously track and analyze energy consumption data.
(3) The target of maintaining an average annual electricity savings rate of more than 1% from 2015 to 2025 was achieved, with electricity consumption in 2025 decreasing by 6.9% compared with the previous year.

4.2.6.7. Regulatory Compliance and Reporting

(1) Ensure compliance with national and regional regulatory requirements regarding the reporting of energy efficiency indicators and emissions, and regularly report energy consumption and carbon emissions to management to maintain transparency in management.

4.2.7. Energy Conservation Measures and Management

Global warming and climate change have caused significant environmental impacts. Limited energy resources may increase Tsang Yow’s operating costs; therefore, the Company actively promotes various energy conservation measures to reduce its environmental impact.

- 2025 Energy Conservation Measures and Implementation Results

Item No.	Energy Conservation Measure	Investment Amount (NT$10,000)	Electricity Savings (10,000 kWh)
1	Power Factor Correction Capacitors	18.9	11.4
2	Compressed Air Pipeline Leak Improvement	4.8	8.0
3	Replacement of Beverage Vending Machines with Energy-Efficient Models	0.5	2.0
4	Process Improvement to Reduce Machine Hours	1.2	0.6
Subtotal		25.4	22.0

4.2.7.1. Energy Conservation Targets and Performance in Recent Years

(1) Energy Conservation Performance Across All Tsang Yow Facilities

	2021	2022	2023	2024	2025
Target	Achieve an electricity savings rate of more than 1% at each plant.	Achieve an electricity savings rate of more than 1% at each plant.	Achieve an electricity savings rate of more than 1% at each plant.	Achieve an electricity savings rate of more than 1% at each plant.	Achieve an electricity savings rate of more than 1% at each plant.
Performance	The annual electricity savings rate at each plant exceeded 1%: Zhongshan Plant: 1.91%; Stamping Plant: 2.25%; Chenggong Plant: 1.10%.	The annual electricity savings rate at each plant exceeded 1%: Zhongshan Plant: 2.55%; Stamping Plant: 2.46%; Chenggong Plant: 1.28%.	The annual electricity savings rate at each plant exceeded 1%: Zhongshan Plant: 3.22%; Stamping Plant: 3.3%; Chenggong Plant: 1.16%.	The annual electricity savings rate at each plant exceeded 1%: Zhongshan Plant: 3.31%; Stamping Plant: 3.47%; Chenggong Plant: 1.66%.	The annual electricity savings rate at each plant exceeded 1%: Zhongshan Plant: 2.94%; Stamping Plant: 3.37%; Chenggong Plant: 3.71%.

(2) Overview of Electricity-Saving Measures and Carbon Reduction Performance at Tsang Yow's Plants

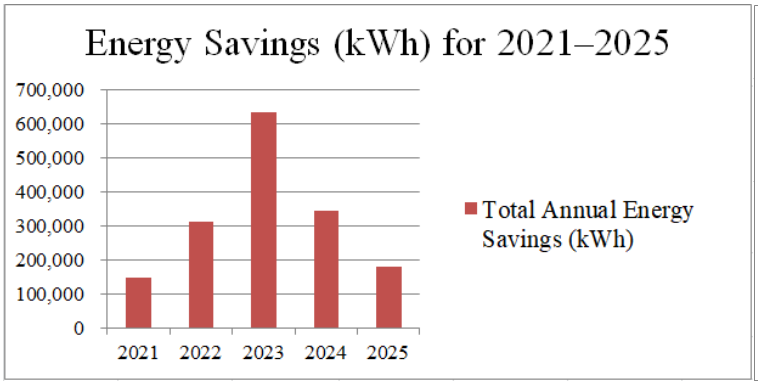
Year	Item No.	Zhongshan Plant		Stamping Plant		Chenggong Plant		Total Annual Electricity Savings	Carbon Emissions Reduction (Metric Tons)
		Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)		
2021	1	Process Improvement to Reduce Machine Hours	105,833	Process Improvement to Reduce Machine Hours	5,726	Process Improvement to Reduce Machine Hours	36,386	147,945	75.304
	Subtotal	105,833		5,726		36,386			
2022	1	Process Improvement to Reduce Machine Hours	147,757	Process Improvement to Reduce Machine Hours	109,938	Process Improvement to Reduce Machine Hours	38,683	313,658	155.261
	2	Replacement with a High-Efficiency Variable-Frequency Screw Air Compressor	17,280	--	--	--	--		
	ubtotal	165,037		109,938		38,683			

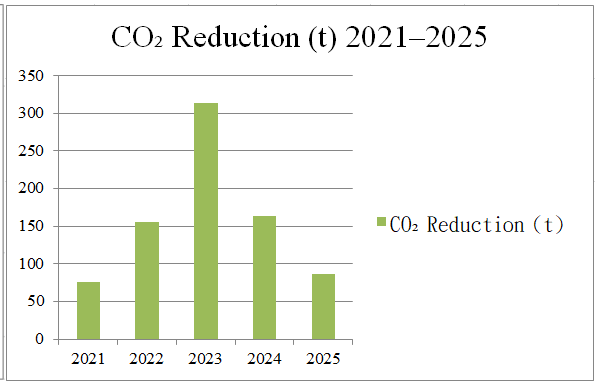
Year	Item No.	Zhongshan Plant		Stamping Plant		Chenggong Plant		Total Annual Electricity Savings	Carbon Emissions Reduction (Metric Tons)
		Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)		
2023	1	Process Improvement to Reduce Machine Hours	46,269	Process Improvement to Reduce Machine Hours	7,541	Process Improvement to Reduce Machine Hours	640	633,786	313.090
	2	Replacement with a High-Efficiency Variable-Frequency Screw Air Compressor	17,280	Electricity Savings from Equipment Replacement	326,616	--	--		
	3	Electricity Savings from Equipment Replacement	235,440	--	--	--	--		
	Subtotal		298,989		334,157		640		

Year	Item No.	Zhongshan Plant		Stamping Plant		Chenggong Plant		Total Annual Electricity Savings	Carbon Emissions Reduction (Metric Tons)
		Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)		
2024	1	Process Improvement to Reduce Machine Hours	28,326	Process Improvement to Reduce Machine Hours	21,022	Process Improvement to Reduce Machine Hours	335	345,618	163.823
	2	Compressed Air Pipeline Leak Improvement	33,894	Compressed Air Pipeline Leak Improvement	42,334	Compressed Air Pipeline Leak Improvement	34,151		
	3	Replacement with High-Efficiency Air-Conditioning Units (Central: 65,240 + General: 216)	65,456	Electricity Savings from Equipment Replacement	56,000	Replacement with a High-Efficiency Air-Conditioning Unit	50,000		

Year	Item No.	Zhongshan Plant		Stamping Plant		Chenggong Plant		Total Annual Electricity Savings	Carbon Emissions Reduction (Metric Tons)
		Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)	Electricity-Saving Measures	Electricity Savings (kWh)		
		--	--	Replacement with a High-Efficiency Air-Conditioning Unit	14,100	--	--		
	Subtotal	127,676		133,456		84,486			
2025	1	Process Improvement to Reduce Machine Hours	5,852	Process Improvement to Reduce Machine Hours	2	Power Factor Energy Savings	16,994	182,449	86.480
	2	Power Factor Energy Savings	45,589	Power Factor Energy Savings	33,572	Compressed Air Pipeline Leak Improvement	20,062		
	3	Compressed Air Pipeline Leak Improvement	26,935	Compressed Air Pipeline Leak Improvement	33,443	--	--		
	Subtotal	78,376		67,017		37,056			

Note: Carbon emissions reduction formula: (Electricity savings × electricity emission factor) / 1,000 = Carbon emissions reduction (metric tons)





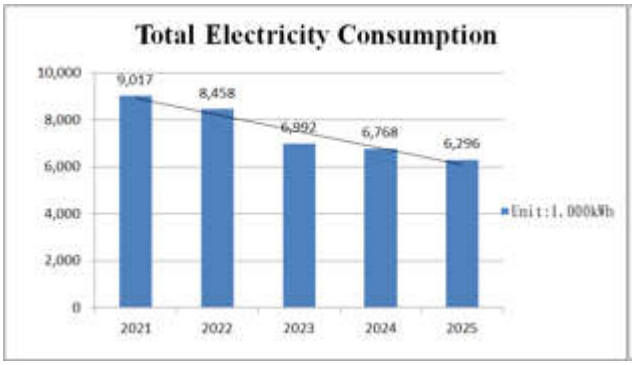
(3) Energy Conservation Performance of Tsang Yow's Plants

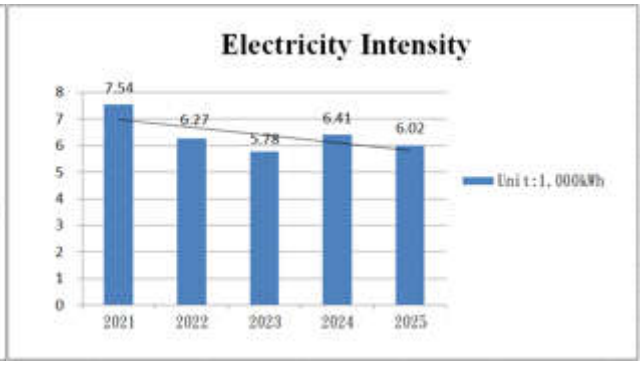
Plant	Unit	2021	2022	2023	2024	2025
Zhongshan Plant	Electricity Consumption (kWh)	3,170,400	3,260,360	2,703,360	2,739,280	2,587,000
	Electricity Consumption (GJ)	11,413	11,737	9,732	9,861	9,313
Stamping Plant (No. 45)	Electricity Consumption (kWh)	3,322,200	2,707,164	2,282,008	2,176,864	1,922,812
	Electricity Consumption (GJ)	11,960	9,746	8,215	7,837	6,922
Stamping Plant (No. 45-1)	Electricity Consumption (kWh)	1,106,500	971,068	758,368	778,916	824,124
	Electricity Consumption (GJ)	3,983	3,496	2,730	2,804	2,967
Chenggong Plant	Electricity Consumption (kWh)	1,418,640	1,519,860	1,248,480	1,073,880	962,220
	Electricity	5,107	5,471	4,495	3,866	3,464

Plant	Unit	2021	2022	2023	2024	2025
	Consumption (GJ)					
Total Electricity Consumption (kWh)		9,017,740	8,458,452	6,992,216	6,768,940	6,296,156
Total Electricity Consumption (GJ)		32,463.86	30,450.43	25,171.98	24,368.18	22,666.16
Revenue (NT$ Million)		1,195.89	1,348.97	1,209.16	1,055.98	1,045.53
Electricity Energy Intensity (1,000 kWh)		7.54	6.27	5.78	6.41	6.02

Note 1: Energy Consumption (GJ) = Fuel Consumption × Heating Value (fuel heating values are calculated based on the greenhouse gas emission factors announced by the Ministry of Environment on February 5, 2024; electricity: 1 kWh = 0.0036 GJ)

Note 2: Energy Intensity = Annual Total Electricity Consumption (1,000 kWh) / Revenue (NT$ Million)



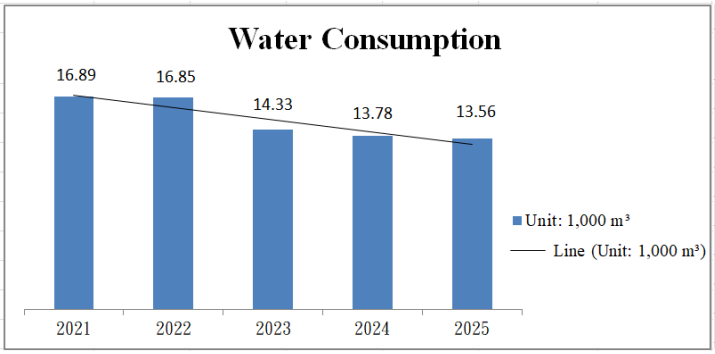


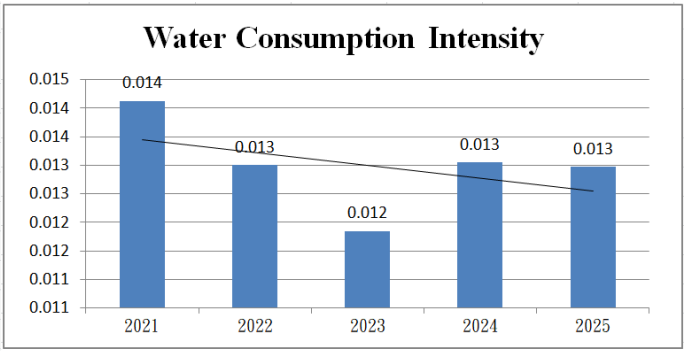
4.2.8. Water Resource Management

In response to extreme climate conditions, Tsang Yow recognizes the risks associated with water resources and places particular emphasis on the urgent management of water resources. The Company has adopted policies and measures to actively conserve water and effectively utilize water resources. From 2021 to 2025, water consumption decreased year by year, while water use efficiency improved, promoting the recycling and reuse of water resources and reducing tap water consumption. Tsang Yow's tap water is sourced from the Renyitan Reservoir and Lantan Reservoir, and its tap water consumption does not exceed 5% of the reservoirs' storage capacity. Specific water conservation measures include:

(1) Improvement of water leakage in pipelines at the Zhongshan Plant.

(2) Replacement of faucets throughout Tsang Yow with water-saving models.
(3) Priority installation of advanced water-saving equipment and water-saving toilets.
(4) Improvement of cooling water use in equipment cooling towers at the Stamping Plant.
(5) Installation of rainwater harvesting systems to reduce water consumption for plant irrigation.





4.2.9. Water Resource Management Policy

Based on our goal of sustainable business operations, and to ensure efficient use of water resources, reduce waste, protect the ecological environment, address extreme climate events and water pollution issues, and promote sustainable economic and social development, we are committed to the following water resource management policies:

(1) Improve Water Use Efficiency: Utilize high-efficiency equipment and optimal operating practices to improve water use efficiency across all units, thereby effectively reducing water resource-related costs.
(2) Ensure Compliance with Water Resource-Related Laws, Regulations, and Other Requirements: Proactively understand and comply with government regulations, local water use regulations, and requirements, and regularly review water-using equipment to ensure compliance with all applicable requirements.
(3) Implement Water Resource Management and Support Environmental Sustainability: Promote energy and resource efficiency improvement programs, ensure consistency among management policies, objectives, and performance, and advance sustainable water resource management throughout the organization.
(4) Continuously Promote Water-Saving Measures and Strengthen Management Excellence and Innovative Improvements: Continuously identify opportunities for improvement through regular performance evaluations, cross-departmental collaboration, and the introduction of technologies, while implementing education and training to strengthen employees' water-saving awareness and implementation

capabilities.

(5) Support Water-Efficient Products, Services, and Design to Enhance Water Use Efficiency Performance: Actively procure high-efficiency water-saving facilities, prioritize products and services with water-saving performance, and encourage the incorporation of water-saving assessments during the planning and design stages of product manufacturing processes to comprehensively enhance water use efficiency and environmental performance.

4.2.10. Wastewater Management

Tsang Yow's discharged water primarily consists of domestic sewage, process wastewater, and rainwater. Domestic sewage and process wastewater are discharged into the Minxiong Industrial Park sewerage system and treated by the Minxiong Wastewater Treatment Plant. The effluent quality from each plant must comply with the wastewater acceptance standards of Minxiong Industrial Park. In accordance with the Water Pollution Control Act and the wastewater acceptance standards of the Minxiong Wastewater Treatment Plant under the Ministry of Economic Affairs, the Company has applied for and obtained the "Water Pollution Control Measures Plan and Water Pollution Control Permit," the "Certificate of Approval for Wastewater Connection in Minxiong Industrial Park," and the "Approval Document for Discharge into Dedicated Rainwater Drainage Channels or Pipelines within the Industrial Park."

Rainwater is separated from wastewater and discharged into rainwater drainage channels before flowing into the Minxiong Industrial Park stormwater drainage system. The Company has also obtained the "Approval Document for Discharge into Dedicated Rainwater Drainage Channels or Pipelines within the Industrial Park."

Since Tsang Yow completed the construction of its plants and commenced operations, its production activities, products, and services have not resulted in any significant impacts from serious spills of oil (onto soil or water surfaces), fuel (onto soil or water surfaces), waste (onto soil or water surfaces), or chemical substances (primarily onto soil or water surfaces).

- Wastewater Discharge Volume into the Sewerage System

Unit: Metric Tons/Year

Plant / Year	2021	2022	2023	2024	2025
Zhongshan Plant	3,534	4,390	3,077	3,173	3,041
Stamping Plant	5,625	4,665	4,121	3,975	4,666
Chenggong Plant	4,355	4,422	4,266	3,882	3,141

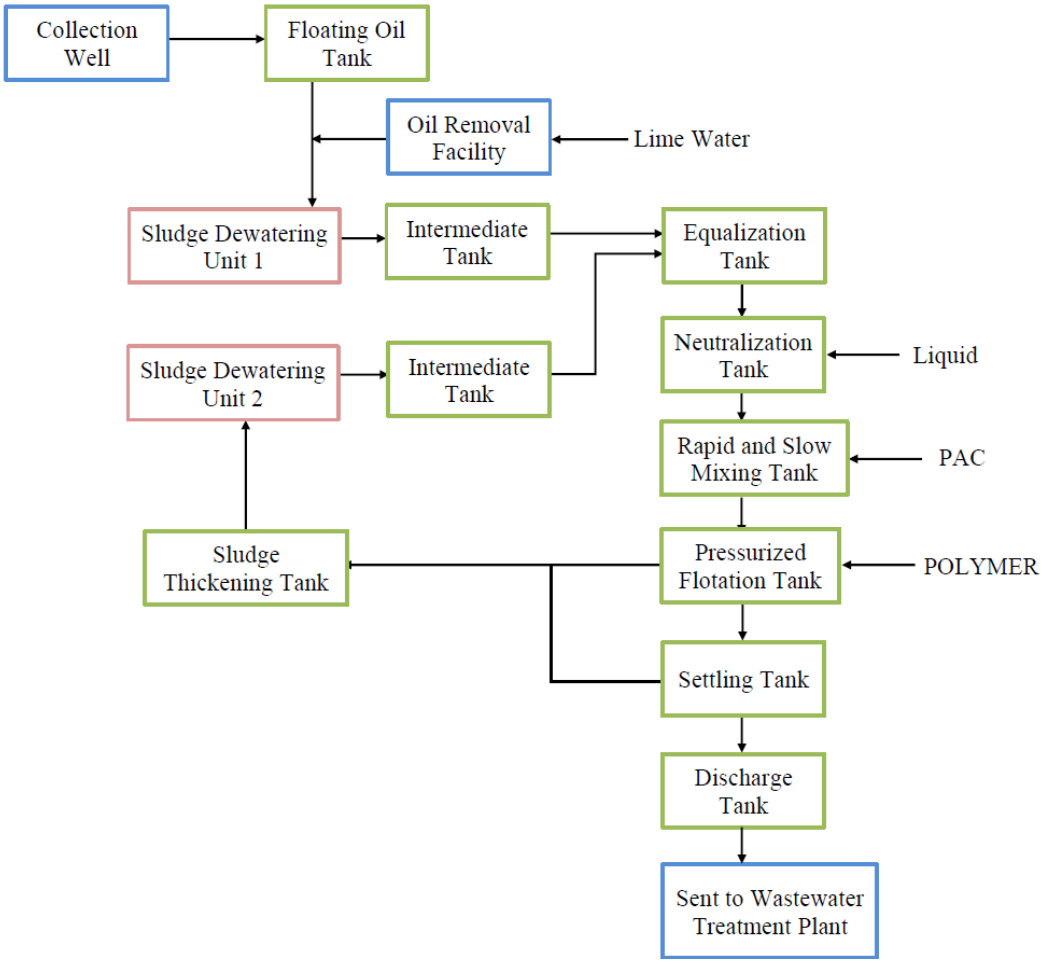
Note: Wastewater from all plants is discharged into the Minxiong Industrial Park sewerage system, with Niuchou Creek as the final discharge destination.

- Wastewater Discharge Volume and Average Concentrations for the Past Three Years and the Wastewater Acceptance Standards of the Minxiong Industrial Park Wastewater Treatment Plant

Test Item	Year / Plant	2022 Average Monitoring Value	2023 Average Monitoring Value	2024 Average Monitoring Value	2025 Average Monitoring Value	Wastewater Treatment Plant Acceptance Standard
Chemical Oxygen Demand COD (mg/L)	Zhongshan Plant	172	153	188	199	560
	Stamping Plant	140	112	174	173	
	Chenggong Plant	228	338	314	288	
Suspended Solids SS (mg/L)	Zhongshan Plant	16	21	20	20	240
	Stamping Plant	13	16	18	17	
	Chenggong Plant	39	49	53	42	

Note: Wastewater from all plant sites is collectively discharged into the Minxiong Industrial Park sewerage system and treated by the Minxiong Industrial Park Wastewater Treatment Plant.

Tsang Yow is committed to environmental protection and assigns environmental personnel to manage wastewater generated within the plant premises to ensure compliance with wastewater acceptance standards. If wastewater discharge is found to pose a serious risk to human health or potentially cause environmental pollution, designated personnel will immediately implement emergency response measures and notify the local competent authority as soon as possible.



Note: The discharge volume complies with the permitted discharge volume, and outsourced water quality testing and flow meter calibration are conducted in accordance with the Water Pollution Control Act.

- Wastewater Treatment Process Flowchart for the Stamping Plant

4.2.10.1. Water Management Performance

The Company has long focused on water conservation and environmental protection. With respect to its water conservation plan, the Company begins by fully implementing water-saving practices in daily operations to maximize the benefits of available water resources. In 2021, water consumption was 16,893 metric tons, with tap water as the source of water withdrawal. In 2025, a rainwater harvesting system was installed, and average water consumption decreased by approximately 1% compared with the previous year. The Company will continue to explore water resource recycling and further improvement methods to enhance overall water use efficiency. Through these measures, the Company can effectively address water resource risks and promote the sustainable use of water resources, while adhering to the principles of corporate social responsibility and environmental sustainability and making a positive contribution to environmental protection.

Item	2021	2022	2023	2024	2025
Total Water Consumption Across All Plants (1,000 kL)	16.893	16.845	14.330	13.788	13.560
Water Use Intensity	0.014	0.013	0.012	0.013	0.013

Note: Water Use Intensity = Annual Total Water Consumption (1,000 kL) / Revenue (NT$ Million)

4.3. Waste Management

4.3.1. Waste Management Policy

Tsang Yow operates in the automotive parts manufacturing industry. While pursuing business growth, the Company actively seeks to minimize the environmental impacts arising from its manufacturing processes through process optimization and source management.

Through greenhouse gas inventories and disclosures, the Company accurately calculates the greenhouse gas emissions generated by the treatment of solid and liquid waste within the organization. Based on the assessment, carbon emissions from waste treatment accounted for only 7.1% of the Company’s total greenhouse gas emission sources in 2024 and were therefore not identified as a material topic for 2025. Nevertheless, the Company continues to uphold the principles of corporate social responsibility and environmental sustainability by ensuring that all waste is properly

handled in strict accordance with local government regulations and by engaging legal waste disposal organizations approved by the Ministry of Environment for waste clearance. We actively integrate greenhouse gas verification results with government resource guidance programs to implement green service innovation, refine operational processes, and promote comprehensive waste reduction, thereby reducing carbon emissions from waste generated during the manufacturing process.

4.3.2. Circular Economy and Waste Reduction Performance

Tsang Yow complies with the Waste Disposal Act and other relevant laws and regulations and actively promotes waste source management, sorting, recycling and reuse, reduction, and the maintenance of waste storage and treatment facilities. In 2025, through the active implementation of waste reduction management by all employees, the overall amount of waste generated decreased significantly. The total weight of waste generated over the past three years is summarized in the table below:

Statistics of Total Waste Generated from 2023 to 2025

Waste Item	2023	2024	2025
Total Weight of Non-Hazardous Waste (Metric Tons)	484.40	538.3	431.90
Hazardous Industrial Waste Generated (Metric Tons)	4.78	4.82	3.26
Total Weight of Waste (Metric Tons)	489.18	543.12	435.16

Note: In 2025, the total weight of waste generated decreased by 107.96 metric tons compared with 2024.

(1) Expansion of Industrial Waste Sorting at the Source: Implement resource sorting within the plants and encourage and require suppliers to recycle and reuse pallets to improve resource utilization efficiency. Since 2023, the Company has implemented the sorting of industrial waste plastics, waste fibers, and other cotton and fabric materials. Beginning in 2025, the scope was further expanded to include the recycling of waste plastics:

- Statistics of Expanded Waste Sorting and Recycling Volumes for the Past Three Years

Year	2023	2024	2025
Waste Plastic Mixtures (Metric Tons)	24.90	34.70	32.59
Waste Fabric (Metric Tons)	17.54	24.73	19.99
Recycled Waste Plastics (Metric Tons)	0.00	0.00	3.65
Total	42.44	59.43	56.23

Note: In 2025, the weight of waste subject to expanded sorting decreased by 3.2 metric tons compared with 2024.

(2) Recycling of Metal Scrap from Manufacturing Processes: The primary waste generated from manufacturing processes consists of recyclable metal scrap, which is recycled and reused as an additive in steel production, thereby implementing a circular economy within the industry. The Mold Department also internally recycles process scrap, discarded steel materials, and replaced molds and reuses them in the production of new molds, inspection fixtures, and jigs. In 2025, the cumulative circular economy reuse performance reached 835 kg, generating an economic benefit equivalent to NT$89,000.

(3) Paperless Operations and Introduction of Virtual Servers: Administrative operations are moving toward reduced paper use through the adoption of computerized information systems and the use of reused paper to reduce waste generation. In addition, physical servers are gradually being replaced with virtual servers to reduce electricity consumption and equipment disposal from server rooms and computers, contributing to energy conservation and carbon reduction.

Year	2023	2024	2025
Number of Printed Sheets (10,000 Sheets)	32.40	33.58	30.49

Note 1: Total expenses in 2025 decreased by NT$15,112 compared with 2024.

Note 2: The total number of sheets printed in 2025 decreased by 30,957 sheets compared with 2024.

(4) Compressed Air System Equipment Management: The Company purchased an "Ultrasonic Leak Detection Imaging Device" to conduct regular inspections and leak detection of compressed air pipelines used in plant manufacturing processes. Damaged pipelines, valve switches, and air outlet pipelines are maintained in a leak-free condition to achieve energy-saving benefits.

Year	2024	2025
Electricity Savings (kWh)	110,379	80,439

Note: Electricity savings in 2025 decreased by 29,940 kWh compared with 2024.

(5) Green Procurement Initiatives: Without compromising product functionality, the Company uses products incorporating environmentally friendly materials, cleaner manufacturing processes, and easily recyclable packaging materials, and gives priority to purchasing products with environmental labels (water-saving, energy-saving, and green building material labels) to achieve a higher green procurement ratio. Through green procurement, priority is given to environmentally friendly raw materials and products that are "low-pollution, resource-saving, and recyclable" to achieve energy conservation and carbon reduction. In 2025, green procurement performance was as follows: NT$105.64 million by the Procurement Department and NT$5.964 million by the General Affairs Department, with green procurement accounting for 20.8% of total procurement value.

(6) In-House Treatment and Reduction of Industrial Waste Liquids: To manage liquid waste generated from machining processes, including cutting fluids, waste oil-water mixtures, and cleaning solutions, the Company specifically purchased an "Industrial Waste Liquid Treatment System (HD090 Heat Pump Distillation System + CT-385S Centrifugal Purification System)." Through advanced vacuum low-temperature distillation technology, water is separated from the waste liquid to reduce chemical oxygen demand (COD). The in-house treatment equipment has significantly reduced the generation of hazardous waste and the volume requiring outsourced treatment, effectively reducing the environmental burden. From 2021 to 2025, a cumulative total of 1,515 metric tons was treated in-house. The performance in reducing outsourced treatment of waste oil-water mixtures over the past three years is as follows:

Year	2023	2024	2025
Total Weight Reduction of D-1799 Waste Oil-Water Mixtures (Metric Tons)	318	325	260

Note: In 2025, the weight generated decreased by 65 metric tons compared with 2024.

(7) Waste Sludge Reduction Control: To promote the reduction of inorganic sludge (D-0902) generated by the wastewater treatment equipment within the plants, the Company has implemented a sludge sun-drying reduction project. By utilizing solar energy and natural air drying, moisture in the sludge is evaporated and drained, effectively reducing its moisture content and volume while stabilizing its properties, thereby achieving both environmental and economic benefits through lower transportation costs and reduced landfill space requirements.

Year	2023	2024	2025
Reduction of D-0902 Inorganic Sludge (Metric Tons)	2.4	2.3	2.6

Note: In 2025, the total weight generated increased by 0.3 metric tons compared with 2024.

5. Happy Workplace

Tsang Yow is committed to creating a safe, friendly, and development-oriented work environment and regards fostering a positive workplace culture as an important foundation for corporate sustainability. The Company continues to recruit professionals from various fields and is committed to establishing a diverse, equitable, and inclusive work environment that respects employee differences and promotes equal employment opportunities.

To enhance employee well-being and job satisfaction, Tsang Yow provides a diverse range of employee benefits to help employees maintain a balance between work and personal life. At the same time, the Company has established communication mechanisms through labor-management meetings and employee grievance channels to ensure that employees' opinions can be fully expressed and appropriately addressed, while safeguarding human rights in the workplace.

In addition, Tsang Yow places great importance on talent cultivation and competency development and continues to invest resources in education and training. Through internal and external training programs and professional skills development mechanisms, the Company supports employees in continuous learning and enhancing their professional capabilities, thereby strengthening the organization's overall competitiveness and promoting employees' long-term career development.

5.1. Talent Diversity and Retention

5.1.1. Talent Recruitment

Tsang Yow places great importance on talent development and sustainable workforce development and is committed to establishing a fair, diverse, and inclusive workplace. Throughout the recruitment process, the Company upholds the principle of equal employment opportunity, respects the professional capabilities and diverse backgrounds of every applicant, and selects talent through an open, fair, and objective recruitment process. In recruitment and employment, the Company does not discriminate on the basis of gender, age, ethnicity, religion, political stance, or other status, and bases its hiring decisions primarily on applicants' professional competencies, work experience, and development potential.

Through a comprehensive recruitment system and talent development mechanisms, Tsang Yow attracts and retains outstanding talent while continuously enhancing organizational innovation capabilities and overall competitiveness. To monitor changes in the Company's workforce, the Company regularly compiles and discloses statistics on new hires and employee turnover as a reference for human resource management and talent development strategies.

In 2025, a total of 35 new employees were hired, of whom 49% were female and 51% were male; 83% were locally registered residents, while 17% were registered residents of other counties or cities.

- Number and Percentage of New Employees by Gender, Age Group, and Region

Age \ Gender		Female		Male	
		Number of People	Percentage	Number of People	Percentage
Under 30 years old	Other Counties/Cities	2	0.7%	2	0.7 %
	Local	4	1.3%	4	1.3 %
30 to 50 years old	Other Counties/Cities	0	0%	2	0.7 %
	Local	9	3.0%	8	2.7 %
Above 50 years old	Other Counties/Cities	0	0%	0	0 %
	Local	2	0.7%	2	0.7 %
Total		17	5.7%	18	6.0%

Note 1: “Local” refers to employees whose household registration is in Chiayi County or Chiayi City; “Other Counties/Cities” refers to employees whose household registration is outside Chiayi County or Chiayi City.

Note 2: Percentage of New Employees (%) = Number of New Employees During the Year / Total Number of Employees at Year-End.

5.1.2. Talent Strategy

Talent is the core driving force behind sustainable business operations. Tsang Yow regards its employees as its most important strategic assets. Through sound human resource planning and forward-looking development strategies, we are committed to building a flexible workplace environment that enables employees to realize their potential while safeguarding their rights and interests. By fostering diversity and strengthening human rights protection, we not only enhance corporate competitiveness but also create long-term value for stakeholders worldwide.

5.1.2.1. Management Approach

Tsang Yow values a diverse and inclusive workplace culture and regards "Respecting Differences and Creating Value Together" as an important principle of corporate sustainability. The Company is committed to fostering a diverse, equitable, and inclusive work environment where employees of different backgrounds, genders, ages, and abilities can fully demonstrate their professional capabilities and potential in a safe and respectful atmosphere.

The Company complies with relevant laws and regulations, including the Labor Standards Act, Act of Gender Equality in Employment, and People with Disabilities Rights Protection Act, ensuring that employees are provided with equal opportunities and fair treatment across all human resource management practices, including recruitment, employment, promotion, compensation, and benefits, while implementing the principles of non-discrimination and human rights protection.

In addition, through education and training and labor-management communication mechanisms, Tsang Yow continues to deepen employees' awareness of diversity, equity, and inclusion and human rights protection, while fostering a friendly and respectful workplace culture that enables employees to grow together in an environment of mutual trust and collaboration.

5.1.2.2. Employee Composition and Overall Overview

As of December 31, 2025, Tsang Yow had a total of 300 employees, all of whom were full-time, permanent employees. The Company did not employ any part-time or temporary personnel. Compared with 2024, there were no significant fluctuations in the Company's workforce size or composition.

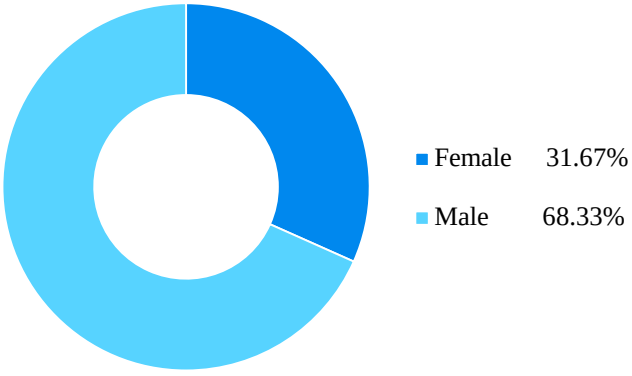
The Company upholds the core values of respect and inclusion, values employees' diverse backgrounds and individual differences, and ensures that no discrimination occurs in recruitment, employment, or the workplace on the basis of race, social class, language, ideology, religion, political affiliation, place of household registration, place of birth, gender, sexual orientation, age, marital status, appearance, disability, or other factors. The Company continues to promote equal employment opportunities and a friendly workplace environment.

As of the end of 2025, female employees accounted for 31.67% of the total workforce, while female managers accounted for 33% of all managers. In 2025, the Company received no complaints related to discrimination or human rights, demonstrating Tsang Yow's continued efforts and tangible progress in promoting gender equality and safeguarding human rights.

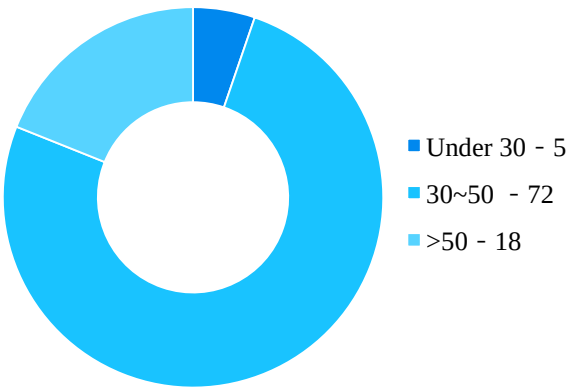
Number and Percentage of Employees by Gender and Age Group

Gender / Age	Female		Male	
	Number of People	Percentage	Number of People	Percentage
Under 30 years old	5	1.67%	12	4%
30 to 50 years old	72	24%	147	49%
Above 50 years old	18	6%	46	15.33%
Total	95	31.67%	205	68.33%

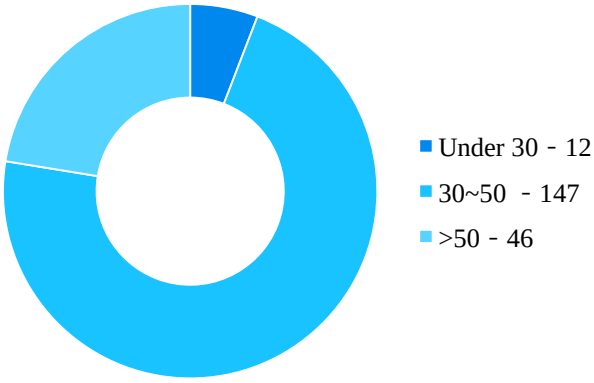
Employee Gender Distribution



Age Distribution of Female Employees

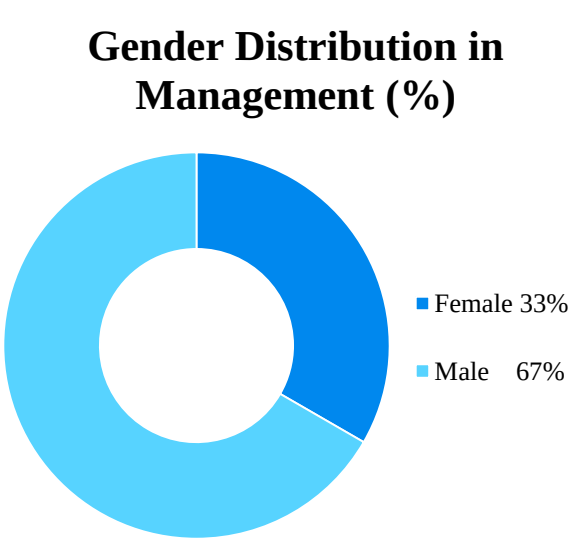


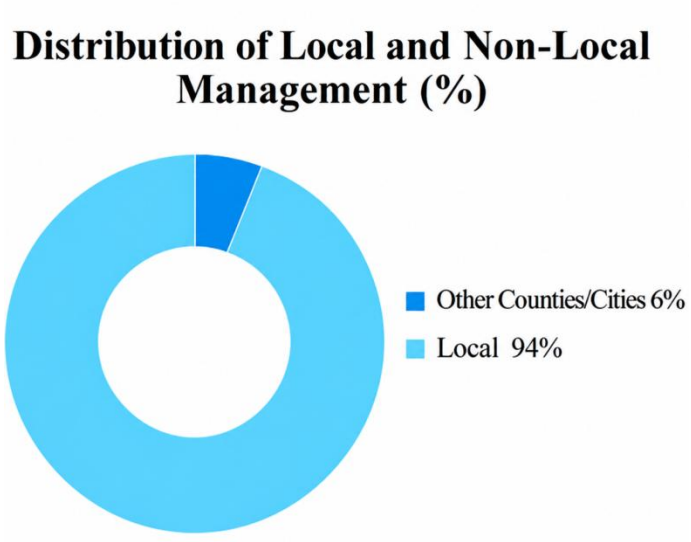
Age Distribution of Male Employees



- Number and Percentage of Local Employees by Gender and Job Level

Job Level \ Gender		Female		Male	
		Number of People	Percentage	Number of People	Percentage
General Employees	Other Counties/ Cities	6	2%	13	4.33%
	Local	77	25.67%	168	56.0%
Mid-Level Managers	Other Counties/ Cities	0	0%	0	0%
	Local	10	3.33%	21	7.0%
Senior Managers	Other Counties/ Cities	0	0%	2	0.67%
	Local	2	0.67%	1	0.33%
Total		95	31.67%	205	68.33%





5.1.2.3. Inclusive Employment and Employment Opportunities for Disadvantaged Groups

Tsang Yow values a diverse and inclusive workplace culture and is committed to promoting employment opportunities for persons with disabilities. In accordance with the relevant provisions of the People with Disabilities Rights Protection Act, the Company actively provides stable employment opportunities for persons with disabilities who are capable of working.

As of December 31, 2025, Tsang Yow employed a total of seven employees with disabilities, all of whom were hired locally. The number of employees with disabilities exceeded the statutory employment quota, demonstrating the Company's active implementation of human resource policies that promote diversity, inclusion, and equal employment opportunities.

To support employees with disabilities in successfully integrating into the workplace, Tsang Yow provides job accommodation and workplace counseling support mechanisms. Through a supportive work environment and appropriate work arrangements, employees are able to fully utilize their professional capabilities and maintain stable employment. The Company also continues to promote a diverse and equitable workplace culture and takes concrete actions to safeguard employment opportunities for disadvantaged groups.

In addition, Tsang Yow values the professional experience of middle-aged and senior employees and the transfer of technical expertise and has implemented a post-retirement re-employment program that encourages experienced employees to continue working after retirement based on the Company's needs. As of December 31, 2025, the Company had re-employed one retired employee. Through this program, the Company preserves critical technical expertise and practical experience while promoting knowledge transfer and exchange between senior employees and younger generations, thereby strengthening the organization's overall talent development and the continuity of experience.

- Number and Percentage of Employees with Disabilities

Gender / Age	Female		Male	
	Number of People	Percentage	Number of People	Percentage
Under 30 years old	0	0.0%	0	0.0%
30 to 50 years old	1	0.3%	5	1.7%
Above 50 years old	0	0.0%	1	0.3%
Total	1	0.3%	6	2.0%

5.1.2.4. Workforce Stability Analysis

In 2025, a total of 44 employees left the Company, of whom 34% were female and 66% were male, making male employees the primary group among departing employees. Due to the nature of the industry, male employees account for a relatively larger proportion of the Company's workforce, representing 68.3% of the total employee population. Therefore, male employees constituted the majority of employee departures in 2025.

In 2025, the employee turnover rate increased by 3.7 percentage points compared with 2024, primarily due to a 3.2 percentage-point increase in the proportion of departing employees aged 30–50.

In 2025, the Company strengthened its talent retention measures by not only increasing compensation by 2.08% of total payroll, but also further developing a diversified career development system. Through a dual-track mechanism of internal promotion and job rotation, the Company supports employees in enhancing their professional capabilities and taking on new challenges. In 2025, the internal promotion rate increased to 7%, while the internal transfer rate reached 6%, effectively retaining mid- to high-performing talent. These measures not only facilitate the internal transfer of critical technical expertise but also ensure stable and positive workforce mobility.

- Number of Employee Departures and Turnover Rate by Gender, Age Group, and Region, 2024–2025

Category \ Year		2024 Number of Employee Departures	2024 Turnover Rate	2025 Number of Employee Departures	2025 Turnover Rate	Change (Percentage Points)
Total Number of Employee Departures		33	9.1%	44	12.8%	3.7%
Gender	Male	24	6.6%	29	8.4%	1.8%
	Female	9	2.5%	15	4.4%	1.9%
Age	Under 30 years old	7	1.9%	8	2.3%	0.4%
	30 to 50 years old	23	6.4%	33	9.6%	3.2%
	Above 50 years old	3	0.8%	3	0.9%	0.0%
Region	Local Employees	25	6.9%	37	10.8%	3.8%
	Employees from Other Counties/Cities	8	2.2%	7	2.0%	-0.2%

Note 1: Turnover Rate (%) = Total Number of Employee Departures / (Total Number of Employee Departures During the Year + Number of Employees at Year-End).

Note 2: Number of Employees at Year-End 2024: 329.

Note 3: Number of Employees at Year-End 2025: 300.

Note 4: Change (Percentage Points) = 2025 Turnover Rate − 2024 Turnover Rate.

- Number and Percentage of Departing Employees by Age Group and Gender, 2024–2025

Age	Female					Male				
	2024		2025		Change (Percentage Points)	2024		2025		Change (Percentage Points)
	Number of Employee Departures	Percentage	Number of Employee Departures	Percentage		Number of Employee Departures	Percentage	Number of Employee Departures	Percentage	
Under 30 years old	2	6%	2	5%	-2%	5	15%	6	14%	-2%
30 to 50 years old	7	21%	11	25%	4%	16	48%	22	50%	2%
Above 50 years old	0	0%	2	5%	5%	3	9%	1	2%	-7%
Total	9	27%	15	34%	7%	24	73%	29	66%	-7%

Note 1: Percentage of Departing Employees by Gender (%) = Number of Departing Employees of Each Gender / Total Number of Employee Departures.

Note 2: Change (Percentage Points) = Percentage of Employee Departures in 2025 − Percentage of Employee Departures in 2024.

5.1.3. Compensation System

To align with the Company's talent strategy and sustainability policies, Tsang Yow closely integrates employees' career development with the Company's operating performance through a systematic compensation management framework and an equitable incentive environment, with the aim of safeguarding employees' rights and interests while maximizing the value of its human capital.

5.1.3.1. Management Approach

Tsang Yow places great importance on a fair and reasonable compensation system and regards it as an important human resource management mechanism for attracting, retaining, and motivating outstanding talent. The Company adopts a

performance-oriented compensation policy that also takes into account internal and external equity. Through a systematic compensation management mechanism, the Company ensures that employees' salaries and remuneration reasonably reflect their job responsibilities, educational background and work experience, professional competencies, and individual performance.

Tsang Yow firmly believes that gender equality is an essential foundation for building a diverse, inclusive, and high-performing workplace and continues to promote its "equal pay for equal work" policy to ensure that employees of all genders receive fair and equal compensation for equivalent positions and responsibilities.

5.1.3.2. Compensation Structure and Equity Mechanisms

Tsang Yow implements a transparent and market-competitive compensation structure and regularly reviews and adjusts it to ensure fairness and reasonableness. The Company continues to strengthen the fairness and transparency of its compensation system through the following management measures:

(1) Compensation Transparency:

Establish and disclose job grades and the "Job Grade, Job Title, and Salary Structure Table," enabling employees to clearly understand the compensation ranges and evaluation criteria for different job levels, thereby enhancing the transparency and credibility of the compensation system.

(2) Regular Compensation Reviews:

Conduct annual salary reviews and statistical analyses to examine compensation differences between employees of different genders. Where unreasonable disparities are identified, adjustments are made and improvements are continuously monitored to maintain internal equity and ensure compliance with relevant regulatory requirements.

(3) Fair Recruitment and Promotion:

Establish standardized recruitment controls and promotion processes to ensure that all employees are treated fairly in career development and compensation adjustments, and to prevent gender, age, or other non-competency-related factors from influencing decisions.

(4) Training and Development:

Provide all employees with equal access to education, training, and competency development resources to promote career development and skills enhancement, while providing fair compensation and promotion opportunities based on competencies and performance.

(5) Market Salary Benchmarking:

Regularly reference industry salary surveys and regional market trends to ensure that compensation levels remain competitive in the market and that the Company's compensation growth remains aligned with industry developments.

Ratio of Basic Salary and Remuneration of Women to Men

Category / Job Level	Basic Salary		Remuneration	
	Female	Male	Female	Male
Non-Managerial Employees	1	1.11	1	1.11
Mid-Level Managers	1	0.96	1	0.78
Senior Managers	1	1.17	1	1.38

Note 1: Female employees are set as 1 for the ratio.

Note 2: Bonuses include bonuses for the three major festivals and employee remuneration.

Annual Total Compensation Ratio

Ratio of the Annual Total Compensation of the Highest-Paid Individual to the Median Annual Total Compensation of Other Employees in 2025	Ratio of the Percentage Increase in the Annual Total Compensation of the Highest-Paid Individual to the Percentage Increase in the Median Annual Total Compensation of Other Employees in 2025
8.31	-0.99

Note 1: The median is calculated based on full-time employees as defined by the Taiwan Stock Exchange (TWSE).

Note 2: The percentage increase in the annual total compensation of the highest-paid individual was negative, primarily due to a decrease in the individual's annual variable compensation.

Note 3: The highest-paid position is the General Manager.

Employee Salary Information for the Past Three Years

Year	Total Employee Salaries (NT$ Thousand)	Weighted Average Number of Employees (Persons)	Average Employee Salary (NT$ Thousand/Person)	Median Employee Salary (NT$ Thousand/Person)
2023	215,370	361	597	544
2024	199,194	335	595	540
2025	186,682	299	624	563

Note: In 2025, regular salaries were increased, resulting in corresponding increases in variable compensation, such as overtime pay and bonuses.

5.1.4. Retirement System

To ensure that employees enjoy a stable life after retirement, Tsang Yow has established a sound and legally compliant retirement protection system. Through transparent financial management and a robust contribution mechanism, the Company assists employees in planning for a secure future and fulfills its sustainability responsibility of fostering shared prosperity between the Company and its employees.

5.1.4.1. Management Approach

Tsang Yow complies with relevant laws and regulations, including the Labor Standards Act and the Labor Pension Act, and has established a comprehensive and sound employee pension system covering both defined benefit and defined contribution plans to safeguard employees' basic living needs after retirement. To ensure the transparency and sound operation of the pension system, the Company has established the "Labor Pension Reserve Fund Supervisory Committee" to regularly oversee pension contributions and the utilization of pension funds.

The Company safeguards the rights and interests of employees covered under both the old and new pension systems. Through a systematic pension management mechanism, the Company ensures that pension contributions are fair, transparent, and compliant with regulatory requirements, thereby achieving the dual objectives of corporate sustainability and employee well-being.

5.1.4.2. Pension System Structure and Implementation Status

(1) Old Pension System: (Applicable to employees who joined the Company before July 1, 2005)

In accordance with the relevant provisions of the Labor Standards Act, the Company makes monthly contributions to the “Labor Pension Reserve Fund Account” established with the Bank of Taiwan and regularly reviews the account balance before the end of each year to ensure that the amount contributed is sufficient and complies with relevant statutory requirements.

In 2025, the employer’s pension contributions amounted to NT$863 thousand. A total of five employees reached retirement age during the year, and retirement benefits paid amounted to NT$2,783 thousand (for details, please refer to the “Post-Employment Benefit Plans” section of the Company’s Annual Report).

(2) New Pension System: (Applicable to employees who joined the Company after July 1, 2005)

In accordance with the Labor Pension Act, the Company contributes 6% of each employee’s monthly salary to the employee’s individual pension account established with the Bureau of Labor Insurance. Employees may also voluntarily contribute up to 6% of their salary to their individual pension accounts.

As of the end of 2025, 14.63% of employees made voluntary pension contributions. In 2025, the Company’s pension expenses under the new pension system amounted to NT$9,844 thousand (for details, please refer to the “Employee Benefit Expenses” section of the Company’s Annual Report).

(3) Negotiated Extension of Retirement Age:

In accordance with the amendments to the Labor Standards Act, the Company has established a system for extending the retirement age through mutual agreement. In 2025, a total of one employee was covered under the extended retirement age system.

(4) Post-Retirement Re-employment System

Tsang Yow values the professional experience of senior employees and the transfer of technical expertise and has established a post-retirement re-employment system. After retirement, employees who are willing to continue working and are in good physical and mental condition may be re-employed in suitable positions based on their expertise and departmental needs, thereby preserving professional skills and practical experience while promoting organizational knowledge transfer and intergenerational exchange.

5.1.4.3. System Oversight and Transparency

To ensure the long-term sustainability and sound operation of the pension system, Tsang Yow convenes meetings of the “Labor Pension Reserve Fund Supervisory Committee” annually to review pension contributions, oversee fund utilization, and

evaluate investment performance.

All pension contributions and payments are disclosed in the annual financial statements and Sustainability Report in accordance with applicable accounting standards and are subject to internal audits and external audits by independent auditors to ensure information transparency and reliability.

5.1.5. Employee Benefits Policy

Upholding its business philosophy of "Creating Profits, Sharing with Employees, and Giving Back to Society," Tsang Yow places great importance on employees' overall well-being and quality of life and is committed to establishing a friendly and supportive work environment. The Company encourages employees to maintain a healthy work-life balance and, in addition to emphasizing employees' professional development, continues to promote a diverse range of employee benefits to enhance employees' physical and mental well-being and job satisfaction.

All employee benefits are provided equally and consistently to all employees, regardless of nationality, gender, job level, or length of service. Tsang Yow also continues to regularly review and optimize its employee benefits system based on employee needs and social trends, providing a comprehensive support mechanism that addresses both quality of life and career development.

5.1.5.1. Key Employee Benefits and Implementation Status

(1) Employee Remuneration System

To encourage employees to grow together with the Company, Tsang Yow allocates a portion of its annual profits as employee remuneration and profit sharing in accordance with relevant laws and regulations and the Company's Articles of Incorporation. This enables employees to share in the Company's operating results, strengthens their sense of belonging and organizational commitment, and promotes sustainable development that benefits both the Company and its employees.

(2) Complimentary Meals

The Company operates a central kitchen that prepares meals in a standardized manner, providing employees with balanced daily meals consisting of five dishes and one soup. Each plant is equipped with a spacious, clean, and well-ventilated employee cafeteria to ensure that employees have access to healthy and diverse meal options.

(3) Employee Club Activities

To promote physical and mental well-being and strengthen team cohesion, the Company encourages employees to organize recreational clubs. A variety of clubs have

been established, including badminton, basketball, Pilates, and jogging clubs. The Company also provides subsidies for club activities to encourage employees to pursue their interests and maintain regular exercise habits.

(4) Employee Dormitories

To ensure safe and convenient accommodation for employees who live far from the workplace, the Company provides well-equipped and clean employee dormitories and conducts regular safety and environmental inspections to ensure accommodation quality.

(5) Childcare Subsidy Program: “Tsang Yow Supports Childcare from Ages 0–6”

To alleviate employees’ childcare burden, Tsang Yow launched a childcare subsidy policy in 2025, providing childcare allowances to encourage employees to balance family responsibilities with career development. Employees with dependent children aged 0–6 receive a monthly childcare subsidy based on the number of children. If both spouses are employed by Tsang Yow, each spouse is eligible to receive the subsidy, providing greater practical support for dual-income families.

The program is designed based on the principle of gender neutrality, with no differences based on gender, job level, or department. All eligible employees may apply on an equal basis, reflecting the Company’s concrete commitment to promoting gender equality and a family-friendly workplace. In 2025, there were a total of 22 applications.

(6) Parental Leave Without Pay System

Tsang Yow complies with the Act of Gender Equality in Employment and other relevant laws and regulations and provides a comprehensive parental leave without pay system to foster a parent-friendly workplace and help employees balance family caregiving responsibilities with career development.

- In 2025, a total of two female employees and one male employee applied for parental leave without pay. During the year, two female employees were due to return to work, of whom one actually returned, resulting in a return-to-work rate of 50%.
- In 2024, a total of four female employees and two male employees returned to work from parental leave without pay, and all remained employed for 12 months after returning to work, resulting in a retention rate of 100%.
- In 2024, a total of four female employees and two male employees at Tsang Yow applied for parental leave without pay, with a return-to-work rate of 100%. In 2023, a total of three female employees returned to work from parental leave without pay, and the retention rate for those who remained employed for 12 months after returning to work was 67%.

- Statistics on Employees Taking Parental Leave Without Pay and Returning to Work

Item		Female	Male
A	Number of Employees Eligible to Apply for Parental Leave Without Pay in 2025	8	5
B	Number of Employees Who Actually Applied for Parental Leave Without Pay in 2025	1	0
C	Number of Employees Due to Return to Work in 2025	2	0
D	Number of Employees Who Actually Returned to Work in 2025	1	0
Return-to-Work Rate		50%	0%
E	Number of Employees Taking Parental Leave Without Pay in 2024	2	2
F	Number of Employees Who Returned to Work from Parental Leave Without Pay in 2024	4	2
G	Number of Employees Who Remained Employed for 12 Months After Returning from Parental Leave Without Pay in 2024	4	2
Retention Rate		100%	100%

Note 1: Return-to-Work Rate (%) = Number of Employees Who Actually Returned to Work in 2025 (D) / Number of Employees Due to Return to Work in 2025 (C)

Note 2: Retention Rate (%) = Number of Employees Who Returned to Work in 2024 and Remained Employed for 12 Months (G) / Number of Employees Who Returned to Work in 2024 (F)

5.1.5.2. Discounts from Partner Merchants

The Company has entered into partnership agreements with a total of 47 businesses across a wide range of categories, including well-known restaurants, accommodation providers, leisure and entertainment establishments, medical service providers, automotive maintenance providers, and consumer service businesses, offering employees a broader range of discounted products and services.

5.1.5.3. Employee Referral Program

To promote the diversification and sustainable development of the Company's internal talent pipeline, Tsang Yow actively implements an "Employee Referral Bonus Program," encouraging existing employees to participate proactively in the recruitment process, assist the Company in attracting outstanding new talent, and enhance overall recruitment efficiency. By offering referral bonuses, the Company encourages employees to refer qualified candidates to join the Company, enabling every employee to become a partner in Tsang Yow's growth and jointly build a diverse and dynamic team.

5.1.5.4. Employee Welfare Committee

Tsang Yow has established an Employee Welfare Committee dedicated to enhancing employees' quality of work life and strengthening their sense of belonging and well-being through various welfare measures and activities. The Committee is responsible for planning and implementing a diverse range of employee benefits, including health promotion, recreational activities, and family support, with the aim of creating a friendly and harmonious work environment. Through these efforts, Tsang Yow believes that every act of care can become a driving force for progress. Through benefits and activities that closely address employees' needs, we aim to inspire enthusiasm for work, strengthen team cohesion, and enable all employees to grow together with the Company toward a better future.

- 2025 Employee Welfare Committee Activities, Participation, and Expenditures

Item	Description	Number of Participants / Beneficiaries	Actual Expenditure in 2025 (NT$ Thousand)
Employee Travel Subsidy	Travel subsidies are provided to employees with at least six months of service.	381 Participant Attendances	1,044
Holiday Allowances	Lunar New Year cash gifts, Labor Day and Dragon Boat Festival gift vouchers, and Mid-Autumn Festival gift boxes are provided to employees with at least six	1,309 Participant Attendances	1,089

Item	Description	Number of Participants / Beneficiaries	Actual Expenditure in 2025 (NT$ Thousand)
	months of service.		
Wedding, Funeral, and Celebration Subsidies	Wedding, hospitalization, and funeral subsidies are provided to employees with at least six months of service.	44 Participant Attendances	103
Employee Birthday Gift Allowance	Employees with at least six months of service receive a birthday gift allowance of NT$1,000.	316 Participant Attendances	316
Employee Club Activity Subsidies	Each employee club may apply for an annual subsidy to support its operations.	35 times	81




Employee Travel Activity Photos





Pilates Club and Jogging Club Activity Photos

5.2. Labor-Management Relations and Communication

5.2.1. Management Approach

Tsang Yow places great importance on establishing sound labor-management relations and regards them as an important foundation for corporate sustainability. Upholding the principles of respect, trust, and two-way communication, the Company has established an open and transparent labor-management communication mechanism that enables employees to fully express their opinions through formal channels and receive appropriate responses.

Through a comprehensive communication mechanism, the Company continues to balance business operational needs with employees' rights and interests, promote mutual trust and cooperation between labor and management, and foster a stable and harmonious work environment.

5.2.2. Labor-Management Meetings

Tsang Yow recognizes the importance of sound labor-management relations to the promotion and implementation of corporate policies. Although no collective bargaining agreement has currently been concluded, the Company regularly convenes labor-management meetings on a quarterly basis in accordance with the Labor Standards Act and the Regulations for Implementing Labor-Management Meetings, which serve as the primary platform for communication and consultation. Resolutions adopted at labor-management meetings apply to all employees. Employees may elect labor representatives through a democratic election process for a four-year term to participate in consultations with management representatives. In the event of urgent or special circumstances, extraordinary meetings may be convened to ensure that issues are addressed in a timely manner, thereby implementing the Company's principles of openness and transparency in labor-management communication.

Through the labor-management meeting mechanism, Tsang Yow is able not only to respond promptly to employees' needs but also to balance the interests of both labor and management, build a foundation of mutual trust, and continuously enhance employee satisfaction and organizational cohesion.

5.2.3. Response Mechanism for Significant Operational Changes

In 2025, Tsang Yow did not experience any significant operational changes and continued to comply with relevant laws and regulations, including the Labor Standards Act and the Act for Worker Protection of Mass Redundancy.

Tsang Yow has established a comprehensive response mechanism. In the event of

significant operational changes or organizational restructuring in the future, the Company will uphold the principles of labor-management autonomy and good-faith consultation and, in accordance with Articles 11 and 16 of the Labor Standards Act, carry out communication and employee placement measures within the statutory notice period to safeguard employees' rights and interests and maintain harmonious labor-management relations

5.2.4. Human Rights Management

5.2.4.1. Human Rights Policy

To fulfill its corporate social responsibility and support human rights policies, Tsang Yow adheres to internationally recognized human rights standards and principles, including the United Nations Universal Declaration of Human Rights, as well as applicable laws and regulations in the locations where it operates. Based on these principles, the Company has established relevant management policies and procedures, including work rules, attendance management, sexual harassment prevention measures, and grievance and disciplinary management procedures.

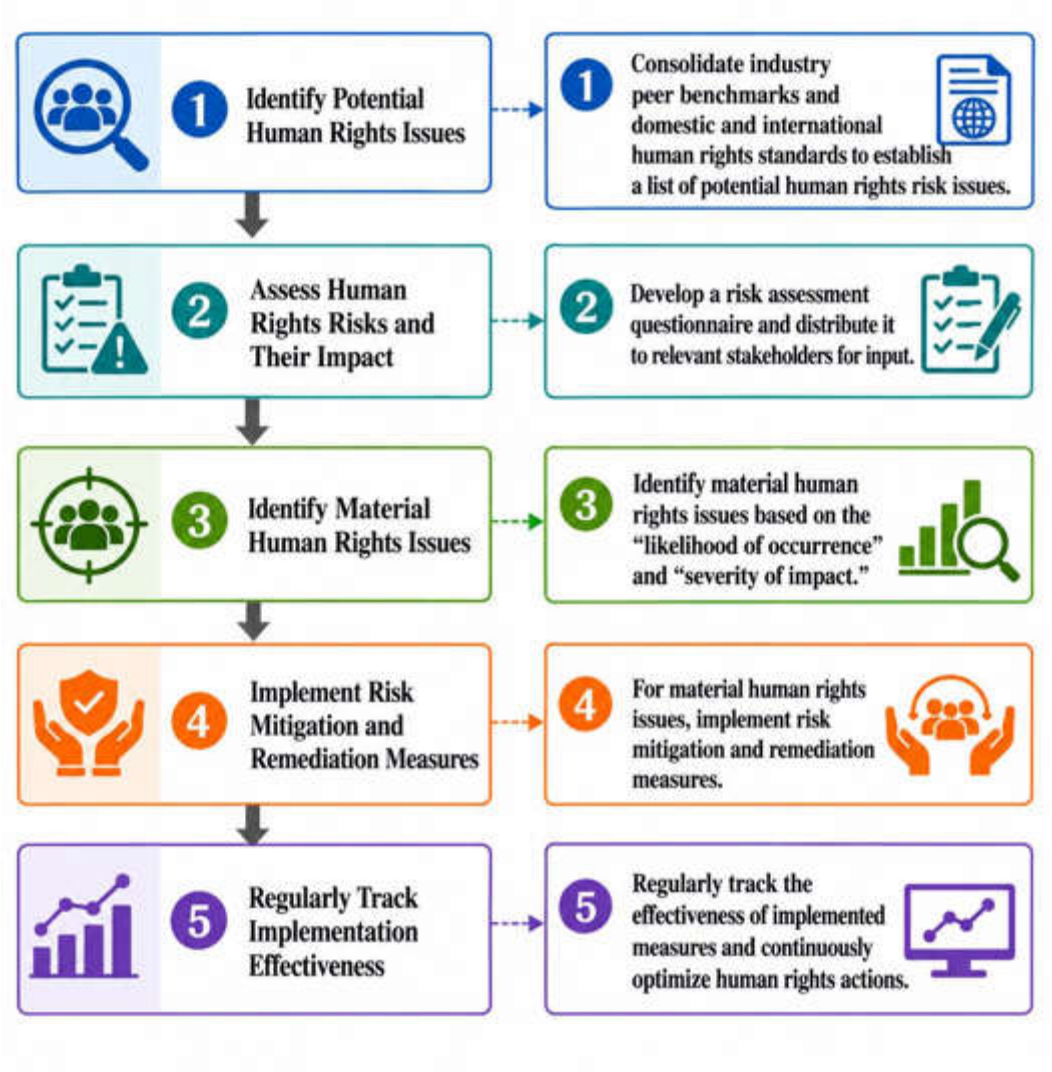
5.2.4.2. Policy Commitments

(1) Ensure equal treatment in employment, terms and conditions of employment, education and training, performance evaluation, and promotion, and eliminate unlawful discrimination. No differential treatment shall be made on the basis of race, nationality, age, gender, marital status, political stance, religious belief, blood type, zodiac sign, or other such factors.
(2) Provide a safe and healthy work environment.
(3) Prohibit child labor and forced labor.
(4) Ensure that working hours and rest periods comply with the Labor Standards Act.
(5) Comply with applicable labor laws and regulations and international standards.
(6) Support employees in maintaining physical and mental well-being and work-life balance.
(7) Respect employees' freedom of association and freedom of expression and protect employees from threats and punishment.

The Company safeguards employees' legitimate rights and interests and respects fundamental labor and human rights principles. No incidents involving violations of employees' fundamental rights have occurred. We also expect our suppliers to adhere to the above principles and practices to safeguard human rights.

The Company's specific human rights policy management measures include

arranging annual health examinations for current employees, providing regular on-site occupational physician consultations for employee health care and follow-up of consultation records, regularly convening labor-management meetings, and conducting human rights due diligence. As of the end of 2025, Tsang Yow had received no grievances, demonstrating the Company's tangible performance in human rights management and the protection of labor rights.



Human Rights Due Diligence Process Flowchart

The scope of the Company's human rights risk assessment covers stakeholders including its own employees and suppliers. Potential adverse scenarios related to human rights risks are taken into consideration to analyze and identify sources of risk that may affect labor rights, occupational safety, equal treatment, privacy protection, and other areas. To further strengthen human rights management, the Company conducts surveys on the level of concern regarding human rights issues. By collecting and analyzing the

importance stakeholders place on various human rights issues, the results serve as an important basis for subsequent policy formulation and improvement measures.

5.2.4.3. Survey Process

This report develops the questionnaire framework based on the human rights issues involving stakeholders, serving as the basis for subsequent analysis.

Questionnaire Completion and Collection Instructions

Distribution Target	Sampling Method	Number of Questionnaires Distributed	Number of Questionnaires Collected	Response Rate
Employees	30% of the Company's Employees	118	109	92.4%
Suppliers	Top 10 Suppliers	10	10	100%

Assessment Method: Stakeholders assess each human rights issue in terms of "Likelihood of Occurrence" and "Severity of Impact."

Assessment dimension	Level	Description
Likelihood of Occurrence	1	Unlikely to Occur
	2	Likely to Occur
	3	Very Likely to Occur
Severity of Impact	1	Minimal Impact
	2	Moderate Impact
	3	Very Severe Impact

The Company calculates the total score by multiplying the two indicators, "Likelihood of Occurrence" and "Severity of Impact," to determine the level of concern for each human rights issue and identify high-concern issues that require priority management.

With reference to international human rights standards and the human rights issues of concern to domestic and international industry peers and benchmark companies, the Company included a 30% sample of employees and its top 10 suppliers within the

scope of its human rights due diligence and identified the following material human rights issues:

Survey target	High-concern issues
Company Employees	Occupational Safety and Health, Public Health and Accommodation, Right to Privacy
Top 10 Suppliers	Occupational Safety and Health, Forced Labor, Violence and Inhumane Treatment

5.2.4.4. Human Rights Risk Mitigation and Remediation Measures

Based on the results of the 2025 human rights due diligence, the Company assessed human rights risks related to employees and its top 10 suppliers and identified human rights issues requiring continued attention based on the severity of their impacts. Corresponding mitigation and remediation measures were formulated to reduce human rights risks. For issues requiring greater ongoing attention, the responsible units formulate improvement measures and follow-up plans based on the survey results. Through system reviews, education and training, employee communication, and continuous follow-up, the Company continues to enhance its human rights management system.

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
Employees	Occupational Safety and Health	1. To safeguard employee health and safety, the Company implemented the ISO 45001 Occupational Health and Safety Management System in 2021. Through the PDCA cycle, the Company continuously optimizes its management mechanisms, reduces workplace risks, and implements hazard	1. In accordance with applicable laws and regulations, the Company has established an "Occupational Safety and Health Committee," which convenes quarterly meetings to review various occupational safety and health issues. Led by senior management, labor and management representatives jointly

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		prevention. 2. The Company holds an annual "Environmental, Safety and Health Competition," upholding the spirit of "Safety First and Full Employee Participation" to foster employees' awareness of environmental protection, safety, and health and jointly create a safe and healthy workplace environment. 3. To prevent hazards from harmful substances, the Company conducts regular work environment monitoring every six months and implements risk assessments and workplace improvements. For special operations, appropriate personal protective equipment is provided to prevent occupational accidents and safeguard employee health. 4. Every three years, the Company regularly uses the CCB (Chemical Control Banding) tool to	oversee occupational safety and health matters to comprehensively implement health promotion and hazard prevention and safeguard employee safety. 2. Each year, the Company regularly applies the "Hazard Identification and Risk Assessment Management Process" to proactively identify occupational safety and health risks and formulate control measures, effectively reducing the risk impacts associated with various operations and activities. 3. In strict accordance with the "Environmental and Safety Management Process," the Company establishes an accident investigation committee. The dedicated occupational safety and health unit convenes the supervisors of the units involved in the accident to jointly

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		assess hazard risks and exposure levels and implements corresponding control measures based on the assessment results, thereby strengthening chemical safety management and protecting employee health. 5. For high-risk operations, the Company regularly conducts education and training as required by law and implements certification management. New employees must complete pre-employment training before they are permitted to operate machinery and are subject to on-site supervision by their supervisors to ensure strict operational safety control. 6. Each year, the Company implements occupational health services in accordance with its plan, carrying out the four major prevention programs (maternal health protection, musculoskeletal	conduct an investigation and root cause analysis, based on which responsibilities are clarified, remedial actions are implemented, and measures to prevent recurrence are carried out. 4. In the event that an employee experiences an occupational injury or illness, traffic accident, or serious illness, the Company will proactively provide appropriate emergency assistance, including guidance on applying for group insurance claims, coordination of social insurance resources, and provision of necessary welfare measures. 5. The Employee Welfare Committee has also established a comprehensive financial assistance mechanism, providing special condolence payments to employees in cases such as hospitalization due to injury or illness or serious illness, thereby alleviating

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		disorder prevention, overwork prevention, and prevention of unlawful workplace infringement), as well as work fitness management for middle-aged and older employees. The Company also conducts hazard assessments, risk classification, and appropriate work arrangements to meet employees' health needs. 7. The Company arranges regular on-site occupational health services by medical and nursing personnel each month, providing health consultations, various risk assessments, and appropriate work adjustments to comprehensively monitor employees' health conditions and implement hazard prevention measures. 8. Each year, the Company implements health management and promotion activities in accordance with its plan, covering health examinations, physical	employees' financial burden during emergencies. 6. The Company provides on-site occupational health services, offering physical and mental health consultations to high-risk employees or those with injuries or illnesses, while promptly making appropriate work adjustments and return-to-work arrangements.

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		fitness, work-life balance, stress relief, family-friendly initiatives, and infectious disease prevention (such as influenza vaccination), thereby comprehensively safeguarding employees' physical and mental well-being.	
	Public Health and Accommodation	The Company has established a central kitchen and employee cafeteria and implements food safety and food hygiene management. It regularly inspects food ingredient sources, the operating environment, and the cleaning and disinfection of equipment, and supervises food service providers to ensure compliance with relevant food safety laws and regulations. Drinking water is regularly tested and the results are publicly disclosed in accordance with environmental regulations. At the same time, the Company continues to promote the cleanliness of public areas, health awareness, and infectious disease	In the event of a food hygiene or public health incident, the Company will immediately activate its emergency response mechanism, suspend the provision of food suspected of posing a risk, provide employees with necessary assistance, cooperate with the competent authorities in reporting and investigating the incident, and take corrective and improvement measures based on the cause of the incident. The Company will continue to monitor the effectiveness of these improvements to prevent similar incidents from recurring.

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		prevention measures to reduce public health risks.	
	Right to Privacy	1. In accordance with the "Personal Data Protection Management Process," the Company ensures that the collection, processing, use, and retention of personal data comply with applicable laws and regulations. 2. In accordance with the "CI&IP Confidential Information and Intellectual Property Management Process," the Company conducts annual information security and personal data protection education and training to enhance employees' awareness of privacy protection. 3. The Company adopts Active Directory (AD) account management, least-privilege access controls, and regular account reviews to prevent unauthorized access. 4. The Company deploys information security measures, including firewalls, antivirus	1. In accordance with the incident response procedures under the "Personal Data Protection Management Process," the Company immediately activates its response mechanism upon detecting a suspected personal data breach. 2. An incident response team is established to conduct incident investigation, root cause analysis, impact assessment, and evidence preservation. 3. In accordance with the Personal Data Protection Act and customer requirements, the Company carries out incident reporting and relevant notification procedures. 4. Measures such as network isolation, account deactivation, password resets, vulnerability remediation, and data recovery are implemented to prevent the incident from escalating.

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		software, endpoint detection and response (EDR), email security, and USB access controls, to reduce the risk of personal data breaches. 5. The Company regularly conducts vulnerability scanning, system updates, backup procedures, and recovery drills to ensure information system security and data availability.	5. Following the incident, the Company conducts a review and implements corrective and improvement measures, revises its management systems, and strengthens education and training to reduce the risk of recurrence. 6. The Company regularly reviews information security performance and continuously improves its management systems and technical protection measures.
Suppliers	Occupational Safety and Health	Implement regular supplier audit plans and complete the "Process-Based Supplier Audit Report"; sign relevant commitment documents, including the "Supplier Corporate Social Responsibility and Responsible Procurement Code of Conduct Declaration"; regularly review suppliers' occupational safety and health management practices, encourage the establishment of occupational safety and health management systems to reduce operational risks, and require suppliers to	If a supplier is found to have violated occupational safety and health laws and regulations or experienced a major occupational accident, the supplier will be required to submit an improvement plan and corrective measures within a specified period, and the effectiveness of the improvements will be monitored. In cases of serious violations or failure to make improvements, the business relationship will be suspended or terminated.

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
		comply with applicable laws and regulations and continuously improve.	
	Forced Labor	Require suppliers to sign the "Supplier Corporate Social Responsibility and Responsible Procurement Code of Conduct Declaration," committing to the prohibition of child labor, forced labor, and unlawful excessive working hours; verify through supplier audits that no child labor is employed, overtime work is voluntary, and working hours and wages comply with local laws and regulations.	If a supplier is found to be involved in forced labor, withholding of identification documents, unlawful restriction of personal freedom, unlawful excessive working hours, or other violations of labor and human rights, the supplier will be required to immediately cease the violation and submit an improvement plan. If the supplier fails to make improvements or the violation is serious, the business relationship will be terminated.
	Violence and Inhumane Treatment	Require suppliers to sign the "Supplier Corporate Social Responsibility and Responsible Procurement Code of Conduct Declaration," committing to respecting employees' personal dignity and prohibiting all forms of violence and inhumane treatment. Through supplier audits, the Company reviews the implementation of employee rights protection and human rights management systems.	If a supplier is found to have engaged in violence, harassment, discrimination, or other forms of inhumane treatment, the supplier will be required to immediately cease the infringing conduct, appropriately address the needs of affected individuals, and submit a corrective action and improvement plan. The Company will monitor the implementation of improvements, and if the supplier fails to make improvements or the

Human Rights Stakeholder	High-Risk Issue	Risk Mitigation	Remediation Measures
			violation is serious, the business relationship will be terminated.

5.2.5. Grievance System and Process

Tsang Yow values employees' right to express their opinions and workplace fairness and has established the "Employee Grievance Handling Guidelines" to provide diverse and accessible grievance channels, including physical suggestion boxes and electronic grievance channels. Employees may freely choose to submit grievances either anonymously or under their real names, ensuring that they can raise concerns or provide suggestions with confidence.

All personnel responsible for handling grievance cases are required to comply with confidentiality principles, and any disclosure of information is strictly prohibited. If information is disclosed intentionally or negligently, the Company will impose disciplinary action in accordance with relevant regulations. The Company also strictly prohibits any form of retaliation, including job transfers, demotions, or other inappropriate disciplinary actions against complainants, to ensure the fairness and effectiveness of the grievance system. In 2025, the Company received no grievances.

Grievance Submission	• Anonymous Grievance • Identified Grievance
Grievance Handling	• Upon acceptance, the case shall be transferred to the "Employee Grievance Handling Record" within three days, and the grievance investigation shall be completed within two weeks. • For cases involving management matters or having a significant impact on the Company's reputation and interests, a separate "Grievance Handling Committee" shall be established to conduct the investigation and make a determination.
Response to Grievance	• Anonymous Grievance: Response by Public Announcement • Identified Grievance: Response to the Complainant
Case Closure	• If dissatisfied with the grievance outcome, the complainant may file an appeal.

Employee Grievance Handling Process

5.3. Talent Development and Training

<table>
<tr><td>Material Topic Name</td><td colspan="3">Talent Development and Training</td></tr>
<tr><td>Reasons Why This Topic Is Material to Tsang Yow</td><td colspan="2">Positive Impacts:
1. Enhance employees' professional skills, improve work efficiency, and enhance product quality.
2. Provide development opportunities and career planning to increase employee satisfaction and loyalty.</td><td>Negative Impacts:
1. Talent development and training require substantial investments of capital and time.
2. Employees may leave the Company after receiving training due to market demand or personal career development considerations.
3. Employees may need time to adapt and adjust to the introduction of new knowledge and technologies.</td></tr>
<tr><td>Evaluation Mechanism</td><td colspan="2">Positive Impacts:
1. Regular performance evaluations
2. Regular training satisfaction surveys
3. Professional competency assessment</td><td>Negative Impacts:
1. Regular analysis of training costs
2. Regular tracking of talent turnover rates
3. Periodic interviews to understand employees' adaptation status</td></tr>
<tr><td>Policies and Commitments</td><td colspan="3">In accordance with Tsang Yow's training policy philosophy of "Talent Cultivation and Right Person for the Right Position; Human Resource Development for Mutual Success," the Company is committed to providing high-quality training to enhance the quality of its human resources, cultivate the talent required for future corporate development, and achieve the goal of sustainable organizational operations.</td></tr>
<tr><td rowspan="2">Objectives and Targets</td><td>Short Term (2025)</td><td>Medium Term (2026~2029)</td><td>Long Term (2030 onward)</td></tr>
<tr><td>1. Average Education and Training Satisfaction > 85%</td><td>1. Average Education and Training Satisfaction > 90%
2. Education and Training System Implementation Achievement Rate:</td><td>1. Maintain Average Education and Training Satisfaction > 90%</td></tr>
</table>

Material Topic Name	Talent Development and Training		
		100%	
Achievement Status	Average education and training satisfaction reached 91.25% in 2025, meeting the target.		
Action Plans and Management Measures	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
	1. Develop an annual training plan and conduct employee satisfaction surveys each year, with continuous review and improvement.	1. Establish an education and training management information platform integrating course management, learning records, and training effectiveness tracking. 2. Continue to develop internal technical experts as seed instructors to facilitate the internal transfer and inheritance of core technologies and tacit knowledge.	1. Regularly optimize the functions of the education and training information platform, introduce diverse digital learning models, and dynamically adjust the course structure based on employee needs to maintain a high level of training satisfaction. 2. Continue to strengthen internal knowledge management and core technology transfer mechanisms and foster a corporate culture of self-directed learning.

5.3.1. Training Framework

To enhance employees' professional competencies and address the competency requirements of various positions, Tsang Yow has established a comprehensive talent development and education and training system to continuously promote employees'

skill development and career growth. Upholding the philosophy of “Talent Cultivation and Right Person for the Right Position; Human Resource Development for Mutual Success,” the Company is committed to creating a diverse organizational environment that fosters continuous learning. In designing its education and training system, the Company refers to the management principles of the “Talent Quality-management System (TTQS)” and incorporates the PDDRO (Plan, Design, Do, Review, Outcome) management process into its education and training framework to ensure training quality and the integrity of system operations.

Through this management mechanism, the Company aligns education and training with corporate strategies and talent development needs and systematically manages each stage, from training needs analysis, course design, and training implementation to effectiveness evaluation and application of training outcomes. This establishes an institutionalized talent development system with a continuous improvement mechanism to enhance employees’ professional competencies and improve the Company’s overall operating performance.



PDDRO Cycle Diagram

Based on Tsang Yow’s overall business strategy and talent development objectives, the Company has established a diversified education and training system to enhance employees’ professional competencies and strengthen organizational competitiveness. The education and training system encompasses various areas, including new employee training, professional on-the-job training, and management competency development, to support employees’ continuous learning and growth.

(1) Pre-Employment Training (New Employee Training):

A comprehensive pre-employment training program is designed for new employees, covering the Company's background, business philosophy, corporate culture, and work environment. The program also includes education and training on personnel policies and regulations, ethical corporate management and professional ethics, as well as the environmental management system, information security, and product safety, to help new employees quickly integrate into the organization and understand the Company's policies and job requirements.

(2) On-the-Job Training:

To continuously enhance employees' professional competencies, the Company provides diverse on-the-job training programs, including general management competency training, professional competency training, specialized courses, and On-the-Job Training (OJT). Through continuous professional training and skills updates, the Company helps employees acquire the latest professional knowledge and technologies while strengthening their management capabilities and cross-functional skills, thereby improving work efficiency and overall organizational performance.

(3) Management Competency Training:

Management competency development courses are planned for managers at all levels, covering the development of management capabilities such as organizational strategic planning, departmental goal setting, resource integration, and decision-making management. Through systematic training, the Company helps managers respond to corporate development needs, enhance their leadership capabilities, and effectively implement organizational strategies and departmental goals.

5.3.2. Training Plans and Outcomes

The Company is committed to realizing its vision of diversity and shared prosperity by establishing a comprehensive career development system that provides a complete development pathway from new employees to the succession talent pipeline. We are committed to building a learning organization and developing employee development programs that balance business performance with human capital effectiveness, ensuring a sustainable cycle of corporate operations and human capital. Through comprehensive employee development programs, we help employees realize their potential in the workplace and achieve professional growth, thereby enhancing the Company's overall value.

Education and training expenses are fully covered by the Company, demonstrating its commitment to enhancing employee capabilities. Through a comprehensive talent

development system and career development mechanisms, the Company helps employees strengthen their professional competencies and workplace competitiveness while establishing clear career advancement pathways to promote mutual growth between employees and the Company.

5.3.2.1. Education and Training Action Plan

To continuously strengthen employees' professional competencies and support the Company's long-term development, Tsang Yow plans diversified education and training and talent development programs based on its corporate strategies and talent development needs. The key actions include:

(1) Talent Foundation Development:

Through industry-academia collaboration, the Company bridges the gap between academic learning and practical application and identifies outstanding talent at an early stage.

(2) Development of Key Technical Talent:

Based on the Company's core technologies and organizational development needs, professional technical training courses are planned to strengthen professional skills and practical application capabilities through systematic development, while enhancing technical knowledge transfer and technology integration capabilities.

Sustainability Carbon Disclosure: The Company continues to promote sustainability-related education and training to help employees understand product carbon footprints, carbon inventories, and carbon management, while continuously implementing carbon emissions management projects to strengthen the Company's sustainability governance capabilities.

(3) Strengthening the Information Security Mechanism:

In accordance with the ISO 27001 Information Security Management standard, the Company continues to promote information security education and training to enhance employees' information security awareness, reduce information security risks, and ensure the security of the Company's information assets and operations.

(4) Management Talent Pipeline:

The Company conducts talent reviews and succession planning for key positions and establishes a successor talent development mechanism to ensure a stable talent supply throughout the Company's organizational development and business expansion.

5.3.2.2. Education and Training Outcomes

To ensure the effectiveness of its talent development system, Tsang Yow regularly

undergoes TTQS assessments to continuously improve the quality of its education and training. The Company has also received subsidies under the Ministry of Labor's "Workforce Development Program," enabling greater investment in education and training resources and demonstrating its commitment to talent development and employee growth.

In 2025, the Company conducted a total of 88 internal and external education and training courses, including 56 internal training courses and 32 external training courses, with total training hours reaching 4,654 hours. Education and training expenses amounted to approximately NT$1.04 million, and the overall average satisfaction rate for training courses reached 91.25%.

- General Training: A Diverse and Comprehensive Career Development System

Training Program	2025 Actual Results	Core Development Areas and Key Focuses
Mid-Level Management Development Program	819 Hours	Focus on leadership and management, team building, ESG sustainability, and a global perspective, with an emphasis on passing down the corporate culture.
Technical Training Program	1,297.5 Hours	Deepen expertise in core manufacturing processes and parameter control, strengthen workplace safety awareness, and develop technical talent with job-ready capabilities.
New Employee Training Program	210 Hours	Cover company policies, human rights and ethics, environmental, safety and health (ESH), and information security awareness to help new employees quickly integrate into the Company.

- Professional Training: Strategic Talent Development to Meet Future Challenges

Training Program	2025 Actual Results	Core Development Areas and Key Focuses
ESG Sustainability Training	33 Courses Conducted	Enhance the Board of Directors' and management's awareness of sustainability and strengthen practical capabilities in risk management and regulatory compliance.
AI Professional Competency Training	90 Hours	Follow the AI Application Guidelines, with a focus on information management applications, to comprehensively advance smart manufacturing

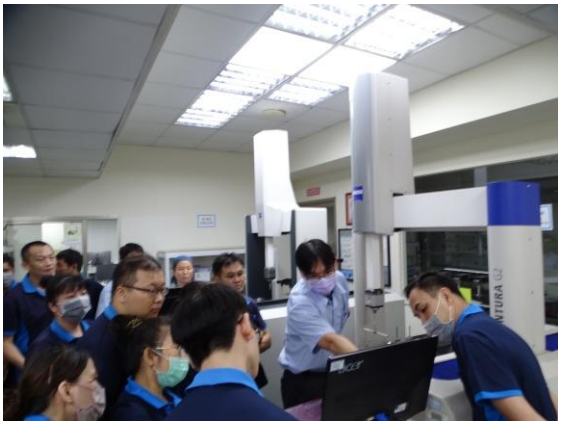
Training Program	2025 Actual Results	Core Development Areas and Key Focuses
		and digital transformation.
Regulatory Compliance Training	569.5 Hours	Target all employees and personnel responsible for regulatory compliance to implement ethical corporate management and establish a compliant workplace environment.
Management System Training	501 Hours	Strengthen all employees' awareness of quality and process control, ensure effective system implementation, and enhance the Company's core competitiveness.
Internal Auditor Training	30 Hours	Strengthen internal control and risk management capabilities for audit supervisors and their designated deputies, and encourage them to obtain professional certifications.

2025 Average Training Hours per Employee

Item	Senior Managers		Mid-Level Managers		General Employees	
	Male	Female	Male	Female	Male	Female
Total Training Hours by Gender	57	27	727	164	2,487	1,192
Average Training Hours per Employee by Gender	29	13.5	33	16.4	13.7	14.2

5.3.3. Professional Skills Certification

Training is provided based on the professional knowledge and skills required to perform the duties of each position, including training in various professional disciplines, technical position certification training, and instruction on departmental work processes. Employees acquire professional skills through vocational training courses. A certification system has been established for technical and professional personnel, with internal professional skills certification conducted annually to maximize the utilization of the Company's internal human resources, enhance employees' professional skills, and provide opportunities for job grade advancement and salary increases.








- 2025 Education and Training Photos

5.3.4. Performance Evaluation

Tsang Yow values employees' career development and performance and has established a fair and transparent evaluation mechanism. The Company actively implements regular performance and career development reviews and conducts comprehensive assessments based on employee gender and job level.

2025 Employee Performance Evaluation Overview

Gender / Job Level	Female		Male	
	Number of Employees Evaluated	Percentage of the Category	Number of Employees Evaluated	Percentage of the Category
Technical Personnel	46	27.22%	123	72.78%
R&D and Administrative Personnel	37	38.95%	58	61.05%
Managerial Personnel	10	33.33%	20	66.67%

5.4. Healthy and Safe Workplace

Material Topic Name	Occupational Health and Safety	
Reasons Why This Topic Is Material to Tsang Yow	Positive Impacts: 1. As an export-oriented company, Tsang Yow places great importance on occupational health and safety, which helps enhance the trust of international customers and strengthen opportunities for supply chain collaboration. 2. Promoting occupational safety and health education and training and equipment maintenance systems helps reduce the frequency of occupational accidents and risks such as labor disputes, thereby maintaining stable production and delivery schedules. 3. Providing a healthy and safe work environment can enhance employee satisfaction and loyalty, reduce employee turnover, and strengthen Tsang Yow's competitiveness. 4. Occupational health and safety is one of the key indicators of ESG sustainability. A strong safety culture and robust employee health protection help	Negative Impacts: 1. Manufacturing operations involve processes such as stamping and chemical treatment. If employees' unsafe behaviors are not properly controlled, there may be potential occupational safety accidents. 2. The emergence of new infectious diseases or the spread of new virus variants may result in large-scale quarantine and work suspensions, causing delivery delays and financial losses. 3. The average age of employees has increased to 43, and the highly repetitive nature of certain operations may make employees more susceptible to musculoskeletal disorders and chronic fatigue, affecting work efficiency and increasing medical expenses. 4. International supply chains require the implementation of social responsibility and occupational safety and health practices. Failure to meet these requirements may result in lost business opportunities.

	enhance the Company's sustainability competitiveness.	
Evaluation Mechanism	Positive Impacts: 1. Integrate resources through government healthy workplace promotion programs, implement health-themed activities, maintain Healthy Workplace Certification, enhance Tsang Yow's health management standards and corporate image, and create a healthy and friendly workplace. 2. Promote the Environmental, Safety and Health 7S Competition to enhance employees' awareness and performance in occupational safety and health, health promotion, pollution prevention, resource conservation, carbon reduction, and information security. 3. Implement the Four Pillars of Environmental, Safety and Health and establish the "Three Zeros and One One" performance targets (zero occupational safety incidents, zero occupational accidents, zero major pollution incidents, and energy savings of more than	Negative Impacts: 1. Continue to promote environmental, safety and health education and training through diversified training programs, such as experiential occupational safety training, emergency first-aid drills, and online environmental, safety and health courses, to enhance workers' occupational safety awareness and execution capabilities and reduce the incidence of occupational accidents. 2. Monitor information released by the competent authorities, establish an emergency response team when necessary, implement epidemic prevention measures, and regularly arrange vaccination programs to reduce the risk of infection among employees. 3. Establish safety and health operating guidelines for middle-aged and older workers and implement them accordingly, while strengthening relevant safety and health equipment and management measures, including workplace ventilation, ergonomic hazard improvements, job redesign, and health management, to prevent occupational accidents.

	1%) to achieve sustainable and mutually beneficial development. 4. Mobilize the Organizational Health Promotion Team to continuously create a healthy workplace environment based on a comprehensive workplace health promotion model, covering four dimensions: the physical work environment, psychosocial work environment, personal health resources, and enterprise community involvement, thereby promoting employees' physical, mental, and social well-being.	
Policies and Commitments	Tsang Yow has established an occupational safety and health management system and implemented various management programs to provide employees with a safe workplace and achieve the goal of "Zero Occupational Safety Incidents." This represents the shared commitment and consensus of all employees of the Company: 1. Adhere to Standards: Integrate the occupational safety and health management system with the Company's business philosophy and operational processes, implement relevant requirements, and ensure compliance by all employees. 2. Ensure Quality: Engage all employees in occupational safety and health initiatives, comply with relevant requirements, and promote safety and health education and emergency response drills to ensure the achievement of expected performance. 3. Continuous Improvement: Continuously improve through the PDCA cycle, eliminate or reduce hazards, and establish effective preventive mechanisms to prevent occupational safety accidents. 4. Exceed Requirements: With a safe and healthy work environment as the	

<table>
<tr><td></td><td colspan="3">foundation, continuously consider organizational needs, actively incorporate feedback, establish a strong occupational safety culture, enhance corporate competitiveness, and achieve sustainable development.</td></tr>
<tr><td rowspan="2">Objectives and Targets</td><td>Short Term (2025)</td><td>Medium Term (2026~2029)</td><td>Long Term (2030 onward)</td></tr>
<tr><td>1. Maintain ISO 45001 certification to ensure employee health and safety.
2. Continue to promote the “Health Promotion Committee” and provide employees with diverse health promotion activities to foster a corporate culture that values physical health.
3. Maintain the Health Promotion Certification issued by the Health Promotion Administration, Ministry of Health and Welfare.
4. Continue to implement the Occupational Health Service Program, with more than one employee successfully quitting smoking.
5. Continue to</td><td>1. Maintain ISO 45001 certification to ensure employee health and safety.
2. Continue to promote the “Comprehensive Workplace Health Promotion” model to create a healthy workplace environment covering four key dimensions: the physical work environment, psychosocial work environment, personal health resources, and enterprise community involvement, thereby promoting employees’ physical, mental, and social well-being.
3. Continue to implement the Occupational Health Service Program,</td><td>Move toward “Holistic Health” by using scientifically quantified statistical and analytical data, combined with individualized needs, to plan various health promotion activities and achieve the goal of creating a healthy workplace.</td></tr>
</table>

	implement the Occupational Health Service Program, with more than three health promotion activities conducted annually.	with more than four health promotion activities conducted annually.	
Achievement Status	1. Obtained the 2025 Healthy Workplace Promotion Self-Assessment Certification from the Health Promotion Administration, Ministry of Health and Welfare. 2. Zero occupational safety accidents, with a Disabling Injury Severity Index of 0. 3. Health promotion activities recorded a total of 543 employee participations during the year. The Company continued to promote corporate tobacco control initiatives, with six employees successfully quitting smoking through the smoking cessation program this year.		
Action Plans and Management Measures	Short Term (2025)	Medium Term (2026~2029)	Long Term (2030 onward)
	1. Enhance employees' environmental, safety and health knowledge and safety awareness: Through diverse education and training programs and awareness activities, strengthen employees' understanding of workplace hazards, foster safety and health awareness, establish a strong safety culture, and enhance their	Enhance occupational safety and health management standards: Through the effective operation of the management system, taking into account the organizational context and the needs of stakeholders, incorporating input from all levels, and continuously pursuing self-driven improvement, the Company aims to establish a strong occupational safety	Comprehensive Workplace Health Promotion Model: Create a healthy workplace environment covering four key dimensions: the physical work environment, psychosocial work environment, personal health resources, and enterprise community involvement, thereby promoting employees' physical, mental, and social well-being.

	understanding of and attention to occupational safety and health. 2. Implementation in practice: Conduct regular internal and external audits, compile and analyze occupational accident statistics and related indicators, perform inspections focusing on occupational safety and health issues, and continuously improve high-risk hazards to prevent abnormal situations from becoming uncontrolled and ensure compliance with international standards.	culture and create a safe, healthy, resource-efficient, and environmentally friendly work environment.	

5.4.1. Health and Safety Policy and Management System

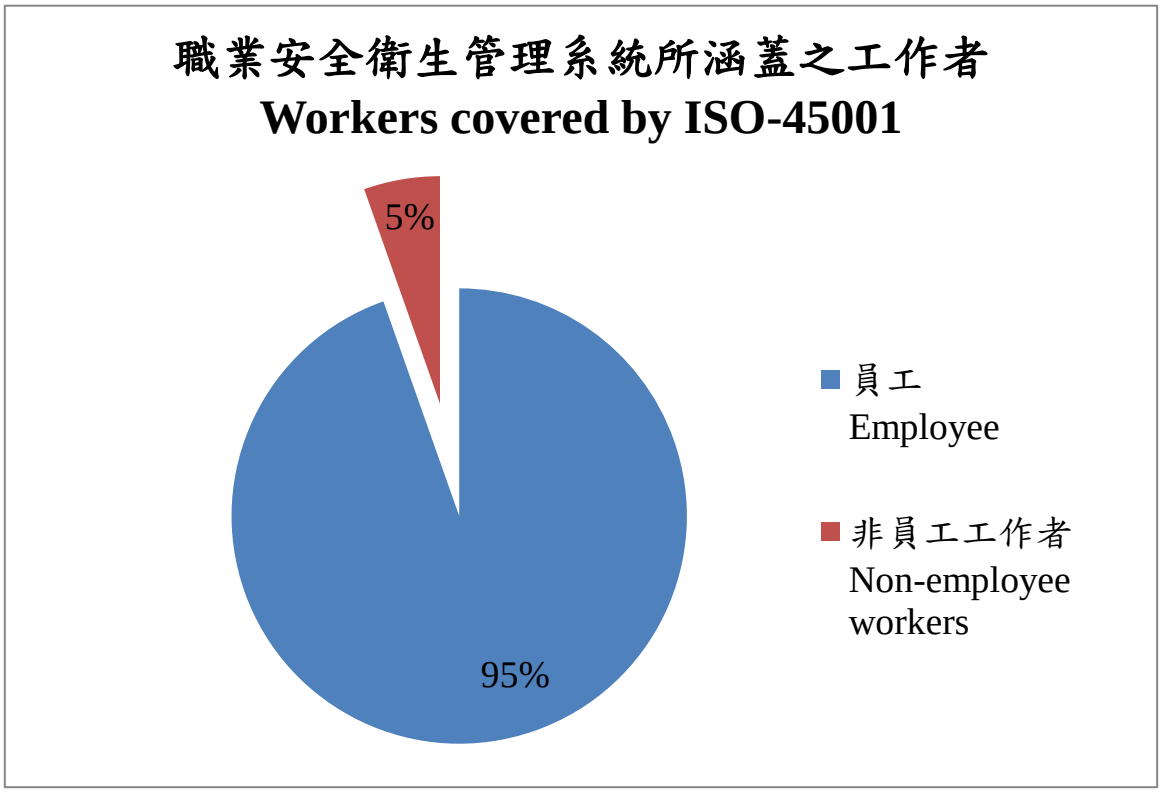
Tsang Yow is committed to protecting employee safety and health by promoting the “Three Protections” for occupational safety and health promotion activities and establishing an occupational safety and health management system. By enhancing safety awareness and participation among all employees, we continuously improve occupational safety and health management performance to achieve the goal of “Zero Occupational Accidents,” foster a strong occupational safety culture, and create a safe, friendly, and comfortable work environment for employees.

To ensure employee health and safety, Tsang Yow obtained ISO 45001:2018

Occupational Health and Safety Management System certification in 2021. The current certification is valid from September 15, 2024 to September 14, 2027. Through the PDCA (Plan–Do–Check–Act) management cycle, the Company establishes, maintains, and continuously improves its management system to reduce occupational safety and health risks, provide a safer and healthier work environment, prevent work-related injuries and adverse health impacts, and continuously enhance occupational safety and health performance.



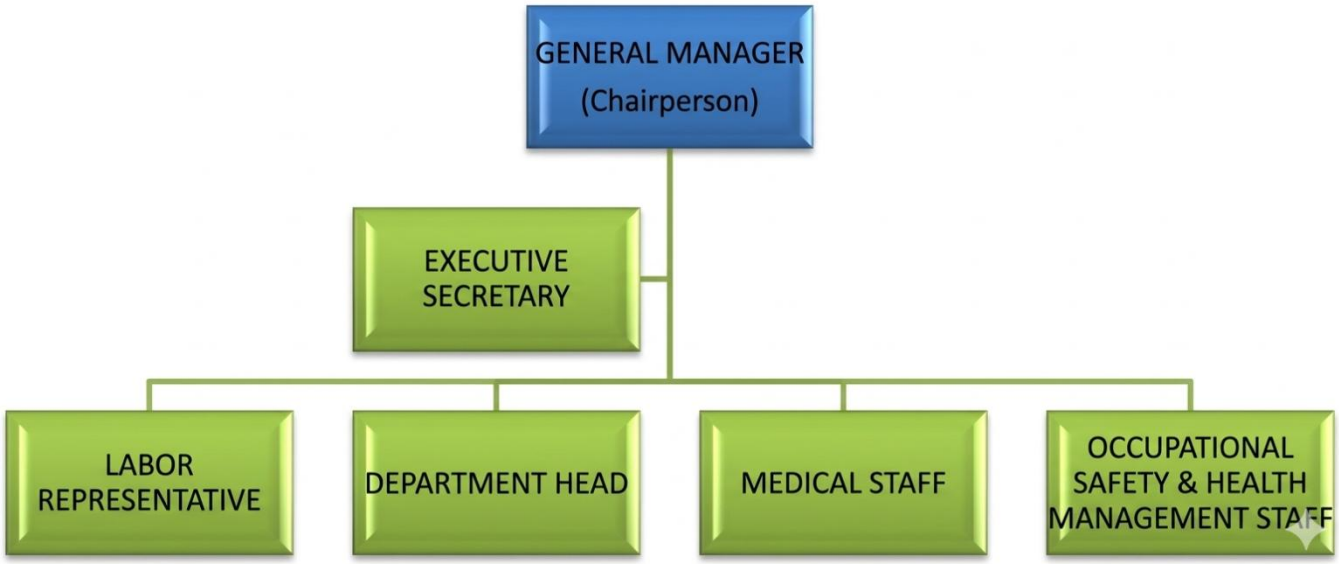
In 2025, the ISO 45001:2018 Occupational Health and Safety Management System covered a total of 315 workers, with employees accounting for 95% of the total; the number of non-employee workers was 18, accounting for 5% of the total.



5.4.2. Occupational Safety and Health Committee

To more effectively and continuously improve occupational safety and health management, the Company has established an Occupational Safety and Health Committee comprising 15 members in accordance with applicable laws and regulations. The Committee convenes quarterly, with worker representatives accounting for 33.3% of its members. Its primary responsibilities include discussing and reviewing follow-up actions for occupational safety improvements, health management, occupational disease prevention and health promotion, work environment monitoring results, occupational safety and health education and training, various safety and health proposals, self-inspections conducted by business units, safety and health audits, and contractor management.

5.4.2.1. Organizational Structure of the Occupational Safety and Health Committee



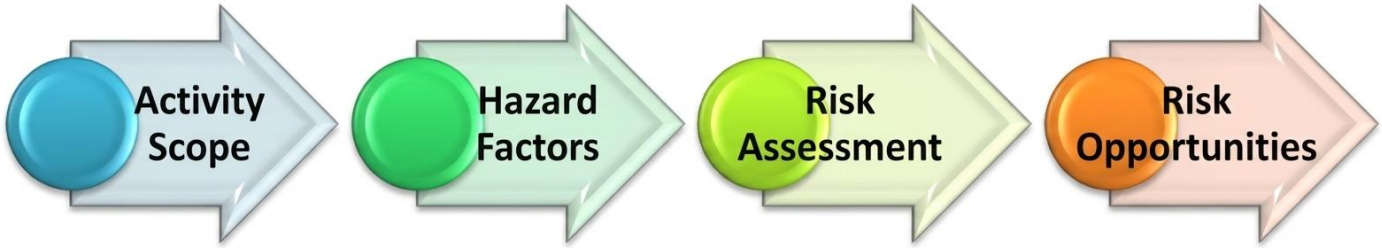
5.4.3. Risk Management and Response Measures

5.4.3.1. Hazard Identification and Risk Assessment

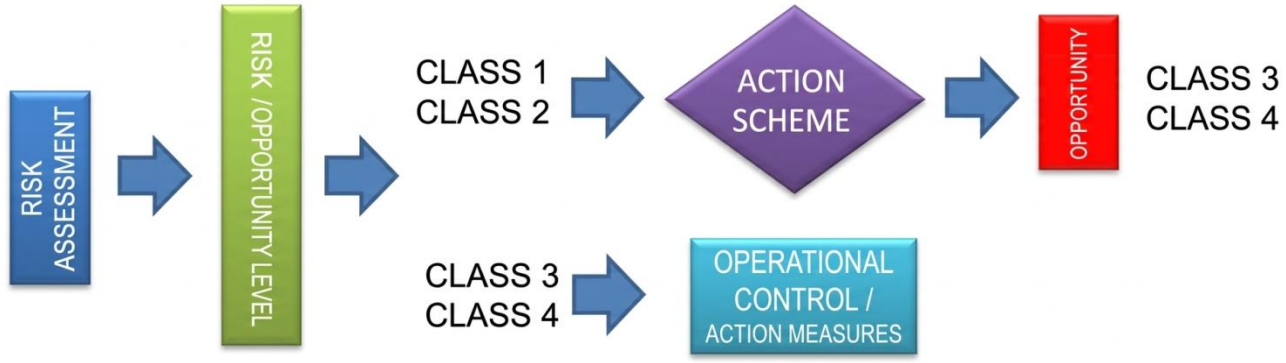
Tsang Yow has established the “Hazard Identification and Risk Assessment Management Process” to comprehensively identify and assess hazards that may cause personnel injuries or accidents during various operations and regularly review and evaluate the effectiveness of occupational safety and health management controls. Each year, the occupational safety unit conducts a risk assessment of the implementation of occupational safety and health policies across all plants and updates the results in the “Hazard Identification and Risk Assessment Form.”

The form covers the scope of workplace activities, operational hazard inspections, occupational safety and health risk assessments, and risk/opportunity analyses. For items assessed as Class 1, 2, or 3 in terms of risk/opportunity level, corresponding operational controls and action measures must be planned to eliminate hazards and minimize risks. In addition, when changes are made to process equipment or operating procedures, or when a major occupational safety accident occurs, hazard identification and risk assessment must be conducted again. Relevant changes may only be implemented after approval by the occupational safety and health management representative.

(1) Hazard Identification and Risk Assessment Management Process



(2) Hazard Identification and Risk Assessment



Risk/Opportunity Level	Action Measures
Class1	Establish improvement objectives and action plans, integrate operational controls and monitoring into the management system, conduct regular reviews, and perform risk/opportunity analysis and strategic planning.
Class2	Establish operational control and monitoring requirements, review their effectiveness annually, and conduct risk/opportunity analysis and planning.
Class3	Conditionally acceptable; procedures and protective measures are in place, with additional controls implemented when necessary.
Class4	Acceptable under current conditions; no action is required.

5.4.3.2. Accident Investigation

All workers covered by Tsang Yow's occupational safety and health management system are equally entitled to the right to withdraw from dangerous situations. In the

event of any personnel injury during operations, the Company immediately responds in accordance with Tsang Yow's "Environmental and Safety Management Process" and the occupational safety hazard provisions for emergency incidents under the "Environmental, Safety and Health Emergency Response Control Process." Relevant personnel, including worker representatives, are immediately convened to form an accident investigation team to investigate the root cause of the incident and formulate improvement measures. Corrective actions are implemented based on the investigation results, and improvement progress is tracked. At the same time, the lessons learned from the incident are communicated horizontally across the organization, requiring all units to review whether similar hazard factors exist. Where similar hazard factors are identified, corresponding improvements and awareness and retraining measures shall be implemented to achieve continuous improvement.

(1) Accident Investigation Process:



5.4.3.3. Promotion of an Occupational Safety and Health Culture

As unsafe behavior is a major cause of occupational accidents, Tsang Yow strengthens workers' awareness of workplace hazards and instills safety awareness through various training and awareness activities, thereby fostering a strong safety and health culture. In addition to general occupational safety and health training required by law, the training content includes environmental, safety and health management system training, monthly online environmental, safety and health thematic training, fire drills, emergency first-aid training, machinery safety and health training, and hazard communication training. In addition, all new employees are required to participate in experiential occupational safety training.



(1) Online Environmental, Safety and Health Education and Training

To reduce the incidence of occupational safety accidents and improve the convenience and effectiveness of information delivery, Tsang Yow has replaced its previous paper-based training materials with the Employee Mobile Information Platform to communicate safety awareness and concepts, addressing issues such as dispersed plant locations, communication difficulties between day and night shifts, and the limited effectiveness of printed materials.

2025 Occupational Safety and Health Education and Training Courses

Item No.	Course Name	Number of Participants Who Completed the Training
1	Production Machinery and Equipment Safety	205
2	Electrical Safety	214
3	Interlocking Devices and Safety Devices for Production Machinery and Equipment	206
4	Hazard Communication (Safe Use of Hazardous Chemicals)	205
5	Fire and Explosion Prevention	201
6	Environmental Protection (ESH) & Occupational Safety and	198

Item No.	Course Name	Number of Participants Who Completed the Training
	Health Self-Inspection	
7	Hearing Protection & Prevention of Unlawful Workplace Infringement	208
8	Personal Protective Equipment & Circular Economy	207
9	Hand Tool Safety Education and Training	204
10	Occupational Safety Accident Case Database – Case Awareness 1	204
11	Occupational Safety Accident Case Database – Case Awareness 2 & Traffic Safety	201
12	Oxygen-Deficient Operations and Confined Space Hazard Prevention & 7S Awareness	201
13	General Safety and Health Education and Training & Environmental Education and Training & Prevention of Unlawful Workplace Infringement	116
Total		2,569

Note: Passing the training requires a score of at least 80 on the post-training assessment.

(2) Occupational Safety Training Center

Experiential safety education and training is provided to new employees through the Occupational Safety Training Center. Through hands-on operations and firsthand experience, the training deepens employees' awareness of workplace hazards and helps prevent hazards from occurring. In 2025, a total of 35 employees completed the training.

(3) Contractor Safety and Health Education and Training

Non-resident contractors are provided with pre-entry notifications regarding operational hazards and environmental protection requirements, while resident contractor personnel, including catering staff, cleaning personnel, and security guards, receive environmental, safety and health education and training annually to enhance the safety awareness of non-employee workers.

- Number of Operational Hazard and Environmental Protection Notifications Provided to Non-Resident Contractors

Plant / Year	2023	2024	2025
Zhongshan Plant	49	144	63
Stamping Plant	9	126	199
Chenggong Plant	42	70	44
Total	100	340	306

- 2025 Occupational Safety and Health Education and Training Programs

Item No.	Training Course Name
1	High-Pressure Gas-Specific Equipment Operators
2	In-Service Training for Fixed Crane Operators
3	First-Aid Personnel
4	In-Service Education and Training for Forklift Operators
5	Occupational Safety and Health In-Service Education and Training
6	Confined Space Work Safety Education and Training
7	Online Thematic Environmental, Safety and Health Education and Training
8	Experiential Safety Training at the Occupational Safety Training Center
9	Environmental, Safety and Health Emergency Response Drills

(4) Emergency Response

To prevent or mitigate potential accidents or emergency situations at Tsang Yow that may result in occupational safety hazards and environmental impacts, the Company develops an annual emergency response drill plan and conducts various drills based on different scenarios, including natural disasters, earthquakes, and various types of emergencies and corresponding response measures.

Drill Frequency	Brief Description of Simulated Drill Scenario	Responsible Unit	Participants
Once Every Six Months	Self-Defense Fire Brigade Drill	Administration Department	Self-Defense Fire Brigade
Once a Year	Emergency Evacuation Drill	Administration Department	All Employees
	Flood Emergency Response Drill	Administration Department	Flood Emergency Response Team
	First-Aid Emergency Response and Drill	Occupational Safety Unit	First-Aid Emergency Response Team at Each Plant
	Environmental and Safety Emergency Response Drill	Environmental and Safety Unit	Environmental and Safety Emergency Response Team of Each Unit

In accordance with the regulations of the National Fire Agency, the total quantities of all chemicals with physical and health hazards at each plant are controlled, and chemical location floor plans are prepared. The chemical location floor plans for each plant are centrally managed by the security office to facilitate effective and immediate emergency response in the event of an emergency.

Self-Defense Fire Brigade


5.4.4. Health Promotion and Occupational Safety Measures

5.4.4.1. Tsang Yow's Healthy Workplace Philosophy

Employees are Tsang Yow's most valuable assets, and employee health is the foundation of corporate growth and competitiveness. By establishing a supportive environment and continuously promoting various health promotion activities, the Company seeks to enhance employees' health awareness, promote holistic health, and encourage participation by all employees, thereby fostering a positive health promotion culture and jointly creating a healthy workplace.

5.4.4.2. Health Management and Promotion Framework

With the support of senior management, Tsang Yow has established a Health Promotion Team. Each year, based on the health promotion and management activities conducted during the year, the team analyzes relevant data, including employees' physical examination and health examination results and questionnaires from various activities. Based on the analysis results, items with a high prevalence of health abnormalities and activities demonstrating favorable outcomes are selected to formulate health promotion project plans for the following year. These plans are implemented through the PDCA management cycle and are closely integrated with organizational

management processes and activities to ensure the effective implementation of health promotion activities.

- Tsang Yow's Health Promotion PDCA Cycle Framework



5.4.4.3. Health Promotion Committee

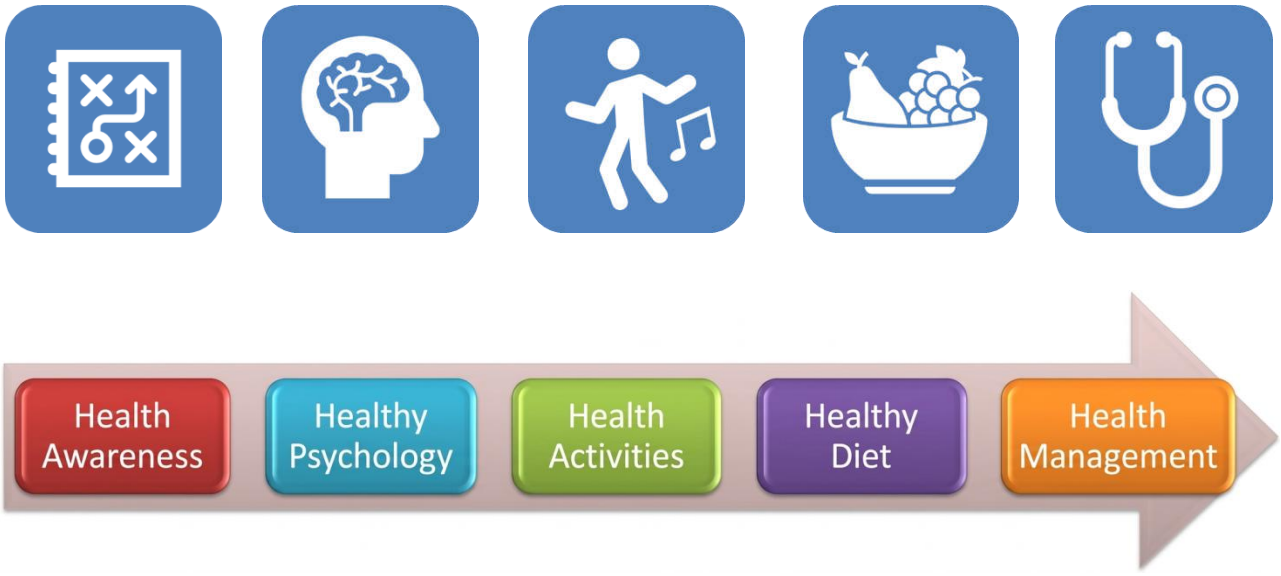
The Health Promotion Committee comprises representatives from the health promotion unit and employees who are enthusiastic about participating in health promotion activities. Its primary purpose is to serve as a platform for communication between employees and the Company regarding health promotion needs and for integrating the Company's internal and external resources. Among the 15 committee members, in addition to representatives from the health promotion unit and senior management, six are frontline employee representatives who are enthusiastic about participating in such activities. This structure not only provides a formal channel for employees who may otherwise be reluctant to express their needs, but also helps address situations in which employees have specific needs but are unsure how to communicate them accurately, thereby promoting health promotion activities through a bottom-up approach.



5.4.4.4. Health Promotion Plan

With the “Five Key Dimensions of a Healthy Workplace” at its core, Tsang Yow is committed to creating a supportive work environment through systematic activity planning and providing employees with comprehensive physical, mental, and emotional well-being support, thereby building a truly happy workplace.

- Five-Dimension Health Promotion Plan



● Regularly Provide Accurate Health Information and Establish Health Stations ● Regularly Organize Health Seminars ● Provide Health-Related Books, Publications, and Magazines ● Conduct Health Questionnaires and Health Education, and Establish an Occupational Safety Training Center	● Employee Care Activities ● Emotional/ Stress Management and Stress Relief ● Positive Psychology /Interpersonal Communication ● Encourage Participation in Charitable Activities ● Provide Psychological Counseling Channels ● Family-Friendly and Parent-Child Activities	● Implement Workplace Exercise and Work-Life Balance Activities ● Establish a "Health Promotion Committee" to jointly design health promotion activities and encourage the formation of sports clubs	● Provide Low-Calorie Healthy Meals ● Establish a Central Kitchen, with Menus Designed by a Nutritionist and Calorie Intake Controlled ● Provide Free Reduced-Sugar and Sugar-Free Beverages with Calorie Information	● Establish the "Tsang Yow Health Cloud Platform" ● Health Management by Medical and Nursing Personnel ● Employee Health Examinations and Work Environment Monitoring ● Free Vaccinations

To demonstrate our strong commitment to and substantial investment in health promotion, Tsang Yow invested more than NT$1 million in dedicated project funding this year to plan, implement, and optimize various healthy workplace initiatives. This significant investment demonstrates our determination and concrete actions to enhance

employee well-being, enabling employees to engage in both work and life in a healthier and more energetic state. These long-term efforts and investments have also received external recognition:

(1) In the area of occupational health and safety, Tsang Yow was recognized as a Top 10% Outstanding Enterprise in the 2025 “Proactive Evaluation of Occupational Health and Safety Performance Disclosure in Corporate Sustainability Reports” conducted by the Occupational Safety and Health Administration, Ministry of Labor. This recognition demonstrates Tsang Yow’s long-term commitment to fostering a proactive health promotion culture, creating a safe and healthy workplace, and enhancing employee well-being, while also reflecting the Company’s sustained achievements in sustainability governance and the fulfillment of social responsibility.


勞動部職業安全衛生署
獎　狀
倉佑實業股份有限公司
榮獲本署114年度「企業永續報告公開職業健康與安全指標主動評比」績優企業，特致此狀，以資鼓勵。
署長 林靖堂
中華民國 10月28日

(2) In the area of tobacco control, the Company has conducted related activities for four consecutive years since 2022, with a cumulative total of 10 employees successfully quitting smoking. The effectiveness of these initiatives has been highly recognized by the Health Bureau, earning the Company first place in Chiayi County’s 2024 “Workplace Participation in Smoking Cessation Services Success Award” and second place in 2023. The Company was also recognized in a smoke-free workplace press release issued by the Chiayi County Health Bureau on July 10, 2025.



- Group Photo of Chiayi County Health Bureau Section Chief Chang Chiung-Jung (Center Left) and Tsang Yow General Manager Su Chi-Hu (Center Right)

嘉縣推職場無菸！「倉佑元氣戒菸班」助攻揮別20年菸癮

資料來源：企劃科
上版日期：114-07-10

為打造無菸健康職場，嘉義縣民雄鄉衛生所自111年起與倉佑實業有限公司攜手辦理「元氣戒菸班」。今（10）日舉行結業式，課程透過運動、飲食及戒菸資源等，陪伴員工踏上戒菸之路。10位學員中整體菸量大幅下降，減量達100支/日，更有2人成功戒菸。其中一位學員成功擺脫長達20年的菸癮，不僅重拾健康，也帶動公司內部掀起一股無菸風氣。

民雄鄉衛生所主任曾玉枝表示，戒菸班初期推動時，員工反應較為冷淡，但在衛生所團隊持續陪伴與鼓勵下，逐漸轉變為主動參與。其中阿吉自國中起吸菸逾二十年，曾因孩子勉強戒菸，卻因壓力復吸；這次重新踏上戒菸之路，他驚喜發現「不抽菸竟然連荷包都飽了！」另一位學員小凱，從「挑戰一天不抽」開始，逐步減量，終於成功戒菸。還有連續參加三年戒菸班的阿順，靠著運動、喝水與貼片穩定情緒，如今已能自在生活，更開心表示：「再也不用為了找吸菸區而焦慮，省下的錢還能好好犒賞自己！」

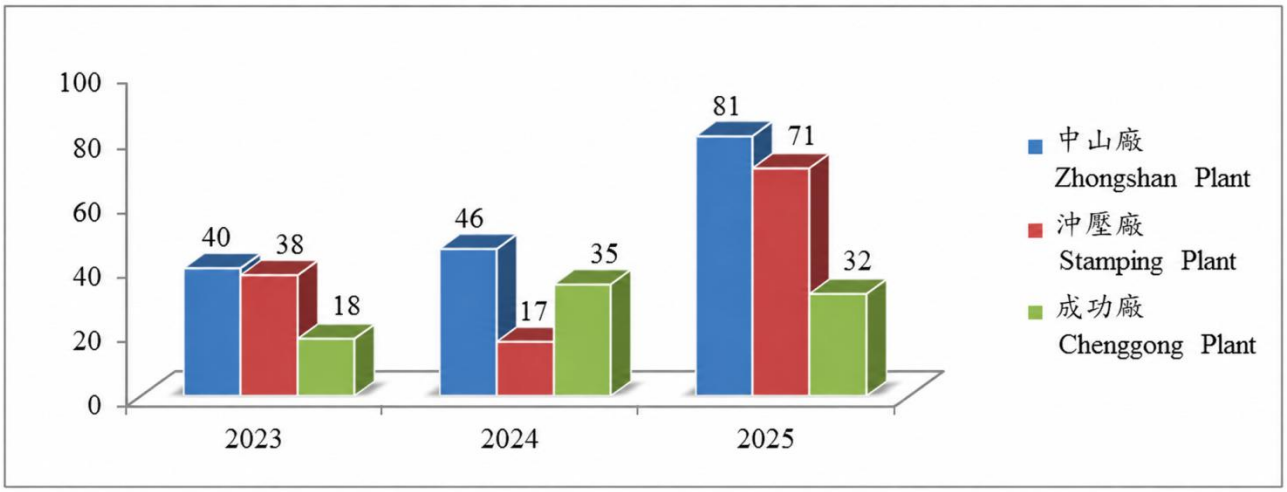
嘉義縣衛生局長趙紋華指出，戒菸的路不簡單，一旦開始，就是改變的契機。透過衛生局(所)與企業的攜手合作，不僅能提供專業戒菸服務及戒菸班，打造支持性職場環境，透過鼓勵、陪伴與行動，協助更多人成功戒菸。戒菸不是口號，「行動」才是關鍵！更多戒菸服務請撥打免付費專線0800-636363，或洽各地衛生所諮詢。

5.4.4.5. On-Site Occupational Health Services

To ensure that employees receive comprehensive health and medical services, Tsang Yow collaborates with contracted occupational medicine specialists from Dalin Tzu Chi Hospital, Buddhist Tzu Chi Medical Foundation, to provide on-site occupational health services. These services include health consultations, maternal health risk assessments, abnormal workload assessments, ergonomic hazard assessments, physical and mental health consultations, and emergency medical response planning.

In addition, in accordance with its internal health promotion management guidelines, Tsang Yow has established programs for the prevention of musculoskeletal disorders caused by repetitive work, prevention of illnesses caused by abnormal workloads, prevention of unlawful workplace infringement, and maternal health protection. These programs undergo a comprehensive cyclical assessment every three years, while hazard identification and assessments are conducted periodically each year based on the level of operational and health risks. For employees identified as being at high risk, consultations with occupational physicians are arranged to monitor their health status and, where necessary, assist with appropriate work adjustments.

Statistics on the Number of Employees Receiving On-Site Occupational Physician Services



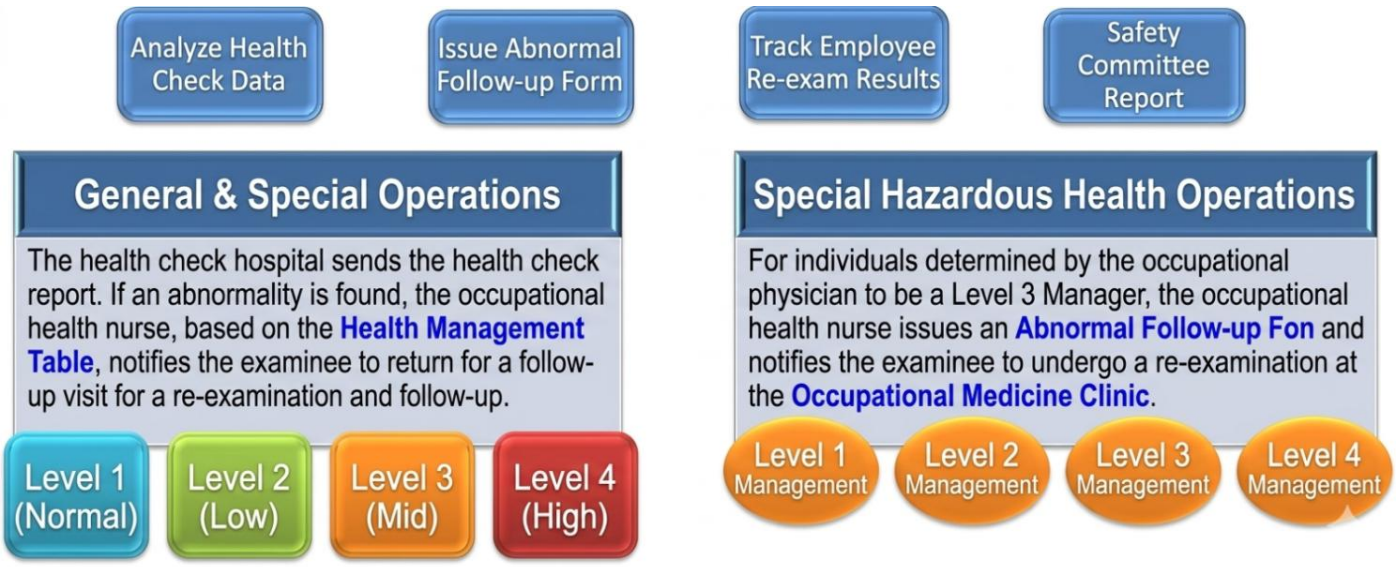
- On-Site Health Consultation Services by Occupational Physicians



5.4.4.6. Health Examination and Management System

To safeguard employee health, Tsang Yow provides health examinations at a frequency exceeding regulatory requirements. Special physical examinations are provided for newly hired employees, while current employees receive regular annual health examinations and annual special health examinations for employees engaged in special operations. In addition, employees are managed according to four health management levels, from Level 1 to Level 4, with priority follow-up examinations provided for those with significant abnormalities. Employees classified as Level 4 or Level 3 are given priority for one-on-one consultations with occupational physicians and, when necessary, are referred to hospital outpatient services for further treatment and follow-up or enrolled in health protection programs. For employees in other health management levels, occupational physician consultations are arranged based on their respective classifications, or health education is provided by on-site occupational health nurses. For example, when abnormalities such as the three highs (hypertension, hyperglycemia, and hyperlipidemia) or metabolic syndrome are identified, relevant health education materials are provided to help employees understand appropriate health management practices more quickly.

Health Management Classification



Health Examination Activities



(1) Statistics on the Number of Employees Receiving Health Examinations at Tsang Yow Over the Past Three Years

Item		2023			2024			2025		
		Zhonghan Plant	Stamping Plant	Chenggong Plant	Zhonghan Plant	Stamping Plant	Chenggong Plant	Zhonghan Plant	Stamping Plant	Chenggong Plant
Number of Employees Required to Undergo Health Examinations		1	0	0	167	101	45	152	96	38
Number of Employees Actually Examined		1	0	0	167	101	45	152	96	38
Health Examination Rate		100%	100%	100%	100%	100%	100%	100%	100%	100%
Special Health Examinations	Noise	32	39	12	38	20	18	33	21	8
	Dust	6	18	13	17	14	5	10	5	4

Note: There were no occupational disease-related cases from 2023 to 2025.

5.4.4.7. Tsang Yow Health Cloud Platform

To improve the convenience and effectiveness of health information delivery and address issues arising from dispersed plant locations, communication difficulties between day and night shifts, the limited effectiveness of health education materials, difficulties in retaining paper-based information, and time-consuming data analysis, Tsang Yow independently developed the “Tsang Yow Health Cloud Platform,” which is

accessible across various mobile devices. The platform integrates health management information and resources from both within and outside the organization and makes them available through the cloud platform. Employees can access relevant information and resources online anytime and anywhere via mobile devices or computers, without limitations of time, location, or distance, thereby facilitating more effective two-way communication and management. The health management unit can also obtain data analysis reports on employees' platform usage and employee feedback through the platform's backend system, enabling the responsible unit to design and provide additional Employee Assistance Programs (EAPs).



5.4.4.8. Maternal Health Protection and Lactation Room Facilities

In accordance with Article 23 of the Act of Gender Equality in Employment, lactation rooms are provided at each plant, taking both "space" and "time" into consideration to create a friendly and supportive workplace environment and provide more comprehensive lactation facilities and designated family-friendly parking spaces.

Health risk assessments and consultations with occupational physicians are provided for female employees who are pregnant, within one year postpartum, or breastfeeding. In 2025, one employee was covered under the maternal health protection program. Based on the occupational physician's assessment, the employee was classified as Level 1 management, indicating no significant health risk.



5.4.4.9. Unlawful Workplace Infringement and Response Measures

To prevent unlawful workplace infringement, the Company has established the "Unlawful Workplace Infringement Control Process" based on the guidelines issued by the Ministry of Labor. Using the P-D-C-A methodology, the Company reviews existing control measures through a cyclical process of planning, implementation, checking, and improvement and, where necessary, introduces new measures or revises existing ones to achieve continuous improvement.

Based on the results of hazard identification and risk assessment for the prevention of unlawful workplace infringement, 9.38% of the assessed items were classified as moderate risk or above. A total of 0 sexual harassment cases and 0 workplace bullying incidents occurred. Based on the nature and severity of the impact, and with reference to the Company's internal regulations, past industry cases and lessons learned, and the rights and interests of affected individuals, the Company provides response measures including Employee Assistance Programs (EAPs), disciplinary actions, and awareness training.

(1) Employee Assistance Programs, such as referrals for psychological counseling, are provided. In 2025, there were 0 instances of utilization.

(2) Depending on the severity of the misconduct, employees engaging in inappropriate behavior may be subject to varying levels of disciplinary action, including job reassignment and dismissal. In 2025, 0 employees were subject to disciplinary action.

(3) The Company strengthens awareness training on topics such as “Sexual Harassment Prevention” and “Prevention of Unlawful Workplace Infringement” to prevent similar conduct from occurring. In collaboration with the Human Resources unit, online education and training are provided to all employees. In 2025, related courses totaled 804 training hours, with 644 participants.

5.4.4.10. Tsang Yow Vitality Stretching Exercises

According to the results of Tsang Yow’s “Self-Reported Musculoskeletal Symptoms Questionnaire,” employees reported discomfort primarily in musculoskeletal areas such as the limbs and upper back. To address these ergonomic risk factors, prevent musculoskeletal hazards associated with prolonged sitting and repetitive administrative tasks among office personnel, and enable on-site production personnel to stretch their musculoskeletal system before commencing production activities, the Company promotes stretching exercises to relieve muscle fatigue and soreness. In addition, in conjunction with the Environmental, Safety and Health 7S Competition, the Company has established the “Outstanding Health Promotion Unit Evaluation Activity” to encourage participation by all employees.

- Vitality Stretching Exercises



5.4.4.11. Health Promotion Activities

In 2025, the Company organized a total of 12 health promotion activities, which were open to all employees and their family members. A total of 543 participations were recorded throughout the year.

- Activity Photos



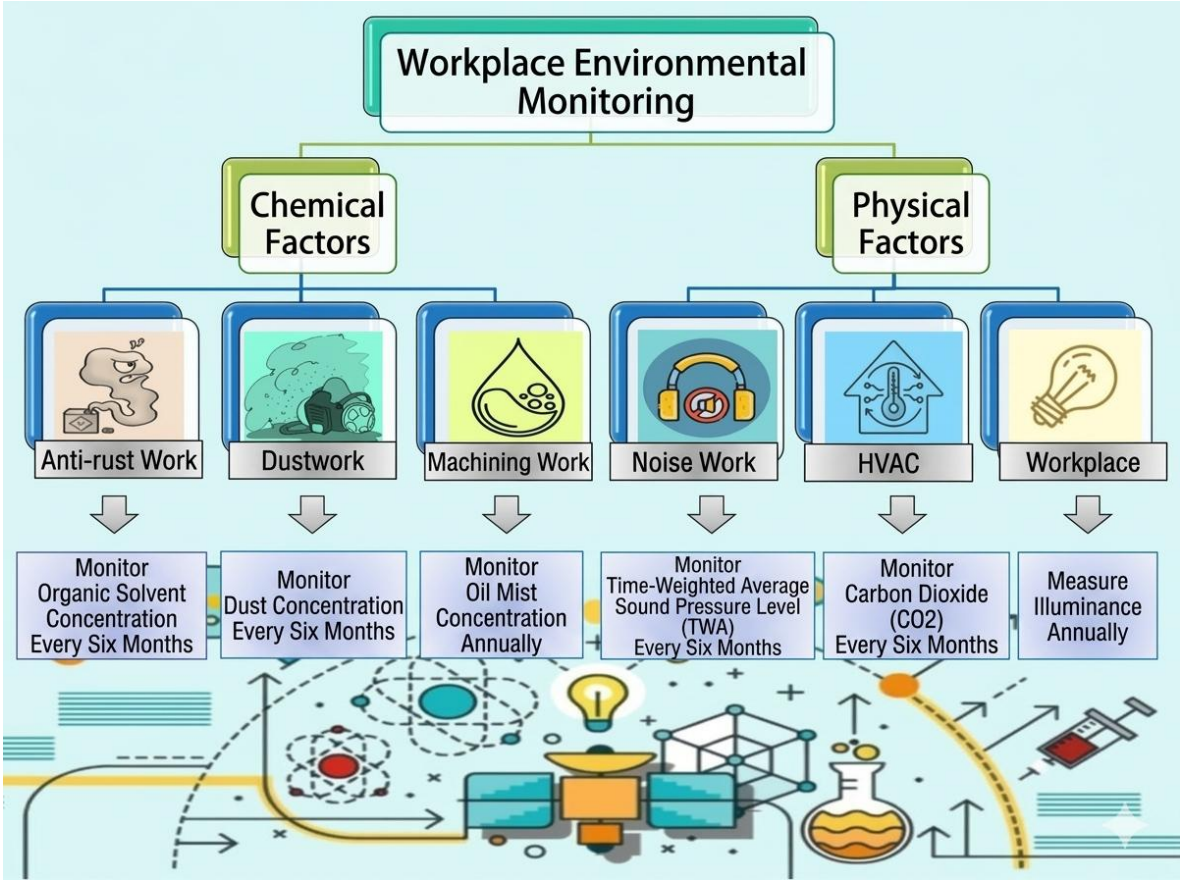
5.4.5. Risk Management and Accident Prevention

5.4.5.1. Work Environment Monitoring Plan

Tsang Yow operates in the automotive parts manufacturing industry. To prevent adverse health effects on workers resulting from exposure to hazardous substances in the workplace, the Company regularly conducts work environment monitoring and evaluates the results against potential hazardous exposures. Specific health examinations are also conducted for employees engaged in noise- and dust-related operations. In 2025, a total of 63 employees underwent health examinations for

noise-related operations, while 19 employees underwent health examinations for dust-related operations. For special operations, appropriate personal protective equipment is provided according to the type of operation to protect employee health.

- Work Environment Monitoring



- Personal Protective Equipment Signage at Worksites



5.4.5.2. Emergency First-Aid Facilities

Each plant is equipped with an AED (Automated External Defibrillator). In 2025, emergency response and first-aid training on heatstroke and heat-related injuries was provided to first-aid personnel, with a total of 13 participant attendances.

- Emergency First-Aid Drill



5.4.6. Regulatory Compliance

The Occupational Health and Safety Management System requires enterprises to commit to regulatory compliance and identify applicable laws and regulations. Accordingly, Tsang Yow has established the “Government Laws and Regulations Management Process” to keep abreast of the latest developments and information concerning environmental protection, occupational safety and health, fire safety, energy management, and labor-related laws and regulations. The process covers the collection, identification, registration, communication, maintenance, and updating of government laws and regulations to ensure that all operational activities comply with applicable legal and regulatory requirements.

5.4.6.1. Occupational Accident Statistics

In 2025, the Zhongshan Plant recorded 0 injury cases and a Frequency-Severity Indicator (FSI) of 0; the Stamping Plant recorded 0 injury cases and an FSI of 0; the Chenggong Plant recorded 0 injury cases and an FSI of 0; and there were 0 occupational disease-related cases.

In terms of occupational accident prevention, in addition to supervisors’ daily management by walking around and activities such as the Environmental, Safety and Health Competition, the Company continues to strengthen occupational safety and

health education, implement occupational accident prevention management, and provide adequate personal protective equipment based on the requirements of different types of operations to ensure employee safety.

(1) Zhongshan Plant

Item	2023	2024	2025
Fatalities	0	0	0
Disabling Injuries (Number of Cases)	0	0	0
Lost Workdays (Days)	0	0	0
Total Hours Worked	339,782	363,618	370,260
Disabling Injury Frequency Rate (FR)	0	0	0
Disabling Injury Severity Rate (SR)	0	0	0
Frequency-Severity Indicator (FSI)	0	0	0

(2) Stamping Plant

Item	2023	2024	2025
Fatalities	0	0	0
Disabling Injuries (Number of Cases)	0	2	0
Lost Workdays (Days)	0	19	0
Total Hours Worked	289,976	246,477	236,429
Disabling Injury Frequency Rate (FR)	0	8.11	0
Disabling Injury Severity Rate (SR)	0	77	0
Frequency-Severity Indicator (FSI)	0	0.79	0

(3) Chenggong Plant

Item	2023	2024	2025
Fatalities	0	0	0
Disabling Injuries (Number of Cases)	0	0	0
Lost Workdays (Days)	0	0	0
Total Hours Worked	195,724	135,645	90,696
Disabling Injury Frequency Rate (FR)	0	0	0
Disabling Injury Severity Rate (SR)	0	0	0
Frequency-Severity Indicator (FSI)	0	0	0

(4) Total for All Three Plants

Item	2023	2024	2025
Fatalities	0	0	0
Disabling Injuries (Number of Cases)	0	2	0
Lost Workdays (Days)	0	19	0
Total Hours Worked	825,482	745,740	697,384
Disabling Injury Frequency Rate (FR)	0	2.68	0
Disabling Injury Severity Rate (SR)	0	25	0
Frequency-Severity Indicator (FSI)	0	0.28	0

Note 1: Disabling Injury Frequency Rate (FR) = Number of Disabling Injuries / Total Hours Worked ×（10）^6

Note 2: Disabling Injury Severity Rate (SR) = Total Lost Workdays Due to Disabling Injuries / Total Hours Worked ×（10）^6

Note 3: Data Source: Occupational Accident Statistics Reporting and Management System (excluding commuting traffic accidents)

5.4.7. Tsang Yow's Key Occupational Safety and Health Initiatives in 2025

Tsang Yow is committed to protecting worker safety and health by promoting the "Three Protections" for occupational safety and employee health promotion activities, implementing an occupational safety and health management system, enhancing employees' safety awareness, promoting participation by all employees, and continuously improving environmental, safety and health and occupational safety management performance. With "Zero Occupational Accidents" as our goal, we strive to foster a strong occupational safety culture and create a safe, healthy, resource-efficient, and environmentally friendly work environment.

5.4.7.1. Key Occupational Safety and Health Initiatives

Policy

1 Regulations

Addition and revision of 1 environmental health and safety regulations and standards

Prize Category

Labor Department
Occupational Safety and Health
Top 10% Performance Company
Company's Sustainable Reports Expose Occupational Health and Safety Performance Proactively
Department of Health and Welfare
Award for Excellence in Blood Donation



Occupational Injury

0 Cases

Accumulated Non-Disaster Hours(2017~2025)

Zhongshan Plant	27552
Stamping Plant	11760
Chenggong Plant	72864

Health Promotion

543 Participants

Activities include hiking, exercise reduction, anti-smoking campaigns, health lectures, physical fitness, and influenza vaccination.

Training

1058 persons

Environmental, Health, and Safety (EHS) training courses, including all new employees, designated personnel, contractors, first aid responders, and foreign migrant workers, achieved a 100% completion rate.

2569 persons

All employees completed online HSE education and training, covering topics such as mechanical protection, hazard awareness, hearing protection, electrical safety, environmental protection, 7S, etc.

5.4.7.2. Detailed Occupational Safety and Health Implementation Items

Item	Implementation Measures
Regulatory Identification	Regularly identify applicable laws and regulations and track regulatory compliance across all plants. A total of 51 laws and regulations were identified, of which 36 were applicable, with no instances of non-compliance identified.
Standardized Management Procedures	Collect stakeholders' needs and expectations and revise management procedures accordingly, covering a total of 10 procedures.
Occupational Safety and Health Education and Training	• Environmental, Safety and Health (ESH) education and training courses recorded a total of 1,058 participant attendances, with a completion rate of 100%. • Online Environmental, Safety and Health (ESH) education and training recorded a total of 2,569 participant attendances. • Occupational Safety and Health Education and Training Plan achievement rate: 100%.
Risk Identification and Assessment	Conducted workplace hazard identification for employees and contractors, safety and health management programs, worksite assessments, work observations, and safety and health management analyses for construction operations. All identified risks were subject to tiered management, follow-up, and control measures to control, prevent, or reduce hazards and risks. A total of 807 risk identification and assessment cases were conducted.
Chemical Management	All chemicals undergo Environmental, Safety and Health (ESH) assessment and review prior to procurement, and no toxic chemical substances are used. There were 0 abnormal incidents related to chemical management.
Contractor Management	• Contractor pre-entry operational hazard and environmental protection notification completion rate: 100%. • There were 0 abnormal incidents related to construction management.
Implementation Audits	• A total of 7 nonconformities were identified through internal audits, and all nonconformities were corrected within the specified timeframe. • Monthly Environmental, Safety and Health (ESH) supervision

Item	Implementation Measures
	and control activities achieved a completion rate of 100%.
Work Environment Monitoring	Work environment monitoring was conducted once in each half of the year in accordance with the Work Environment Monitoring Plan. The work environment was improved based on the monitoring results, which were also publicly disclosed.
Emergency Response	Completed five Environmental, Safety and Health (ESH) emergency response drills, achieving a 100% completion rate.
Workplace Health Promotion Evaluation	• Passed the Health Promotion Self-Assessment conducted by the Health Promotion Administration, Ministry of Health and Welfare.
Occupational Accident Prevention	Through hazard and risk identification and the implementation of management plans, the Company continuously improves its occupational safety and health management performance and horizontally deploys relevant improvement measures across all plants to reduce the number of occupational accidents. In 2025, all plants recorded 0 occupational accidents, with a Frequency-Severity Indicator (FSI) of 0.

6. Social Prosperity

Tsang Yow is not only a business entity but also bears a profound social responsibility. The Company is committed to promoting diverse public welfare initiatives and maintaining close engagement with local communities. We believe that corporate success should be accompanied by giving back to society, thereby creating a future of shared prosperity. Tsang Yow actively participates in educational support, environmental initiatives, and programs supporting disadvantaged groups, striving to bring positive change to society and enable more people to enjoy a better quality of life.

6.1. Social Contribution

6.1.1. Social Contribution

(1) The Company has engaged in industry-academia exchanges with educational institutions at various levels on numerous occasions and has opened its facilities for visits, helping students gain an understanding of actual corporate operations and experience the workplace environment. Through introductions to practical industry operations, the Company hopes to provide students with greater insight into the integration of theory and practical application while also supporting their future career planning.

(2) In support of government policies, the Company actively employs disadvantaged workers and employs persons with disabilities beyond the statutory quota, including individuals with hearing, intellectual, and physical disabilities.

(3) The Company established the Chiayi County Private Tsang Yow Social Welfare Charity Foundation to support disadvantaged groups and contribute to society.

(4) The Company supports various activities organized by the Fule Community Development Association, with the objective of promoting a harmonious and happy society.

(5) The Company participates in the Minxiong Industrial Park Model Employee Selection Program to encourage and promote a spirit of dedication and workplace camaraderie among workers.

6.1.2. Participation in Social Welfare Initiatives

The Company made donations to establish the Chiayi County Private Tsang Yow Social Welfare Charity Foundation, putting into practice its business philosophy of "Creating Profits, Sharing with Employees, and Giving Back to Society." In 2025, the Company invested approximately NT$739,000 in public welfare initiatives. Its participation in social responsibility activities was as follows:

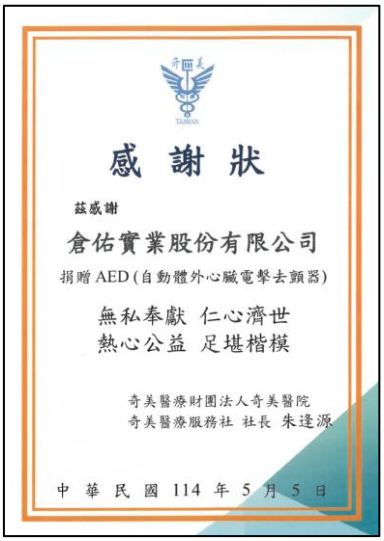
(1) The Company and the "Tsang Yow Charity Foundation" organized blood donation

campaigns at the Chiayi Blood Donation Station and Chiayi Chuiyang Blood Donation Room. Leveraging its positive influence, the Company mobilized supply chain partners to jointly participate in the blood donation campaigns, successfully collecting a total of 1,356 bags of blood. A total of 64 volunteers, employees, and their family members participated in the blood donation activities.





(2) Donated AEDs (Automated External Defibrillators) to the Chi Mei Medical Service Club of Chi Mei Hospital to support medical care in underserved rural areas.



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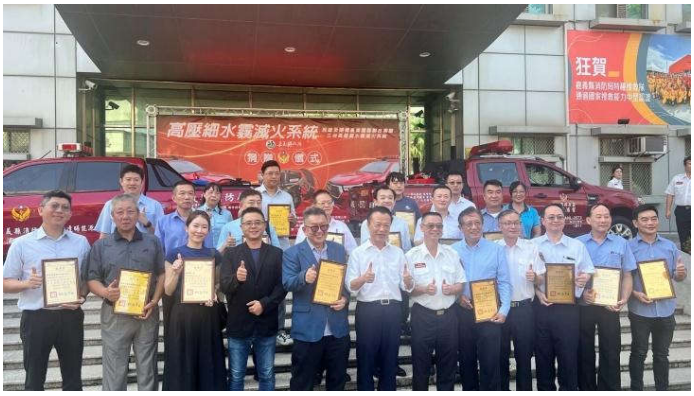
捐贈 AED (自動體外心臟電擊去顫器)

無私奉獻 仁心濟世
熱心公益 足堪楷模

奇美醫療財團法人奇美醫院
奇美醫療服務社 社長 朱逢源

中 華 民 國 114 年 5 月 5 日

(3) To give back to society and enhance firefighting capabilities for special fire incidents, the Company joined other enterprises in the industrial park in donating a batch of “High-Pressure Water Mist Fire Suppression Equipment” to the Chiayi County Fire Bureau.



(4) In support of Minxiong Township Office's "Light Up Minxiong" streetlight adoption initiative, the Company adopted streetlights to help ensure sustainable nighttime illumination throughout the township, enhance residents' quality of life, and safeguard their lives and property.

(5) A total of 24 employees and their family members served as volunteer charity-sale workers at the "Sustainable Homeland Charity Fair," which was organized in alignment with the Sustainable Development Goals (SDGs), giving back to society through volunteer service. All proceeds from the charity sale were donated to support the construction of the Hualien Branch and the annual operating expenses for long-term services for patients in a persistent vegetative state at the Chiayi facility.





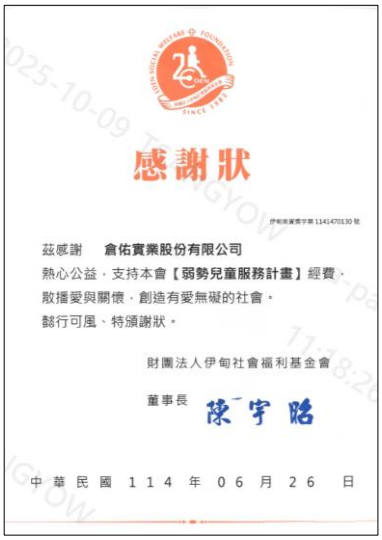
(6) The Company gives back to society through concrete actions by purchasing toast bread and other products offered through charity sales organized by the disadvantaged group, the "Chiayi City Cerebral Palsy Association," thereby supporting and recognizing the work capabilities of individuals with cerebral palsy.

(7) The Company and the "Tsang Yow Charity Foundation" provide financial assistance, supplies, and other support to disadvantaged groups, including the Eden Social Welfare Foundation and Teacher Chen's An-An Home. Through these acts

of kindness, the Company hopes to inspire greater participation from the public, collectively fostering greater compassion in society and enabling disadvantaged groups to receive warmth and care while extending support to more people.

(8) The Company supports sports teams at resource-constrained schools in remote areas, providing children with an alternative platform for learning and personal growth and opportunities to broaden their horizons through specialized training, such as supporting the baseball team of Hexing Elementary School in Zhongpu Township, Chiayi County.

(9) The Company supports local marathon and road-running events to promote a culture of physical activity. In 2025, the Company supported the 29th “Zhuluo City Founding 320+1 Chiayi Twin Lakes” event, which featured Taiwan’s endemic Swinhoe’s pheasant as its theme and incorporated the United Nations 2030 Sustainable Development Goals, specifically SDG 15: Life on Land. Employees also formed teams to participate in the event and run for the environment.


感謝狀

茲感謝　倉佑實業股份有限公司
熱心公益，支持本會【弱勢兒童服務計畫】經費，
散播愛與關懷，創造有愛無礙的社會，
懿行可風，特頒謝狀。

財團法人伊甸社會福利基金會
董事長 陳宇昭

中華民國 114 年 06 月 26 日


感謝狀

倉佑實業股份有限公司
於 114 年度發動捐血救人活動，
計募得血液 1356 袋(每袋 250cc)

熱心公益發揮仁愛互助精神，響應捐血救人義舉，救助病（傷）患生命，義行實深敬佩特此謝忱

主任 洪啟民

中華民國 114 年 3 月 18 日

高雄捐血中心



(10) Sponsored traditional cultural and temple activities.

6.2. External Engagement

6.2.1. Industry and Professional Associations

Tsang Yow actively participates in activities organized by various domestic industry and professional associations, industrial unions, and other organizations. By attending seminars, forums, briefing sessions, and other events held by these organizations on a regular or ad hoc basis, the Company maintains close communication with industry members. At the same time, these activities provide Tsang Yow with diverse channels for exchange and learning, further enhancing organizational and individual competitiveness while broadening perspectives and knowledge.

Overview of Associations Joined by Tsang Yow and Positions Held

Association Name	Position Held
Chiayi County Industrial Association	Member
Chiayi County Friends of the Police Association	Advisor
Taiwan Transportation Vehicle Manufacturers Association	Member
Chinese Total Productive Management Development Association (TPM)	Member
Yi Yun Association	Member
Yi Zai Association	Member
Chinese Lean Trinity Production Management Association	Member
Minxiong-Touqiao Industrial Park United Manufacturers Association	Vice Chairman
Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) Alliance	Member









6.2.2. Industry-Academia Collaboration

Upholding the principles of technological innovation and sustainable operations, Tsang Yow actively promotes industry-academia collaboration programs and recruits promising campus talent through partnerships with leading colleges and universities in Taiwan. Through professional courses, industry-academia collaboration opportunities, and technical training, the Company cultivates technical professionals with practical experience and innovative thinking, while strengthening industry-academia connections and developing a strong talent pipeline to support the Company's future growth. The relevant programs are outlined below:

6.2.2.1. Program Objectives

(1) Recruit outstanding campus talent to meet the Company's future technical workforce needs.
(2) Provide industry-academia collaboration opportunities that enable students to understand corporate operations and gain practical experience.
(3) Strengthen collaboration between educational institutions and the Company to promote technical exchange.

6.2.2.2. Scope of Collaboration

(1) Collaborate with local colleges and universities to provide industry-academia collaboration opportunities, enabling students to participate in the Company's daily production processes.
(2) Design short-term technical training programs covering fundamental technologies in automotive parts manufacturing.

6.2.2.3. Implementation Steps

(1) Recruit students for industry-academia collaboration programs through on-campus promotion and conduct interviews and selection.
(2) Jointly develop training plans with educational institutions to ensure sufficient learning opportunities.
(3) Regularly evaluate the effectiveness of the collaboration each year and continuously adjust the programs based on needs.

Appendix I GRI Standards Content Index

Statement of Use	Tsang Yow Industrial Co., Ltd. has reported in accordance with the GRI Standards for its 2025 Sustainability Report. The reporting period covers January 1 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard	Disclosure Item	Report Section	Page	Explanation / Remarks
GRI 2: General Disclosures 2021				
1. The Organization and Its Reporting Practices				
2-1	Organizational Details	0 About Tsang Yow	8	
2-2	Entities Included in the Organization's Sustainability Reporting	0 About Tsang Yow	8	
2-3	Reporting Period, Frequency and Contact Point	■ Reporting Period ■ Contact Information	6 7	
2-4	Restatements of Information	■ Changes in Reporting	7	
2-5	External Assurance	■ Report Quality and Assurance	6	
2. Activities and Workers				
2-6	Activities, Value Chain and Other Business Relationships	0 About Tsang Yow 3 Sustainable Value Chain	8 100	
2-7	Employees	5.1.2 Talent Strategy	160	
2-8	Workers Who Are Not Employees	5.4.1 Health and Safety Policy and Management System	205	
3. Governance				
2-9	Governance Structure and Composition	2.1 Tsang Yow's Organizational Structure 2.3.4 Principles for Board Appointment and Diversity	56 66	
2-10	Nomination and Selection of the Highest Governance Body	2.3.4 Principles for Board Appointment and Diversity	66	
2-11	Chair of the Highest Governance Body	2.3.4 Principles for Board Appointment and Diversity	66	
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	2.3.2 Authority and Operations of the Board of Directors	59	

GRI Standard	Disclosure Item	Report Section	Page	Explanation / Remarks
2-13	Delegation of Responsibility for Managing Impacts	1.3.1 Sustainable Development Committee	18	
2-14	Role of the Highest Governance Body in Sustainability Reporting	■ Report Preparation Principles 2.3 Board of Directors	5 59	
2-15	Conflicts of Interest	2.3.3 Educational and Professional Background of Tsang Yow's Board Members	60	
2-16	Communication of Critical Concerns	2.3.1 Board Communication	59	
2-17	Collective Knowledge of the Highest Governance Body	2.3.3 Educational and Professional Background of Tsang Yow's Board Members	60	
2-18	Evaluation of the Performance of the Highest Governance Body	2.3.8 Board Performance Evaluation	73	
2-19	Remuneration Policies	2.3.6 Directors' Remuneration Policy	71	
2-20	Process to Determine Remuneration	2.3.5 Remuneration Committee	70	
2-21	Annual Total Compensation Ratio	5.1.3 Compensation System	167	
4. Strategy、Policies and Practices				
2-22	Statement on Sustainable Development Strategy	1.3 Business Objectives	17	
2-23	Policy Commitments	3.3.2 Supplier Management Policy and Commitments	116	
2-24	Embedding Policy Commitments	3.3.2 Supplier Management Policy and Commitments	116	
2-25	Processes to Remediate Negative Impacts	2.4.3 Grievance Mechanism 5.2.5 Grievance System and Process	79 189	
2-26	Mechanisms for Seeking Advice and Raising Concerns	■ Contact Information 2.4.3 Grievance Mechanism 5.2.5 Grievance System and Process	7 79 189	
2-27	Compliance with Laws and Regulations	2.4.2 Regulatory Compliance 4.1.1 Greenhouse Gas Reduction Management Policy 5.4.6 Regulatory Compliance	78 129 231	
2-28	Membership Associations	6.2.1 Industry and Professional Associations	240	

GRI Standard	Disclosure Item	Report Section	Page	Explanation / Remarks
5. Stakeholder Engagement				
2-29	Approach to Stakeholder Engagement	1.4.2 Key Stakeholder Concerns and Communication Methods	30	
2-30	Collective Bargaining Agreements	5.2.2 Labor-Management Meetings	177	The Company currently has no labor union.
GRI 3: Material Topics 2021				
3-1	Process to Determine Material Topics	1.4.1 Material Topic Identification Process	28	
3-2	List of Material Topics	1.4.3 Material Topic Analysis and Impact Assessment	49	
3-3	Management of Material Topics	1.4.4 Explanation of Impact Boundaries for Material Topics	51	
Material Topic: Product Quality and Safety				
204-1	Proportion of Spending on Local Suppliers	3.3.1 Supply Chain Overview	115	
301-1	Materials Used by Weight or Volume	3.2.2 Raw Material Management	105	
Material Topic: Talent Development and Training				
201-3	Defined Benefit Plan Obligations and Other Retirement Plans	5.1.4 Retirement System	170	
401-1	New Employee Hires and Employee Turnover	5.1 Talent Diversity and Retention	159	
401-2	Benefits Provided to Full-Time Employees That Are Not Provided to Temporary or Part-Time Employees	5.1.5 Employee Benefits Policy	172	
401-3	Parental Leave	5.1.5 Employee Benefits Policy	172	
402-1	Minimum Notice Periods Regarding Operational Changes	5.2.1 Management Approach	177	
404-1	Average Hours of Training per Year per Employee	5.3.2 Training Plans and Outcomes	194	
404-2	Programs for Upgrading Employee Skills and Transition Assistance Programs	5.3.2 Training Plans and Outcomes	194	
404-3	Percentage of Employees Receiving Regular Performance and Career	5.3.4 Performance Evaluation	199	

GRI Standard	Disclosure Item	Report Section	Page	Explanation / Remarks
	Development Reviews			
405-1	Diversity of Governance Bodies and Employees	5.1.2 Talent Strategy	160	
405-2	Ratio of Basic Salary and Remuneration of Women to Men	5.1.3 Compensation System	167	
406-1	Incidents of Discrimination and Corrective Actions Taken	5.2.5 Grievance System and Process	189	
408-1	Operations and Suppliers at Significant Risk for Incidents of Child Labor	5.2.4 Human Rights Management	178	
Material Topic: Occupational Health and Safety				
403-1	Occupational Health and Safety Management System	5.4.1 Health and Safety Policy and Management System	205	
403-2	Hazard Identification, Risk Assessment, and Incident Investigation	5.4.3 Risk Management and Response Measures	208	
403-3	Occupational Health Services	5.4.4 Health Promotion and Occupational Safety Measures	215	
403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	5.4.2 Occupational Safety and Health Committee	207	
403-5	Worker Training on Occupational Health and Safety	5.4.3.3 Promotion of an Occupational Safety and Health Culture	210	
403-6	Promotion of Worker Health	5.4.4.3 Health Promotion Committee	216	
403-7	Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	5.4.4.6 Health Examination and Management System	222	
403-8	Workers Covered by an Occupational Health and Safety Management System	5.4.1 Health and Safety Policy and Management System	205	
403-9	Work-Related Injuries	5.4.6.1 Occupational Accident Statistics	231	
403-10	Work-Related Ill Health	5.4.6.1 Occupational Accident Statistics	231	

GRI Standard	Disclosure Item	Report Section	Page	Explanation / Remarks
Material Topic: Customer Privacy and Information Security				
418-1	Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.5 Information Security 2.5.6 Information Security Management Results	79 91	
Specific Topic GRI Disclosures				
201-4	Financial Assistance Received from Government	2.6.3 Government Subsidies	96	
204-1	Proportion of Spending on Local Suppliers	3.3.1 Supply Chain Overview	115	
207-1	Approach to Tax	2.6.4 Tax Policy	97	
207-2	Tax Governance, Control, and Risk Management	2.6.5 Tax Governance and Risk Management	98	
207-3	Stakeholder Engagement and Management of Concerns Related to Tax	2.6.5 Tax Governance and Risk Management	98	
207-4	Country-by-Country Reporting	2.6.5 Tax Governance and Risk Management	98	
302-1	Energy Consumption Within the Organization	4.2.7 Energy Conservation Measures and Management	142	
302-2	Energy Consumption Outside of the Organization	4.2.7 Energy Conservation Measures and Management	142	
302-3	Energy Intensity	4.2.7 Energy Conservation Measures and Management	142	
302-4	Reduction of Energy Consumption	4.2.7 Energy Conservation Measures and Management	142	
302-5	Reductions in Energy Requirements of Products and Services	4.2.7 Energy Conservation Measures and Management	142	
303-1	Interactions with Water as a Shared Resource	4.2.8 Water Resource Management	149	
303-2	Management of Water Discharge-Related Impacts	4.2.8 Water Resource Management	149	
303-3	Water Withdrawal	4.2.8 Water Resource Management	149	
303-4	Water Discharge	4.2.8 Water Resource Management	149	
303-5	Water Consumption	4.2.8 Water Resource	149	

GRI Standard	Disclosure Item	Report Section	Page	Explanation / Remarks
		Management		
305-1	Direct (Scope 1) GHG Emissions	4.1 Climate Strategy and Action	129	
305-2	Energy Indirect (Scope 2) GHG Emissions	4.1 Climate Strategy and Action	129	
305-3	Other Indirect (Scope 3) GHG Emissions	4.1 Climate Strategy and Action	129	
408-1	Operations and Suppliers at Significant Risk for Incidents of Child Labor	3.3.2 Supplier Management Policy and Commitments 5.2.4 Human Rights Management	116 178	
409-1	Operations and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	3.3.2 Supplier Management Policy and Commitments 5.2.4 Human Rights Management	116 178	
414-1	New Suppliers That Were Screened Using Social Criteria	3.3.2 Supplier Management Policy and Commitments	116	
414-2	Negative Social Impacts in the Supply Chain and Actions Taken	3.3.2 Supplier Management Policy and Commitments	116	
416-2	Incidents of Non-Compliance Concerning the Health and Safety Impacts of Products and Services	2.4.2 Regulatory Compliance	78	
417-2	Incidents of Non-Compliance Concerning Product and Service Information and Labeling	2.4.2 Regulatory Compliance	78	
417-3	Incidents of Non-Compliance Concerning Marketing Communications	2.4.2 Regulatory Compliance	78	

Appendix II SASB Sustainability Accounting Standard – Auto Parts Industry

Topic	Code	Disclosure Topic	Unit	Response
Energy Management	TR-AP-130a.1	Total Energy Consumed	GJ	22,666.16
		Percentage of Total Energy Consumption from Grid Electricity	%	100
		Percentage of Total Energy Consumption from Renewable Energy	%	18
Waste Management	TR-AP-150a.1	Total Waste Generated	t	435.1
		Percentage of Hazardous Waste	%	0.75
		Percentage of Waste Recycled	%	0.84
Product Safety	TR-AP-250a.1	Number of Product Recalls	Times	0
		Total Number of Products Recalled	pcs	0
Fuel Efficiency & Emissions in Use-Phase	TR-AP-410a.1	Revenue from Products Designed to Increase Fuel Efficiency and/or Reduce Emissions	Thousand NTD	128,251
Materials Sourcing	TR-AP-440a.1	Description of Risk Management Policies for Critical Materials	Qualitative	The Company manages related matters through the "Procurement Management Process, Contracts, Non-Disclosure Agreements, Material Certificates, and Corporate Social Responsibility Declaration."
Materials Efficiency	TR-AP-440b.1	Percentage of Total Products Sold That Are Recyclable	%	100
	TR-AP-440b.2	Percentage of Input Materials from Recycled or Remanufactured Content	%	Refer to P.105 and P.116
Competitive	TR-AP-520a.1	Total Amount of Monetary Losses	Thousand	0

Behavior		as a Result of Legal Proceedings Associated with Anti-Competitive Behavior	NTD	
Disclosure Topic	Code	Response	Nature	Unit
Number of Parts Produced	TR-AP-000.A	2,852,475	Quantitative	pcs
Weight of Parts Produced	TR-AP-000.B	4,818.45	Quantitative	t
Manufacturing Plant Area	TR-AP-000.C	34,325.15	Quantitative	m^2

Appendix III IFRS S2 Climate-related Disclosures

<table>
<tr><th>Aspect</th><th>IFRS S2 Climate-related Disclosures</th><th colspan="3">The Company’s Response Measures</th></tr>
<tr><td rowspan="2">Governance</td><td>A.Role of the Governance Body in Overseeing Climate-Related Risks and Opportunities</td><td colspan="3">⁎The Company’s Sustainable Development Committee reports the annual implementation results and energy conservation performance to the Board of Directors for review and approval at least once a year.
⁎The Company’s Sustainable Development Committee submits a climate governance report to the Board of Directors at least once a year for the review and decision-making of various risk management strategies.</td></tr>
<tr><td>B.Role of Management in Governing Climate-Related Risks and Opportunities</td><td colspan="3">⁎The Company’s Environmental and Energy Management Committee continuously compiles international developments and national development trends on a rolling basis and assesses the associated risks and opportunities for the Company’s operations.
⁎The Company’s Environmental and Energy Management Committee reviews risk and opportunity management and implementation performance on a monthly basis and reports to the Sustainable Development Committee annually.
⁎Through the annual Environmental Management System Management Review Meeting, carbon-related risk and opportunity management issues and corresponding response strategies are reported to the General Manager.
⁎Regular administrative meetings include climate- and environmental protection-related issues.</td></tr>
<tr><td rowspan="2">Strategy</td><td rowspan="2">A.Climate-Related Risks and Opportunities That Could Reasonably Be Expected to Affect the Entity’s Prospects</td><td>Short Term</td><td>Medium Term</td><td>Long Term</td></tr>
<tr><td>■ Risk Issue: Carbon Credit Offset Costs
■ Opportunity Issue: New Energy Vehicle-Related Products</td><td>■ Risk Issues: Enhanced Emissions-Reporting Obligations, Costs of Transitioning to a Low-Carbon Economy, Increased Stakeholder Concerns and Negative Feedback, and Requirements and Regulations for Products and Services</td><td>■ Risk Issue: Increased Pricing of Greenhouse Gas Emissions (Cap-and-Trade/Carbon Tax/Energy Tax)
■ Opportunity Issue: Use of More Efficient Production and Distribution Processes</td></tr>
</table>

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures				
			■ Opportunity Issues: Access to Public-Sector Incentives and Development of New Market Partnerships			
	B.Information on the Current and Anticipated Effects of Climate-Related Risks and Opportunities on the Entity's Business Model and Value Chain	Risk/Opportunity Description	Impact on the Business Model		Impact on the Value Chain	
			Current	Anticipated	Current	Anticipated
		Extreme Weather Events Such as Typhoons, Heavy Rainfall, or Flooding	No impact at present.	Typhoons, heavy rainfall, or flooding may cause damage to infrastructure and prolong operational downtime.	No impact at present.	Extreme weather events may disrupt production or transportation, resulting in material shortages. Flooding or road damage may affect transportation and delay supply chain deliveries. Port closures due to severe weather may also affect exports.
		Extreme High Temperatures	High temperatures may increase the load on cooling systems, resulting in reduced	Extreme high temperatures may result in equipment overload or the failure of cooling systems to operate properly, as well as adjustments to	No impact at present.	Extreme high temperatures may disrupt production or transportation, resulting in material shortages.

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures				
			production capacity for certain processes and increased energy consumption.	significant decisions related to operational energy management.		
		Carbon Fee Imposition	Increased Production Costs.	The government may introduce stricter environmental regulations or carbon taxes, increasing corporate costs. Carbon reduction measures may result in higher production costs and reduced profit margins. Competitors may adapt more quickly or implement carbon reduction measures, affecting the Company's market competitiveness. If the Company is unable to respond effectively to carbon reduction policies, its corporate image may be affected, and it may lose customers with stringent environmental standards.	Higher production costs may consequently affect the selling prices of products downstream in the value chain.	The government may provide subsidies to support enterprises in effectively implementing carbon reduction policies. The adoption of energy-saving technologies may reduce long-term operating costs. Proactively implementing carbon reduction and environmental protection measures may enhance the Company's corporate image

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures				
						and attract customers and investors with stringent environmental standards. In response to carbon reduction requirements, increased demand for products and services that comply with regulatory requirements may encourage the Company to develop new technologies, potentially creating new competitive advantages.
		Changes in Customer Behavior	No impact at present.	Countries around the world are gradually promoting electric vehicles, resulting in growth in the new energy vehicle market and a	No impact at present.	1. Enhance technical development capabilities to meet the high-precision

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures				
				contraction in the internal combustion engine vehicle market. The transition to EV technologies has become a major trend, increasing demand for single-speed transmissions, high-precision reduction gears integrated with electric motors, differentials, and e-axle module components. Therefore, the Company must continue to invest in R&D related to product energy efficiency combined with low-carbon materials, as well as the development of new technologies, to enhance its competitiveness.		quality requirements of new energy vehicles. 2. Conduct risk assessments during the early stages of development to reduce the risk of quality failures during prototyping, thereby maintaining market competitiveness and meeting customer expectations.
		Improved Energy Efficiency	The Company has adopted the concept of a circular economy by reclassifying general industrial	The Company expects to continue investing in and adopting emerging energy-saving and carbon-reduction technologies in the future	By reducing energy consumption in its operations, the Company can not only control operating costs and	As the Company further adopts energy-saving technologies in the future and collaborates with

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures				
			waste, waste plastic mixtures (D-0299), as recyclable waste plastic (R-0201) for conversion into Solid Recovered Fuel (SRF).	to expand the scope of energy efficiency improvement measures.	improve profit margins, but also be recognized by certain corporate customers as a preferred business partner with energy management capabilities, thereby facilitating downstream business integration within the value chain.	upstream energy suppliers on energy transition projects, the energy efficiency of the supply chain is expected to improve. In addition, the preferences of investors and consumers for companies with environmentally friendly policies may further enhance the Company's brand image.
		Renewable Energy Installation	Total Capacity of the Company's Self-Invested Solar Power Generation Facilities: 913.21 kWp	In the future, the Company will adopt a self-generation and self-consumption model to increase the use of renewable energy, reduce overall carbon emissions, enhance customer preference, and increase	No impact at present.	In the short to medium term, supply chain production costs will increase; in the long term, production costs in the upstream value chain will decrease,

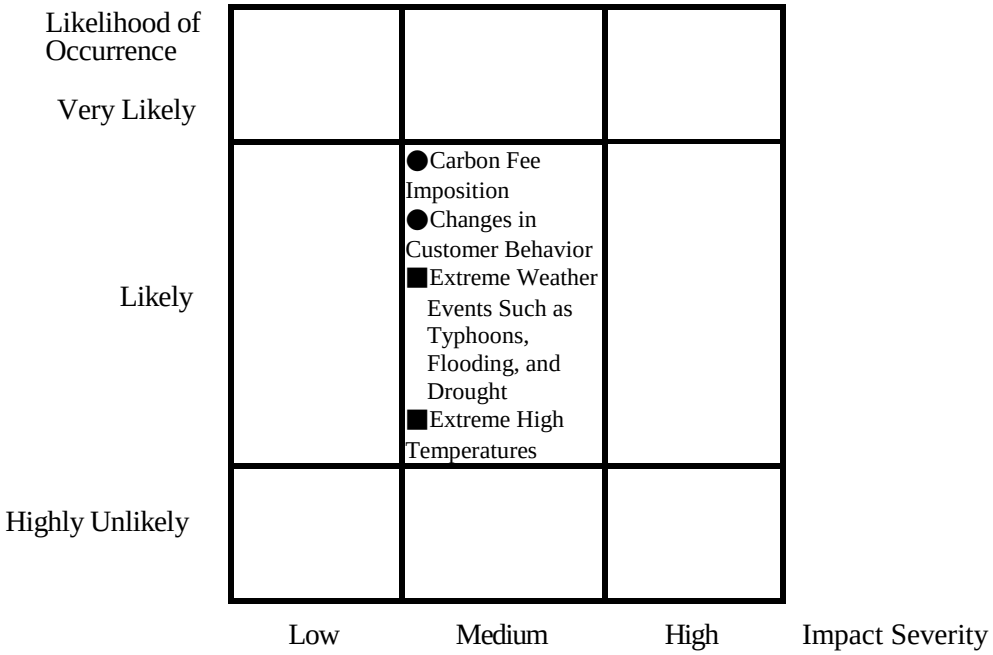
Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures				
				revenue.		consequently affecting the selling prices of products in the downstream value chain.
	C.Information on the Effects of Climate-Related Risks and Opportunities on the Entity's Strategy and Decision-Making	Risk/Opportunity Category	Risk Description	Changes in Business Model and Resource Allocation		
				Current		Anticipated
		Physical Risk	Extreme Weather Events Such as Typhoons, Heavy Rainfall, or Drought	Install water-saving facilities and review emergency response plans.		To reduce the impact of drought events, the Company has progressively invested in water-saving facilities across its plants, strengthened water resource recycling and reuse, and developed emergency response plans to reduce operational losses caused by disaster risks.
			Extreme High Temperatures	Provide cold beverages to help employees stay hydrated and cool.		Upgrade facility materials and process temperature control capabilities, including investments in automated monitoring and cooling systems to address rising temperatures.
		Transition Risk	Carbon Fee Imposition	Allocate resources to conduct greenhouse gas inventories, including the various carbon		Strengthen the greenhouse gas management system, including allocating resources to establish

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures			
				reduction and energy conservation action plans described in Section 4.2.	comprehensive greenhouse gas management.
			Changes in Customer Behavior	Increases in raw material and electricity costs.	Through cross-functional collaboration within the Environmental and Energy Management Committee, the Company identifies climate-related risks and opportunities, assesses and consolidates their financial impacts, and formulates corresponding response measures.
		Opportunity	Renewable Energy Installation	Total Capacity of the Company's Self-Invested Solar Power Generation Facilities: 913.21 kWp	In the future, the Company will adopt a self-generation and self-consumption model to increase the use of renewable energy, thereby reducing overall carbon emissions, enhancing customer preference, and increasing revenue.
	D.Information on the Current and Anticipated Effects of Climate-Related Risks and Opportunities on the Entity's	According to the Sustainable Development Roadmap for TWSE- and TPEx-Listed Companies, the Company has not yet reached the threshold prescribed by the competent authority for preparing sustainability information in accordance with IFRS S2 Climate-related Disclosures. Therefore, the Company has not yet fully adopted the Standard for climate-related financial disclosures. However, considering the impacts of climate change on the manufacturing industry and the automotive industry supply chain, the Company has conducted a preliminary identification of relevant climate-related risks and opportunities. Accordingly, with respect to financial impacts, the anticipated plans and their effects on financial			

<table>
<tr><th>Aspect</th><th>IFRS S2 Climate-related Disclosures</th><th colspan="4">The Company’s Response Measures</th></tr>
<tr><td rowspan="2"></td><td>Financial Position, Financial Performance, and Cash Flows</td><td colspan="4">performance and cash flows are described as follows:
1. Short-Term Plan: Digital Carbon Management and Resilience Assessment
(1) Introduce a digital energy monitoring system to conduct an inventory of electricity and energy consumption for major critical equipment.
(2) Financial Impact: An increase of approximately 1%–2% in management expenses.
(3) Cash Flows: Expected to remain stable, with expenditures primarily related to software and employee education and training.
2. Medium-Term Plan: Process Optimization and Product Transformation
(1) Replace aging, energy-intensive machinery with high-efficiency equipment to improve production yield and enhance energy efficiency.
(2) Financial Impact: An increase in property, plant and equipment and higher depreciation expenses; through improved production efficiency and reduced electricity costs, the gross profit margin is expected to stabilize over the medium to long term.
(3) Cash Flows: Cash outflows from investing activities due to increased capital expenditures.
3. Long-Term Plan: Net-Zero Supply Chain and Sustainable Finance
(1) Specific Actions: Implement a green electricity procurement strategy and achieve full automation of production lines.
(2) Financial Impact: In terms of revenue, strengthen the Company’s position as an international Tier 1 supplier and secure long-term revenue growth; in terms of financing, meet green lending criteria, reduce borrowing interest rates, and optimize the financial structure.
(3) Cash Flows: Continued cash inflows from operating activities, maintaining sufficient liquidity.</td></tr>
<tr><td>E.Climate-Related Scenario Analysis and Assessment of Climate Resilience</td><td>Type</td><td>Key Assumptions</td><td>Selected Scenario</td><td>Assessment of Impacts and Resilience Capacity</td></tr>
<tr><td></td><td>Extreme Weather Events Such as Typhoons and Flooding, and Extreme High Temperatures</td><td>The Company expects to increase the proportion of green electricity</td><td>1.SSP2-4.5
2.SSP5-8.5</td><td>1.Assessment of Impacts: Based on the results of the scenario analysis, under the very high emissions scenario (SSP5-8.5), the Company is exposed to moderate to high levels of acute and chronic physical</td></tr>
</table>

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures			
			consumption to 10% in the short term.		risks over the medium and long term. Under the intermediate emissions scenario (SSP2-4.5), the Company is highly likely to face acute physical risks over the long term, such as typhoons, flooding, and power restrictions caused by extreme high temperatures. 2.Resilience Capacity: The Company's Sustainable Development Committee and Risk Management Team incorporate the results of these scenario analyses into their annual reviews of relevant plans and formulate appropriate response measures accordingly.
		Carbon Fee Imposition		Net Zero Emissions by 2050 Scenario (NZE)	1.Assessment of Impacts: Based on the results of the scenario analysis, under the Net Zero Emissions by 2050 Scenario (NZE), the Company is highly likely to face the risk of carbon fee imposition in the short, medium, and long term. As for changes in customer behavior, as consumers' environmental awareness continues to increase, the associated risks may gradually decrease over the medium to long term. 2.Resilience Capacity: The Company will strengthen its greenhouse gas management system, including
		Changes in Customer Behavior			

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures			
					allocating resources to cover product carbon footprints and comprehensive greenhouse gas management.
Risk Management	Processes for Identifying, Assessing, Prioritizing, and Monitoring Climate-Related Risks and Opportunities	*Established risk management policies and procedures, which have been approved by the Board of Directors. *Established internal operating procedures and criteria for assessing the level of risk impact. *Established decision-making models for each department regarding climate-related risks/opportunities and risks requiring management. *Conduct third-party ISO 14001 certification annually. *Conduct an internal ISO 14064-1 greenhouse gas inventory and external verification annually. *Conduct an annual survey of the Company's energy/resource risks and management performance. *The Environmental and Energy Management Committee continuously compiles international developments and national development trends on a rolling basis and assesses the associated risks and opportunities for the Company's operations. *Through the annual Environmental Management System Management Review Meeting, risk and opportunity management and implementation performance are reviewed and reported to the General Manager. *Regular administrative meetings include climate- and environmental protection-related issues.			

<table>
<tr><th>Aspect</th><th>IFRS S2
Climate-related
Disclosures</th><th colspan="3">The Company’s Response Measures</th></tr>
<tr><td></td><td></td><td colspan="3">
</td></tr>
<tr><td rowspan="2">Metrics and Targets</td><td rowspan="2">A.Information Relevant to Cross-Industry Metric Categories (Climate-Related Metrics) – (1) Climate-Related Metrics Related to</td><td colspan="3">*The Company has conducted voluntary organizational greenhouse gas inventories since 2021.
*The Company obtained ISO 14064-1 verification in 2026.
*Reduce electricity consumption by 1% annually.
Since 2021, the Company has conducted voluntary organizational greenhouse gas inventories in accordance with ISO 14064-1 (verified by a third party). The Company’s greenhouse gas emissions for 2025 are presented below (Unit: metric tons CO_2e):</td></tr>
<tr><td>Scope 1 : 163.0380</td><td>Scope 2 : 2,938.5339</td><td>Scope 3 : 16,705.9794
Note: Scope 3 emissions increased in</td></tr>
</table>

<table>
<tr><th>Aspect</th><th>IFRS S2 Climate-related Disclosures</th><th colspan="6">The Company’s Response Measures</th></tr>
<tr><td rowspan="3"></td><td>Greenhouse Gas Emissions</td><td colspan="2"></td><td colspan="4">2025 compared with previous years, primarily due to the expansion of the inventory boundary to include greenhouse gas emissions from the “Upstream Raw Materials Category.”</td></tr>
<tr><td>A.Information Relevant to Cross-Industry Metric Categories (Climate-Related Metrics) – (2) Remuneration</td><td colspan="6">To strengthen senior management’s awareness of climate-related risk management, performance evaluations are linked to the Company’s climate-related targets. The Company continuously tracks the implementation results of its medium- and long-term targets. Remuneration for the General Manager and senior executives is determined based on the Company’s long-term operating performance and shareholders’ interests. Without incentivizing executives to pursue remuneration by engaging in activities that exceed the Company’s risk appetite, bonuses are accrued based on corporate operating performance and take into account executive performance evaluation criteria. The primary performance measurement criteria for the General Manager and senior executives are the achievement of the Company’s profitability targets and the maintenance of a sound financial structure. Annual targets are established based on the annual budget targets approved by the Board of Directors, and each senior executive is responsible for their implementation and achievement. To encourage the General Manager and senior executives to focus on long-term overall performance and achieve sustainable operations, remuneration is linked to ESG-related performance evaluation indicators. The evaluation criteria include professional and business management objectives (80%, such as financial performance, operating revenue, digital transformation, adherence to product schedules, and implementation of key ESG sustainability initiatives) and management indicators (20%, such as improvements promoted by functional committees, diversified business development, leadership capabilities, and talent development performance).</td></tr>
<tr><td>B.Information on Industry-Based Metrics</td><td colspan="6">The industry-based metrics related to the specific business model, activities, and other common characteristics of the Company’s “Auto Parts Manufacturing” industry are presented in the table below:
<table>
<tr><th rowspan="2">Strategic Targets</th><th rowspan="2">Topic</th><th colspan="5">Metrics</th></tr>
<tr><th>Metric</th><th>Type</th><th>Unit of Measure</th><th>Code</th><th>Amount / Description</th></tr>
</table></td></tr>
</table>

Aspect	IFRS S2 Climate-related Disclosures	The Company's Response Measures						
		2050 Carbon Neutrality	Energy Management	(1) Total Energy Consumption (2) Percentage of Grid Electricity (3) Percentage of Renewable Energy	Quantitative	Gigajoules (GJ), Percentage (%)	TR-AP-130a.1	(1) 22,666.16 (GJ) (2) 100% (3) 0%
	C.Information on Targets Set to Address Climate-Related Risks or Opportunities (Climate-Related Targets)	⁎The Company has established climate-related performance indicators and quantitative targets, regularly tracks and reviews their achievement rates, and discloses the results in its Sustainability Report. ⁎Adaptation Actions: Continue to strengthen the emergency response system for extreme weather events; implement Corporate Governance 3.0 and response measures for international carbon control mechanisms; and continuously enhance corporate climate resilience. ⁎Mitigation Actions: Establish short-, medium-, and long-term carbon reduction targets and response strategies, and regularly review and improve implementation performance through the Environmental and Energy Management Committee.						
		Carbon Emissions and Energy Management Targets		Product Energy Efficiency Improvement Management Targets		Waste Management Targets		Water Resource Management Targets
		Obtain ISO 14064-1 Third-Party Verification in 2026		Reduce Electricity Consumption by 1% Annually		Reduce Waste Generation by 10% Compared with the Previous Year		Reduce Water Consumption by 10% Compared with the Previous Year

Appendix: Relevant International Certification Certificates



afaq AFNOR CERTIFICATION

Certificat
Certificate

No : 109367 No IATF : 0519657

AFNOR Certification certifie que le système de management mis en place par :
AFNOR Certification certifies that the management system implemented by:

TSANG YOW INDUSTRIAL CO., LTD.

pour les activités suivantes :
for the following activities:

PRECISION MACHINING AND ASSEMBLY OF METAL PARTS.

a été évalué et jugé conforme aux exigences requises par :
has been assessed and found to meet the requirements of:

IATF 16949: 2016

Avec l'exclusion du chapitre 8.3 (L'exclusion de la conception des processus de fabrication n'est pas autorisée).
With the exclusion of chapter 8.3 (The exclusion of manufacturing process design is not permitted).

et est déployé sur les sites suivants :
and is developed on the following locations:

NO. 18, CHUNG-SHAN RD., MIN-HSIUNG INDUSTRIAL PARK, CHIAYI COUNTY 621016, TAIWAN
IATF USI : 3WSKML

Site de production dépendant / Extended manufacturing site :
NO. 45 & NO.45-1, CHUNG-SHAN RD., MIN-HSIUNG INDUSTRIAL PARK, CHIAYI COUNTY 621016, TAIWAN
IATF USI : GXS3MW
NO. 38, CHENG-KONG 2ND ST., MIN-HSIUNG INDUSTRIAL PARK, CHIAYI COUNTY 621017, TAIWAN
IATF USI : GXSKCA

Ce certificat est valable à compter du (année/mois/jour)
This certificate is valid from (year/month/day) 2024-05-26 Jusqu'au / Until 2027-05-25

Julien NIZRI
Directeur Général d'AFNOR Certification
Managing Director of AFNOR Certification

Flasher ce QR Code pour vérifier la validité du certificat
Scan this QR code to check the validity of the certificate

Version du certificat - Certificate Version : 1

11 rue Francis de Pressensé - 93571 La Plaine Saint-Denis Cedex - France - T. +33 (0)1 41 62 80 00 - F. +33 (0)1 49 17 90 00
SAS au capital de 10 167 030 € - 479 076 002 RCS Bobigny - www.afnor.org

afnor CERTIFICATION



afaq AFNOR CERTIFICATION

Certificat
Certificate

N° 2024/109417.1

AFNOR Certification certifies that the management system implemented by:
AFNOR Certification certifie que le système de management mis en place par :

TSANG YOW INDUSTRIAL CO., LTD.

for the following activities:
pour les activités suivantes :

PRECISION MACHINING AND ASSEMBLY OF METAL PARTS.

has been assessed and found to meet the requirements of:
a été évalué et jugé conforme aux exigences requises par :

ISO 9001 : 2015

and is developed on the following locations:
et est déployé sur les sites suivants :

NO. 18, CHUNG-SHAN RD., MIN-HSIUNG INDUSTRIAL PARK, CHIAYI COUNTY 621016, TAIWAN
NO. 45 & 45-1, CHUNG-SHAN RD., MIN-HSIUNG INDUSTRIAL PARK, CHIAYI COUNTY 621016, TAIWAN
NO. 38, CHENG-KONG 2ND ST., MIN-HSIUNG INDUSTRIAL PARK, CHIAYI COUNTY 621017, TAIWAN

This certificate is valid from (year/month/day) 2024-05-26 Until / Jusqu'au 2027-05-25

Julien NIZRI
Managing Director of AFNOR Certification
Directeur Général d'AFNOR Certification

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SAS au capital de 10 167 030 € - 479 076 002 RCS Bobigny - www.afnor.org

afnor CERTIFICATION



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Certificate of Registration

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT SYSTEM - ISO 45001:2018

This is to certify that: Tsang Yow Industrial Co., Ltd.
No. 18, Chung-Shan Rd.,
Min-Hsiung Industrial Park,
Chiayi County
621016
Taiwan

會佑實業股份有限公司
臺灣
嘉義縣
民雄工業區
中山路18號
621016

Holds Certificate No: OHS 751187

and operates an Occupational Health and Safety Management System which complies with the requirements of ISO 45001:2018 for the following scope:

The precision machining and assembly of metal parts.

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2021-09-15 Effective Date: 2024-09-15
Latest Revision Date: 2024-06-24 Expiry Date: 2027-09-14

Page: 1 of 3

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Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.

Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
A Member of the BSI Group of Companies.



bsi.

Certificate of Registration

ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

This is to certify that: Tsang Yow Industrial Co., Ltd.
No. 18, Chung-Shan Rd.,
Min-Hsiung Industrial Park,
Chiayi County
621016
Taiwan

會佑實業股份有限公司
臺灣
嘉義縣
民雄工業區
中山路18號
621016

Holds Certificate No: EMS 77148

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

The precision machining and assembly of metal parts.

For and on behalf of BSI:
Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2003-08-06 Effective Date: 2024-07-31
Latest Revision Date: 2024-06-24 Expiry Date: 2027-07-30

Page: 1 of 3

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工業技術研究院
Industrial Technology Research Institute

查驗意見編號：OC-0908-2026009-01-01 發行版次：1

溫室氣體排放量查驗意見

倉佑實業股份有限公司

嘉義縣民雄鄉福樂村中山路 18 號

查驗結果摘要

「財團法人工業技術研究院」對「倉佑實業股份有限公司」所報告之溫室氣體生預進行了獨立查驗，本案符合 ISO 14064-1:2018 標準要求，查驗結果未達反實質性限制，類別 1、2 符合查驗協議之合理保證等級，類別 3、4 為有限保證等級。

查驗範圍：

- 倉佑實業股份有限公司
  (查驗廠區參照下頁資訊)
- 查查期間：民國 114 年 1 月 1 日 至 民國 114 年 12 月 31 日

查驗數據：

類別 1：直接溫室氣體排放量與移除量	163.0380	公噸二氧化碳當量
類別 2：輸入能源之間接溫室氣體排放量	2,938.5339	公噸二氧化碳當量
類別 3：運輸之間接溫室氣體排放量	491.4742	公噸二氧化碳當量
類別 4：組織使用產品之間接溫室氣體排放量	16,214.5052	公噸二氧化碳當量
總溫室氣體排放量	**19,807.551**	**公噸二氧化碳當量**

保留限制：無

王暖洋
主導查驗員

籃玉屏
財團法人工業技術研究院
量測技術發展中心執行長(授權簽署)

最初發行日期：中華民國 115 年 8 月 21 日
版次發行日期：中華民國 115 年 8 月 21 日

頁數 3 之 1 頁

本查驗意見不可單頁使用，須完整使用始具效力。
查驗機構：財團法人工業技術研究院
新竹縣竹東鎮中興路 4 段 195 號， +886-3-5732071
115.03.01 版

1106-P-02-02-02


2025
TSANGYOW
ESG
Report