Deviation and causes of deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies:

Evaluation Item	Performance			Deviation and causes of deviation from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
I. Has the company developed a governance framework for sustainable development and established a full- (part-) time unit to promote sustainable development under the supervision of top management with board authorization and the board?	V		Our company has established a "Sustainability and Risk Management Committee" to coordinate and implement corporate social responsibility, sustainability direction and goals, related management policies, and specific implementation plans. The General Manager serves as the convener, and a division-level manager from the Operations Management Department is appointed as the Sustainability Chief. Committee members include division-level managers from various departments. The committee is responsible for integrating relevant departments to ensure the smooth implementation of ESG/sustainable operations. It regularly monitors the implementation of annual targets in each area according to the sustainability indicator disclosure standards of international reporting organizations, ensuring the realization of the company's vision and short-, medium-, and long-term goals, and reports regularly to the Board	No difference

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	Yes	No	Summary	
			of Directors.	
II. Has the company assessed the social, environmental, and governance (ESG) risks relating to corporate operations and established policies or strategies relating to risk management according to the principle of materiality?	V		In accordance with our "Risk Management Policy and Procedures", we identify potential risk factors for operational, financial, strategic, environmental, legal and other risks, assess the likelihood of risk occurrence, evaluate the potential impact on the company, and further conduct risk management to keep risks within an acceptable range.	No difference
III. Environmental issues (I) Has the company developed an appropriate environmental management system based on the industry-specific characteristics?	V		Our company has established an "Environmental Assessment Operating Procedure," and all environmental and safety operations are conducted in accordance with laws and regulations. We regularly track and report waste generation, set waste reduction targets, promote resource recycling concepts, and implement various energy-saving plans to achieve the goal of energy conservation and environmental protection. Our company is ISO-14001 (International Standard for Environmental Management) certified and undergoes regular audits and assessments.	No difference

Evaluation Item		Performance			Deviation and causes of deviation from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
		Yes	No	Summary	
(II)	Is the company committed to enhancing efficiency various resources and energy and using recycled materials with lower environmental impact?	V		Our company is committed to improving energy efficiency and using environmentally friendly and recycled materials.	No difference
(III)	Has the company assessed the current and future potential climate-related risks and opportunities and taken corresponding counteractions for climate-related issues?	V		Our company continuously assesses the risks and opportunities posed by climate change and takes corresponding measures, such as using insurance to mitigate potential losses from disasters and seeking business transformation and breakthroughs.	No difference
(IV)	Has the company produced statistics on GHG emissions, water consumption, and total weight of waste in the past two years and established policies to reduce GHG, water consumption, and waste?	V		Our company has conducted greenhouse gas inventory checks for the past two years, and water consumption and waste are regularly recorded and monitored. We also conduct relevant outreach to our employees.	No difference
IV.	Social issues				
(I)	Has the company developed its policies and procedures in accordance with laws and International Bill of Human Rights?	V		Our company adheres to relevant laws and regulations, as well as international human rights conventions, and has established human rights policies and work rules.	No difference
(II)	Has the company established and implemented a reasonable	V		Our company has a performance appraisal procedure, conducting regular	No difference

Evaluation Item		Performance			Deviation and causes of deviation from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
		Yes	No	Summary	
	employee benefit policy (including remuneration, leave, and other benefit) and reflected the operating performance or results to the remuneration for employees adequately?			employee performance reviews as the basis for bonus distribution, promotions, and salary adjustments. Our leave and welfare policies comply with or exceed relevant laws and regulations.	
(III)	Has the company provided employees with a safe and healthy workplace environment and implemented health and safety education for employees periodically?	V		Our company conducts regular employee health checkups and has contracted occupational health professionals to care for employee health. We regularly conduct safety, health, and safety-related training courses to provide employees with a good working environment.	No difference
(IV)	Has the company established effective competency development training plans for employees?	V		Our company continuously provides employees with professional and management skills through internal and external education and training.	No difference
(V)	Has the company complied with the relevant laws and international practices with respect to customer health and safety, customer privacy, and marketing and labeling for its products and services and established policies and grievance procedures relating to consumer and customer	V		Our company's products and services comply with relevant laws and regulations and international standards, and are insured with product liability insurance, providing customers and consumers with clear warranty services and privacy protection. Related information can be found on the company website.	No difference

Evaluation Item	Performance			Deviation and causes of deviation from Corporate Social Responsibility Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary	
protection? (VI) Has the company established a supplier management policy requesting suppliers to comply with the relevant legal and regulatory requirements for environmental protection, occupational safety and health, or labor human rights and reviewing the performance of such a policy?	V		Our company has a supplier code of conduct and regularly conducts social and environmental responsibility audits and assessments of suppliers to understand their implementation of relevant issues.	No difference
V. Has the Company prepared the the sustainability report to disclose the company's non-financial information in accordance with the internationally accepted reporting standards or guidelines? Has the company applied for third-party verification or assurance for the said report?		V	Our company has established procedures for the preparation and verification of sustainability reports, and we prepare sustainability reports in accordance with internationally accepted standards.	The verification by a third-party organization has not been obtained.
VI. If the company has established its own "Sustainable Development Best Practice Principles"corporate social responsibility code of conducts in accordance with the *Sustainable Development Best Practice Principles for TWSE/TPEx-Listed Companies*, state current practices and deviations from the *Principles*: We have established the "Sustainable Development Best Practice Principles" to define our practices for environmental management, social welfare, human rights, stakeholder rights and interests, and local communities. It is also posted on our corporate website.				
VII. Other important information useful to understand the operation of corporate social responsibility: (I) Workplace health and safety:				

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	Yes	No	Summary	
We offer rich healthcare resources to employees and care about employee health over the cloud health management system and by organizing diversified health talks. (II) Taiwan iSport certification Our efforts in developing the habit of regular exercise in employees and support for the development of the sport industry have been rewarded by the Taiwan iSport certification by the Sports Administration, Ministry of Education.				