



業強科技股份有限公司
YEH-CHIANG™
TECHNOLOGY CORP.

2024

Environmental Social Governance

永續報告書 ESG
Report

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1 、 About this Report

1.01 Message from the management

The world is facing multiple challenges, including the impact of the post-epidemic period on the economy and society, coupled with geopolitical risks, pressure from climate change, and uncertainties in supply chains and trade tariffs. The above challenges all show the complex factors of our generation, which require everyone to work hard to cope with, especially in strengthening Environmental, Social and Governance (ESG) actions, and jointly build a green future.

1.02 About the Company

1. Company Profile

Established on December 23, 1994, Yeh-Chiang Technology Corp. mainly engages in business of the R&D and manufacturing of heat dissipation pipes (plates) and lighting products, including sales and related services. Its headquarters is currently located in Taipei, Taiwan. Since its establishment, the Company has been committed to technological innovation and excellent quality, providing high-quality products and services to customers around the world. Therefore, the Company has established a good reputation in the industry and has been widely praised in the market. In the future, it expects to continue to expand relevant product lines and service scopes, thus meeting the ever-changing market and customer needs.

2. Value chain introduction

As a pioneer developer of heat dissipation pipes (plates) and lighting products in Taiwan, the Company was the first to apply the manufacturing process, including the design and production testing of core components, and expanded to overall integration and optimization. With the rapid development of communication technology, networks, and hardware/software, related applications have now penetrated into daily life in recent years. Thus, the Company has also strengthened product development to further promote popularization.

This industry is highly connected upstream and downstream: from upstream suppliers to downstream integrators and end consumers, thus forming a complete supply chain network. The Company relies on its strong supply chain management capabilities and close cooperation ties to ensure the quality of products and the stability of market

supply. Meanwhile, the Company promotes the concept of "co-creation" through technology integration, raising its products to another new technological threshold. In terms of global layout, it currently covers major markets such as mainland China and ASEAN.

In addition to being committed to product technology innovation, the Company expects to deepen the market and expand its influence through collaboration with technology partners and suppliers.

The Company's value chain covers upstream and downstream suppliers, customers and partners, as shown in the following table:

Company Profile

Company name	Yeh-Chiang Technology Corp.
Company type	An OTC Company
Establishment date	December 23, 1994
Headquarters location	Taipei City
Industry category	Electronic components
Main products and services	Heat dissipation pipes (plates), lighting, and related product R&D, manufacturing and services.
Paid-in capital	NT\$1,824,799,000
Net sales	NT\$1,794,571,000
Number of employees	2,400 people

Value chain brief

Value chain	Types	Quantity
Supplier	Raw material supplier	30
Supplier	Material supplier	180
Supplier	OEM	50
Client	Listed/OTC public companies	60
Client	Non-public companies	200
Other business relationships	Cooperate partners	30

1.03 Report information

For related information, please refer to the sections "Basis of preparation", "Report period and frequency" etc.

1.03.1 Basis of preparation

This report is mainly based on the 2021 version of the "GRI Sustainability Reporting Standards (GRI Standards)" released by the Global Reporting Initiative (GRI); and is disclosed using the "Sustainability Accounting Standards Board, (SASB)" standards. This report is also written in accordance with the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" and "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" to explain the Company's related actions and results in corporate social responsibility in a specific way and disclose them to stakeholders. The relevant comparison table is shown in the Appendix.

1.03.2 Report period and frequency

The reporting period of this report is consistent with the consolidated financial statements, which is from January 1, 2024 to December 31, 2024. In order to seek the completeness and comparability of the report, some sections will cover information outside the reporting period and will be accompanied by notes.

The Company will publish periodic reports, such as a "Sustainability Report" every year, and publish it on the Company's website.

Regarded as the first report published by Yeh-Chiang Technology Corp., this report is scheduled to be issued in June 2025. The Company's "Sustainability Report" is published regularly every year, disclosing financial and non-financial information for 2024 (ranging from January 1, 2024 to December 31, 2024), mainly including management policies, major themes, performance, value chain management, environmental, and social related issues, which are published simultaneously on the Company's website.

Issue date of previous report: None

Issue date of this report: June 2025

The reporting period of this report is consistent with the consolidated financial statements. In order to seek completeness and comparability of the report, some sections will cover information both before January 1, 2024 and after December 31, 2024, which will be explained in notes.

1.03.3 Report boundary and scope

The scope of this report mainly covers the parent company Yeh-Chiang Technology Corp. itself (hereinafter referred to as Yeh-Chiang Technology Corp.), and also includes the Taipei office building (hereinafter referred to as Taipei Head Office), but does not include subsidiaries in the consolidated financial statements.

If the disclosure scope of each section of this report is different from the above, it will be supplemented separately.

Statistical data and calculation basis of the report

Financial data	The "Economic Income Distribution Table" uses consolidated financial report data certified by accountants. Unless otherwise specified, financial data are in New Taiwan dollars.
Environmental data	Greenhouse gas emissions are based on data from ISO 14064-1:2018 or other relevant inventory standards (self-explanation), while water resources and waste statistics are data reported by each operating site to the local competent authority.
Other data	This is a summary of the statistical data of each operating base.

1.03.4 Re-edited information

There is no re-editing of information in this report.

Re-edited information sections

Re-edited information	Re-edited reasons	Re-edited impacts	Report sections

1.03.5 External verification/guarantee

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

1.03.6 Responsible units for the Sustainability Report

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

Contact unit: Accounting Department

Contact window: Cheng, Wen-how

Tel : 02-26551166

Email : wenhow_cheng@yctc.com.tw

Company ESG website : <https://cht.yctc.com.tw/>

Company address: 7th Floor, No. 19-13, Sanchong Road, Nangang District, Taipei City (Nangang Software Park, Building E)

2、Sustainable Management

2.01 Sustainable development strategies

The Company's main sustainable development strategies are detailed as follows:

Environmental protection: refers to focusing on reducing carbon emissions, using renewable energy, promoting circular economy, etc., and setting clear goals and plans for each.

Technological innovation: refers to emphasizing technological innovation to achieve sustainable development, especially the development of energy-saving products and smart solutions.

Corporate governance: refers to measures such as strengthening the establishment of internal audit and internal control systems and transparency of financial information.

Social responsibilities: refers to enhancing the importance of employee care and social care, including occupational safety, training and development, community participation and other initiatives.

In view of the increasing attention and importance paid to the issues of human rights and biodiversity, the Company has established a system and work environment based on "respect for human rights, diversity, equity, and inclusion (DEI)" and is committed to promoting the integration of global talents. Its foundation has also achieved remarkable results in deepening community relations, caring for vulnerable groups, and promoting the common good of society. In the face of biodiversity challenges, the Company is currently introducing solutions to cope with climate disasters, and is engaged in restoration and sharing work experience with conservation organizations.

In future strategies, the Company will continue to take sustainable development as the core value of the enterprise. To this end, it will actively participate in international conferences and cooperation and promote green energy and environmental protection measures to respond to many challenges of global climate change and biodiversity decline. With continued innovation and integration, the Company expects to improve its products and services to meet customer needs while reducing negative impacts on the environment. Meanwhile, the Company commits itself to giving back to the society, including supporting community development and disadvantaged groups, and promoting the development of social welfare. It is hoped that the above efforts will help us become a company that contributes to the society and environment, and we also look forward to working with global partners to achieve the goal of sustainable development.

2.02 Promoting the sustainable development mechanism

For details, please refer to "Governance Structure for Promoting Sustainable Development" and "Operation Methods and Implementation" sections.

2.02.1 The governance framework to promote sustainable development

Sustainable development governance framework

Yeh-Chiang Technology Corp. plans to establish a "Sustainable Development Committee" as the highest-level sustainable development unit. This committee is composed of two directors and two independent directors, respectively. The organizational charter of the Sustainable Development Committee is approved by the Board of Directors to regulate the rights, responsibilities and obligations. It is mainly responsible for managing, resolving and supervising the governance strategy of major ESG issues related to the Company's operations, the effectiveness of policy implementation and the achievement rate of goals. The implementation results are reported to the Board of Directors on a regular basis every year. And the Board of Directors shall evaluate the possibility of success of these strategies, frequently review the progress of the strategies, and urge the management team to make relevant adjustments, if necessary.

The chairman of the Sustainability Committee is the chairman of the Board of Directors of the Company. The committee has three executive teams under its jurisdiction: Environmental Sustainability Team, Social Responsibility Team, and Corporate

Governance Team. Each team has a supervisor as the team leader. The main tasks of the executive teams are to identify major ESG issues related to the Company's operations, formulate management strategies and goals, and prepare annual sustainability reports. The team leaders regularly review the implementation performance and goal achievement, and report to the Sustainability Committee every quarter.

2.02.2 Implementation situation

Promotion of major sustainable development issues

The Company's Sustainability Committee regularly discusses the results of ESG strategy implementation. In the event of a serious ESG incident, such as a major complaint or negative impact, the Sustainability Committee must submit the investigation results and response measures of the relevant departments to the Board of Directors. The Sustainability Committee must hold four meetings each year and calculate the average attendance rate of the committee members. It must also communicate with the Board of Directors on major issues, including employee rights, work environment safety, and environmental pollution improvement measures.

Board meetings, communication matters and resolutions

Meeting date	Communication matters	Resolution result
November 07, 2024	Added the Company's "Sustainable Information Management" internal control system and sustainable information management regulations.	Passed

2.03 The Board of Directors and functional committees

For more details, please refer to the sections "The role and achievements of Board of Directors in sustainable governance" and "The structure and operation of Board of Directors".

2.03.1 The role and achievements of Board of Directors in sustainable governance

For more details, please refer to the "Role and Supervision of Sustainable Governance" and "Performance Evaluation of Sustainable Management Supervision" sections.

2.03.1.1 The role and supervision of sustainable governance

The Board of Directors oversees the implementation of sustainable development projects

The Board of Directors is responsible for guiding the long-term business strategy and has supervisory responsibilities. Each year, the Sustainability Committee formulates a sustainable strategy based on major issues and the Company's business vision and submits it to the Board of Directors. Relevant policies can only be issued after approval.

The Company's Sustainability Committee is responsible for the assessment of major issues on a regular basis. Through the questionnaire of major issues of internal senior management and stakeholders, the impact of various ESG issues on the economy, environment and people is investigated, and the major issues of the year are analyzed and reported to the Board of Directors. In response to this, each executive team formulates sustainable project policies, risk assessments, and response measures, and holds quarterly meetings to review risk changes and management status, and the implementation of sustainable projects. The Chairman of the Sustainability Committee then summarizes the relevant information and reports it to the Board of Directors.

Sustainable reporting management

Each year, the executive teams of the Sustainable Development Committee collect relevant content and data, which are then reviewed by the team leaders and submitted to the Chairman's Office for compilation. Finally, the documents are submitted to the Board of Directors for review and approval before being issued.

2.03.1.2 Supervision of sustainable management performance evaluation

Performance evaluation of the Board of Directors

In an attempt to implement corporate governance and enhance the operational functions of the Board of Directors, the Company has formulated the "Board of Directors Performance Evaluation Measures". The Board and functional committees (including the Audit Committee and the Remuneration Committee) conduct self-evaluations and individual director member performance evaluations on a regular basis each year,

covering aspects such as sustainable management attitude, professional functions, responsibility awareness, company operation participation, internal control and continuous learning. In 2024, the Board and each functional committee's self-evaluation rating was "excellent" and reported to the nomination committee and the Board of Directors. Meanwhile, the Company will hire external institutions to conduct performance evaluations of the Board of Directors as needed, and the relevant results will be used as a basis for future revisions to the organizational charter to further strengthen the Board's functions.

The content of performance evaluation mainly includes three aspects, as follows:

1. Professional functions and decision-making effectiveness: Four independent directors are appointed, covering multiple professional fields including taxation, law, artificial intelligence (AI), finance and accounting.
2. Corporate internal control: An "Audit Committee" and a "Risk Committee" are set up to discuss development strategies, operating conditions and major issues on a regular basis. A "Risk Management Committee" is also set up at the senior management level to monitor the Company's overall risk management policy. This enables the Board of Directors to more effectively master and evaluate the implementation of business objectives, while strengthening risk management and supervision.
3. Attitude towards sustainable management: Set up a "Sustainable Development Committee" where the chairman and managers jointly promote sustainable development actions and report to the Board of Directors regularly to facilitate strategy implementation and continuous supervision. In addition, ESG audit indicators are included in the performance evaluation of managers to strengthen the promotion of ESG goals.

2.03.1.3 Continuing education for sustainable development

Continuing education for the Board of Directors

The Company arranges for directors to participate in continuing education every year to improve their knowledge on corporate governance, economics, environment and society, thus enhancing the risk management capabilities of the Board of Directors. Taking 2024 as an example, all directors of the Board of Directors participated in

continuing education for a total of 27 hours, with an average of more than 3 hours per person.

Participated in sustainable development related courses or seminars, as follows:

The Company's directors participated in sustainable development-related training.

Type	Date	Course/Seminar Title	Hour
Forum/Physical Courses	2024/03/22	CDP Taiwan Conference - Building a New Carbon Age with Sustainable Knowledge Promotion Conference	3 hours
Seminar/Physical Courses	2024/08/22	Professional services derived from ESG	3 hours

2.03.2 Structure and operation of the Board of Directors

For more information, please refer to the "Membership and Diversity" and "Operation Status" sections.

2.03.2.1 Board membership and diversity

Composition of the Board of Directors

The current Board of Directors consists of 9 directors (including 4 independent directors), of which 3 are female directors, accounting for 33%.

The term of office of this Board of Directors is from June 19, 2024 to June 18, 2027. For detailed information on individual members (including gender, age, concurrent positions in the Company or in other companies, etc.), please refer to the Company's Annual Report on Shareholders' Meetings.

Composition of Board Members

Item	Classification	Ratio
Gender	Male	67%
	Female	33%
Age	29 years old (inclusive) and under	0%
	30-50 years old	44%
	51 years old (inclusive) and above	56%

2.03.2.2 Operational situation

Operations of the Board of Directors

In order to implement corporate governance and enhance the functions of the Board of Directors, Yeh-Chiang Technology Corp. spares no effort to establish performance goals to enhance its operational efficiency. This performance evaluation, coupled with the diverse organizational structure and dedicated corporate governance executives, strengthens the functions of the Board of Directors. Meanwhile, in order to enable the entire Board of Directors to fully exert their functions, the Company has insured the board members with liability insurance to ensure that their rights and responsibilities are rationalized and can create the greatest benefits for shareholders. In addition, to ensure the independence of the Board of Directors, when it comes to resolutions involving the interests of directors, individual directors strictly abide by the rules of interest avoidance. They have never participated in discussions and voting, nor have they represented other directors in voting.

The main function of the Board of Directors is to oversee the operation of the management team to ensure that the Company operates properly and maintains growth. At the same time, it implements the Company's ESG policy and the corporate vision of "caring for life, making good use of resources, and contributing to society".

The Board of Directors will meet at least once a quarter. In 2024, a total of six board meetings were held, with an actual attendance rate of 75%.

2.03.2.3 Nomination and selection

The Company's list of nominees is based on academic qualifications, opinions of independent directors, the "Director Election Methods" and the "Corporate Governance Guidelines", and takes into account the diversity, independence, ability to cope with organizational impacts and opinions of stakeholders of the nominees. After deliberation by the Board of Directors, it is submitted to the Shareholders' Meeting for voting and election. However, the "Company Act" also stipulates that shareholders holding more than 1% of the total number of issued shares of the Company may submit a list of director candidates in writing.

2.03.2.4 Avoidance of benefits

Avoidance of benefits

All directors of the Company exercise their powers in accordance with the "Articles of Association", "Rules of Procedure of the Board of Directors" and relevant laws and regulations. According to the interest conflict provisions of the "Rules of Procedure of the Board of Directors", for meeting matters involving themselves or the legal persons they represent, directors should explain their important contents at the meeting. If the interests may harm the interests of the Company, directors should recuse themselves from participating in the discussion and voting, and shall not exercise voting rights on behalf of other directors. The names of the above-mentioned directors, important content descriptions and recusation situations must also be recorded in the meeting minutes. In this regard, all proposals of the 2024 Board of Directors did not involve conflicts of interest among directors.

The relevant information about cross-holdings with other stakeholders or controlling shareholders and related persons has been disclosed in MOPS (Market Observation Post System), the Company's website or its Annual Report.

2.03.2.5 Remuneration policy

Remuneration policy

The remuneration of the Company's directors includes a travel fee of NT\$5,000 per visit. Please refer to the 2024 Annual Report for the remuneration, remuneration range and payment standards of directors in 2024.

The remuneration system for senior managers of the Company is proposed by the "Remuneration Committee" to the Board of Directors for final approval. In addition to fixed salary and retirement pension, performance bonuses for senior managers are calculated based on the achievement of various performance indicators. The retirement system for senior managers is the same as that for general employees. Please refer to the Company's 2024 Annual Report for the salary and grade table of senior managers in 2024.

Resignation and retirement policy for directors and senior managers

The resignation notice period for the Company's directors and senior managers is handled in accordance with local government regulations. The relevant notice days and severance pay calculation method are the same as those for general employees. In addition to severance pay, no other monetary or in-kind benefits are paid to the resigning directors and senior management personnel.

Remuneration ratio

Item	2024	2023	2022
The ratio of the highest remuneration individual's annual total remuneration to the median annual total remuneration of all employees in the organization (excluding the highest remuneration individual).	3.25	4.31	4.35
The ratio of the percentage increase in total annual remuneration of the highest paid individual in the organization to the median percentage increase in total annual remuneration of all employees in the organization (excluding the highest paid individual).	- 25.21	- 1.09	

2.03.3 Structure and operation of the Functional Committee

The Functional Committee

The term of office of this Functional Committee is from June 19, 2024 to June 18, 2027. For detailed information on individual members and the operation of the committee, please refer to the Annual Report of the Shareholders' Meeting.

1. The Remuneration Committee

The Company's "Remuneration Committee" is convened by an independent director and has four members (all independent directors). It is mainly responsible for assisting the Board of Directors in formulating policies for performance evaluation and compensation of directors and managers. The committee regularly evaluates and reviews the performance appraisal, salary, bonus and remuneration payment methods of employees, managers and directors, and also refers to the industry standards and submits recommendations to the Board of Directors. The committee will hold two meetings in 2024.

2. The Audit Committee

The Audit Committee is composed of all independent directors and holds regular meetings at least once a quarter. Its main operational functions include supervising the Company's true expression of financial statements, effective implementation of

internal control, compliance with company laws and regulations, the Company's control of existing or potential risks, and the appointment or dismissal, independence and performance of certified public accountants. In 2024, the Audit Committee held five meetings.

3. The Sustainable Development Committee

The Sustainability Committee is convened by an independent director and is responsible for actively performing the duties assigned by the Board of Directors, including: promoting and strengthening "corporate governance" and "integrity management system", promoting matters related to corporate sustainable development, and supervising other sustainable development work resolved by the Board of Directors. In 2024, the Sustainability Committee held a total of 0 meetings.

3 、 Stakeholders and Materiality Topics

3.01 Stakeholder engagement

Identification of stakeholders

The Company refers to the five principles of "AA1000 SES 2015 Stakeholder Engagement Standard" : Dependency, Responsibility, Tension, Influence and Diverse Perspectives to determine the groups or organizations that have influence on the Company and are influenced by the Company. Stakeholders directly related to the Company can be divided into employees, shareholders/investors, competent authorities, community neighbors, suppliers and customers.

In an attempt to further understand and respond to the concerns of stakeholders, the Company provides different communication and negotiation channels. This allows stakeholders to raise opinions at any time, and the Company receives and responds to the sustainability issues of concern. The communication mechanism and issues of concern of stakeholders in 2024 are summarized in the following table. (For reference only.)

Stakeholder communication mechanism and issues of concern

Stakeholders	Relationship description	Communication channel	Communication frequency	Main issues of concern	Responsible unit	Communication results
Employees	Important assets of the Company's operations	Internal company mail, electronic bulletin board	Each quarter	Occupational safety, hygiene, salary and remuneration, human resource development	Human Resources Department	Education and training, no major occupational hazards
Shareholders /investors	Funding provider	Shareholders' Meetings and corporate briefings, investor zone website	Each quarter	Financial performance, corporate governance, sustainable development	Investor Relations Department	A corporate briefing and Shareholders' Meetings were held.
Customers	Product /service users	Customer satisfaction survey, regular visits	Each quarter	Product quality, service experience	Customer Service Department	Customer satisfaction, no major quality issues.
Suppliers	Supply chain partners	Supplier conference, supplier evaluation	Each quarter	Cooperation terms, supply chain management	Purchasing Department	On-site review and supplier conference

3.02 Process for determining materiality topics

Materiality topic assessment

The Company refers to the "AA1000 Four Principles of Accountability": Materiality, Inclusiveness, Responsiveness and Impact, and follows GRI3: Material Topics 2021 to further assess the significance of impacts in the economic, environmental, human rights and other aspects. The relevant implementation steps are as follows:

1. To understand the organizational context

First, the Company needs to consider the key points of corporate operations, key resources, key points of sustainable operations, and related links in the supply chain and value chain. At the same time, it needs to pay attention to international sustainability trends and the focus of foreign investment evaluation agencies on the industry. Finally, it summarizes 10 sustainable issues covering 4 governance aspects, 3 social aspects, and 3 environmental aspects.

2. To identify impacts and assess their significance

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

■ When actual or potential positive impacts may occur in an enterprise that has relevant management policies for the sustainability issue and implements them to produce good or significant performance, this is the positive impact of sustainable development on the economy, environment, and society.

■ Actual or potential negative impacts may occur when a company fails to implement or manage the sustainability issue well, which may result in a negative impact on the external economy, environment, and society caused by the company's overall operations.

3. To prioritize impacts

After sending questionnaires to stakeholders and collecting and integrating internal and external results, the likelihood and degree of positive and negative impacts were counted, and the averages (note) were calculated and ranked. This is an effective way to evaluate the importance of each issue to the Company's operations.

(Note) Average score of likelihood of occurrence = total score of likelihood of occurrence of all valid questionnaires / number of valid questionnaires returned; average score of impact degree = total score of impact degree of all valid questionnaires / number of valid questionnaires returned.

Sustainability issues ranking

Sustainability issues	Forward ranking	Negative ranking	Selected as a materiality topic
Product innovation and research and development	80	20	V
Energy management	75	25	V
Integrity governance	73	27	V
Talent cultivation	70	30	V
Supply chain management	68	32	V
Workplace health and safety	65	35	V
Product quality and safety	62	38	V
Human rights protection	60	40	V

Greenhouse gas management and carbon reduction	58	42	V
Circular economy	55	45	V

3.03 List of materiality topics

List of materiality topics

This is a compilation of impact indexes and stakeholder concerns, and 10 materiality topics were selected based on the principle of double materiality, including:

Integrity governance

Product innovation and research and development

Product quality and safety

Supply chain management

Energy management

Greenhouse gas management and carbon reduction

Circular economy

Workplace health and safety

Talent cultivation

Human rights protection

All materiality topics in 2024 are new compared to the previous year, with the number of materiality topics adjusted from 0 to 10.

The list of materiality topics includes:

List of materiality topics for 2024	List of materiality topics from the previous year	Description of changes
Product innovation and research and development	None	A new materiality topic
Energy management	None	A new materiality topic
Integrity governance	None	A new materiality topic

Talent cultivation	None	A new materiality topic
Supply chain management	None	A new materiality topic
Workplace health and safety	None	A new materiality topic
Product quality and safety	None	A new materiality topic
Human rights protection	None	A new materiality topic
Greenhouse gas management and carbon reduction	None	A new materiality topic

3.04 Management of materiality topics

The Company formulates corresponding policies and management according to the impact of each materiality topic. The dedicated unit is responsible for tracking the effectiveness of policy implementation, setting indicators, and regularly reviewing the target achievement rate. Taking workplace health and safety as an example, the materiality topic management measures are explained as follows.

Workplace health and safety

Impact description: Formulating a complete set of occupational safety management measures can reduce the incidence of occupational accidents and occupational safety risks, thereby protecting the occupational health and safety of workers.

1. Occupational safety and health policy: Approval level: CEO Target: Employees
2. Contractor safety and health management operating instructions: Approval level: CEO Target: Contractors

Management Actions

1. To establish "ISO 45001 Occupational Safety and Health Management System".
2. To formulate occupational safety and health management policies and implement the above measures through promotion or participation in relevant courses.
3. Contractors must complete education and training before entering the factory and complete construction work in accordance with the management instructions.

Tracking action effective process

1. To conduct regular ISO 45001 third-party verification.
2. To convene the safety and health committee quarterly to review management effectiveness.
3. To audit contractor's operations irregularly and track improvement results if any deficiencies are found.

Indicator target

Short-term target: The recordable accident rate is lower than the industry's 3-year average.

Medium-term target: The recordable accident rate is lower than 1/2 of the industry's 3-year average.

Long-term target: The recordable accident rate is lower than 1/3 of the industry's 3-year average.

4 、 Governance Aspects

4.01 Integrity management

For related contents, please refer to the "Integrity Management Philosophy, Policies, Code of Conduct" and "Integrity Governance" sections.

4.01.1 Integrity Management Philosophy, Policies, Code of Conduct

Integrity management

The Company has formulated policies and regulations for integrity management with reference to the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies", especially setting preventive measures and post-event remediation systems for specific risks. In addition, there is an independent supervisory unit to track the follow-up of events to ensure the Company's integrity management requirements and goals. The "Integrity Management Code" formulated by the Company is implemented after approval by the Board of Directors.

In order to make employees, suppliers and other stakeholders better understand the Company's integrity management policy, the Company has implemented a management mechanism that includes requiring stakeholders to sign documents, using emails, e-newsletters, communication meetings and educational training promotion meetings. In addition to the above measures, due diligence is also conducted on suppliers to screen partners that meet the integrity management standards.

Independent communication channels

The Company is expected to set up independent communication channels, including dedicated telephones, websites, dedicated mailboxes (integrity@yctc.com.tw), and physical suggestion boxes. When employees, suppliers or stakeholders find that others seem to violate the integrity of business operations, they can report anonymously through the above channels; or when they have doubts about the Company's integrity management standards, they can also use the above channels to raise questions. The responsible unit must accept the problem in accordance with the standard process and report the handling status to the complainant or questioner regularly. If it is a general report incident, the content and evidence of the report should be investigated. If it involves directors or managers, it must be reported to independent directors.

Standard handling procedures for complaints:

Acceptance: Upon receipt of a complaint or report, the responsible unit shall confirm the completeness of the information and file a case.

Investigation: Establish an independent investigation team to investigate the complaint or report, collect evidence and interview relevant personnel.

Handling: If the investigation shows that the person reported has indeed violated the law or the Company's integrity management policies and regulations, punishment will be imposed according to the severity of the case, including termination of employment contracts and business cooperation relationships.

Improvement: Find out the real cause of the incident and implement improvements to prevent similar incidents from happening again.

Report: The investigation results and subsequent handling will be reported to the complainant or questioner regularly and reported to the Board of Directors.

Stakeholder integrity management standards

Identity	Time point	Documents to be signed	Ratio of signatures
New employees	When reporting for work	Declaration of Conflict of Interest/Code of Conduct for Practitioners Statement and Commitment/Confidentiality Obligation	To be implemented
Current employees	Each year	Declaration of Conflict of Interest/Code of Conduct for Practitioners Statement and Commitment/Confidentiality Obligation	To be implemented
Governance unit and Management personnel	Each year	Integrity Statement / Code of Conduct for Practitioners Statement and Commitment / Prevention of insider trading / Confidentiality Obligation	To be implemented
New suppliers	Before signing contracts	Code of Conduct for Practitioners Statement and Commitment / Anti-corruption (prohibition of bribery) Code / Respect intellectual property rights /	To be implemented

		Confidentiality Obligation / Fair Competition and Anti-trust/Others	
Existing suppliers	When signing contracts	Code of Conduct for Practitioners Statement and Commitment / Anti-corruption (prohibition of bribery) Code / Respect intellectual property rights / Confidentiality Obligation / Fair Competition and Anti-trust/Others	To be implemented

Integrity management policy commitment

Policy Norms	Cited documents	Approval unit	Execution unit	Announcement link
Corporate Integrity Management Policy	Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies	CEO	HR Department	https://cht.yctc.com.tw/

4.02 Risk management

For more details, please refer to the "Risk Management Mechanism" and "Regulatory Compliance" sections.

4.02.1 Risk management mechanism

The Company adopts a "preventive policy" for risk management. In addition to establishing a rigorous internal control system in accordance with the law, the Audit Department conducts regular and irregular audits to ensure that the relevant implementation complies with the regulations. In addition, the Company has completed the establishment of various functional committees and crisis management teams to specialize in various risk controls.

The "Group Risk Policy" approved by the Board of Directors of the Company has clearly defined the responsibilities of each risk factor. In this regard, each unit follows the risk management procedures, including risk identification, risk assessment, risk control, risk supervision and information communication, to understand the scope of risks and take appropriate response measures to ensure that relevant risks are effectively managed.

In particular, for major crisis events involving multiple departments or factories, the Company will have the CEO personally or a designated representative take overall command and coordination responsibility to ensure that response actions are swift and efficient, thereby reducing the potential impact on operations.

The Company's risk management process

Risk identification

A comprehensive risk identification is conducted, covering strategic, operational, financial, hazardous incidents and regulatory compliance aspects, to ensure that risks at all levels are included in the management scope.

Risk assessment

It refers to the risk management within the scope of application defined by each functional unit and regional authority unit according to the nature of different businesses, so as to analyze and evaluate risk events. This process includes:

1. Analyze the possibility and impact of risk events, and if they occur, assess the potential impact on the Company's operations.
2. In particular, the factors that increase or decrease specific risks and the countermeasures are evaluated, and feasible response plans are reviewed to ensure timely processing.

Risk control and supervision

The Company divides risk control and supervision into external audit and:

1. External audit

The Company is currently conducting a maturity assessment of the effectiveness of its global operational risk management, which is carried out in a phased manner, covering system document review and on-site interviews, and evaluating 20 indicators in five major aspects.

2. Internal audit

The risks related to the daily operational activities of each unit shall be implemented by each unit.

When special risk assessments are conducted for high-risk departments or institutions with important cross-departmental crisis events, the CEO or his designee will be responsible for coordination and supervision.

If there are any deficiencies in the risk control process, correct them immediately and ensure that the management measures are in compliance with regulations.

Risk communication

The implementation of risk management shall be reported regularly to the Board of Directors by the highest supervisor or his/her designee at least once a year to ensure transparency of risk information and promote effective decision-making.

The Company's major risks

ABC Company identified the instability of the global supply chain and the volatility of energy prices as medium-term risks and adopted the following measures to deal with them:

- Strengthen cooperation ties with key suppliers, establish a two-way communication mechanism, and enhance the resilience of the supply chain.
- Accelerate the introduction of energy-saving equipment and optimize energy use strategies to reduce operating costs and risk exposure.
- Use dynamic analysis of market demand to flexibly adjust production and sales plans.

4.02.2 Compliance with regulations

The Company had 0 major regulatory violations in 2024 (the standard for determining materiality is events that involve the core of the Company's operations and have a significant impact on the Company's reputation or financial condition), of which 0 were monetary sanctions and 0 were non-monetary sanctions.

Description of the penalty incident

Category	Number of payments in 2024 (Unit: item)	Amount paid in 2024 (Unit: NT\$)
Penalty incidents in 2024	0	0
Penalties in previous years	0	0

Note: The date of occurrence of the incident here refers to the date of receipt of the letter from the competent authority as the judgment standard. If other standards are used for the date of occurrence, please modify the definition yourself.

Description of major violations of regulations

Serial number	Place of occurrence	Violation of regulations	Description of violation	Nature of penalty	Contents of penalty	Improvement measures

4.03 Participating organizations

Participation of public associations

The Company has always maintained a politically neutral position and has not participated in any election public relations or political donations in the name of the Company, but it still encourages employees to fulfill their civic obligations. In 2024, the Company had no political donation-related expenses. In view of the extensiveness of the Company's technology and products, the Company actively participates in industry association organizations, technology alliances and activities to obtain new industry and technology knowledge, and establish good cooperative relations with companies and institutions in related fields to promote sustainable development.

In 2024, the Company joined two public associations with a total expenditure of NT\$62,000. The external organizations participated in are as follows:

Participation in business-related public associations

Public/Association Organization	Membership
Taiwan Electrical and Electronic Manufacturers' Association, (TEEMA)	General member
Taiwan Thermal Management Association (TTMA)	General member

4.04 Supplier management

Supply chain management

The raw materials and components currently purchased by the Company mainly include: copper, lighting, related parts, semi-finished products, finished products and packaging materials, and related consumables. In 2024, the total number of qualified suppliers of raw materials, components and production consumables with which the Company's various locations have achieved procurement transaction records is approximately 2,000 both home and abroad.

Supplier management is one of the key actions for the company to implement sustainable operations. To this end, we require suppliers to comply with the "Company Supplier Code of Conduct". The Procurement Center is responsible for coordinating the evaluation of new suppliers and setting up an investigation team. According to the properties of the purchased materials, the candidate suppliers are subject to written review or on-site evaluation. The investigation team includes representatives from the Global Materials Division, Supplier Quality Management Center, R&D Unit and other related departments, who will review the operating performance and sustainable performance of candidate suppliers. Operational performance refers to quality management, R&D investment, and production manufacturing. Sustainable performance refers to aspects such as energy use, product carbon footprint, greenhouse gas reduction, occupational safety and health, and social investment. Meanwhile, the Company plans to conduct an evaluation of "Supplier Evaluation Management Operation Specification", and require qualified suppliers to sign the "Supplier Sustainability Commitment Statement".

Sustainable supply chain management

In the "Supplier Code of Conduct" formulated by the Company, suppliers are required to sign the "Sustainability Commitment Statement" and "Integrity Commitment", which promise to prohibit child labor, prohibit forced labor, implement occupational safety and health, anti-bribery and fair trade, and support the rights of workers to free association and collective bargaining. The Company also requires suppliers to reply to the "ESG Questionnaire" to understand their implementation of labor, health and safety, environment, and ethical standards.

To improve the efficiency of the supply chain, suppliers can upload relevant documents through the Company's digital platform. We plan to sign the "Sustainability Commitment Statement", "Integrity Commitment", and "ESG Questionnaire" with first-tier key suppliers, and conduct on-site audits of suppliers. If they do not comply with relevant social regulations, including incomplete company policy documents and non-compliance with occupational safety and health regulations, their purchasing supplier qualifications will be eliminated. The Company plans to provide resources for relevant improvement guidance. If there are non-cooperation, both parties will terminate the contract. In addition, if there are non-compliance with relevant

environmental regulations (such as waste removal), those who do not cooperate after the Company provides resources for improvement guidance will also be considered as temporary contractual relationships.

The Company negotiates with suppliers through on-site audits. In response to the country's "2050 Net-Zero Emissions" goal, it also plans to assist all suppliers in conducting "ISO 14064-1" inventory work, and assist in comprehensive verification to enhance the overall capabilities of value chain management in the future.

Meanwhile, the Company holds sustainable procurement courses from time to time and includes them in the compulsory courses for new procurement colleagues. It also communicates sustainable requirements to suppliers through the electronic platform and provides relevant online courses. In the future, all first-tier suppliers will complete the "Code of Conduct" and "Anti-Corruption Education" training.

Local procurement

The Company's product portfolio is diverse and flexible, and is widely used in many fields such as heat dissipation, lighting, power management, communication systems, Internet of Things (IoT), personal and industrial computers and peripherals, consumer electronics, mobile and wearable devices, automotive electronics, LED lighting and advanced applications. In response to the diversified and closely linked components and materials in the supply chain, the Company is committed to local procurement strategies, which not only reduces carbon emissions but also drives the development of local suppliers.

In 2024, the company cooperated with some 2,000 raw material suppliers around the world, with a total procurement amount standing at NT\$800 million, of which the total local procurement in Taiwan reached NT\$100 million. This shows that the Company optimizes its local procurement strategy while taking sustainable development into consideration.

Audit results of suppliers

Item	Environmental impact assessment	Social impact assessment
Total number of screened suppliers	100	100
The number of suppliers identified as having (or potentially having) negative impacts.	Plan in progress	Plan in progress
Number of suppliers who agreed to make improvements.	Plan in progress	Plan in progress
Number of suppliers with whom cooperation has been terminated.	Plan in progress	Plan in progress

Note: Environmental impact assessment refers to environmental impact and waste disposal, etc.; social impact assessment refers to social responsibility and human rights commitment, etc.

5 、 Social Aspects

5.01 Manpower development

For more information, please refer to the "Human Rights Commitment" and "Human Resources Structure" sections.

5.01.1 Human rights policy and Commitment

Human rights commitment

Human rights are the core value of corporate sustainable development. To ensure that employees, suppliers, customers and partners respect the basic human rights of community residents, including local indigenous peoples, the Company not only abides by the laws and regulations of the places where it operates, but also strongly supports the following international human rights conventions, including: the United Nations “Universal Declaration of Human Rights”, the two conventions, the “International Labor Organization Declaration on Fundamental Principles and Rights at Work”, the United Nations “Guiding Principles on Business and Human Rights”, the Organization for Economic Cooperation and Development “Guidelines for Multinational Enterprises and the United Nations “Global Compact Ten Principles”. In this regard, the Board of Directors will soon pass the Company’s "Human Rights Commitment", review the policy content and implementation results every year, establish a human rights environment based on protection, respect and compensation, and especially prohibit any infringement or violation of human rights, thus ensuring that everyone is treated fairly and with dignity.

The Company's human rights commitments

Website: <https://cht.yctc.com.tw/>

The Company plans to conduct human rights due diligence, initially focusing only on its own company. After completing the relevant investigation of the entire supply chain, it is expected to propose specific human rights mitigation and remediation measures.

Scope of application

The human rights commitment of the Company applies not only to the Company itself, but also to all employees of its subsidiaries, and covers customers, suppliers, contractors, and local communities of its operating locations to the extent reasonably practicable. In addition, the Company regularly identifies high-risk operating locations for forced labor, child labor, and potential violations of indigenous peoples. These risks are concentrated in manufacturing locations and upstream manufacturers in the raw material supply chain, especially in countries where labor laws are weakly enforced. The Company makes every effort to eliminate the above situations through irregular audits, and invites communities and local indigenous peoples to participate in seminars every quarter to protect the rights of indigenous peoples.

In 2024, there were no incidents of forced labor, child labor, or infringement of indigenous peoples' rights at the Company's manufacturing sites and upstream supply chains.

Education and training

In order to further enhance the awareness of human rights protection among colleagues, the Company implements human rights protection-related education and training every year, and currently extends it to all business partners to jointly reduce the occurrence of human rights incidents. It is planned to incorporate this human rights policy into the Company's supplier management and the documents signed by new colleagues to ensure the implementation of the policy.

Communication platform

To fully implement the human rights commitment, the Company has planned to formulate "Employee Opinion Complaint and Handling Guidelines", "Unlawful Infringement Reporting Management Measures" and "Gender Equality Incident Complaint and Punishment Measures". As mentioned above, the complaint and handling procedures are clearly defined, and corresponding mitigation and compensation measures are proposed for human rights incidents faced by employees. In 2024, the Company did not have any human rights violations.

Human rights policy description

Human rights policy	The Company's human rights commitment			
The highest policy decision-making unit	Board of Directors, Sustainability Committee, Human Resources Department			
Supervision unit				
Review frequency	Each year			
Applicable objects	Refers to all employees, customers, suppliers, contractors, and female employees who are pregnant or have just given birth.			
Investigation or communication mechanism	Internal audit, employee opinion survey, "Sexual Harassment Complaint Handling Committee", supplier audit			
Mitigation and compensation measures	List the compensation measures provided to persons whose rights and interests are damaged.			
Policy commitment links	https://cht.yctc.com.tw/			

5.01.2 Manpower composition

For more details, please refer to the "Employee Structure" and "Non-employee Structure" sections.

5.01.2.1 Employee Structure

1. Employee composition

As of the end of 2024, the Company has a total of 24 employees, with male and female accounting for 25% and 75% respectively, of which female supervisors account for 4.16% of all management personnel. The Company has not made any major changes in hiring in the past two years. If there have been any major changes recently, please explain the reasons.

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

Employee composition

2024	Full time employees	Part-time employees	Full-time employees	Temporary employees	All staff
Male	6	0	6	0	6
Female	18	0	18	0	18
Others (determined by the employee)	0	0	0	0	0
Total number of employees	24	0	24	0	24

Definition: If there are any differences in the definitions, please adjust them yourself.

Full-time employee: The employment contract is for an indefinite period (indefinite contract).

Temporary employee: The employment contract is for a fixed period (fixed-term contract).

Full-time employee: The employee's weekly working hours meet the definition of full-time employees in local laws and regulations.

Part-time employee: The employee's weekly working hours do not meet the definition of full-time employees in local laws and regulations.

Non-guaranteed hourly employees: Employees whose weekly working hours are not fixed, such as on-call employees.

The Company does not employ non-guaranteed hourly employees.

Number of workers by region

2024	Full time employees	Part-time employees	Full-time employees	Temporary employees	All staff
Taipei City	24	0	24	0	24

Definition: If there are any differences in the definitions, please adjust them yourself.

Full-time employee: The employment contract is for an indefinite period (indefinite contract).

Temporary employee: The employment contract is for a fixed period (fixed-term contract).

Full-time employee: The employee's weekly working hours meet the definition of full-time employees in local laws and regulations.

Part-time employee: The employee's weekly working hours do not meet the definition of full-time employees in local laws and regulations.

Non-guaranteed hourly employees: Employees whose weekly working hours are not fixed, such as on-call employees.

The Company does not employ non-guaranteed hourly employees.

5.01.2.2 Non-employee structure

The Company does not outsource any of its affairs to dispatch companies or contractors. There has been no significant change in the number of non-employee workers in the past two years.

Non-employee structure table

2024	Collaborators	Dispatch personnel
Male	0	0
Female	0	0
Others	0	0
Total number of employees	0	0

5.01.3 Group agreement

The Company has not yet established a labor union, but already has an "Employee Welfare Committee".

6、Environmental Aspects

6.01 Climate change

1. Climate monitoring and governance structure

Board of Directors: Responsible for approving the climate risk management framework and policies. This mainly includes establishing a clear governance structure, clear division of responsibilities, regular risk assessment and disclosure, and conducting various scenario analyses, policies and strategies to manage risks and seize opportunities.

2. Climate strategy

The Company identifies climate risk and opportunity projects and the impact of these projects or transformation actions on business, strategy and finance: <>

The financial impact of extreme climate events and transformation actions can be divided into two aspects: physical risk and transformation risk. Physical risk refers to physical disasters caused by climate change, such as floods and droughts, which will lead to operational interruptions, equipment damage, increased costs, and even supply chain impacts. Transformation risk refers to the policy, technology, and market changes

faced by companies due to climate change. In addition, changes in carbon emission costs, the popularization of low-carbon technologies, and consumer preferences may affect future investment returns and operating costs.

3. Identification, assessment and management of climate-related risks

After the Company's climate risk and opportunity supervision unit reviews and approves the priority of risk strategy execution and risk control, a climate risk identification meeting is held to evaluate the impact of the immediate/long-term model of climate change on the Company's operations and value chain based on indicators such as physical risk, transition risk, and opportunity. The Company also explores risk disasters or opportunities in different regions to identify their financial impact and applicability to the Company. The identification, assessment and management processes of climate risks should be integrated into the risk management system to enhance the resilience of enterprises, especially incorporating climate risks into the enterprise's risk management policies, processes and systems. At the same time, tools (scenario analysis, stress testing) should be used to identify and assess climate-related physical risks and transformation risks, and finally formulate and implement response strategies.

4. Scenario analysis

The Company has reviewed the physical and transformation risks that may be faced and analyzed the financial impact of climate risks based on the five climate scenarios (SSP1, SSP2, SSP3, SSP4 and SSP5) of IPCC AR6. The analysis scenario description, transformation and physical risk identification results and response measures are as follows: <>

5. Indicator target

Based on the key strategies of short-, medium- and long-term climate-related risks and opportunities, the Company has formulated climate-related indicators such as greenhouse gases, energy resource use and water resources to facilitate tracking and management effectiveness. The details are as follows: <>

(1) Climate related goals

<>

(2) Internal carbon pricing

<>

7、Appendix

7.01 Appendix 1: GRI content index

This form is for Yeh-Chiang Technology's browsing only. Please edit it after exporting the data of "Sustainability Report".

GRI content index

Serial number	Disclosure item	Corresponding section	Page	Notes/Omissions
General disclosure				
GRI 2 : general disclosure 2021				
2-1	Organization details	Report information		
2-2	Entities included in the organization's "sustainability report"	Boundaries and Scope of the Report		
2-3	Reporting period, frequency and contact person	Reporting period and frequency		
2-4	Information re-edited	Information re-edited		
2-5	External guarantee/assurance	External/assurance guarantee		
2-6	Activities, value chains and other business relationships	Supplier management		
2-7	Staff	Manpower structure		
2-8	Non-employee workers	Manpower structure		
2-9	Governance structure and composition	Members and Diversity		
2-10	Nomination and selection of the highest governance unit	Nomination and selection		
2-11	Chairman of the highest governance unit	Interest avoidance		
2-12	The supervisory role of the highest governance unit in impact management	Role and supervision of sustainable management		
2-13	Person in charge of impact management	Governance framework to		

		promote sustainable development		
2-14	The role of the highest governance unit in sustainability reporting	The role of sustainability reporting		
2-15	Interest conflict	Interest avoidance		
2-16	Communicate major events	Operation and implementation		
2-17	The highest governance unit's collective wisdom	Continuing education for sustainable development		
2-18	Performance evaluation of the highest governance unit	Supervise performance evaluation of sustainable management		
2-19	Remuneration policy	Remuneration policy		
2-20	Remuneration decision process	Remuneration policy		
2-21	Ratio of annual total remuneration	Remuneration policy		
2-22	Sustainability strategy statement	Business philosophy and sustainable development strategy/message from the management		
2-23	Policy commitments	Implementation of policies and commitments, actions taken, performance targets and indicators		
2-24	Incorporate policy commitments	Implementation of policies and commitments, actions taken, performance targets and indicators		
2-25	Procedures for remediating negative impacts	Measures to remedy negative impacts and effectiveness of implementation		
2-26	Mechanisms for seeking advice and raising concerns	Integrity management philosophy, policies, and code of conduct		
2-27	Compliance with regulations	Compliance with regulations		

2-28	Membership of public associations	Participate in various community organizations		
2-29	Stakeholder engagement policy	Stakeholder engagement		
2-30	Group agreement	Group agreement		
Materiality topics				
GRI 3 : Materiality topics 2021				
3-1	Process for determining materiality topics	Process for determining materiality topics		
3-2	List of materiality topics	List of materiality topics		
3-3	Management of materiality topics	Implementation of policies and commitments, actions taken, performance targets and indicators		
Economic aspect				
GRI 201 : Economic performance 2016				
201-1	The direct economic value generated and distributed by the organization.	Economic performance		
201-2	Financial impacts and other risks and opportunities arising from climate change	Risks and opportunities caused by climate change and the company's response measures		
201-3	Identifying benefit obligations and other retirement plans	Economic performance		
201-4	Financial assistance from the government	Economic performance		
GRI 203 : Indirect economic impact 2016				
203-1	The development and impact of infrastructure investment and support services	Infrastructure investment and support services		
203-2	Significant indirect economic impact	Infrastructure investment and support services		

GRI 204 : Procurement practice 2016				
204-1	From local suppliers	Supplier management		
GRI 205 : Anti- corruption 2016				
205-1	Operational locations that have undergone corruption risk assessment	Integrity governance		
205-2	Communication and training on anti- corruption policies and procedures	Integrity governance		
205-3	Confirmed incidents of corruption and actions taken.	Integrity governance		
GRI 206 : Anti- competitive behavior 2016				
206-1	Legal actions against anti- competitive behavior and anti- trust monopoly behavior	Anti-competitive behavior		
GRI 207 : Tax 2019				
207-1	Tax policy	Tax		
207-2	Tax governance, control and risk management	Tax		
207-3	Stakeholder engagement and management of tax- related issues	Tax		
207-4	Country report	Tax		
Environmental aspect				
GRI 302 : Energy 2016				
302-1	Energy consumption within the organization	Energy usage		
302-2	Energy intensity	Energy usage		
302-3	Reduce energy consumption	Energy usage		
GRI 303 : Water and drainage water 2018				

303-1	Mutual impacts of shared water resources	Water resource management or reduction targets		
303-2	Management of drainage-related impacts	Water resource management or reduction targets		
303-3	Water intake	Water usage		
303-4	Displacement	Water usage		
303-5	Water consumption	Water usage		
GRI 305 : Emission 2016				
305-1	Direct (Scope 1) greenhouse gas emissions	Greenhouse gas emissions		
305-2	Energy indirect (scope 2) greenhouse gas emissions	Greenhouse gas emissions		
305-3	Other indirect (scope 3) greenhouse gas emissions	Greenhouse gas emissions		
305-4	Greenhouse gas emission intensity	Greenhouse gas emissions		
305-5	Greenhouse gas emissions	Greenhouse gas management strategies, methods and goals		
305-6	Emissions of ozone-depleting substances	Greenhouse gas emissions		
GRI 306 : Waste 2020				
306-1	Waste generation and related significant impacts	Waste management or reduction targets		
306-2	Waste-related significant impact management	Waste management or reduction targets		
306-3	Waste generation	Waste generation		
306-4	Disposal and transfer of waste	Waste generation		
306-5	Direct disposal of waste	Waste generation		
GRI 308 : Supplier environmental assessment 2016				
308-1	Use environmental criteria to screen new suppliers.	Supplier management		
308-2	Negative environmental impacts in the	Supplier management		

	supply chain and actions taken			
Social aspect				
GRI 401 : Labor-employer relationship 2016				
401-1	New employees and resigned employees	Manpower structure		
401-2	Provide benefits to full-time employees (not including temporary or part-time employees).	Employee rights and benefits		
401-3	Parental leave	Employee rights and benefits		
GRI 403 : Occupational safety and hygiene 2018				
403-1	Occupational safety and hygiene management system	Occupational safety and hygiene policy		
403-2	Hazard identification, risk assessment and incident investigation	Occupational safety and hygiene policy		
403-3	occupational health services	Occupational safety and hygiene policy		
403-4	Participation, consultation and communication of workers on occupational safety and hygiene	Occupational safety and hygiene policy		
403-5	Training for occupational safety and hygiene workers	Occupational safety and hygiene policy		
403-6	Worker health promotion	Occupational safety and hygiene policy		
403-7	Prevent and mitigate the impact of occupational safety and hygiene directly related to business relations.	Occupational safety and hygiene policy		
403-8	All workers covered by the occupational safety and hygiene management system.	Occupational safety and hygiene policy		
403-9	Occupational injuries	Occupational injuries		

403-10	Occupational diseases	Occupational injuries		
GRI 404 : Training and education 2016				
404-1	Average hours of training per employee per year	Employee education and training		
404-2	Improve employee capabilities and support programs	Employee education and training		
404-3	Percentage of employees who receive regular performance appraisals and career development reviews.	Employee education and training		
GRI 405 : Employee diversity and equal opportunity 2016				
405-1	Governance units and workforce diversity	Workforce and diversity		
405-2	Ratio of basic salary and remuneration of women to men	Employee rights and benefits		
GRI 406 Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken by the organization.			
GRI 407 Freedom of association and group consultation 2016				
407-1	Operation sites or suppliers that may face risks to freedom of association and collective bargaining.			
GRI 408 Child labor 2016				
408-1	Materiality risks of child labor in operations and suppliers.			

GRI 409 Forced or compulsory labor 2016				
409-1	Operation sites and suppliers with materiality risk of forced and compulsory labor incidents.			
GRI 413 : Local community 2016				
413-1	Operational activities based on local community consultation, impact assessment and development planning.	Local community		
413-2	Operations that have significant or potential negative impacts on local communities.	Local community		
GRI 414 : Supplier social assessment 2016				
414-1	Use social criteria to screen new suppliers.	Supplier management		
414-2	Negative social impacts in the supply chain and the actions taken.	Supplier management		
GRI 416 : Customer health and safety 2016				
416-1	Assess the health and safety impact of product and service categories.	Customer health and safety		
416-2	Incidents involving violations of health and safety regulations regarding products and services.	Customer health and safety		
GRI 417 : Marketing and labeling 2016				
417-1	Product and service information and labeling requirements	Marketing and labeling		

417-2	Incidents of non-compliance with product and service information and labeling regulations.	Marketing and labeling		
417-3	Incidents of non-compliance with regulations regarding marketing communications.	Marketing and labeling		
417-3	Incidents of non-compliance with regulations regarding marketing communications.	Marketing and labeling		
GRI 418 : Customer privacy 2016				
418-1	Complaints of substantiated breach of customer privacy or loss of customer data.	Customer privacy protection		

Description of the GRI Content Index

Statement of use	Yeh-Chiang Technology reports in accordance with the GRI Guidelines for the period from January 1 to December 31, 2024.
Use: GRI 1	GRI 1: Foundations 2021
Applicable GRI industry standards	If GRI industry standards apply, please fill in the industry name.

7.02 Appendix II: Climate-related information

This form is for browsing only. Please edit it after exporting the data of "Sustainability Report".

Appendix II: Climate-related information

Item	Contents	Corresponding sections	Page
1	Describe the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	6.01 Climate change	
2	Describe how the identified climate risks and opportunities will affect the Company's business, strategy and finance (including short-term, medium-term and long-term).	6.01 Climate change	
3	Describe the financial impacts of extreme climate events and transformational actions.	6.01 Climate change	
4	Describe how the climate risk identification, assessment and management process is integrated into the overall risk management system.	6.01 Climate change	
5	If "scenario analysis" is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts should be explained.	6.01 Climate change	
6	If there is a transformation plan to manage climate-related risks, describe the content of the plan and the indicators and targets used to identify and manage physical and transformation risks.	6.01 Climate change	
7	If "internal carbon pricing" is used as a planning tool, the basis for setting the price should be explained.	6.01 Climate change	
8	If climate-related targets have been set, the covered activities, scope of greenhouse gas emissions, planning period, annual progress and other information should be explained. If "carbon offsets or renewable energy certificates (RECs)" are used to achieve relevant targets, the source and quantity of carbon reduction credits or the number of RECs used should be explained.	6.01 Climate change	
9-1-1	Information on the "Greenhouse Gas Inventory" for the past two years.	6.02.2 Greenhouse gas emissions	
9-1-2	Confirmed information on greenhouse gases in the last two years.	6.02.2 Greenhouse gas emissions	
9-2	Greenhouse gas reduction targets, strategies and specific plans.	6.02.1 Greenhouse gas management strategies, methods and targets	

