

Chia Chang Co., Ltd.

Sustainability Report



ABOUT THIS SUSTAINABILITY REPORT	3
MESSAGE FROM MANAGEMENT.....	5
1. OVERVIEW	6
1.1 ORGANIZATIONAL PROFILE	6
1.2 BUSINESS DEVELOPMENT	8
1.3 FINANCIAL PERFORMANCE.....	9
2. STAKEHOLDER ENGAGEMENT	11
2.1 IDENTIFICATION OF STAKEHOLDERS	11
2.2 STAKEHOLDER COMMUNICATION AND RESPONSES	13
2.3 MATERIAL TOPICS	14
2.4 MATERIAL TOPICS MANAGEMENT	16
3. SUSTAINABILITY DEVELOPMENT	17
3.1 ESG SUSTAINABILITY POLICY.....	17
3.2 PROMOTION ORGANIZATION	17
3.3 RESPONDING TO GLOBAL SUSTAINABLE DEVELOPMENT	18
4. CORPORATE GOVERNANCE	19
4.1 BOARD GOVERNANCE.....	19
4.2 AUDIT COMMITTEE	24
4.3 COMPENSATION COMMITTEE.....	24
4.4 LEGAL COMPLIANCE	25
4.5 INTEGRITY MANAGEMENT	26
4.6 SUPPLIER MANAGEMENT AND EVALUATION.....	29
4.7 INFORMATION SECURITY MANAGEMENT	31
4.8 MEMBERSHIP IN INDUSTRY ASSOCIATIONS.....	33
5. GREEN ECONOMY MANAGEMENT	34
5.1 CLIMATE STRATEGY	34
5.2 CLIMATE RISK MANAGEMENT	38
5.3 ENERGY-SAVING PERFORMANCE.....	40
5.4 WATER RESOURCE MANAGEMENT	44
5.5 WASTE MANAGEMENT	46
6. EMPLOYEE RELATIONS AND SOCIAL WELFARE	48
6.1 HUMAN RIGHTS POLICY	48
6.2 DIVERSITY AND INCLUSION	54
6.3 TALENT TRAINING AND DEVELOPMENT	57
6.4 COMPENSATION AND BENEFITS SYSTEM	58

6.5 OCCUPATIONAL SAFETY AND HEALTH.....	61
7. SOCIAL CO-PROSPERITY.....	70
7.1 INDUSTRY-ACADEMIA COLLABORATION.....	70
7.2 SOCIAL WELFARE & COMMUNITY ENGAGEMENT	70
8. APPENDIX.....	72
8.1 GRI STANDARDS INDEX	72
8.2 SUSTAINABILITY DISCLOSURE INDICATORS – OPTOELECTRONICS INDUSTRY	78
8.3 CERTIFICATES AND LICENSES	84



About This Sustainability Report

This Sustainability Report (the “Report”) is Chia Chang Co., Ltd.’s first released annual non-financial report. We will continue to uphold our core values of sincerity, transparency, openness, and sustainable progress, and through this report, we will present to all stakeholders the overview of our sustainable development in the economic, environmental, and social fields in 2024.

Boundary and Scope

Reporting period: 1 January 2024 – 31 December 2024, aligned with the Company’s financial reporting period

Scope: Based on the Taiwan parent company and aligned with entities covered by financial reports; any adjustment of data scope will be stated in the Report

Standards and Principles Followed

This Report follows the Global Reporting Initiative (GRI) Standards 2021, the 《Taiwan Stock Exchange Rules Governing the Preparation and Filing of Sustainability Reports》 by TWSE Listed Companies, and applicable regulations. Material topics were identified through a materiality analysis to determine disclosures, strategies, goals, and measures.

External Assurance/Verification

No external assurance/verification is planned for this year; future arrangements will follow customer needs, policy, and regulation.

Restatement of Information

As the Company’s first Sustainability Report, no restatement applies.

Publication

Issued annually; the 2024 edition was published in August 2025. The next edition is planned for August 2026.

Contact Information

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Message from Management

Over the past year, the world faced intensifying climate risks, supply-chain realignments, and geopolitical and economic changes. As a participant in the global supply chain, Chia Chang recognizes that value can no longer be defined solely by financial results; we must respond to the future with comprehensive sustainability resilience.

Since our founding, we have upheld “co-prosperity” as our core management principle. We believe positive links among business and society, the environment, employees, customers, and the supply chain together build a sustainable foundation for development. Therefore, we view ESG as inseparable from operations and continue to advance through strategic integration, system building, and pragmatic actions—moving toward a highly resilient, trusted, and transparent enterprise.



Facing the net-zero trend and policy momentum, we are reshaping processes through design thinking, embedding carbon reduction across product life cycles, and collaborating with upstream and downstream partners to promote a green supply chain. We are also establishing internal carbon-management systems and forming quantifiable, verifiable reduction pathways.

We cultivate a diverse, equitable, and inclusive workplace; strengthen labor-management communications and rights protection; and advance gender-friendly and human-rights policies to safeguard dignity and career development. We value talent development and foster a learning and innovation environment so colleagues can meet future challenges and grow together with the Company.

We continue to reinforce governance structure and transparency, enhance the Board's sustainability oversight, expand stakeholder engagement, and integrate ESG indicators into operating objectives with accountability and performance monitoring. For us, governance means not only compliance but also foresight and resilience. We believe that transparency and integrity will build a company's long-term trust assets.

Chia Chang uphold the spirit of “taken from society, used for society.” In education, environmental protection, assistance to disadvantaged groups, and local inclusion, we seek to amplify sustainable value and become a hub of positive impact in society.

We thank all colleagues, partners, and stakeholders for their participation and trust, which enable steady progress along the path of sustainability. We will act with broader vision and pragmatic actions—moving with the world, coexisting with the environment, and achieving shared prosperity for people.

Chairman

A handwritten signature in black ink, consisting of three stylized characters, representing the Chinese name of Chia Chang.

1. Overview

1.1 Organizational Profile

Founded in September 1985, Chia Chang Co., Ltd. is a major manufacturer of metal components for TFT-LCD. We mainly provide metal stamping for TFT, internal/external structural parts, and precision mold development and manufacturing. Key products include stamped parts and precision stamping molds for optoelectronics, information, and communications. Primary customers include top Taiwanese and Korean panel makers and backlight module makers. We operate five production sites in key optoelectronics clusters: Taoyuan (Nankan), Suzhou, Ningbo, Nanjing, and Chongqing.

History of Development

➤ 1985-1991

- Plant established in Xinzhuang (Fuying Rd.), producing metal parts for home appliances and general applications.

➤ 1992-2001

- Relocated to Dafeng St., Luzhu, Taoyuan; transitioned to computer information parts and metal-parts molds

➤ 2001-2004

- Expanded overseas; established Suzhou Chia Chang and Suzhou Chia Chuan for metal stamping and molds for computers, consumer electronics, and optoelectronics

➤ 2006-2009

- Invested in Ningbo Chia Chang
- relocated to Nanshan Rd., Luzhu (Nankan); expanded operations
- established Corporate HQ
- invested in Dongguan Quan-Rui.

➤ 2010

- Approved for public issuance (Apr.); listed on Emerging Stock Board (May)
- recognized in Deloitte Asia Pacific Technology Fast 500 (Dec.)

➤ 2011

- Invested in Nanjing Jia-Zhan Precision Electronics
- listed on TWSE in June (Ticker: 4942)

➤ 2015

- Entered the medical-device field to produce medical structural components

➤ **2016**

- Achieved TS 16949 certification; entered in-vehicle market
- expanded to networking/communications

➤ **2017**

- Invested in Chia Chang Technology (Chongqing) Co., Ltd.

➤ **2018**

- Expanded precision stamping
- entered server industry
- ranked #407 in Common Wealth Magazine's Top 2,000 Enterprises

➤ **2022**

- Advanced ESG energy and carbon-reduction management

➤ **2023**

- Invested in Vietnam plant for networking and structural parts

➤ **2024**

- Invested in Taiwan Plant II for coating and metal surface-treatment structural parts

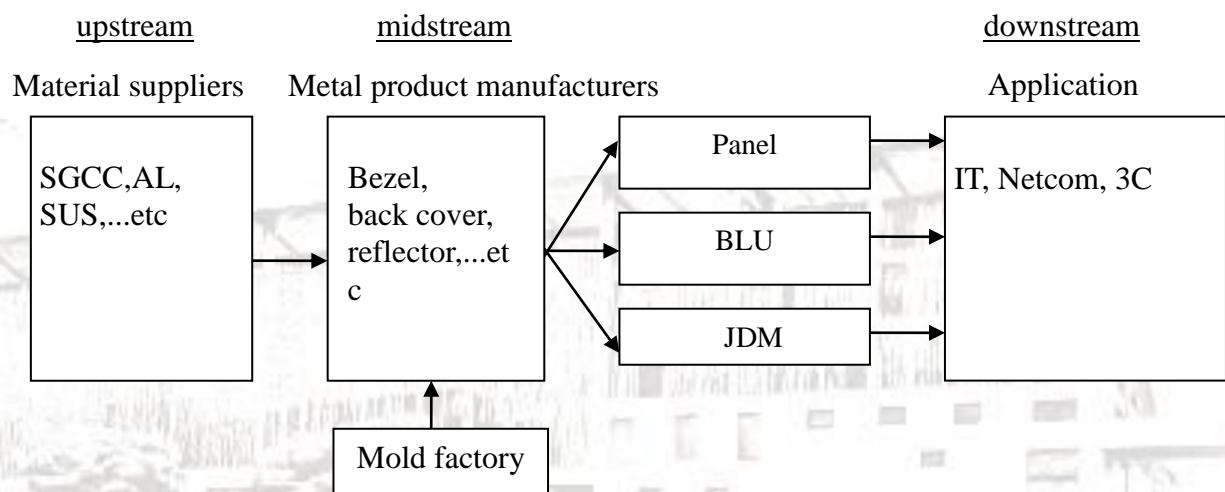
Organizational



1.2 Business Development

In recent years, End-electronic product markets continue to expand across 3C, networking, medical, in-vehicle, and other electronics. Manufacturing trends toward higher precision and flexibility. Manufacturers with mold-development design capability or higher automation can gain advantages in cost, quality, and efficiency. To meet short, rapidly changing product life cycles and enhance value-add, we continue to invest in precision mold development and provide diversified manufacturing processes for customers.

Chia Chang is a metal stamping company with the ability to develop, design, and manufacture precision molds. Chia Chang's value chain begins with collaborating with panel manufacturers, backlight module manufacturers, and system manufacturers to produce components for various sizes of TFT-LCD TVs, notebooks, monitors, tablets, automotive, and network communication products. Chia Chang's products are primarily supplied to mid- and downstream system manufacturers, serving markets in Taiwan, mainland China, and other regions. The following lists the industry's upstream, mid-, and downstream relevance. :



Future Development Strategy

Our Vietnam plant is scheduled for completion in 2025, which will increase production flexibility and enhance competitiveness in global orders, completing our overall layout. Despite macroeconomic uncertainties and market volatility, we will continue to deepen development in displays, in-vehicle products, networking communications, and server products. We will continue investing in innovative R&D, diving into core technologies, and enhancing product competitiveness. With a spirit of innovation and change, we will respond to rapid market shifts to maintain flexibility and resilience.

We regard sustainable operation as central to future development and an important part of our mission. With focus and openness, we will optimize internal processes and external cooperation to drive environmental improvement and social well-being, showcasing the value and influence of Taiwanese enterprises on the global stage through innovation, responsibility, and growth.

1.3 Financial Performance

Strong business performance is the cornerstone of sustainable development. We strengthen financial structure, expand cost-competitive capacity, and optimize product mix to improve yields, profits, and sustainable operations.

In 2024, standalone revenue totaled NT\$1,349,516 thousand, a decrease of 14.77% versus 2023. See standalone financial statements for details.

Past 3 years Performance

unit : NTD k

	2022	2023	2024
Operating income	2,080,345	1,583,396	1,349,516
Gross profit	507,346	534,927	492,019
Net profit	235,240	269,384	227,643
Net income	644,914	615,032	593,933
EPS	4.53	4.32	4.17

Past 3 years main products

unit : NTD k

Years	2022		2023		2024	
product	income	%	income	%	income	%
Mental part Netcom /server	842,293	40.49	698,494	44.11	512,843	38.00
Mental part Monitor cover	375,024	18.03	289,449	18.28	278,328	20.62
Mental part injection	256,403	12.32	181,533	11.47	143,143	10.61
Mental part Monitor bezel	78,141	3.76	64,335	4.06	50,676	3.76
Others	528,484	25.40	349,585	22.08	364,526	27.01
Total	2,080,345	100.00	1,583,396	100.00	1,349,516	100.00

Tax Governance Policy and Principles

The Chief Financial Officer (CFO) of Chia Chang serves as the highest authority responsible for the Group's tax management, overseeing all daily tax administration activities. Qualified and experienced tax professionals assist the Accounting Manager in fulfilling tax obligations. In addition, the Board of Directors has delegated the Audit Committee to supervise the Company tax compliance to ensure adherence to applicable tax regulations.

To pursue sustainable development and fulfill corporate social responsibility, Chia Chang has established the following tax policy to strengthen tax governance:

1. Compliance with Local Tax Laws.
2. Transparency of Tax Information.

3. No Use of Tax Havens for Avoidance.
4. Related-party transactions comply with the internationally recognized transfer pricing guidelines published by the Organization for Economic Co-operation and Development (OECD).
5. Constructive Relationship with Tax Authorities.
6. Tax Considerations in Major Decisions.

In managing tax-related risks or unfamiliar tax matters, Chia Chang is committed to enhancing the professional competence of its tax personnel through continuous training, communicates with competent tax authorities, and capacity building to ensure effective tax operations. Over the years, Chia Chang has operated with integrity and diligence—focusing not only on sustained profitability and value creation for stakeholders but also on fulfilling its civic duty as a responsible taxpayer through lawful and honest tax contributions.

2. Stakeholder Engagement

Sustained and effective stakeholder dialogue is a cornerstone for corporate social responsibility. Multiple stakeholder groups exert significant and far-reaching influence on our business, decisions, and direction.

To build a relationship of mutual trust, Chia Chang actively listens to opinions from various parties, understands their needs and expectations, and incorporates this feedback into the company's strategies and operational policies. We believe that through in-depth communication and cooperation with stakeholders, we can not only promote co-creation of value throughout the company's internal and external value chains, but also lay a solid foundation for advancing overall sustainable development.

This chapter will explain in detail how Chia Chang interacts with stakeholders and the results of these interactions. It will also introduce how the company continues to strengthen dialogue and cooperation through various channels such as surveys and public reports, to ensure that the company's strategies remain aligned with the interests of all parties while jointly facing challenges and opportunities.

2.1 Identification of Stakeholders

With reference to AA1000SES (2015) and based on the principles of Dependency, Responsibility, Urgency/Tension, Influence, and Diverse Perspectives, we identify and analyze stakeholders to determine which groups or organizations significantly influence internal operations. °

After identification, the main stakeholders directly related to Jiazhang include :

Stakeholders	Relationship Description	Communication Channel	Communication Frequency	Main Concerns	Responsible Unit	Communication Outcome
Employee	Important Assets for Company Operations	<ul style="list-style-type: none">• Labor-Management Meetings• Employee Forums• Forums for Foreign Colleagues• Employee Satisfaction Surveys• Occupational Health and Safety Education Services	Quarterly and Monthly	<ul style="list-style-type: none">• Salary and Benefits• Education and Training• Occupational Safety and Health	Head Office -Human Resources and Occupational Safety Office	<ul style="list-style-type: none">• Total Training Hours for 2024 were 5,839 hours• 0 Major Occupational Accidents• Customized Healthy Work Environment for Employee Clubs

Stakeholders	Relationship Description	Communication Channel	Communication Frequency	Main Concerns	Responsible Unit	Communication Outcome
Shareholders/Investors	Funding Providers	<ul style="list-style-type: none"> Regular Shareholder Meetings Quarterly Financial Reports Public Information Observatory 	Annual, Quarterly, and Occasional	<ul style="list-style-type: none"> Company Financial Information Corporate Governance Important Information 	Stock Affairs	<ul style="list-style-type: none"> One Investor Briefing Hosting Shareholder Meetings
competent authority	Regulatory Compliance	<ul style="list-style-type: none"> Correspondence and emails Information sessions and promotional events hosted by competent authorities Announcements and regulations Waste, wastewater, and occupational hazard reporting On-site audits 	Follow the regulations	Regulatory Compliance	<ul style="list-style-type: none"> Correspondence and emails Information sessions and promotional events hosted by competent authorities Announcements and regulations Waste, wastewater, and occupational hazard reporting On-site audits 	<ul style="list-style-type: none"> Publish important news in Chinese and English Regularly report environmental safety and health information
Community and non-profit organizations	Surrounding communities	<ul style="list-style-type: none"> Social media Regular contact Resident visits Complaint hotline 	Every six months	<ul style="list-style-type: none"> Charity donations and community contributions 	General Administration Office-Human Resources	<ul style="list-style-type: none"> Planning and responding to blood donation campaigns Targeting 35,500cc of blood donations in 2024 Targeting 1 million NT dollars in epidemic prevention donations in 2021

Stakeholders	Relationship Description	Communication Channel	Communication Frequency	Main Concerns	Responsible Unit	Communication Outcome
Suppliers	Supply chain partners	<ul style="list-style-type: none"> Supplier evaluation survey Questionnaire survey and audit visit 	Annually	<ul style="list-style-type: none"> Supply Management Sustainability 	Purchasing and Quality Assurance Department	<ul style="list-style-type: none"> Monthly supplier evaluations to ensure compliance with requirements, and annual supplier audits.
Customers	Products, Services and Users	<ul style="list-style-type: none"> Customer audits and discussions Customer questionnaires and satisfaction surveys Phone calls and emails Regular communication and discussion meetings 	Monthly and annually	<ul style="list-style-type: none"> Corporate Social Responsibility Customer Commitment and Service Product Quality and Delivery 	Business Department	<ul style="list-style-type: none"> Customer satisfaction averaged 88.57 points in 2024, an increase of 2.41 points from last year No major quality concerns throughout the year
Academic Institutions	Industry-Academia Collaboration	<ul style="list-style-type: none"> Industry-industry collaboration internship arrangements Company visits Company spot checks 	Irregular	<ul style="list-style-type: none"> Talent Reserve for Sustainable Development Corporate Social Responsibility and Skilled Work Scholarships and Grants 	General Administration - Human Resources	<ul style="list-style-type: none"> Four new interns selected in 2024

2.2 Stakeholder Communication and Responses

2.2.1 Methodology and Process

Chia Chang collects sustainability-related topics from global norms and standards, industry

standards, benchmarking of peers and other industries, as well as the organization's annual goals. After internal discussions, these topics are refined into 18 key themes.

The Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standards Board (SASB) industry standards are used as the foundation for identifying sustainability issues.

Sources of the 18 Sustainability Topics

- **Collection of 18 Sustainability Topics:**

Board operations, business performance, corporate governance, risk management, legal compliance, sustainable procurement, information security management, talent development, diversity and inclusion, workplace health, occupational safety training, human rights protection, social participation, energy conservation and carbon reduction, water resources, climate risk, resource circulation, and chemical safety

- **Chia Chang's Vision and Strategy**

Chia Chang is committed to becoming a leading global manufacturer of electronic components, upholding the principles of "Harmony, Innovation, Pragmatism, and Speed." The company strives for excellence and continuous improvement to achieve sustainable operation and growth while balancing employee welfare, shareholder interests, and social responsibility.

- **Daily Operational Performance and Achievements:**

The company's daily operational performance is reflected in stable financial growth, efficient supply chain management, and high-quality customer service, ensuring market competitiveness and customer satisfaction. At the same time, through continuous innovation and human resource development, Chia Chang enhances overall operational efficiency and integrates sustainability strategies to achieve the goal of balanced corporate growth and social responsibility.

- **Stakeholder Feedback Collection by Each Department**

Each department regularly gathers feedback from stakeholders through surveys, interviews, and periodic meetings to understand their needs and expectations. These responses cover opinions from customers, suppliers, employees, shareholders, and the general public, serving as an important basis for improving business strategies, enhancing service quality, and fulfilling social responsibilities, thereby promoting long-term cooperation and trust between the organization and its stakeholders.

2.3 Material Topics

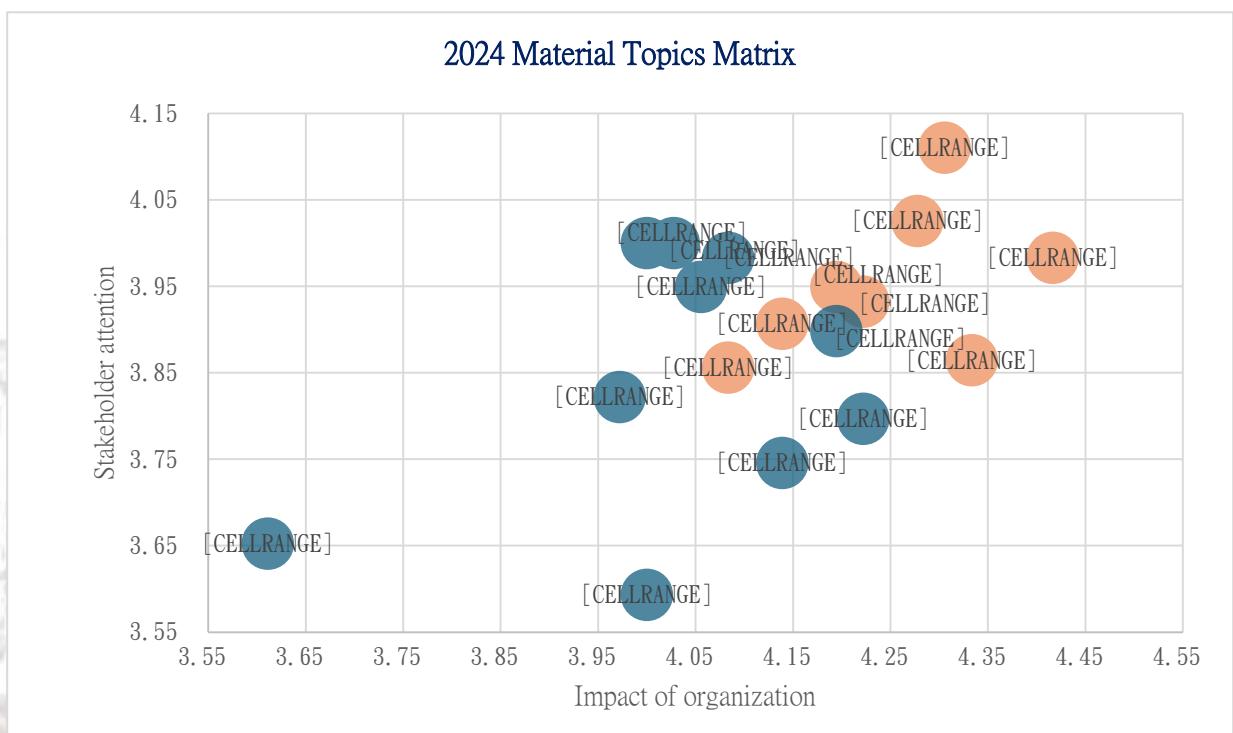
By referencing GRI Standards and domestic and international sustainability trends and standards (such as SASB and TWSE rules), and with internal and external experts' assistance, we comprehensively evaluated economic, environmental, and social aspects related to Company operations and consolidated 18 topics. External Stakeholder and Impact Questionnaires were used to further understand influence and impact levels.

Through paper and online surveys, we gathered levels of concern from employees, customers, shareholders/investors, suppliers, government, and society. Topics with higher concern were

identified as material; results were reviewed jointly by internal and external experts to ensure no key topics were overlooked. A materiality matrix was compiled based on senior management's assessment of positive/negative impacts and likelihood. In 2024, 118 valid external responses were collected.

2.3.1 Material Topics determination

The determination of material topics requires balancing the expectations of both internal and external stakeholders while considering the impact of the organization's own business activities. The results of stakeholder questionnaires are compiled, and the average score for each sustainability issue is calculated (with 1 point representing the least concern and 5 points representing the highest level of concern) .



2.3.2 Disclosure and Response to Material Topics

Based on its core business operations, Chia Chang actively explores achievable sustainability challenges and opportunities. We conduct materiality analyses on a regular annual basis and flexibly adjust sustainability topics to respond to the needs and expectations of stakeholders. In 2024, we adopted the GRI Standards as the reporting framework and evaluated material topics from two perspectives: (1) the level of importance stakeholders place on sustainability issues, and (2) the potential positive and negative impacts of these issues on Chia Chang's operations

Building upon this analysis, we focus on key material topics and formulate long-term sustainability goals accordingly. Through continuous tracking of internal performance indicators, monitoring of global development trends, and benchmarking against industry best practices, we

regularly review and optimize the effectiveness of our actions.

Chia Chang upholds a transparent and open attitude, maintaining close communication with stakeholders and proactively sharing progress on our sustainability strategies. This ensures that all goals and actions align with our future sustainability vision and create shared value for both the company and society.

2.4 Material Topics Management

Towards	Major issues	Caption	Corresponding chapter
Governance	Business performance	Positive: Solid operating performance can enhance a company's competitiveness and profitability. Negative: Poor operating performance can lead to wasted resources and a loss of shareholder confidence.	1.3 Financial Performance
Governance	Risk management	Positive: Effective risk management can mitigate the impact of unexpected events on operations. Negative: Inadequate risk management can result in financial losses and operational disruptions.	4.4 Regulatory Compliance 4.5 Business Integrity 4.7 Information Security Management 5.2 Climate Risk Management
Governance	Information security and customer privacy	Positive: Strengthening information security can build customer trust and protect a company's reputation. Negative: Information security breaches can expose a company to legal liability and customer loss.	4.7 Information Security Management
Environment	Energy conservation and carbon reduction	Positive: Actively pursuing energy conservation and carbon reduction can help reduce costs and comply with regulations. Negative: Excessive carbon emissions can result in fines and damage a company's image.	5.3 Energy Saving Performance
Environment	Resource recycling	Positive: Promoting resource recycling can improve resource efficiency and reduce waste. Negative: Lack of recycling can lead to resource waste and environmental impact.	5.5 Waste Management
Society	Talent development	Positive: Effectively attracting and retaining talent can enhance a company's innovation and competitiveness. Negative: Excessive talent loss can impact organizational stability and business development.	6.3 Talent Training and Development 6.4 Compensation and Benefits System
Society	Chemical safety	Positive: Proper chemical management protects employee health and environmental safety. Negative: Improper management can lead to poisoning, pollution, or workplace accidents.	6.5 Occupational Safety and Health
Society	Occupational health and safety	Positive: Health and safety measures can reduce workplace injuries and improve efficiency. Negative: Frequent occupational accidents can lead to production interruptions and additional costs.	6.5 Occupational Safety and Health

3. Sustainability Development

3.1 ESG Sustainability Policy

Chia Chang's efforts toward sustainable development include strengthening corporate governance, balancing stakeholder needs, addressing and resolving environmental issues, actively protecting the planet's ecosystems, and promoting energy conservation and environmental education. In response to the growing importance of sustainability, Chia Chang builds upon its core capabilities to deepen the connection between its value chain, the environment, and society, continuously exerting its influence as a world-class corporate citizen and contributing positively to global sustainable development.

As a global corporate citizen, Chia Chang echoes the core spirit of international human rights conventions and implements ESG policies and missions through the Responsible Business Alliance (RBA) Code of Conduct and the establishment of Supplier Management Guidelines. The company supports the values of Diversity, Equity, and Inclusion (DEI) and is committed to providing a workplace composed of diverse employees, fostering an inclusive culture, and ensuring equal opportunities, while strictly complying with laws and regulations in all operating locations worldwide.

To concretely implement ESG practices, all major policies of Chia Chang are approved and announced by the Board of Directors. The Board has also adopted the Code of Corporate Social Responsibility, which clearly states: :

- ✓ E : Chia Chang has established appropriate environmental management systems based on its industry characteristics and strives to improve resource efficiency. Measures include paper recycling, waste sorting, and the adoption of electronic form approval systems, among others, to reduce environmental pollution.
- ✓ S : Chia Chang values corporate reputation and collaborates with professional law firms for legal consultations, compliance, and necessary actions. A dedicated email address is also provided to offer stakeholders an effective channel for communication and grievance reporting.
- ✓ G : Chia Chang has established the Code of Integrity Management and the Internal Material Information Handling and Insider Trading Prevention Procedures to ensure that the company fulfills its corporate social responsibility in internal operations and management. °

3.2 Promotion Organization

In 2024, Chia Chang established a Sustainability Promotion Task Force. The mission of this organization is to promote the development of sustainability topics such as corporate governance, labor and human rights, social welfare, environmental protection, and energy conservation. It aims to fulfill corporate social responsibility and supervise the preparation of the sustainability report to ensure detailed disclosure of the company's implementation results. To put corporate social responsibility into practice and align with international trends, Chia Chang has launched concrete actions across environmental, social, and governance aspects to achieve its goals of sustainable operation

Organization of Sustainability Promotion Task Force



3.3 Responding to Global Sustainable Development

Chia Chang's future sustainability strategy will focus on three main areas: environmental protection, social responsibility, and corporate governance (ESG), with the creation of long-term value as its core objective

Environmental Aspect: : The company is committed not only to energy conservation and carbon reduction but also to implementing comprehensive strategies to improve energy efficiency. Chia Chang will further enhance environmentally friendly supply chain management by setting higher standards for assessing suppliers' environmental compliance, thereby promoting the achievement of carbon neutrality across the entire industry chain

Social Aspect: : Chia Chang will advance development from both internal culture and external responsibility. The company will strengthen employee welfare policies by expanding health management and career development support programs to ensure a safer and more fulfilling workplace. At the same time, it will continue active participation in public welfare initiatives, fostering educational equality and supporting disadvantaged groups through long-term partnerships, to further deepen its integration with local communities.

Corporate Governance Aspect : Chia Chang will further diversify its board by including members from different professional backgrounds, strengthen compliance and risk management, and make sustainability a core part of both financial and non-financial goals. Digital transformation will also be accelerated to improve operational efficiency and turn data into actionable insights.

Chia Chang remains committed to corporate social responsibility and will promote sustainability through innovation and cross-sector collaboration, aiming to strengthen its global position and become a model of sustainable development in the industry

4. Corporate Governance

If the Board of Directors lacks independence or fails to effectively supervise management, it may lead to biased decisions, poor resource allocation, or conflicts of interest, which could negatively impact the company's long-term operations and shareholders' rights. In addition, if board members lack the necessary expertise and risk awareness, they may be unable to properly review major financial and investment decisions, increasing operational risks.

The Board of Directors is Chia Chang's highest governance body, supported by the Audit Committee and the Compensation Committee. The Board provides strategic direction and oversight, while the Audit Committee handles financial reporting, internal controls, and audit matters. The Compensation Committee assists the Board in evaluating executive and director remuneration and its link to company performance.

Chia Chang plans to establish a Sustainability Committee under the Board by the end of 2025. This committee will oversee future sustainability planning and activities, including the review of the company's sustainability report and related matters.

4.1 Board Governance

Article 20 of Chia Chang's "Corporate Governance Best Practice Principles" clearly defines the structure of the Board of Directors and the overall competencies required of its members. In addition to the "Articles of Incorporation," the company has also established "Procedures for the Election of Directors," specifying that directors are elected through a candidate nomination system. Shareholders select directors and independent directors from the list of nominees during the shareholders' meeting to protect shareholder rights, prevent monopolization of nomination rights, and maintain board independence.

To implement board diversity, Chia Chang "Corporate Governance Best Practice Principles" include a policy promoting diversity among board members, covering two main aspects:

1. Basic attributes and values: such as gender, age, nationality, ethnicity, and cultural background
2. Professional knowledge and skills: including expertise in law, accounting, industry, finance, marketing, or technology, as well as relevant professional skills and industry experience.

According to Article 3 of the "Procedures for the Election of Directors," board composition should ensure that members collectively possess the necessary knowledge, skills, and experience for their duties. The overall competencies of the board should include business judgment, accounting and financial analysis, management ability, crisis management, industry knowledge, international perspective, leadership, and decision-making capability.

4.1.1. Board Responsibilities and Diversity

The Board of Directors is composed of members with diverse backgrounds. It currently consists of nine directors, including four independent directors. The selection of independent directors follows the standards set by regulatory authorities. Members have extensive experience in technology, corporate management, finance and accounting, investment, and technical research, ensuring they can exercise independent judgment without external influence or conflicts of interest. Each board term lasts three years, and directors may be re-elected.

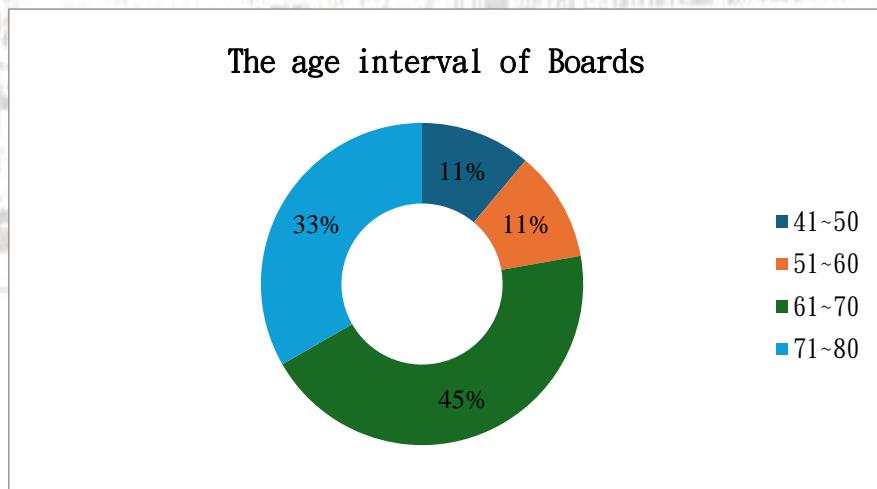
Chia Chang values diversity and inclusion. Board members vary in age and professional expertise, bringing strong backgrounds and experience in areas such as finance, technology, business management, and social responsibility. Some directors also hold key external positions, including directorships in other companies and academic roles.

4.1.2 Board Structure and Operations

To strengthen the supervisory and management functions of the Board, Chia Chang has established various functional committees based on the size of the Board and the number of independent directors, including the Audit Committee and the Compensation Committee. These committees are accountable to the Board, and their proposals must be approved by the Board before implementation.

Each functional committee formulates organizational rules, which are approved by the Board. These rules define details such as the number of members, terms of office, duties, meeting procedures, and the resources provided by the company. Such regulations ensure proper governance mechanisms, enhancing transparency, efficiency, and the Board's overall oversight and support for company operations.

The Board consists of nine directors — five directors (55.6%) and four independent directors (44.4%) — representing a wide age range. As of 2024, the current board term has not yet expired, and there are no female directors. However, in the 2025 shareholders' meeting, one female director will be newly elected. In future elections, Chia Chang will continue to consider professional background, expertise, and industry experience when appointing directors, aiming to gradually increase female representation. The diversity in age, profession, and gender among board members will further strengthen board structure and help achieve Chia Chang diversity policy objectives. °



Board composition

Title	Name	Nationality	Gender	Age	Employee Status	Independent director's term of office			Professional knowledge and skills				
						Less than 3 years	6-9 years	More than 9 years	Technology Industry	Business Management	Financial Accounting	Financial Investment	Technology Research
Chairman	Kuei-Hsiu Sung	Republic of China	male	61~70	V				V	V			
Director	Chang-Hai Chen		male	71~80	V				V	V			
Director	Tsai-Ho Lu		male	61~70	V				V	V			V
Director	Chyan Yang		male	71~80					V				
	Tz-Shiuan Chen		male	41~50	V				V	V			
Independent Director	Der-Long Kao		male	71~80				V	V	V	V		
	Ping-Kuen Chen		male	61~70			V		V				V
	Jui-Hsin Lin		male	61~70				V			V		
	Chia-Hsiang Chu		male	51~60		V			V	V		V	

The attendance of Chia Chang Co. 2024 board of directors meeting is as follows :

Title	Name	Number of meetings	Actual attendance rate (%)
Chairman	Kuei-Hsiu Sung	6	100.0%
Director	Yung Hsiang Investment CO., LTD. (Representative:Chang-Hai Chen)	6	100.0%
Director	Tsai-Ho Lu	6	100.0%
Director	Tz-Shiuan Chen	6	100.0%
Director	Chyan Yang	6	100.0%
Independent Director	Jui-Hsin Lin	6	100.0%
Independent Director	Der-Long Kao	6	100.0%
Independent Director	Ping-Kuen Chen	6	100.0%
Independent Director	Chia-Hsiang Chu	6	100.0%

Director Nomination and Election

Chia Chang adopts a candidate nomination system for its board elections. Nine directors are elected by shareholders from the list of nominees. Each director serves a three-year term and may be re-elected. Nomination and selection are based on candidates' independence, professional background, and relevance to the company's development, while also considering board diversity.

The Board of Directors, elected by the shareholders' meeting, is the company's highest governance body. The nomination process takes into account diversity and independence to ensure the Board can effectively respond to business development and sustainable management needs. Evaluation criteria for board candidates include professional knowledge, industry experience, leadership ability, integrity, and independent judgment. Stakeholder perspectives—such as those of shareholders, employees, customers, and suppliers—are also considered to ensure candidates can balance various interests and support sustainable growth.

To promote board diversity, Chia Chang encourages the participation of individuals of different genders, ages, backgrounds, and professional fields. To maintain independence, the company appoints four independent directors, exceeding the minimum legal requirement of three, ensuring that the Board can exercise its duties free from external influence

Conflict of Interest Avoidance

Chia Chang's Rules of Procedure for Board Meetings and Audit Committee Charter include conflict-of-interest guidelines. Directors with personal or corporate interests in any agenda item must disclose them and abstain from related discussions or voting. They are also prohibited from acting on behalf of other directors.

Spouses, close relatives, or controlled companies with related interests are treated as having the same conflict. Independent directors provide objective opinions to ensure fairness, and their views are recorded in meeting minutes to protect the company's interests.

For details on director independence and conflict-of-interest practices, see pages 6 and 14 of Chia Chang's 2024 Annual Report.

4.1.3 Director Professional Development

To enhance professional skills and knowledge, each director continues to participate in training courses covering ESG, taxation, accounting, risk management, business management, and corporate governance. Directors are equipped to oversee risks and make decisions that consider the company's economic, environmental, and social impacts, leading Chia Chang's growth in operations, governance, and ESG performance.

In 2024, each director completed an average of six hours of training. For detailed information, please refer to page 25 of Chia Chang's 2024 Annual Report or the "Director Training Status" section on the Market Observation Post System

4.1.4 Board Performance Evaluation

Chia Chang evaluates the Board's functional enhancement goals each year—such as establishing the Audit Committee and improving information transparency—and their implementation results.

The Board Performance Evaluation Guidelines were established on November 12, 2019, and revised on November 12, 2020, as disclosed on the company's website.

To strengthen corporate governance and improve board effectiveness, internal performance evaluations are conducted annually. The results are reported to the Board before the end of the first quarter of the following year as a basis for review and improvement.

2024 Board Performance Evaluation Results

Overall Board

In 2024, Chia Chang conducted performance evaluations for the Board of Directors and its functional committees, covering the performance of the Board, individual board members, the Audit Committee, and the Compensation Committee. The evaluation results are as follows:

Evaluation Subject	Board of Directors	Board Members	Audit Committee	Remuneration Committee
Evaluation Metrics	The degree of participation in company operations, improving the quality of board decision-making, board composition and structure, director selection and continuing education, and internal control.	Understanding of company goals and missions, awareness of directors' responsibilities, degree of participation in company operations, internal relationship management and communication, directors' professional and continuing education, and internal control.	The degree of participation in company operations, awareness of the responsibilities of the audit committee, improving the quality of audit committee decision-making, the composition and selection of auditors, and internal control.	The level of participation in company operations, understanding of the responsibilities of the compensation committee, improving the quality of the compensation committee's decision-making, the composition and selection of compensation committee members, and internal controls.

4.1.5 Board and Senior Management Compensation Policy

The Board's compensation policy is based on the Board Performance Evaluation Guidelines and Procedures, overall company performance, industry development needs, and individual contributions. Reasonable remuneration is determined with reference to these factors, reviewed by the Compensation Committee, approved by the Board, and reported to the shareholders' meeting.

For senior management, fixed compensation is determined by position responsibilities, job importance, professional capability, and individual contributions, while also referencing external market benchmarks. Variable compensation is linked to the company's sustainability performance, departmental and individual goals, and considers position responsibilities, job significance, and potential future risks.

4.2 Audit Committee

To strengthen the Board's supervisory function and management mechanism, Chia Chang established the Audit Committee in June 2022. The committee is composed entirely of independent directors, with no fewer than three members, one serving as the convener, and at least one possessing expertise in accounting or finance.

The committee operates in accordance with the company's Audit Committee Charter and is responsible for overseeing the accuracy of financial statements, the effectiveness of internal control systems, compliance with relevant laws and regulations, and the management of existing or potential risks.

The member and attendance of Chia Chang 2024 Audit Committee are as follows :

Title	Name	Number of meetings	Actual attendance rate (%)
Independent Director	Jui-Hsin Lin	5	100.0%
Independent Director	Der-Long Kao	5	100.0%
Independent Director	Ping-Kuen Chen	5	100.0%
Independent Director	Chia-Hsiang Chu	5	100.0%

4.3 Compensation Committee

The Compensation Committee plays an important role in Chia Chang's corporate governance structure. Members must possess professional qualifications and relevant experience. The committee is responsible for regularly reviewing performance evaluation standards, compensation policies, systems, and structures for directors and executives. It also evaluates performance goal achievements and determines individual compensation content and amounts based on evaluation results.

Chia Chang established the Compensation Committee in 2011. According to the Compensation Committee Charter, the core members must be independent directors, with no fewer than three members. One independent director serves as the convener and chairperson, representing the committee externally. The members' terms align with those of the Board, and if any member changes, a replacement is elected at the next board meeting to ensure continuous and effective committee operation.

The committee oversees compensation and performance evaluation for senior management positions, including the President, Vice Presidents, Assistant Vice Presidents, Chief Financial Officer, Chief Accounting Officer, and other managers with supervisory roles or signing authority. This ensures that compensation structures and performance reviews are fair, transparent, and aligned with company objectives.

Function of the Compensation Committee

The committee's function is to objectively and professionally evaluate the company's compensation policies and systems for directors and managers. It provides recommendations to the Board of Directors, taking into account the company's overall business performance, as a basis for decision-making.

The members and attendance of Chia Chang's Compensation Committee for 2024 are as follows:

Title	Name	Number of meetings	Actual attendance rate (%)
Independent Director	Ping-Kuen Chen	3	100.0%
Independent Director	Der-Long Kao	3	100.0%
Independent Director	Jui-Hsin Lin	3	100.0%

Other Matters to Be Disclosed

(1) If the Board of Directors does not adopt or modifies the Compensation Committee's recommendations, the meeting date, session, proposal details, board resolution, and the company's handling of the committee's opinion should be disclosed. If the Board approves compensation higher than that recommended by the committee, the differences and reasons should also be stated.
Result: No such cases.

(2) If any Compensation Committee member expresses dissenting or reserved opinions, whether recorded or in written form, the meeting date, session, proposal details, all members' opinions, and how these opinions were handled should be disclosed.
Result: No such cases.

4.4 Legal Compliance

Legal compliance is the foundation of long-term success and sustainable development. Chia Chang recognizes that following laws and regulations is not only a legal obligation but also a key strategy to protect assets, reduce risks, and maintain corporate reputation. Compliance helps the company avoid fines, litigation costs, and potential reputational damage while enhancing market trust and attracting investors, customers, and partners.

To ensure compliance, Chia Chang has established a comprehensive internal control and monitoring system. Regular reviews and assessments are conducted to ensure that all departments and employees meet regulatory requirements. The company also maintains close communication with government authorities, regulators, and industry partners to stay informed of regulatory changes and adjust business strategies accordingly.

Chia Chang views compliance as a vital part of sustainable development. Through lawful and transparent operations, the company strengthens competitiveness, fulfills social responsibility, and creates shared economic, social, and environmental value for long-term stability and growth.

A Sustainability Promotion Task Force, under the Board of Directors, is responsible for promoting integrity, anti-corruption, anti-bribery, and compliance initiatives, and reports periodically to the Board.

In 2024, Chia Chang reported no violations or penalties related to antitrust, conflicts of interest, money laundering, insider trading, corruption, environmental, or labor issues.

4.5 Integrity Management

Chia Chang regularly conducts risk assessments to identify and prevent potential risks, strengthening internal controls through strict auditing procedures, enhanced transparency, employee training, and internal and external reporting channels to reduce corruption risks.

The company conducts RBA (Responsible Business Alliance) training every two years. Details of participants, number of attendees, and training hours for 2023 are shown in the table below

Object	Date	Number of people	Hours
Employees	2023/10/24	106	3 hours
Suppliers	2023/10/26	10	3 hours

Anti-Corruption

Chia Chang upholds integrity, transparency, and responsibility in its business operations. The company not only hires employees who share these values but also promotes a strong culture of integrity throughout its operations. A dedicated unit is responsible for implementing integrity policies, supported by a robust corporate governance and risk control framework. Progress is reported to the Board of Directors annually to ensure sustainable business practices.

Chia Chang has established four integrity-related policies to clearly prohibit any improper conduct such as bribery, extortion, money laundering, insider trading, and conflicts of interest. Before cooperating with suppliers, the company provides the Supplier Code of Conduct outlining its integrity and compliance standards, explicitly rejecting any improper benefits and reserving the right to terminate business with unethical partners.

All new employees must sign a commitment to comply with the company's integrity policy. Annual year-end awareness programs are also held to strengthen employees' understanding and practice of ethical business conduct.

4.5.1 Policies and Systems

Code of Integrity Management

Chia Chang regards responsible business conduct as the foundation of sustainable operations and has established a Code of Integrity Management. All employees, suppliers, directors, and managers are required to follow integrity principles in performing their duties. New employees must sign the Integrity Code, Service Code, and Code of Conduct Commitment upon joining.

The Internal Audit Office regularly inspects each department's compliance to ensure there are no violations involving bribery or unethical behavior. Each year, one factory site is selected for due diligence to assess integrity risk. A whistleblowing hotline is also in place to encourage and protect employees who report misconduct.

Implementation of Integrity Practices:

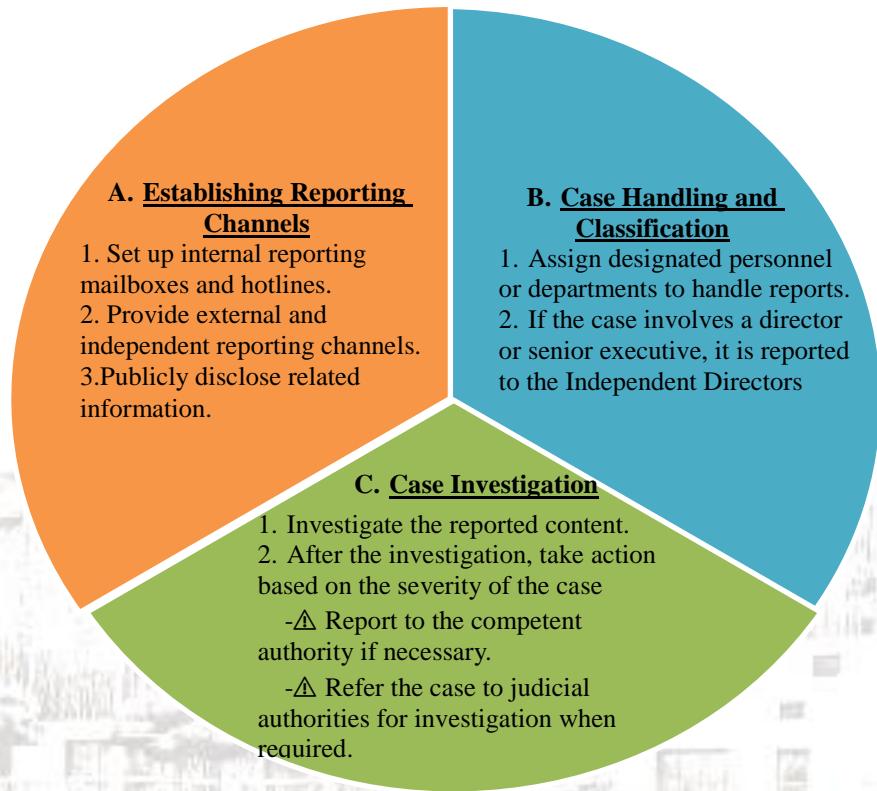
1. On the first day of employment, employees must sign the Integrity Code, Service Code and

Conduct Commitment, and Confidentiality Agreement to strengthen awareness.

2. Current employees receive periodic reminders through monthly meetings, management sessions, department meetings, and holiday announcements. °

4.5.2 Reporting and Prevention

Chia Chang has established a concrete whistleblowing system, with operational guidelines implemented as follows: :



The implementation process must follow these principles:

- Allow anonymous reporting and ensure the confidentiality of the whistleblower's identity and report details. Whistleblowers must be protected from any retaliation or unfair treatment.
- Maintain proper documentation of the investigation process and results
- Provide rewards to whistleblowers when applicable
- If a serious violation or major company risk is discovered during investigation, the Independent Directors must be notified in writing immediately

4.5.3 Integrity Management Training

Chia Chang regularly promotes the concept of integrity management through public commitments, information sharing, and training programs. The three main target groups are

board members, all employees, and suppliers/contractors.

1、Board Members:

In June 2024, Chia Chang promoted the company's Code of Integrity Management to all board members via email, explaining policy implementation progress. All directors were required to complete online integrity training, achieving a 100% completion rate.

2、Employees :

During the annual monthly meetings, Chia Chang promoted and required all employees to follow the Code of Integrity Management, with a 100% participation rate in 2024. In addition, two integrity-related training sessions were held in 2024, totaling 436 training hours. The integrity training record for the past three years is as follows: :

A、Integrity Management Policy Education

Date	Number of participants	Hours
2022/09	112	2 hours
2023/09	101	2 hours
2024/09	109	2 hours

B、Education on Handling of Material Internal Information

And Prevention of Insider Trading

Date	Number of participants	Hours
2022/09	112	2 hours
2023/09	101	2 hours
2024/09	109	2 hours

3、Suppliers and Contractors :

Chia Chang requires all suppliers and contractors to sign the Supplier Code of Conduct, which includes integrity management provisions. In 2024, all newly engaged suppliers achieved a 100% signing rate. Additionally, through annual supplier audits and sustainability training sessions, a total of 60 suppliers participated in 2024, representing 58% participation. The goal is to reach 100% participation.

4.5.4 Confirmed Corruption Incidents and Actions Taken

Chia Chang has established a multi-level grievance and remediation mechanism and works closely with stakeholders to mitigate negative impacts. The company encourages all individuals or groups potentially affected by its operations—including employees, community members, and suppliers—to raise concerns or complaints through various channels such as the company website, email, hotline, or employee suggestion boxes.

All reports can be made anonymously and are carefully recorded, investigated, and handled by a dedicated team. To protect whistleblowers, strict anti-retaliation measures are in place, and

employees receive regular related training. Reporting channels are available 24/7 and support multiple languages, ensuring all stakeholders can express their views freely.

In 2024, evaluations showed no significant integrity or corruption risks and no incidents of bribery, corruption, money laundering, violations of the Company Act, or insider trading.

Whistleblowing Channels: : Website, email, hotline, and employee suggestion boxes

Hotline: +886-3-3228175 ext. 785

E-mail : twhr@chiachang.com

4.6 Supplier Management and Evaluation

In 2024, Chia Chang had a total of 765 qualified suppliers, with 100% of procurement sourced locally in Taiwan. Each month, 40 suppliers (including 20 contractors) were selected for audits covering quality, delivery, customer complaints, production line interruptions, and additional freight costs. Suppliers that did not meet standards received follow-up guidance and improvement assistance.

For new suppliers and contractors, audit criteria also include environmental management, labor rights, occupational health and safety, and corporate social responsibility. Any new supplier found to have significant actual or potential negative impacts is excluded from the qualified supplier list.

To align with future sustainability goals, Chia Chang will enhance communication, training, and support for suppliers on ESG-related requirements, ensuring that supply chain partner's progress together toward sustainability.

In 2025, the company plans to conduct targeted audits of its top 20 suppliers by delivery volume and top 10 contractors, sharing Chia Chang's sustainability vision and implementation plans to minimize supplier impacts and promote prevention and continuous improvement.

4.6.1 Chia Chang Supply Chain Management

Chia Chang applies a strict management system for new suppliers, conducting regular evaluations and requiring them to ensure that all supplied raw materials—including recycled materials—and packaging are free from hazardous substances. During annual supplier reviews and new material verifications, suppliers must provide declarations or guarantees confirming non-hazardous materials and conflict-free minerals. These measures promote transparency and accountability throughout the supply chain.

To ensure compliance with our quality standards, Chia Chang conducts comprehensive on-site audits covering supplier management, procurement control, quality assurance, technical inspection, and hazardous substance management.

Chia Chang aims to be a leading example in the electronics supply chain, working with suppliers to promote sustainable development through responsible sourcing and technological innovation, delivering high-quality and environmentally friendly products and services.

Supplier Management Requirements:

- Supplier management standards: Supplier Management Procedures, Procurement Control Procedures.
- Component management requirements: Declaration of Conformity, Inspection Reports, and MSDS (or Non-use Declaration of Restricted/Hazardous Substances).
- Audit management procedures: Audit of suppliers' Hazardous Substance-Free (HSF) management systems (e.g., GP, QC080000).

2024 Supplier Evaluation and Advocacy Plan

Item	Environmental Impact Assessment	Social Impact Assessment
Number of suppliers assessed for impact (delivery ratio).	60	60
The number of suppliers that have a significant actual or potential negative impact on this aspect is assessed.	20	20
Percentage of suppliers who agreed to make improvements after the assessment.	100%	100%
Percentage of partnerships terminated after evaluation.	0	0

Supplier Code of Conduct

The supply chain is an essential extension of business value creation. Chia Chang has established a Supplier Code of Conduct requiring suppliers to comply with all applicable laws and regulations of their operating regions, as well as standards covering labor, health and safety, environment, business ethics, and management systems. Suppliers are also required to communicate these standards to their downstream partners and monitor compliance throughout the supply chain. These measures ensure that all partners uphold legal, ethical, and management standards consistently.

- Labor: Suppliers must respect and protect fundamental human rights in accordance with internationally recognized standards, including labor rights, workplace safety, and health. Child labor, discrimination, and harassment are strictly prohibited.
- Health and Safety: Suppliers must provide training to ensure employees understand and follow safety rules, implement accident prevention measures, and maintain emergency response plans.
- Environment: Suppliers should reduce carbon emissions and resource consumption, adopt green manufacturing practices, minimize waste, and promote recycling and reuse.
- Business Ethics: Suppliers must follow fair trade principles, including fair pricing, transparency, and reasonable trading terms. They should avoid market manipulation or unfair competition and allow partner companies to conduct audits.
- Management: Supply chain members must maintain transparency and manage social responsibility risks effectively.

Local Procurement Ratio

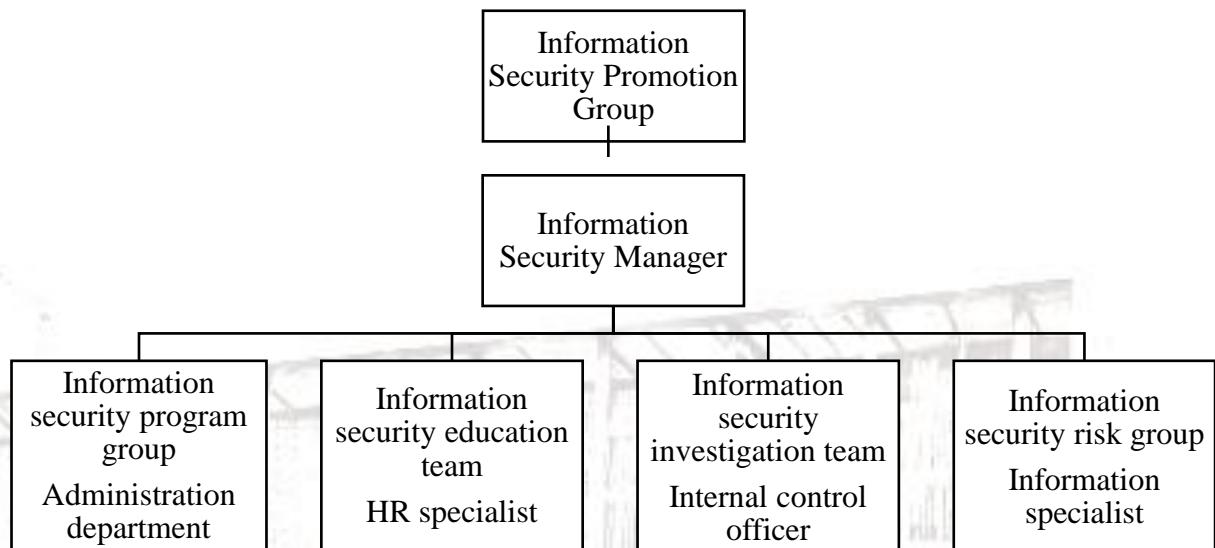
In 2024, Chia Chang worked with 371 local suppliers in Taiwan, with total procurement spending of NT\$647 million, accounting for 100% local procurement.

4.7 Information Security Management

To enhance information security management, Chia Chang has established an Information Security Promotion Team, which includes four subgroups: Information Security Education, Information Security Risk, Information Security Investigation, and Information Security Procedures.

The team is responsible for reviewing internal information security strategies and development directions, supervising the implementation of security management, holding regular review meetings, and reporting the overall status of information security governance to senior management.

4.7.1 Chia Chang Information Security Promotion Team Structure



4.7.2 Responsibilities and Operations of Each Subgroup

Organization	Responsibilities	Work content
Information Security Program Group	Establish information security strategies and operating guidelines	<ol style="list-style-type: none">1. Develop and manage Jiazhang's information security policies, procedures, and processes.2. Update and maintain information security program documentation and records.3. Regularly review and evaluate the effectiveness and compliance of information security programs.4. Provide training and support on information security programs to ensure their proper implementation.
Information Security Education Group	Information security education and training	<ol style="list-style-type: none">1. Responsible for developing and implementing information security training programs to enhance employee awareness and capabilities.2. Carry out regular information security education activities, including seminars and training courses.3. Provide consultation and guidance to employees, answering questions and concerns related to information security.

Information Security Investigation Team	Information security incident investigation and handling	<ol style="list-style-type: none"> 1. Responsible for investigating and reviewing information security incidents and violations. 2. Collect and analyze evidence to understand the causes and impacts of incidents. 3. Trace and trace the source and perpetrators of information security attacks or violations. 4. Assist relevant departments with legal proceedings and dispute resolution.
Information Security Risk Team	Information security risk assessment	<ol style="list-style-type: none"> 1. Conduct information security risk assessments and analyses to identify potential risks and vulnerabilities within the enterprise. 2. Develop and implement information security control measures to mitigate and manage information security risks. 3. Monitor and track information security incidents and threats, and implement appropriate response measures. 4. Manage and maintain information security tools and systems, including intrusion detection systems and firewalls.

4.7.3 Information Security Management

Chia Chang has established a clear incident reporting procedure for information security events. In the event of an incident, the Information Security Promotion Team serves as the reporting contact and is responsible for resolving the issue within the target response time. After resolution, the team conducts reviews and analysis to implement corrective measures and prevent recurrence.

The company strengthens its defense through internal network firewalls, IPS endpoint protection systems, and vulnerability scanning to detect system weaknesses in real time. Chia Chang is also a member of TWCERT/CC (Taiwan Computer Emergency Response Team/Coordination Center), which provides regular threat intelligence updates to enhance staff awareness. Externally, access control systems and CCTV monitoring ensure both internal and external security protection.

Chia Chang has also developed an emergency response plan and conducts regular system recovery drills to ensure effective data backup and off-site redundancy, enabling continuous operations and minimizing potential losses in emergencies.

The company conducts annual security testing and social engineering drills, providing additional training for employees who fail the tests. In 2024, internal information security training totaled over 50 learning hours. °

The 2024 training course details are shown in the table below. :

Date	Course	Target	Hours
February	Firewall Education and Training (Information Security)	Information and Security	2
March	Digital Transformation Online Education and Training (Information Security)	Information and Security	2
	Emergency response drill for power outage without warning	Cross-departmental	1
May	About CYBERSEC Conference	Information Security	7.5
	Common network management issues and challenges across IT and OT	Information and Security	1

June	Emergency response drill for hacker intrusion and network disruption	Cross-departmental	1
	Information Security Promotion	Cross-departmental	1
	Public utility interruption emergency response drill	Cross-departmental	2
	Experience Sharing at the Cyber security Conference	Information and Security	1
	Emergency response drill for power outage without warning	Cross-departmental	1
July	Analysis of Information Security Risk Assessment Drills	Information Security	6
August	Guidelines for the Security Control of Listed and OTC Information	Information Security	6
September	Emergency response drill for power outage without warning	Cross-departmental	1
October	TWCERTCC Alliance Information Security Education and Training	Information and Security	3
	Emergency response drills for cyber-attacks on information technology systems	Information and Security	1
November	2024 Taiwan Cyber security Reporting and Response Annual Conference	Information Security	6
December	Information security awareness	Cross-departmental	1
	Information security audit concepts	Information and Security	3
	ISMS verification process overview	Information and Security	3
	Emergency response to unexpected power outages	Cross-departmental	1

During the reporting period, Chia Chang received no verified complaints regarding customer privacy breaches or related issues from regulatory authorities, and no incidents of customer data leakage, theft, or loss occurred.

4.8 Membership in Industry Associations

Participation in Industry Associations and Advocacy Organizations

Chia Chang actively participates in various industry associations and advocacy groups and supports government initiatives related to green and sustainable development, contributing to the advancement of sustainability goals.

List of Associations Participated In:

Participation of public associations	Qualifications
Taoyuan City Industrial Association	member
Taiwan Climate Partnership	member
ICAA Smart Industry Computer Internet of Things Association	member
Eco Vadis Global Supply Chain Continuous Evaluation Platform	member

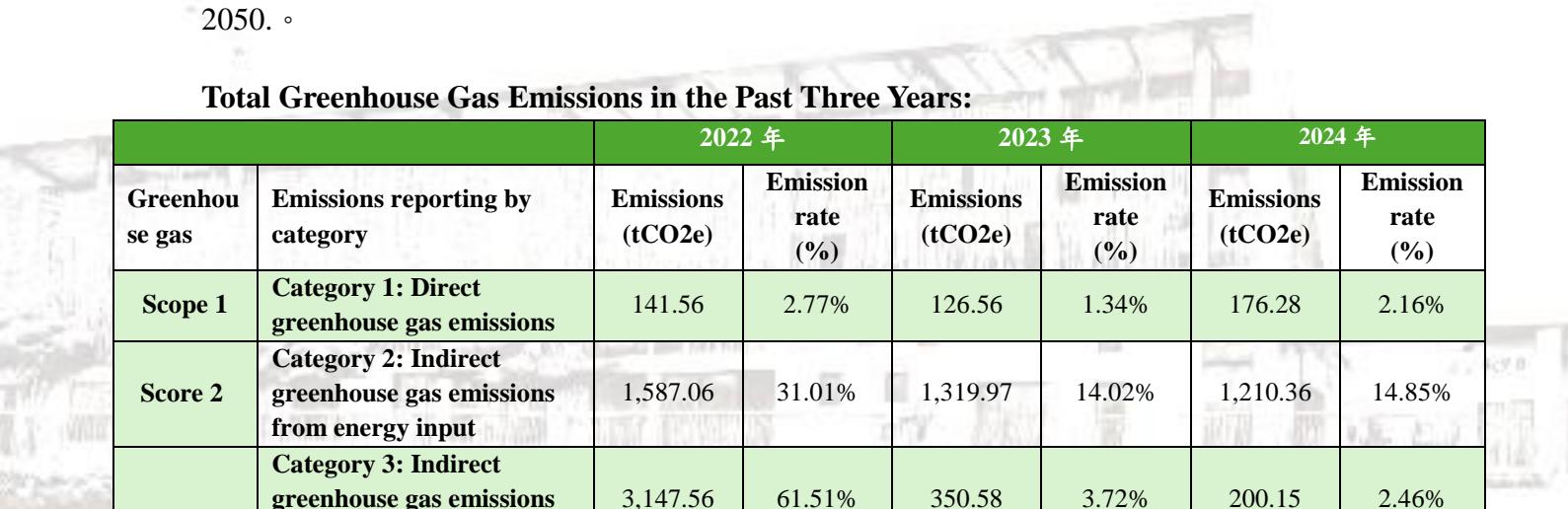
5. Green Economy Management

5.1 Climate Strategy

Chia Chang is committed to eco-friendly and green manufacturing, focusing on energy management, greenhouse gas control, air pollution prevention, water use, and waste management. Through monitoring and reduction measures, the company minimizes environmental impact and promotes resource reuse to meet regulatory and sustainability goals.

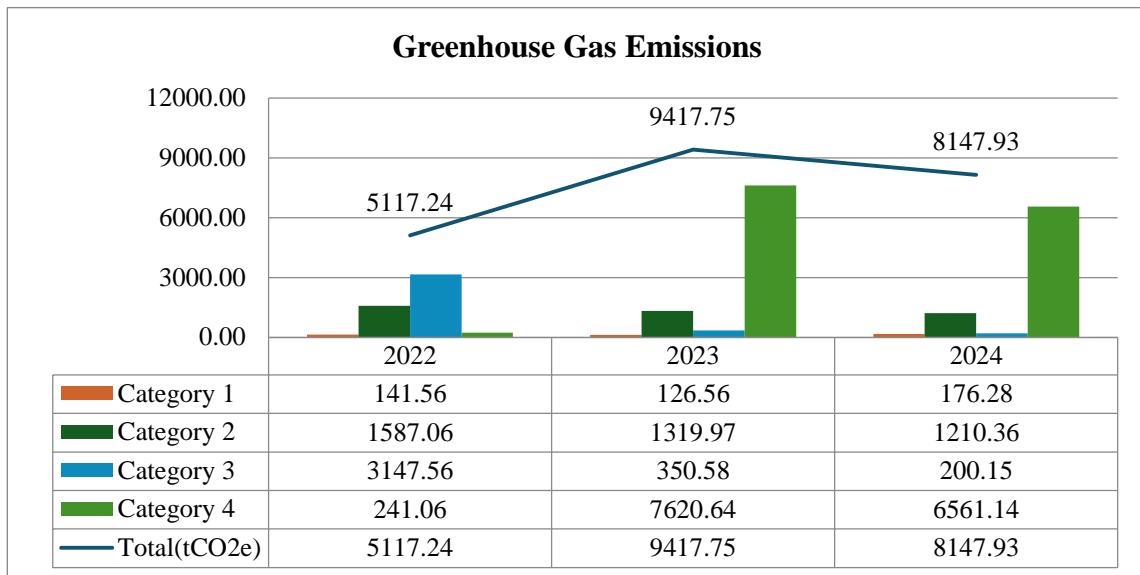
Under its ESG initiatives, Chia Chang reviews environmental performance indicators such as power and water use, emissions, and waste. Using 2023 as the baseline year, it sets and tracks annual targets to improve performance and ensure continuous progress in sustainability management.

5.1.1 Climate Strategy and Climate-Related Disclosure

In 2024, Chia Chang's greenhouse gas emissions were 176 tons of CO₂e for Scope 1 and 1,210 tons of CO₂e for Scope 2. The company is actively implementing energy-saving and carbon-reduction measures and increasing the use of renewable energy. Chia Chang aims to become part of a low-carbon supply chain and achieve net-zero greenhouse gas emissions by 2050. 

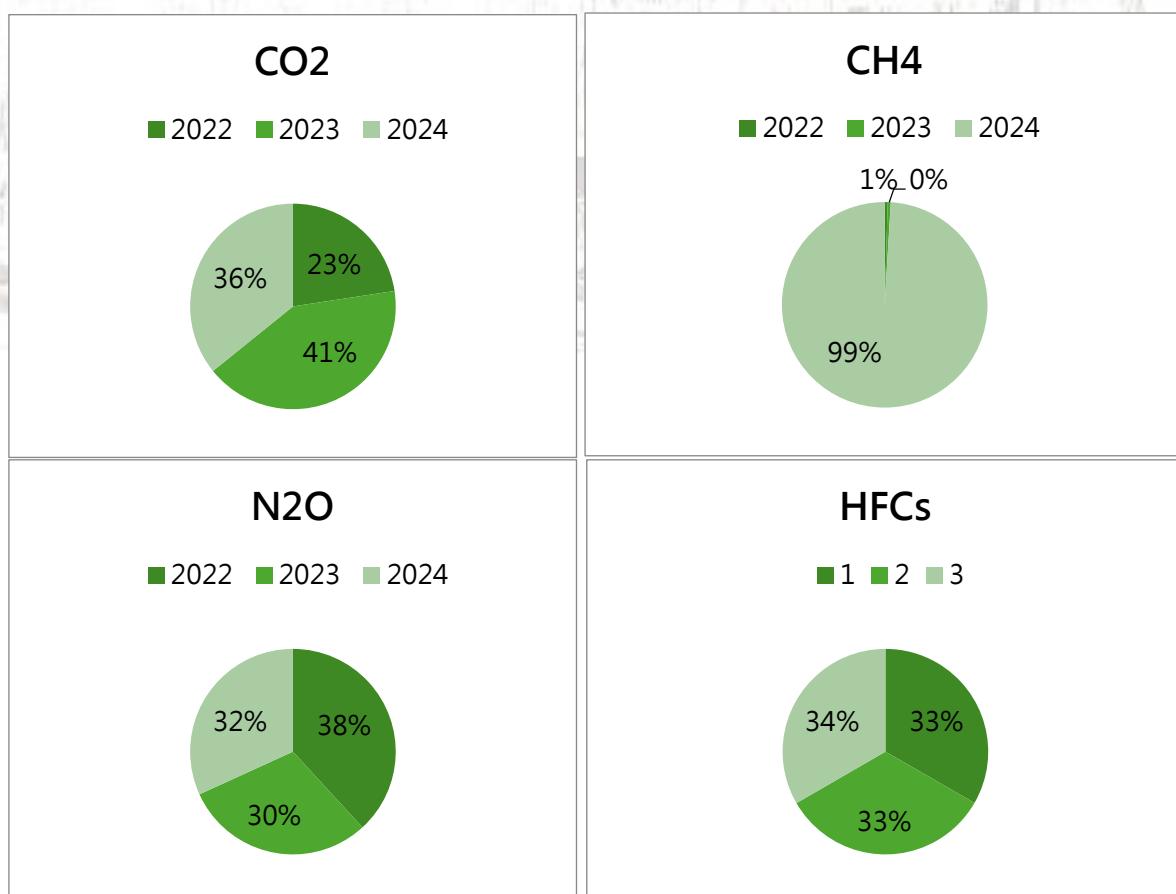
Total Greenhouse Gas Emissions in the Past Three Years:

		2022 年		2023 年		2024 年	
Greenhouse gas	Emissions reporting by category	Emissions (tCO ₂ e)	Emission rate (%)	Emissions (tCO ₂ e)	Emission rate (%)	Emissions (tCO ₂ e)	Emission rate (%)
Scope 1	Category 1: Direct greenhouse gas emissions	141.56	2.77%	126.56	1.34%	176.28	2.16%
Scope 2	Category 2: Indirect greenhouse gas emissions from energy input	1,587.06	31.01%	1,319.97	14.02%	1,210.36	14.85%
Scope 3	Category 3: Indirect greenhouse gas emissions from transportation	3,147.56	61.51%	350.58	3.72%	200.15	2.46%
	Category 4: Indirect greenhouse gas emissions from products used by the organization	241.06	4.71%	7,620.64	80.92%	6,561.14	80.53%
	Category 5: Indirect greenhouse gas emissions from the use of an organization's products						
	Category 6: Indirect greenhouse gas emissions from other sources						
Total emissions (tCO ₂ e)		5,117.24	100.00%	9,417.75	100.00%	8,147.93	100.00%



Top7 Greenhouse Gas Emissions (T CO2e/年) :

Year	CO2	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total emissions
2022	5,116.67	0.15	0.42	0.00	0.00	0.00	0.00	5,117.24
2023	9,417.28	0.15	0.33	0.00	0.00	0.00	0.00	9,417.75
2024	8109.25	31.26	0.35	7.07	0.00	0.00	0.00	8,147.93



5.1.2 Greenhouse Gas Emissions

In 2024, the main energy sources used by Chia Chang and its facilities included purchased electricity, boiler fuel, emergency generator fuel, and forklift fuel—all non-renewable energy sources. Using 2023 as the base year, the company has set a 30% total GHG emission reduction target by 2033.

In 2024, Scope 1 emissions were 176 tons of CO₂e (2.16% of total emissions), and Scope 2 emissions were 1,210 tons of CO₂e (14.85% of total emissions). Compared with the previous year, total emissions from Scopes 1 and 2 decreased by 59 tons of CO₂e. The GHG emission intensity for 2024 was 1.02 tons CO₂e per NT\$1 million.

All 2024 emission data were calculated in accordance with ISO 14064-1:2018 and verified by an external third party. °

Taiwanese parent company	Unit: Metric tons CO ₂ e	2022	2023	2024
	Category 1 (Direct Carbon Emissions)	141.56	126.56	176.28
	Category 2 (Indirect Energy Carbon Emissions)	1587.06	1319.97	1210.36
	Category 3 (Transportation Carbon Emissions)	3147.56	350.58	200.15
	Category 4 (Product Use Carbon Emissions)	241.06	7620.64	6561.14
	Total Emissions (tCO₂e)	5117.24	9417.75	8147.93
	Revenue (million)	2080.35	1583.40	1349.50
	Total Emissions and Revenue Intensity (million NT\$)	2.46	5.95	6.04
	Greenhouse Gas Category	2022	2023	2024
	Category 1+Category 2 Carbon Emissions	1728.62	1446.53	1386.64
	Reduction Compared to Previous Year (tCO₂e)		-282.09	-59.89
	Category 1+Category 2 Greenhouse Gas Emission Intensity (NT\$ million)	0.83	0.91	1.03

Greenhouse gas intensity = Total carbon emissions (tCO₂e) / Annual revenue (millions)

5.1.3 Greenhouse Gas Reduction

Chia Chang sets annual energy-saving and carbon-reduction goals and continues to implement multiple ESG initiatives, including process improvement, replacement of energy-efficient equipment, RO wastewater recycling, packaging material reuse, and SmartGrid power monitoring, to achieve voluntary carbon reduction targets.

In 2024, total carbon emissions decreased by 13% compared to 2023. Major differences were as follows:

1. Scope 1: Emissions increased by 39% due to the operation of a new painting plant using liquefied petroleum gas, which raised direct emissions °
2. Scope 3 (Downstream Transport): Emissions decreased by 81% mainly because of lower shipment volumes °
3. Scope 4 (Waste Disposal): Emissions increased by 668% as waste processing was shifted from the Taoyuan plant to the Guanyin facility during maintenance, increasing transportation distance

from 13 km to 32 km per trip

Difference in Carbon Emissions between 2024 and the Base Year (2023)

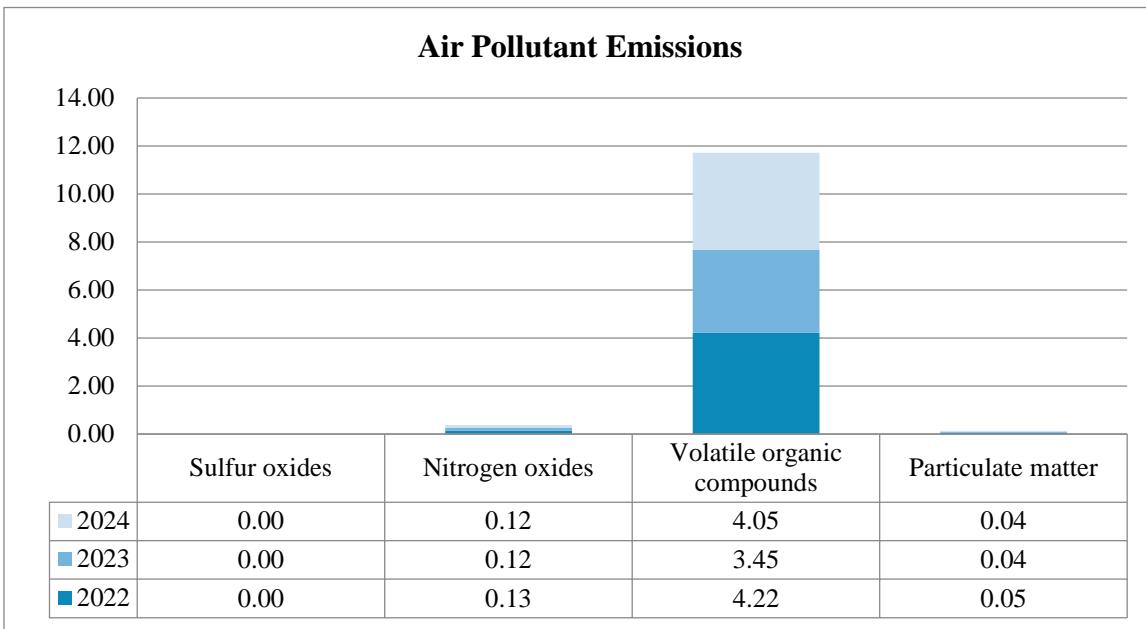
Compared with the base year	Category 1 Direct Emissions	Category 2 Indirect Energy	Category 3 Transport Emissions	Category 4 Organizational Product Use	Total Emissions (tCO2e)
2023	126.56	1319.97	350.58	7620.64	9417.75
2024	176.28	1210.36	200.15	6561.14	8147.93
2024 Reduction performance	39%	-8%	-43%	-14%	-13%

Difference in Carbon Emissions by Category between 2024 and the Base Year (2023)

		2023	2024
Category 1	Direct Emissions	126.56	176.28
Category 2	Indirect Energy	1,319.97	1,210.36
Category 3	Upstream Transportation	17.79	22.29
	Downstream Transportation	178.06	32.97
	Employee Commuting	133.75	2,024.99
	Employee Business Travel	20.98	30.91
Category 4	Raw Material Use	7,319.6	6,053.98
	Indirect Energy Use	266.73	268.08
	Equipment Maintenance	0.53	0.35
	Waste Disposal	30.63	235.27
	Paper Product Use	3.15	3.46
Total emissions (tCO2e)		9,417.75	8,147.93

Air Pollutant Emissions

Emissions (metric tons)	2022	2023	2024
Sulfur oxides	0.00	0.00	0.00
Nitrogen oxides	0.13	0.12	0.12
Volatile organic compounds	4.22	3.45	4.05
Particulate matter	0.05	0.04	0.04



5.2 Climate risk management

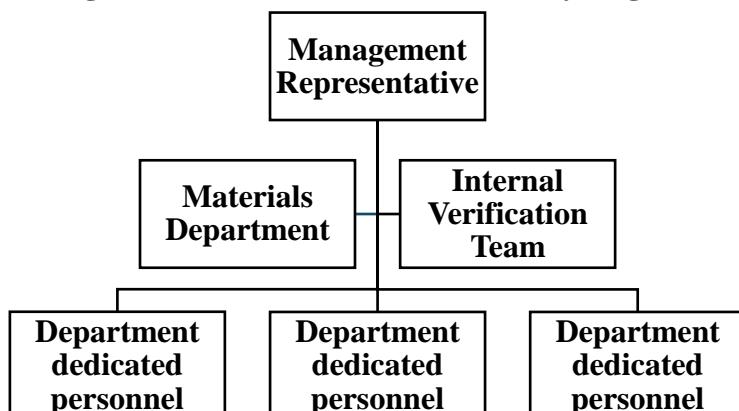
5.2.1 Climate Governance

As the world moves toward net-zero emissions, Chia Chang's senior management also prioritizes climate change governance. The Board of Directors serves as the highest governing body for managing climate-related risks and opportunities, overseeing strategy and policy development. Key topics, such as greenhouse gas inventories, are reported to the Board annually.

Considering industry characteristics and operating conditions, Chia Chang established its GHG Inventory Management Procedures and formed a GHG Inventory Task Force in 2010. The company undergoes third-party verification every year.

Stakeholders also pay close attention to Chia Chang's performance in climate action, energy saving, carbon reduction, and water management. Guided by senior management and cross-department collaboration, the company works to meet stakeholder expectations—internally by replacing energy-intensive equipment, raising awareness, and promoting sustainability among employees, and externally by strengthening supply chain resilience and progressing toward the 2050 net-zero goal.

Chia Chang Greenhouse Gas (GHG) Inventory Organization:



5.2.2 Climate Risk Identification and Assessment Process

Chia Chang integrates climate change factors into its group risk management policy. Through regular identification, assessment, control, monitoring, and communication procedures, the company clearly defines the scope of climate-related risks. In 2024, a Working Group under the Sustainability Promotion Committee was established to identify climate risks and opportunities, following the TCFD (Task Force on Climate-related Financial Disclosures) framework to manage and implement related actions.

Based on climate studies, risk assessments, stakeholder feedback, and ESG rating focus areas, the working group classifies climate-related risks into two categories.

- (1) Transition risks related to the shift toward a low-carbon economy.
- (2) Physical risks resulting from the direct impacts of climate change.

Indicators and Targets

Chia Chang continues to monitor direct and indirect greenhouse gas emissions and plans to gradually extend this to suppliers. The company considers environmental regulations, customer requirements, and stakeholder expectations as guidance for internal action plans. The ESG team reviews key climate indicators and performance targets to ensure effective risk management and to address social and market expectations for sustainability and environmental responsibility.

Chia Chang has incorporated environmental, social, and governance (ESG) risks, including climate-related risks, into its enterprise risk classification system. This unified framework covers all risk categories—operational, strategic, investment, financial, and ESG-related. Identifying and assessing ESG risks, including climate risks, is an integral part of the company's investment risk framework.

Corporate Environmental Sustainability Management Framework:

- Identify environmental aspects and impacts.
- Assess significant environmental aspects and impacts.
- Define and implement control measures.
- Monitor and review performance.

Climate change risks :

Category	Risky Project		Potential Financial Impact	Impact Period	Response Actions
Transition Risks	Policy and legal risks	Environmental protection agencies expand total volume control and tighten carbon tax system	Increased operating costs	medium term	Cooperate with government policies and set carbon reduction KPI targets for each department
	Customer product market risks	Customers are demanding the introduction of low-carbon technologies, an increase in the proportion of recycled materials in products, and increased carbon reduction targets.	Increased operating costs	medium term	Review the use standards of various packaging materials to reduce carbon emissions from transportation packaging; design new products with environmentally friendly and low-carbon materials to meet customer requirements
Physical Risks	Extreme climate impacts on business operations	The rainfall exceeded the maximum capacity of the drainage system, causing the operation of the flooded plant to be interrupted.	Decreased revenue and increased operating costs	short term	Strengthen maintenance and testing of drainage facilities and flood prevention operations

Climate change opportunities :

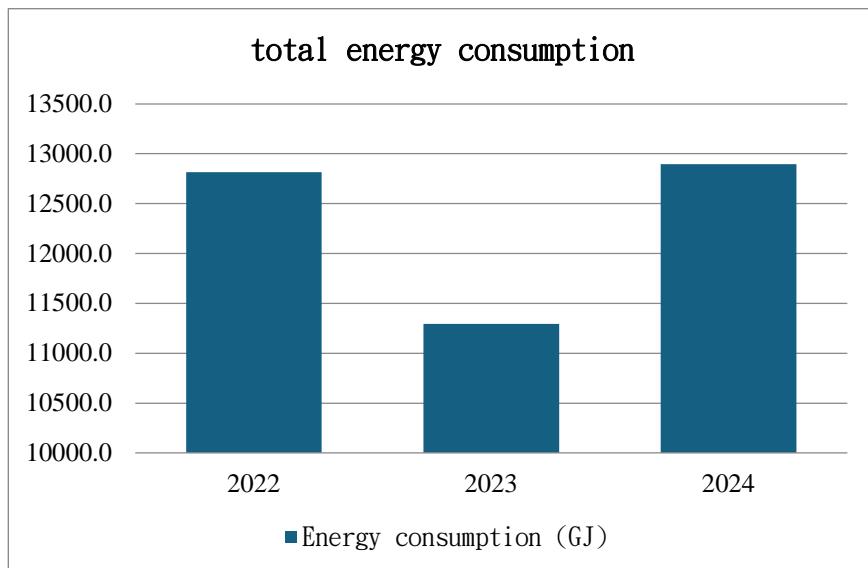
Category	Opportunity Project	Potential Financial Impact	Impact Period	Response Measures
Low-carbon products	Customers' demand for green and low-carbon products increases	Increased revenue	medium term	In response to customers' low-carbon needs, we actively develop various products containing recycled materials to increase orders
Resource efficiency	Replace old equipment, improve resource utilization efficiency, and reduce energy costs	Reduced operating costs	medium term	Inventory the energy consumption of factory equipment and formulate a plan to replace high-energy-consuming equipment with new ones; continue to promote the power saving plan throughout the factory

5.3 Energy-Saving Performance

Chia Chang is committed to building a more sustainable and eco-friendly future. In daily operations, the company promotes water and electricity conservation, encouraging employees to turn off unnecessary lights and equipment while continuously upgrading to more energy-efficient technologies.

To reduce waste and its environmental impact, Chia Chang has implemented a comprehensive recycling system to properly handle recyclable materials and minimize waste generation. The company promotes the reduction of single-use products, encourages employees to use reusable containers and utensils, and prioritizes the purchase of eco-labeled products to reduce its carbon footprint from the source. In addition, Chia Chang enhances greenery by planting more

vegetation around its facilities to beautify the environment and help absorb carbon emissions. These actions reflect the company's commitment to environmental protection, reduce negative impacts, and engage every employee in sustainability efforts—believing that small actions collectively lead to a greener future.



Internal Energy Consumption

Currently, the company's energy use mainly relies on conventional energy sources, with no renewable energy usage yet. To address this, Chia Chang focuses on energy conservation and carbon reduction through internal projects aimed at lowering energy consumption and emissions. These include improving energy efficiency, optimizing equipment operations, implementing smart energy management systems, and conducting regular energy audits and monitoring to ensure energy-saving targets are achieved. °

Energy consumption outside the organization

Taiwan parent company	Unit: Gigajoule (GJ)	2022	2023	2024
	Purchased electricity	11224.8	9597.6	9608.2
	Diesel	1590.7	1696.1	1801.2
	Liquefied petroleum gas	0.1	0.0	1487.2
	Total	12815.6	11293.8	12896.6
	Revenue (millions)	2080.3	1583.4	1349.5
	Revenue Intensity (millions of NT dollars)	6.2	7.1	9.6

Note: Conversion coefficients of various energy sources:

(1) Electricity 1 kWh = 3,600 KJ

(2) Diesel 1 L = 35,145.6 KJ

(3) Gas 1 Kg = 12000 kCal; 1 kCal = 4.184 KJ

Note: Conversion of joule units:

(1) 1 gigajoule = 1,000,000 kilojoules; 1 GJ = 1,000,000 KJ

(2) 1 kilojoule = 0.000001 gigajoules; 1 KJ = 0.000001 GJ

Note: Calculation formula:

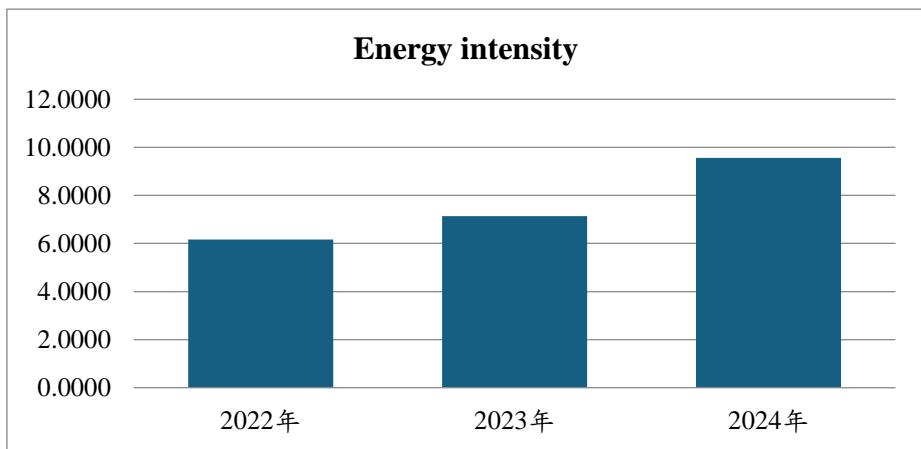
(1) Electricity: (kWh*3600)/1,000,000

(2) Diesel: (liters*35145.6) /1000000

(3) Liquefied petroleum gas (LPG): (kg * 12000 * 4.184) /1000000

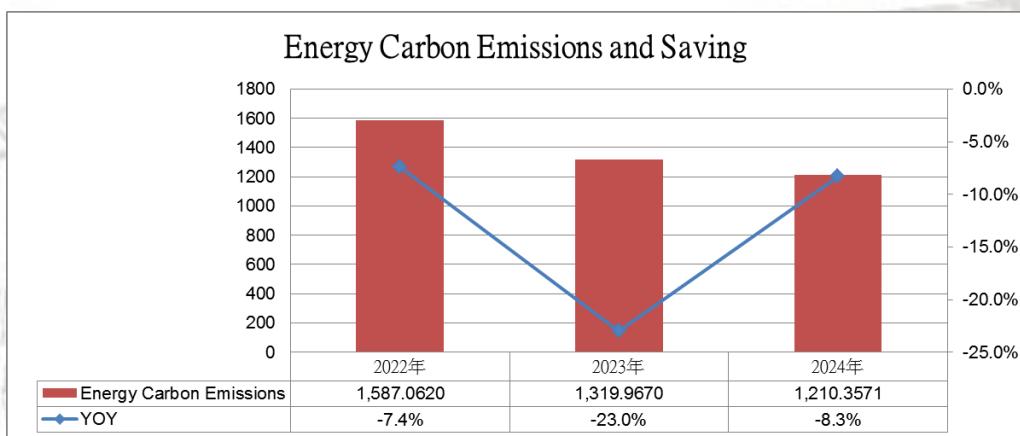
(4) The addition of a paint shop in 2024 will increase LPG usage and total energy consumption

Energy intensity



Note: Energy intensity = total energy consumption (GJ) / annual revenue (millions)

Energy saving

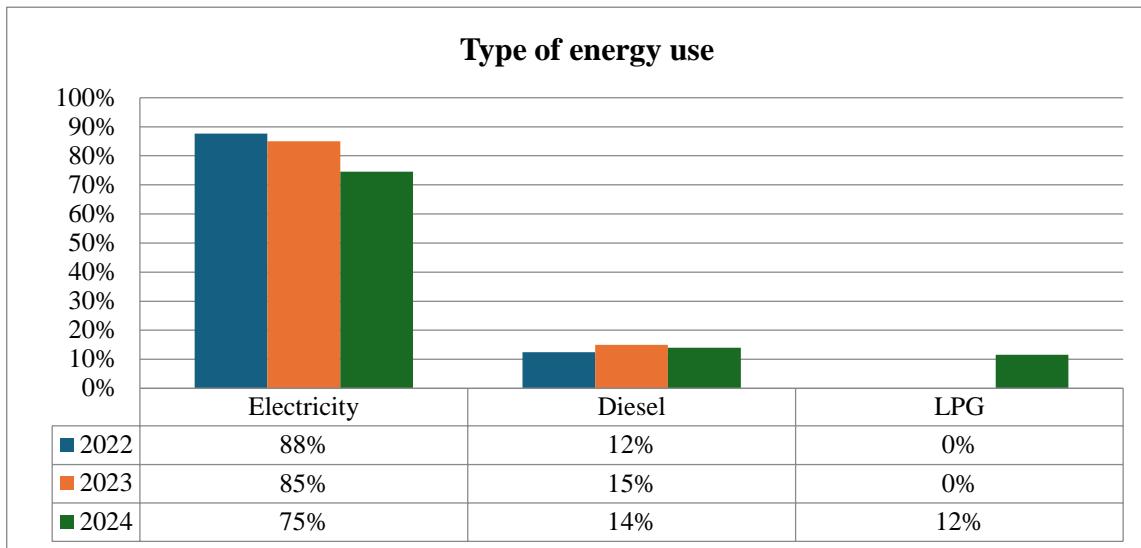


Chia Chang has conducted greenhouse gas inventories for many years and obtained third-party verification in accordance with ISO 14064-1:2018. Using 2023 as the base year, the company continues to optimize energy-efficient equipment and strengthen carbon reduction projects and water resource management. In 2024, indirect energy use decreased by 8.3% compared to 2023.

Energy Management

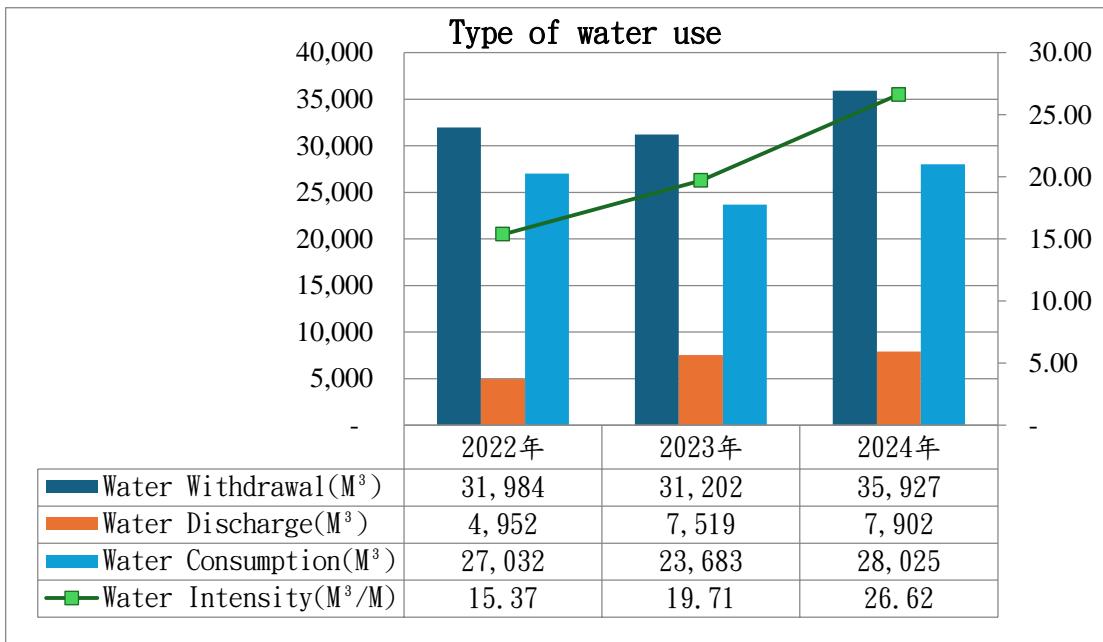
Electricity accounts for 75% of Chia Chang's total energy consumption, and liquefied petroleum gas accounts for 12%. The company is committed to improving energy efficiency through equipment upgrades and various conservation measures, successfully increasing production output while reducing energy use.

Through its energy management system and ESG energy-saving projects, Chia Chang conducts data-driven monitoring and analysis of electricity use to reduce power consumption in production and enhance overall operational efficiency.



Energy conservation and carbon reduction statistics for each department in 2024

Departments	Carbon reduction plan	Implementation (How to do it)
Engineering	Optimize development and design processes	Changing the panel riveting method reduces rivet usage and transportation carbon emissions.
Quality Assurance	Electronic quality management	Electronic recording of measurement data transmission reduces paper usage.
General Affairs	Water-saving project	RO wastewater is recycled for flushing toilets on site and in dormitories, reducing domestic water consumption.
	Electronic power-saving project	The dormitory electric water heater was replaced with an air-energy heat pump water heater to reduce electricity consumption.
		Replace old air conditioners with energy-saving air conditioners to reduce electricity consumption.
		Water dispenser sleeps setting to reduce standby power consumption.
Warehousing	Improve packaging material recycling rates	Green supply chain management to increase the recycling and reuse of packaging materials.
Information	Energy-saving solutions	Consolidate virtual servers to reduce power consumption.
Molding	Mold design reduces pig iron usage	The amount of pig iron saved by the shared foot pad in the mold design.
		The amount of plastic mold production saved by optimizing the plastic molding process using a robot.
Biotechnology	Automatic air compressor scheduling and management settings	Use automatic scheduling design to improve air compressor operating efficiency and reduce idling energy consumption.
	Manipulator standby management reduces idle energy consumption	Robot standby management cancels 24-hour standby and reduces standby power consumption.
	Wastewater treatment reduces air compressor energy consumption	The original dedicated 5HP air compressor equipment was cancelled and replaced with the existing air compressor pipeline of the production line to share the air supply and reduce electricity consumption.
Manufacturing	Process improvements streamline processes	Change the process to reduce oil usage and simplify the cleaning process.



5.4 Water Resource Management

Chia Chang conducts water resource risk management to analyze operational risks related to water scarcity, wastewater treatment, and flooding. The company aims to improve water efficiency, reduce pollution, address climate change challenges, and comply with international standards to strengthen sustainability performance.

In response to global climate change and increasing drought risks, Chia Chang has built a 400-ton water storage tank supplied by tap water, providing 3–4 days of short-term water use. For extended supply interruptions, water trucks are arranged as an emergency measure. The company currently assesses its water risk as low.

Since 2022, Chia Chang has implemented water-saving initiatives, including recycling RO wastewater for toilet flushing in factories and dormitories. In 2024, total recycled water reached 3,736 cubic meters, accounting for 10.4% of total water use and reducing 0.87 tons of CO₂e annually.

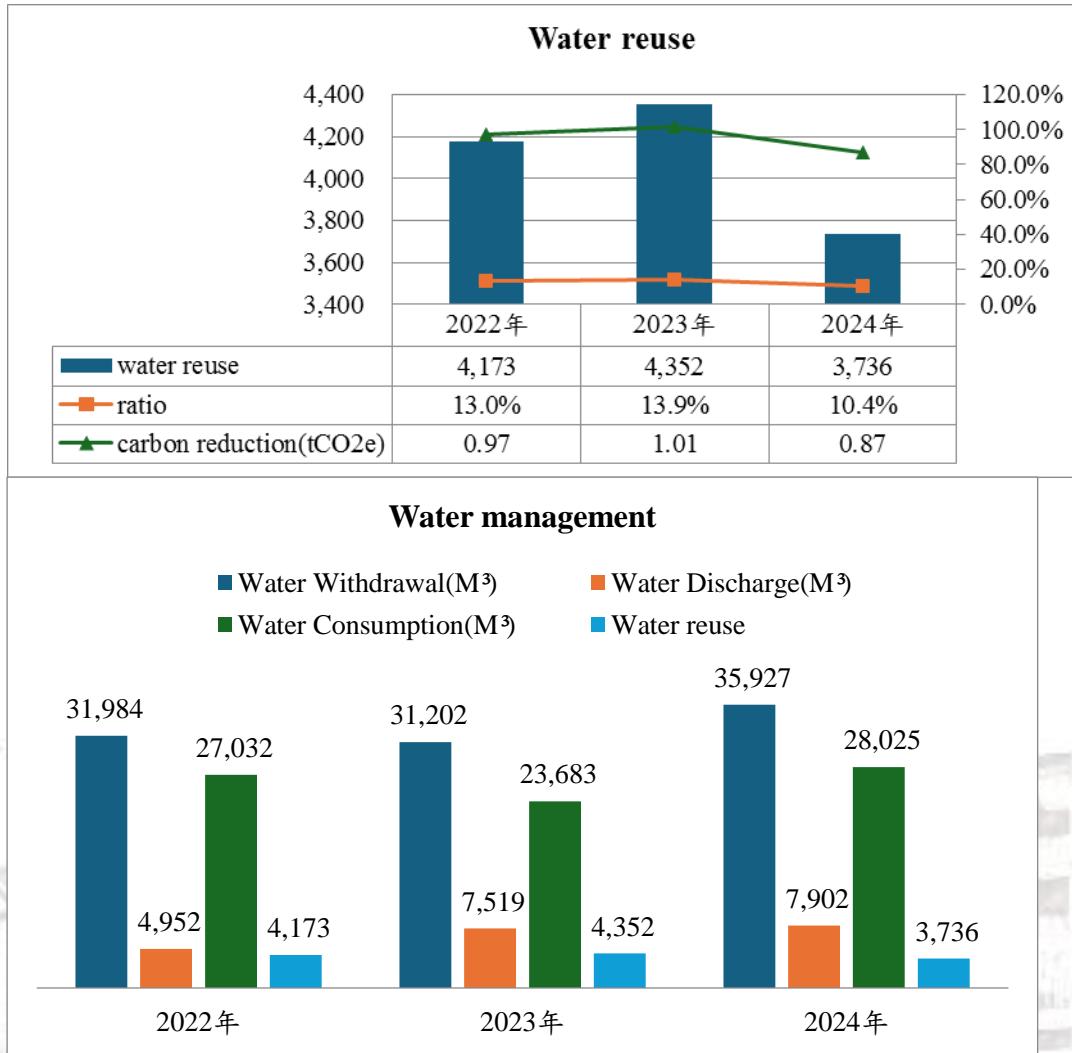
Total Water Consumption and Water Intensity

Note: Total water consumption = water intake - water discharge

Note: Water intensity = annual water consumption / annual revenue (in millions)

Unit: Metric Tons	2022	2023	2024
Revenue (Million)	2,080	1,583	1,350
Water withdrawal (M³)	31,984	31,202	35,927
Revenue Percentage (%)	0.0002	0.0003	0.0003
Water Intensity (M³/Million)	15.37	19.71	26.62
Water Discharge (M³)	4,952	7,519	7,902
Water Consumption (M³)	27,032	23,683	28,025

Total water consumption



Note: In 2024, a new painting process was added, resulting in an increase in water withdrawal and consumption compared with previous years.

Water reuse

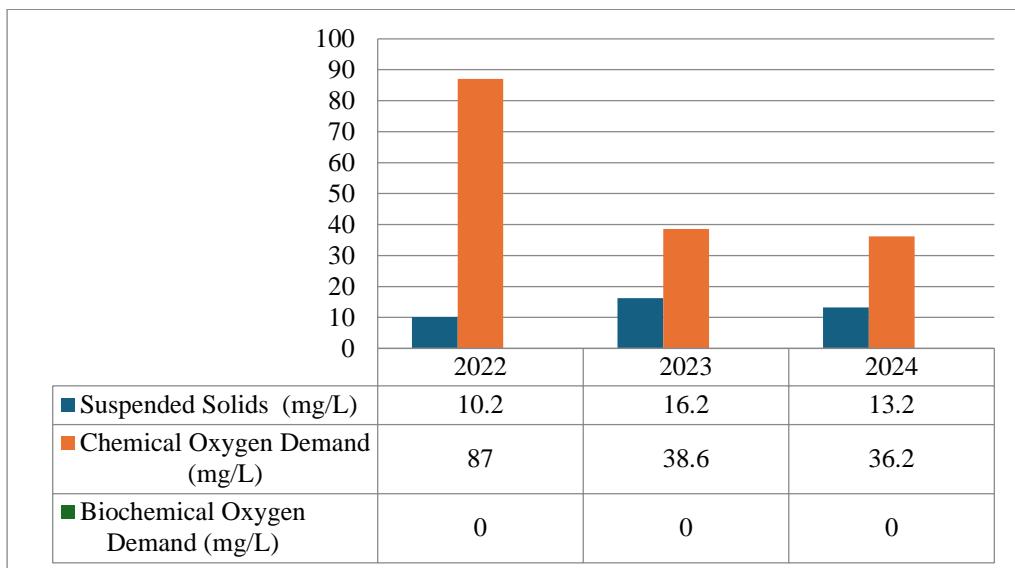
	2022	2023	2024
Recycled and reused water	4,173	4,352	3,736
Recycled water percentage	13.0%	13.9%	10.4%
Carbon reduction performance (tCO2e)	0.97	1.01	0.87

Note: Recycling ratio = recycling volume / water withdrawal volume

Effluent Quality Monitoring

Chia Chang complies with ISO 14001 and ISO 14064 standards, managing water resources through risk assessment, goal setting, and water-saving actions. Water mainly comes from tap sources for office, dormitory, and plant use.

All wastewater is treated on-site before discharge to ensure compliance and avoid environmental impact. In 2024, the company invested NT\$5 million to upgrade wastewater treatment with new storage, flotation, and biological systems, reducing COD by 6% from 2023.



Note: Water quality monitoring of discharged water: Data source: Regular water quality testing reports

5.5 Waste Management

In 2024, Chia Chang generated a total of 481.19 tons of general waste, a 36% reduction (41.65 tons less) compared to 2023. Recyclable waste accounted for 84.81% of the total. Major waste sources include:

- Scrap materials and metal chips: Sold to licensed recycling companies for reuse and reeling.
- Factory and office waste: Collected and processed by licensed contractors in compliance with waste management regulations. Contractors are required to provide valid permits and certifications to ensure compliance with environmental standards.

Chia Chang follows ISO 14001, ISO 14064, and QC 080000 environmental management systems, ensuring proper handling of all waste from generation to disposal. Most waste comes from office and production activities, with no significant environmental or health impact. No serious waste leakage or hazardous incidents have occurred since the company's founding.

All waste is classified, stored, and processed by authorized recyclers and disposal companies, with no cross-border hazardous waste transport. The company's Taiwan operations oversee waste tracking and audits, confirming that no hazardous industrial waste was produced.

General industrial waste generation is shown in the table below

Total waste volume and waste intensity in the past three years

Waste Type	Waste Disposal Method		2022	2023	2024
General industrial waste (metric tons)	Recycling	Hardware scrap	725.73	576.61	333.92
		Recycling	248.42	51.46	55.00
		Waste wood pallets	26.70	14.69	19.21
	Incineration	General waste	81.66	98.24	63.38
	Physical	Organic sludge	4.52	16.48	9.69

Total	1087.02	757.48	481.19
Percentage of recyclable waste	92.07%	84.86%	84.81%
Waste intensity	0.5225	0.4784	0.3566

Note: Waste intensity = total waste (T) / annual revenue (million)

Resource Recycling and Reuse

Chia Chang actively implements waste reduction measures, emphasizing waste sorting and recycling. Sorting bins and clear guidelines are provided in the workplace, and environmental awareness is promoted through the company's internal website to encourage proper waste handling.

In terms of resource reuse, Chia Chang continuously explores ways to reuse production materials and packaging, converting them into valuable resources. Non-recyclable scraps and discarded materials are handled by certified recycling partners to maximize resource efficiency and minimize environmental impact

Recyclable waste

Item (kg)	2022	2023	2024
Hardware	725,731.0	576,614.2	333,915.0
Paper	162,998.0	32,021.0	33,444.0
Waste Oil	2.5	11.5	1.0
Plastics	82,399.4	17,674.3	18,092.0
Iron and Aluminum Cans	942.0	860.0	1,837.0
Other	2,073.8	889.7	1,623.1
Waste Pallet	26,695.0	14,685.0	19,205.0
Subtotal (kg)	1,000,841.7	642,755.7	408,117.1
Total (T)	1,000.84	642.76	408.12

Waste reduction performance

Unit: Metric tons	2022	2023	2024
General waste	86.18	114.72	73.07
Recycled waste	1,000.84	642.76	408.12
Total waste	1,087.02	757.48	481.19
General waste reduction compared to the previous year		-28.54	41.65
General waste reduction %		-33%	36%

6. Employee Relations and Social Welfare

6.1 Human Rights Policy

To fulfill its corporate social responsibility and protect employees' fundamental rights, Chia Chang has established a Labor and Human Rights Policy based on the SA8000:2014 International Standard. This policy ensures that all employees follow principles related to social responsibility and labor conditions. The policy covers nine key aspects: Child Labor, Forced or Compulsory Labor, Health and Safety, Freedom of Association and Collective Bargaining, Discrimination, Disciplinary Practices, Working Hours, Compensation, Management System



6.1.1 Human Rights Concerns and Practical Actions :

Item	Provide a safe and healthy working environment	Eliminate illegal discrimination to ensure job opportunities	Prohibition of child labor	Prohibition of forced labor	Help employees maintain physical and mental health and work-life balance
Goals and Actions	Implement occupational disease prevention and promote employees' physical and mental health	<p>1. Strictly comply with local labor laws, international standards, and the company's human rights policy, and implement relevant internal regulations.</p> <p>2. Promote and implement internal control procedures, and incorporate the principle of non-discrimination into the RBA Manual, Labor and Human Rights Policy, and Human Resources Management Regulations. We will not discriminate based on race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, pregnancy, appearance, facial features, or disability.</p> <p>3. In accordance with internal control standards and review mechanisms, we will provide "Talent Selection Basics" training courses to hiring managers in each unit. This training will also cover non-discrimination against job applicants and specifically remind job applicants not to discuss any personal information unrelated to the job during interviews.</p>	<p>In accordance with the company's "RBA Manual," "Labor and Human Rights Policy," "Human Resources Management Regulations," and "Management Regulations for the Employment of Child Labor, Youth Workers, and Student Workers," we conduct a double check on both applicants and confirmed hires to ensure there are no omissions.</p>	<p>1. Strictly comply with local labor laws, international standards, and the company's human rights policy, and do not force or coerce any unwilling individuals to perform labor.</p> <p>2. Work rules clearly stipulate that any overtime work requests require employee consent, and overtime pay or compensatory time off will be provided afterward.</p>	<p>We provide a variety of activities and invite colleagues and their families to participate and interact with their children to enrich the concept of "work-life balance".</p>

Item	Provide a safe and healthy working environment	Eliminate illegal discrimination to ensure job opportunities	Prohibition of child labor	Prohibition of forced labor	Help employees maintain physical and mental health and work-life balance
Risk assessment	Record whether there are any occupational diseases caused by chemical exposure.	From the beginning of the recruitment process, the company follows internal control procedures to eliminate illegal discrimination. When filling out recruitment resumes, job seekers will not be asked to fill in personal information that is not relevant to the job.	Applicants must provide relevant identification documents (such as ID card, driver's license, health insurance card, academic qualifications, etc.) to the company to confirm that they are not involved in violations of child labor regulations.	In addition to controlling working hours through internal systems, two-way communication channels are also provided through smooth channels such as company complaint channels and labor-management meetings.	Review participation rate

Item	Provide a safe and healthy working environment	Eliminate illegal discrimination to ensure job opportunities	Prohibition of child labor	Prohibition of forced labor	Help employees maintain physical and mental health and work-life balance
Mitigation measures	<p>1. The company's occupational safety and health department and department heads will jointly participate in health promotion management and control the five major occupational hazards: chemical, biological, and psychosocial.</p> <p>2. A comprehensive management program will be implemented in accordance with regulations, including professional health promotion, health care, and employee assistance by factory doctors and nurses.</p>	<p>The company has been conducting hiring procedures in accordance with the law since the beginning of the recruitment process to eliminate issues related to illegal discrimination.</p>	<p>Since the beginning of recruitment, the company has been carrying out the hiring process in accordance with the law to eliminate issues related to child labor.</p>	<p>Provide attendance management reports for each unit, review working hours and control them on a monthly basis.</p>	<p>Collaborate with welfare committee members and representatives from various factory departments to assist in publicity and encourage participation.</p>

Item	Provide a safe and healthy working environment	Eliminate illegal discrimination to ensure job opportunities	Prohibition of child labor	Prohibition of forced labor	Help employees maintain physical and mental health and work-life balance
How to remedy	1. Immediately remove from the original position. 2. Provide adequate medical assistance. 3. Grant leave and salary compensation in accordance with the law. 4. Prevent recurrence.	No such doubts	If forced labor is found, necessary corrective measures will be taken with the supervisor and the employees' rights will be restored.	After the event, a satisfaction survey will be distributed as a basis for future improvements.	
Complaints Channel	The company has smooth complaint channels (employee suggestion box, complaint mailbox) and regular communication to allow employees to report problems at any time.	The company provides a smooth channel for complaints, which is posted on its official website and in its "Code of Ethical Conduct" (https://www.chiachang.com/UserFiles/shareholder/model/M14000_06_tw.pdf). It also allows external parties to report or file complaints (https://www.chiachang.com/tw/sustainable/Stakeholders.html).	The company provides a smooth channel for complaints, which is posted on its official website and in its "Code of Ethical Conduct" (https://www.chiachang.com/UserFiles/shareholder/model/M14000_06_tw.pdf). It also allows external parties to report or file complaints (https://www.chiachang.com/tw/sustainable/Stakeholders.html).	The company has smooth complaint channels (employee suggestion box, complaint mailbox) and regular communication to allow employees to report problems at any time.	

Description: The Human Rights Convention and Protection Code (Responsible Business Alliance, RBA) has established a "Human Rights Policy" that applies to all Group companies, ensuring that all employees, including full-time employees, temporary employees, foreign migrant workers, interns, and contract employees, are treated fairly, reasonably, and kindly.

6.1.2 Human Rights Training

1. Internal Communication Structure: New employee orientation includes training on labor laws

covering the prohibition of forced labor, child labor, discrimination, harassment, working hours, humane treatment, and sexual harassment prevention.

2. Anti-Bullying Awareness: Training helps employees understand and prevent workplace bullying, fostering an open and friendly work environment
3. Comprehensive Occupational Safety Training: Tailored safety programs are provided based on job roles, including fire safety, emergency response, first aid, general safety and health education, and plant safety.



In 2024, Chia Chang conducted 2,750 hours of human rights training for 944 participants, a 54.7% increase from 2023's 1,503 hours. The company will continue promoting human rights education to raise awareness and reduce related risks.

6.1.3 Human Rights Risk Mitigation Measures

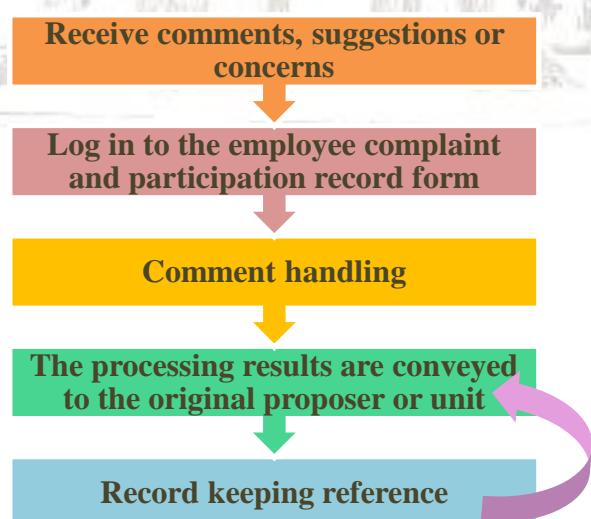
Chia Chang is committed to ensuring a safe, respectful and ethical working environment for employees and across its supply chain. The company plans to obtain membership in the Responsible Business Alliance (RBA), the world's largest industry coalition for electronics, and already adheres to the RBA Code of Conduct. Facing audits from major international clients, Chia Chang has voluntarily implemented the RBA's standardized risk assessment to identify and manage social, environmental, and ethical risks.

Under its core value of Integrity, Chia Chang treats employees as its most valuable asset, providing meaningful work, a safe and healthy workplace, and fair compensation and benefits. The company also promotes work-life balance and personal growth. Going forward, Chia Chang will continue following the UN Guiding Principles on Business and Human Rights and the RBA Code of Conduct to further strengthen its Human Rights Policy.

6.1.4 Communication Platform

To ensure full implementation of its human rights commitments, Chia Chang has established the Employee Complaint and Participation Management Procedure (as shown in the diagram).

1. Employees may report non-compliance with company regulations through the grievance process or designated reporting channels.
2. The company guarantees confidentiality of whistleblowers' identities, encourages reporting of misconduct, and ensures protection from retaliation or unfair treatment.



6.1.5 Employee Complaint and Participation Management Process

The Workplace Misconduct Prevention Plan and Sexual Harassment Prevention Guidelines clearly define reporting and handling procedures, with measures for mitigation and compensation in potential human rights incidents. No human rights violations occurred in 2024.

6.1.6 Scope of Application

Chia Chang's human rights commitments apply to all employees of the company and its subsidiaries, and, where feasible, extend to customers, suppliers, contractors, and local communities where the company operates.

6.2 Diversity and Inclusion

Chia Chang is committed to creating an inclusive and harmonious corporate culture by fostering a diverse and supportive workplace. The company ensures fair and unbiased recruitment, providing equal opportunities for all employees to reach their full potential in a respectful and inclusive environment. Employees are encouraged to grow, find a sense of belonging, and contribute to the company's success.

6.2.1 Workforce Composition and Relations

With Taiwan as its main operating base, Chia Chang employs about 77% local Taiwanese staff. As of the end of 2024, the company had 312 employees, including 292 in Taiwan and 20 in overseas subsidiaries. All employees are full-time and permanent, with no fixed-term contracts. The workforce structure remained stable compared to 2023.

Chia Chang values diversity and inclusion, employing 4 persons with disabilities (1.2%) and 10 Indigenous employees who receive ceremonial leave. The company also supports re-employment of women and retirees by offering professional skills training.

In 2024, female employees accounted for 37% of the workforce, and women held 22.3% of management positions, a 1% increase from the previous year, demonstrating Chia Chang's commitment to gender equality.

Region	Gender	Indefinite-Term Contract (Local Full-Time Employees)	Foreign Employees	Total
Taiwan	Female	116	0	116
	Male	139	57	196
	Total	255	57	312

Note 1: GRI defines employee classification as permanent employees for employees with non-fixed-term contracts and temporary employees for employees with fixed-term contracts.

Note 2: Headcount calculations are based on the figures as of the end of the reporting period (December 31, 2024).

Distribution of non-employee workers by type

Contractor	Taiwan
Security guard	3
Team meals	3
Wastewater treatment operator	1

Note: The number of people is calculated based on the number on the last day of the reporting period (2024/12/31).

Statistics by nationality

Nationality analysis of all factory employees		
Category	Number of people	Ratio
Nationality	224	71.8%
Thai	41	13.1%
Vietnamese	4	1.3%
Indonesian	16	5.1%
Other nationalities are as follows		
Foreign Spouse - Thailand	10	3.2%
Foreign Spouse - Vietnam	10	3.2%
Foreign Spouse - Indonesia	4	1.3%
Foreign Spouse - Other (China, Philippines)	3	1.0%
Total Number	312	100%

Chia Chang regards its employees as its most valuable asset and is committed to providing a high-quality, respectful, and safe working environment. The company complies with national labor laws and supports internationally recognized human rights principles.

Chia Chang promotes diversity, fairness in compensation and promotion, and ensures that employees are free from discrimination, harassment, or unequal treatment based on race, gender, religion, age, political views, or any other protected status. The company also actively encourages more women to join the Chia Chang family.

Total number of employees by gender and age (excluding employees on unpaid leave)

Year	Gender	Employee age				Total	Ratio
		Under 30	31-50	51 and over	Subtotal		
2023	Female	18	68	21	107	308	35%
	Male	54	108	39	201		65%
2024	Female	16	74	26	116	312	37%
	Male	50	107	39	196		63%

Number of employees by employment type and gender

Year	Gender	Employment Type Total				Employees	
		Regular employees	Contract employees	Full-time employees	Part-time employees	Subtotal	Total
2023	Female	107	0	107	0	107	308
	Male	201	0	201	0	201	
2024	Female	116	0	116	0	116	312
	Male	196	0	196	0	196	



Employee statistics by job level and gender

Year	Grade	Female		Male		Total	
		Number of people	Ratio	Number of people	Ratio	Number of people	Ratio
2023	Supervisor	16	21%	60	79%	76	25%
	Non-supervisory	91	39%	141	61%	232	75%
2024	Supervisor	22	22%	76	78%	98	31%
	Non-supervisory	94	44%	120	56%	214	69%

Employee statistics by job level and age

Year	Grade	Employee age			Total
		Under 30	31-50	51 and over	
2023	Supervisor	2	43	31	76
	Non-supervisory	73	131	28	232
2024	Supervisor	2	60	36	98
	Non-supervisory	64	120	30	214

Chia Chang's employee turnover remained stable in 2024, with little change from the previous year. The new hire rate was 12.9% (monthly average 1.075%), and the turnover rate was 13.7% (monthly average 1.14%), showing no significant difference compared to 2023.

Number of new full-time employees (including those who have resigned)

Employees (including interns)	Gender		Total	Age			Total
	Female	Male		Under 30	31-50	51 and over	
2023	19	38	57	25	29	3	57
2024	20	21	41	20	20	1	41

New hire rate = number of new hires / annual average hire
Annual average hire = (number of hires at the beginning of the year + number of hires at the end of the year) / 2

2023	6.1%	12.2%	18.3%	8.1%	9.3%	0.9%	18.3%
2024	6.3%	6.7%	13%	6.3%	6.3%	0.3%	12.9%

Number of full-time employees leaving the company

Employees (including interns)	Gender		Total	Age			Total
	Female	Male		Under 30	31-50	51 and over	
2023	17	30	47	16	25	6	47
2024	14	29	43	16	25	2	43

Turnover rate = number of employees leaving / annual average headcount
Annual average headcount = (headcount at the beginning of the year + headcount at the end of the year) / 2

2023	5.5%	9.7%	15.2%	5.1%	8%	1.9%	15%
2024	4.4%	9.3%	13.7%	5.1%	8%	0.6%	13.7%

Note: The calculation of resigned employees includes those who left the company voluntarily or due to dismissal or retirement.

By region, 79% of employees are from Taoyuan City and 10% from New Taipei City. Among senior managers, 77% are from Taoyuan and 23% from New Taipei, reflecting Chia Chang's commitment to hiring locally, creating employment opportunities, and supporting the regional economy.

Proportion of local residents employed as senior management

Senior executives	Number of people	Ratio
Taoyuan City	10	77%
New Taipei City	3	23%
Total	13	100%

Note: Definition of “senior management”: Supervisors at the associate level and above

6.2.2 Employee Communication Channels

- Chia Chang provides various internal communication channels, including the Employee Suggestion Box, Stakeholder Email (Employee), Workplace Misconduct Complaint Mailbox, and Sexual Harassment Complaint Mailbox and Hotline. Annual sexual harassment prevention training emphasizes legal awareness and deterrence. In 2024, no employee complaints were reported.

Date	Course	Number of people	Hours
2024/10/24	Workplace Violation Prevention Program and Regulation Promotion	42	2 hours

- The company holds at least one corporate briefing each year to inform investors and the public about its operations and business outlook.
- In compliance with regulations, quarterly labor-management meetings are held to ensure open communication and respect employees' freedom of association. Issues raised by employees are discussed through two-way dialogue.
- Chia Chang hosts monthly meetings to share updates, announce key matters, and celebrate employee achievements, strengthening communication between management and staff
- In cases of major operational adjustments requiring termination, the company provides advance notice according to local laws. During the 2024 reporting period (Jan 1–Dec 31), no such cases occurred.

6.3 Talent Training and Development

Chia Chang provides diverse training programs to support employee career growth—from skill enhancement to leadership development. In 2024, managers received an average of 49 training hours, an increase of 9 hours from the previous year, while non-managerial staff averaged 27 hours, similar to 2023. The company aims to foster a culture of continuous learning and encourages leaders to promote training and development among their teams to enhance overall organizational

growth.



6.4 Compensation and Benefits System

Employees are the key to Chia Chang's sustainable growth. Guided by the principles of excellence, technology, and sustainability, the company is committed to creating a safe, inclusive, and healthy workplace.

Chia Chang provides competitive compensation and benefits, comprehensive training and career development programs, and a fair, transparent performance and promotion system. Open



All factory employees participated in the shrimp fishing dinner and singing event

communication between labor and management is encouraged.

Through clear human rights standards, strict workplace safety measures, and diverse employee activities, the company ensures work-life balance and supports both professional and personal fulfillment for every employee.

(1) Ratio of Basic Salary and Compensation Between Men and Women

Industry Category	Optoelectronics
Company Code	4,942
Company Name	Chia Chang
Full-time non-supervisory employees - Total employee salary (Thousands of Yuan)	226,116.00
Information on Full-time Non-Supervisory Employees - Number of Employees - Annual Average (Person)	295.00
Non-Supervisory Full-Time Employee Information - Employee Salary - Average (Thousands of Yuan/Person) – 2014	766.00
Information on Full-time Non-Supervisory Employees - Employee Salary - Average (Thousands of Yuan/person) – 2012	741.00
Changes in employee salary-average adjustments (%)	0.03
Non-Supervisory Full-Time Employee Information - Employee Salary - Median (Thousands of Yuan/Employee) – 2014	578.00
Non-Supervisory Full-Time Employee Information - Employee Salary - Median (Thousands of Yuan/Employee) - 2012	535.00
Changes in employee salary-median adjustment (%)	0.08
Non-supervisory full-time employees - Earnings per share (yuan/share)	4.17
Industry Company Information - Employee Salary - Average (Thousand Yuan/person)	1,015.00
Industry Company Information - Average Earnings Per Share (Yuan/Share)	1.21
Salary Statistics - The average salary of non-managerial full-time employees is less than NT\$500,000	N
Salary Statistics - The company's EPS performance is better than its peers, but the average salary of non-managerial full-time employees is lower than the industry average.	Y
Salary Statistics - The company's EPS increased compared to the previous year, but the average salary of non-managerial full-time employees decreased compared to the previous year.	N
Salary Statistics - Explanation of the Correlation and Reasonableness between Company Operating Performance and Employee Compensation	The company's EPS for fiscal year 2014 decreased by 3.47% compared to fiscal year 2012. However, due to adjustments to the statutory base salary, average salaries for the current year increased compared to the previous year. Average full-time employee salaries were lower than the industry average due to an increase in the number of foreign direct employees.
Salary Statistics Situation-Specific Improvement Measures	The general employee salary increase of 3%-4% will take effect in January 2015.

(2) The Employee Welfare Committee regularly plans various employee welfare activities and welfare facilities every year

Welfare Programs	Welfare content
Group insurance	Term life insurance, accident insurance, occupational accident insurance, hospitalization, outpatient surgery
Statutory insurance	6% contribution to labor insurance, health insurance, and labor retirement
Subsidy benefits	Employee birthday gifts, employee marriage subsidies, childbirth subsidies, children's scholarships, employee on-the-job education and training, and funeral subsidies for employees and their families
Health promotion	Health check-ups, blood donations, health promotion seminars and other programs to promote and manage physical and mental health
Other benefits	Annual bonuses, free staff cafeteria, year-end party raffle, free parking, domestic and international travel subsidies, arts and cultural appreciation activities

(3) Parental Support

Chia Chang encourages employees to raise families and supports national birth policies by providing marriage gifts, newborn bonuses, and scholarships for children. All full-time employees are eligible for parental leave. In 2024, two female employees applied for parental leave.

(4) Retirement System and Implementation

In accordance with Taiwan's Labor Standards Act, since July 1, 2005, the company has adopted the Labor Pension Act (New Pension System), contributing no less than 6% of each employee's monthly salary to individual pension accounts, and handling retirement matters according to government regulations.

(5) Collective Agreements

Although Chia Chang has not established a labor union, it complies with labor laws by holding regular labor-management meetings. The company also conducts monthly meetings, annual employee surveys, and provides suggestion boxes to ensure open, two-way communication. These measures foster a cooperative and friendly work environment.

Chia Chang maintains comprehensive management policies defining employee rights and benefits, which are regularly reviewed and updated in line with government regulations.

(6) Employee Clubs

To promote work-life balance and well-being, Chia Chang encourages participation in employee clubs. In 2023, a badminton club was established with financial support from the company to foster a healthy and active workplace culture.



▼badminton play every 2hrs once a week

▲Chairman with badminton club



6.5 Occupational Safety and Health

6.5.1 Workplace Environment and Safety

Chia Chang clearly defines employees' safety, health, and welfare rights and obligations in labor contracts and safety guidelines. Annual EHS (Environment, Health, Safety) policies and goals are set, and ISO 14001 and ISO 45001 certifications ensure comprehensive risk assessment and management.

Chia Chang prioritizes occupational safety and health performance to provide a safe, comfortable, and efficient workplace for employees, customers, communities, and partners. Occupational safety is considered part of the company's competitive advantage and is integrated into its management system. A central management team sets strategic goals and monitors environmental and safety impacts, holding regular review meetings to evaluate performance and pursue continuous improvement.

To protect employees, Chia Chang follows its EHS Management Policy, and each site operates under ISO 45001 or equivalent standards. Internal audits are conducted before external audits to

strengthen EHS performance and reduce occupational incidents. The Taiwan sites have obtained ISO 14001 and ISO 45001 certification, covering the main and second plants.

EHS forms a core part of Chia Chang's values—"Quality First, Continuous Improvement, Green Sustainability, and Safety Above All." The company remains committed to creating a safe, healthy, and comfortable workplace and responding to stakeholder needs through ongoing EHS efforts.

Occupational safety management applies to all personnel entering the facilities, including employees, visitors, contractors, and suppliers. To protect non-employee workers, Chia Chang provides necessary safety training, medical support, and access to shared facilities. High-risk tasks are outsourced only to qualified contractors who must comply with local safety laws and follow company safety requirements.

Hazard Identification, Risk Assessment, and Incident Investigation

Chia Chang implements a proactive safety management approach, aiming for zero accidents and zero harm. Hazard identification and risk assessment are conducted at all sites by EHS teams and approved by site management, in line with legal requirements and ISO 45001 standards. Regular safety meetings and internal/external audits ensure continuous improvement.



New employees receive safety training emphasizing self-protection and the right to withdraw from unsafe conditions. In 2024, there were no penalties related to safety reporting or withdrawal due to safety concerns.

Health Promotion Programs

Chia Chang provides pre-employment physical examination information for new hires and regular health checks for employees. Emergency response personnel are assigned at each site to provide timely first aid support.

The company also offers on-site occupational physician and nurse services and equips trained first-aid responders. Health services, medical assistance, and occupational disease prevention are included in new employee training.

Worker Participation, Consultation, and Communication

In accordance with Taiwan regulations, each site assigns occupational safety and health personnel to plan and manage safety activities. Regular meetings are held to address safety management, training, health programs, occupational disease prevention, equipment inspection, hazard prevention, and incident investigation.

A quarterly Occupational Safety and Health Committee, led by the EHS head, reviews policies and recommends improvements. The EHS unit executes corrective and preventive measures

based on meeting results .

Occupational Safety and Health Training

Chia Chang complies with government requirements by providing ongoing safety training, including electrical safety, hazardous chemical handling, and first aid. Fire drills and emergency response exercises are conducted regularly.

Non-employees (contractors and temporary workers) receive hazard communication and safety training before entering the site. Safety reminders and supervision reinforce a strong safety culture .

Prevention and Mitigation of OSH Impacts Linked to Business Partners

Chia Chang applies the same safety standards to contractors as to employees. Safety requirements are included in contracts, and contractors receive hazard communication before entering the site. Safety inspections are conducted regularly, with deficiencies reported and corrected.

Occupational Injury and Illness

In 2024, total working hours reached 539,488 hours. No fatal work-related injuries occurred, and there was one commuting traffic incident. No major occupational safety penalties were issued.

Chia Chang continues to enhance safety practices, improve operating procedures, and strengthen safety awareness. No work-related injuries occurred among non-employees, and no lost-workday incidents were recorded .

Statistics of occupational safety and health training courses :

Category	Number of people	Hours
Labor Safety Business Management Course	2	48
Dedicated personnel and operations supervisors	3	17
General labor safety and health	56	157.5
Promotion of general labor safety and health laws and regulations	215	215
Occupational Hazards Awareness	81	137
Comprehensive fire training	304	1,128
Emergency response drills	162	235.5
Hazardous equipment operator training	19	79
Mechanical equipment operator training	135	303
Total	977	2,320

Comprehensive Fire Safety Training



Workplace Culture Lecture





On-site Risk Assessment by Occupational Medicine Specialist



Influenza Vaccination Program



Musculoskeletal Health Guidance



Protective Risk Assessment and Health Education



Special Health Examinations



Sexual Harassment Prevention Training for Foreign Workers



Workplace Health Management Service Records

年度	Implementation statistics of the four major plans							Health Management		Subtotal	General health management			Total
	Age Worker Fitness Assessment	Ergonomic Risk Assessment	Workload Overload Assessment	Maternity Protection Program	Respiratory Protection Program	Workplace Harassment and Misconduct Prevention	Return-to-Work / Job-Matching Assessment	Special Medical Examinations	New Employee Health Management		Health Examination Tiered Management	Health Promotion Programs		
2022	3	9	5	6	-	8	-	5	36	30	43	192	301	
2023	8	10	10	4	-	23	1	9	65	23	52	181	321	
2024	5	8	6	4	7	13	-	-	43	15	45	68	171	

On-site Occupational Health Services



Ergonomics and Musculoskeletal Disorder Prevention Training



Occupational Disability Statistics

Overview of Work Injury Statistics	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Number of occupational accident reports	3	0	1	3	1	0
Disabling Injury Frequency Rate (IR)	0.94	0.00	0.32	0.97	0.33	0.00
Occupational Disease Rate (ODR)	0.00	0.00	0.00	0.00	0.00	0.00
Disabling Injury Severity Rate (LDR)	8.17	0.00	0.65	10.65	4.01	0.00
Absenteeism Rate (AR)	0.04%	0.00%	0.00%	0.01%	0.00%	0.00%
Number of work-related fatalities	0	0	0	0	0	0

Note 1: Occupational safety statistics: Employees suffer work-related injuries and occupational diseases. This excludes approved vacation leave, maternity leave, paternity leave, bereavement leave, general sick leave, and commuting accidents.

Note 2: Jiazhang has not experienced any occupational disease incidents.

6.5.2 Security personnel

Year	Number of security personnel	Training hours
2024	6 (Including substitute staff)	272

2024 Security Personnel Training Statistics

Course Content	Training hours
Criminal Investigation	14
Crime Prevention and Utilization of Civilian Force	14
Traffic Control and Traffic Accident Assistance	20
Criminal Law Overview, Labor Safety Promotion	10
Crisis Management	10
Apprenticeship Training	64
Theft and Robbery Prevention Practices	16
Principles and Precautions for Security Duty	16
Security Operations and Implementation Details	26
Security Industry Theory	16
Security Industry Operations, Management, and Future Development	18
Fire Equipment Safety Inspection and Fire Emergency Response Drills	12
Disaster Relief and Protection Training	18
Grappling and Comprehensively Applied Boxing Techniques for Self-Defense	18
Total	272

7. Social Co-Prosperity

7.1 Industry–Academia Collaboration

Chia Chang recognizes that corporate citizenship goes beyond financial contributions; it requires long-term engagement in social value creation and sustainable development. We actively collaborate with academic institutions to foster innovation, cultivate future talent, and strengthen the industry ecosystem.

In 2024, Chia Chang partnered with domestic universities to promote internship training, applied research, and campus recruitment. Key initiatives included: ◦

Academic collaboration and campus career outreach with Taipei Tech (College of Management), Vanung University, and Lee-Ming Institute of Technology Industry–academia cooperation with Vanung University’s Department of Precision Mechanical & Industrial Engineering Providing internship and workplace training programs to develop technical and soft skills Sharing industry trends and career-planning guidance to support students’ career readiness ◦

In 2024, four interns were admitted through a selective process. They received cross-department training to enhance their professional capabilities, with the expectation that they may join the company as future junior managers.



7.2 Social Welfare & Community Engagement

Blood Donation

Chia Chang is committed to giving back to society and fulfilling its corporate social responsibility. We have continuously organized blood donation events for five consecutive years, encouraging participation from employees, nearby residents, neighboring businesses, and suppliers.

In 2024, two blood donation drives were held, with: 97 participants including employees and community partners 35,500 c.c. of blood donated in total

Through ongoing promotion of blood donation initiatives, we aim to unite internal and external stakeholders to support medical resources and assist those in need. We will continue to expand the scale of participation and deepen engagement in future years.

Social Support Activities

Chia Chang strongly believes in “giving back to society.” We encourage employees and their families to actively participate in charitable activities. Key initiatives in 2024 include:



Employee and partner family engagement: We continued organizing regular blood donation events and encouraged participation from employee family members and business partners, fostering a culture of compassion and collective support.

Support for disadvantaged groups: The Company continued to support social welfare organizations by purchasing goods from foundations assisting individuals with disabilities, contributing to sustainable economic empowerment.

8. Appendix

8.1 GRI Standards Index

Statement of Use :

The report has been prepared in accordance with the GRI Standards (2021) and discloses Chia Chang's sustainability performance for the period January 1, 2024 to December 31, 2024

The company has applied GRI 1: Foundation 2021.

Applicable GRI Sector Standards: None.

NO.	Disclosure indicators	Section	page
GRI 2			
2-1	Organizational details	About This Sustainability Report	3
		1.1 Organizational Profile	6
2-2	Entities included in the organization's sustainability reporting period, frequency and contact point	About This Sustainability Report	3
2-3			
2-4	Restatements of information	About This Sustainability Report	3
2-5	External assurance	About This Sustainability Report	3
2-6	Activities, value chain and other business relationships	4.6 Supplier Management and Evaluation	29
2-7	Employees	6.2 Diversity and Inclusion	54
2-8	Workers who are not employees	6.2 Diversity and Inclusion	54
2-9	Governance structure and composition	3. Sustainability Development 4.1 Board Governance	17 19
2-10	Nomination and selection of the highest governance body	4.1.2 Board Structure and Operations	20-22
2-11	Chair of the highest governance body	4.1.2 Board Structure and Operations	20-22
2-12	Role of the highest governance body in overseeing the management of impacts	5.2 Climate risk management	38
2-13	Delegation of responsibility for managing impacts	5.2 Climate risk management	38

NO.	Disclosure indicators	Section	page
2-14	Role of the highest governance body in sustainability reporting	3.2 Promotion Organization	17
2-15	Conflicts of interest	4.1.2 Board Structure and Operations	20-22
2-16	Communication of critical concerns	2.3.2 Disclosure and Response to Material Topics	15
2-17	Collective knowledge of the highest governance body	4.1.2 Board Structure and Operations	20-22
2-18	Evaluation of the performance of the highest governance body	4.1.4 Board Performance Evaluation	22-23
2-19	Remuneration policies	4.1.5 Board and Senior Management Compensation Policy 6.4 Compensation and Benefits System	23 58
2-20	Process to determine remuneration	4. Corporate Governance 4.1.5 Board and Senior Management Compensation Policy	19 23
2-21	Annual total compensation ratio	Confidentiality restrictions	-
2-22	Statement on sustainable development strategy	Message from Management	5
2-23	Policy commitments	3.1 ESG Sustainability Policy 6.1 Human Rights Policy	17 48
2-24	Embedding policy commitments	3.1 ESG Sustainability Policy 6.1 Human Rights Policy	17 48
2-25	Processes to remediate negative impacts	5.2.2 Climate Risk Identification and Assessment Process	39-40
2-26	Mechanisms for seeking advice and raising concerns	2.2 Stakeholder Communication and Responses	13
2-27	Compliance with laws and regulations	4.4 Legal Compliance	25
2-28	Membership association	4.8 Membership in Industry Associations	33
2-29	Approach to stakeholder	2.2 Stakeholder Communication and	13

NO.	Disclosure indicators	Section	page
	engagement	Responses	
2-30	Collective bargaining agreements	6.4 Compensation and Benefits System	58

NO.	Disclosure indicators	Section	page
GRI 3 Material Topics			
3-1	決定重大主題的流程	2.3.1 Material Topics determination	15
3-2	重大主題列表	2.3.1 Material Topics determination	15
3-3	重大主題管理	2.4 Material Topics Management	16

NO.	Disclosure indicators	Section	page
Topic standard			
201-1	Direct economic value generated and distributed (EVG&D)	1.3 Financial Performance	9
201-2	Financial implications and other risks and opportunities due to climate change	5.2 Climate risk management	38-39
201-3	Defined benefit plan obligations and other retirement plans	6.4 Compensation and Benefits System	58
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Confidentiality, no disclosure	-
202-2	Proportion of senior management hired from the local community	6.2.1 Workforce Composition and Relations	48
203-2	Significant indirect economic impacts	7.2 Social Welfare & Community Engagement	70-71
205-2	Communication and training about anti-corruption policies and procedures	4.5 Integrity Management	26
206-1	Legal actions for anti-competitive behavior, anti-trust and monopoly practices	4.4 Legal Compliance	25

NO.	Disclosure indicators	Section	page
207-1	Approach to Tax	1.3 Financial Performance	9
207-2	Tax Governance, Control, and Risk Management	1.3 Financial Performance	9
207-3	Stakeholder Engagement and Management of Tax Concerns	2.2 Stakeholder Communication and Responses	13-14
302-3	Energy intensity	5.3 Energy-Saving Performance	40
302-4	Reduction of energy consumption	5.3 Energy-Saving Performance	40
302-5	Reductions in energy requirements of products/services	5.2.2 Climate Risk Identification and Assessment Process	38
303-3	Water withdrawal	5.4 Water Resource Management	44
303-4	Water discharge	5.4 Water Resource Management	44
303-5	Water consumption	5.4 Water Resource Management	44
305-1	Direct (Scope 1) GHG emissions	5.1.1 Climate Strategy and Climate-Related Disclosure	34
305-2	Energy indirect (Scope 2) GHG emissions	5.1.1 Climate Strategy and Climate-Related Disclosure	34
305-3	Other indirect (Scope 3) GHG emissions	5.1.1 Climate Strategy and Climate-Related Disclosure	34
305-4	GHG emissions intensity	5.1.2 Greenhouse Gas Emissions	36
305-5	Reduction of GHG emissions	5.1.3 Greenhouse Gas Reduction	36
305-7	Nitrogen oxides, sulfur oxides, and other significant air emissions	5.1.3 Greenhouse Gas Reduction	36
306-1	Waste generation and significant waste-related impacts	5.5 Waste Management	46
306-2	Management of significant waste-related impacts	5.5 Waste Management	46
306-3	Waste generated	5.5 Waste Management	46
306-4	Waste diverted from disposal	5.5 Waste Management	46
306-5	Waste directed to disposal	5.5 Waste Management	46
308-1	New Suppliers that Were Screened Using Environmental Criteria	4.6 Supplier Management and Evaluation	29
308-2	Negative Environmental Impacts	4.6 Supplier Management and	29

NO.	Disclosure indicators	Section	page
	in the Supply Chain and Actions Taken	Evaluation	
401-1	New employee hires and employee turnover	6.2.1 Workforce Composition and Relations	54
401-2	Benefits provided to full-time employees that are not provided to temporary/part-time	6.4 Compensation and Benefits System	58
401-3	Parental leave	6.4 Compensation and Benefits System	58
402-1	Minimum notice periods regarding operational changes	6.2.2 Employee Communication Channels	57
403-1	Occupational health and safety management system	6.5.1 Workplace Environment and Safety	61
403-2	Hazard identification, risk assessment, and incident investigation	6.5.1 Workplace Environment and Safety	59
403-3	Occupational health services	6.5.1 Workplace Environment and Safety	61-63
403-4	Worker participation and consultation	6.5.1 Workplace Environment and Safety	59-65
403-5	Worker training on OHS	6.5.1 Workplace Environment and Safety	59
403-6	Promotion of worker health	6.5.1 Workplace Environment and Safety	59
403-7	Prevention of adverse health impacts	6.5.1 Workplace Environment and Safety	59
403-8	Workers covered by OHS management system	6.5.1 Workplace Environment and Safety	59
403-9	Work-related injuries	6.5.1 Workplace Environment and Safety	59-69
403-10	Work-related ill health	6.5.1 Workplace Environment and Safety	59-69

NO.	Disclosure indicators	Section	page
404-1	Average training hours per employee	6.3 Talent Training and Development	57
404-2	Programs for upgrading employee skills and transition assistance	6.4 Compensation and Benefits System	58
404-3	Percentage of employees receiving regular performance reviews	6.4 Compensation and Benefits System	58
405-1	Diversity of governance bodies & employees	6.2.1 Workforce Composition and Relations	54-57
405-2	Ratio of basic salary and remuneration of women to men	6.4 Compensation and Benefits System	58
406-1	Incidents of discrimination & corrective actions taken	6.2.2 Employee Communication Channels	57
407-1	Incidents of discrimination & corrective actions taken	None-available	-
408-1	Freedom of association and collective bargaining	4.6.1 Chia Chang Supply Chain Management 6.1 Human Rights Policy	29 49-52
409-1	Operations and suppliers at risk for child labor	4.6 Supplier Management and Evaluation 6.1 Human Rights Policy	29 48
410-1	Operations and suppliers at risk for forced labor	6.5.2 Security personnel	69
411-1	Security personnel trained in human rights	6.2.1 Workforce Composition and Relations	54
413-1	Operations assessed for human rights risks	7.2 Social Welfare & Community Engagement	70
413-2	Local community engagement	7.1 Industry-Academia Collaboration	70
414-1	Operations with significant negative impacts on communities	4.6 Supplier Management and Evaluation	29
414-2	New suppliers screened using	4.6 Supplier Management and	29

NO.	Disclosure indicators	Section	page
	social criteria	Evaluation	
415-1	Negative social impacts in supply chain and actions taken	None-available	-
416-1	Political contributions	None-available	-
416-2	Assessment of product/service impacts	None-available	-
417-1	Incidents of non-compliance with product/service impacts	None-available	-
418-1	Incidents of non-compliance: marketing & labeling	4.7 Information Security Management	31

8.2 Sustainability Disclosure Indicators – Optoelectronics Industry

NO.	Indicators	Disclosure summary
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage	Taiwan headquarters total energy consumption: 12,896.6 GJ Purchased electricity ratio: 100% Renewable energy usage ratio: 0%
2	Total water withdrawal and total water consumption	Taiwan headquarters total water withdrawal: 35,927 m ³ Total water consumption: 28,025 m ³
3	Total weight of hazardous waste and recycling rate	Hazardous waste: 0 tons, 0% recycled
4	Occupational injury category, number of cases, and rate	Occupational injury rate: 0% Number of occupational injury cases: 0
5	Product lifecycle management, including weight of scrapped products and e-waste and recycling rate (Note 1)	Taiwan headquarters scrapped products and e-waste: 0 tons Recycled: 0 tons, recycling rate: 0%
6	Description of risk management related to critical materials	To mitigate supply risk, the Company adopts a multi-supplier strategy and maintains adequate

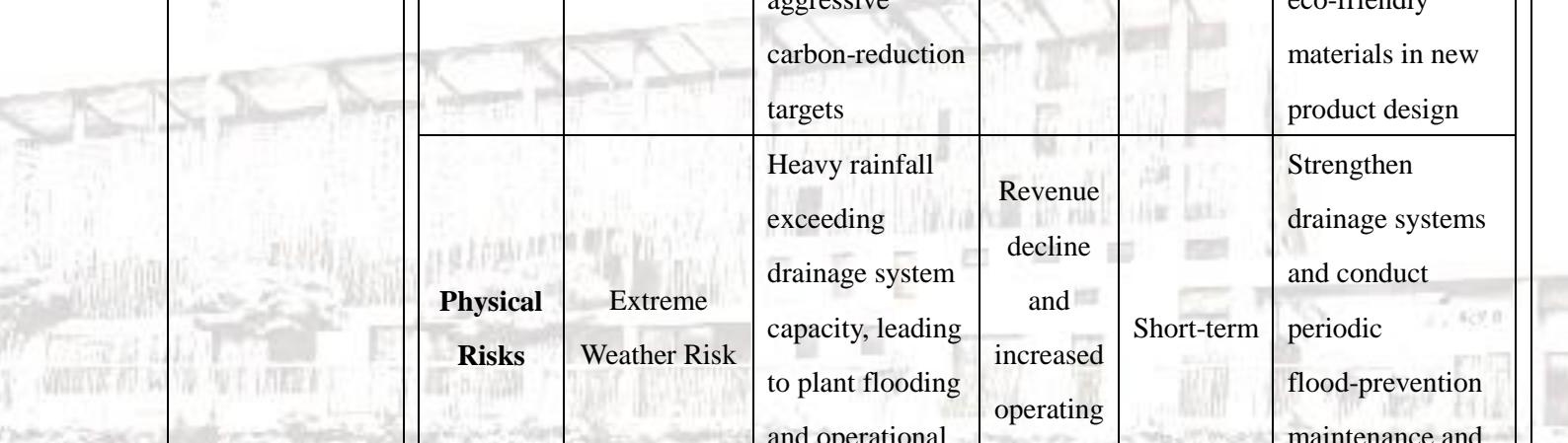
		safety stock levels for critical materials. Procurement timing is adjusted flexibly based on market conditions to reduce the impact of price fluctuations on operations.
7	Total monetary losses resulting from legal actions related to anti-competitive behavior	No monetary losses incurred from legal actions related to anti-competitive behavior
8	Primary product output by product category	Please refer to the Company's 2024 Annual Report.

Note 1: Includes the sale or other recycling treatment of scrap materials. Relevant explanations should be provided.

【Climate-Related Information for Listed and Over-the-Counter Companies】

1 Implementation of climate-related information

Topic	Implementation					
Oversight and Governance of Climate-Related Risks and Opportunities	<p>The Board of Directors is the highest governance body responsible for climate-related risk oversight. Key climate topics, including annual GHG inventory results, are reported to the Board.</p> <p>Chia Chang established a GHG management system in 2010 and obtains annual third-party verification. Senior management leads climate actions through cross-department collaboration, including equipment upgrades, energy-saving programs, and employee awareness enhancement.</p> <p>Externally, the Company strengthens supply chain resilience and supports the long-term goal of achieving net-zero emissions by 2050.</p>					
Impact of Climate-Related Risks and Opportunities on Business, Strategy, and Financial Planning	<p>Chia Chang identifies climate-related risks and opportunities based on the TCFD framework, supported by the ESG working group. Identified climate risks and opportunities and their potential impact on business operations and financial planning (short-, medium-, and long-term) are disclosed in the sections “Climate-Related Risks” and “Climate-Related Opportunities.”</p> <p>Climate-Related Risks :</p> <table border="1"> <thead> <tr> <th>Risk</th> <th>Risk type</th> <th>Potential financial impact</th> <th>Duration</th> <th>Action plan</th> </tr> </thead> </table>	Risk	Risk type	Potential financial impact	Duration	Action plan
Risk	Risk type	Potential financial impact	Duration	Action plan		

<p>The financial impact of extreme climate events and transitional actions.</p> 	<p>Transition Risks</p>	<p>Policy and Legal Risk</p>	<p>Government expansion of emission control and implementation of stricter carbon tax mechanisms</p>	<p>Increased operating costs</p>	<p>Mid-term</p>	<p>Establish departmental carbon-reduction KPIs aligned with national policies</p>
		<p>Market and Customer Requirements</p>	<p>Customers require low-carbon technologies, higher recycled material content, and more aggressive carbon-reduction targets</p>	<p>Increased operating costs</p>	<p>Mid-term</p>	<p>Review packaging material specifications to reduce logistics emissions; adopt low-carbon and eco-friendly materials in new product design</p>
	<p>Physical Risks</p>	<p>Extreme Weather Risk</p>	<p>Heavy rainfall exceeding drainage system capacity, leading to plant flooding and operational interruption</p>	<p>Revenue decline and increased operating costs</p>	<p>Short-term</p>	<p>Strengthen drainage systems and conduct periodic flood-prevention maintenance and drills</p>
<p>Climate-Related Opportunities :</p>						
Type	Opportunities	Potential financial impact	Duration	Action plan		

	Low carbon product	Customer demand for green and low-carbon products is increasing.	Increased revenue	Mid-term	In response to customers' low-carbon needs, we actively develop products with varying proportions of recycled materials to increase orders.	
	Resource using	Replace outdated equipment to improve resource utilization efficiency and reduce energy costs.	decreased operating costs	Mid-term	Conduct energy audits to identify high-consumption equipment, establish a replacement plan for outdated high-energy-use machines, and continue implementing company-wide energy-saving programs.	
Integration of Climate Risk Assessment into Enterprise Risk Management	<p>Climate-related risks are incorporated into the Company's enterprise risk management system.</p> <p>The sustainability task force identifies, assesses, and manages climate risks and opportunities following the TCFD guidance. Relevant risks and opportunities are included in the Company's risk register and reviewed regularly.</p>					
Climate Scenario Analysis	<p>According to the Taiwan National Climate Change Risk Assessment Platform, the Company's operating location was assessed under four IPCC AR6 scenarios (SSP1-2.6, SSP2-4.5, SSP3-7.0, and SSP5-8.5) across three time periods (2021-2040, 2041-2060, 2061-2080).</p> <p>The flood risk exposure remained at the lowest level in all scenarios and periods, indicating minimal climate impact on the Company's operational sites.</p>					
Transition Plans and Risk Indicators	Please refer Climate-Related Risks and Opportunities table					
Internal Carbon Pricing	The Company has not adopted an internal carbon pricing mechanism at this time.					

Climate-Related Targets	Please refer to the 2024 Annual Report, Section “9-2 GHG Reduction Targets, Strategies, and Action Plans.”
GHG Inventory, Assurance, and Reduction Strategy	Please refer to the 2024 Annual Report Sections “9-1 GHG Inventory and Assurance” and “9-2 GHG Reduction Targets and Plans.”

1-1 Recent Two-Year Greenhouse Gas Inventory and Confirmation Status

1-1-1 Greenhouse gas inventory information

Specify the greenhouse gas emissions (metric tons of CO₂e), concentration (metric tons of CO₂e/million yuan) for the most recent two years, and the scope of the data.

1. In accordance with the Sustainable Development Roadmap for Listed Companies, the audit schedule and scope of data coverage are as follows:
 - (1) The parent company should complete the audit by 2026.
 - (2) Subsidiaries with consolidated financial statements should complete the audit by 2027.
2. The greenhouse gas audit for the most recent two years covers the greenhouse gas emissions of the Company's Taiwan plant. Specific data is detailed in the table below:

Category	Emissions by section	2023		2024	
		Emissions (tCO ₂ e)	(%)	Emissions (tCO ₂ e)	(%)
Scope 1	Category 1: Direct greenhouse gas emissions	126.56	1.34%	176.28	2.16%
Scope 2	Category 2: Indirect greenhouse gas emissions from energy input	1,319.97	14.02%	1,210.36	14.85%
Scope 3	Category 3: Indirect greenhouse gas emissions from transportation	350.58	3.72%	200.15	2.46%
	Category 4: Indirect greenhouse gas emissions from products used by the organization	7,620.64	80.92%	6,561.14	80.53%
Total (tCO₂e)		9,417.75	100.00%	8,147.93	100.00%

Note: Greenhouse gas inventory data was collected in accordance with ISO 14064:2018 and verified by third-party AFNOR.

Note 1: Scope 1 emissions represent direct emissions from sources owned or controlled by the Company; Scope 2 emissions represent indirect emissions from the generation of purchased electricity, heat, or steam; Scope 3 emissions represent other indirect emissions resulting from Company activities but generated from sources not owned or controlled by the Company.

Note 2: Scope 1 and Scope 2 emission data coverage shall be prepared according to the timeline set forth under Article 10, Paragraph 2 of these Rules. Disclosure of Scope 3 emissions is voluntary.

Note 3: Greenhouse gas inventory standards: Greenhouse Gas Protocol (GHG Protocol) or ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: Greenhouse gas emission intensity may be calculated per unit of product/service or revenue. At minimum, intensity shall be disclosed based on revenue (NTD million).

1-1-2 Greenhouse gas information

The statement shall describe the confidence status for the two most recent years up to the date of publication of the annual report, including the scope of confidence, the confidence body, the confidence criteria, and the confidence opinion.

1. In accordance with the Sustainable Development Roadmap for Listed Companies, the verification timeline and scope of data coverage are as follows: :

- (1)The parent company should complete verification by 2027
- (2)The Company's greenhouse gas inventory is based on internal self-assessment data, conducted in accordance with ISO 14064 standards, and has been verified by a third party.

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

It should describe the base year for greenhouse gas reduction and its data, reduction targets, strategies and specific action plans, and the status of achieving the reduction targets.

The company is currently in the internal self-assessment stage. We will proceed with relevant work in accordance with the timeline of the Corporate Governance 3.0 - Sustainable Development Blueprint issued by the Financial Supervisory Commission, and discloses the reduction targets, strategies and specific action plans in fiscal year 2027.

8.3 Certificates and licenses

- ChiaChang.Co.LTD -ISO 45001 : 2018



➤ ChiaChang.Co.LTD -ISO 14001 : 2015

CERTIFICATE



特此授予：

嘉彰股份有限公司

桃園市蘆竹區南山路二段205巷45號
桃園市蘆竹區南崁路二段228巷151號

管理體系符合
ISO 45001:2018

驗證範圍
精密金屬元件沖壓加工 / 精密金屬元件表面處理



證書編號: ARES/TW/I2411109S
證書簽發日期: 2024-11-26
證書有效日期: 2027-11-25

每次監督審核時間與上次現場審核時間間隔不得超過12個月，且必須取得ARES簽發的監督審核通過證明以確保證書有效性。



批准：

A handwritten signature in black ink, appearing to read "JiaChang".



ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

➤ ChiaChang.Co.LTD -IECQ QC 080000:2017

CERTIFICATE



特此授予:

嘉彰股份有限公司

桃園市蘆竹區南山路二段205巷45號/
桃園市蘆竹區南崁路二段228巷151號

管理體系符合
IECQ QC 080000: 2017

驗證範圍
精密金屬元件沖壓加工／精密金屬元件表面處理



證書編號: ARES/TW/2412001HSPM

證書簽發日期: 2024-12-26

證書有效日期: 2027-12-25

每次監督審核時間與上次現場審核時間間隔不得超過12個月，且必須取得ARES簽發的監督審核通過證明以確保證書有效性。

批准:

A handwritten signature in black ink, appearing to read "JiLan".



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➤ ChiaChang.Co.LTD -IATF 16949 : 2016



Certificat

Certificate

No : 108654

No IATF : 0507027

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

CHIA CHANG CO., LTD.
嘉彰股份有限公司

pour les activités suivantes :
for the following activities:

MANUFACTURING OF STAMPING PRODUCT.
沖壓產品之製造。

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. 45, LANE 205, SECTION 2, NANSHAN ROAD, LUCHU DIST.,
TAOYUAN CITY 338, TAIWAN (R.O.C.)
338 桃園市蘆竹區南山路 2 段 205 巷 45 號
IATF USI : L5CCGW

Ce certificat est valable à compter du (année/mois/jour)
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Julien NIZRI
Directeur Général d'AFNOR Certification
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ISO 9001 : 2015

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Directeur Général d'AFNOR Certification

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報告編號：(TH09-036 / 第 1 版)

多場址範圍之地理位置：

廠區 / 公司	活動範圍地址
一廠	338 桃園市蘆竹區南山路 2 段 205 巷 45 號
二廠	338 桃園市蘆竹區南崁路 2 段 228 巷 151 號

各類別排放量數據：

類別	內容說明	溫室氣體排放量 (公噸 CO ₂ e)	備註
(類別 1) 直接溫室氣體排放	固定式燃燒源、移動式燃燒源、製程排放源、逸散性排放源	176.2799	
(類別 2) 輸入能源之間接溫室氣體排放	電力	1,210.3571	所在地基準
(類別 3) 運輸之間接溫室氣體排放	原物料上游運輸、產品下游運輸、員工通勤、商務旅行	200.1488	
(類別 4) 組織使用的產品之間接溫室氣體排放	購買產品、產品委外加工、使用的服務、廢棄物處理	6,561.1428	
(類別 5) 使用組織的產品之間接溫室氣體排放	NS	NS	
(類別 6) 其他來源之間接溫室氣體排放	NS	NS	

生質燃燒排放： 0.0000 公噸 CO₂e

113-2024/06

第 2 頁 / 共 4 頁

AFNOR Asia Ltd - 法律國際認證股份有限公司 - 20F-2, No. 102, Chung-Ping Road, Taoyuan, 330, Taiwan R.O.C.
T: + 886 3 220 0066 - F: + 886 3 220 7889 - No. 2909712 - <https://international.afnor.com/en/>

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報告編號：(TH09-036 / 第 1 版)

其他查證相關資訊

組織邊界：	營運控制權
溫室氣體類型：	二氧化碳(CO ₂)、甲烷(CH ₄)、氧化亞氮(N ₂ O)、氢氟碳化物(HFCs)、全氟碳化物(PFCs)、六氟化硫(SF ₆)、三氟化氮(NF ₃)
預期使用目的：	自願理解溫室氣體排放狀況做為減量策略依據。 (本聲明責任僅適用於上述預期使用目的，不適用其他任何目的。)
間接排放重大性準則：	-已鑑別利害相關者要求： <input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否 -已鑑別法規要求： <input type="checkbox"/> 是 <input checked="" type="checkbox"/> 否 -已鑑別排放量大小： <input checked="" type="checkbox"/> 是 <input type="checkbox"/> 否 -其他說明：
電力係數：	引用 2024 年 04 月 26 日經濟部能源署公告之 2023 年度電力係數
數據來源：	<input checked="" type="checkbox"/> 初級數據來源於現場營運活動的數據蒐集。 <input checked="" type="checkbox"/> 類別 3~6 排放量計算為使用估算數據。 次級數據來源為：環境部產品碳足跡資料庫 <input type="checkbox"/> 其他說明：
查證方法	<input checked="" type="checkbox"/> 現場查證
保留意見：	無
其他：	無
查證作業實施日期：	2025 年 03 月 12 日 2025 年 03 月 19 日
報告日期：	2025 年 04 月 17 日

113 2024/09

第 3 頁 / 共 4 頁

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報告編號：(TH09-036 / 第1版)

查證團隊與技術審查

主導查證員：蘇峰民

簽名：

蘇峰民

查證員：章細

簽名：

章細

查證員：傅瓊厚

簽名：

傅瓊厚

獨立審查者：陳怡靜

簽名：

陳怡靜

查證程序

法標國際以風險評估方法及管制為基礎，證據蒐集程序包括：行前評估、現場訪視、與場址的人員訪談、確認所提供的文件證據、對排放數據進行抽樣、評估數據管理系統、確認排放數據的蒐集與彙總、生產與能源消耗之間的分析，並確認所參考的協議標款是否被適當應用。

角色與職責

受查組織責任方依據查證準則規定，負責準備並提出溫室氣體聲明。此項責任包括規劃、實施及維護與溫室氣體聲明有關的數據管理系統，溫室氣體盤查清冊和盤查報告確認。

法標國際對所報告的溫室氣體排放量提供獨立的第三方查證，出具本次查證組織型溫室氣體排放量之查證意見。查證團隊具獨立及公正性，不存在任何利益衝突。

113 2020/09

第 4 頁 / 共 4 頁

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