

Taiwan Line Tek Electronic Co., Ltd

2024 ESG Report

# About This Report (Introduction, compiling reference, and scope)

This report is based on the disclosing principles of the GRI Sustainability Reporting Standards, GRI Standards : 2021 by Global Reporting Initiative, GRI of the Global Sustainability Standards Board, GSSB; Stakeholder Engagement Standards, SES by Account Ability, AA; Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies; Action Plan for Sustainability of Listed and OTC Companies (2023); and Regulations Governing Establishment of Internal Control Systems by Public Companies to provide reliable public disclosure information for the readers.

The Sustainability Report (hereafter “The Report”) issued by Taiwan Line Tek Electronic Co., Ltd. is to disclose the corporate operational principles and present the goal, strategy, and vision in terms of the sustainable development to the stakeholders.

The figures in this financial report are denominated in thousands of New Taiwan Dollars. The financial data came from publicly disclosed financial statements that have been audited by certified public accountants.

The scope of this report includes Taiwan Line Tek Electronic Co., Ltd, Everfull Electronic Co., Ltd (Huizhou), and Line Tek Electronic (Vietnam) Ltd, and covers sales projects and financial performance disclosure in each department, subsidiary, or re-invested company. If the scope of disclosure differs from the aforementioned, it will be specified in the section. To clarify, “the Group” and “the Company” mentioned in this report refers to the entity of “Taiwan Line Tek Electronic Co., Ltd” . Subsidiary Huizhou refers to “Everfull Electronic Co., Ltd (Huizhou)”, and subsidiary Vietnam refers to “Line Tek Electronic (Vietnam) Ltd” .

The reporting period of this report is 2024 (January 1, 2024 to December 31, 2024). The Company also plans to conduct a third-party external assurance. Report publication time: it is scheduled to release annually. Current version: published in August 2025.

Should you have any comments or suggestions regarding this report, please feel free to contact us:

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# Chairman' s Message

As a leading global manufacturer of power cord products, we are committed to delivering products that are stable, safe, and meet international compliance. Meanwhile, we believe that corporate growth goes hand in hand with social responsibility and sustainable development. Our vision is to “become a globally trusted green partner and create a sustainable future for the industry” : to become a green partner that’s trustworthy and work collaboratively with customers, employees, and suppliers to create sustainable value.

In environmental protection, we have adopted low-pollution manufacturing processes and environment friendly materials. In terms of social responsibility, we prioritize employee benefits and support local communities. In governance, we comply all applicable regulations and implement transparent supply chain. We acknowledge that the emphasis on ESG has become a global consensus and an emerging trend. It’s also the focus of our future development.

We are committed to continuously investing resources and optimizing processes to build a responsible supply chain with our supplier partners, as well as growing with our customers to achieve long-term value. We sincerely invite all of our partners to build a more responsible and competitive future for our industry together.

Chairman

*Long-Shei Chen*

Taiwan Line Tek Electronic Co., Ltd



# Company Profile

Taiwan Line Tek Electronic Co., Ltd was established in 1978, listed on the OTC market in 1992, approved by Securities and Futures Commission to transfer to TW Exchange in 2001. The Company has been listed and trading on the Taiwan Stock Exchange since September 17, 2001.

The Company is a globally leading manufacturer of power cords and charging cables for electronic products. Our main business focus on power transmission cable set for computer systems and electrical appliances, signal connection cables for IT-related products, high-performance connectors for communication systems, and charging cables for smart electric vehicles in various industries such as business appliance, telecommunication information, smart vehicles series, online games, and low earth orbit satellite. We have obtained multiple international quality certifications for the manufactured products and have established a unique position as an exclusive global supplier in certain markets. Our sales network covers Europe, the Americas, Asia, and Southeast Asia.

- **Stock Code : 2462**
- **Capital : 1.502 billion**
- **Chairman : Long-Shcei Chen**
- **Date of Establishment: 1978 ( Listed on the OTC market in 1992, Start market trading in 2001)**

## 1.Operating Strategy

- **Revenue target**

Guided by quality, price, customer service and sound corporate business philosophy and policies, we will achieve this year's revenue and profit targets.

- **Green environmental protection**

Continue to implement green environmental protection policies and produce products that comply with RoHS standards.

- **Expand new markets**

Expand new products and create new customer sources. In the future, the focus will be on cables for electric vehicles. The main direction will be DC/AC charging of new energy vehicles. We will implement market decentralization policies and achieve stable corporate operations.

- **Innovative technology**

Position the core technology in innovation and R&D, and use innovative technology as the benchmark for the enterprise, deeply cultivate product R&D and technology, maintain competitiveness, and enable the enterprise to operate sustainably.

- **Full automation**

Comprehensively introduce automation, improve production line automation, independent research and development of molds, and improve yield rates to provide customers with all-round satisfaction and present the best service quality.

- **Human management, pursuit of excellence and growth**

The company emphasizes human management and takes the excellence of talents, technology and products as the cornerstone of the company's development. In addition to innovation and creativity, it also maintains a consistent attitude of seeking innovation and change, adhering to the "service, innovation and pursuit of excellence" business philosophy and the basic operating policy of "continuous improvement of technical capabilities, productivity, and marketing capabilities", and the business philosophy of continuous efforts and steady growth.

## 2. Company History and Development

【1978/08】 Company established.

【1992/07】 Established a development department as a professional manufacturer specializing in electronic stabilizers, power supplies, EL triggers, and other related products.

【1992/07】 Approved by the over-the-counter trading center for stock listing, the company is now officially traded on the market.

【1993/06】 Developing high-frequency internal antennas and optical fiber products, and participating in telecommunications projects.

【1993/07】 Established the proprietary brand Linetek, with products certified worldwide. Acquired an industrial facility in Shenkeng District, New Taipei City.

【1994/06】 Developed a proprietary power supply cable assembly for HP inkjet printers, with exclusive global supply rights.

【1994/07】 Achieved international quality certification under the ISO-9002 standard.

【2001/09】 Approved by the Securities and Futures Commission for the transition from over-the-counter to listed trading. From September 17, 2001, the stock has been listed and traded on the stock exchange.

【2002/09】 Achieved international quality certification under the ISO-9001 standard.

【2003/03】 Expanded into the Japanese market by investing in and establishing Linetek Co., Ltd. in Japan.

【2007/01】 Issued the first domestically guaranteed convertible bonds in the amount of NT\$180 million.

【2007/07】 In response to global environmental standards, developed materials such as TPE, TPU, and MPPE, and obtained certifications from the United States, Europe, and Japan.

【2008/03】 Developed adapters for travel and commercial use, and obtained certification for these products.

【2009/04】 Developed high-frequency USB Type-C transmission products, obtained certification from the USB Association, and received a TID number (3.0/3.1).

【2010/03】 Developed LED display modules for use in power transmission lines, and manufacture and supply these modules to various brands.

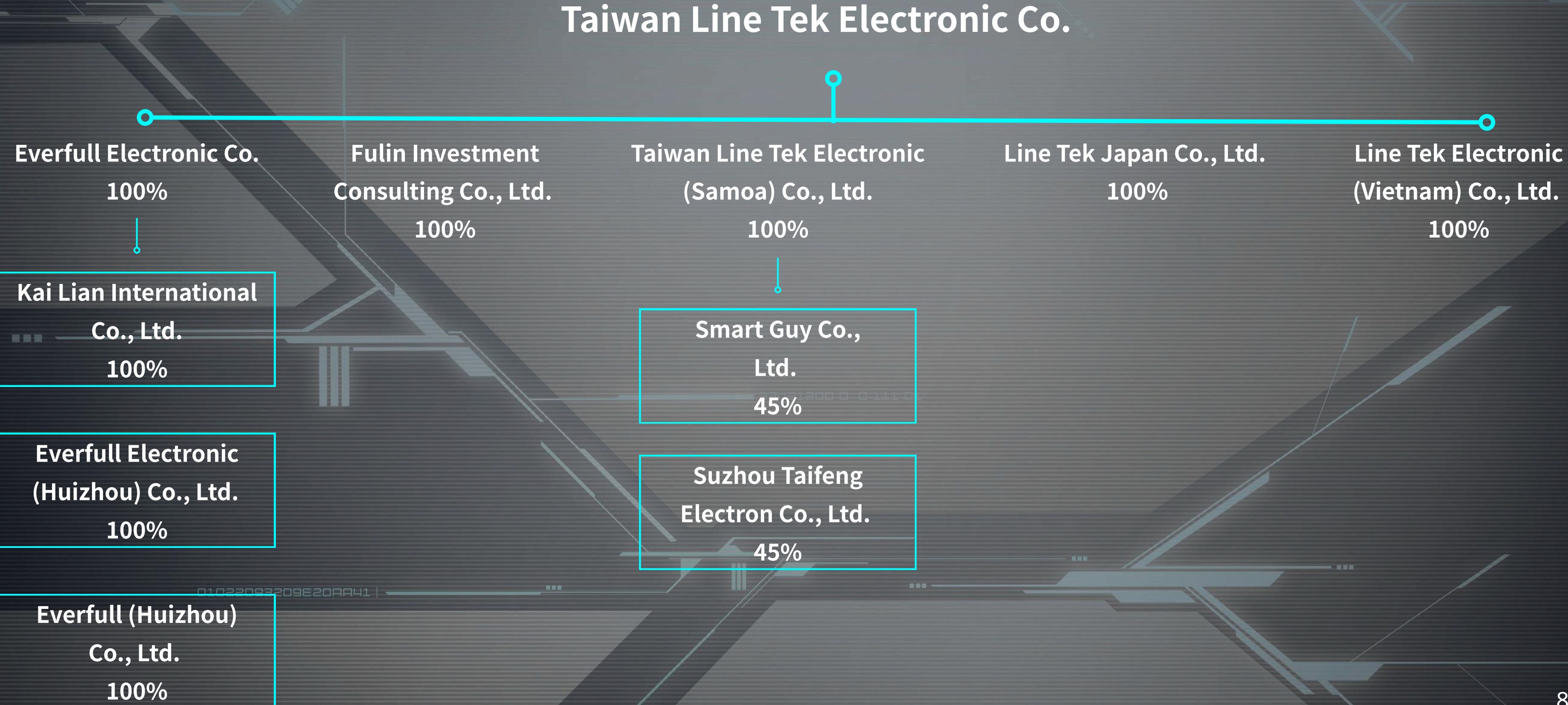
【2011/08】 Developed a power supply cable for Amazon Echo speakers with an independent design, providing exclusive global supply.

【2012/06】 Issued the second domestically guaranteed convertible bonds in the amount of NT\$200 million, and the third batch of unsecured convertible bonds in the amount of NT\$200 million.

## 2. Company History and Development

- 【2013/09】 Developed thermal conduction modules for EV green energy vehicle connectors, entering the field of automotive component technology R&D.
- 【2013/11】 To reduce costs, invested in and established EVERFULL Electric Co., Ltd. (Huizhou) in mainland China.
- 【2019/11】 Invested in EVERFULL Electric Co., Ltd. (Huizhou) in mainland China, with the completion of the first phase of the new factory, covering a total construction area of 100,000 square meters.
- 【2020/11】 Entered the electric vehicle (EV) power cable industry and technology development, and obtained certifications from various countries.
- 【2020/12】 Established an automotive manufacturing division and achieved IATF 16949 certification, securing orders from various automakers.
- 【2021/04】 Established EVERFULL Development (Huizhou) Co., Ltd. through a corporate spin-off.
- 【2022/03】 Developed USB Type-C 4.0 high-frequency transmission cable assemblies, obtained certification, and received a TID certificate number.
- 【2022/06】 Developed and manufactured power transmission cables for gaming consoles and servers from Microsoft and Nintendo, and supplied these products.
- 【2023/01】 Invested in and established Linetek Electric (Vietnam) Co., Ltd. to expand into the Vietnamese market.
- 【2023/03】 Entered the low Earth orbit satellite industry, manufacturing and supplying power cables to major international companies and engaging in technology development.
- 【2023/08】 Issued the fourth batch of unsecured convertible bonds in the amount of NT\$400 million.
- 【2024/05】 The first phase of the new factory in Vietnam has been completed and has achieved international quality certification under the ISO-9001 standard.
- 【2025/01】 Developed automobile adaptor and obtained certification.

### 3. Group Business Structure



#### 4. Address and contact number of the Headquarter, branch, and factory

**Headquarter:** No.272, Sec.3, Bei Shen  
Rd., Shen Keng District, New Taipei City  
Tel: (02)2662-5600

**China Huizhou:** No. 2, Everfull Avenue,  
Xiao Peng Gang village, Longxi Town,  
Boluo County, Huizhou City, Guang  
Dong Province  
Tel: 86-0752-650-9988

**HVietnam:** Lot CN15.5, Road N1, Chau  
Son Industrial Park, Le Hong Phong  
Ward, Phu Ly City, Ha Nam Province.  
Vietnam.

Tel: 84-022-63967880

# 1/ Sustainable Development

- 1.1 Sustainable Development**
- 1.2 Sustainable Development Policy**
- 1.3 Identify Stakeholder and Material Topics**
- 1.4. Material Topics concerned by stakeholders**
- 1.5. Disclosure of Material Topics**
- 1.6. UN Sustainable Development Goal**

# 1.1 Sustainable Development Management Structure

To fulfill its corporate social responsibility and align with international trends, the Company actively responds to stakeholder concerns of risk assessment and corresponding strategy in regards of the environment, society, and corporate governance to achieve sustainable operation goal. Also, in order to implement sustainability goals and policies, strengthen the governance function of its Board of Directors, in addition to the two existing functional committee - Audit Committee and Remuneration Committee, the Company has established a Sustainable Development Committee on November 10, 2023 to assist the Board in executing its duties and to promote and supervise the sustainable development governance matters.

## 1.1.1. Sustainable Development Committee

Sustainable Development Committee of Taiwan Line Tek operates in compliance with the Company's Sustainability Committee Charter. The members of this committee is assigned by the resolution of the Board of Directors with no less than 3 people and at least half of them are composed of independent directors with legal, accounting, or technology professional backgrounds and top management appointed by the Company. An independent director serves as the convener and the chairman.

The term of office for the Sustainable Development Committee members is aligned with the Board of Directors. In the event of a member is dismissed for any reason, resulting in the number of the members fall short of the minimum requirement in the preceding regulation or charter, the Board of Directors may appoint a replacement to fill the vacancy.

In order to assist the Board to constantly promoting sustainable development and improving corporate governance for the purpose of sustainable operations, the responsibilities of the Committee shall include the following:

- **Formulate the Company's sustainable development directions, strategies, and goals, and make corresponding management guidelines and concrete implementation plans.**
- **Promote and implement matters related to ethical management.**
- **Follow up, review, and revise the implementation status and effectiveness of corporate sustainable development matters.**
- **Other matters that are assigned by the resolution of the Board of Directors.**

The Committee has established a Sustainability Task Force in accordance with relevant business and appointed a Director-General. Matters by resolutions of the Committee shall be executed by the relevant departments or the Task Force. The Director-General is responsible for handling the Committee's operations and coordinating the annual plans and implementations of each Task Force.

Title	Name	Actual attendance (times)	Attendance by proxy (times)	Attendance rate (%)	Note
Member	Long-Shcei Chen	2	0	100	Chairman
Chairman	Ben-Li Feng	2	0	100	Independent Director
Member	Guo-Nan Liu	2	0	100	Independent Director
Member	Syue-Ren Shen	2	0	100	Independent Director
Member	I-Fang Liao	2	0	100	Independent Director
Member	Yi-Jing Chen	2	0	100	CFO

Table: attendance data of the Sustainable Development Committee

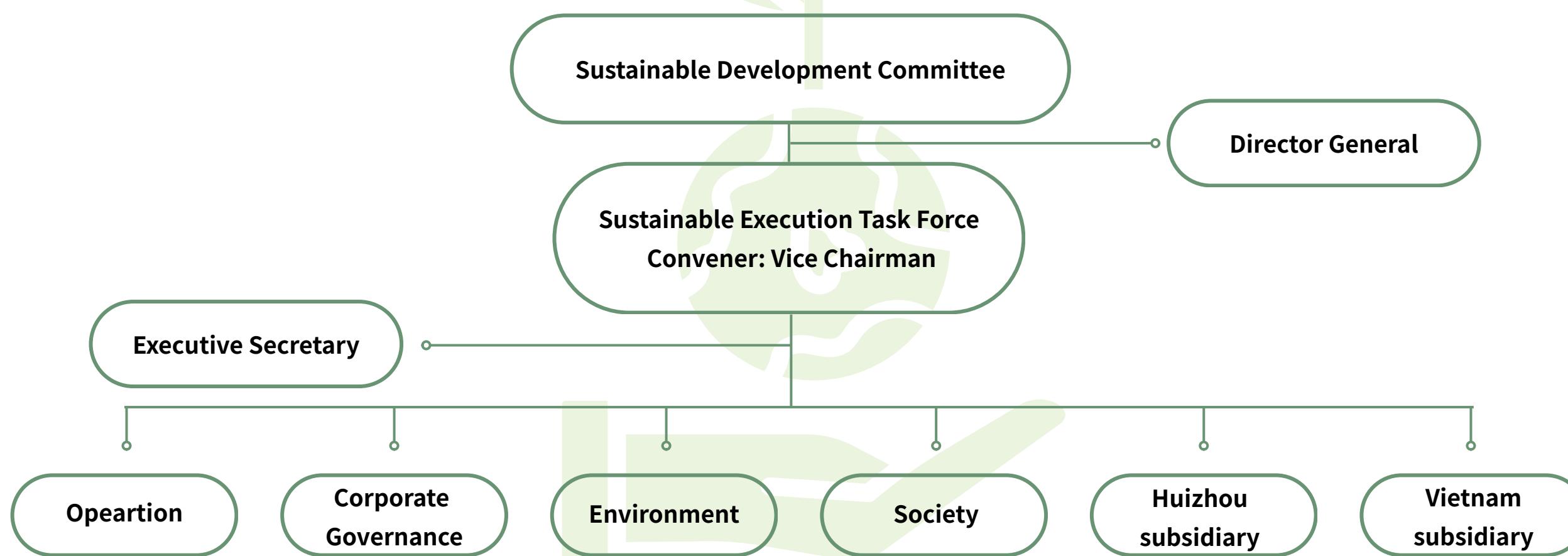
## 1.1.2. Sustainable Development Committee and the Execution Task Force

The Sustainability Task Force was established in accordance with Article 4 of the Sustainable Development Committee Charter. The Vice Chairman serves as the convener of the Task Force with participating members include: Operation team, Corporate Governance Team, Environment Team, Society Team, Huizhou subsidiary, and Vietnam subsidiary. It focuses on stakeholders, collects and reviews the issues concerned by the stakeholders. The responsibilities of the Task Force are outlined as follows:

- Operation aspect : responsible for managing the partnerships, sustainable procurement, conflict minerals, responsible manufacturing, supply chain management, customer satisfaction and service, etc.
- Corporate governance aspect : responsible for regulations compliance, risk management, ethical operation, sustainable finance, technology innovation, and information security, etc.
- Environmental aspect : responsible for implementing the environmental management, water resource management, waste management, greenhouse gas management, and circular economy, etc.
- Social aspect : responsible for implementing the human rights policies, occupational safety and health, labor relations, talent development, employee care, community relation, and public welfare, etc.

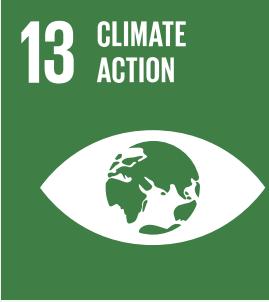
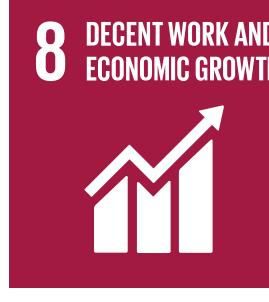
The Sustainability Task Force consolidates complete report in regards of sustainable development concrete implementation matters, and the convener reports the implementation status to the Sustainable Development Committee and submit it to the Board of Directors for reviewing significant issues and implementation. The Board will then approve the issue by resolution and provide necessary resources and guidance.

## Sustainable Development Committee and Execution Task Force



## 1.2 Sustainable Development Policy

In order to practice corporate social responsibility, promote economic, social, and environmental balance and sustainable development, the Group has established the “Sustainable Development Policy” with scopes includes the Group’s operating activity policy commitment such as “corporate governance”, “environmental aspect”, and “social aspect”, strategy, short, medium, and long term goals to promote competitive advantages that based on sustainable development. Relevant policies are as follow:

Sustainable Development	SDGS	Policy Commitment	Strategy
Corporate Governance	 <b>17 PARTNERSHIPS FOR THE GOALS</b>	Strengthening Corporate Governance Evaluation	Improve corporate governance indicators
		Information security	Continuously implement ISO 27001 Information Security Management System
Environmental Aspect	 <b>13 CLIMATE ACTION</b>	Impact management	Manufacturing process improvement
		Greenhouse Gas Management Promote low-carbon and green manufacture	1. Implement ISO 14064-1 Greenhouse Gas Inventory System 2. Passed the third party certification
Social Aspect	 <b>8 DECENT WORK AND ECONOMIC GROWTH</b>	Healthy workplace	1. Implement ISO 45001 Occupational Safety and Health Management System 2. Health check
		Customer relation management	1. Customer satisfaction survey 2. Customer relation management

# 1.3 Identify Stakeholder and Material Topics

## 1.3.1 Identify Stakeholder

This report is prepared in accordance with the AA1000 Stakeholder Engagement Standard based on five dimensions — dependency, influence, level of concern, responsibility, and diverse perspectives. The Sustainability Task Force discusses and identifies five major stakeholders including “shareholders/investors”, “employees”, “customers”, “suppliers/contractors”, and “financial institutions”. Through various channels, the Company collects material issues of concern raised by stakeholders and integrates them with its operational strategies. It helps the Company’s seamless integration of economic performance and sustainable development.

## 1.3.2 Identify Material Topics

### 1.3.2.1 Identifying Process

This material topic assessment was referred to the GRI 2021 new material topic process. The stakeholders evaluated their level of concern on material topics, and the Sustainability Task Force then identified the positive and negative impacts on actual and potential effects associated with each topic. The assessment process is as follows:

- **Step 1 Confirm the process and scope**

Confirm the disclosure of material topics and report compiling boundaries, follow AA1000 Stakeholder Engagement Standards and GRI reporting principle to plan for the identification process of material topics.

- **Step 3 Consolidate material topics**

Based on the business activities scope of Taiwan Line Tek and following GRI Standards, the Company collects industry regulations, sustainability-related business guidelines, and external professional consultants’ advice, as well as reviewing operational trends and competitive factors within the same industry and the three major dimensions of ESG to consolidate 19 material topics.

- **Step 5 Confirm and Review Result**

After preliminarily prioritizing the material topics, the Sustainability Task Force discusses and reviews each topic and conducts risk assessment of the positive and negative operational impacts associated with each topic. It then identifies 6 material topics, 7 general topics, and 3 voluntary disclosure topics. Information is disclosed in accordance with material topics, general topics, and voluntary topics.

- **Step 2 Establish communication object**

The Sustainability Task Force discuss and confirm five types of stakeholders that are highly relevant to the operational impact: shareholders/investors, employees, customers, suppliers/contractors, and financial institutions.

- **Step 4 Investigate level of concern**

Invite the stakeholders to conduct a questionnaire survey to assess their level of concern (expectation) regarding the material topics to receive a preliminary prioritization of these topics.

## 1.4. Material Topics concerned by stakeholders

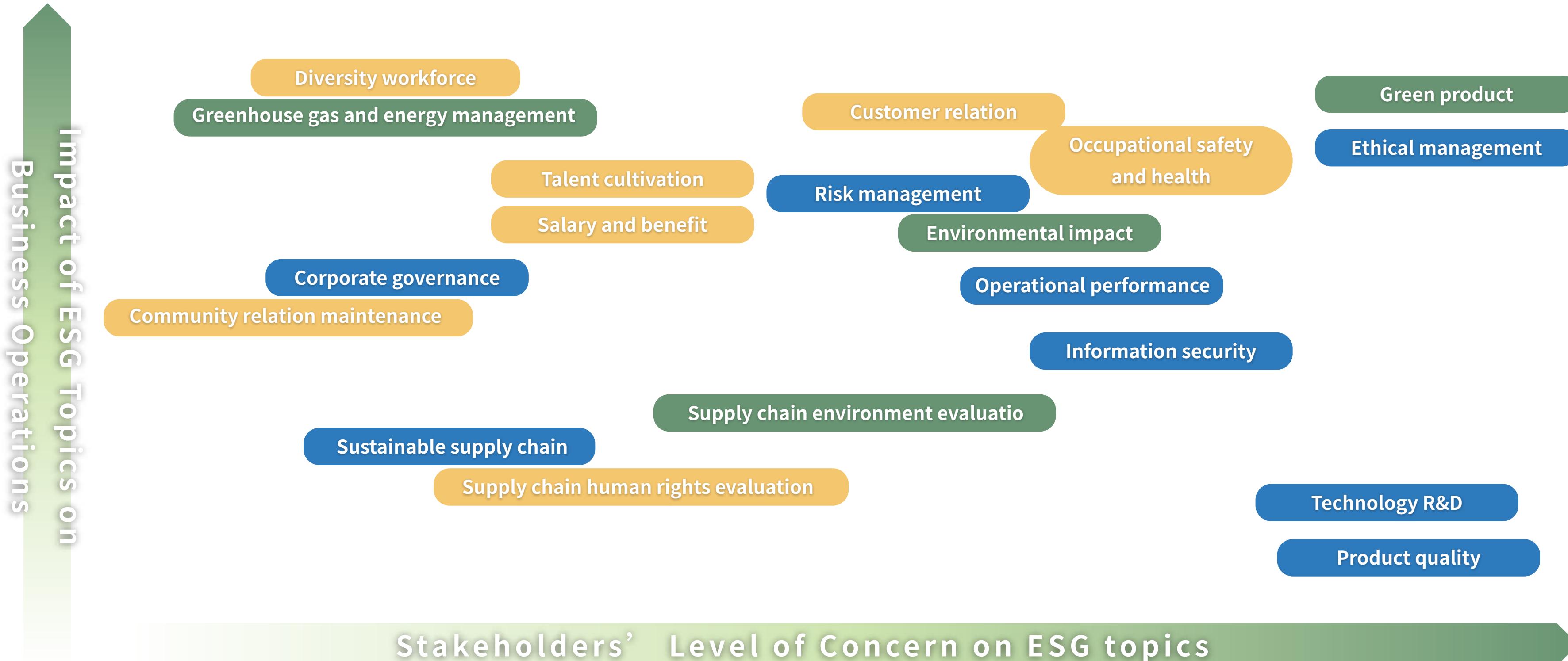
To ensure that stakeholders know about the Company's operational status in a timely manner, the point of contact designated for each stakeholder keeps regular updates on communication channels and methods to consolidate material topic survey result, as well as enabling the Company to grasp stakeholders' expectations and opinions.

Table: concerned issue by stakeholders

Stakeholder	Significance for the company	Concerned issue (top 5 scores)	Communication method (frequency)
Shareholder /investor	Implement corporate governance and ethical management, strengthen managements in operation, product, technology, and talents to improve performance bonus for shareholders.	<ul style="list-style-type: none"> <li>• Ethical management</li> <li>• Operational performance, technology R&amp;D, green product, product quality, customer relation, information security, corporate governance, talent cultivation, sustainable supply chain, and salary benefits</li> </ul>	<ul style="list-style-type: none"> <li>• Conduct two Investor Conferences</li> <li>• Public material information announcement for matters that might have significant impact on the Company's financial performance and business operations.</li> <li>• Update the official website regularly with financial information, corporate governance, and shareholder-related matters.</li> <li>• Publish the Shareholders' Meeting Agenda Handbook, Annual Meeting Report, and Meeting Minutes for investors' reference.</li> <li>• Provide appropriate information in response to institutional investors' visits and inquiries, and reply shareholders and investors' phone calls.</li> </ul>
Employee	Employees are the biggest foundation of the Company's operations. Corporate can have sustainable development with the support from its employees.	<ul style="list-style-type: none"> <li>• Green product, operational performance</li> <li>• Ethical management, occupational safety and health</li> <li>• Product quality, technology R&amp;D, environmental impact</li> </ul>	<ul style="list-style-type: none"> <li>• Labor-Management meeting</li> <li>• Welfare Committee</li> <li>• Work meeting</li> </ul>
Customer	Provide the best quality and service to the customer and conduct environmental risk control.	Ethical management, technology R&D, green product, product quality, information security, occupational safety and health, supply chain environment evaluation, risk control.	<ul style="list-style-type: none"> <li>• Telephone/email (irregularly)</li> <li>• Customer meeting (irregularly)</li> <li>• Quality meeting (monthly/quarterly)</li> <li>• Customer satisfaction survey (annually)</li> </ul>
Supplier /contractor	In partnership with key business partners in committing to promote green industry and comply with international human rights policy.	Green product, product quality, occupational safety and health, technology R&D, information security, supply chain human rights evaluation	<ul style="list-style-type: none"> <li>• Telephone/email (irregularly)</li> <li>• Quality meeting (monthly/quarterly)</li> <li>• Supplier audit (once a year)</li> <li>• Customer complaint channel (irregularly)</li> </ul>
Financial institute	Advise corporates to focus on governance, economy, environment, and society risk	<ul style="list-style-type: none"> <li>• Ethical management, operational performance</li> <li>• Technology R&amp;D, environmental impact</li> </ul>	<ul style="list-style-type: none"> <li>• Telephone/email (irregularly)</li> <li>• In-person contact</li> </ul>

## 1.5 Disclosure of Material Topics

The 2024 material topics are determined by the survey result of the stakeholders' level of concern on material topics as the preliminary results, then discussed by the Sustainability Task Force for evaluation based on the positive and negative operational impacts and actual and potential scopes. 10 material topics are identified as follow.



Material Topics	Corresponding Report Chapter / Response	Impact	Description of Impact on the Company
Green product	4.1 Environmental impact	Positive	The Company's products have obtained multiple international certifications and have gained trust from customers for a long-term, which made it as one of the exclusive global suppliers.
Ethical management	2.2 Ethical management	Positive	The Company follows ethical and legal regulations, implements anti-corruption, forbids corruption and bribery, and encourages employees to report any violation to improve the Company's
Employee Diversity	5.1 Employee Diversity	Positive	The Company creates a diverse, equal, and inclusive working environment, including diverse workforce and development opportunity.
Greenhouse gas and energy management	4.3 Greenhouse gas and energy management	Positive	The Company improves the environmental impact in its operation through greenhouse gas inventory and energy management.
Occupational safety and health	5.4 Occupational safety and health	Positive	The Company's critical production bases have passed international standard certifications to minimize workplace hazards and provide employees with a safe working environment.
Customer relation	3.2 Customer relation	Positive	The Company has established a complete customer service process and satisfaction survey to build a good customer relationship.

## 1.5.1 Material topic change management

The Company has identified 6 material topics in 2023 and 6 material topics in 2024. Material topic change management: 2 topics are unchanged, 4 topics are removed, and 4 topics are new.

Aspect	Annual material topic		Description
	2023	2024	
Governance/Economy	Operational performance		Removed. The Company's operational performance grows steadily.
		Ethical management	Unchanged
	Customer relation	Customer relation	Unchanged
Environment	Green product/service	Green product	Unchanged with minor title adjustment. Renew the definition of original topic and integrate with the topic of the year.
	Sustainable supply chain		Removed. It is the voluntary disclosure topic in this year.
		Greenhouse gas and energy management	New
Society	Talent cultivation		Removed. All operating organizations are in compliance with the regulations.
		Diverse workforce	New
	Product responsibility/safety		Removed. It is integrated with the green product topic.
		Occupational safety and health	New

## 1.6 UN Sustainable Development Goal

UN SDGs (United Nations Sustainable Development Goals) is a series of sustainable goals from 2016 to 2030 published by the United Nations in 2015. The purpose is to lead the global corporates toward a more ideal future. UN SDGs has 17 goals. The Company has executed the following sustainable development goals:

Sustainable development	Corporate governance	Green economy	Friendly environment	Inclusive society
<p>1.1 Sustainable development management structure          1.2 Sustainable development policy          1.3 Identify stakeholder and material topic          1.4 Material topics concerned by stakeholders          1.5 Disclosure of material topics          1.6 UN Sustainable development goal</p>	<p>2.1 Board of Directors          2.2 Ethical management          2.3 Risk management</p>	<p>3.1 Operational performance          3.2 Customer relation</p>	<p>4.1 Environmental impact          4.2 Green product          4.3 Greenhouse das and energy management          4.4 Waste management          4.5 Water resource management</p>	<p>5.1 Employee diversity          5.2 Salary and benefits          5.3 Talent cultivation          5.4 Occupational safety and health          5.5 Sustainable supply chain          5.6 Social participation          5.7 Social relation maintenance</p>
				

# 2/ Corporate Governance

- 2.1 The Board of Directors
- 2.2 Ethical Management
- 2.3 Risk Management

In order to build a good corporate governance system, the Group has established the Company's Corporate Governance Principle in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" jointly established by the Taiwan Stock Exchange Corporation and the Taipei Exchange for an effective corporate governance structure.

## 2.1. The Board of Directors

The Shareholders' Meeting composed by all shareholders serves as the highest decision-making body in the Company's governance structure. The Board of Directors with directors elected by the Shareholders' Meeting execute the Company's business operations. The Chairman acts as the company's external representative and is the highest-ranking executive of the Company.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the chairperson of the board in person and attended by a majority of the directors (at least one independent director in person), convener of the Audit Committee in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

The Board of Directors of the Company shall direct company strategies, supervise the management, and be responsible to the Company and shareholders. The various procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the board of directors complies with laws, regulations, its articles of incorporation, and the resolutions of its shareholders' meetings.

Article 2 of the Taiwan Line Tek "Corporate Governance Best Practice Principles": when setting up the corporate governance system, in addition to complying with relevant laws, regulations, articles of incorporation, contracts signed with the TWSE or TPEx, and other relevant regulations, a TWSE/TPEx listed company shall follow the following principles:

- Protect the rights and interests of shareholders.
- Strengthen the powers of the board of directors.
- Fulfill the function of supervisors.
- Respect the rights and interests of stakeholders.
- Enhance information transparency.

The Company shall submit the following matters to its board of directors for discussion:

- Corporate business plans.
- Annual and semi-annual financial reports.
- Adoption or amendment to an internal control system pursuant to Article 14-1 of the Securities and Exchange Act, and evaluation of effectiveness of an internal control system.
- Adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, to the handling procedures for financial or operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, and endorsements or guarantees for others.
- The offering, issuance, or private placement of any equity-type securities.
- In the absence of an Executive Director, the Chairman shall be appointed or discharged.
- The appointment or discharge of a financial, accounting, or internal audit officer.
- A donation to a related party or a major donation to a non-related party, provided that a public-interest donation of disaster relief for a major natural disaster may be submitted to the next board meeting for retroactive recognition.
- Any matter required by Article 14-3 of the Securities and Exchange Act or any other law, regulation, or bylaw to be approved by resolution at a shareholders meeting or to be approved by resolution at a meeting of the board of directors, or any such significant matter as may be prescribed by the competent authority.

Except for matters that must be submitted to the board of directors for discussion under the preceding paragraph, when the board of directors is in recess, it may delegate the exercise of its power to others in accordance with law, regulations, or its articles of incorporation. However, the level of delegation or the content or matters to be delegated shall be clearly specified, and general authorization is not permitted.

The Board of Directors of the Company shall meet at least once every quarter, or convene at any time in case of emergency. To convene a board meeting, a meeting notice which specifies the purposes of the meeting shall be sent to each director and supervisor no later than 7 days before the scheduled date. Sufficient meeting materials shall also be prepared and enclosed in the meeting notice. If the meeting materials are deemed inadequate, a director may ask the unit in charge to provide more information or request a postponement of the meeting with the consent of the board of directors. The Company shall adopt rules of procedure for board meetings, which shall follow the Regulations Governing Procedure for Board of Directors Meetings of Public Companies with regard to the content of deliberations, procedures, matters to be recorded in the meeting minutes, public announcements, and other matters for compliance.

## 2.1.1. Nomination and election of the directors

The nomination and election of the Company's directors shall be conducted in accordance with the Company's "Rules for Election of Directors": candidate nomination system and procedures set out in Article 192-1 of the Company Act. The number of directors will be as specified in the Company's Articles of Incorporation, with voting rights separately calculated for independent and non-independent director positions. Those receiving ballots representing the highest numbers of voting rights will be elected sequentially according to their respective numbers of votes. When two or more persons receive the same number of votes, thus exceeding the specified number of positions, they shall draw lots to determine the winner, with the chair drawing lots on behalf of any person not in attendance.

The qualifications and elections for the independent directors of the Company shall comply with the regulations in "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

When the number of directors falls below five due to the discharge of a director for any reason, the Company shall hold a by-election for director at the following shareholders meeting. When the number of directors falls short by one-third of the total number prescribed by the articles of incorporation, the Company shall convene a special shareholders meeting within 60 days of the occurrence of that fact for a by-election for director(s). When the number of directors is lower than that required under Article 14-2, Paragraph 1 in the Securities and Exchange Act, a by-election for independent director shall be held at the next shareholders meeting. When all independent directors have been dismissed, the Company shall convene a special shareholders meeting to hold a by-election within 60 days from the date the situation arose.



## 2.1.2 Diversity and independence of the Board of Directors

The composition of the Company's Board of Directors shall be determined by taking diversity into consideration. It is advisable that directors concurrently serving as company officers not exceed one-third of the total number of the board members, and that an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs be formulated and include, without being limited to, the following two general standards:

- Basic requirements and values: Gender, age, nationality, and culture; it is advisable that the number of female directors account for at least one-third of all the directors.
- Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.

All members of the board shall have the knowledge, skills, and experience necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities:

- Ability to make operational judgments.
- Ability to perform accounting and financial analysis.
- Ability to conduct management administration.
- Ability to conduct crisis management.
- Knowledge of the industry.
- An international market perspective.
- Ability to lead.
- Ability to make policy decisions.

The Board of Directors of our company is composed of 9 directors, including 5 general directors and 4 independent directors. The members have professional experience in banking, securities, and asset management, as well as rich experience and expertise in accounting, business, and risk management.

The Company also emphasizes gender equality in the composition of the Board of Directors. Currently, there is one female director among the nine directors, accounting for 11% of the total. Two directors are also employees of the Company, accounting for 22%. One independent director has been in office for less than 3 years, two independent directors have been in office for 4-6 years, and one independent director has been in office for 7-9 years.

The Company practices diversity policy and strengthens the Board of Directors' structure. Its members' industrial experience and professional expertise are as follow.

Title	Nationality/Place of registration	Name	Gender	Election date	Tenure	Major experience or professional background
Chairman	ROC	CHEN, LONG-SHUI	Male	6/16/2023	3 years	Graduated from National Taipei University of Technology, currently serving as the General Manager of the Company, Chairman of Sun Moon Lake Co., Chairman of Shan Yuan Industrial Co., Ltd., and Chairman of several investment, restaurant, residential and commercial property development and leasing companies. Experienced in business investment and commercial trade, with over 50 years of management experience in the industry, and more than five years of work experience in business, finance, and company operations.
Director	ROC	XIE, GUO-XIONG	Male	6/16/2023	3 years	Graduated from Japan's SANNO UNIVERSITY, previously served as the Chairman and CEO of the Company. Currently, he is also serving as the Chairman of Everfull Electronics (Huizhou) Co., Ltd., Director of Suzhou Taiyifeng Electron Technology Co., Ltd., and Director and Representative of Taiwan Shin Kong Global Venture Capital Corp. He has more than five years of working experience in business, finance, and corporate affairs. No circumstances as stipulated in Article 30 of the Company Act.
Director	ROC	LONGWELL COMPANY	Male	6/16/2023	3 years	Graduated from University of California, San Diego. Formerly served as the head of Guohua Securities, Vice Chairman and General Manager of LONGWELL COMPANY. Currently serving as Chairman of Ming Shu Enterprise Co., Ltd. And Chairman of multiple investment and real estate leasing companies. Has over 20 years of work experience in corporate governance, business, finance, and company operations. No circumstances as stipulated in Article 30 of the Company Act.
		Representative: HUANG, YAN-FENG				
Director	ROC	LONGWELL COMPANY	Male	6/16/2023	3 years	Graduated from Japan's Kyorin University, previously served as the Director of the Company, currently serving as Director of Ming Shu Enterprise Co., Ltd., majoring in Business Management, specializing in corporate strategy analysis and market research analysis, with more than 20 years of experience in business, finance and company operations, and having the experience required for company operations. No circumstances as stipulated in Article 30 of the Company Act.
		Representative: CHEN, CHIEN-CHIH				
Director	ROC	CHEN, ZHI-MING	Male	6/16/2023	3 years	Graduated from the School of Hotel Administration at New York University in the United States with a dual Master's degree in Investment Management and Real Estate Investment Management. Formerly worked as a Financial Advisor at J.B. Oxford & Co, Investment Officer at Linkworld Investment LLC, specializing in entrepreneurial investment management, operational planning, strategic management, and serving as a director for multiple companies to contribute expertise in corporate governance. Has more than 5 years of work experience in business, finance, and corporate operations. No circumstances as stipulated in Article 30 of the Company Act.
Independent director	ROC	FENG, BEN-LI	Male	6/16/2023	3 years	Graduated from Harvard Business School with an MBA in Business Administration, and has over 30 years of experience in investment banking. Formerly served as the Chairman of Kwang Hua Securities Investment & Trust Co. Ltd., Head of Citibank's New York Branch, Senior Partner of Trans-Pacific Institute LLC, and Director of Gateway Education Group. Possesses a professional background in financial securities investment, with more than five years of work experience in business, finance, and corporate operations. No circumstances as stipulated in Article 30 of the Company Act.

Table: members of the Board of Directors

Title	Nationality/Place of registration	Name	Gender	Election date	Tenure	Major experience or professional background
Independent director	ROC	LIOU, GUO-NAN	Male	6/16/2023	3 years	Graduated from the Department of Accounting at Fu Jen Catholic University, served as a teaching assistant at the same university, and holds professional qualifications as a certified public accountant, land registration agent, tax agent, and patent agent. Currently serving as the head of GREAT OCEAN CPAS & CO., a certified public accountant firm, with more than 20 years of experience in accounting practice. Has extensive experience in accounting, finance, and taxation, as well as more than five years of work experience in business, finance, and corporate affairs. No circumstances as stipulated in Article 30 of the Company Act.
Independent director	ROC	SHEN, SYUE-REN	Male	6/16/2023	3 years	Graduated from the Graduate Institute of Management at Fu Jen Catholic University, previously served as a part-time assistant professor at Fu Jen Catholic University and Vice General Manager of the Industrial Technology Research Institute (ITRI). Currently serves as a director at Thermaltake Technology Co., Ltd., an independent director at Taiwan Chinsan Electronic Industrial Co., Ltd. and Lida Holdings. Has more than five years of experience in business, finance, and corporate operations. No circumstances as stipulated in Article 30 of the Company Act.
Independent director	ROC	LIAO, I-FANG	Male	6/16/2023	3 years	Graduated from the Graduate Institute of Finance at National Changhua University of Education Department, previously served as The Vice General Manager of First Securities Investment Trust Company Limited. Currently serves as The Chairman of Pan Cycle Clean Tech Co., Ltd. Has more than five years of experience in business, finance, and corporate operations. No circumstances as stipulated in Article 30 of the Company Act.

The 2024 attendance record of the Board of Director meeting is as follow:

Table: members of the Board of Directors

Title	Name	Actual attendance frequency	Number of delegated attendances	Actual attendance rate (%)	Note
Chairman	CHEN, LONG-SHUI	5	0	100%	Renewal of office
Director	XIE, GUO-XIONG	4	1	80%	Renewal of office
Director	HUANG, YAN-FENG	4	1	80%	Renewal of office
Director	CHEN, CHIEN-CHIH	5	0	100%	New office assumed (06/16/2023)
Director	CHEN, ZHI-MING	5	0	100%	Renewal of office
Independent director	FENG, BEN-LI	4	1	80%	Renewal of office
Independent director	LIOU, GUO-NAN	5	0	100%	Renewal of office
Independent director	SHEN, SYUE-REN	5	0	100%	Renewal of office
Independent director	LIAO, I-FANG	5	0	100%	New office assumed (06/16/2023)

Table: Attendance statistics of the Board of Director

## 2.1.3. Board of Directors Performance Evaluation

According to the "Board of Directors Performance Evaluation Procedures" of the Company, the Board of Directors, its members, and various functional committees are evaluated for performance once a year. The Company has completed the self-assessment of the Board of Directors' performance for the fiscal year 2024, and the evaluation results were reported to the Board of Directors on January 13, 2025. The overall average score for the Board of Directors' performance was 100 points, indicating that the Company has effectively strengthened the performance of the Board of Directors. The individual scores for each director and the functional committees were all full marks, exceeding the standards and meeting expectations.

## 2.1.4. Board of Directors' continuing education

9 of the Company's directors attended continuing education. Each director and independent director's studying topic and hour is in compliance with the regulations. For the directors' course information, please refer to the following table.

No	Name of the Director	Date	Name of the course	Host organization	Hour	Complete 6 hours of study
1	CHEN, LONG-SHUI	2024/4/19	Directors' Responsibilities in Corporate Control Disputes: A Focus on Protecting Shareholder Rights	Taiwan Corporate Governance Association	3	✓
		2024/11/8	Practical Analysis of Mergers and Acquisitions Equity Investment Planning and Joint Venture Agreements	Taiwan Corporate Governance Association	3	
2	XIE, GUO-XIONG	2024/6/11	“Code of Ethical Conduct” : A Training Series for Directors, Supervisors, and Corporate Governance Managers	Securities and Futures Institute	3	✓
		2024/11/28	“Practical Exploration of Anti Money Laundering and Counter Terrorism Financing”	Securities and Futures Institute	3	
3	CHEN, ZHI-MING	2024/12/3	Corporate Integrity and Executive Accountability: International Trends and Best Practices	Taiwan Corporate Governance Association	3	✓
		2024/3/26	Code of Integrity and How to Avoid Crossing the Red Lines for Directors and Supervisors' Responsibilities	Taiwan Corporate Governance Association	3	

No	Name of the Director	Date	Name of the course	Host organization	Hour	Complete 6 hours of study
4	HUANG, YAN-FENG	2024/11/18	Corporate Control Conflicts and Introduction to the Commercial Case Adjudication Act	Securities and Futures Institute	3	✓
		2024/11/14	NVIDIA's Three-Trillion Miracle: New Thinking in the AI-based Semiconductor Revolution	Securities and Futures Institute	3	
5	CHEN, CHIEN-CHIH	2024/11/20	International Tax Practices: Financial and Tax Planning for Global Diversification with Case Studies	Accounting Research and Development Foundation	3	✓
		2024/11/26	The 5 Essential Lessons for Directors and Supervisors: Common Pitfalls in Financial Review and FAQs in Acquisition and Disposal of Assets	Accounting Research and Development Foundation	3	
6	FENG, BEN-LI	2024/9/26	Establishing Criminal Facts for Breach of Trust and Special Breach of Trust by Directors and Supervisors	Securities and Futures Institute	3	✓
		2024/10/25	The AI Boom: Technological Development and Business Opportunities of Chatbot "ChatGPT"	Securities and Futures Institute	3	
7	LIOU, GUO-NAN	2024/8/23	Exploration on Establishing Internal Control Systems for Sustainable Information Management	National Federation of CPA Associations of ROC	3	
		2024/9/10	A Comprehensive Overview of Sustainable Internal Controls	National Federation of CPA Associations of ROC	3	✓
		2024/11/4	Money Laundering Patterns that Accountants Should be Aware of: Tax Crime Case Analysis	National Federation of CPA Associations of ROC	3	
8	SHEN, SYUE-REN	2024/6/27	Fundamentals of Sustainability Reporting	Taiwan Investor Relations Institute	3	✓
		2024/8/21	Legal Liabilities of Directors and Supervisors and Risk Identification and Prevention	Taiwan Investor Relations Institute	3	
9	LIAO, I-FANG	2024/5/14	Understanding Renewable Energy Certificates and Green Power Trading Mechanisms	aiwan Corporate Governance Association	3	✓
		2024/7/17	Latest Developments and Practices in Anti-Money Laundering and Counter-Terrorism Financing	Taiwan Independent Director Association	3	

There are 3 major functional committee under the Board of Directors: Remuneration Committee, Audit Committee, and Sustainable Development Committee. The execution content of the first two functional committees will be described as follow.

## 2.1.5 Remuneration Committee

In order to assist the Board in assessing and supervising the Company's overall remuneration policy, evaluating and approving the remuneration levels of Directors and senior executives, Taiwan Line Tek has set up the Remuneration Committee Charter in accordance with the Article 14-6 of the Securities and Exchange Act and Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange.

### 2.1.5.1 Committee Responsibility

The Remuneration Committee shall exercise its duties with the care of a good Managerial Officer and faithfully perform the following duties:

- Assessing and supervising the Company's overall remuneration policy
- Evaluating and approving the remuneration levels of Directors
- Evaluating and approving the remuneration levels of Chairman, Vice Chairman, and internal managers
- Other cases passed on by the Board
- "Remuneration" includes cash compensation, stock options, profit sharing and stock ownership, retirement benefits or severance pay, allowances or stipends of any kind, and other substantive incentive measures.

When a meeting of the Remuneration Committee will discuss the remuneration of any member of the Remuneration Committee, it will be clearly stated at the meeting. If there is likely to be any prejudice to the interests of the company, that member may not participate in the discussion or voting and shall enter recusal during the discussion and voting. The member also may not act as another Remuneration Committee member's proxy to exercise voting rights on that matter.

### 2.1.5.2. The Composition and Convene of the Committee

The member of the Remuneration Committee shall be at least three persons with professionalism and independence (Article 5 and 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee), and a majority of its members shall be independent directors. The entire number of its members shall elect an independent director to act as convener and chairperson of a meeting. The nomination of the committee members is appointed by the Chairman with approval by the Board of Directors. The term of office for the members is aligned with the Board of Directors.

When the number of members of the Remuneration Committee falls below three due to the dismissal of a member for any reason, the Company shall convene a board of directors meeting within three months of the occurrence of that fact to hold a by-election for members. In the event, however, that an independent director is dismissed and there is no other independent director, the Company may appoint someone who is not qualified to act as independent director to be a member of the Remuneration Committee prior to appointment of independent director at a by-election in accordance with the company regulations, who will be replaced by the independent director elected in the by-election.

The convener shall call for meetings at least twice a year for this committee. When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by another member designated by the convener, or if no such designation is made, by another member elected by and from among the members of the committee. The reasons for calling a meeting of the committee shall be notified to each member at least seven days in advance. In emergency circumstances, however, this requirement does not apply.

The current term of office of the Committee is from June 6, 2023, to June 15, 2026. In 2024, the Remuneration Committee held three meetings. The attendance of the members is as follows:

**Table: Attendance statistics of the Remuneration Committee**

Title	Name	Actual attendance frequency	Number of delegated attendances	Attendance rate (%)	Note
Convener	FENG, BEN-LI	2	1	80%	Renewal of office
Member	LIOU, GUO-NAN	3	0	100%	Renewal of office
Member	SHEN, SYUE-REN	3	0	100%	Renewal of office
Member	LIAO, I-FANG	3	0	100%	New office assumed (06/16/2023)

### 2.1.5.3 Remuneration policy

The Group's remuneration policy is in accordance with the Article 2 of the Remuneration Committee Charter: the members of the Remuneration Committee assist the Board in assessing and supervising the Company's overall remuneration policy, and evaluating and approving the remuneration levels of Directors and senior executives.

- Director: remuneration of the director includes director salary, position allowance, severance pay, various bonuses, and incentives, etc.
- The Company's independent director remuneration is determined by the salary and remuneration committee based on the Company's director and independent director remuneration and expense allocation table.
- The calculation of the Company's managers is based on the total amount received by the Company's executives from consolidated financial reports, including salaries, retirement pensions, bonuses, special allowances, and the total amount of employee compensation.

**Table: 2024 directors and managers' remuneration from consolidated financial reports (Unit: thousand dollars)**

Title/Year	2024	
	Total remuneration (thousand dollar)	The proportion to the after-tax net profit (%)
Director	22,720	10.12%
Independent director	3,690	1.65%
Manager (note)	17,863	7.96%

Note: manager includes General Manager, CEO, Executive Deputy General Manager, and CFO.

### 2.1.6. Audit Committee

The Company has established the "Audit Committee Charter" in accordance with the Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies".

The main purpose of the operation of this committee is to supervise the following matters:

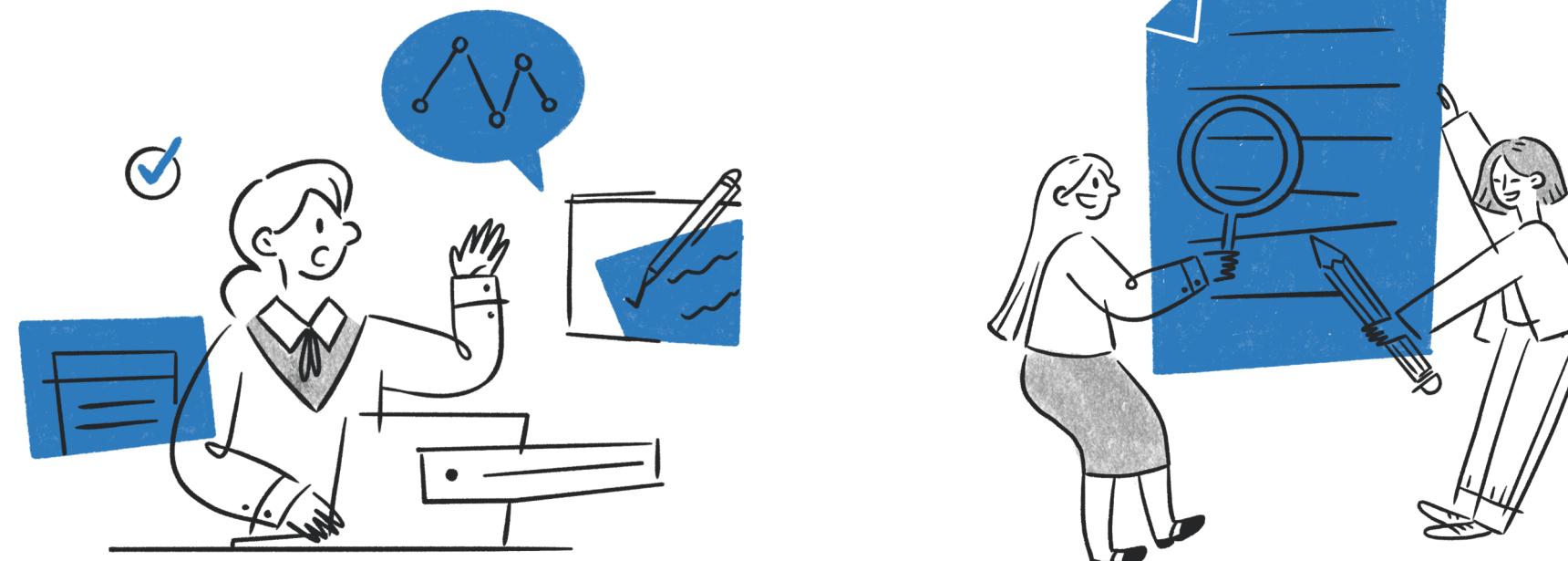
- reasonable expression of the Company's financial statements
- the selection (dismissal) and independence and performance of the auditors
- the effective implementation of the Company's internal control system
- the compliance with relevant laws and regulations
- the management of existing or potential risks of the Company

### 2.1.6.1. Committee duties

- Establishing or revising internal control systems in accordance with Article 14-1 of the Securities and Exchange Act
- Assessing the effectiveness of internal control systems
- Establishing or revising handling procedures for significant financial business activities such as acquisition or disposal of assets, derivative trading, lending funds to others, endorsing or providing guarantees in accordance with Article 36-1 of the Securities and Exchange Act
- Matters involving the self-interest of directors
- Significant asset or derivative trading
- Significant asset lending, endorsement, or guaranteeing
- Issuance or private placement of equity securities
- Appointment, dismissal, or remuneration of auditors
- Appointment or dismissal of financial, accounting, or internal audit supervisors
- Annual financial reports signed or stamped by the Chairman, Managerial Officers, and accounting supervisors
  - Other significant matters stipulated by the Company or competent authorities

The preceding matters shall be subject to the consent of one-half or more of the entire membership of the audit committee and be submitted to the board of directors for a resolution.

If a matter set out in the subparagraphs of paragraph 1 except subparagraph 10 has not been consented to by one-half or more of the entire membership of the audit committee, it may be adopted with the consent of two-thirds or more of the entire board of directors. Entire board of directors in the regulations refers to those who currently holding office.



## 2.1.6.2 The Composition and Convene of the Committee

The committee shall be composed of the entire number of independent directors. It shall not be fewer than three persons in number, one of whom shall be committee convener, and at least one of whom shall have accounting or financial expertise. The tenure for the independent director in this committee is 3 years and may be re-elected. When the number of independent director falls below the minimum number in the preceding paragraph or the regulations due to the dismissal of an independent director for any reason, the company shall hold a by-election for director at the next following shareholders meeting. When all the independent directors are dismissed, the company shall convene a special shareholders meeting within 60 days of the occurrence of that fact to hold a by-election for independent directors.

The committee shall meet at least quarterly, and may call for a meeting at any time as required. The reasons for calling a meeting of this committee shall be notified to each independent director member at least seven days in advance. In emergency circumstances, however, this requirement does not apply. The committee meeting shall be held at the location and during the business hours of the company, or at a place and time convenient to attendance by all committee members and suitable for holding a committee meeting.

One member shall be elected as the convener and meeting chair by and from among the entire membership of the committee. However, if the committee members are unable to elect a convener, the independent director who received votes representing the largest share of the voting rights shall serve as the convener. When the convener goes on leave or otherwise for any reason whatsoever is unable to convene a meeting, the meeting shall be convened by another independent director member designated by the convener, or if no such designation is made, by another member elected by and from among the independent director members of the committee.

Independent directors constituting one-half or more of the entire membership of the committee may, by filing a written proposal setting forth the subjects for discussions and the reasons, request the convener to convene a meeting of the committee. If the convener fails to convene a committee meeting within 15 days from the filing of the request under the preceding paragraph, independent directors constituting one-half or more of the entire membership of the committee may convene a meeting on their own.

The committee may request relevant department officers, internal auditors, certified public accountants, legal counsels, or other personnel to attend the meeting as nonvoting participants and provide pertinent and necessary information; provided, they shall leave the meeting when discussion and voting take place.

5 Audit Committee meetings were held in 2024. The attendance statistics is as follow:

**Table: Attendance statistics of the Audit Committee**

Title	Name	Actual attendance frequency	Number of delegated attendances	Actual attendance rate	Note
Convener	FENG, BEN-LI	4	1	80%	Renewal of office
Member	LIOU, GUO-NAN	5	0	100%	Renewal of office
Member	SHEN, SYUE-REN	5	0	100%	Renewal of office
Member	LIAO, I-FANG	5	0	100%	New office assumed (06/16/2023)

Note: The current term of office of the Audit Committee is from June 16, 2023, to June 15, 2026.

### 2.1.6.3 Operation of the Company's Audit Committee in 2024

The committee regularly reviews matters related to its charter for amendments to the Board of Directors. The execution of the matters resolved by the committee may be delegated to the convener or other committee members and report to the committee in written or oral presentation during the execution. It may submit for ratification or reporting at the next committee meeting when necessary.

## 2.2 Ethical Management

In order to build the corporate culture of ethical management and healthy development, the Company has established “Ethical Corporate Management Best Practice Principles” . It is applicable to its business groups and organizations of the Company, which comprise its subsidiaries, any foundation to which the Company's direct or indirect contribution of funds exceeds 50 percent of the total funds received, and other institutions or juridical persons which are substantially controlled by it.

### 2.2.1 Terms and conditions

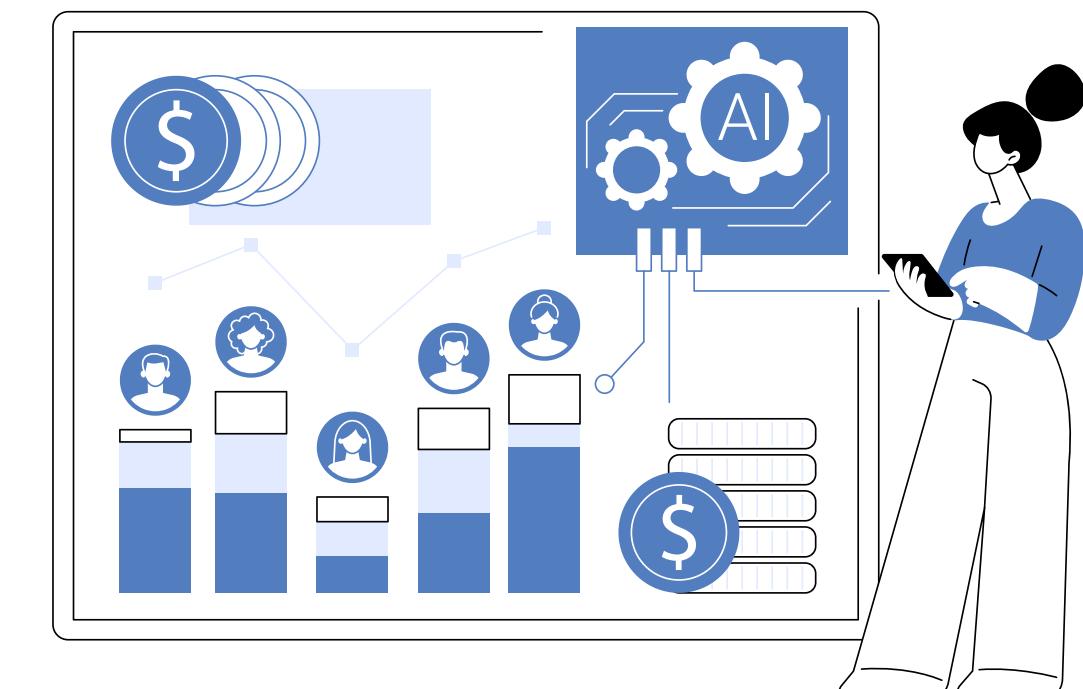
The terms and conditions of the Company’ s “Best Practice Principles” include: “forbid unethical conduct” , “form of benefits” , “regulation compliance” , “policy” , “prevention program” , “scope of prevention program” , “commitment and implementation” , “ethical management business activity” , “forbid bribery” , “forbid to provide illegal political donation” , “forbid inappropriate donations or sponsorship” , “forbid unreasonable gift, treatment, or other illegitimate benefits” , “forbid infringement of intellectual property” , “forbid unfair competition behavior” , “prevent products and services from damaging the rights of the stakeholders” , “organization and responsibility” , “regulation compliance of the business execution” , “recusal of interest” , “accounting and internal control” , “operating procedure and behavior guidance” , “educational training and assessment” , “whistle-blowing system” , “disciplinary and appeal system” , “information disclosure” , “review and correction on ethical management policy and measure regulations” , etc.

To establish a comprehensive ethical management system, the Company has implemented “signing of commitment statements” and "relevant educational programs". The signing statistics from each operational sites are as follow. For details on educational training, please refer to section 5.3.1 Employee Training.

**Table 1: Taiwan Line Tek\_ethical management promotion**

No	Signing statement	Director, manager, and employee	Number of signed statement (copy)
1	Ethical Management Commitment	Employee	49
2	Business Confidentiality Agreement	Employee	49

Note: the statistics above is for Taiwan Line Tek Electronic Co., Ltd.



**Table 2: Huizhou Subsidiary\_ethical management promotion**

No.	Signing statement	Manager and employee	Number of signed statement (copy)
1	Confidentiality Agreement	Indirect employee	285
2	Integrity Declaration	Indirect employee	285

Note: the statistics above is for Everfull Electronic (Huizhou) Co., Ltd.

**Table 3: Vietnam Subsidiary\_ethical management promotion**

No,	Signing statement	Manager and employee	Number of signed statement (copy)
1	Ethical Management Commitment	Employee	63
2	Business Confidentiality Agreement	Employee	63
3	Social Responsibility Commitment	Employee	63

Note: the statistics above is for Line Tek Electronic (Vietnam) Co., Ltd.

## 2.2.2. Whistleblowing system

To guide employee behavior in compliance with the code of conduct and to enhance stakeholders' awareness of the Company's ethical standards, the Company has established "Codes of Ethical Conduct" in accordance with the "Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies". The Company implements ethical management policy and actively prevent any unethical behavior, as well as establishing whistleblowing and reporting systems for employees and relevant personnel to report any illegal or violation of Code of Conduct or Codes of Ethical Conduct behaviors. Also, it set up "Whistleblowing System Management Regulations" in accordance with the Article 23 of the Codes of Ethical Conduct to stipulate guidelines for employees in performing business duty to safeguard the legal rights of whistleblower and relevant personnel.

### 2.2.2.1 Applicable scope and subject

- Applicable scope: The Company and its domestic and oversea affiliates and subsidiaries
- Applicable subject: All employees, suppliers, or customers and relevant personnel may file a report for any of the following situation.
- Violation of the Codes of Ethical Conduct and Corporate Social Responsibility Guideline
- Violation of the Codes of Conduct
- Workplace misconduct including but not limited to any form of discrimination, sexual harassment, and other type of harassment.
- The Company's existing management regulations, system, or business operation that damage personal legal rights.

### 2.2.2.2. Whistleblower protection

- The Company handles whistleblower cases with confidentiality from a prompt, fair, and objective position. All personal information and reporting details provided by the whistleblower will be kept confidential, and apply proper protection measure in accordance with regulations.
- The Company shall adopt proper protective measures for whistleblowers and personnel participated in the investigations, including but not limited to: unless approved by the whistleblowers, their names or any fact that may reveal their identities shall not be disclosed in public documents. The names, working units, addresses, and telephone numbers of the whistleblower must be kept strictly confidential. When verifying facts with the whistleblowers, it shall be done under a condition that does not expose their identity.

## 2.2.3 Whistleblower channel

The Company provides whistleblowing channels for internal and external stakeholders (such as employees, suppliers, and customers). The Company provides whistleblowing channels for internal and external stakeholders (such as employees, suppliers, and customers). Whistleblowers may file reports (complaints) with their names and supporting evidences that violate ethical behaviors. The following reporting methods are listed on the Company's website: :

- Whistleblower channel:
- Report email: [tom.chiang@linetek.com.tw](mailto:tom.chiang@linetek.com.tw)
- Report hotline: +886-2-2662-5600 ext. 147
- Receiving unit: The Spokesperson assigned by the Chairman is in charge of receiving.
- Once a whistleblowing case is received, the receiving unit must file a case number and fill out the "Whistleblowing Record".

## 2.3 Risk Management

The Group has been actively promoting risk management mechanism since 2023. Evaluation meeting is held from time to time every year by the Corporate Governance Committee, and reports its operating status to the Board of Directors once a year since 2023.

In response to ESG-related risk assessments, the Company has integrated the risk categories defined in its “Risk Management Policies and Procedures” into ESG consideration risk scope, and classified into four major categories: economic and operational aspect, environmental aspect, social aspect, and corporate governance. Risk item evaluation and control is proposed and the Risk Management Promoting Team consolidates the controlling status and review the risk assessment result and corresponding measure.

The risk assessment items of the year are as follows. The Company will review control implementing status and dynamic adjustment will be made to each risk item level and corresponding measure when necessary. It will be reported to the Board of Directors and further promotes and conducts appropriate risk control and response to reduce the impact on relevant risk.

**Table: Risk assessment**

Risk scope	Risk item	Risk management policy or corresponding measure
Corporate governance	Ethical management and anti-corruption	It implements the mechanisms established by the Company such as “Corporate Governance Best Practice”, “Ethical Corporate Management Procedures and Code of Conduct”, and set up communication channel for external stakeholders. No violation of ethical management, anti-corruption policies, or fines imposed by competent authority in the recent fiscal year.
	Social economy and regulation compliance	In addition to implementing corporate governance and fulfilling corporate social responsibilities, the Company has established internal control system and various management regulations in accordance with the Company Act, Securities and Exchange Act, and relevant regulations, as well as continuously analyzing regulations and adopting various corresponding measures for constant evaluation and control and ensures all employees and operations are in compliance with the relevant regulations for beneficial risk management.
	Information security management mechanism	The goals of information security risk management policy are conducted in three major aspects: information security governance, regulation compliance, and technology application. From system to application, individual to organization, the Company has implemented information security control mechanism to ensure the information and communication are correct, complete, and secure, and achieve information security risk management to safeguard the operating outcome.

Risk scope	Risk item	Risk management policy or corresponding measure
Operation (economy)	Operation and market risk	The Company analyzes industrial changes and adopts corresponding measures, and take control and handle on potential market risk crises.
	Credit risk and customer satisfaction	By establishing the “Customer Credit Management Policy”, it can not only evaluate credit checking and reasonable amount for customers who seek for open account, but also plan for risk avoidance measures to prevent bad debts or shortage of funds. It implements customer satisfaction survey to timely respond to customers’ question and opinion, as well as strengthening interaction with the customers to achieve outstanding service quality.
	Price fluctuation risk and supplier management	Bare copper, the primary raw material of the Company, is highly subject to market fluctuation. It should pay close attention to the market trend and hedges purchase to reduce price risk, as well as making purchase at low price within cost control to stock up supply. The Company has established procurement and supplier management regulations. Prior to engaging in transactions, suppliers are evaluated for quality and environmental impact and verified with actual conditions.
	Changes in interest and exchange rates	<ol style="list-style-type: none"> <li>1. In general, forward exchange hedging of the net exposure is conducted for foreign exchange operations.</li> <li>2. Before providing quotations to customers, comprehensive consideration and assessment of future exchange rate trends and impact factors are made to determine a proper and reasonable rate for the pricing basis to minimize the impact of exchange rate fluctuations.</li> <li>3. By offsetting recurring foreign currency receivables and payables, it creates a certain degree of natural hedging of exchange rate risk.</li> </ol>
Enviroment	Climate change and management	By identifying potential climate risks and opportunities, the Company has introduced greenhouse gas inventory procedures in accordance with the regulations to set goals for GHG emissions reduction. It integrates the concept of minimizing environmental impact in all the stages of the product life cycle and collaborates with the supply chain to develop energy-efficient products. The subsidiary in Mainland China has introduced ISO 14064-1 GHG inventory check and received third-party verification.
	Waste management	<ol style="list-style-type: none"> <li>1. The factory in Mainland China classifies and collects general industrial solid waste and stores it in the rain and moist proof areas, and entrusts licensed waste disposal contractors to dispose the factory waste regularly.</li> <li>2. It evaluates the waste disposal contractors for effective recycling and utilization, including second use, waste-to-energy, anaerobic digestion, biofuel production, and compost, not landfill directly.</li> </ol>
Society	Occupational safety	It holds regular employee health check-ups, fire drills, and occupational safety training programs regularly to prepare the employees for emergency response and safety self-management. The subsidiary in Mainland China has introduced the ISO 45001 Occupational Health and Safety Management System.
	Product safety	<ol style="list-style-type: none"> <li>1. The Company’s R&amp;D Center collaborates with certification units to comply with international energy efficiency standards and ensure the products can be legally sold worldwide while meeting customer expectations and product specifications. Due to various legal requirements in different countries, test reports or safety certifications shall be submitted in accordance with the regulations before entry.</li> <li>2. In order to mitigate product liability risks, reduce property losses, and enhance product safety, the Company has purchased product liability insurance.</li> </ol>
	Human resource risk	The Company faces challenges in manpower shortage and hard to attract and retain talents. To cope with the challenge, it goes through internal training programs to improve competency and expanding external recruitment channels, as well as collaborating with academic institutions to foster technical and future talent.

# 3/Green Economy



3.1 Operational Performance  
3.2 Customer Relation

The Groups' main business focus on power transmission cable set for computer systems and electrical appliances, signal connection cables for IT-related products, high-performance connectors for communication systems, and charging cables for smart electric vehicles in various industries such as business appliance, telecommunication information, smart vehicles series, online games, and low earth orbit satellite. Product is sold both domestically and overseas. Every product is required to be manufactured with green production, and strictly implements green environmental protection policy to meet the RoHS standards.

### 3.1 Operational Performance

Along with the population of consumer electronics such as smartphones, tablets, and televisions, and the rapid growth of emerging sectors including new energy vehicles and smart home appliances, the market demand for power cords—an essential component of these devices—has continued to increase. The 2024 consolidated revenue was NT\$4,074,594,000; the 2024 net profit was NT\$222,716,000, and the Earnings Per Share was NT\$1.49.

**Table: 2024 Consolidated profitability**

Item	2024
Return on Assets (%)	4.28%
Return on Equity (%)	7.12%
Profit Before Tax to Paid-in Capital Ratio (%)	18.86%
Net Profit Margin (%)	5.47%
Earnings Per Share (dollar)	1.49

**2024 percentage of annual sales revenue from major products to the Company' s total operating revenue is as follow:**

**Table: Statistics in each product and percentage of operating revenue**

Product/Year	2024	
	Sales amount (thousand dollar)	Percentage (%)
Information and computer electrical power transmission cable	3,880,034	95.23
Other	194,560	4.77
Total	4,074,594	100

## 3.2 Customer Relation

In order for Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary to provide effective customer service support, the sales department is designated to conduct customer service and satisfaction survey to build a long-term mutually beneficial partnership relationship with the customer.

### 3.2.1 Customer service process

#### Operation content

- The Sales department actively communicate, grasp, and confirm the product information with customers
- When replying to customer inquiries, the sales managers should be proactive and objective. The sales manager and general manager should communicate with customers while reviewing and revising contracts or orders to ensure mutual agreement.
- For customer feedback, including complaints, concerns, and suggestions should be communicated timely. It should resolve the problems quickly and eliminate confusion to ensure customer satisfaction. It should also keep records for customer communication, and reach a consensus with customer on product requirement until the customer is fully satisfied.

#### Customer inquiry and quotation procedures

- For inquiry: by email or fax. If there is a sample, it should be made accordingly.
- For quotation: Sales personnel issues a “RFQ” in accordance with the pattern, sample, or document provided by the customer for cost analysis from engineer. With the corresponding profit, it may be presented by “quotation” or by mail, fax, customer quotation with contents of various conditions for future business trade.

#### Key elements of quotation review: key point for reviewing quotation is as follows:

- Place of delivery
- Payment condition confirmation
- Time of delivery after ordering
- Whether the product specification is within the Company’s production capacity
- Domestic or export sales mode confirmation
- Requirement with conditions

The Company’s customer complain platform is mainly by email. Customers send email to the sales and manager in charge of their business.

### 3.2.2 Customer Satisfaction

The Company conducts customer satisfaction surveys to customers in the top 20 sales volume. The survey item includes 10 aspects: sample specification production, technical and safety certification, order fill rate, delivery quality acceptance rate, defective product handling timeliness, HSF compliance, sales representative service quality, sales representative service attitude, delivery time, and deliveryman service attitude.

The survey score standard: Score more than or equal to 91 is outstanding; Score more than or equal to 81 is excellent; Score more than or equal to 71 is good; Score more than or equal to 61 is fair; Score less than or equal to 60 is poor.

The result of 2024 customer satisfaction survey: average score is 91.40. Relevant survey result as follow:

**Table: Result of the customer satisfaction survey**

Customer	Score	Standard (Outstanding/Excellent/ Good/Fair/Poor)
A	97	Outstanding
B	90	Good
C	85	Good
D	87	Good
E	91	Outstanding
F	100	Outstanding
G	84	Good
H	89	Good
I	85	Good
J	100	Outstanding

**Table: Result of the customer satisfaction survey**

Customer	Score	Standard (Outstanding/Excellent/ Good/Fair/Poor)
K	88	Good
L	90	Good
M	100	Outstanding
N	99	Outstanding
O	88	Good
P	94	Outstanding
Q	92	Outstanding
R	88	Good
S	97	Outstanding
T	86	Good

Note: the customer names above are shown in A-T alphabetical code.

Through this survey result, the Company understands customers' specific needs and expectations, and carries out the service that reflects the satisfaction survey result.



# 4/ Friendly Environment



- 4.1 Environmental Impact
- 4.2 Green Product
- 4.3 Greenhouse gas and energy management
- 4.4 Waste Management

The climate change is ever-growing around the globe. Climate-related risk has become one of the major risks in corporate operation. Addressing climate regulations and other environmental issues, the Group promotes “eco-friendly” as a core management objective to avoid potential tremendous impact on its operation. The eco-friendly promoting items include: environmental impact, green product, greenhouse gas and energy management, waste management, water resource management, etc. The above 5 tasks will be disclosed in the following sections.

## 4.1 Environmental Impact

Based on social responsibility, pursuing corporate sustainable development, and taking control and action on pollution regarding environmental impacts, Taiwan Line Tek has been deploying and executing environmental management principles in a long term to ensure the subsidiaries of the Group have meet the local environment compliance in all business locations.

The Company not only manages the environmental impact of its own production center, but also conducts evaluation and supervision on suppliers’ scope of environmental management.

The following shows the environmental management systems that are completed by the Company (including Huizhou subsidiary and Vietnam subsidiary) and relevant impact management requirements, as well as production environment certification surveys of the supply chains. Together with its partner, the Company shows efforts on environmental impact.

Table 1: Various international certification of the Company

Certification item	Huizhou subsidiary	Vietnam subsidiary
ISO 9001	✓	
ISO 14001	✓	✓
ISO 14004		✓
ISO 14064	✓	
ISO 45001	✓	✓
ISO 50001	✓	
QC 080000	✓	
UL 2799	✓	
RBA	✓	
IATF 16949	✓	

Note 1: Huizhou subsidiary is the key production site of the Company.

Note 2: Vietnam subsidiary is complete in 2024.

Table 2: Supply chain environmental management survey (Unit: number of company)

Item	Huizhou subsidiary	Vietnam subsidiary
ISO 9001	1	5
ISO 14001	21	2
ISO 14064-1	-	1
ISO 45001	7	1
IATF16949	13	1

Note: As an additional production center of the Company, the factory in Vietnam subsidiary was completed in 2024.



## 4.2 Green Product

In response to the global HSF environment protection trend, the Group has adopted green product policy and established “Supplier Evaluation/HSF Management Procedure” as reference for raw material, manufacturing process, and various control by all suppliers to ensure the raw material purchased by the Company is eco-friendly.

### 4.2.1 Raw material management

The Company adopts ISO9000 : 2015/QC080000 : 2017 & IATF16949 : 2016 management systems to all suppliers with business trade on activities, products, and services within the control scope.

The “Environmental Substance Management Regulation” established by the Company in July 2004 has strictly control on all materials. The material on production site of Huizhou subsidiary is fully complied with HSF environmental requirements.

### 4.2.2 Product certification for Huizhou subsidiary

Product category	Green product certification	UL certification
Product 1	✓	✓
Product 2	✓	✓
Product 3	✓	✓
Product 4	✓	✓
Product 5	✓	✓
Product 6	✓	✓
Product 7	✓	✓
Product 8	✓	✓
Product 9	✓	✓
Product 10	✓	✓

Table: Product safety category for Vietnam subsidiary

Safety category	Certification	Safety category	Certification
VDE	✓	GCC	✓
KC	✓	SINGAPORE	✓
BSI	✓	MALAYSIA	✓
PSE	✓	SOUTH AFRICA	✓
IMQ	✓	SWITZERLAND	✓
UL	✓	AUSTRALIA	✓
BIS	✓		

As an additional production center of the Company, the factory in Vietnam subsidiary was completed in the beginning of 2024. All products manufactured there have obtained safety standard certifications in major countries. Details of the certifications are as follow.

## 4.3 Greenhouse gas and energy management

The Group's energy usage is different in each operational location. For example, Line Tek Taiwan 100% purchases its electricity externally. Besides purchasing electricity externally, Everfull Electronic (Huizhou) uses green energy partially. Line Tek (Vietnam) also purchases 100% external electricity.

### 4.3.1 Greenhouse gas emission

The Company conducts voluntary greenhouse gas inventory check in accordance with ISO 14064-1. The following is the data disclosure of GHG of Taiwan Line Tek from January 1, 2024 to December 31, 2024. The inventory scope is the total GHG emission by Taiwan Line Tek Electronic Co., Ltd (headquarter). The 2024 total GHG emission was 562.007 (tonne CO2e). The total GHG emission and intensity are as follow.

Table: 2024 greenhouse gas emission statistics

(Unit: tCO2e)

Inventory category	Category 1	Category 2	Other indirect	Total CO2 emission	Greenhouse gas emission intensity (tonne/million dollars)
Taiwan Line Tek	10.5721	77.6412	217.864	306.077	0.075

The Group deeply understands that greenhouse gas emission will cause global climate change and further affecting the environment and ecosystem. As a global citizen, the Company shall fulfill its social responsibility and obligation to implement the responsibility to protect the planet and sustainable operation philosophy, as well as dedicating for GHG emission inventory check and control to reduce the intensifying the global warming. It hopes to achieve energy saving and maintaining the goal of the sustainable development for the global ecosystem.

## 4.3.2 Energy management

In the scope of 2024 energy usage, the electricity usage of Taiwan Line Tek was 163,800; the electricity usage of Huizhou subsidiary was 12,440,133. It is partially powered by photovoltaics. The electricity usage of Vietnam subsidiary was 200,410. Coverage rate is 100%. The total energy usage in each locations is as follow:

**Table: Taiwan Line Tek, Huizhou subsidiary, Vietnam subsidiary\_energy usage statistics**

Item	Taiwan	Huizhou subsidiary	Vietnam subsidiary
Electricity purchase externally (GJ)	589.68	44784.4788	721.476
Total energy usage (GJ)	589.68	44784.4788	721.476
Total (GJ)		46095.6348	
Total Energy Usage Intensity (GJ/per million-dollar revenue)		11.31	

Note 1: the data scope above includes Taiwan Line Tek Electronic Co., Ltd., Everfull Electronic (Huizhou), Taiwan Line Tek (Vietnam) Electronic Co., Ltd.

Note 2: Renewable energy does not calculate energy intensity.

### 4.3.2.1 Energy saving management

To implement energy-saving measures in the key production site (Huizhou subsidiary), the Group reviewed the energy consumption of all equipment and replaced air compressors with high energy consumption. From January 2024 to June 2026, the Company invested 1.2 million (Unit: RMB) in air compressor renovation. The energy saving result was 67.7 W/Y, which has reached the goal of energy management.

## 4.4 Waste Management

In order to promote waste management goal and strengthen waste management measure, the Group has implemented waste classification, disposal, and transportation in accordance with local regulations in each business location. Waste is classified, internal recycled, and external recycled from the source of production, and have qualified vendors to assist with transportation and disposal to effectively control the Company's waste and reduce environmental pollution. The 2024 waste management statistics in each business location is presented in table 1, 2, and 3 below.

**Table 1: Waste transport disposal**

Parent company	Waste category	Unit	Disposal method	2023	2024
Taiwan	Household waste	KG	Entrusted qualified vendors for transportation	16,581	18,192

Note 1: Taiwan Line Tek does not produce any product; therefore, there is no business waste but only household waste.

Note 2: The statistics scope of household waste: 100% coverage of employees in Taiwan Line Tek (partial data in the region was estimated based on the average per capita values of the area).

**Table 2: Waste classification and disposal**

Parent company	Waste category	Unit	Disposal method	2023	2024
Huizhou	General industrial solid waste (production waste)	KG	External recycled	678,378	595,166
	General industrial solid waste (paper and PE film)	KG	External recycled	217,120	232,840
	Household recyclable trash	KG	External recycled	2,693	2,674
	Packaging materials reused by suppliers (external)	KG	External recycled	8,936	1,080
	Food waste (swill)	KG	External recycled	108,386	100,131
	Food waste (greasy dirt)	KG	External recycled	39,040	30,268
	Other household waste	KG	External recycled, waste	22,623	22,313
	Hazardous waste	KG	Non-recovery incineration	2,566	4,675
Total		KG		1,079,741	989,146

Note 1: The statistics scope above is Everfull Electronic (Huizhou) Co., Ltd.

Note 2: Waste is transported and handled by qualified vendor regularly, and reports to the local government.

Note 3: All hazardous waste produced is stored in confined space in the factory awaits for transportation by the vendor.

Table 3: Waste transport disposal

Subsidiary	Waste category	Unit	Disposal method	2023	2024
Vietnam	Household waste	KG	Centralized collection by environment and health unit at local business location in KCN Chau Son	0	8,018
	General industrial waste	KG	Transported by qualified vendor	0	2,320
	Hazardous industrial waste	KG	No hazardous waste is produced	0	0
Total		KG			0 10,338

Note 1: Vietnam subsidiary just completed in 2024 and the direct production time is short. The industrial waste in 2024 was about 2320kg. It is transported by qualified vendor in March 2025.

Note 2: No hazardous industrial waste was produced in 2024.

Note 3: The statistics scope of household waste: 100% coverage of employees in Taiwan Line Tek Vietnam (partial data in the region was estimated based on the average per capita values of the area).



# 5/ Inclusive Society

- 5.1 Employee Diversity
- 5.2 Salary and benefits
- 5.3 Talent Cultivation
- 5.4 Occupational Safety and Health
- 5.5 Sustainable Supply Chain
- 5.6 Society participation
- 5.7 Community Relation Maintenance

Sustainable development is the core management goal of the Group, and employees are the critical partners for implementing the strategy. In order to foster an inclusive and diverse working environment, the Company protects employees' rights with international human rights policies, as well as following local employment and labor regulations in each business location and provide comprehensive training programs. Also, it assists employees to have freedom of association (such as corporate union, employee welfare committee, etc.), gender equality, prohibition of forced labor, and other friendly policies, and to create a diverse and inclusive, talent cultivating, and safe and friendly working environment.

## 5.1 Employee Diversity

There is a total of 1,327 employees in the Company (Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary) with 51.77% in male and 48.23% in female.

A total of 53 employees are in Taiwan Line Tek, of whom 34 are male, accounting for 64.2% of the workforce and 19 are female, accounting for 35.8% of the workforce. In Huizhou subsidiary, there is a total of 1,211 people, of whom 629 are male, accounting for 51.9% of the workforce and 582 are female, accounting for 48.1% of the workforce. In Vietnam subsidiary, there is a total of 63 people, of whom 24 are male, accounting for 38.1% of the workforce and 39 are female, accounting for 61.9% of the workforce.

The majority of employees in Taiwan Line Tek is aged between 40-49 and 50-59 years old; in Huizhou subsidiary the majority of employees is aged between 30-39 and 40-49 years old; in Vietnam subsidiary the majority of employees is aged between 30-39 years old. For relevant employee age distribution, please refer to the following table 1-1, 1-2, 1-3, 2-1, 2-2, and 2-3.

**Table 1-1: Taiwan Line Tek\_gender, age, and education distribution**

Education	PhD		Master		Bachelor		Vocational		Other		Total		Percentage	
Gender	M	F	M	F	M	F	M	F	M	F	M	F	%	
20-29	-	-	-	-	-	2	-	-	-	-	2		3.77	
30-39	-	-	-	-	1	-	-	-	2	-	3	-	5.66	
40-49	-	-	1	-	5	6	3	3	1	-	10	9	35.84	
50-59	-	-	4	1	12	3	4	4	1	-	21	8	54.71	
Total	-	-	5	1	18	11	7	7	4	0	34	19	100	

Note: the statistics above is for Taiwan Line Tek Electronic Co., Ltd.

**Table 1-2: Huizhou subsidiary\_gender, age, and education distribution**

Education	PhD		Master		Bachelor		Vocational		Other		Total		Percentage		
Gender	M	F	M	F	M	F	M	F	M	F	M	F	M	F	
18-29	-	-	-	-	-	-	1	1	21	25	164	104	186	130	26.09
30-39	-	-	-	-	-	-	3	7	13	20	209	148	225	175	33.03
40-49	-	-	-	-	-	-	2	1	8	6	161	204	171	211	31.54
50-59	-	-	-	-	-	-	1	-	3	-	41	64	45	64	9
60-69	-	-	-	-	-	-	-	-	-	-	2	2	2	2	0.33
Total	-	-	-	-	-	-	7	9	45	51	577	522	629	582	100

Note: the statistics above is for Everfull Electronic (Huizhou) Co., Ltd as of December 31, 2024 (excluding contractor).

Table 1-3: Vietnam subsidiary\_gender, age, and education distribution

Education	PhD		Master		Bachelor		Vocational		Other		Total		Percentage
Gender	M	F	M	F	M	F	M	F	M	F	M	F	%
18-29	-	-	-	-	-	6	-	1	2	7	2	14	25.39%
30-39	-	-	2	-	5	3	-	2	9	15	16	20	57.16%
40-49	-	-	-	--	1	-	1	-	-	4	2	4	9.52%
50-59	-	-	-	-	4	-	-	-	1	4	1		7.93%
Total	-	-	2	-	10	9	1	3	11	27	24	39	100%

Note: the statistics above is for Taiwan Line Tek Electronic (Vietnam) Co., Ltd as of December 31, 2024.

Table 2-1: Taiwan Line Tek\_employee structure

Education	PhD		Master		Bachelor		Vocational		Other		Total		Percentage
Gender	M	F	M	F	M	F	M	F	M	F	M	F	%
Manager	-	-	5	1	17	-	6	2	1	-	29	3	60.37
Non-manager	-	-	-	-	1	11	1	5	3	-	5	16	39.63
Total											34	19	100

Note: the statistics above is for Taiwan Line Tek Electronic Co., Ltd.

Table 2-2: Huizhou subsidiary\_employee structure

Education	PhD		Master		Bachelor		Vocational		Other		Total		Percentage
Gender	M	F	M	F	M	F	M	F	M	F	M	F	%
Manager	-	-	-	-	1	-	5	1	2	1	8	2	0.83
Non-manager	-	-	-	-	6	9	40	50	575	521	621	580	99.17
Total	-	-	-	-	7	9	45	51	577	522	629	582	100

Note 1: the statistics above is for Everfull Electronic (Huizhou) Co., Ltd

Note 2: Huizhou subsidiary is the key production site of the Company. 99.17% of the employee structure is non-manager.

Table 2-3: Vietnam subsidiary\_employee structure

Education	PhD		Master		Bachelor		Vocational		Other		Total		Percentage
Gender	M	F	M	F	M	F	M	F	M	F	M	F	%
Manager	-	-	-	-	2	-	2	-	2	-	6	-	9.5
Non-manager	-	-	2	-	5	9	-	3	11	27	18	39	90.5
Total	-	-	2	-	7	9	2	3	13	27	24	39	100

Note 1: the statistics above is for Taiwan Line Tek Electronic (Vietnam) Co., Ltd

Note 2: Vietnam subsidiary is the other production site of the Company. 81.4% of the employee structure is non-manager.

## 5.1.1 New and resigned employees

The Group values each employee and provides as comfortable and friendly working environment as possible, as well as space for learning and growing. It recruits employees externally in accordance with the needs in each business location to enhance talent needs in each department and strengthen organizational structure. Here is the statistics of the new and resigned employees for the Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary.

**Table 1: Taiwan Line Tek\_new and resigned employees statistic**

New and resigned employees statistics (employee turnover statistics)			2024	
			No. of people	Percentage
New employee	Gender	Male	13	87%
		Female	2	13%
	Age	Under 30 years old	0	11%
		30~49 years old	8	89%
		Over 50 years old	7	0%
	Education	Graduate	4	27%
		College	11	73%
		High school or under	0	11%
	Gender	Male	9	75%
		Female	3	25%
Resigned (including retired) employee	Age	Under 30 years old	0	0%
		30~49 years old	6	50%
		Over 50 years old	6	50%
	Education	Graduate	3	27%
		Male	8	73%
		Female	1	0%

Note 1: the statistics above is for Taiwan Line Tek Electronic (parent company).

Note 2: the statistics of new and resigned employees is as of December 31, 2024.

**Table 2: Huizhou subsidiary\_new and resigned employees statistics**

New and resigned employees statistics (employee turnover statistics)			2024	
			No. of people	Percentage
New employee	Gender	Male	330	54%
		Female	277	46%
	Age	Under 30 years old	293	48%
		30~49 years old	309	51%
		Over 50 years old	5	1%
	Education	Graduate	14	2%
		College	63	10%
		High school or under	530	87%
	Gender	Male	261	52%
		Female	242	48%
Resigned (including retired) employee	Age	Under 30 years old	293	58%
		30~49 years old	207	41%
		Over 50 years old	3	1%
	Education	Graduate	3	1%
		Male	49	10%
		Female	451	90%

Note 1: Huizhou subsidiary is the key production site of the Group. Most of the employees are production operators. They resign if they cannot adapt, so the turnover rate is high.

Note 2: the statistics of new and resigned employees is as of December 31, 2024.

**Table 3: Vietnam subsidiary\_new and resigned employees statistics**

New and resigned employees statistics (employee turnover statistics)			2024	
			No. of people	Percentage
New employee	Gender	Male	71	41%
		Female	103	59%
	Age	Under 30 years old	40	23%
		30~49 years old	128	74%
		Over 50 years old	6	3%
	Education	Graduate	2	1%
		College	23	13%
		High school or under	149	86%
	Gender	Male	49	42%
		Female	69	58%
Resigned (including retired) employee	Age	Under 30 years old	19	16%
		30~49 years old	97	82%
		Over 50 years old	2	2%
	Education	Graduate	0	0%
		Male	4	3%
		Female	114	97%

Note 1: Vietnam subsidiary is the newly established production site in 2024.

Employee recruitment is adjusted timely in response to production needs and local regulations.

Note 2: the statistics of new and resigned employees is as of December 31, 2024.

## 5.2 Salary and benefits

In order to clearly stipulate the rights and obligation of both labor and management, build a modern operation management system, and foster mutual cooperation between labor and management for business development, the Group has established a salary operation system in accordance with the Labor Act and relevant regulations for a fair and justice principle.

The Company's salary structure includes base salary, duty allowances, and perfect attendance bonuses. However, perfect attendance bonus is not issued for job position above assistant manager level (including assistant manager). The Huizhou subsidiary offers base salary, overtime pay, and various allowances. The current salary and employee benefits of all business locations are consolidated in the table as follow:

### 5.2.1 Current salary

To attract talents, Taiwan Line Tek offers salary that is higher than the statutory minimum wage of an entry-level job position at each business location. For example: the Company's (Taiwan Line Tek) basic salary pay for male employee is 1.32 times higher than the statutory minimum wage; whereas the basic salary pay for female employee is 1.6 times higher than the statutory minimum wage; The Company's (Huizhou subsidiary) basic salary pay for both male and female is 1.22 times higher than the statutory minimum wage; The Company's (Vietnam subsidiary) basic salary pay for both male and female is 1.42 times higher than the statutory minimum wage.

The ratio for salary of entry-level position and statutory minimum wage is shown in the table 1-1, 1-2, and 1-3 below. The average annual pays and median for non-manager are shown in table 2.

**Table 1-1: Taiwan Line Tek \_The 2024 ratio for salary of entry-level position and local statutory minimum wage**

Salary/Gender	Male	Female
Basic salary for entry-level position (Unit: NTD)	36,168	43,840
(Statutory) minimum wage for entry-level position (Unit: NTD)	27,400	27400
Minimum wage multiplier	1.32	1.6
Ratio between gender	1	1.21

Note 1: the statistics unit above is NTD, and the scope is for Taiwan Line Tek Electronic Co., Ltd.

**Table 1-2 : Huizhou subsidiary \_ The 2024 ratio for salary of entry-level position and local statutory minimum wage**

Salary/Gender	Male	Female
Basic salary for entry-level position (Unit: RMB)	2,100	2,100
(Statutory) minimum wage for entry-level position (Unit: RMB)	1,720	1,720
Minimum wage multiplier	1.22	1.22
Ratio between gender	1	1

Note 1: the statistics unit above is RMB, and the scope is for Everfull Electronic (Huizhou) Co., Ltd.

Note 2: the entry-level position in this statistics is referred to operator at the production site.

**Table 1-3 : Vietnam subsidiary \_ The 2024 ratio for salary of entry-level position and local statutory minimum wage**

Salary/Gender	Male	Female
Basic salary for entry-level position (Unit:VND)	5.5 million	5.5 million
(Statutory) minimum wage for entry-level position (Unit:VND)	3.86 million	3.86 million
Minimum wage multiplier	1.42	1.42
Ratio between gender	1	1

Note 1: the statistics unit above is VND, and the scope is for Taiwan Line Tek Electronic (Vietnam) Co., Ltd.

**Table 2 : Taiwan Line Tek \_ average annual pays and median for non-manager (Unit: NTD)**

Item\Year	2024
Total salary of the full-time employee in non-manager position	51213 (thousand dollar)
Total number of the full-time employee in non-manager position	41 people
The average salary of the full-time employee in non-manager position	1249 (thousand dollar)
The salary median of the full-time employee in non-manager position	1003 (thousand dollar)

Note 1: the non-manager in the statistics above is referred to personnel of assistant manager or below.

## 5.2.2 Employee benefits

The Group (Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary) has established union and corporate employee welfare committee in accordance with the regulations. The Employee Welfare Committee has set up jobs and duties every year to take care of various benefits for the employees. Below are the benefits jointly organized by the Union and the Employee Welfare Committee this year. They are committed to build a good working environment for employees and take care of employees' health in body and mind, as well as pursuing work-life balance and creating a sustainable work place.

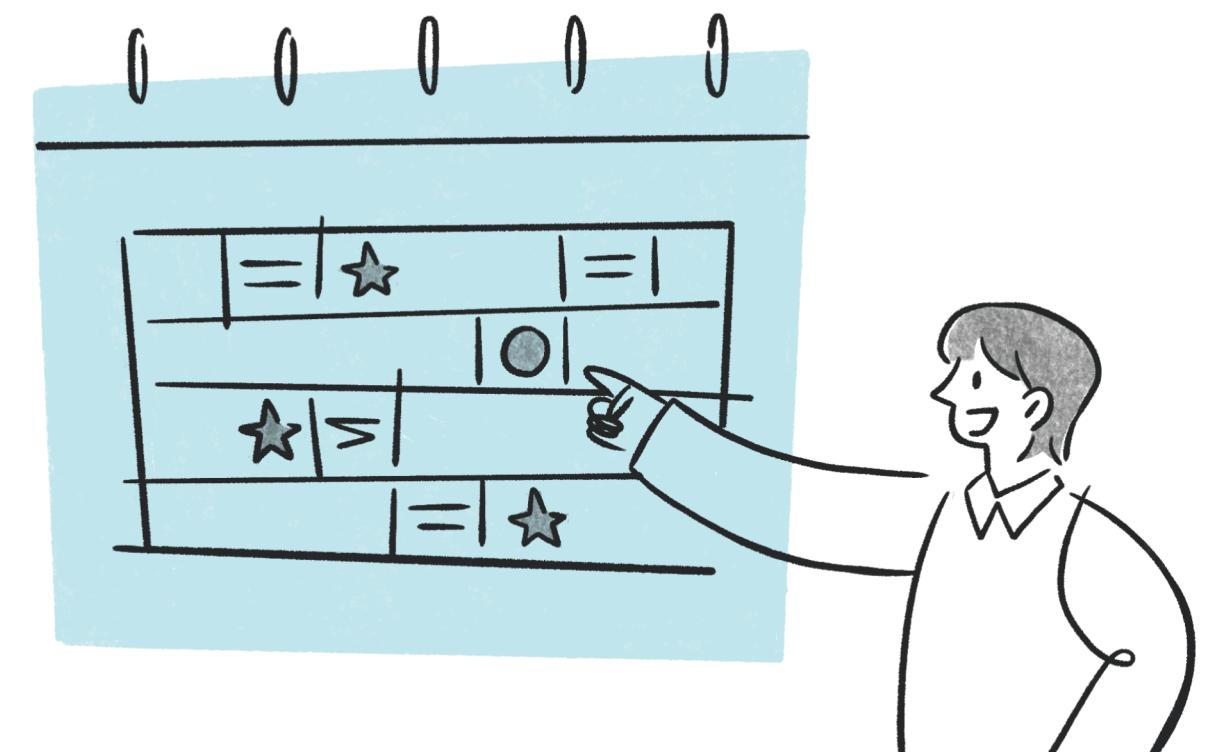
**Table: Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary \_employee benefits overview**

Employee Benefits /Metrics	Taiwan	Huizhou	Vietnam		Remarks
Union Committee (freedom of association)		V	V		Implemented by "Work Organization Management Procedures" to pursue employee welfare
Employee Welfare Committee (freedom of association)	V				Implemented by "Regulations Governing the Organization of the Employee Welfare Committee" for member welfare
Labor insurance, work insurance, and national health insurance	V				All employees are insured mandatorily in accordance with local regulations in Taiwan
Social insurance		V			All employees are insured mandatorily in accordance with local regulations in Huizhou subsidiary
Housing Provident Fund		V			All employees are insured mandatorily in accordance with local regulations in Huizhou subsidiary
Five social insurances and one housing fund		V			All employees are insured mandatorily in accordance with local regulations in Huizhou subsidiary
Endowment, medical, maternity, employment injury, and unemployment insurances			V		All employees are insured mandatorily in accordance with local regulations in Vietnam subsidiary
Health checkup, occupational health checkup	V	V			Fully compensated by the Company
Birthday cash gift, marriage and maternity cash gift	V		V		Compensated by the regulations of the Company's Employee Welfare Committee
Birthday gift		V			Distributed in accordance with the Union funds
Employee travel allowance	V	V			Compensated by the regulations of the Company's Employee Welfare Committee
Lunar New Year activities	V		V		Moon festival, year-end party (only year-end party is held in Vietnam)

Table: Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary \_employee benefits overview

Employee Benefits /Metrics	Taiwan	Huizhou	Vietnam	Remarks
Pension system	V	V		Entitled by employees in Taiwan and Huizhou subsidiary
Parental leave/nursing leave	V	V		Entitled by employees in Taiwan and Huizhou subsidiary
Education subsidy for employee' s children	V			Compensated by the regulations of the Company' s Employee Welfare Committee
Employee group insurance	V			Entitled by employees in Taiwan
Injury compensation	V	V	V	Compensated by the regulations of the Company' s Employee Welfare Committee
High temperature subsidy	V	V		Implemented in accordance with the local regulations in Huizhou subsidiary
Maternity leave, sick leave, marriage leave, bereavement leave, and annual leave		V	V	Implemented in accordance with the local regulations in each business location
Financial assistance fund	V		V	Distributed in accordance with the Union funds

Note : The benefits listed above are implemented in accordance with the laws and regulations in each local business location.



## 5.3 Talent Cultivation

Taiwan Line Tek complies with labor regulations. To foster mutual understanding and coordinate labor-management relations, promote labor-management cooperation, and improve work efficiency, the Company holds labor-management meeting regularly, sets up employee complaint system, and ensures employees' legal rights. In addition, it establishes educational training management regulations to improve the Company's talent cultivation system and employees' self-developed goal.

### 5.3.1 Employee educational training

Taiwan Line Tek provides employee quality and work efficiency, promotes business development, and improves skills and knowledge, so it performs its functions within the organizational operations for mutual coordination, and further inspiring employee self-development and talent cultivation. The primary employee educational training is classified into three categories: new hire orientation, general educational training, and professional educational training. The key training purposes are as follow:

- New hire orientation: To provide new hires with essential knowledge about the company and their job positions, as well as adapting to the new environment.
- General educational training: Training is prepared by each department in accordance with the business requirement. Training content is independently designed and conducted by each department.
- Professional educational training: such as professional certifying training of internal quality audit.

Table: educational training process



The total educational training hours of the Company (includes Huizhou subsidiary and Vietnam subsidiary) in 2024 was 67,146.5 hours, which was 50.6 hours/person in average. The summary of educational training in each business location is listed in table 1, 2 and 3.

**Table 1: Taiwan Line Tek annual educational training summar**

Training category	Training statistics		
	Total No. of people (times)	Total hour (hour)	Average hour
New hire orientation	4	4	1
GHG inventory check	25	62.5	2.5
Business ethics policy training and whistleblowing system	23	23	1
Internal audit course	2	24	12
Total	54	113.5	16.5

**Table 2: Huizhou subsidiary annual educational training summary**

Training category	Training statistics		
	Total No. of people (times)	Total hour (hour)	Average hour
New hire orientation	63	126	2
Skill improvement training	63	94.5	2
Professional training	63	63	1
Business ethic training	63	31.5	1
Fire drill	63	31.5	1
Total	315	346.5	6

**Table 3: Vietnam subsidiary annual educational training summary**

Training category	Training statistics		
	Total No. of people (times)	Total hour (hour)	Average hour
New hire training	1,812	43,488	24
Professional training	6,863	11,472.50	2
Knowledge of various systems	297	1,652	6
Business ethic and confidentiality training	2,256	4,512	2
Safety educational training	2,838	5,562	2
Total	14,066	66,686.50	35



### 5.3.2 Employee complaint system and channel

Taiwan Line Tek has established sexual harassment complaint system in accordance with its work rules.

The channels for filing complaints are as follow:

- Complaint hotline: (02)2662-5609
- Complaint direct fax: (02)2662-1049
- Complaint email: hr@linetek.com.tw

Huizhou subsidiary has established complaint system in its work rules. Employee may file complaints and feedback through the following three channels:

- Employee suggestion box: one at each dormitory building on the 1F and one at the cafeteria on the 1F
- HR hotline: 07526509988 ext.8111
- 24 hours hotline: Manager Liao 136-3194-7433



## 5.4 Occupational Safety and Health

In order to provide a workplace with occupational safety and health, the Company's key production site (Huizhou subsidiary) has introduced ISO 45001 on December 18, 2017, and received ISO 45001 certification in 2023.

### 5.4.1 ISO 45001 preliminary implementation

The management team highly values ISO 45001. It has established a dedicated promotion task force to ensure all employees have training and deep learning of ISO 45001 standard requirement, and improves the employees' awareness on occupational safety and health. Meanwhile, it conducts assessment of the company's (the factory) current occupational safety and health management status to identify existing issues and potential risks. During the promoting phase, the company reviews the actual conditions in accordance with ISO 45001 standards to build the framework for occupational safety and health management system, which includes "risk control", "emergency management", "employee training", and other management manuals and documents. All departments cooperate actively in identification the source of hazard and risk assessment activities, and formulate corresponding control measures, and carry out in daily operational workflows.

### 5.4.2 ISO 45001 system running

During the system running period, the Company has identified the insufficient of the production environment in the operating system through internal review and management audit and made timely optimized adjustment. After a period of improving time, the Company has successfully passed the external certification review and officially obtained the ISO 45001 certification. The Company has made continuous improvement to the system. It regularly supervises, inspects, and reviews to ensure effective operation of the system, as well as continuously improving the standards of occupational safety and health management.

### 5.4.3 Occupational Safety and Health Management Regulations

In Chapter ten of the Company's (Huizhou subsidiary) Employee Manual, there are regulations stipulated clearly in regards of occupational safety and health management:

- Every new employee should attend the orientation held by the Company, and the comprehensive new employee training held by the administration.
- Every machinery operator must have trained by Machine Safety Operating Procedures and passed the assessment before start working. Operator of high-risk machinery must obtain proper certification before working.
- Employee must strictly comply with the Safety Operating Procedure and regulations of the Company while working.
- Employee must strictly follow the regulations and correctly use various protection gears while working.
- Employee must comply with production instruction and may not proceed without permission while working.
- Employee must report any identified safety risk or potential risk to health and safety to management at all time while working.
- The Company has all employees covered with labor insurance. Any occupational injury incidents shall be handled in accordance with national regulations.

## 5.4.4 Occupational safety and health training

To ensure the effective functioning of ISO 45001, the Company constantly increases the level of occupational safety and health management. Occupational safety and health training was conducted every month in 2024. The number of participants and training hours are shown in the table below.

Item/Month	1	2	3	4	5	6	7	8	9	10	11	12	Total
Number of participants	137	21	137	153	98	508	1,308	381	131	3,407	77	34	6,392
Hour	156	42	249	242	168	938	2,485	393	152	6,555	107	68	11,555

Table: occupational safety and health training

## 5.4.5 Occupational safety and health operation

The company has conducted a management review of its environmental and occupational safety and health management systems to identify the needs and expectations in regards to the environmental and occupational safety and health management based on the current situation. Compared to the previous year, there is no significant changes in the needs and expectations in regards to the environmental and occupational safety and health management.

### 5.4.5.1 Supervise and measure result

#### Environment management

- Environment management
- The Company's emissions, boundary noise levels, and domestic wastewater test results have met regulatory standards this year.
- All hazardous waste is outsourced for handling. The contractor is qualified to handle disposal methods in accordance with relevant regulations.
- General industrial solid waste is effectively recycled and reused by qualified recycling contractors with more than 99% recycle converting rate.
- All applicable licenses and certificates are valid. No deficiency is identified.
- No environmental incident occurred.

#### Occupational safety and health management

- The Company has arranged occupational health checkups for employees exposed to occupational hazards. The checkup reports indicated that all employees were in good health with no case of occupational disease, which showed the effectiveness of the occupational hazard prevention measures.
- The company commissioned qualified contractors to conduct an assessment of occupational disease hazards and testing of occupational risk factors. Corresponding occupational hazardous protective measures was adopted based on the assessment reports.
- All special operation personnel are 100% certified for operation.
- Inspections were conducted on special equipment, fire facility, building lightning protection, and domestic drinking water this year. All inspection results were qualified.
- All applicable licenses and certificates are valid. No deficiency is identified.
- No significant occupational safety and health incident has occurred.

## 5.5 Sustainable Supply Chain

To ensure product quality, adapt to social development trends, enhance employee health and safety, protect customer and the environment of each business site, and comply with social responsibility and environmental regulations requirement, the Company (including Huizhou subsidiary and Vietnam subsidiary) has established the “Supplier Evaluation / HSH Management Procedure” to request the suppliers to adhere to the Company’s green environmental policy. Also, it manages protocols for procurement, arriving, producing, delivery schedule, and acceptance, and collaborate with suppliers to build a sustainable supply chain.

### 5.5.1 Supplier management policy

The Company’s supplier management policy is implemented based on the “Supplier Evaluation / HSH Management Procedure”, which includes key implementing items: evaluation scope (including HSF), audit responsibilities and team, audit report documentation and retention requirements, evaluation timing, supplier profiles, written assessments, on-site assessments, supplier classification, periodic performance reviews, and supplier consultation. It ensures all suppliers have met the company’s standards in terms of product quality, pricing, delivery schedules, and service, and assist the Company in process improvement, cost reduction, and good management system establishment to improve collaborative relationships.

### 5.5.2 Supplier classification and evaluation method

The Company classifies its suppliers into three categories: “primary raw material suppliers”, “auxiliary raw material suppliers”, and “other supply and service provided by other suppliers with no direct relation with quality”. Evaluations are conducted through three methods: “written assessment”, “on-site assessment”, and “periodic assessment”. The executing principles are as follows:

5.5.2.1 Written assessment: conditions for supplier with this assessment method:

- foreign supplier
- chemical material supplier and raw material supplier with one of the following incoming quality control:
- Confirmed quality inspection report is provided with each delivery
- Adopt scheduled and batch-based sampling inspections or sampling for laboratory testing
- Supplier with good reputation, highly cooperative, and with high quality rating in the market
- Dealer authorized by the brands without directly engaging in production
- Supplier with complete ISO9001 and ISO14000 systems with certifications.
- Supplier ensures product conformity and reduce risks of supply disruptions affecting customer deliveries;
- Regular evaluation on supplier and confirm compliance with quality and delivery performance
- Rating of the supplier’s quality system management
- Selection criteria on other suppliers (such as automotive-grade product)

Purchasing Manager determines if a supplier has met the criteria in the written assessment and completes a “Supplier Survey Report” with no objection. The supplier may be registered on the “Approved Supplier List” directly.

### 5.5.2.1 Written assessment: conditions for supplier with this assessment method:

foreign supplier

chemical material supplier and raw material supplier with one of the following incoming quality control:

- Confirmed quality inspection report is provided with each delivery
- Adopt scheduled and batch-based sampling inspections or sampling for laboratory testing

Supplier with good reputation, highly cooperative, and with high quality rating in the market

Dealer authorized by the brands without directly engaging in production

Supplier with complete ISO9001 and ISO14000 systems with certifications.

Supplier ensures product conformity and reduce risks of supply disruptions affecting customer deliveries;

- Regular evaluation on supplier and confirm compliance with quality and delivery performance
- Rating of the supplier' s quality system management

Selection criteria on other suppliers (such as automotive-grade product)

Purchasing Manager determines if a supplier has met the criteria in the written assessment and completes a “Supplier Survey Report” with no objection. The supplier may be registered on the “Approved Supplier List” directly.

### 5.5.2.2 On-site assessment: it is implemented when the supplier' s criteria does not comply with written assessment. The Company performs green partner audit process.

Forms used

- Supplier quality audit report
- Supplier quality system review report
- Product Environmental Compliance (Environmental Directive) Management System Review Form
- Main supplier for automotive-grade material identified as high-risk in the “Supplier Risk Evaluation” must go through “VDA 6.3 Process Review Report” .

Supplier self-evaluation form: the procurement unit must provide the mentioned form to the supplier for self-evaluation at least seven days prior to the assessment.

Supplier must respond to each item listed in the self-evaluation form.

Upon successful evaluation, the supplier may be registered to the “Approved Supplier List” .



### 5.5.2.3 Regular performance review: to ensure the suppliers continuously provides

high quality, delivery schedule, price, and service, regular performance review is required for conformity assurance. Suppliers are classified by material categories:

- Top 3 suppliers based on transaction volume shall be included in the annual audit plan.
- Raw material suppliers for Amazon and automotive-grade items must be included in the annual audit plan.
- Based on the “Monthly Supplier Quality Performance Rating Annual Summary”, suppliers rated as Grade C or D shall be included in the annual audit plan.

### 5.5.3 Supplier assessment result

The Company’s key production site (Huizhou subsidiary) has rated on individual items in accordance with Supplier Assessment Requirement such as incoming material acceptance rate, delivery schedule, quality compliance, number of production-related complaints from the production line, etc. Based on the assessment results, ratings are classified into four levels: Grade A, B, C, and D. No improvement is required for ratings in A/B; Suppliers must propose an action plan immediately if the ratings are in C/D. The Company (Huizhou subsidiary and Vietnam subsidiary) requires all suppliers to sign Letter of Commitment and Letter of Guarantee, etc., shown as below:

Table: 2024 statistics of supplier signing

(Unit: No. of supplier)

Content	Huizhou subsidiary	Vietnam subsidiary
Supplier's Commitment to Corporate Social Responsibility for RBA & SEA	112	2
Anti-business-bribery Agreement	112	2
Supplier Confidentiality Agreement	112	N/A
Declaration of Non-use Conflict Minerals	74	2

Note 1: There is no production site for Taiwan Line Tek; therefore, no need to conduct supplier assessment.

Note 2: Huizhou subsidiary is the key production site of the Company.

Note 3: Vietnam subsidiary is complete in 2024.

## 5.6 Society participation

No.	Organization	Qualified Representative (Unit)
1	Taiwan Electrical and Electronic Manufacturers' Association	Taiwan Line Tek Electronic Co., Ltd Member
2	Taiwan Climate Partnership	Taiwan Line Tek Electronic Co., Ltd Member
3	Chinese National Association of Industry and Commerce	Taiwan Line Tek Electronic Co., Ltd Member
4	Huizhou Taiwanese Investment Enterprises Association Longxi Branch	Cong-Fu Lee Member
5	The Council of Taiwanese Chambers of Commerce in Vietnam	Line Tek Electronic (Vietnam) Co., Ltd Member

Note: the disclosure scope above includes Taiwan Line Tek, Huizhou subsidiary, and Vietnam subsidiary.

## 5.7 Community Relation Maintenance

The Company holds or participates in community events from time to time to expand social impact. In 2024, Everfull Electronic (Huizhou) Co., Ltd. donated air conditioning equipment to the community elementary school, and donated Camphor tree to Longxi Middle School to promote campus greening program. It helps the communities and schools in promoting environmental protection efforts.

No.	Event name	Content
1	Donate air conditioning	Donated 3 air conditionings to Xiaopenggang Elementary School
2	Campus greening	Donated two Camphor trees to Longxi Middle School



# Appendix/ Index of GRI (Global Reporting Initiative)

## • Index of GRI (Global Reporting Initiative)

Statement of use	Taiwan Line Tek has followed GRI standards to report contents between January 1, 2024 and December 31, 2024.
Using GRI 1	GRI 1: basis of 2021
GRI Sector Standards	None

GRI 2: General Disclosures			
Disclose item and number	GRI title	Chapter in Sustainability Report/or execution	Page number
Organization overview	2.1	Organizational details	About this report P1
	2.2	Entities included in the organization's sustainability reporting	About this report P1
	2.3	Reporting period, frequency and contact point	About this report P1
	2.4	Restatements of information	None
	2.5	External assurance	About this report P1
Activities and workers	2.6	Activities, value chain and other business relationships	Chairman's Message P4 Company Profile P5 3.1 Operational Performance P41 3.2 Customer Relations P42
	2.7	Employees	5.1 Employee Diversity P52 5.1.1 New and resigned employees P54
	2.8	Workers who are not employees	5.1 Employee Diversity P52

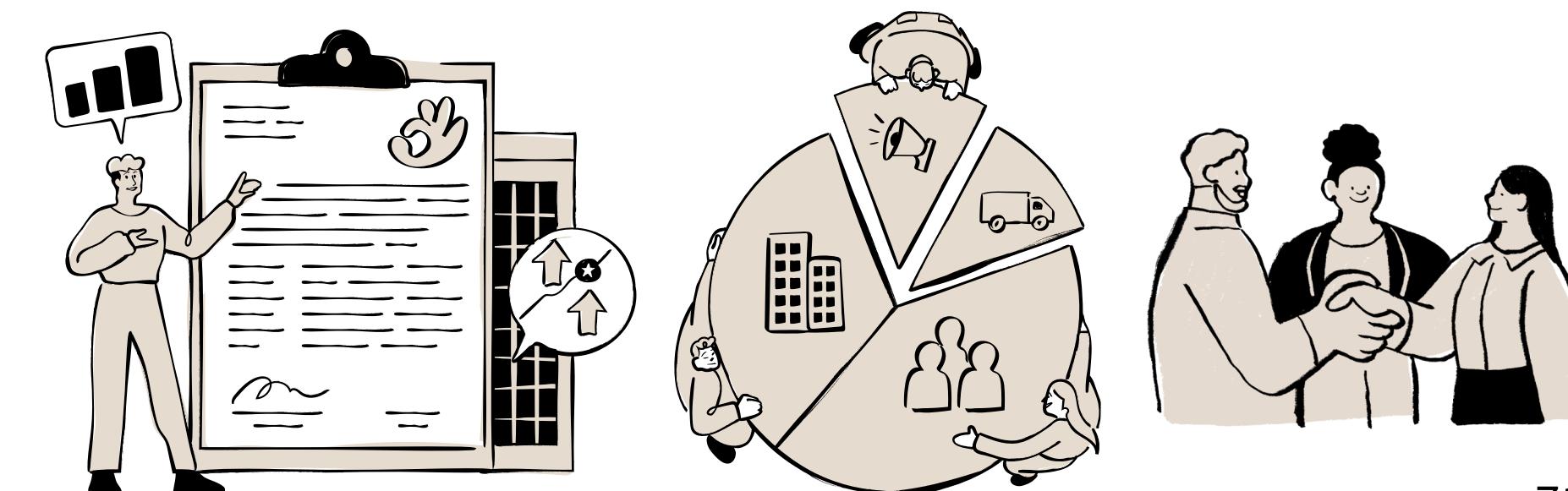
GRI 2: General Disclosures			
Disclose item and number	GRI title	Chapter in Sustainability Report/or execution	Page number
Governance	2.9	Governance structure and composition	1.1 Sustainable Development Management Structure P11
	2.10	Nomination and selection of the highest governance body	2.1 Board of Directors 2.1.1 Nomination and election of the directors P21 P23
	2.11	Chair of the highest governance body	1.1 Sustainable Development Management Structure 2.1 Board of Directors P11 P21
	2.12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development Management Structure 2.1 Board of Directors P11 P21
	2.13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Management Structure 2.1 Board of Directors P11 P21
	2.14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Management Structure 2.1 Board of Directors P11 P21
	2.15	Conflicts of interest	2.1 Board of Directors 2.2 Ethical Management P21 P35
	2.16	Communication of critical concerns	1.1 Sustainable Development Management Structure 1.4 Material Topics Concerned by Stakeholders P11 P15
	2.17	Collective knowledge of the highest governance body	2.1.4 Board of Directors' continuing education 2.2 Ethical Management P21 P35
	2.18	Evaluation of the performance of the highest governance body	2.1.3 Board of Directors Performance Evaluation P27
	2.19	Remuneration policies	1.1 Sustainable Development Management Structure 1.2 Sustainable Development Policy 2.1.5 Remuneration Committee 5.2.1 Current salary P11 P13 P29 P55
	2.20	Process to determine remuneration	1.2 Sustainable Development Policy 2.1.5 Remuneration Committee P13 P29
	2.21	Annual total compensation ratio	2.1.5 Remuneration Committee P29

GRI 2: General Disclosures				Strategy, policies and practices	2.25	Processes to remediate negative impacts	4.4 Waste management 5.1 Employee Diversity 5.2 Salary and Benefits 5.3 Talent Cultivation 5.4 Occupational Safety and Health 5.5 Sustainable Supply Chain	P49 P52 P55 P59 P62 P64
Disclose item and number	GRI title	Chapter in Sustainability Report/or execution	Page number					
Strategy, policies and practices	2.22	Statement on sustainable development strategy	1.2 Sustainable Development Policy	2.26	Mechanisms for seeking advice and raising concerns	Strategy, policies and practices	This report 1.4 Material Topics concerned by stakeholders 2.1 Board of Directors 2.2 Ethical Management 3.2 Customer Relations 5.2 Salary and Benefits 5.5 Sustainable Supply Chain	P1 P15 P21 P35 P42 P55 P64
	2.23	Policy commitments	Chairman's Message 1.2 Sustainable Development Policy 2.1 Board of Directors 2.2 Ethical Management 2.3 Risk Management 3.1 Operational Performance 3.2 Customer Relations 4 Friendly Environment 5.1 Employee Diversity 5.2 Salary and Benefits 5.3 Talent Cultivation 5.4 Occupational Safety and Health 5.5 Sustainable Supply Chain					
	2.24	Embedding policy commitments	1.2 Sustainable Development Policy 1.6 UN Sustainable Development Goals (SDGs) 2.2 Ethical Management 2.3 Risk Management 3.2 Customer Relations 4.1 Environmental Impact 4.2 Green Product 4.3 Greenhouse Gas and Energy Management 4.4 Waste management 5.1 Employee Diversity 5.2 Salary and Benefits 5.3 Talent Cultivation 5.4 Occupational Safety and Health 5.5 Sustainable Supply Chain					
	2.25	Processes to remediate negative impacts	1.4 Material Topics Concerned by Stakeholders 2.2 Ethical Management 2.3 Risk Management 3.2 Customer Relations 4.1 Environmental Impact 4.3 Greenhouse Gas and Energy Management			Stakeholder engagement	1.2 Sustainable Development Policy 2.1 Board of Directors 2.2 Ethical Management 4 Friendly Environment 5.2 Salary and Benefits 5.3 Talent Cultivation 5.4 Occupational Safety and Health 5.5 Sustainable Supply Chain	P13 P21 P35 P44 P55 P59 P62 P64
	2.26							
	2.27							
	2.28							
	2.29						5.6 Social Participation	P67
	2.30							

GRI 3: Material Topics 2021				
Disclose item and number		GRI title	Chapter in Sustainability Report/or execution	Page number
Disclosures on material topics	3.1	Process to determine material topics	1.3 Identify Stakeholder and Material Topics	P14
	3.2	List of material topics	1.5 Disclosure of Material Topics	P16
	3.3	Management of material topics	1.5 Disclosure of Material Topics	P16
			2.2 Ethical Management	P35
			3.2 Customer Relations	P42
			4.1 Environmental Impact	P45
			4.3 Greenhouse Gas and Energy Management	P47
			5.1 Employee Diversity	P52
			5.4 Occupational Safety and Health	P62

Tax	Indirect economic impacts	203-1	Infrastructure investments and services supported	None	
		203-2	Significant indirect economic impacts	None	
	Procurement practices	204	Proportion of spending on local suppliers	No statistics	
	Anti-corruption	205-1	Operations assessed for risks related to corruption	None	
		205-2	Communication and training about anti-corruption policies and procedures	2.2 Ethical Management	P35
	Anti-competitive behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	None	
		207-1	Approach to tax	In compliance with regulations and no specific disclosures	
		207-2	Tax governance, control, and risk management	In compliance with regulations and no specific disclosures	
		207-3	Stakeholder engagement and management of concerns related to tax	In compliance with regulations and no specific disclosures	
		207-4	Country-by-country reporting	None	

GRI 200: Economic topics 2016				
Disclose item and number		GRI title	Chapter in Sustainability Report/or execution	Page number
Economic performance	201-1	Direct economic value generated and distributed	3.1 Operational Performance	P41
	201-2	Financial implications and other risks and opportunities due to climate change	None	
	201-3	Defined benefit plan obligations and other retirement plans	5.2 Salary and Benefits	P55
	201-4	Financial assistance received from government	None	
Market presence	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.2.1 Current salary	P55



GRI 300: Environmental topics 2016			
Disclose item and number	GRI title	Chapter in Sustainability Report/or execution	Page number
Materials	301-2	Recycled input materials used	None
	302-1	Energy consumption within the organization	4.3 Greenhouse Gas and Energy Management P47
	302-2	Energy consumption outside of the organization	No statistics P47
	302-3	Energy intensity	4.3 Greenhouse Gas and Energy Management P47
	302-4	Reduction of energy consumption	4.3 Greenhouse Gas and Energy Management P47
Energy	302-5	Reductions in energy requirements of products and services	4.1 Environmental Impact P45 4.2 Green Product P46
	303-1	Interactions with water as a shared resource	None
	303-2	Management of water discharge- related impacts	None
	303-3	Water withdrawal	No disclosure
	303-4	Water discharge	No disclosure
Water and effluents (2018)	303-5	Water consumption	No disclosure
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	None
	304-2	Significant impacts of activities, products and services on biodiversity	None
	304-3	Habitats protected or restored	None
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	None

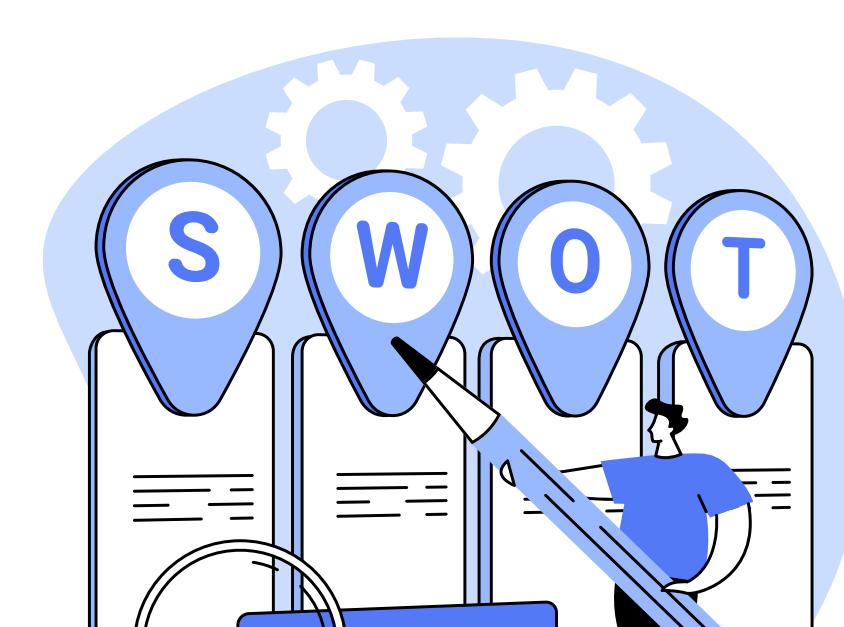
Emissions	305-1	Direct (Scope 1) GHG emissions	4.3 Greenhouse Gas and Energy Management	P47
	305-2	Energy indirect (Scope 2) GHG	4.3 Greenhouse Gas and Energy Management	P47
	305-3	Other indirect (Scope 3) GHG	4.3 Greenhouse Gas and Energy Management	P47
	305-4	GHG emissions intensity	4.3 Greenhouse Gas and Energy Management	P47
	305-5	Reduction of GHG emissions	No execution	
Waste (2020)	306-1	Waste generation and significant waste-related impacts	None	
	306-2	Management of significant waste-related impacts	4.4 Waste management	P49
	306-3	Waste generated	4.4 Waste management	P49
	306-4	Waste diverted from disposal	4.4 Waste management	P49
	306-5	Waste directed to disposal	None	
Supplier environmental assessment	308-1	New suppliers that were screened using environmental criteria	4.1 Environmental Impact	P45
	308-2	Negative environmental impacts in the supply chain and actions taken	None	

GRI 400: Social topics 2016				
Disclose item and number		GRI title	Chapter in Sustainability Report/or execution	Page number
Employment	401-1	New employee hires and employee turnover	5.1.1 New and resigned employees	P54
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.2 Salary and Benefits	P55
	401-3	Parental leave	5.2 Salary and Benefits	P55
Labor/Management relations	402-1	Minimum notice periods regarding operational changes	In compliance with regulations and no specific disclosures	
Occupational health and safety	403-1	Occupational health and safety management system	None	
	403-2	Hazard identification, risk assessment, and incident investigation	5.4 Occupational Safety and Health	P62
	403-3	Occupational health services	5.2 Salary and Benefits 5.4 Occupational Safety and Health	P55 P62
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3 Talent Cultivation 5.4 Occupational Safety and Health	P59 P62
	403-5	Worker training on occupational health and safety	5.3 Talent Cultivation 5.4 Occupational Safety and Health	P59 P62
	403-6	Promotion of worker health	5.2 Salary and Benefits 5.4 Occupational Safety and Health	P55 P62
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4 Occupational Safety and Health	P62
	403-8	Workers covered by an occupational health and safety management system	5.4 Occupational Safety and Health	P62
	403-9	Work-related injuries	None	
	403-10	Work-related ill health	None	

GRI 400: Social topics 2016				
Disclose item and number		GRI title	Chapter in Sustainability Report/or execution	Page number
Training and education	404-1	Average hours of training per year per employee	5.3 Talent Cultivation	
	404-2	Programs for upgrading employee skills and transition assistance programs	5.3 Talent Cultivation	
Diversity and equal opportunity	405-1	Diversity of governance bodies and employees	2.1 Board of Directors 5.1 Employee Diversity	P21 P52
	405-2	Ratio of basic salary and remuneration of women to men	5.2.1 Current salary	P55
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	5.3 Talent Cultivation	P59
Freedom of association and collective bargaining	407-1	Freedom of Association and Collective Bargaining	5.2.2 Employee benefits	P57
Child labor	408-1	Operations and suppliers at significant risk for incidents of child labor	None	
Forced or compulsory labor	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	None	
Local communities	413-1	Operations with local community engagement, impact assessments, and development programs	None	
	413-2	Operations with significant actual and potential negative impacts on local communities	None	
Supplier social assessment	414-1	New suppliers that were screened using social criteria	5.5 Sustainable Supply Chain	P64
	414-2	Negative social impacts in the supply chain and actions taken	5.5 Sustainable Supply Chain	P64
Public Policy	415-1	Political contributions	None	
Customer health and safety	416-1	Assessment of the health and safety impacts of product and service categories	4.1 Environmental Impact 4.2 Green Product	P45 P46
Marketing and labeling	417-1	Requirements for product and service information and labeling	4.2 Green Product	P46
Customer privacy	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	None	

### Taiwan Line Tek Electronic Co., Ltd 2024 Summary of Assurance Items in the Sustainability Report

No.	Item	Subject information	Page number	Applicable criteria
1	Total waste volume in Taiwan in 2024 (KG)	Total waste volume in Taiwan in 2024 was 18,192 (KG)	P49	Estimated average daily waste generation per capita in Taiwan per public announcement by the Ministry of Environment in 2024.
2	Total waste volume in Taiwan in 2023 (KG)	Total waste volume in Taiwan in 2023 was 16,581 (KG)	P49	Estimated average daily waste generation per capita in Taiwan per public announcement by the Ministry of Environment in 2023.
3	Average hour of employee educational training	The Company's (including Huizhou subsidiary and Vietnam subsidiary) total employee educational training hour in 2024 was 67,146.5 hours, which in average was 50.6 hours per person.	P59	It is calculated by the total number of training hours conducted in 2024 in accordance with the Company's training regulation, and divided by the number of existing employees at the end of the year.



## • Assurance report from the third party

