2024

Sustainability Report

泰 谷 光 電 科 技 股 份 有 限 公 司

TEKCORE CO., LTD

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1 Basic Information

1.1 About This Report

1.1.1 Reporting Period

This report is the first sustainability report issued by TEKCORE CO., LTD. (hereinafter referred to as TEKCORE CO., LTD., the Company, or we), disclosing the Company's management policies, strategies, objectives, and sustainability performance in the economic, environmental, and social aspects for the year 2024 (January 1, 2024 to December 31, 2024). The Company will regularly publish a sustainability report once every year in the future and make it available on the Company's website.

- Report Issuance Date: August, 2025
- Next report is expected to be issued in August 2026.

1.1.2 Following Guidelines

This company's report is prepared with reference to the following international reporting guidelines and frameworks:

◆GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI)

◆Financial Stability Board (FSB) released the Task Force on Climate-Related Financial Disclosures (TCFD)

◆The Taipei Exchange (TPE x) has announced the Guidelines for the Preparation and Submission of Sustainability Reports by TPE x-listed Companies.

1.1.3 Boundary Scope

The scope of information disclosure in this report is consistent with the consolidated entities in the consolidated financial statements, including: TEKCORE CO., LTD.

If the scope disclosed in each chapter of this report differs from the aforementioned, supplementary explanations will be provided in the respective chapters. The calculation basis for various statistical data in the report is as follows:

Financial Data	The economic income distribution table is based on the consolidated financial report data certified by KPMG. All financial data are denominated in NTD.
Environmental Data	The greenhouse gas emissions data is based on the inventory conducted in accordance with ISO 14064-1:2018 , and has not yet been verified by an external third party; the water resources and waste statistics are data reported by each operating site to the local competent authorities.
Other Data	Self-collected data.

1.1.4 Information Recompilation

This report is prepared for the first time in accordance with the GRI Standards, and there is no previous version of the report; therefore, there is no restatement of information.

1.1.5 Internal Control

The company has established the Procedures for the Preparation and Assurance of the Sustainability Report, with the Corporate Governance Unit responsible for the overall planning and communication integration of the annual sustainability report. Each year, the Corporate Governance Unit, Environmental Protection Team, Supply Chain and Product Team, and Social and Employee Team are responsible for compiling the required information and drafting the content of the report. After the annual sustainability report is completed, it is submitted to the Corporate Governance Unit for preliminary review, followed by an internal audit conducted by the Audit Office, and finalized upon approval by the Board of Directors.
In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" and relevant laws and regulations, the Company has established an internal management system to enhance operational efficiency and product quality. The internal management system is mainly divided into the following three categories:

◆Internal Control System

The internal control system covers the entire company's operations, including all management functions such as planning, organization, and control, as well as the nine major cyclical procedures and standard measures adopted in business areas such as sales, production, procurement, financing, payroll, fixed assets, computer information, investment, and research and development. All of these fall within the scope of the internal control system. Its main purpose is to achieve "the promotion of effective business operations within the enterprise organization."

◆ISO Management System

In response to issues related to production, quality, and the environment, an ISO management system has been established. The relevant ISO certifications currently obtained include: ISO 9001 Quality Management System, ISO 14001 Environmental Management System, and ISO 45001 Occupational Health and Safety Management System.

◆Various Management Regulations

For special control items with high operational risk, such as personnel management systems, credit management operations, and various expense approval authorities, relevant management measures have all been established to reduce operational risk.

The aforementioned three internal control management systems—internal control system, ISO management system, and various management regulations—are founded on regulatory compliance, integrity in business operations and ethical standards, corporate culture, and management philosophy. These foundations ensure the effective operation and continuous improvement of the three management systems, in alignment with TEKCORE CO., LTD.'s philosophy of sustainable management. This, in turn, enhances management effectiveness, product quality, and added value, ultimately achieving the company's vision and mission of sustainable operation.

ISO 14001 Environmental Management System	ISO 45001 Occupational Health and Safety Management System	ISO 9001 Quality Management System	Automotive Industry Quality Management System

1.1.6 Contact Information

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1.1.7 External Assurance/Attestation

This report is prepared in accordance with the GRI Standards, with all disclosed information truthfully provided by each responsible unit within the company and compiled after internal review. However, this report has not yet been verified or assured by a third party. In the future, the company will assess the feasibility and necessity of engaging third-party verification based on the scale of operations, the level of attention to sustainability issues, and the needs of stakeholders.

1.2 Sustainability Strategy and Performance

1.2.1 Message from the Management

In the face of global climate change, resource shortages, the intensifying pressure of carbon neutrality goals, and the push for sustainable transformation, TEKCORE CO., LTD. deeply recognizes the critical role that enterprises play in environmental protection and social responsibility. As a professional LED manufacturer, our mission has always been to "Illuminate a Green Future," dedicating ourselves to transforming energy-saving and high-efficiency lighting technologies into concrete actions that drive sustainable development.

In the Environmental aspect, we continuously optimize our processes and reduce energy consumption, while actively introducing green electricity and intelligent production equipment to enhance resource utilization efficiency and reduce carbon emissions. In addition to complying with domestic laws and international standards, the company also undergoes regular inspections and certifications by customers and external third-party audits in accordance with management system requirements and the spirit of continuous improvement, to ensure that all operational levels meet standards and strive for excellence. Every year, the company allocates resources to plan various target programs in areas such as plant environmental protection, pollution prevention, energy and resource conservation, occupational safety and health, chemical substance management, and personnel education and training, fulfilling our corporate responsibility to protect the environment and ensure the safety and health of our employees.

In the social aspect, employees are the most important asset of the company. In addition to providing market-competitive salaries and benefits to attract outstanding talent, we have established a comprehensive training system for new hires,

management, and professional competencies to assist employees in career development and integration into the company culture. Internal task assignments and promotions are based on individual abilities, qualifications, and performance, without discrimination or differential treatment based on religion, gender, age, or seniority. We hope that outstanding talents can fully realize their potential and grow together with the company in this fair environment. We continuously strengthen our culture of employee care and workplace safety, believing that only a people-oriented and warm organization can build a truly sustainable corporate structure.

In terms of governance, we continuously strengthen our corporate governance structure and internal control systems to enhance operational transparency and risk management capabilities. In accordance with the "Corporate Governance 3.0 - Sustainable Development Roadmap," we are constantly improving our corporate governance policies. In addition to complying with all integrity management regulations for listed companies and publicly disclosing operational information to protect the rights and interests of stakeholders, we also gradually promote various sustainable management policies through the guidance of key indicators and relevant regulations. This is to establish an effective corporate governance framework, safeguard shareholders' rights, strengthen the functions of the Board of Directors, enhance the role of the Audit Committee, respect stakeholders' rights, and improve information transparency. In addition to conducting business with fairness, integrity, and transparency, we have also established internal codes such as the Code of Integrity Management, Corporate Governance Best Practice Principles, and Code of Ethical Conduct. Through active promotion and performance evaluation, we implement the values of integrity and ethical conduct. In response to increasingly stringent ESG disclosure requirements, our corporate governance unit coordinates sustainable strategies and regularly communicates with stakeholders to ensure that our operations are aligned with global standards and to practice integrity management.

Looking to the future, we firmly believe that ESG is not only a responsibility but also a source of competitiveness. TEKCORE CO., LTD. will continue to innovate, uphold integrity, and deepen collaboration with sustainability at its core. Together with all our partners, we will move towards a net-zero future, making every ray of light not only illuminate the world but also become a symbol of green hope.

1.2.2 Sustainable Performance

◆Vision for Sustainable Development

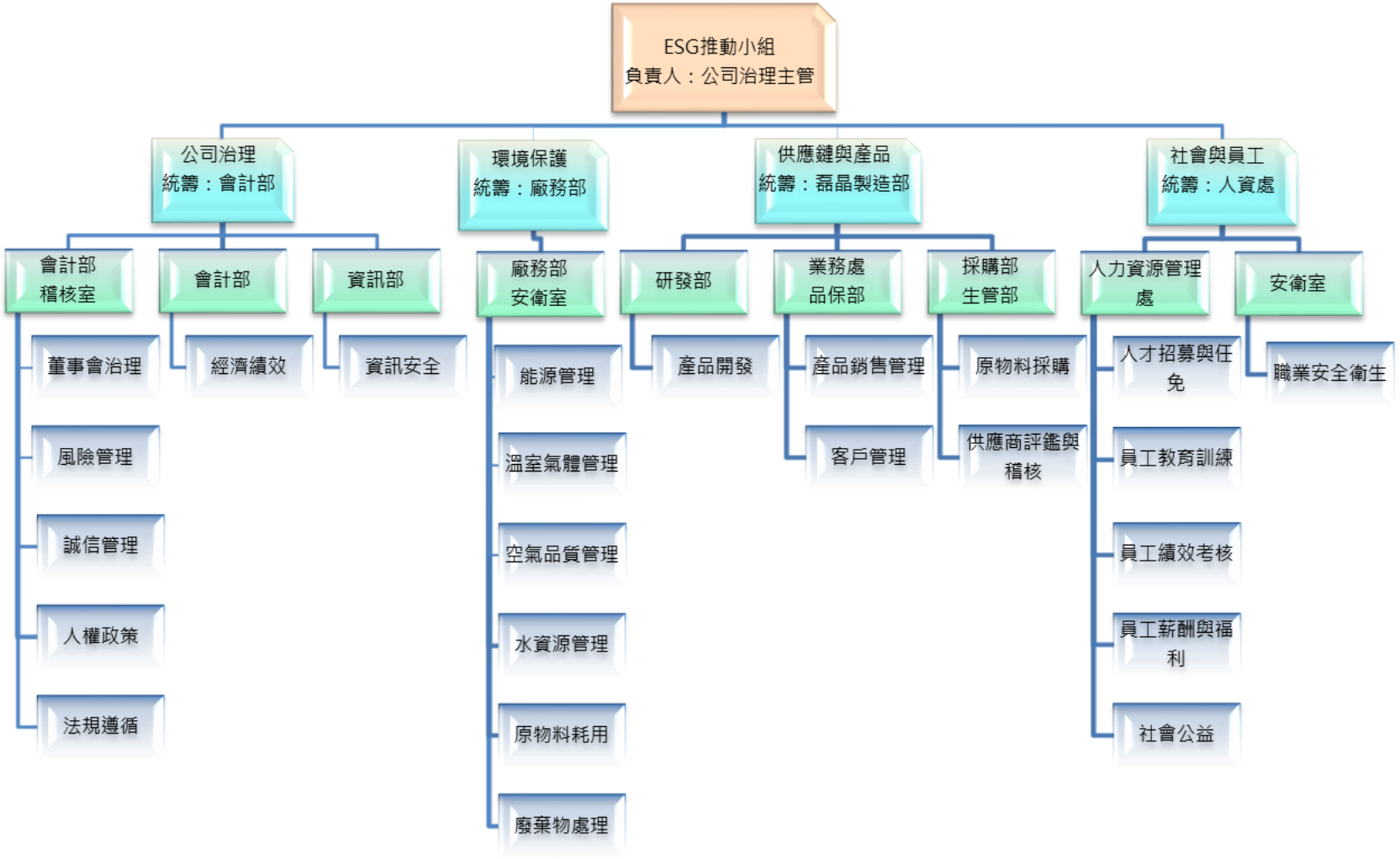
TEKCORE CO., LTD. has established relevant regulations based on the "Corporate Governance Best Practice Principles" and the "Sustainable Development Best Practice Principles." The company recognizes that sustainable business operations require in-depth and comprehensive discussions with stakeholders over the long term. Therefore, TEKCORE CO., LTD. actively establishes communication channels with various stakeholders. By understanding and continuously focusing on responding to stakeholders' concerns, the company can promptly revise and adjust its approaches to achieve its sustainability goals. Furthermore, TEKCORE CO., LTD. fully discloses its efforts in corporate governance, economic, environmental, and social aspects, demonstrating its determination to promote corporate sustainability and fulfill corporate social responsibility, and actively responds to public expectations.

◆Corporate Sustainability Promotion Team

In order to achieve the goal of sustainable development, effectively manage sustainability information, and ensure the quality and accuracy of information, TEKCORE CO., LTD. has organized an "ESG Promotion Task Force" by convening

supervisors from various responsible units to facilitate cross-departmental communication on related matters. The supervisor in charge of corporate governance serves as the convener for promoting sustainable development, assigning relevant unit supervisors to manage the responsibilities and execution of each group' s work plans. Under this structure, working groups for corporate governance, environmental protection, supply chain and product, employee care, and social contribution have been established to review compliance and effectiveness in sustainable development. The results of each group' s sustainability initiatives are collected and compiled by the Corporate Sustainability Promotion Team and presented in the TEKCORE CO., LTD. Sustainability Report.

In 2024, the company established the Corporate Sustainability Promotion Team and is currently actively building a sustainability governance framework and communication mechanism. Formal communication with the Board of Directors regarding key material events has not yet taken place. Starting from 2025, the company plans to regularly report the implementation status of sustainability issues and key material events to the Board of Directors to strengthen the communication mechanism and governance transparency.


ESG推動小組
負責人：公司治理主管
公司治理
統籌：會計部
環境保護
統籌：廠務部
供應鏈與產品
統籌：磊晶製造部
社會與員工
統籌：人資處
會計部
稽核室
會計部
資訊部
廠務部
安衛室
研發部
業務處
品保部
採購部
生管部
人力資源管理
處
安衛室
董事會治理
風險管理
誠信管理
人權政策
法規遵循
經濟績效
資訊安全
能源管理
溫室氣體管理
空氣品質管理
水資源管理
原物料耗用
廢棄物處理
產品開發
產品銷售管理
客戶管理
原物料採購
供應商評鑑與
稽核
人才招募與任
免
員工教育訓練
員工績效考核
員工薪酬與福
利
社會公益
職業安全衛生

◆Sustainable Development Policy and Performance

Aspect	Sustainable Development Policy	Echoing SDGs	Achievements
Environment (E)	●Cherish natural resources, actively practice energy saving and carbon reduction, strengthen various aspects of energy management, and reduce the impact of company operations on the natural environment. ●Environmental responsibility to avoid the use of hazardous substances, and continuous development of green and eco-friendly products. ●Conduct a greenhouse gas inventory annually. ●Identify the risks and opportunities of climate change and formulate corresponding countermeasures. ●Strengthen climate change strategies for suppliers and customers.		●In 2024, conducted a greenhouse gas inventory in accordance with the international standard ISO 14064-1. ●Using environmental standards to screen suppliers, 100% of major suppliers have passed ISO 14001. ●The products provided by major suppliers all comply with RoHS, REACH, ISO, IATF, and other regulatory standards. ●Implement the Task Force on Climate-related Financial Disclosures (TCFD) framework to effectively manage climate risks and strengthen the company's climate resilience.

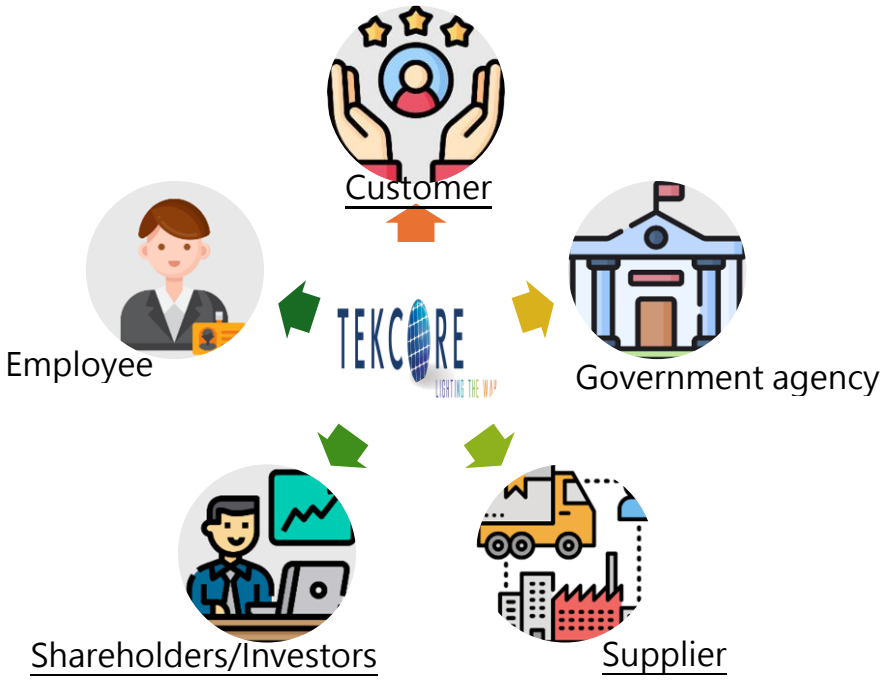
Society (S)	●Provide employees with a safe working environment, fulfill safety management responsibilities, treat employees as family, show utmost care, and enhance overall safety awareness and behavior to prevent any harm. ●Create a healthy work environment for employees and actively promote employee health promotion activities, aiming to achieve the vision of employees happily going to work, returning home safely, and retiring in good health. ●Do not employ child labor, respect employees' fundamental human rights, and prohibit any form of discrimination. ●Upholding an attitude of integrity and honesty, and the concept of profit sharing, we promote labor-management cooperation and establish a harmonious working environment. ●A comprehensive personnel promotion system creates a favorable environment for employees' career development. ●Upholding product responsibility and marketing ethics to ensure the rights and interests of buyers and users, establish their trust, and enhance satisfaction.		●Maintain zero accidents, with no occupational injuries resulting in death, serious occupational injuries, or recordable occupational injury incidents among all employees. ●No record of violations of labor regulations. ●No labor-management disputes. ●Regular air pollution and toxic disaster accident drills, as well as emergency response and first aid handling. ●Conduct regular annual employee health check-ups. ●Neither the company nor its major suppliers have experienced any risks or incidents of gender or racial discrimination, use of child labor, forced labor, or other violations of labor and human rights. ●The number of employees who received training in our company reached 324, with an expenditure of NTD 117,730.

Corporate Governance Supervisor (G)	●Operational results are made transparent, communicated with stakeholders through appropriate means, and issues of their concern are properly addressed. ●Actively implement corporate governance, striving to achieve a balance of interests among all stakeholders. ●Abide by national laws, policies, corporate ethics, and moral standards, and adhere to integrity and ethical business practices.		●The operating revenue in 2024 reached NTD 625 million, with a growth rate of 23.65%. ●Zero major internal audit deficiencies in 2024. ●No major violations occurred in 2024. ●Establish a resilient information security risk management system, with no major information security incidents such as violations of information and communication security, information leakage, fines, or breaches of personal data protection.

1.3 Stakeholder Engagement

1.3.1 Identification of Stakeholders

TEKCORE CO., LTD. takes into account the nature of its industry and business model. The corporate governance unit refers to the five main principles of the AA1000 SES Stakeholder Engagement Standard (2015): Dependency, Responsibility, Tension, Influence, and Diverse Perspectives, to identify groups or organizations that have an impact on TEKCORE CO., LTD. or are affected by TEKCORE CO., LTD. After identification, there are a total of 5 categories of stakeholders directly related to the company, including suppliers, customers, government agencies, employees, and shareholders/investors.



1.3.2 Stakeholder Communication

In order to understand and respond to the concerns of stakeholders, we provide various communication channels and regularly engage in dialogue and consultation with stakeholders, allowing them to express their opinions at any time. This enables us to understand the ESG issues that different stakeholders care about and to provide responses or corresponding

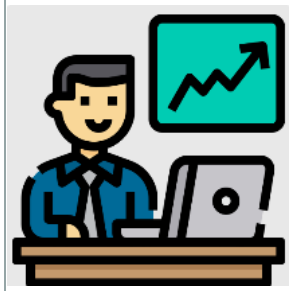
strategies to address related issues. 2024 Summary of stakeholder communication mechanisms and key concerns for the year:

TEKCORE CO., LTD. Stakeholder Communication Mechanism and Management Procedures

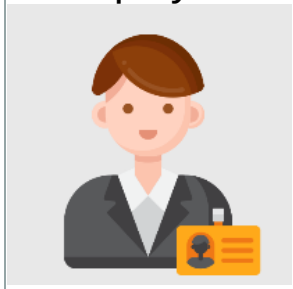
Serial Number	Communication Procedure	Description
STEP 1	Identification of Stakeholders and Key Issues	•Each ESG team is responsible for collecting issues of concern from relevant stakeholders
STEP 2	All Relevant Responsible Units	•Relevant feedback from stakeholders is provided to the responsible departments, which then formulate response measures for the issues of concern.

STEP 3	Corporate Governance Unit	•Each responsible unit for the respective issues regularly reports to the corporate governance unit, which then consolidates and integrates the results.
STEP 4	**Board of Directors**	•The results of the negotiation will be regularly reported to the Board of Directors. If the responsible unit is unable to make a decision on relevant issues, the matter will be submitted directly to the Board of Directors for resolution. •The Board of Directors is responsible for reviewing the effectiveness of communication
STEP 5	**External Disclosure**	•Annually disclose the results of stakeholder engagement in the sustainability report, official website, etc.

TEKCORE CO., LTD. Key Stakeholders and Communication Outcomes

Stakeholders	Relationship Description	Communication Channels	Communication Frequency	Main Focus IssuesNote1	Communication Result
Shareholder/Investor 	One of the key pillars for sustainable corporate growth is gaining the support of investors or shareholders. At the same time, it is also a driving force for enhancing the sustainable value of the company.	◎Shareholders' Meeting ◎Corporate Presentation ◎Market Observation Post System ◎Company Website "Investor Section" ◎Investor Relations Mailbox and Hotline ◎Corporate Governance Evaluation	◎Annually ◎In accordance with legal regulations, at least1time per year ◎Irregular ◎Disclosure at Any Time ◎Accepted at any time ◎Onceayear	Economic Performance Integrity Management Information Security Raw Material Usage Customer Relationship Management Employee Recruitment and Retention	◎Revenue in 2024 reached NTD 624 million, representing a growth of approximately23.56%compared to 2023. ◎A total of1 shareholders' meeting and1 investor conference were held ◎Monthly Revenue Announcement

Supplier 	Suppliers provide high-quality materials and services, which are the foundation for the company to create products and services. Maintaining a good partnership with suppliers leads to a win-win situation for both parties.	◎Phone ◎Email ◎Face-to-face Communication ◎Messaging Apps(Line and WeChat) ◎Annual Evaluation ◎Document Signing and Commitment ◎Company Website	◎Anytime ◎Anytime ◎Anytime ◎Anytime ◎Implemented according to the audit plan ◎Irregularly ◎Irregular	Product Quality and Safety Information Security Integrity Management Customer Relationship Management Employee Benefits and Compensation Labor-Management Communication	◎Through communication and business cooperation with suppliers, and by collecting feedback from suppliers, TEKCORE CO., LTD. continuously improves its management policies ◎Regular monthly meetings are held to review delivery schedules, inventory management, and costs. ◎Audited 5 suppliers, response rate 100%.
Customer 	Customers are the main source of the company's revenue. By providing high-quality products, we deliver greater brand value to our customers.	◎Customer Satisfaction Survey ◎Project Meeting ◎Audit and Visit ◎Phone ◎Email ◎Messaging Apps(Line and WeChat) ◎Company Official Website	◎Annually ◎Irregular ◎Irregularly ◎Anytime ◎Anytime ◎Anytime ◎Irregular	Customer Relationship Management Product Quality and Safety Innovative Research and Development Integrity Management Economic Performance Occupational Safety and Health	◎Communicate with customers and distributors through multiple channels, and continuously collect feedback from customers and distributors. ◎Questionnaire 20 clients/distributors, response rate 100%. ◎Average customer satisfaction score reached88points

Government Agency	Maintain smooth communication with government agencies to avoid legal violations and ensure stable operations	◎Regularly report relevant information as required by government agencies ◎Regulatory Audit ◎Official Letter ◎Annual Reports and Financial Statements ◎Participated in Corporate Governance Evaluation	◎Irregular ◎Irregular ◎Irregular ◎Annually/Quarterly ◎Annually	Integrity Management Greenhouse Gas Emissions Water Usage and Wastewater Discharge Waste Information Security Climate Change	◎Participated in a total of 30environmental and occupational safety-related seminars or courses. ◎Invited to attend a total of1 Financial Supervisory Commission Net Zero Carbon Emissions briefing session to strengthen policy exchange. ◎Submit annual reports and ESG information in accordance with regulations.
Employee 	Talent is the foundation of our business, and colleagues are the company's most important asset. We care for our employees and provide smooth, diverse communication management to create a happy workplace environment for them.	◎Labor-Management Meeting ◎Welfare Committee ◎Employee Complaint Mailbox ◎Club Activities ◎Education and Training	◎Irregular ◎Every quarter ◎Anytime ◎Irregularly ◎Handled according to the plan	Employee Benefits and Salary Labor-Management Communication Employee Recruitment and Retention Customer Relationship Management Occupational Safety and Health Innovative Research and Development	◎Hold quarterly Welfare Committee meetings to discuss employee benefits and activities. ◎Held4 labor-management meetings to continuously collect employee feedback. ◎Collect feedback from employees and job applicants to optimize talent development strategies. ◎To enrich employees' desire for knowledge ;arrange internal training, on-the-job further education, and external training assignments. ◎Regular annual health check-ups are conducted.

Note 1: This table only briefly describes the issues of concern to stakeholders. For detailed response measures, please refer to the relevant sections of this report.

1.4 Major Issue Management

1.4.1 Major Issue Assessment Process

Material Topic Assessment Process

TEKCORE CO., LTD. is evaluated by the Corporate Governance Unit every two years based on the impact of the company's operational activities, industry characteristics, and value chain. Through stakeholder engagement and expert consultation, and in accordance with the materiality, completeness, and stakeholder inclusiveness required by the GRI 3 Standards of the GRI 2021 version, the company assesses the significant sustainability issues that have a major impact on stakeholders. The results of the identification of these significant issues are reported to the Board of Directors, which then decides on the key sustainability issues for the current period. In addition, the Corporate Governance Unit is responsible for making decisions and irregularly reporting the communication status with various stakeholders to the Board of Directors. The detailed assessment process is as follows:

Step 1. Identify Key Issues

(1) Summarize Industry Attributes: Inventory the business items, business model, product or service types, industry type, worker types, etc. of the Company, and analyze all industry attributes related to the Company.

(2) Identification of Sustainability Issues: In addition to incorporating significant positive and negative events that have actually occurred in the past, the company also identifies potential risks or opportunities through stakeholder communication and feedback, global norms and standards (GRI Industry Standards, Global Risk Reports, United Nations Sustainable Development Goals, TCFD and SASB, etc.), industry norms and standards, and benchmarking against peer companies, in order to comprehensively inventory sustainability issues relevant to the company. During this reporting period, a total of 26 sustainability issues were identified.

Step 2. Determine Material Topics

(1) Stakeholder Feedback: Through interviews, focus group meetings, and questionnaires, we engaged with the company's senior management and sustainability development members from the corporate governance unit as well as external stakeholders. We comprehensively evaluated each sustainability issue based on two major indicators—"degree of impact" and "likelihood of occurrence"—for both positive and negative aspects. In 2024, a total of 124 questionnaires were collected, with 20 from internal and 104 from external sources.

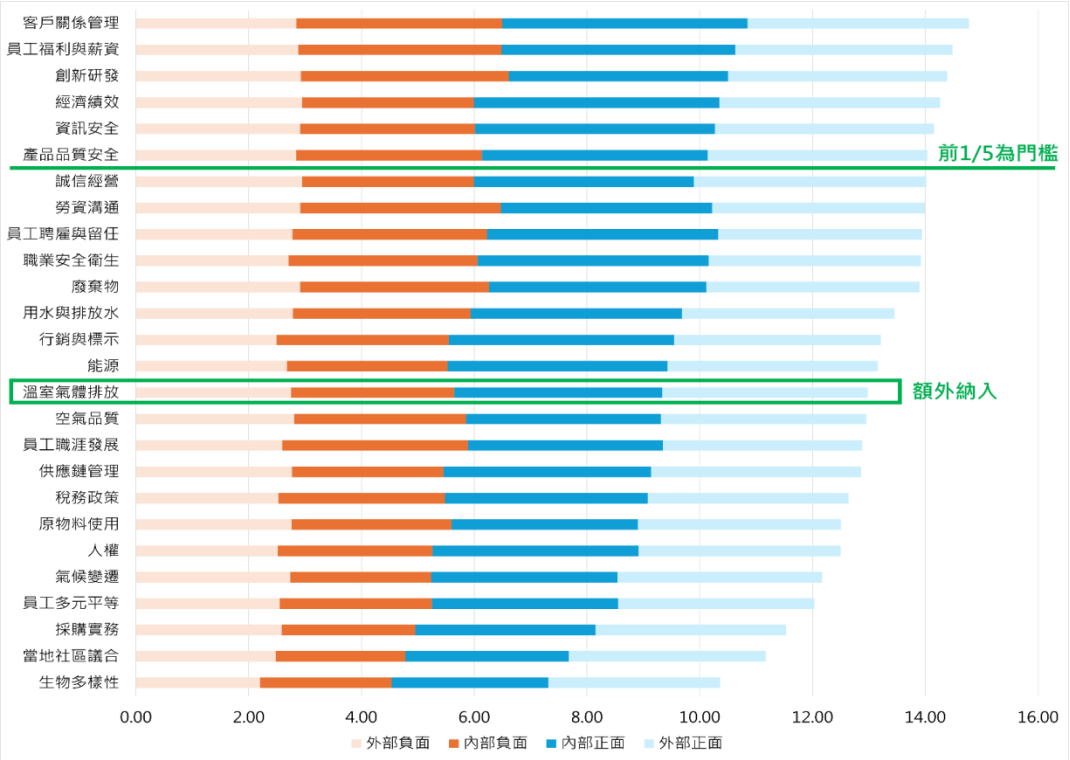
(2) Assessing the Degree of Impact: Different calculation standards are set according to the nature of sustainability issues. Negative issues include event severity, scope of impact, and reversibility, while positive issues include the degree of impact and scope of impact.

(3) Assessment of likelihood of occurrence: Calculated based on the probability of the impact occurring.

(4) Sorting and Determining Material Topics: After calculating the impact level and likelihood of each topic, the **Corporate Governance Unit** sets the materiality threshold scores for these two key indicators to screen the material topics for the

current period. The results are then reported to the **Board of Directors** for discussion and resolution to approve the identification of material topics.

The threshold for impact level and likelihood of occurrence in this period is **14.04** points, with a total of **6** major issues identified. This year, in response to the competent authority's initiative for listed companies to set carbon reduction targets, strategies, and concrete action plans, the major issue of **greenhouse gas emissions** has been added, resulting in a total of seven major issues for 2024.



Step 3. Major Issue Information Report

The Corporate Governance Unit determines the corresponding international standards for material topics, reviews the management policies and objectives of these material topics, and collects annual data to ensure that all important sustainability information is fully disclosed in this report, thereby comprehensively addressing the issues of concern to stakeholders. After the annual sustainability report is compiled, the content is reviewed again by the Corporate Governance Unit, and then submitted to the Board of Directors for review and resolution to ensure that the disclosed information does not contain any inappropriate or false statements.

Step 4. Continuous Review

Annually review the implementation and achievement rate of major issue policies to optimize internal management guidelines as well as qualitative and quantitative targets; after identifying major issues for the next period, compare the differences between previous and current issues, investigate the reasons for these differences, and report them in the report.

1.4.2 Major Issue Impact Management

Major Issue Management Strategy

The company's Board of Directors serves as the highest decision-making and supervisory body for major issue management at TEKCORE CO., LTD., and designates the Corporate Governance Unit to be responsible for the management of sustainability-related major issues, including inventory and review of major issue management policies, and proposing optimization and improvement suggestions. The unit also establishes diverse channels for stakeholder communication, regularly consolidates stakeholder feedback, determines the type and impact of their opinions, formulates response measures or policies, and reports to the Board of Directors. The Board of Directors and the Corporate Governance Unit hold at least one meeting annually to jointly discuss the management of major issues and to formulate the sustainability development direction and strategic objectives for the coming year.

List of Major Issues

2024 Major Issues and TEKCORE CO., LTD. Value Chain Impact

Major Issues	Corresponding GRI Topic	Explanation of Impact	Main Management Policies	Scope of Impact (Boundary)	KPI & Goals	Management Mechanism	Corresponding Sections of the Report

		Positive/Negative		Upstream	Company Operations	Downstream	Short-term (1~3 years)	Mid-term (3~10 years)	Long-term (More than 10 years)		
Economic Performance	GRI 201 Economic Performance	Positive (actual impact): Increase operating revenue, strengthen the company's growth momentum, enhance shareholders' and investors' willingness to invest, and create corporate value.	•Continue to promote the achievement of operational performance targets, strengthen the financial structure, establish a stable and progressive corporate image, and drive the company's sustainable development and business transformation.	✔	✔	✔	Operating profit remains positive.	Operating profit remains positive.	Operating profit remains positive.	•The Board of Directors regularly reviews the financial reports reviewed or audited by the CPA firm. •Shareholders' Meeting	2.3.1 Economic Performance

Information Security Management Policy	GRI 418 Complaints regarding substantiated breaches of customer privacy or loss of customer data	Positive (Potential Impact): A comprehensive information security and customer data protection system ensures the stability and security of services, reducing the risk of information leakage for both the company and its clients. Negative (Potential Impact): Insufficient information security awareness may lead to the leakage	● Assess employees' information security risks, supplemented by information security awareness and education training. Through information asset and risk management procedures, the company's critical information assets are established and maintained using the "Plan-Do-Check-Act" model to ensure business continuity, reduce business risks, improve service quality, and ensure that all	✔	✔	✔	● Implementation of ISO 27001 Information Security Management System Establishment and Risk Assessment ● Zero major information security incidents	● Zero major information security incidents	● Zero major information security incidents	● The Information Security Management Center regularly holds team meetings and review meetings to continuously evaluate and improve the planning and effectiveness of measures. ● Internal audit.	2.7.1 Information Security Management Policy

		of company or client data, inadequate information protection, and consequentl y affect the company's reputation and client rights.	information security-related policies, procedures, and operations are properly implemented.								

Product Quality and Safety	GRI 416 Customer Health and Safety	Positive (Actual Impact): Product design, construction, and materials comply with safety inspection standards, ensuring the health and safety of customers. Negative (Potential Impact): The product does not meet testing standards, resulting in impacts on physical health and personal safety.	● Establish a quality management system based on ISO 9001 and IATF 16949 standards. Through the operation of the management system, continuous improvement, and quality control circle activities, enhance product quality and production efficiency to meet customer needs.	✔	✔	✔	● Continuously improve customer satisfaction and establish comprehensive quality policies ● The percentage of new materials compliant with RoHS 100% ● Complete prohibition of hazardous substances usage	● Continuously improve customer satisfaction ● Complete prohibition of hazardous substances usage	● Continuously improve customer satisfaction ● Complete prohibition of the use of hazardous substances	● Quality data monitoring, regular quality reports, and indicator management ● Supplier evaluation classification and grading, annual assessment execution and reporting ● Collection, review, analysis, and improvement of KPI achievement status	3.2.2 Product Risk Assessment

Customer Relationship Management	Custom Theme	Positive (Actual Impact): Good customer experience, proper handling of customer needs, improved customer satisfaction, and providing customers with multiple channels for feedback. Negative (Potential Impact): Lack of customer relationship management, inability to address customer needs, poor customer satisfaction,	● Upholding the spirit of serving customers, customer satisfaction and meeting customer expectations are crucial elements for the sustainable operation of TEKCORE CO., LTD. Through 1-2 satisfaction surveys each year, we understand customer needs, enhance service quality, and earn customer trust.	✔	✔	✔	Customer satisfaction target: 90 points	Customer satisfaction target: 92 points	Customer satisfaction target: 95 points	● Annual Customer Satisfaction Survey ● Customer questionnaire surveys, interviews, and feedback information collection and analysis ● Internal Audit Review	3.2.3 Customer Relationship Management

		and decreased willingness of customers to recommend or purchase.									
Innovation and R&D	Custom Theme	Positive (Potential Impact): Utilizing emerging technologies to develop innovative products, allocate resources more effectively, enhance customer satisfaction, and generate positive	● Technical Advancement: Continuously encourage internal colleagues to not only develop products but also undertake fundamental technical research projects, while simultaneously training in report writing and presentation	✔	✔	✔	● The annual consolidated R&D expenses account for more than 10% of the consolidated revenue.	● Develop and promote new derivative products based on existing products.	● Continue to monitor industry development trends. If there are new technologies or new applications with development potential, additional R&D resources will also	●Maintain smooth two-way communication channels between R&D, business-related departments, and customers to grasp market trends and consumer needs.	3.3.1 Innovation and R&D

		economic benefits for the company. Negative (Potential Impact): Failure to develop innovative products that align with trends and customer needs may result in products not meeting market demand, thereby affecting the company's financial performance.	skills. ● Intellectual Property Protection: Encourage colleagues to apply for patents to protect the company's intellectual property. ● Control measures implemented to improve product development efficiency						be invested.		

Greenhouse Gas Emissions	GRI 305 Emissions	Positive (Potential Impact): Properly manage greenhouse gases, grasp potential climate/carbon costs, implement environmental and ecological protection, and avoid possible increases in operating costs (such as carbon tax, carbon fee). Negative (Potential Impact): Failure to implement greenhouse gas management may result in	● In accordance with government regulations, ISO 14064-1 greenhouse gas inventory has been implemented and certification is completed within the required timeframe. ● Continuously developing short-, medium-, and long-term carbon reduction targets	✔	✔	✔	● Implementation of ISO 14064 Greenhouse Gas Inventory Scope 1 and 2. ● Greenhouse gas emission intensity (tons CO2e per million NTD revenue) reduced by 1%. ● Screen low-efficiency electrical equipment, formulate energy-saving plans, and replace low-performance machinery.	● Implementation of ISO 14064 Greenhouse Gas Inventory Scope 1 and 2. ● Passed external verification of greenhouse gases. ● Continue to plan and promote energy-saving and carbon reduction measures (targeting a 2% reduction in emission intensity) to ensure that the greenhouse gas	● Passed external verification of greenhouse gases. ● Continue to plan and promote energy-saving and carbon reduction measures (targeting a 3% reduction in emission intensity) to ensure that the greenhouse gas emission intensity (tons CO2e per million NTD	● Internal Audit Review ● External Verification	5.2.1 Greenhouse Gas Emissions

		non-compliance with regulatory requirements or increased operating costs, affecting the company's profitability.						emission intensity (tons CO2e per million NTD revenue) or the total amount of greenhouse gas emissions achieves the set reduction performance targets. ● Evaluate the compatibility of green energy measures, energy storage cabinets, and power systems.	revenue) or the total amount of greenhouse gas emissions achieves the set reduction performance targets. ● Evaluate and implement green energy measures		

Compensation and Benefits	● GRI 201-3 Definition of benefit plan obligations and other retirement plans ● GRI 202-1 Ratio of standard entry-level wage by gender compared to local minimum wage ● GRI 401-2 Benefits Provided to Full-time Employees ● GRI 401-3 Parental Leave ● GRI 405-2	Positive (Actual Impact): Providing high-quality benefits enhances employee satisfaction and increases corporate value. Negative (Potential Impact): The company's welfare system and policies are incomplete, resulting in the impairment of employee rights, an increase in turnover rate, and an adverse effect on business	A competitive total compensation strategy and system to attract and retain outstanding talents.		✔	✔	● Encourage employees to submit innovative proposals by offering proposal bonuses and performance rewards. ● Continue to adjust salaries based on performance evaluations, integrating compensation, performance, and promotion to create a win-win mechanism. ● Distribute year-end bonuses based on the	● Continue to maintain harmonious labor-management relations, enhance employees' sense of identification with the company and retention rate, and create a high-quality enterprise.	● Assessment and improvement conducted through workforce mobility analysis.	6.2 Compensation and Benefits

	Ratio of basic salary and remuneration of women to men	operations and corporate image.					company's operational performance and individual performance to enhance the incentive effect.			

2 Corporate Governance

2.1 Company Profile

2.1.1 Basic Information

TEKCORE CO., LTD. Taiwan's professional light-emitting diode (LED) manufacturer. We specialize in the production of green, blue, red, infrared, and ultraviolet LED epitaxial wafers and chips, and we are continuously developing other colors of LED products. We are committed to becoming a global brand leader, with headquarters located in Taiwan Nantou County .Since our establishment in2000, our company has continued to grow and provide consumers with excellent products, services, and prices.

At TEKCORE CO., LTD., we possess boundless foresight, combining cutting-edge technology, top-quality products, the most competitive prices, and, of course, the best customer service. We are confident in the company' s unlimited potential for ongoing development, and through the widespread use of LED technology, we can further enhance our quality of life.

TEKCORE CO., LTD

Company Name	TEKCORE CO., LTD.
Company Type	Listed on OTC &Co., Ltd.
Organization Establishment Date	May 31, 2000
Headquarters Location	No. 18, Ziqiang 3rd Road, Nantou City, Nantou County, No. 20, No. 22
Industry Category	Electronic Components and Products Manufacturing Industry
Main Products or Services	LED Light Emitting Diode
Paid-in Capital	665,683,000 NTD
Net Sales	624,854,898 NTD
Number of Employees	158 people

- Company History

Year	Major Events
2000/05	The company was established in Nangang Industrial Zone, Nantou City, and the first epitaxial machine was installed in May 2001.
2002/09	Gallium nitride LED chips have officially entered mass production and shipment.
2002/12	Obtained ISO 9001 Quality Management System Certification.
2003/09	Approved by the Securities and Futures Bureau for public offering of shares.
2004/03	Obtained patent licenses for "Gallium Nitride Light-Emitting Device with Contact Electrode" and "Semiconductor Oh mic Contact and Its Fabrication Method".
2004/06	Approved by the Taipei Exchange (TPE x) for registration as an Emerging Stock.
2004/07	Applied through the Industrial Development Bureau, Ministry of Economic Affairs.
2005/06	Obtained ISO14001 Environmental Management System certification.
2005/10	Through Deloitte's evaluation of all domestic high-tech companies, our company's outstanding high growth performance over the past three years has earned us the 11th place award in the "Taiwan High-Tech FAST50".
2005/11	Deloitte's Asia Pacific panel (including Australia, China, Hong Kong, India, Japan, Korea, Malaysia, New Zealand, Singapore, and Taiwan) awarded the honor of 34th place in the High-Tech FAST50 ranking.

2006/04	Approved by the Securities and Futures Bureau for OTC listing.
2006/06	Over-the-counter (OTC) stock trading.
2006/07	Obtained ISO/TS 16949 automotive industry quality management system certification.
2007/10	Received the "Individual Excellence" company subsidy for education and training expenses from the Council of Labor Affairs.
2014/09	Obtain OHSAS18001 Occupational Health and Safety Management System.
2018/10	Obtained ISO/IATF 16949:2016 Automotive Quality Management System Certification.
2020/07	OHSAS18001 transition to ISO45001 Occupational Health and Safety Management System.
2020/07	Obtain ISO14001:2015 Environmental Management System recertification.

- Business Philosophy

1. All employees are dedicated to maintaining the quality management system and upholding product quality.
2. Focus on customers and provide products and services that meet their needs.
3. Grasp market development trends and continuously surpass existing technologies.
4. Reduce waste and continuously improve operational processes to enhance operational performance.

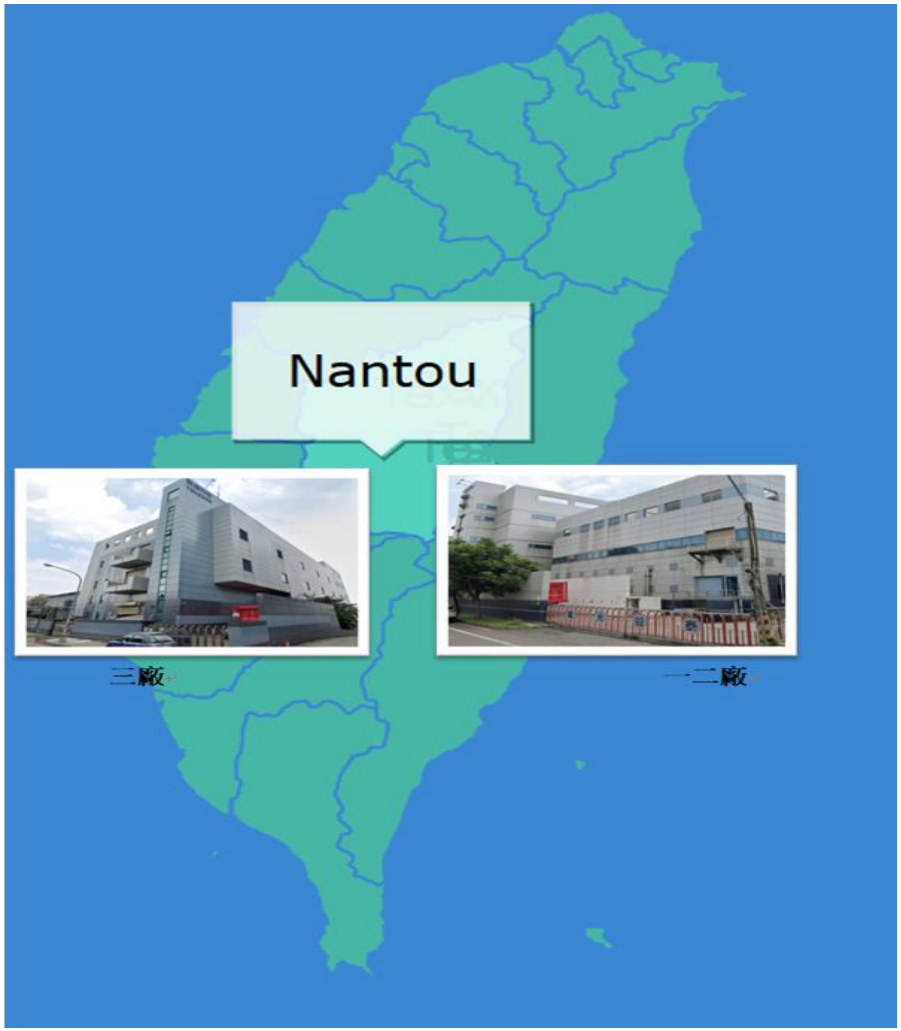
- Company Vision

1. To become the world's best LED wafer and chip manufacturing company.
2. Become a world-class professional manufacturer and seller of GaN and GaAs LED chips.
3. The future goal is to become the second largest in LED epitaxial revenue and to surpass peers in profitability among companies manufacturing and selling LED wafers and chips.

2.1.2 Operating Locations

TEKCORE CO., LTD.is located in Nang ang Industrial Zone, Nantou City. A total of three factories are engaged in production.

TEKCORE CO., LTD

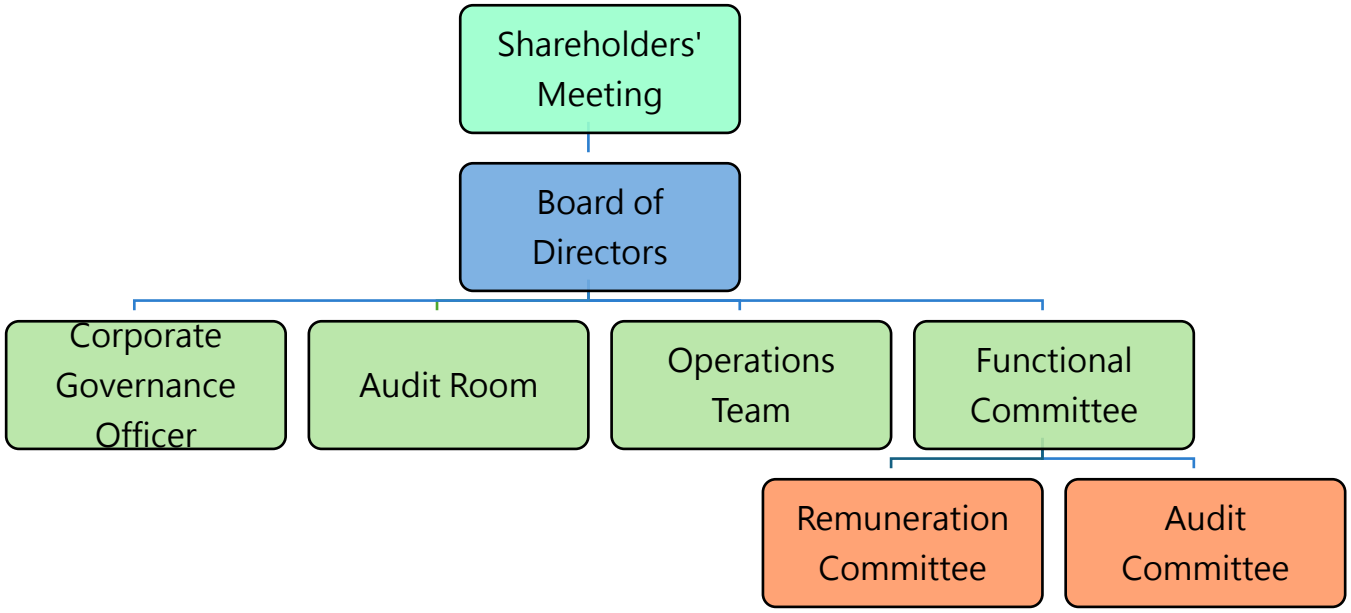


2.2 Governance Structure

2.2.1 Governance Structure

- **Overview of Governance Structure**

The highest authority of the company is the shareholders' meeting, and the board of directors is formed by directors elected by the shareholders. The board of directors is the highest governance body of the company, responsible for overall business decision-making. The following functional committees are established: Remuneration Committee, Audit Committee, etc., which respectively supervise the company, directors' remuneration, company financial statements, ESG key performance targets, and more. In addition, an Audit Office is set up to supervise the effectiveness of the company's internal control system. All committees are required to regularly report their execution results and resolutions to the board of directors to safeguard the rights and interests of the company and all stakeholders.


Shareholders' Meeting
Board of Directors
Corporate Governance Officer
Audit Room
Operations Team
Functional Committee
Remuneration Committee
Audit Committee

Remuneration Committee
3 Directors
All of which are independent directors
Board of Directors
9 Directors
Who are outstanding talents in respective industries and academic communities, and excellent management leaders (including 3 independent directors)
Audit Committee
3 Directors
All of which are independent directors

- **Operation and Composition of the Board of Directors**

The board of directors serves as a balancing and supervisory role between the company's owners and its management. Upward, it exercises the rights and obligations granted by shareholders and formulates operational policies based on the interests of stakeholders. Downward, it determines the company's management team, supervises the company's operations, makes decisions on sustainability-related strategies, and tracks the effectiveness of their implementation.

The company's board members are selected through a candidate nomination system. The shareholders' meeting elects seven to nine individuals from the list of candidates. The term of office for directors is 3 years, and they may be re-elected consecutively. The nomination and selection criteria are based on the candidates' independence, professional background, and relevance to the company's operational development, while also considering the diversity of the board composition. The current board consists of 14 directors (including 6 independent directors), with a male-to-female ratio of 6:1.

TEKCORE CO., LTD. in principle holds a board meeting once every quarter. In 2024, a total of 4 regular board meetings and 7 extraordinary board meetings were held, with an average attendance rate of 100.0%. For details on the attendance of each director and the content of the proposals, please refer to the TEKCORE CO., LTD.2024 Annual Report, page 21.

▼**TEKCORE CO., LTD. Board of Directors Information** (Current Board Term: June 19, 2024 to June 18, 2025)

Job Title	Term of Office	Name	Gender	Age	Concurrent Positions in the Company	Concurrent Important Positions in Other Companies	Functional Committee		
							Audit Committee	Remuneration Committee	ESG Committee
Chairman	3	Huang Guoshi	Male	51 years old (inclusive) and above	-	Independent Director of Chengda International Optoelectronics Co., Ltd. Independent Director of Paulei Construction Co., Ltd. Independent Director of Fuyu Ronggang Co., Ltd. Independent Director of Syuanda Medical Technology Co., Ltd. Supervisor of Kuanspectrum Medical Technology Co., Ltd. Supervisor of Jhennzhuan Co., Ltd.			
Director	3	Peng Jin-Sing	Male	51 years old (inclusive) and above	-	-			

Director	3	Li Ningjie	Female	30-50 years old	-	Senior Investment Manager, Cishan Asia Capital			
Director	3	Li Weimin	Male	30-50 years old	Serve as the Deputy General Manager of the Company	-			
Corporate Director	3	Everlight Electronics Co., Ltd. (Fu Huizhen)	Female	51 years old (inclusive) and above	Serve as the Chairman of the Company	Advisor of Everlight Electronics Co., Ltd. Director of Everlight Electronics (Jhongshan) Co., Ltd. Supervisor of Everlight Intelligent Technology Co., Ltd. Supervisor of Yili Optoelectronics Co., Ltd. Director of Baiyi Investment Co., Ltd. Supervisor of Jhongshan Everlight Lighting Co., Ltd. Director of Evlite Electronics Co., Ltd.			

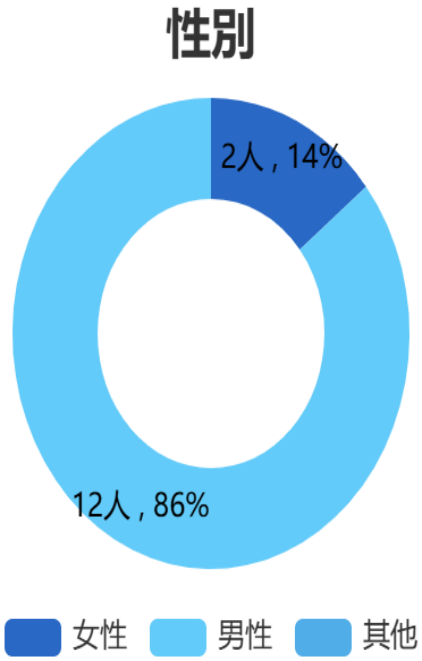
						Director of Everlight Electronics India Private Limited Director and General Manager of Jingjia Optoelectronics (Kunshan) Co., Ltd. Director of Anhui Hongming Technology			
Corporate Director	3	Shanyi Investment Co., Ltd. (Tsai Chao-Chuan)	Male	51 years old (inclusive) and above	Serve as the General Manager of the Company	Special Assistant to the Chairman of PauLai Construction Co., Ltd.			
Corporate Director	3	Yu Ming Investment Co., Ltd. (Ye Ding-Hao)	Male	30-50 years old	-	Special Assistant of Everlight Electronics Co., Ltd. Director of Baiyi Investment Co., Ltd. Person in Charge of Yuming Investment Co., Ltd.			
Corporate Director	3	Ding Geng Investment Co., Ltd.	Male	51 years old (inclusive) and above	-	Director of Jingfeng Investment Co., Ltd.			

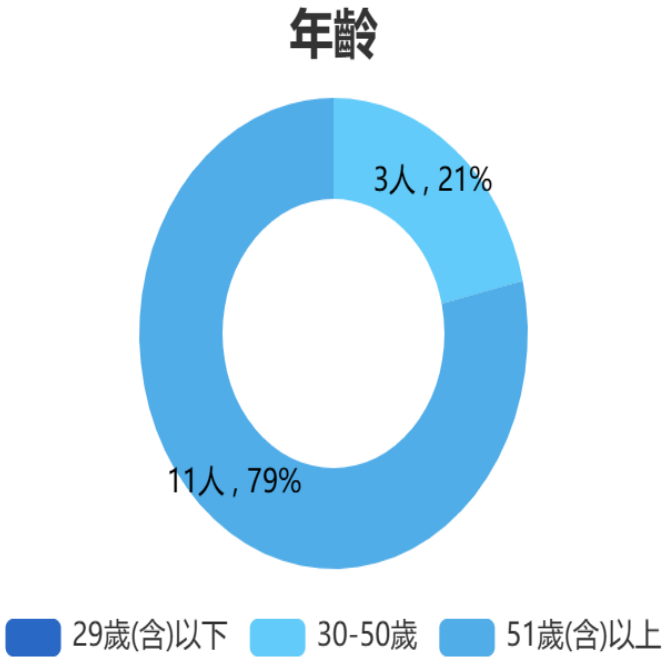
		(Lai Mao-Song)							
Independent Director	3	Syu Shimin	Male	51 years old (inclusive) and above	-	Director of China University of Science and Technology Director of Yi-Ting Net Co., Ltd. Supervisor of Ruoshui Digital Evaluation Co., Ltd. Compensation Committee Member of Jin Hao Industrial Co., Ltd. Financial Advisor of Siang Hong Health Co., Ltd.	V	V	
Independent Director	3	Chen Wei-Ren	Male	51 years old (inclusive) and above	-	Independent Director of Luyi Development Co., Ltd.	V	V	
Independent Director	3	Li Pei-Chang	Male	51 years old (inclusive) and above	-	Managing Partner Lawyer at Liuhe Law Firm Independent Director of PauLai Construction Co., Ltd.	V	V	

Independent Director	3	Lin Rui-Sing	Male	51 years old (inclusive) and above	-	Independent Director of Yi Chang Technology Co., Ltd. Independent Director of Jia Jhang Co., Ltd.	V	V	
Independent Director	3	Lin Jhenn-Cang	Male	51 years old (inclusive) and above	-	Independent Director of Sin Hua Tai Fu Co., Ltd. Independent Director of Kai Wei Information Co., Ltd.	V	V	
Independent Director	3	Huang Yaoming	Male	51 years old (inclusive) and above	-	Independent Director of Shanlong Transportation Co., Ltd.	V	V	

The members of the governance body listed in this table are as of December 31, 2024. During the reporting year, there were changes in the board of directors, including resignations and new appointments. For detailed information, please refer to the company's annual report.

Gender and Age Distribution of Directors





▼Distribution of Directors' Professional Competence and Experience

Job Title	Name	Distribution of Directors' Professional Competence and Experience											
		Leadership Decision-Making	Business Management	Accounting and Legal Affairs	Industry Knowledge	Industrial Technology	Marketing	Business Development	Information Technology	Risk Management	Environmental Sustainability	Social Participation	Supply Chain Management
Chairman	Huang Guoshi	V	V	V						V			
Director	Peng Jin-Sing	V	V							V			
Director	Li Ningjie		V	V	V				V	V			
Director	Li Weimin	V	V		V			V					
Corporate Director	Everlight Electronics Co., Ltd. (Fu Huizhen)	V	V	V									
Corporate Director	Shanyi Investment Co., Ltd. (Tsai Chao-Chuan)		V	V			V			V			
Corporat	Yu Ming	V	V	V									

e Director	Investment Co., Ltd. (Ye Ding-Hao)												
Corporate Director	Ding Geng Investment Co., Ltd. (Lai Mao-Song)		V			V							
Independent Director	Syu Shih-Min		V	V						V			
Independent Director	Chen Wei-Ren	V	V	V									
Independent Director	Li Pei-Chang			V						V			
Independent Director	Lin Rui-Sing		V	V						V			
Independent	Lin Jhenn-Ca	V	V	V	V								

Director	ng												
Independent Director	Huang Yaoming	V	V	V									

- **Director Training**

TEKCORE CO., LTD. arranges annual training for directors on professional skills, knowledge, and sustainability-related topics to enhance the directors' and the company's professional capabilities in responding to operational impacts. In 2024, courses or forums attended by directors included Practical Greenhouse Gas Inventory, Insider Shareholding Advocacy Seminar for Emerging and OTC Companies, Corporate Trade Secret Protection Laws and Case Studies seminars...and others. The total accumulated training hours for all directors was 60 hours.

2024 Training Programs for Each Director: TEKCORE 2024 Annual Report **44** Page.

- **Compensation Structure for Directors and Senior Executives**

The remuneration of directors and senior management has not yet been linked to ESG performance, as the establishment of a sustainable governance framework is still in progress. The Company plans to gradually introduce2025

onwards ESG performance indicators, linking rewards to individual participation in ESG issues and the achievement of ESG goals, in order to strengthen the accountability of directors and senior management for the Company's sustainability vision.

The Company's directors' compensation includes directors' salaries, position allowances, severance pay, various bonuses, and incentive payments. The Remuneration Committee determines adjustments to individual compensation based on industry standards and the directors' personal performance. In addition to fixed salaries and retirement/severance pay, performance bonuses are calculated according to the achievement of various performance indicators. For details on the directors' remuneration, the remuneration range table, and the payment standards for 2024, please refers to the TEKCORE CO., LTD.2024 Annual Report, and page 14.

The compensation system for the senior management of the Company is proposed by the Remuneration Committee to the Board of Directors and approved by the Board. In addition to fixed salary and retirement pension, performance bonuses are calculated based on the achievement of various performance indicators. The retirement system for senior management is the same as that for other employees. Please refer to page 18 of the TEKCORE CO., LTD.2024 Annual Report for the salary and grade table of senior management in 2024.

- **Board Performance Evaluation**

In principle, the Company conducts self-performance evaluations of the Board of Directors, functional committees (including the Audit Committee and the Remuneration Committee), and individual board members every year as a reference for enhancing the operational performance of the Board of Directors.

The performance evaluation metrics for the Board of Directors include the following five major aspects:

Evaluation Items	Number of Questions	Proportion	Average result
A. Degree of Participation in Company Operations	12	25%	24
B. Enhance the Quality of Board Decision-Making	12	25%	24
C. Composition and Structure of the Board of Directors	7	10%	10
D. Election and Continuing Education of Directors	7	15%	14
E. Internal Control	7	25%	23
Score Results			95
			Excellent

The performance evaluation criteria for individual board members include the following six major aspects:

Evaluation Items	Number of Questions	Proportion	Average result
A. Understanding of Company Goals and Mission	3	20%	19
B. Understanding of Directors' Responsibilities	3	10%	9
C. Degree of Participation in Company Operations	8	20%	19
D. Internal Relationship Management and Communication	3	20%	19
E. Directors' Professionalism and Continuing Education	3	10%	10
F. Internal Control	3	20%	19
Score Results			95
			Excellent

The performance evaluation metrics for the Audit Committee include the following five major aspects:

Evaluation Items	Number of Questions	Proportion	Average result
A. Degree of Participation in Company Operations	4	25%	25
B. Understanding of the Responsibilities of Functional Committees	5	25%	23
C. Enhance the decision-making quality of functional committees	7	10%	10
D. Composition of Functional Committees and Selection of Members	3	15%	14
E. Internal Control	3	25%	23
Score Results			95

	Excellent

The performance evaluation metrics for the Compensation Committee include the following four major aspects:

Evaluation Items	Number of Questions	Proportion	Average result
A. Degree of Participation in Company Operations	4	25%	25
B. Understanding of the Responsibilities of Functional Committees	5	30%	27
C. Enhance the decision-making quality of functional committees	7	20%	19
D. Composition of Functional Committees and Selection of Members	3	25%	23
Score Results			94
			Excellent

2024 Performance Evaluation Results:

1. TEKCORE CO., LTD. has achieved excellent results in its internal evaluation this year, demonstrating that the Board of Directors and all functional committees operate effectively and comply with corporate governance requirements.
2. This assessment is an internal self-evaluation, and external independent organizations have not yet been involved. In the future, external third-party reviews will be planned as needed to enhance objectivity.
3. Based on the assessment results, the company has arranged for directors to receive further training on sustainable development and climate risk management in 2024, and has optimized the board meeting agenda to increase the proportion of discussions on sustainability issues.

Implementation Status of Board of Directors Evaluation

Evaluation Period	Evaluation Date	Evaluation Method	Scope of Evaluation	Evaluation Results
Once a year	2024 June 19 to 2024 December 31	Internal Self-Evaluation	Overall Performance of the Board of Directors	95points (Full score100points)
			Individual Board Members	Average95points (Full score100points)
			Audit Committee	95points (Full score100points)
			Remuneration Committee	94points (Full score100points)

- **Conflict of Interest Management**

TEKCORE CO., LTD. Board of Directors Meeting Rules, Audit Committee, and Remuneration Committee organizational procedures all include provisions for conflict of interest avoidance. If a board proposal involves the personal interests of a director, their spouse, blood relatives within the second degree, or a company in which the director has a controlling or subordinate relationship, the director must disclose the relevant interests at the board meeting. If there is a risk of harming the company's interests, the director must not participate in the discussion or voting, and must recuse themselves during the discussion and voting, and may not act as a proxy for other directors in exercising voting rights. The names of the relevant directors, key content explanations, and recusal situations are all recorded in the meeting minutes. Directors and managers are also required to complete an annual related party transaction declaration and report the results to the Audit Committee.

2024 Related Party Transactions, Cross-shareholding Status of Directors, Controlling Shareholders, or Other Interested Parties, please refer to: TEKCORE CO., LTD. 2024 Annual Report, pages 47~49.

In addition, the company has also established codes of ethical conduct for personnel at different levels, Codes of Ethical Conduct for Directors and Managers, and Codes of Professional Ethics for Employees. The Audit Office is responsible

for supervising the implementation of these codes and regularly reports the results to the Board of Directors. As of the end of 2024, TEKCORE CO., LTD. has not experienced any major conflicts of interest.

2.2.2 Functional Committees

Compensation Committee

The current Remuneration Committee consists of 3 members, all of whom are Independent Directors, meeting the independence requirements stipulated by regulations. The term of office is from June 19, 2024 to June 18, 2026. The company has established the Remuneration Committee Charter to define the authority and responsibilities of the Remuneration Committee, which is responsible for formulating and regularly evaluating the performance assessment and remuneration policies, systems, standards, and structures for the aforementioned Directors and Managers. In principle, the Remuneration Committee convenes at least twice a year and may hold meetings as needed. In 2024, a total of 3 meetings were held, with a member attendance rate of 100%.

◆Policy and Methods for Director Remuneration Payment

The company pays directors' remuneration in accordance with the provisions of the company's Articles of Incorporation, and after approval by the Compensation Committee and the Board of Directors, it is reported to the annual shareholders' meeting in accordance with the law. Directors' remuneration includes salary(salary, position allowances, severance pay, various bonuses, incentive payments), compensation(allocated based on annual profits in accordance with the Articles of

Incorporation), and business-related expenses(transportation allowances, special allowances, various subsidies, dormitory, company car, and other in-kind provisions), etc. The determination of remuneration not only takes into account the company's overall operating performance, but also considers the individual's contribution to the company's performance, the correlation with the risks they bear in the future, and the general standards of the industry, in order to provide reasonable compensation.

Audit Committee

The Audit Committee of the Company is composed of 6 independent directors, with a term from June 19, 2024 to June 18, 2026. Its responsibilities include reviewing the company's financial statements, supervising the selection and independence of the certifying accountants, establishing or amending the internal control system, and overseeing the company's compliance with relevant regulations and internal rules. In principle, meetings are held quarterly, and when necessary, department heads, internal auditors, accountants, legal advisors, etc., may be invited to attend for discussion. In 2024, a total of 8 meetings were held, with a member attendance rate of 100%.

◆ Audit Committee Communication Policy

Communication frequency	Participants	Job Description
Once per quarter	Independent Director Audit Supervisor	The Audit Office is subordinate to the Board of Directors and conducts audit operations according to the annual plan. During meetings, reports are presented on the execution status of the company's internal audits and the operation of internal controls; in the event of significant irregularities, meetings may be convened at any time. In addition, the head of the Audit Office also submits a monthly audit business report to the independent directors.

At least once a year	Independent Director Accountant	The accountant reports to the independent directors on the company's financial status, the financial and overall operations of its subsidiaries, and the results of internal control audits. Full communication is conducted regarding whether there are any significant adjustment entries or if legal amendments have any impact on accounting records. In the event of any major irregularities, meetings may be convened at any time.

◆Operation of the Audit Committee: **TEKCORE 2024** Annual Report **p. 26~29**

Job Title	Name	Actual Attendance Count	Attend by proxy Number of times	Actual attendance rate	Remarks
Independent Director (Convener)	Lin Rui-xing	6	0	100%	The 3rd Session
Independent Director	Syu Shih-Min	6	0	100%	
Independent Director	Li Pei-Chang	6	0	100%	
Independent Director (Convener)	Huang Yaoming	2	0	100%	The 2nd Session
Independent Director	Chen Wei-Ren	2	0	100%	
Independent Director	Lin Jhenn- Cang	2	0	100%	

Note: The third Audit Committee took office on June 19, 2024, and the number of Board meetings they should attend in 2024 is 6 times; the second Audit Committee was dismissed on June 19, 2024, and the number of Board meetings they should attend in 2024 is 2 times.

2.3 Economic Performance

2.3.1 Economic Value

2024, the world was affected by factors such as inflation and geopolitical instability. However, through the efforts of all colleagues, we increased operating revenue, reduced operating costs, and enhanced the company's competitiveness in the industry. The company's total revenue for 2024 was NTD 625 million, with a gross profit margin of 14.0%, and a net profit after tax of NTD 15,475 thousand.

Summary for 2024, the company's consolidated revenue was NTD 624,855 thousand, representing a growth of 23.65% compared to 2023. Consolidated net income after tax was NTD 15,475 thousand, and earnings per share after tax was NTD 0.25. For further explanations and analysis of other financial performance, please refer to the company's annual report.

▼TEKCORE Consolidated Financial Performance

Item	2022	2023	2024
Operating Revenue (NTD thousands)	606,149	505,327	624,855
Net Income (Loss) Before Tax (NTD thousands)	(24,364)	17,667	15,795
Net Income (Net Loss) After Tax (NTD thousands)	(24,366)	17,667	15,475
Earnings per Share(Loss)(NTD)	(0.47)	0.34	0.25

Cash Dividend (NTD/share)	0	0	0.00

Note: Cash dividends refer to the amounts resolved for distribution from the earnings allocation plan of each reporting year. (2024 distribution amount was resolved at the shareholders' meeting on June 18, 2025 not to distribute any cash dividends).

The Company's consolidated financial position is analyzed from the perspective of stakeholder economic distribution according to GRI standards. The total direct economic income (operating revenue and non-operating income) for this year amounts to NTD 659,148 thousand, with a total distributed amount of NTD 643,672 thousand. The top three economic distribution items are operating costs(78.7%), employee salaries and benefits(19.7%), and other expenses(1.3%).

▼Economic Value Generated and Distributed in the Past Three Years(Unit: NTD thousands)

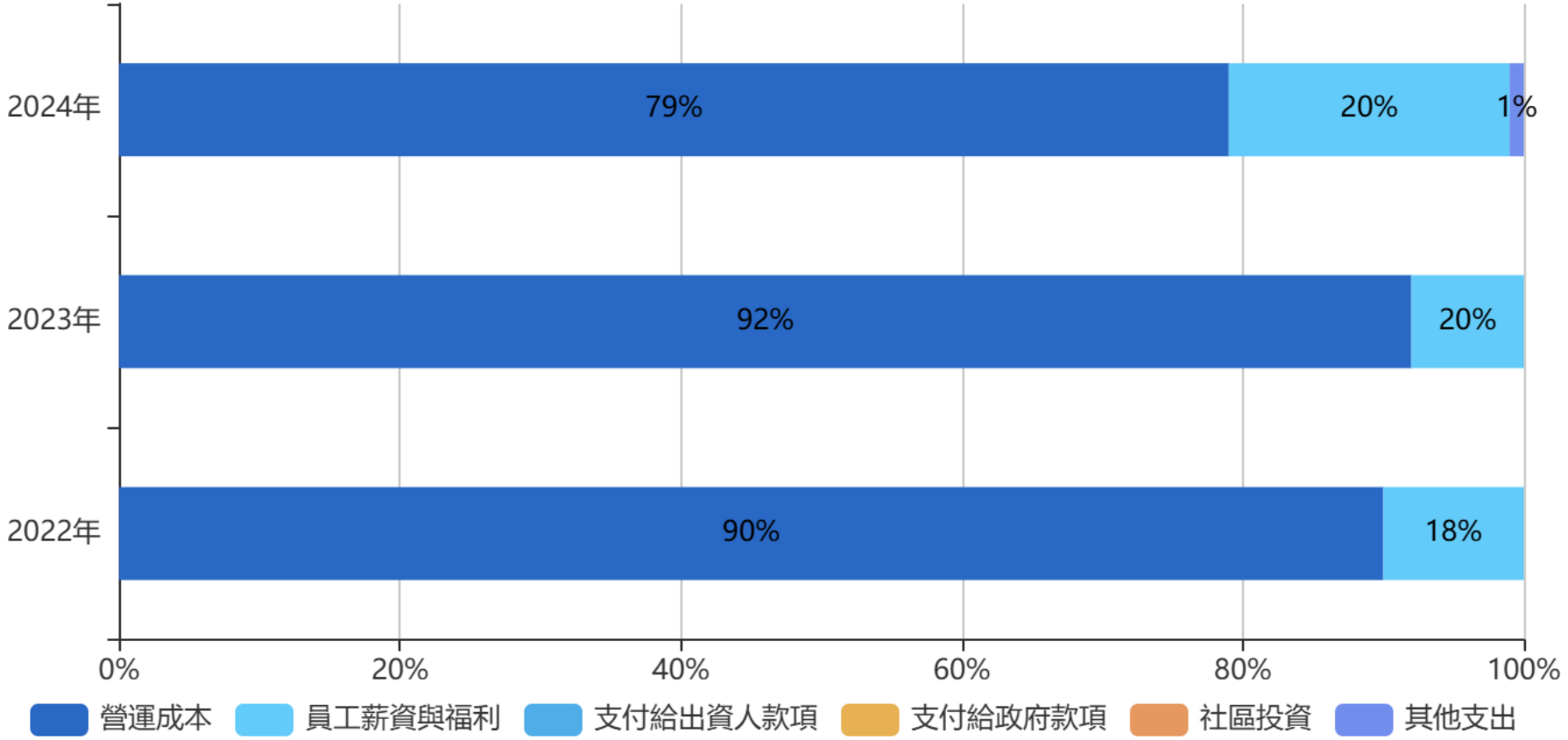
Economic Value	Item	2022	2023	2024
Direct Economic Income	Net Operating Revenue	606,149	505,327	624,855
	Financial investment income	4,646	10,348	32,477
	Asset Sales Revenue	28,076	44,826	0
	Royalty Income	0	0	0

	Obtain government subsidies	0	0	0
	Other Income	34,569	10,437	1,816
Direct economic value generated		673,440	570,938	659,148
Economic Distribution	Operating Costs	568,049	447,047	506,640
	Employee Salary and Benefits	110,763	95,982	126,742
	Payment to Investors	3,778	3,830	832
	Payment to the government	843	897	1,323
	Community Investment	0	0	0
	Other Expenses	14,371	5515	8,135
Allocated Economic Value		630,515	487,660	643,672
Retained Economic Value		(24,366)	17,667	15,476

Note 1: Retained economic value = generated direct economic value – distributed economic value.

Note 2: The Company did not receive any government financial subsidies in 2024.

各年度經濟分配項目比例圖



2.4 Responsible Business Conduct

2.4.1 Integrity Management

◆ Integrity Management Policy and Plan

- The Board of Directors and management of the Company conduct business in accordance with the duty of care of a good administrator, the duty of loyalty, and the principles of ethical business operations. On November 3, 2016, the Board of Directors approved the adoption of the "Ethical Corporate Management Best Practice Principles." For more information, please refer to the Market Observation Post System or the Company's official website (Official Website:http://www.tekcore.com.tw).
- The "Code of Ethical Conduct" stipulates that the directors, supervisors, managers, employees, appointees, or those with actual control of the company shall not, in the course of conducting business activities, directly or indirectly offer, promise, request, or accept any improper benefits, or engage in any other dishonest acts such as violating integrity, breaking the law, or breaching fiduciary duties, in order to obtain or maintain benefits.
- The "Code of Ethical Business Conduct" stipulates that contracts signed between the company and agents, suppliers, customers, or other business partners shall include provisions requiring compliance with the ethical business policy. In the event that the counterparty engages in dishonest conduct, the contract may be terminated or rescinded at any time.
- The company strictly prohibits any acts of corruption, bribery, and extortion. We have established effective accounting and internal control systems, and provide educational training to ensure that everyone understands the relevant

agreements and rules. Internal auditors conduct irregular audits to check compliance with the aforementioned systems.

- The Board of Directors of the Company approved the establishment of the "Code of Ethical Conduct" on March 15, 2005, strictly requiring that the behavior of directors and managers comply with ethical standards. Through the internal audit mechanism, the Company prevents dishonest business activities such as bribery, acceptance of bribes, and the provision of illegal political contributions.

◆ Implementing Integrity Management

- In order to establish a corporate culture of integrity, maintain sound development, and ensure a robust business operation structure, the company, in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies," has stipulated the company's integrity management policy in Article 5 of the company's "Ethical Corporate Management Best Practice Principles": Based on the management philosophy of integrity, transparency, and responsibility, the company adopts a policy founded on honesty, and establishes sound corporate governance and risk control mechanisms to create a sustainable business environment. Directors, managers, and employees, in the course of business dealings with customers and suppliers, must not directly or indirectly offer, promise, request, or accept any improper benefits, nor engage in any other dishonest acts such as violating integrity, breaking the law, or breaching fiduciary duties, in order to obtain or maintain benefits.

- Before engaging in business activities with agents, suppliers, customers, or other business partners, the Company evaluates the legality of the counterparties and checks for any records of dishonest conduct. Integrity management is also incorporated into the terms of business contracts.
- After being approved by the Chairman on September 10, 2004, the company established the "Work Rules" for employees, prohibiting colleagues from using their position, authority, or opportunities to solicit or accept money, goods, or other improper benefits, in order to prevent dishonest conduct. When engaging in transactions with stakeholders, the terms must not be more favorable than those offered to other similar parties. The company also provides open communication channels, allowing employees to communicate with various management levels and the HR department through multiple avenues.
- The company has established an internal audit plan. The audit unit carries out various audit operations in accordance with the audit plan. In the event of special circumstances, the supervisor will instruct a special audit.
- Currently, a Code of Ethical Conduct is in place, and basic awareness of ethical business practices is implemented through educational training.

◆ Operation of the Company's Whistleblowing System

- Complaints hotline phone number: 049-2261626
- Complaint dedicated fax: 049-2261634
- Employee Complaint Inbox: kellylee@tekcore.com.tw

ariel@tekcore.com.tw

The company has established an internal independent whistleblower mailbox and hotline through its internal website. Employees can use multiple channels to report relevant matters to the dedicated unit or to various management levels and the HR department. Employee contact window:

- Employee complaints and reports are all handled in accordance with relevant internal control procedures. The identity of the whistleblower is kept confidential and is protected by relevant protection mechanisms.
- Investor Relations Email: michael@tekcore.com.tw
- Supplier Email: shay@tekcore.com.tw
- Customer Email: weiminli@tekcore.com.tw
- Personnel handling whistleblowing matters in the company will provide a written statement to keep the identity of the whistleblower and the content of the report confidential, and commit to protecting the whistleblower from any improper treatment as a result of the whistleblowing.

◆ Enhance Information Disclosure

- The company's official website has set up an Investor Section and a Stakeholder Section to disclose relevant information. Official website: http://www.tekcore.com.tw
  - Market Observation Post System:

Basic Information Section/eBook/Annual Report and Shareholders' Meeting Related Inquiries

http://mops.twse.com.tw/mops/web/index

◆ Implementation of Integrity Management Practices

- No incidents of directors or managers performing duties in violation of laws or integrity.
- No cases of business embezzlement have occurred.
- There have been no violations of laws related to anti-competitive behavior, trusts, or monopolies. We will continue to implement the aforementioned management measures to reduce potential risks and prevent negative incidents from occurring.

2.4.2 Human Rights Policy

Preface to the Human Rights Policy

The company refers to the Universal Declaration of Human Rights; The UN Framework and Guiding Principles on Business and Human Right; United Nations Global Compact; International Labor Organization Declaration of Fundamental Principles and Rights at Work, and other international human rights conventions. In accordance with labor laws, the company formulates work rules and related personnel management regulations, and implements various human rights policies after approval by the Chairman, in order to protect the basic rights of employees and stakeholders.

◆Human Rights Concerns and Specific Management Plans

TEKCORE CO., LTD. adheres to international human rights standards and aligns with the Responsible Business Alliance (RBA) Code of Conduct, clearly defining various human rights protection regulations and specific management plans to create a respectful and inclusive workplace environment. This policy is coordinated, executed, and supervised by the Human Resources Management Department, with regular implementation reports submitted to senior management. Department heads serve as the frontline executors, ensuring the policy is implemented in daily management.

Item	Applicable Targets	Specific Management Plan	
Prohibition of Discrimination and Respect for Workplace Human Rights	All employees Job Seeker	• Strictly comply with government labor laws and implement relevant internal regulations and policies. • There are clear regulations regarding employee promotion, evaluation, training, rewards, and disciplinary actions, ensuring fair treatment for all. • Eliminate employment and hiring discrimination to ensure equal job opportunities.	
Provide a safe and healthy working environment	All/ New Employees Contractor	Personnel Appointment	• Provide a market-competitive salary • Enjoy three festival bonuses and an incentive bonus system based on the company's operational performance. • Implementing an employee profit-sharing plan to share the company's operational achievements with employees

		Workplace Safety	• Provide a safe and healthy working environment, and implement employee physical and mental health promotion programs. • Professional on-site healthcare personnel are employed to provide individualized health management measures based on employees' health examination results for high-risk cases, and to cooperate with occupational physicians in risk management of work environments with special health hazards. • Establish regulations for the prevention of workplace unlawful infringement and sexual harassment, and provide employee complaint channels. • Our company implements the precautionary principle in occupational safety and health management. When facing high-risk operations or those with potential irreversible harm, we adopt proactive risk control and preventive measures, taking action even when scientific evidence is not yet conclusive. • Implement contractor management and complete hazard notification before construction to protect the personal and property safety of contractors.
Prohibition of Forced Labor	All employees	• Strictly abide by government labor laws, and do not force or coerce any unwilling personnel to perform labor activities. • It is prohibited to withhold employees' identification documents or collect deposits.	

Diverse Communication	All/ New Employees	• Establish diverse and open direct communication channels between employees and management to promote company policies, systems, welfare measures, and various activities. At the same time, ensure that employees' opinions can be fully expressed, and provide timely responses and assistance as needed. • Establish a mentorship system to assist newcomers in adaptation and communication.
Prohibition of Child Labor	New employees, job applicants	• Only applicants who are at least 18 years old are accepted. Identification documents will be verified to prevent the employment of child labor.

◆ Human Rights Policy Training

In order to ensure that employees, other external workers, suppliers, and external stakeholders are informed about the various human rights policies of TEKCORE CO., LTD., in addition to arranging human rights policy education and training courses for new employees upon onboarding, we also periodically utilize different methods such as formal or informal meetings, dedicated websites, contract agreements, employee suggestion mailboxes, and feedback platforms to conduct education and advocacy. This is to ensure that all personnel understand their own rights and the company's regulations. All human rights policies are translated into English and Vietnamese for employees and vendors of different nationalities to read. To sustainably promote the business development of TEKCORE CO., LTD., it is necessary to establish partnerships with various suppliers in the supply chain. All partners are also required to comply with the social responsibility of the supply chain. Human rights clauses are included in the company's supplier contracts, requiring them to comply with the company's

human rights policies, and regular on-site audits and follow-up improvements are conducted. All policies are publicly disclosed on the company's official website (http://www.tekcore.com.tw/)as well as in the sustainability report.

2.4.3 Regulatory Compliance

The company strictly requires employees, supervisors at all levels, and members of the Board of Directors to comply with laws and regulations, with legal compliance being the highest operational standard. In terms of regulatory compliance, in addition to closely monitoring changes in relevant domestic and international laws and regulations that may affect the company's operations, we also regularly organize internal training courses related to regulations. Externally, we actively participate in various legal advocacy events, integrity management, and corporate social responsibility courses and seminars organized by regulatory authorities.

◆In terms of corporate governance

The company strictly complies with the Company Act, Fair Trade Act, Securities and Exchange Act, and other important laws and regulations related to corporate governance and requirements for listed companies.

◎No violation of the Company Act.

◎No violation of the Securities and Exchange Act.

◎No involvement in corruption, bribery, conflicts of interest, money laundering, or insider trading incidents.

◎No incidents involving information or personal data leakage.

◆Environmental Protection

Our company is committed to pursuing a safer working environment and adheres to important government and international regulations related to industrial safety, labor health, and environmental protection. We promote management systems such as ISO 14001 and ISO 45001 to ensure that the impact of our daily operations on the community is minimized. We also actively communicate to understand the concerns of employees, local residents, and other key stakeholders, and subsequently propose improvement measures.

▸ Occupational Safety

Our company has established an occupational safety and health management system in accordance with the law, actively reviews the causes of incidents, reduces risk factors to prevent recurrence, and immediately proposes countermeasures and cares for employees.

◎Implement occupational safety and health regulations.

◆Product Services and Customer Relations

The company strives to provide satisfactory services to our customers, aiming to establish long-term partnerships with them.

In 2024, the company had no complaints regarding violations of customer privacy or loss of customer data, nor were there any violations, fines, or penalties related to product services.

◎No involvement in anti-competitive behavior.

◎No antitrust incidents.

◎No monopoly incidents.

◎No violation of fair trade incidents.

◆Labor and Human Rights

The company complies with relevant labor laws and regulations to protect employees' legal rights, respects internationally recognized fundamental human rights principles, and has established relevant standard documents and work policies to safeguard the basic labor and human rights of workers.

◎Comply with labor laws and regulations.

◎No child labor is employed.

◎No incidents of discrimination or harassment were involved.

◎No infringement of indigenous peoples' rights.

◎No violation of the freedom of association and assembly.

◎No forced labor.

In view of increasingly stringent regulatory standards and penalty guidelines, the Company continues to implement various

improvement measures in the hope of further reducing the number of deficiencies and the amount of fines (Definition of major fines: a single event with a penalty amount of NTD 1,000,000 or more).

▼Penalty Payments in the Past Two Years

Year	2023	2024
Payment of fines for violations occurred in the current year (number of cases)	0	2
Payment of fines (amount) for violations occurred in the current year	0	120,000
Payment of fines for violations occurred in previous years (number of cases)	0	0
Payment of fines (amount) for violations occurred in previous years	0	0

▸ Environmental-related Penalty Items

Violation of Article 31, Paragraph 1, Subparagraph 2 of the Waste Disposal Act; due to personnel's inaccurate operation during the reporting process, resulting in discrepancies with the actual amount of waste removed. In addition to paying the fine for the violation, measures have also been taken to strengthen the accuracy of personnel's reporting operations to avoid future penalties.

2.5 Risk Management

2.5.1 Ductwork Organization

For risks and opportunities arising from internal and external factors, a company's risk management capability plays a crucial role. Risks and opportunities brought about by global trends and the environment may affect a company's profitability and even its survival. How a company controls risks, responds to emergencies, protects employee safety, and fulfills commitments to customers are key factors for the company to assess its own competitiveness and move towards excellent management.

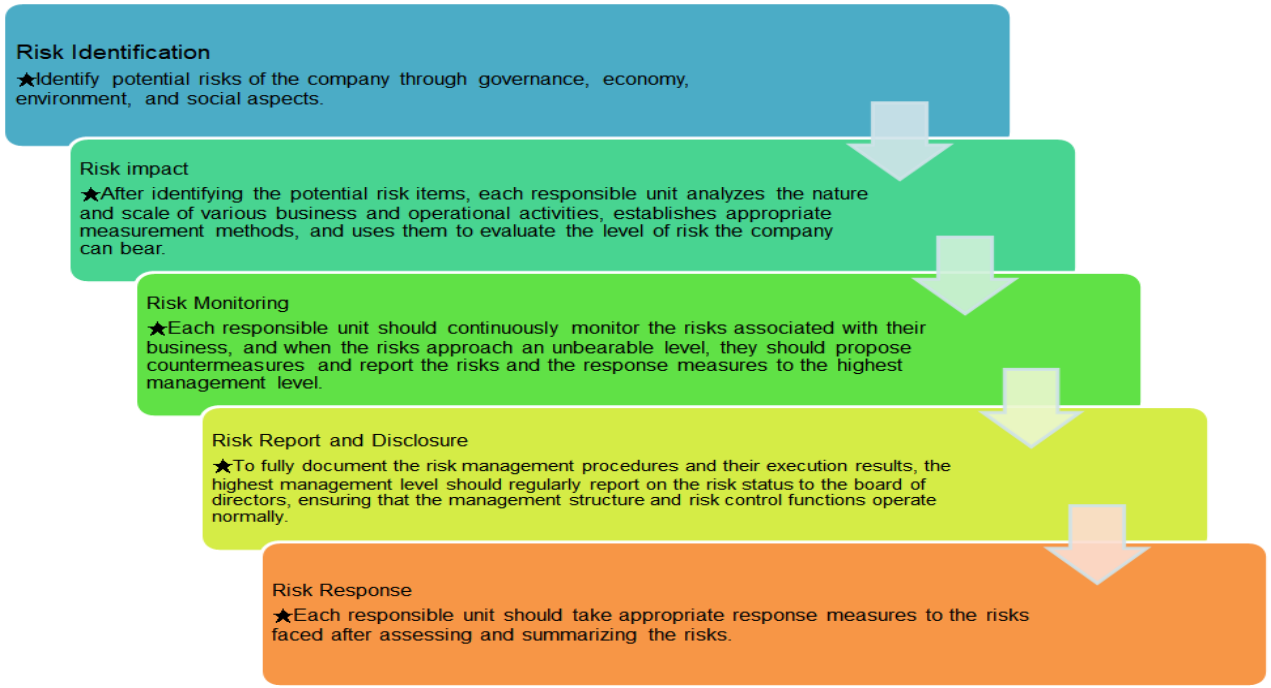
To ensure the effective implementation of risk management, the Company established the "Risk Management Procedures" in 2018, which serve as the basis for formulating the "Organizational Environment and Strategic Management Procedures." These procedures clearly define the principles of risk management, assignment of responsibilities, and operational mechanisms, in order to execute all risk management processes and related operations, thereby enhancing the effectiveness of risk management. The Risk Management Team regularly reviews and identifies potential risk events, prioritizes risks, and submits reports on the execution of risk treatment plans. The responsibilities and authorities of each department are as follows:

Risk Management Unit	Risk Management Responsibilities
Board of Directors	The Board of Directors serves as the highest supervisory unit for risk management, responsible for reviewing the annual risk management report, risk execution report, and audit report to ensure the effective implementation of the risk management system. The Board of Directors' meeting unit interacts and communicates from time to time with various functional heads regarding environmental and social issues related to the company, and regularly reviews the impact, performance, and strategic objectives of ESG at the end of each year.
Top Management	Resolution on major risks and risk management units of the group, with risk identification, analysis, and formulation of concrete measures to implement risk management, and regular reporting to the Board of Directors.
Risk Management Team	Identify risk issues and discuss the adoption of management objectives with the risk execution unit.
Risk Execution Unit	Establish risk management objectives and implement corresponding measures. Regularly report results to the risk management unit.
Audit Office	Evaluate the effectiveness of the risk management system and mechanism operations. Conduct audit operations and regularly submit the results of risk management to the Audit Committee and the Board of Directors.

2.5.2 Risk Identification and Mitigation Measures

Risk Identification and Analysis

The risk management framework of TEKCORE CO., LTD. is centered on each responsible unit, carrying out relevant risk assessment operations. Risks are evaluated based on the probability of occurrence and the degree of impact on the company. Targeted risk responses are then implemented for specific high-risk items to ensure the company's goal of sustainable operation is achieved.



Risk Impact and Management Measures

Risk Aspects	Risk Issue Identification	Responsible Department	Impact of Shock	Risk Management Measures
Environment Aspect	Environmental Risk	EHS	The impact of environmental pollution incidents on the company's reputation and finances.	◎ Implement an environmental management system. ◎ Implementation of environmental policies. ◎ Enhance pollution control equipment.
	Climate Change Risk	Environmental Safety	The impact of climate change on the company's operations and finances.	◎ Set reduction targets for greenhouse gas emissions, water consumption, and total waste generation. ◎ Invest funds in equipment for improving energy efficiency, water conservation, and recycling and reuse.

	Energy Transition Risk	Plant Affairs	The impact of renewable energy usage and carbon fee collection on the company's operations and finances.	◎ Plan and budget for the purchase of renewable energy. ◎ Estimate carbon fees and assess the future implementation of internal carbon pricing.
Social Aspect	Workplace Safety Risks	EHS	The impact on the company's finances due to accidents caused by improper personnel operations.	◎ Conduct occupational safety orientation before new employees assume their positions. ◎ At least2 full-scale plant disaster prevention drills and emergency response exercises are conducted each year, covering scenarios such as fire and chemical spills, with situations set according to operational characteristics and types of hazards.
	Human Capital Risk Management	HR	High employee turnover rate may impact the company's recruitment costs.	◎ Priority is given to hiring and recruiting local residents as work partners. ◎ Continue to promote employee care and welfare systems. ◎ Offer salaries above the market level based on reference to market salary standards. ◎ Comprehensive training for all employees with a talent development program, providing diversified educational training.

Economy and Governance	Financial Risk	Finance	The impact of interest rates, exchange rates, and inflation on the company's finances.	◎ Monitor changes in the interest rate market, manage existing short-term and long-term loan positions, and make timely use of market instruments. ◎ Maintain close contact with various banks to secure the best financing and deposit interest rates. ◎ Collect daily information on exchange rate fluctuations, comprehensively assess future exchange rate trends and influencing factors, in order to determine the most appropriate quotation. ◎ Timely adjustment of foreign currency asset and liability positions to manage foreign exchange risks and fluctuations in gains and losses. ◎ Closely monitor fluctuations in upstream raw material market prices. ◎ Maintain good interaction with suppliers and customers to appropriately adjust raw material inventory levels.
	Compliance Risk	Legal Affairs	The impact of significant domestic and international policy and legal changes on the company's financial operations.	◎ Pay attention to changes in laws and policies. ◎ By establishing a governance organization and implementing internal control mechanisms, ensure that all personnel and operations strictly comply with relevant laws and regulations.

	Information Security Risk	Information	The impact of information leakage or loss on the company's financial operations.	◎ Implement strict access control for the server room and regularly update hardware equipment. ◎ Continuously planning to implement an information security management system. ◎ Strengthen firewalls and patch program vulnerabilities, regularly conduct software reconstruction drills and contingency measures.
	Supply Chain and Raw Material Risks	Procurement	The impact of supply chain concentration and raw material shortages or price increases on the company's operations and finances.	◎ Ensure that there is no concentration among purchasing parties. ◎ Adopt a decentralized procurement strategy. ◎ Ensure stable supply of raw materials and implement effective cost control.

2.6 Climate Change Risks and Opportunities

2.6.1 Climate Governance

TEKCORE CO., LTD. actively responds to the risks and opportunities arising from climate change by following the framework of the Task Force on Climate-related Financial Disclosures (TCFD). Focusing on the core elements of "Governance," "Strategy," "Risk Management," and "Metrics and Targets," the company has established a climate change governance structure and identified potential significant risks and opportunities, thereby proposing corresponding response plans and measures. The Board of Directors plays a role in reviewing, guiding, and making decisions within the governance structure, supervising the implementation of climate change actions annually, enhancing the transparency of climate governance-related information disclosure, and actively responding to and anticipating exchanges with all sectors to promote sustainable operations.

TEKCORE CO., LTD

●The board of directors serves as the highest decision-making unit for climate governance, responsible for supervising the company's governance performance and the achievement of goals related to climate issues.
●The "ESG Promotion Group" is convened by the head of corporate governance, gathering the heads of relevant functional units to assist in formulating sustainable development directions and goals, drafting related management policies and specific promotion plans, including the status of initiatives related to climate change.

●Assess the potential operational and financial impacts brought by relevant climate risks and opportunities in the short, medium, and long term.
●Propose response strategies to the climate-related risks and opportunities faced.
●Through the method of situational analysis, assess the impact of transformative risks and physical risks

●The working group regularly identifies significant risks and opportunities through the collection of risk factors, assessment of operational impacts, and evaluation of the likelihood of occurrence.
●Then identify the main transformation risks and inherent risks, and further manage them, including decisions to mitigate, tolerate, or control these risks.
●Integrate the management process of climate-related risks into the overall risk process and regularly review the climate-related risk process.

●Reduction of greenhouse gas emissions
●Develop renewable energy (such as solar energy)
●Implement energy saving and carbon reduction
●Enhancing the resilience and efficiency of businesses in response to climate change.

2.6.2 Climate Risk and Opportunity Identification and Assessment

In order to promote transparency in the disclosure of climate-related risks and opportunities, the company refers to regulations of the organization's location, relevant disclosure documents from domestic peers, and convenes relevant departments as well as consults external expert advisors. The company evaluates risks and opportunities based on "impact/benefit level" and "likelihood of occurrence" scores. According to the scoring results, a risk and opportunity matrix is drawn to confirm the impact level and materiality of each item.

Based on the above analysis, the company has identified 7 climate risk issues and 6 climate opportunity issues affecting the operations of TEKCORE CO., LTD. in 2024, and has disclosed their actual and potential impacts on the organization. Please refer to the next subsection for details.

▼Climate Change Risk Matrix Diagram

Wind Insurance Shadow Sound Cheng Degree	**Probability of Occurrence**						
	5		High Temperature/Sea Level Rise Carbon Tax Increasing Stakeholder Concerns and		Typhoon/Flooding(Heavy Rain)		

			Negative Feedback				
	4						
	3		Renewable Energy Regulations		Increase in raw material costs		
	2				Low-Carbon Technology Transformation		
	1						
	0						
		0	1	2	3	4	5

▼Climate Change Opportunity Matrix Diagram

Machine Meeting Shadow Sound Cheng Degree	Probability of Occurrence						
	5						
	4						
	3				Use of low-carbon energy Recycling and reuse Energy substitution/diversification		
	2						
	1		R&D and innovation for developing new products and services Entering new markets		Reduce Water Usage and Consumption		
	0						
		0	1	2	3	4	5

2.6.3 Climate Risk and Opportunity Impact Assessment

Under the supervision and promotion of the Board of Directors and the ESG Promotion Task Force, the Company assesses how 7 climate risks and 6 climate opportunities may have actual and potential impacts on the Company's business, strategy, and financial aspects. The assessment covers dimensions such as degree of impact, time/geographical scope, value chain impact, and financial impact. Strategic solutions are formulated to respond promptly to the actual and potential impacts brought by climate change, thereby enhancing the organization's climate resilience. In order to understand the short-, medium-, and long-term impacts of climate change-related risks and opportunities on the Company, the timeframes set by the Company are as follows: Short-term**1~3** years, Medium-term**3~10** years, Long-term**10** years and above.

▼Climate Change Risk Impacts and Opportunities for Response

Main Category	Subcategory	Risk or Opportunity Item	Description	Financial Impact	Level of Impact	Frequency of Occurrence	Time of Occurrence	Probability of Occurrence	Management Policy
	Policy and Regulatory Risks	Renewable Energy Regulations	Failure to comply with relevant policies and regulations may result in legal issues such as fines or lawsuits, thereby increasing the	Increase in operating or capital costs, increase in claim	3	1	Mid-term	1	1. Implement regulations and sustainable management strategies, promote greenhouse

Transformation Type Risk			company's operating costs.	amounts					gas inventory, and act based on the inventory results. 2. Set carbon reduction targets, while reviewing and upgrading plant equipment to improve energy efficiency.
		Carbon tax	If carbon emissions exceed the levy threshold, a carbon fee or other external taxes will be imposed, resulting in increased operating costs for enterprises.	Increase in operating or capital costs	5	1	Short-term	1	1. Implement regulations and sustainable management strategies, promote greenhouse gas inventory, and formulate improvement measures based on the

									inventory results. 2. Set carbon reduction targets, review and upgrade plant equipment, and improve energy efficiency.
	Technical Risk	Low-carbon technology transformation	Low-carbon production technology transformation and energy-saving equipment procurement require significant investment, including personnel training costs and R&D expenses.	Decrease in operating revenue, increase in operating or capital costs	2	1	Mid-term	3	1. Conduct internal corporate training to enhance personnel's training in the development and application of new technologies. 2. Multiple verifications are required during the

									transformation phase testing, and tests are conducted without affecting the existing product foundation.
	Market Risk	Increase in raw material costs	The increase in energy costs and other raw material costs has led to higher expenses and reduced profits.	Increase in operating or capital costs	3	2	Short-term	3	1. Continue to seek diverse suppliers to stabilize market purchase prices. 2. Maintain ongoing communication with suppliers to control the increase in material costs.
	Reputational risk	Stakeholders' concerns and negative	Unable to meet stakeholders' expectations,	Decrease in operating	5	1	Short-term	1	1. Establish a monitoring mechanism for

		feedback are increasing.	resulting in a decline in the company's reputation.	revenue, decrease in demand for products or services					relevant regulations and trends, and make good use of multiple channels to maintain smooth communication and negotiation with stakeholders. 2. Proactively join domestic and international organizations or initiatives related to climate issues. 3. Transparently and publicly disclose the company's actual actions

									in low-carbon sustainability and climate change response to enhance the corporate sustainability image.
Physical Risk	Immediate Risk	Typhoon/Flooding (Heavy Rain)	Heavy rainfall, drought, and drastic temperature changes lead to operational interruptions.	Decrease in operating revenue, increase in operating or capital costs, decrease in demand for products or services	5	3	Short-term	3	1. Strengthen water resource management and monitoring, implement the ISO 46001 Water Efficiency Management System to reduce the risk of water shortages or flooding. 2. Inspect and patrol process

									equipment in each plant. 3. IT is equipped with an uninterruptible power supply (UPS) system to support electricity. 4. Enhance the infrastructure and personnel emergency response capabilities within the plant.
	Long-term risks	High temperature / Sea level rise	Long-term changes in climate patterns, such as rising average temperatures, changes in regional rainfall patterns, long-term sea level	Increase in operating or capital costs	5	1	Short-term	1	1. Continue to establish operational continuity management mechanisms, enhance resource

			rise, and prolonged heatwaves, will lead to increased operating costs, such as continuously rising electricity bills and water resource shortages.						utilization efficiency, and actively develop low-carbon products and services. 2. Establish emergency response plans and conduct regular drills to strengthen personnel response capabilities, preventing unexpected or unforeseeable natural disasters from impacting operations and causing financial burdens.

Opportunity	Resource Utilization Efficiency	Reduce water usage and consumption	Water resources are an indispensable part of the manufacturing process. Reducing water leakage in the factory and increasing the proportion of water recycling and reuse can save operating costs and enhance factory resilience.	Reduction in operating or capital costs	1	3	Long-term	3	1. Invest in wastewater recycling equipment. 2. Improve process equipment and operations to reduce steam consumption. 3. Continue to develop plans to reduce water consumption.
		Recycling and reuse	According to the three main principles of the circular economy (3R): Reduce, Reuse, and Recycle. Reduce waste treatment costs or the amount of raw materials used.	Reduction in operating or capital costs	3	3	Short-term	3	1. Continue to collaborate with high-quality partners to improve the recycling rate. 2. Recycle and reuse waste metals and waste solutions, or

									use them as raw materials for secondary industries.
	Energy Source	Use low-carbon energy	Promote coal-to-gas conversion and increase the proportion of renewable energy usage to reduce carbon costs and lower the carbon footprint of products.	Reduction in operating or capital costs	3	3	Long-term	3	1. Establish rooftop solar power plants. 2. For outsourced steam supply, prioritize natural gas sources. 3. Pay attention to and participate in the renewable electricity market.
	Products and Services	Research and innovation in developing new products and services	Research and development are oriented towards the development of products related to circular economy,	Increase in operating revenue	1	1	Mid-term	1	1. Collaborate with relevant units to develop low-carbon products and

			low carbon, and energy saving, with technological investment from the perspective of the complete life cycle of products and services, focusing on the development of low-carbon products.						reduce the carbon footprint of products. 2. Invest in the development of low-carbon and energy-saving products, and incorporate green design thinking during the development stage to continuously enhance the energy-saving benefits of carbon products.
	Market Opportunity	Entering a new market	Entering new sustainability-related industries or markets	Increase in operating revenue, increase	1	1	Long-term	1	1. Grasp market trends, evaluate internal and external

				in demand for products or services					resources, and seek the appropriate timing for entry.
	Resilience	Energy Substitution / Diversification	Through continuous innovation of products or services. Reduce the impact caused by global climate change risks.	Reduction in operating or capital costs	3	3	Short-term	3	1. Centered on key technologies, develop new products or services across different fields to increase operational diversity and enhance organizational flexibility.

Financial Impact of Transformation Actions

TEKCORE CO., LTD. has initiated transformation actions such as upgrading energy-saving technologies and adopting alternative energy sources in response to the net-zero trend. In the short term, capital expenditures have increased significantly to introduce new energy-saving equipment and advance low-carbon manufacturing processes. This includes equipment purchases, internal R&D resource allocation, and related employee training expenses. To ensure that the introduction of new technologies does not affect the quality of existing products, testing and verification processes are also being carried out simultaneously, increasing the pressure of initial operating costs.

On the other hand, TEKCORE CO., LTD. leverages its core technologies to develop a diverse range of climate-resilient products and services, which not only enhances operational flexibility but also creates long-term market opportunities. By adjusting its energy usage structure and introducing new business models, the company expects to reduce its reliance on traditional high-carbon energy sources in the medium to long term, thereby stabilizing production costs and mitigating potential financial risks arising from increasingly stringent carbon regulations. The company will continue to monitor the effectiveness and cost-efficiency of its transformation, balancing sustainable development with financial performance.

The extent of the impact on costs resulting from actions taken to manage risks or opportunities

Subcategory	Risk or Opportunity Item	Labor Cost	Equipment Cost	Capital Expenditure	R&D Expenses	Social Activity Expenses	Loss and Remedies	Outsourcing Cost	Insurance Expenses
Policy and Regulatory Risks	Renewable Energy Regulations	2	0	3	0	2	5	0	0
	Carbon tax	0	0	0	0	0	0	0	0
Technical Risk	Low-carbon technology transformation	4	5	4	0	1	0	0	2
Market Risk	Increase in raw material costs	0	0	4	0	1	0	1	0
Reputational risk	Stakeholders' concerns and negative feedback are increasing.	0	0	0	0	0	0	0	0
Immediate Risk	Typhoon / Flooding (Heavy Rain)	0	0	0	0	0	0	0	0
Long-term risks	High temperature/Sea level rise	1	4	5	0	2	3	0	0
Resource Utilization Efficiency	Reduce water usage and consumption	1	5	4	0	0	0	0	0
	Recycling and reuse	1	3	4	0	0	1	0	0
Energy Source	Use low-carbon energy	0	0	0	0	0	0	0	0
Products and Services	Research and innovation in developing new	4	4	5	5	2	0	0	0

	products and services								
Market Opportunity	Entering new markets	4	4	5	4	3	0	0	0
Resilience	Energy Substitution / Diversification	3	4	0	4	3	0	0	0

Note: The higher the score, the greater the degree of impact; 0 means no impact.

2.6.4 Climate-Related Indicators and Targets

Based on key strategies for climate-related risks and opportunities, the company has established climate-related indicators including **greenhouse gases, energy and resource usage, and waste** to track and manage performance.

Major Issues Related to Climate	Short-term (1~3 years)	Mid-term (3~10 years)	Long-term (over 10 years)
Greenhouse Gas and Energy Management	1. Introduction of ISO 14064 Greenhouse Gas Inventory Scope 1 and 2. 2. Greenhouse gas emission intensity (tons CO2e/product) reduced by 1%. 3. Screen for low-efficiency	1. Introduction of ISO 14064 Greenhouse Gas Inventory Scope 1 and 2. 2. External verification of greenhouse gases. 3. Continue to plan and promote energy-saving and carbon reduction measures (targeting a 2% reduction in emission intensity) to ensure that the greenhouse gas emission intensity (tons CO2e/product) or the total amount of	1. Passed external verification of greenhouse gases. 2. Continue to plan and promote energy-saving and carbon reduction measures (targeting a 3% reduction in emission intensity) to ensure that the greenhouse gas emission intensity (tons CO2e/product) or the total amount of greenhouse gas emissions achieves the set

	electrical equipment, formulate energy-saving plans, and replace low-efficiency machinery.	greenhouse gas emissions achieves the set reduction performance targets. 4. Evaluate the compatibility of green energy measures, energy storage cabinets, and power systems.	reduction performance targets. 3. Evaluation and Implementation of Green Energy Measures
Water Resource Management	1. Water use intensity (metric tons per capita) reduced by 1%. 2. The data for total water intake, total water consumption, and wastewater (sewage) discharge have been externally verified.	Continue to plan and promote water-saving and emission reduction measures (targeting a 1.5% reduction in water use intensity), and enhance the recycling and reuse of water resources.	Continue to plan and promote water-saving and emission reduction measures (targeting a 2% reduction in water use intensity), and enhance the recycling and reuse of water resources.
Waste Management	1. Properly manage waste, reducing the per capita household waste by 10%. 2. The total amount data of hazardous waste has been externally verified.	Continue to plan and promote waste reduction measures (with the goal of reducing per capita household waste by 15%) and properly handle waste.	Continue to plan and promote waste reduction measures (with the goal of reducing per capita household waste by 20%) and properly handle waste.

2.7 Information Security

2.7.1 Information Security Management Policy

With the rapid advancement of technology, diverse information security incidents continue to emerge, such as customer data breaches, ransomware attacks, and malware. Information security and the protection of customer privacy have become key objectives in corporate cybersecurity management. Our company places great importance on customer information security and privacy, and has established a Information Security Management Center to strengthen the company's overall cybersecurity defense and response capabilities, aiming to provide customers with a safe and reliable digital environment.

In order to protect customer privacy and information security, the Information Security Management Center was established in 2023 by the company. The Chairman, representing the Board of Directors, supervises the information security policy, while the Vice President is appointed as the Chief Information Security Officer (convener), and the IT Department Manager serves as the Security Officer, both dedicated to overseeing internal privacy matters within the company.
The Information Security Management Center is mainly responsible for formulating and implementing information security policies, establishing customer data protection standards, handling information security incidents, preventing and reducing losses after information security incidents occur. It also ensures that all information security-related policies, procedures, and operations are properly managed. Information security and personal data protection inspection and control operations are included as annual audit items, with the audit unit conducting at least one audit each year. In addition, the company

conducts self-inspections annually in accordance with the internal control system, and the summary of the effectiveness of internal control implementation is submitted to the Board of Directors for review and confirmation.

In order to implement the effectiveness of information security and customer privacy management mechanisms, the company has established information security management procedures in accordance with the Personal Data Protection Act, the Enforcement Rules of the Personal Data Protection Act, the Regulations Governing the Security Maintenance of Personal Data Files by Non-Governmental Agencies designated by the National Communications Commission, and with reference to the EU General Data Protection Regulation. These procedures are applicable to all departments of the company.
In response to the ever-changing technological attacks, such as phishing attacks, Distributed Denial of Service attacks (DDoS), Advanced Persistent Threats (APT), social engineering attacks, etc., our company has established a series of information security policies and disaster drills to ensure the implementation of information security. Through internal audits, the Information Security Management Center, and regular external audits, we periodically assess and measure the effectiveness of our company's information security policies, and provide feedback to the Information Security Management Center for further tracking and improvement.

The company has implemented firewalls, Trend Micro antivirus systems, and Acronis regular backups in its server rooms, network equipment, network connections, and personal information devices, and enforces the 3-2-1 backup strategy(The 3-2-1 backup strategy means having at least three copies of data, storing these copies on two different types of storage media, and keeping at least one copy offsite)to ensure rapid data recovery and to protect employees' personal data, company confidential information, and customer data.

At the same time, the company regularly holds information security management education and training sessions, including requiring new employees to sign information security agreements and participate in related training, employee information system disaster drills, phishing email tests and awareness campaigns, information security promotion activities, hacker simulated attack and defense training, privacy and personal data protection education, and other training courses or awareness programs. These efforts ensure that all employees fully understand information security issues and work together to maintain the company's information security.

▼**TEKCORE CO., LTD.** Information Security and Privacy Protection Education and Training Content, Frequency, and Results

Information Security Education and Training	Training Target	Frequency	Training Content	2024 Annual Performance Results
Signing of Information Security Agreement for New Employees and Information Security Education and Training for Newcomers	New Employee	When new employees report for duty	New employees are required to sign upon reporting for duty, and the Human Resources Department will explain the company's information security policy during the new employee orientation training.	All new employees have completed the signing of the information security agreement and received information security education and training.
Employee Information System	All non-production line employees	1.Publish two information	Simulated phishing email prevention training, latest	1. In 2024, a total of27 articles

Security Education and Training		security-related messages on the bulletin board every month for awareness promotion 2.One-hour information security education and training annually	information attack incident education and training, trade secret and customer privacy protection training.	were promoted 2.A total of70%of employees have completed information security education and training

In response to information security incidents, the Company has established relevant procedures for information security incident reporting. In the event of an information security incident, the Information Security Management Center will serve as the reporting contact window. The incident must be resolved and eliminated within the target handling time. After the incident is handled, a review and analysis will be conducted, and corrective measures will be proposed to prevent recurrence of similar incidents.

The company did not receive any information security incident complaints from competent authorities or third parties in 2024, and there were 0 suspected information security incidents (including complaints from competent authorities or third parties).

▼Number of Information Security Incidents in the Past Three Years (Unit: cases)

Information Security Incident	2022	2023	2024
Self-initiated investigation found	0	0	0
Complaint from the competent authority	0	0	0
Complaint from a third party	0	0	0
Total Number of Information Security Incidents	0	0	0
Actual losses and total impact	0	0	0

▼Number of customer personal data complaint cases in the past three years (Unit: cases)

Personal Data Complaint Incident	2022	2023	2024
Self-initiated investigation found	0	0	0
Complaint from the competent authority	0	0	0
Complaint from a third party	0	0	0
Total Number of Complaints	0	0	0
The total number of confirmed incidents resulting in customer information leakage, theft, or loss	0	0	0

3 Products and Services

3.1 Products and Services

3.1.1 Introduction to Products and Services

TEKCORE CO., LTD. is dedicated to providing high-quality products and services that meet customer requirements. From research and development, design, production, and manufacturing to after-sales service, every stage strictly adheres to international standards and regulatory requirements to ensure product reliability and stability.

To ensure product quality, our company has established a comprehensive quality management system, covering all aspects such as supply chain management and raw material inspection. We continuously optimize our processes and quality assurance mechanisms, ensuring product quality meets or even exceeds industry standards through internal audits and ongoing improvement measures.

For detailed procedures regarding our company's product quality control, please refer to the flowchart below.

TEKCORE CO., LTD

1.Demand and Standard Setting
- Product specifications and quality standards
- Confirm customer requirements and internal quality objectives.

2.Supplier Selection and Management
- Confirm the raw material inspection standards
- Establish a supplier evaluation mechanism

3.Incoming material inspection
- Conduct sampling inspection of incoming materials according to specifications.
- Establishing incoming material inspection records facilitates traceability.

4.Process Control
- Conduct sampling inspection of incoming materials according to specifications.
- Record the defective items in the process and make immediate improvements.
- Monitoring process stability through Statistical Process Control.

5.Finished product inspection
- Conduct electrical and appearance inspections on finished products according to product inspection standards.
- Record the reasons for poor performance and conduct problem analysis and improvement.

6.Shipment Inspection
- Confirm that the packaging labels and documents are correct and error-free.
- Conduct sampling inspections and confirm the quality of shipments.
- Create a shipping report and save it for reference.

7.Customer feedback and continuous improvemen
- Collect customer complaints and return records.
- Conducting defect analysis
- Conduct cause analysis and improvement actions
- Establish a PDCA cycle for continuous quality improvement.

3.2 Product Health and Safety

3.2.1 Product Quality Management

TEKCORE CO., LTD. is a manufacturer specializing in high-brightness LED wafers and process manufacturing. The company adheres to the business philosophy of "Quality First, Customer Supreme, and Continuous Improvement," dedicating itself to providing high-quality LED products and services to meet customer needs and exceed customer expectations.

The company strictly complies with various product regulations and environmental standards, and has obtained ISO 9001 Quality Management System, ISO 14001 Environmental Management System, and ISO 45001 Occupational Health and Safety Management System certifications. Furthermore, in 2018, the company introduced the IATF16949 Automotive Quality Management System and other related certifications to ensure the safety and compliance of all products. Every year, the company conducts rigorous inspections on all products in accordance with strict review procedures to meet domestic and international product health and safety regulations.

Through strict quality management, the company reduces product defect rates and return rates, minimizes resource waste, ensures extended product lifespan, and promotes circular economy and corporate social responsibility.

TEKCORE CO., LTD. Quality System Certification

Current Certification Types	Acquisition Time	Renewal of Certificate Validity Period

ISO 9001	2002/12/18	2024/09/23~2027/09/22
ISO14001	2011/7/14	2023/08/15~2026/07/03
ISO 45001	2002/9/26	2023/09/26~2026/09/26
IATF16949	2018/10/31	2024/09/23~2027/09/22

3.2.2 Product Risk Assessment

TEKCORE CO., LTD., adhering to the commitment to high product quality and the philosophy of sustainable operation, therefore, we require the following:

1. All employees are committed to maintaining the quality management system and upholding product quality.
2. With a customer-oriented focus, we provide products and services that meet customer needs.
3. We keep abreast of market development trends and continuously surpass existing technologies.
4. By reducing waste and continuously improving operational processes, we enhance operational performance.

TEKCORE CO., LTD. ensures product quality through rigorous quality management processes, guaranteeing compliance with regulations on restricted and prohibited hazardous environmental substances as well as customers' requirements for non-hazardous materials. To achieve this, all product lines manufactured by the company are regularly tested each year for the 10 controlled substances under RoHS and the substances of very high concern under REACH regulations, ensuring 100% compliance with relevant inspection standards. This guarantees that customers receive products of the highest quality. Since the company's establishment, there have been no incidents such as product recalls due to violations of hazardous substance management regulations.

Finished product inspection yield rate in the past three years

Year	2022	2023	2024
Finished product inspection yield rate	93.09%	94.80%	95.48%

2024 RoHS REACH Inspection Report:

檢驗項目	INGAN檢驗SGS報告	GAAS BASED 檢驗SGS報告
RoHS	CHECK REPORT PIN CODE: 615F4F12	CHECK REPORT PIN CODE: 32BC4988
REACH	CHECK REPORT PIN CODE: 738F4168	CHECK REPORT PIN CODE: 893A4B60

3.2.3 Customer Relationship Management

TEKCORE CO., LTD. is a manufacturer specializing in high-brightness LED wafers and process manufacturing, offering product specifications for various applications and continuously improving and innovating to provide customers with more high-quality product options, thereby enhancing customer satisfaction and strengthening the partnership with customers.

In order to establish and maintain good interactions with customers, enhance customer trust, and promote business growth, the company conducts an annual customer satisfaction survey and has internally established the [Customer Satisfaction Management Procedure], [Service Procedure], [Customer Special Requirements Management Procedure], and [Customer Complaint Handling Procedure], adopting the following methods.

1. Establish an effective communication mechanism
2. Track and manage quality issues.
3. Customer Satisfaction Survey and Feedback Mechanism.
4. Quality Audit and Product Verification.
5. Establish long-term cooperative relationships.

In order to further meet customer needs and enhance customer satisfaction and loyalty, as well as to serve as an important basis for the company's future product development, improvement, and sales.

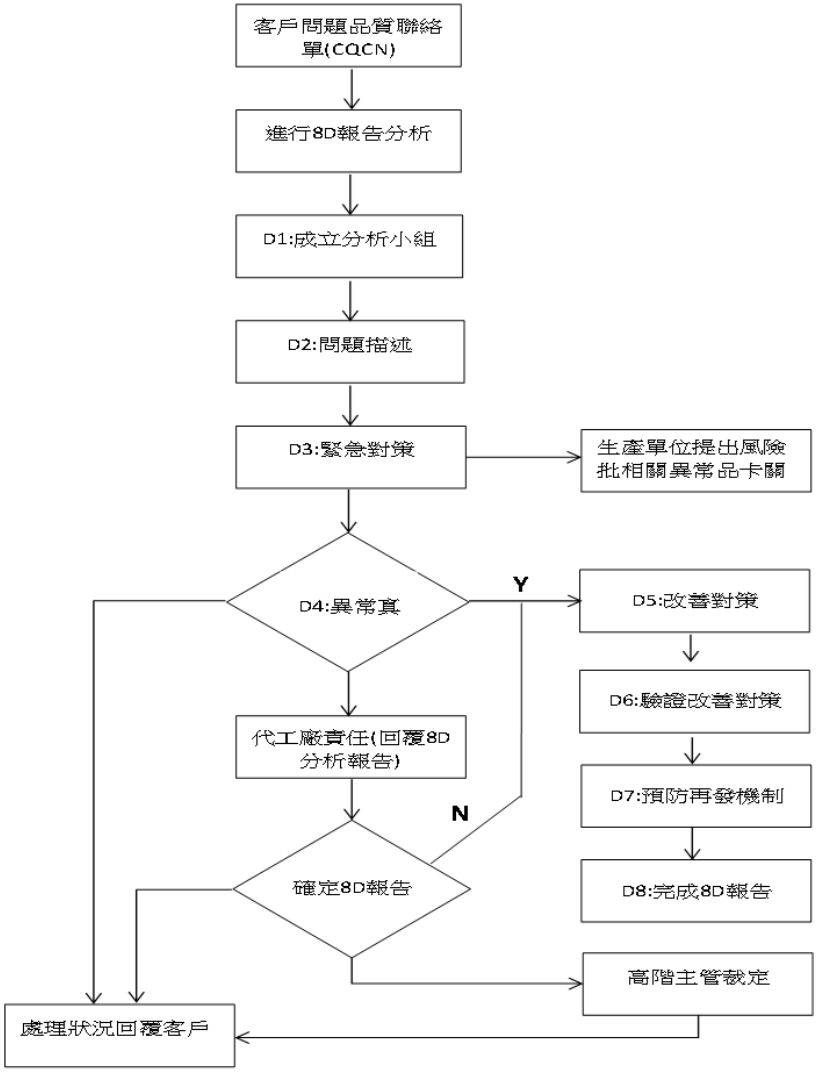
The company conducts a satisfaction survey for customers whose sales accounted for more than 1% of the previous year's revenue. The survey covers the following main aspects: order and supply process, contact window service, cooperation in new product development, product quality performance, and overall service quality. Sales personnel notify the customers'

purchasing contacts via E-mail, fax, mail, in-person visits, or phone calls. The purchasing contacts then collect feedback from relevant internal departments and return the completed questionnaire. Sales personnel are responsible for collecting and compiling the questionnaires, and the consolidated results are provided to relevant departments for analysis and follow-up actions. If the total survey score is below 85 points, the responsible department must propose concrete improvement plans for the three lowest-scoring items, continuously enhancing product and service quality to meet customer needs and increase customer satisfaction.

Recent Customer Satisfaction Survey Results of TEKCORE CO., LTD.

TEKCORE CO., LTD. Customer Satisfaction Survey				
Year	2021	2022	2023	2024
Number of replies (copies)	20	20	20	19
Recovery Rate	100%	100%	100%	100%
Average Customer Satisfaction Score	89	90	88	90

Customer Appeal Handling Procedure Flow


客戶問題品質聯絡單(CQCN)
進行8D報告分析
D1:成立分析小組
D2:問題描述
D3:緊急對策
生產單位提出風險批相關異常品卡關
D4:異常真
Y
D5:改善對策
D6:驗證改善對策
D7:預防再發機制
D8:完成8D報告
代工廠責任(回覆8D分析報告)
N
確定8D報告
高階主管裁定
處理狀況回覆客戶

3.3 Innovation and Research & Development

3.3.1 Innovation and Research & Development

Current Product Portfolio of the Company

The company's main products currently include epitaxial wafers and chips for blue light, green light, ultraviolet light, quaternary yellow and orange-red light , red light, and infrared light.

New Product Planned for Development

①465nmUltra Low Blue Light High Efficiency White Light Product
②Ultra-high Brightness Quad Vertical Flip Chip Products
③Ultra-high Brightness Quad-level Flip Chip Products

Technical Level and Research & Development

The main R&D equipment and raw materials of our company's research team are focused on two areas: epitaxial growth and chip fabrication processes.

The main R&D equipment for epitaxial growth includes MOCVD machines, double-crystal X-ray diffractometers, photoluminescence systems (PL), Hall measurement instruments, optical microscopes, and optoelectronic characteristic

measurement instruments. The primary R&D raw materials include organometallic precursors such as TMGa, TMIn, TEGa, Cp2Mg, TMAl, NH3, SiH4, sapphire substrates, PH3, AsH3, and GaAs substrates. The MOCVD machine mainly serves as the R&D platform for epitaxial wafer growth. The double-crystal X-ray diffractometer, photoluminescence system, Hall measurement instrument, optical microscope, and optoelectronic characteristic measurement instrument are primarily used for the analysis of epitaxial wafer characteristics and defects. Regarding epitaxial equipment, the MOCVD reaction chamber is a horizontal-type Aixtron machine. With the efforts of our technical team, mass production of finished products has been successfully achieved. Subsequent R&D work will also be based on this technical platform. Under the R&D strategy of a series of product technology platforms, in addition to focusing on market-oriented product series research, we also plan to invest in the development of high-performance gallium nitride light-emitting diodes, aiming to enhance Taiwan's manufacturing standards in wide bandgap silicon materials and drive the development of the LED industry in this emerging field.

In the wafer process section, the main R&D equipment includes exposure aligners, ridge measurement instruments, evaporation machines, dry etching machines, plasma-enhanced chemical vapor deposition machines, ultrasonic cleaners, high-temperature furnace tubes, rapid thermal annealing furnaces, wafer bonding equipment, plasma cleaning machines, high optoelectronic characteristic measurement instruments, lifetime testers, integrating spheres and measurement systems, and anti-static testers. Among these, the exposure aligner, ridge measurement instrument, evaporation machine, dry etching machine, plasma-enhanced chemical vapor deposition machine, ultrasonic cleaner, and high-temperature furnace tube serve as the primary R&D platforms for transforming epitaxially grown wafers into LED components. The optoelectronic characteristic measurement instrument, lifetime tester, integrating sphere and measurement system, and

anti-static tester are the main testing platforms for analyzing the electrical characteristics, optical characteristics, and defects of components, with the analysis results fed back to the epitaxy or process stages to seek breakthroughs. Subsequent R&D work not only actively improves the existing developed products, but also invests proactively and effectively in future applications of LEDs in electronics, communications, and lighting. In addition, in the development of next-generation white LED lighting projects, research and development is focused on low-cost, high-brightness white LEDs, and white LEDs capable of effectively replacing existing incandescent bulbs have already been developed, driving the advancement of next-generation lighting.

Technologies or products successfully developed in the past five years

Year	R&D Achievements	Description
108	High-brightness quaternary red LED chips introduced into mass production	New Product Development
	High Brightness850nm/940nm IRProduct Development	New Product Development
	High-Brightness Quadruple Yellow Light Product Development	New Product Development
109	Mass Production Introduction of Ultra-High Brightness Quadruple Yellow and Orange Light Products	New Product Development
	Ultra-high brightness 940nm IR introduced into mass production	New Product Development
	Development of ultra-low brightness new products	New Product Development

110	Mass Production Introduction of High-Performance White Light Products Compliant with ENERGY STAR 9.0	Increase brightness and reduce Vf
	Introduction of ultra-low brightness new product into mass production	New Product
	Development of New Wide Emission Angle Products	In research and development pilot production
111	Ultra-high Brightness Quadruple Red Vertical Flip-chip Product Introduced into Mass Production	New Product
	Ultra-high Brightness Infrared Vertical Flip-chip Product Introduced into Mass Production	New Product
	High-Brightness Infrared Front-Mount Product Development	In R&D pilot production
	ENERGY STAR9.0high-efficiency white light products	In R&D pilot production
112	Ultra High Brightness High Power Quadruple Red Light Product	New Product
	High-brightness 850nm IR introduced into mass production	New Product
	High-brightness AS 940nm IR introduced into mass production	New Product
	High-brightness 660nm New Product Development	In R&D pilot production
	ENERGY STAR9.0High-Performance, Low Blue Light, High-Efficiency White Light Products	New Product
113	Ultra-high brightness quaternary605,610,620,630,660 nmand other products	New Product
	Ultra High Power Infrared830, 850, 880, 940 nmand other products	New Product
	Ultra-High Brightness Quad-Level Horizontal Dual Electrode Product	New Product
	ENERGY STAR9.0High-Performance Blue Light Eye Protection Products	In R&D and pilot production
	Automotive large-size ultra-high brightness products	New Product
	Ultra High Brightness Traffic Light Green	New Product

Future R&D plans and investment in R&D expenses:

The company adheres to the belief in independent research and development. The main source of technology comes from the company's long-term cultivation of R&D personnel, who independently develop technologies through project research plans. The company also maintains close relationships with downstream packaging factories. In recent years, we have been actively recruiting R&D talents. In addition to technical cooperation with ITRI, we also actively collaborate with relevant research institutes of major universities to train the required professionals.

The main R&D plans for the recent and upcoming years focus on the development of high-efficiency white light components that comply with ENERGY STAR standards, as well as high-performance blue and green light products, ultra-high brightness quaternary red, yellow, and orange light, plant lighting, and 850nm and 940nm chips. In the future, our company will continue to invest in research and development, with an emphasis on key areas. The factors contributing to the success of our future R&D efforts include having highly qualified R&D personnel, mastering LED application development technologies, and being customer-oriented to meet market demands. Moving forward, our company will continue to leverage our long-term accumulated R&D achievements to continuously improve product quality and gain a competitive advantage in the market.

Research and Development Field	R&D Project	Current R&D Progress
Ultra High Brightness Quad-Color Red-Yellow Light Products	Automotive	Under Development
Ultra High Power Quaternary Red Light Product	Traffic lights, plant lights	Under Development
Ultra-High Brightness Quad-Level Flip-Chip Products	High-end Display Screen	Under Development
Ultra High Power Infrared Products	Monitor, Proximity Switch	Under Development
High-Performance Blue Light Eye Protection Products	High-end Display Screen	Under Development
Ultra High Brightness Green Light	Wearable Device	Under Development

Unit: NTD thousands

Year Item	109Year	110Year	111Year	112Year	113Year
Research and Development Expenses (A)	33,531	36,258	39,255	44,171	32,968
Operating Revenue (B)	636,980	858,059	606,149	505,327	624,855
A/B(%)	5.26%	4,23%	6.48%	8,74%	5.28%

4 Sustainable Supply

4.1 Industry Supply Chain

4.1.1 Industry Overview

The company is located in the upstream sector of the LED industry, providing R&D and manufacturing of LED epitaxial wafers and chips, which is a technology- and capital-intensive type. Compared to 2023, there have been no significant changes in the industry to which the company belongs, upstream suppliers, downstream customers, or other business relationships .

1. Main business activities

The research and development, manufacturing, and sales of high-brightness Aluminum Gallium Indium Phosphide (AlGaInP) LED EpiWafers & Chips, Indium Gallium Nitride (InGaN) LED EpiWafers & Chips, and Infrared Aluminum Gallium Arsenide (AlGaAs) EpiWafers & Chips are considered the upstream sector of the LED industry.

2.LED industry chain

The LED industry chain includes key segments such as raw materials, LED substrate fabrication, LED epitaxial growth, LED chip manufacturing, LED packaging, and LED applications. Generally, substrate fabrication, epitaxial growth, and chip manufacturing are considered the upstream of the LED industry, packaging is regarded as the midstream, and applications

are the downstream. Among these, LED epitaxial growth and LED chip manufacturing are the critical segments of the entire industry chain.

3. The main products of the company at present

The company's main products currently include epitaxial wafers and chips for blue light, green light, ultraviolet light, and quaternary yellow, orange-red, red, and infrared light.

依發光顏色及材料不同，其產品種類分類如下：

發光顏色		材料名稱	產品種類
高亮度	紅色	AlGaInP	磊晶片、晶粒
	橘紅色		
	黃色		
	黃綠色		
	綠色	InGaN	
	藍色		
紫外光			
紅外光		AlGaAs	

4. Major Applications of Main Products

4.The company mainly produces upstream epitaxial wafers and chip products, which are handed over to downstream manufacturers for packaging. The final product applications are as shown in the table below:

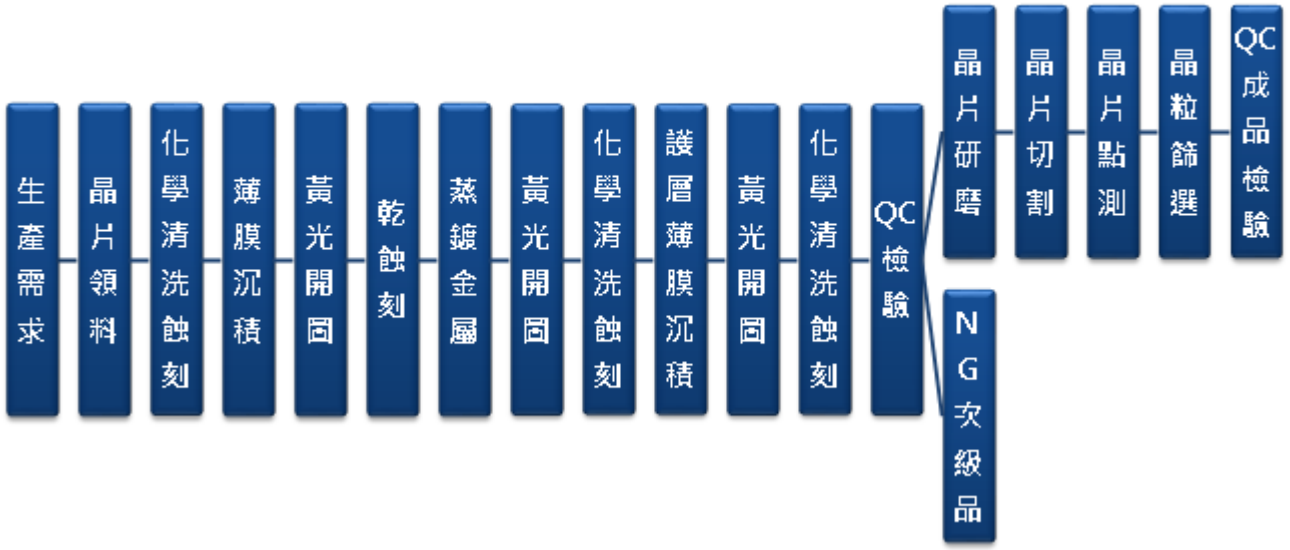
Household/Consumer Electronics	Outdoor Traffic Signs/Instructions	Telecommunications Industry
Home Appliances (Digital TV) Electrical products, toys Camera, camcorder Mobile phones, 3C products	Traffic signal Traffic Information Display Board Lighting sources for airport road signage Full-color LED display board	Keypad Backlight Mobile phone message display Mobile Phone LED Backlight
Information Technology Industry	**Automotive Industry**	**Decorative Applications**
Computer monitor backlight source and its peripheral product indicator lights The scanning light source of the fax machine The scanning light source of the copier	Dashboard backlight Reading lamp Interior lighting, button backlight Exterior Indicator Light	Full-color decorative lighting for architectural outdoor/indoor use Outdoor Full-Color Light Source for Casino Use

5. Production Process of Main Products

(1)Epitaxial Wafer

(2) Die Process

晶粒生產流程



The company’ s corporate headquarters is located in Nantou County, and the main manufacturing facilities of the company are primarily based in Taiwan. The products and services provided by the company span the markets of Taiwan, Asia, Europe, and others, with Taiwan and Asia being the main sales markets, accounting for 99% of revenue.

Head Office, Factory Address

1. Head Office Address: No. 18, 20, 22, Ziqiang 3rd Road, Nantou City, Nantou County

2. Manufacturing Plant: Taiwan

3. Main sales regions of the company's primary products

單位：新台幣仟元；%

年度		112年度		113年度	
地區		銷售金額	比率(%)	銷售金額	比率(%)
內銷		243,113	48.11	288,688	46.2
外銷	亞洲	261,437	51.74	336,084	53.79
	美洲	0	0	10	0
	歐洲	777	0.15	73	0.01
	其他	0	0	0	0
	小計	262,214	51.89	336,167	53.8
合計		505,327	100	624,855	100

4.1.2 Supply Chain Structure

The company's value chain mainly includes upstream suppliers such as raw material manufacturers, agents, and equipment maintenance providers etc., who provide the company with production products and equipment services. After production and processing, the company offers its products and services to downstream enterprises.

▼TEKCORE Value Chain

Value Chain	Business Category	Industry Type
Upstream: Supplier	Agent, Wholesaler	Technology-intensive, Service
the Company	Manufacturing Industry	Labor-intensive, technology-intensive, service
Downstream: Customers	Enterprise	Labor-intensive, technology-intensive, service

Upstream Suppliers in the Value Chain

Our suppliers provide equipment maintenance, technical services, and product supply. In 2024, the cumulative number of suppliers reached37. At our key business locations in the Taiwan region, the proportion of procurement budget spent on local suppliers was 57%.

In order to ensure that suppliers can deliver stably, the company has classified 37 suppliers based on procurement contribution amount and procurement category risk, and after risk assessment by classification, 2024 supplier evaluation will be conducted. Suppliers with higher procurement contribution amounts and higher procurement category risk coefficients who directly conduct goods and services transactions with the company will undergo actual evaluation and video evaluation.

2024 average procurement amount from Tier 1 suppliers accounted for more than 77.4% of the total annual procurement amount. There was no significant change in the regions where Tier 1 suppliers are located compared to last year, mainly because the supply remained stable without major fluctuations.

▼2024 Upstream Supplier Summary

Supplier Type	Number of Suppliers	Regional Distribution	Content of services or products provided by the supplier	Business Relationship	Proportion of Supplier Purchase Amounts
First Stage Supplier	37	Taiwan-21 Mainland China-15 Korea-1	Technical Services, Distribution Services, Product Supplier	Long-term, short-term, non-contractual, based on specific projects or events	77.4%

▼Comparison of the Number of Suppliers in the Past Three Years (Unit: Company)

Supplier Type	2022 year	2023Year	2024 year
Tier 1 Supplier	40	46	**37**

▼Comparison of Supplier Purchase Amount Proportion in the Past Three Years (Unit: %)

Supplier Type	2022 year	2023 year	2024 Year
Tier 1 Supplier	66.1	71.2	**77.4**

IDownstream Customers in the Value Chain

The downstream of the company's value chain is mainly composed of enterprises, providing downstream technical services and product suppliers with products and services. In 2024, while some downstream customers in certain regions experienced reduced demand due to the global market contraction, there were also some downstream customers whose existing product lines showed significant growth. The company has actively responded to customer needs by developing new product applications, resulting in growth compared to the previous year among customers in Taiwan, Mainland China, South Korea, and the European Union.

▼2024 Downstream Customer Summary

Downstream Type	Cuantity (companies/people)	Regional Distribution	Services or Products Provided by the Company	Business Relationship
Direct Manufacturing Plant	28	Taiwan/Korea/Mainland China/Europe & America	Production of LED Epitaxial Wafers and Chips	Long-term
Agent (Distributor)	5	Mainland China/South Korea	Production of LED Epitaxial Wafers and Chips	Long-term

4.2 Supply Chain Management

4.2.1 Supply Chain Management Policy

The company manages supplier delivery stability through the implementation of the Supplier Management Procedure. Audits are conducted on suppliers regarding environmental, quality, and certification aspects, and both new and existing suppliers are required to comply accordingly, aiming for goals such as product quality, delivery deadlines, stability, cooperation, and certification compliance. The company's supply chain management policy includes three stages: new supplier evaluation, existing supplier audit, and supplier improvement.

▼Three Stages of Supplier Management

Supplier Registration Management	Supplier Evaluation Items	Supplier Improvement Measures
Supplier Management Guidelines, New Supplier Evaluation Form	Product quality, product delivery time, etc.	Education and Training, Factory Certification Requirements, and Deadline Improvement Measures

●New Supplier EvaluationAssessment

During the process of establishing new relationships with new suppliers, the selection and evaluation are conducted according to the Supplier Management Procedure. New suppliers of the company are required to possess certificates such as ISO 9001, ISO 14001, ISO 45001, IATF16949, etc. Some suppliers sign the General Operation Specification, and must pass annual regular or irregular supplier audits in order to obtain the company's qualified supplier status.

●Existing Supplier Risk Management

The company annually and quarterly conducts assessments based on the Supplier Management Procedure, evaluating suppliers'product quality, delivery punctuality, cooperation, and stability throughout the year. In the future, suppliers will be required to cooperate with annual surveys and evaluations related to environmental impact risks and social impact risks.
The company's audit scoring standards are divided into three levels:

A Level: Audit score is greater than or equal to 80 points, classified as a high-quality supplier and given priority consideration. If the supplier is a new product developer, they will be prioritized for continued cooperation.

B Level: Audit score is greater than or equal to 60 points, classified as a qualified supplier, normal procurement can be maintained, and quarterly/annual supplier evaluations will be implemented.

C Level: Audit score is less than 60 points, classified as an unqualified supplier, and their qualification for cooperation should be canceled. If there are significant impacts on environmental, social, or other aspects in the future, they will be included in the non-cooperation list.

●Supplier Improvement Coaching

Our company works closely with suppliers. For suppliers who fail the evaluation, we adopt measures such as enhanced communication and training, setting deadlines for improvement, and increasing audit frequency to prevent future environmental and social impact risks. If, after multiple communications and re-audits, the supplier still shows no willingness to improve or fails to meet the company's expectations, cooperation will be terminated.

4.2.2 Supply Chain Audit Effectiveness

● Audit Status

In order to ensure that suppliers meet established requirements in terms of material quality, cost, delivery time, and service, the company establishes close working relationships and feedback mechanisms with suppliers. For all suppliers, the company follows internal supplier management procedures to conduct regular evaluations, including on-site audits, video audits, and document audits. By communicating with suppliers, the most suitable audit method is determined at the time. In 2024, there were a total of 37 suppliers, all of whom have completed document audits.

Among them, suppliers with higher risk factors and larger procurement amounts are selected as key audit targets, and more detailed audits are conducted every quarter. As of the end of 2024, a total of 5 key suppliers have completed on-site and video audits.

● Audit Results

In accordance with the supplier management procedures, the company establishes close working relationships and feedback mechanisms with raw material suppliers. Personnel who meet audit certification requirements evaluate the product quality, delivery time, stability, and cooperation level of raw materials. The assessment scoring standards are divided

into three levels:
Grade A: Audit score greater than or equal to 80 points, considered as high-quality suppliers and given priority for new product development;
Grade B: Audit score greater than or equal to 60 points, considered as qualified suppliers and allowed to maintain regular procurement;
Grade C: Audit score less than 60 points, considered as unqualified suppliers and their cooperation qualifications will be revoked.

Assessment Results: For the first stage suppliers in 2024, all 37 suppliers evaluated through document audits and 5 suppliers audited on-site/via video were rated as Grade A, with no Grade B or C suppliers.

- Improvement Measures

2024 audit deficiencies were mainly due to inaccurate form records. For improvement of deficiencies, a deadline-based improvement strategy and assistance in guiding supplier management were adopted. The Quality Assurance and Procurement departments required suppliers to make improvements and provide feedback to reduce recurrence in the future. Our company conducts irregular annual follow-ups to ensure the validity of suppliers' certification documents. Certified suppliers are regularly evaluated on product quality, delivery time, stability, and cooperation. In 2024, a total of 11 suppliers have obtained IATF16949 automotive certification.

5 Environmentally Friendly

5.1 Energy Governance

5.1.1 Energy Management

Energy shortages, global warming, and climate change are becoming increasingly severe. Energy management and energy transition have become one of the key items in international energy policies. The choice and consumption of energy are closely related to issues such as company costs, the environment, and safety. Improving energy efficiency and reducing energy consumption will help save costs and mitigate the impacts of climate change.

In order to effectively enhance the company's energy use efficiency, we conduct energy resource inventories in accordance with ISO 14064-1:2018 greenhouse gas inventory standards, monitor through on-site installed instruments, and directly measure the energy consumption within the plants by estimating the usage of each energy source. The energy management responsible unit is in charge of integrating the energy usage status across all operational sites, understanding the major types of energy used at each location, and formulating energy-saving improvement plans as well as short-, medium-, and long-term goals. The energy management supervisory unit conducts regular annual supervision of the implementation of energy policies and adjusts energy plans in a timely manner to ensure the achievement of energy-saving targets. As of the end of 2024, greenhouse gas inventories have been conducted for Plant 1, Plant 2, and Plant 3. The company also actively promotes its energy-saving policies by organizing related promotional activities and educational training courses to enhance employees' awareness of energy conservation and carbon reduction.

Energy Management Supervisory Unit	TEKCORE CO., LTD.: General Manager	Unit Responsibilities: Setting Goals
	Optoelectronics Business Group: Deputy General Manager of Optoelectronics Business Group	Unit Responsibilities: Energy-saving Strategy Meetings, Frequency
	Responsible Unit for the Site: Deputy Manager of the Plant Affairs Department	Department Responsibilities: Plant Energy Management

5.1.2 Energy Consumption

2024 annual TEKCORE CO., LTD. total energy consumption was 77,402.701 gigajoules (GJ), with an energy intensity of 123.873(GJ per NTD one million in revenue). The company's energy consumption is mainly from purchased electricity, accounting for100% of total energy consumption. Therefore, future energy-saving plans will focus primarily on reducing electricity usage.

- **TEKCOREEnergy Consumption Analysis Table** (Unit: Gigajoule GJ)

Energy Consumption Items		Energy ConsumptionNote	Energy Consumption Percentage
		2024	2024
Purchased Renewable Energy	Solid Recovered Fuel	0.000	0
	Biofuel	0.000	0
	Purchased Electricity	0.000	0
	Others	0.000	0
Purchased Non-Renewable Energy	Fossil Fuels	62.849	0
	Purchased Electricity	77,339.852	100

	Purchased Thermal Energy	0.000	0
	Purchased Cold Energy	0.000	0
	Purchased Steam	0.000	0
	Others	0.000	0
Total Renewable Energy Consumption		0.000	0
Total Non-Renewable Energy Consumption		77,402.701	100
Total Energy Consumption		77,402.701	Note 1: The calorific value is based on the Bureau of Energy, Ministry of Economic Affairs. The energy consumption is calculated by multiplying the amount of energy used by the unit calorific value and converting it into gigajoules (GJ).
Energy Intensity(GJ/per NTD 1 million revenue)		123.873	

Note: The calorific value is based on the latest unit calorific value table for energy products announced on the website of the Bureau of Energy, Ministry of Economic Affairs. The energy consumption is calculated by multiplying the amount of energy used by the unit calorific value and converting it into gigajoules(GJ).

5.1.3 Energy-saving Measures

TEKCORE CO., LTD. uses 2024 as the base year. The company incorporates the performance standards of energy-consuming equipment into its energy-saving planning and design through internal energy planning guidelines and energy management standards, making them a priority for future changes. The goal is to reduce energy consumption by 5% in 2025. The company will implement energy-saving measures in 2025 through the following actions:

【Trade-in Program】

Chiller:Replace the existing 2 units 500 RT with 2 units 500 RT first-class energy efficiency chillers to improve the energy efficiency of the chiller system.

High-Efficiency Water Pump:Replace the existing water pumps one-for-one with high-efficiency water pumps to improve energy utilization efficiency.

Cooling Tower:Replace the old cooling tower with a new one to improve energy efficiency.

Recycled Hot Water Heating:Replace the old air handling unit heater with a recycled hot water heating method. The original electric heating efficiency COP is about 1, while the estimated COP for hot water heating is about 2.5, which helps save electricity required for air heating through the air handling unit.

Air Compressor: Newly installed air compressors 2 units 37 kW, replacing existing air compressors to improve energy efficiency.

LEDLighting Fixtures: Plan to replace oldLEDlighting fixtures with newLEDlighting fixtures to improve energy efficiency.

Add Equipment Energy Management Module: Visualizes and graphs in-plant energy consumption information, conducts comprehensive audits of energy use and gas emissions from factory equipment and production lines, and utilizes the collected data for management and analysis. In response to the international trend of carbon reduction, a "Carbon Emission Management" function has been developed to statistically analyze carbon emissions at each process stage, enabling enterprises to determine the priority of improvement measures based on the proportion of each source. This allows companies to fully grasp their carbon emission status, formulate the most suitable reduction paths and plans, and assist our company in responding to globalESGtrends and achieving sustainable transformation goals.

5.2 Emission Monitoring

5.2.1 Greenhouse Gas Inventory

TEKCORE CO., LTD. follows theISO 14064-1:2018Greenhouse Gas Inventory Standard, adopting theoperational control approachto define organizational boundaries. The significance of emission sources is assessed based on external disclosure requirements, internal strategic planning, quantification methods, coefficient acquisition, and emission contributions, etc. to determine whether they are included in the inventory. In the future, verification will be conducted by an external third party. Starting from 2024, the company will conduct an annual greenhouse gas inventory, using this as the base year to regularly assess and manage the organization's greenhouse gas emissions.

The organizational boundary for this year includes TEKCORE CO., LTD. Plant 1, Plant 2, and Plant 3. The reporting boundary covers Category 1 (stationary emission sources, mobile emission sources, fugitive emission sources, process emission sources, etc.) and Category 2 (purchased electricity). Major potential sources of greenhouse gas emissions within the reporting boundary have been identified. The types of greenhouse gases include carbon dioxide(CO2), methane(CH4), nitrous oxide(N2O), hydrofluorocarbons(HFCs), perfluorocarbons(PFCs), sulfur hexafluoride(SF6), and nitrogen trifluoride(NF3), totaling 7 types of greenhouse gases.

TEKCORE CO., LTD

We use the emission factor method for calculation, multiplying activity data by the emission factor and the Global Warming Potential (GWP value), and converting the result into carbon dioxide equivalent (CO2e), with the unit being metric tons of carbon dioxide equivalent (tCO2e). The emission factors are sourced from the latest version (6.0.4) of the "Greenhouse Gas Emission Factor Management Table" announced by the Environmental Protection Administration, Executive Yuan, and the GWP values are adopted from the (IPCC Sixth Assessment Report).

2024 total greenhouse gas emissions of TEKCORE CO., LTD. amounted to 11,902.392 tCO2e, and when calculated based on total revenue (in millions of NTD) as the intensity unit, the emission intensity was 19.0 per million NTD of operating income.

- **Greenhouse Gas Emissions Analysis Table**

(Unit: tCO2e)

Greenhouse Gas Emissions	2024Year
Category 1	1,721.630
Proportion (%)	14.5

Category 2	10,180.762
Proportion (%)	85.5
Category 3	0.000
Proportion (%)	0.0
Category 4	0.000
Proportion (%)	0.0
Category 5	0.000
Proportion (%)	0.0
Category 6	0.000
Proportion (%)	0.0
Total Greenhouse Gas Emissions	11,902.392
Emission Intensity(tCO2e/per NTD 1 million revenue)	19.0

5.2.2 Other Air Pollutant Emissions

TEKCORE CO., LTD.'s main air pollutants are volatile organic compounds (VOC) generated from chemical tanks. To monitor and control the emission of air pollutants within the plant, in addition to installing relevant prevention equipment, our company conducts annual third-party testing of the emission outlets in the plant area to ensure that all generated air pollutants comply with or exceed government regulations.

Air Pollution Control Equipment and Treatment Efficiency

Name of Air Pollutant	Prevention Equipment	Processing Efficiency (%)
Volatile Organic Compounds (VOC)	Adsorption Equipment(Plant 1) Adsorption Equipment(Second Plant) Adsorption Equipment(Plant 3)	80 80 70

Air Pollutant Emission Concentration Testing

Major Gas	Actual Measured Emission Concentration**(Unit)**	Emission Standards (Unit)

Volatile Organic Compounds (VOC)	Plant 1 9 ppm Second Plant 2 ppm Plant 3 4 ppm	14 ppm

Note1: This table shows the average values from the regular inspections in 2024

Note2: Emission standards comply with the Air Pollution Operation Permit

The company's 2024 volatile organic compounds (VOC) emissions amounted to 1,252 kg; this represents a 152% increase compared to 2023, mainly due to increased production capacity. In 2023, the company's total product output was 244.24 m², while in 2024 it rose to 532.25 m², an increase of approximately 120% over the previous year.

Annual Air Pollutant Emissions (Unit: kg)

Item	2022Year	2023Year	2024Year
Volatile Organic Compounds (VOC)	580	497	1,252

Note 1: Description of measurement method: Measured based on data from the Environmental Protection Administration's Air Pollution Fee and Emission Declaration Integrated Management System.-

Note2: Source of coefficient: [Volatile organic compounds are calculated based on the coefficients announced by the Ministry of Environment].

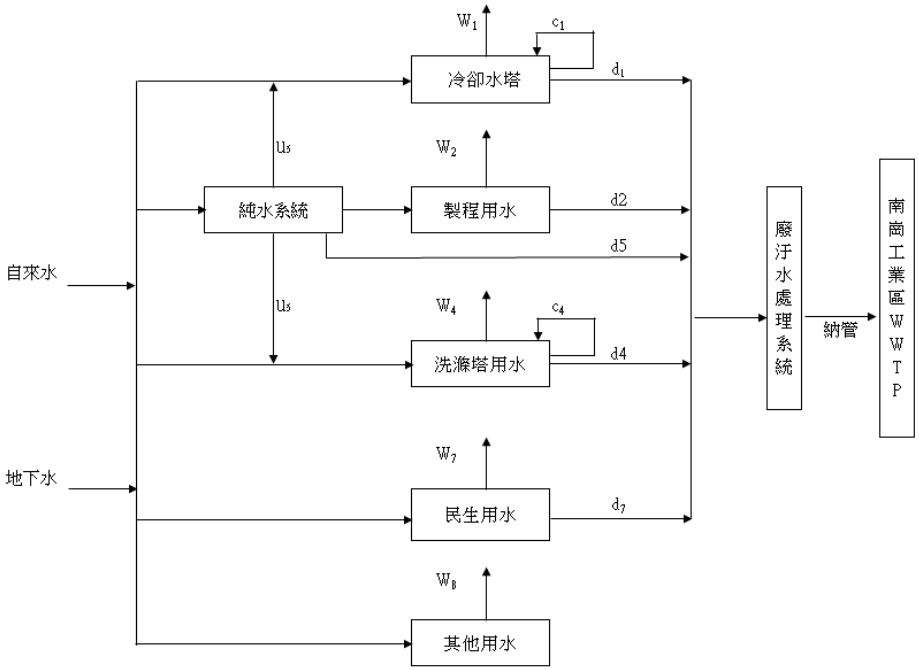
5.3 Water Source Control

5.3.1 Water Resource Impact Assessment

Extreme weather caused by global warming affects global water resources and business operations. For example, floods can result in severe water disasters, causing factory equipment to be submerged and unable to operate, while droughts pose serious threats to agricultural products. In addition, if companies do not properly manage their wastewater discharge, it may impact the ecological environment or the health of local residents. Therefore, companies should establish comprehensive water resource management systems to identify the correlation between water usage and wastewater within their operations and the internal, external environment, or society. They should also assess various risks and impacts related to water resources, and reduce the impact of water usage and wastewater discharge through effective water resource management models.

TEKCORE CO., LTD. refers to ISO 46001:2019Water Efficiency Management System and the Environmental Impact Pathway Report, and has started to regularly assess and review the impact of water resources and related drainage impacts since 2024, in order to set water resource improvement targets. The scope of review and assessment includes all factory sites.

- Water Resource Relationship Diagram

Locations	Water Resource Relationship Diagram
TEKCORE CO., LTD.	

自來水	由自來水事業提供之水量	用水單元		
		冷卻水塔用水	工業生產中，為吸收或轉移生	
		純水系統	在工業生產中提供生產或發電	
地下水	地下水井抽用之水量	製程用水	作為原料的水或製造過程中原	
循環利用水量(c)	特定一個用途單元(系統)中循環的水量	洗滌塔用水	如空氣污染防制設備等用水	
回收利用水量(u)	用過的水不論是否經過處理再用於其他用水單元水量	生活用水	指員工及工作環境所需飲用、衛生及澆灌等用水	
逸散水量(w)	用水單元內蒸發、逸散損失用水量	其他用水	如消防演練、災害應變訓練等用水	
排放水量(d)	用水單元內使用後無法處理再用所排放水量			

- **Assessment of Water Resource Risks and Impact Pathways**

The company refers to the Water Risk Atlas, a water resource risk assessment tool developed by the World Resources Institute (WRI), to identify the level of water stress and various risk factors at each site location. Additionally, we reference PwC's Environmental Impact Pathway Report to assess the water source origins, wastewater discharge destinations, and the quality of both intake and wastewater at each site. This allows us to map the water resource context for each location and evaluate the impact items and degrees of influence on the surrounding environment or society.

TEKCORE CO., LTD. Water Resource Stress and Water Resource Risk Values at Each Location

Locations	Location	Water Resource Stress	Physical Risk(Water	Physical Risk(Water	Reputation and Transformation Risk	Overall Risk Value

			Volume)	Quality)		
TEKCORE CO., LTD.	Taiwan/Nantou	Mid-Low	Medium	Medium	Low	Mid-Low

https://reurl.cc/dXdrNM Assessment using the WRI Water Risk Atlas tool:

Reference Indicators for Each Field: Water Stress-Water Stress, Physical Risks(Cuantity)-Physical Risks Cuantity, Physical Risks(Quality)-Physical Risks Quality, Regulatory and Reputational Risk-Regulatory and Reputational Risk

TEKCORE CO., LTD. Water Environment Assessment

Locations		**TEKCORE**
Water Source		**Water Supply Company**
Water Shortage Frequency	**Level of Impact**	**Never occurred**
	Impact on Schedule	**Short-term**

Clean Water Scarcity Rate	Level of Impact	High: There are1~2local water supply sources
	Impact on Schedule	Short-term
Proportion of Groundwater Usage	Level of Impact	High: Groundwater accounts for over50%of total water usage
	Impact on Schedule	Long-term
Government Water Subsidy Amount	Level of Impact	No Water Subsidy
	Impact on Schedule	Long-term

Degree of Competition for Corporate Water Usage	**Level of Impact**	**High: Many local manufacturers**
	Impact on Schedule	**Long-term**
Environmental Impact of Water Supply Plant	**Level of Impact**	**Low: Passed supplier environmental audit or no negative environmental news**
	Impact on Schedule	**Long-term**

Note: Definition of short, medium, and long term: [Short term: more than one year but within two years; Medium term: more than two years but within six years; Long term: more than six years.]

TEKCORE CO., LTD .Wastewater Environmental Assessment

Locations		**TEKCORE**
Wastewater Characteristics		**Inorganic Wastewater**
Possibility of Drinking Water Contamination	**Level of Impact**	**Low**
	Impact on Schedule	**Short-term**
Level of Drinking Water Contamination	**Level of Impact**	**Low**
	Impact on Schedule	**Short-term**
Possibility of Polluting Ecological Plants	**Level of Impact**	**Low**
	Impact on Schedule	**Short-term**

Degree of Pollution to Ecological Plants	**Level of Impact**	**Low**
	Impact on Schedule	**Short-term**
Potential Impact on Algae Growth	**Level of Impact**	**Low**
	Impact on Schedule	**Short-term**
Degree of Impact on Algae Growth	**Level of Impact**	**Low**
	Impact on Schedule	**Short-term**

Note: Definition of short, medium, and long term: [Short term: more than one year but within two years; Medium term: more than two years but within six years; Long term: more than six years.]

- **Effluent Water Quality Standards**

The Company sets the effluent wastewater quality standards in accordance with the local industrial park sewer system regulations; the standards for discharged wastewater are set to be stricter than local regulatory requirements. All process water is properly treated internally to meet either the company's internal standards or regulatory standards before being reused or outsourced to qualified and legal contractors for further treatment.

Locations	Region	Water Quality Indicators	Regulatory Minimum Standard	Water Quality Test Results
TEKCORE	Nantou City	**Biochemical Oxygen Demand(BOD)**	**320 mg/l**	Inspection meets the standard
		Chemical Oxygen Demand(COD)	**640 mg/l**	Inspection meets the standard
		Suspended Solids(SS)	**320 mg/l**	Inspection Meets Standards
		Ammonia Nitrogen(NH3-N)	**75 mg/l**	Inspection Meets Standards
		pH value(pH)	**5.0-9.0**	Inspection Meets Standards
		Temperature(T)	**45 ℃**	Inspection Meets Standards
		True Chromaticity	**400**	Inspection Meets Standards

- **Water Resource Management Measures**

Based on the assessment results of water resource risks and impact pathways, we have formulated corresponding management policies and objectives to reduce the water resource risks at each site and the level of impact on the environment or society. In addition, the implemented management strategies have been evaluated and will not result in additional greenhouse gas emissions or energy consumption.

Management Policy	Strategy Start Year	Target Baseline Year	Objective	Future Improvement Measures
Water Conservation for All Staff	2024	2024	Maintain water resources in all plants0violationsand promote water-saving initiatives	All plant sites have implemented comprehensive water-saving training for all employees, encouraging changes in water usage habits starting from individual actions.

Change Behavior				Implement water resource management programs, use water-saving valves, recycle usable equipment water, and rainwater harvesting(wastewater treatment)system installation, and reuse of air conditioning condensate water.
Efficient Water Use				Install water meters, conduct monthly water resource statistical analysis, manage water resource usage, and review the water use efficiency of each system.
Recycling and Regeneration				Implement water resource management programs annually to improve water recycling and utilization rates, in compliance with the committed values of the Water Resources Agency's water use plan.

5.3.2 Water Intake, Drainage, and Consumption

2024 TEKCORE CO., LTD. total water withdrawal was 141.920 thousand cubic meters (million liters), total freshwater withdrawal was 141.920 thousand cubic meters, total water discharge was 113.724 thousand cubic meters, and total water consumption was 28.196 thousand cubic meters.

- **Water Intake (Unit: Thousand Cubic Meters (Million Liters))**

Water Source Category	Water Quality Indicators	Water Intake Volume	
		2024	
		All regions	Areas with water resource stress
Surface water	Danshui	0	0
	Other water	0	0
Groundwater	Danshui	94.752	0.000

	Other water	0	0
Seawater	Danshui	0	0
	Other water	0	0
Produced Water	Danshui	0	0
	Other water	0	0
Third-party water	Danshui	47.169	0.000
	Other water	0	0
Total Water Intake		141.920	0.000
Proportion taken from water-stressed areas (%)		0.0	
Recycled Water Volume		12.713	
Recovery Percentage (%)		9.0	

Note: Recycle percentage = Recycled water volume ÷ Total water intake of all regions

- **Discharge Volume(Unit: Thousand Cubic Meters(Million Liters))**

Drainage Endpoint Category	Water Quality Indicators	Displacement	
		2024	
		All regions	Areas with water resource stress
Surface water	Danshui	0	0
	Other water	0	0
Groundwater	Danshui	0	0
	Other water	76.149	0.000
Seawater	Danshui	0	0
	Other water	0	0
Third-party water	Danshui	0	0
	Other water	37.575	0.000
Total Displacement		113.724	0.000

- **Water Consumption (Unit: Thousand Cubic Meters(Million Liters))**

Item	2024	
	All regions	Areas with water resource stress
Total Water Intake	141.920	0.000
Total Displacement	113.724	0.000
Total Water Consumption	28.196	0.000
Percentage of Water Consumption in Water-Stressed Areas (%)	0.0	

5.4 Waste Management

5.4.1 Waste Impact Assessment

The company refers to domestic and international environmental impact reports, taking into consideration each stage of the life cycle (raw material extraction, production and manufacturing, sales and distribution, product use, and waste disposal). We identify waste generated by operational activities within the organization and throughout the upstream and

downstream value chain, and assess the potential environmental and social impacts of this waste. Based on this, we have developed a value chain and waste impact context diagram for the company.

The waste generated by the company includes both hazardous and non-hazardous industrial waste, with the main categories being organic waste liquid, heavy metal waste liquid, and spent activated carbon. In response to the potential impacts of various types of waste, we have established corresponding management measures, which are regularly supervised and evaluated by the waste management unit to mitigate or avoid negative effects on both the internal organization and the external environment.

TEKCORE CO., LTD. Value Chain and Potential Impact Context Diagram

Value Chain Stage	Event Items	Type of Waste	Waste Category	Disposal Method	Disposal Unit	Potential Impact
Own Operating Activities	Product Manufacturing Process	Organic Waste Liquid(C-0301, C-0399)	Hazardous Industrial Waste	Incineration Physics	External Third Party	• Odor • Handling of Derivative Waste from Hazardous Industrial Waste

Own Operating Activities	Product Manufacturing Process	Heavy Metal Wastewater(C-0106)	Hazardous Industrial Waste	Chemistry	External Third Party	• Odor • Handling of Derivative Waste from Hazardous Industrial Waste
Own Operating Activities	Exhaust Gas Treatment Procedure	Spent Activated Carbon(R-2408)	Industrial Waste	Recycling	External Third Party	• Dust dispersion inside the factory • Odor

5.4.2 Waste Management Policy

The company has established a responsible unit to manage, handle, and report industrial waste generated from company operations, and prepares and files industrial waste disposal plans in accordance with local regulations. All waste disposal methods are carried out in compliance with local standards.

TEKCORE CO., LTD.Waste Management Responsible Unit:

- Waste Classification: Safety and Health Office/Facility Department
- Waste Storage: Safety and Health Office/Plant Affairs Department

- Waste Data Collection: Occupational Safety and Health Office/Plant Affairs Department
- Waste Disposal Reporting: Occupational Safety and Health Office/Plant Affairs Department
- Waste Disposal - Outsourced Processing: Occupational Safety and Health Office/Plant Engineering Department

The company uses the management system to record the types and quantities of waste and to track the flow of waste. The annual waste generation is consolidated using the estimation method. All waste is entrusted to qualified external waste disposal contractors for collection and treatment. After obtaining the triplicate waste manifest issued by the external contractor, the company verifies the consistency with the in-plant measured quantity (weight). Regular audits are conducted to ensure that the waste disposal contractors handle industrial waste in accordance with the company's requirements.

TEKCORE CO., LTD. Waste Management Strategies and Goals

Management Strategy	Strategy Start Year	Target Base Year	Management Objectives			Improvement Measures
			Short-term	Mid-term	Long-term	
Source Reduction and Circular Economy	2024	**2024**	Waste reduction generated from own operational activities 10%	Waste reduction from own operational activities 15%	Waste generated from our own operations reduced by 20%	Continuously promote source reduction, seek vendors to recycle waste, and

						strengthen the circular economy of waste recycling and reuse

Note: The definitions of short, medium, and long term are as follows: [Short term: more than one year but within two years; Medium term: more than two years but within six years; Long term: more than six years.]

5.4.3 Waste Removal and Disposal

The total amount of waste generated by the company in 2024 was 270.619 metric tons, of which hazardous industrial waste accounted for 156.600 metric tons, representing 57.9%; 114.019 metric tons were non-hazardous industrial waste, accounting for 42.1%.

In addition to striving to reduce waste at the source, in order to enhance the value of existing waste resources, TEKCORE CO., LTD. handles waste through recycling methods such as reuse and regeneration as much as possible, in compliance with local regulations and available technologies, so that waste resources can be utilized most effectively. In 2024, 23.4% of the

company's hazardous industrial waste and 92.1% of non-hazardous industrial waste were processed through recycling, accounting for 52.3% of the total annual waste.

Summary Table of Industrial Waste Generation, Transfer During Disposal, and Direct Disposal (Total for All Locations, Unit: Metric Tons)

Year	ItemNote	Production Volume	Disposal Transfer Volume	Direct Disposal Volume	Storage Volume
2024 Year	Hazardous industrial waste	156.600	36.600	120.000	0.000
	Non-hazardous industrial waste	114.019	104.969	9.050	0.000
	Total quantity	270.619	141.569	129.050	0.000

Note: The classification of hazardous and non-hazardous is determined according to the local regulations of each site.

- Methods of Industrial Waste Disposal and Transfer (Recycling)

The main types of waste processed by the company through recycling methods are organic solvents and waste activated carbon. The recycling method is mainly physical treatment for organic solvents, while waste activated carbon is classified as waste announced for reuse. In 2024, the total amount of waste transferred for disposal was 141.569 metric tons, all handled by outsourced third-party disposal.

Waste transferred from disposal to recycling operations (total for all sites, unit: metric tons)

Item	Disposal and Transfer Method	2024		
		on-site	Leave	Subtotal
Hazardous Industrial Waste	Use preparation again	0.000	0.000	0.000
	Recycling	0.000	6.930	6.930
	Other recycling operations	0.000	29.670	29.670
	Subtotal	0.000	36.600	36.600
Non-hazardous Industrial Waste	Use preparation again	0.000	0.000	0.000
	Recycling	0.000	68.090	68.090
	Other recycling operations	0.000	36.879	36.879
	Subtotal	0.000	104.969	104.969

Note: On-site refers to waste handled by the company itself within the factory (site), while off-site refers to waste removal and treatment entrusted to external third-party companies.

- Methods of Direct Disposal of Industrial Waste

Except for the aforementioned waste, the remaining waste is mainly disposed of directly through chemical treatment, incineration, and solidification. In 2024, the total amount of waste directly disposed of by the company was 129.050 metric tons, all of which was handled by outsourced third parties.

Waste directly disposed of through disposal operations (total for all locations, unit: metric tons)

Item	Direct Disposal Method	2024		
		On-site	Leave	Subtotal
Hazardous Industrial Waste	Incineration Treatment (including Energy Recovery)	0.000	0.000	0.000
	Incineration (excluding energy recovery)	0.000	10.580	10.580
	Landfill Disposal	0.000	0.000	0.000
	Other direct processing	0.000	109.420	109.420
	Total quantity	0.000	120.000	120.000
Non-hazardous Industrial Waste	Incineration (including energy recovery)	0.000	6.450	6.450

	Incineration Treatment (excluding Energy Recovery)	0.000	2.600	2.600
	Landfill disposal	0.000	0.000	0.000
	Other direct processing	0.000	0.000	0.000
	Total quantity	0.000	9.050	9.050

Note: On-site refers to waste handled by the company itself within the factory (site), while off-site refers to waste removal and treatment entrusted to external third-party companies.

6 Employee Care

6.1 Human Capital

6.1.1 Human Resources Management

TEKCORE CO., LTD. regards employees as the company's most important asset. Therefore, we establish human resource management procedures, reward mechanisms, and work regulations based on the labor laws of the company's operating location. We also regularly review the latest legal standards to protect employees' basic labor rights. Our company explicitly prohibits the employment of child labor, discrimination, workplace sexual harassment, and forced labor, and has established independent complaint channels to provide employees with a safe, equal, and free working environment.
Our company places emphasis on academic and professional background, expertise, integrity, and enthusiasm in our recruitment process. We also employ persons with disabilities in accordance with the law to protect their right to work. Employees of the same rank (or competency) enjoy the same benefits, salary standards, and training systems, regardless of gender, age, nationality, or other factors. Regular annual performance evaluations are conducted and serve as the basis for employee retention, promotion, salary adjustment, or bonus allocation.

6.1.2 Talent Recruitment

Year-end Employee Composition

As of the end of 2024, TEKCORE CO., LTD. had a total of 158 employees, including 156 full-time employees and 2 temporary employees. In terms of employment type, there were 156 full-time employees, 2 part-time employees, and 0

employees with no guaranteed working hours. In addition, certain company affairs are handled by contractors, such as office and plant security, cleaning staff, etc. By the end of 2024, the total number of these external workers was 4. There have been no significant changes in employment numbers over the past three years.

Employee Structure at the End of 2024 (Unit: persons)

Employment Type	Gender	City	Total
		Nantou County	
All employees	Male	73	73
	Female	85	85
	Others	0	0
	Subtotal	158	158
Full-time Employee	Male	73	73
	Female	83	83
	Others	0	0
	Subtotal	156	156
Temporary Staff	Male	0	0
	Female	2	2
	Others	0	0
	Subtotal	2	2
Full-time employee	Male	73	73
	Female	83	83
	Others	0	0
	Subtotal	156	156

Part-time employee	Male	0	0
	Female	2	2
	Others	0	0
	Subtotal	2	2
Employees without guaranteed working hours	Male	0	0
	Female	0	0
	Others	0	0
	Subtotal	0	0

Definition Description:

- Full-time employees: The labor contract is of indefinite duration (open-ended contract).
- Temporary Employee: The labor contract is of a fixed term (fixed-term contract).
- Full-time employee: An employee whose weekly working hours meet the definition of full-time weekly working hours as stipulated by local regulations.
- Part-time employee: An employee whose weekly working hours do not meet the local legal definition of full-time employee weekly working hours.
- Employees without guaranteed working hours: Employees whose weekly working hours are not fixed, such as on-call employees.

- **Number of Employees in the Past Three Years (Unit: persons)**

Year	2022End of the year	2023End of the year	2024End of the year
Number of Male Employees	67	66	73
Number of Female Employees	68	77	85
Total Number of Employees	135	143	158

Employee Diversity

- Diverse Employee Structure

The gender ratio of the company's employees is 46% male and 54% female. The majority of employees are in the30-50age group, accounting for 76% of the total workforce. In addition, in accordance with the law, 1 person with disabilities is employed. To implement the company's philosophy of diversity and equality, 1 employee with indigenous status is also hired.

In order to promote employee diversity, we actively recruit top talents from around the world. Our workforce is composed of employees from **4** different nationalities, with non-Taiwanese local employees accounting for approximately 20%. When recruiting non-local and overseas employees, the company also complies with relevant domestic and international regulations, carefully assessing potential risks (such as immigration and visa regulations), and assists in effectively managing all work-related regulations and rights, including visas, work permits, and relocation. We also cooperate as much as possible with local organizations to provide information about local life, helping employees quickly adapt to their new environment and offering a comprehensive workplace environment. The company's senior management is primarily composed of local employees, with 100% of senior executives this year being local residents.

Total number of employees by function and diverse indicators at the end of 2024 (Unit: persons)

By Function		Manufacturing	R&D	Sales	Management	Total
Total Number of Employees by Function		122	6	5	25	158
Percentage (%) of total employees by function		77%	4%	3%	16%	100%
Multiple Indicators						
Gender	Male	56	6	1	10	73
	Female	66	0	4	15	85
	Others	0	0	0	0	0
Age	29 years old (inclusive) or younger	18	0	0	3	21
	30-50 years old	96	5	5	14	120
	51 years old (inclusive) and above	8	1	0	8	17

Do you have Indigenous status?		1	0	0	0	1
Do you have a physical or mental disability status?		1	0	0	0	1
Education Level	Ph.D.	1	1	0	1	3
	Master's degree	11	3	0	8	22
	Higher education	70	2	5	16	93
	Secondary Education	40	0	0	0	40
	Primary Education	0	0	0	0	0
Nationality	Domestic nationality	91	6	5	24	126
	Foreign nationality	31	0	0	1	32

Percentage of Employees by Function and Diverse Indicators at the End of 2024 (Unit: %)*Suggested for graphic design as a chart

By Function		Manufacturing	R&D	Sales	Management	Total
Gender	Male	46%	100%	20%	40%	46%
	Female	54%	0%	80%	60%	54%
	Others	0%	0%	0%	0%	0%
Age	29 years old (inclusive) or younger	15%	0%	0%	12%	13%
	30-50 years old	79%	83%	100%	56%	76%
	51 years old (inclusive) and above	7%	17%	0%	32%	11%
Do you have Indigenous status?		1%	0%	0%	0%	1%
Do you have a physical or mental disability status?		1%	0%	0%	0%	1%

Education Level	Ph.D.	1%	17%	0%	4%	2%
	Master's Degree	9%	50%	0%	32%	14%
	Higher education	57%	33%	100%	64%	59%
	Secondary Education	33%	0%	0%	0%	25%
	Primary Education	0%	0%	0%	0%	0%
Nationality	Domestic nationality	75%	100%	100%	96%	80%
	Foreign nationality	25%	0%	0%	4%	20%

Note: The percentages in this table are calculated based on personnel with the same function and type. For example, the percentage of male R&D personnel = number of male R&D personnel ÷ total number of R&D personnel.

Personnel Turnover

We have a comprehensive recruitment system, aiming for mutual growth and development between employees and the company, while also respecting employees' choices in career transitions. In 2024, the company recruited a total of 37 new employees, including 21 males and 16 females, mainly in the30-50 age group. Additionally, 24 employees left the company (including 0 who retired at the statutory age), consisting of 15 males and 9 females. The reasons for leaving included family care, relocation, and career change, among others. To protect employees' rights and improve the recruitment system, supervisors of the responsible departments conduct exit interviews with all departing employees to understand the specific reasons for leaving, which serves as a reference for future human resource management improvements.

TEKCORE CO., LTD

- TEKCORE CO., LTD. layoff notice period

If the company encounters significant operational changes, such as organizational restructuring, adjustments in manpower requirements, force majeure events, or deems an employee unsuitable, it must notify the employee in advance according to the notice period stipulated by the Labor Standards Act and provide severance pay.

  - Worked for more than 3 months but less than 1 year: 10 days in advance
  - More than 1 year but less than 3 years of service: 20 days
  - More than 3 years of service: 30 days in advance

Total Number and Proportion of New Employees

2024 New Employee Total and Ratio

Gender	Age	City	Total	New Employee Ratio (%)
		Nantou County		
Male	29 years old and under	5	5	29%
	30-50 years old	14	14	
	51 years old (inclusive) and above	2	2	
	Subtotal	21	21	
Female	29 years old (inclusive) or younger	8	8	19%
	30-50 years old	6	6	
	51 years old (inclusive) and above	2	2	
	Subtotal	16	16	
Others	29 years old and under	0	0	0%
	30-50 years old	0	0	
	51 years old (inclusive) and above	0	0	
	Subtotal	0	0	
Total		37	37	23%

Total Number and Percentage of Resigned Employees

2024 Total Number and Percentage of Resigned Employees

Gender	Age	City	Total	Turnover Rate (%)
		Nantou County		
Male	29 years old (inclusive) or younger	5	5	21%
	30-50 years old	10	10	
	51 years old (inclusive) and above	0	0	
	Subtotal	15	15	
Female	29 years old (inclusive) or younger	3	3	11%
	30-50 years old	5	5	
	51 years old (inclusive) and above	1	1	
	Subtotal	9	9	
Others	29 years old (inclusive) or younger	0	0	0%
	30-50 years old	0	0	
	51 years old (inclusive) and above	0	0	
	Subtotal	0	0	
Total		24	24	15%

6.1.3 Labor-Management Agreement

TEKCORE CO., LTD.values employee rights and harmonious labor relations. Through diverse communication channels, the company promotes positive interactions between the enterprise and its employees, establishes a transparent

labor-management communication mechanism, and is committed to creating a safe, respectful, and inclusive work environment.

•Labor-Management Meeting Mechanism

According to the "Regulations for the Implementation of Labor-Management Meetings" , the company holds regular labor-management meetings once every quarter, attended by both labor and management representatives.2024, a total of4 labor-management meetings were held, covering topics such as review and suggestions on working conditions, adjustments to employee benefits and reward systems, and proposals for workplace safety improvements.All topics are recorded in meeting minutes and thoroughly implemented, and ad hoc meetings may also be convened when necessary.

•Employee Feedback Channels

The company has set up an employee suggestion box (both physical and electronic) to facilitate timely expression of opinions by employees.

•Prevention of Unlawful Infringement in the Workplace

To maintain workplace safety and respect employees' human rights, the company has established relevant prevention and complaint mechanisms in accordance with the Gender Equality in Employment Act and the Workplace Harassment Prevention Act, among other regulations, to prevent sexual harassment, bullying, or other inappropriate behaviors.

Complying with legal regulations to protect employees' rights and prevent unlawful harm in the workplace has always been one of the priorities valued byTEKCORE CO., LTD.. In 2024, due to stable business operations and well-established labor conditions and welfare systems, there were no significant changes in operations.

6.2 Compensation and Benefits

6.2.1 Equal and Competitive Compensation

TEKCORE CO., LTD. places great importance on talent retention and development, striving to provide competitive salary packages and comprehensive employee benefits. Our company' s salary standards are determined based on local regulations, industry benchmarks, and the local cost of living. Compensation is never influenced by gender, race, language, religion, age, political affiliation, or marital status. In this equal and inclusive workplace environment, starting salaries for men and women are equal; however, final compensation (base salary plus remuneration) may vary depending on years of service, experience, or job position. Employee compensation at our company consists of base salary, meal allowances, various bonuses, or subsidies. Annual salary adjustments are made based on operational performance, and bonuses are awarded according to employee performance, motivating employees and encouraging talent to grow together with the company.

2024 The highest paid individual in the company for the year is the Deputy General Manager. The ratio of the highest individual' s annual total compensation to the company' s annual median total compensation (excluding the highest paid individual) is **4.82**; the ratio of the percentage increase in the highest individual' s annual total compensation to the median

of the percentage increase in the company' s average total compensation (excluding the highest paid individual) is **1.34.**

▼Salary Ratio by Gender for Each Position Level (Male: Female)

Key Operational Locations	Senior Executive	Middle-level Manager	First-line Supervisor	Entry-level Staff
TEKCORE CO., LTD.	1:0.84	1:0.84	1:0.98	1:0.81

Note 1: The base salary plus compensation of male employees is set as 1.

Note 2: Senior executives are defined as supervisors at or above the Division level; mid-level executives are defined as supervisors at or above the Manager level; first-line supervisors are defined as supervisors at or above the Section or Group (Team) Leader level; first-line staff are defined as other personnel without supervisory positions and the like.

Ratio of Entry-Level Staff Salary to Local Minimum Wage

The company strictly abides by the relevant requirements of local labor laws in its operations and complies with local minimum wage regulations. In 2024, the average monthly basic salary for entry-level employees at major operational sites is 1.61 times higher than the statutory minimum wage.

▼Ratio of Basic-Level Employee Salaries to Statutory Minimum Wage at Key Operational Locations

Key Operational Locations	Country	Male	Female	Others	Average
TEKCORE	Taiwan	1.82	1.48	None	1.61

Note: The local minimum monthly wage in Taiwan for 2024 is 27,470 NTD according to local regulations.

Non-Managerial Employee Salary Information

In response to regulatory requirements, the company discloses salary information for "full-time employees not holding managerial positions." In 2024, the number of full-time employees not holding managerial positions was 151, with an "average salary" and "median salary" of 596 thousand NTD and 508 thousand NTD, respectively. In 2024, due to minimum wage adjustments and annual salary increases, the "average salary" and "median salary" increased by 7.22% and 8.89%, respectively, compared to the previous year.

6.2.2 Improve Welfare Measures

Benefits Description

To enhance employee cohesion and improve market competitiveness, **TEKCORE CO., LTD.** has established various welfare measures. The Employee Welfare Committee is responsible for promoting and planning a range of employee benefits, including wedding, funeral, and childbirth allowances. All full-time employees are entitled to these benefits. The

company allocates a fixed amount of welfare funds each month, and employees also contribute to the Welfare Committee account. These funds are used for various activities or subsidies. The Welfare Committee regularly monitors the use of welfare funds and collects employee feedback to ensure proper utilization of the funds.

- TEKCORE CO., LTD. Standard Benefits

Item	Description
Insurance	• Insure labor insurance and National Health Insurance according to the regulatory salary bracket table. • Plan group comprehensive insurance, including accident insurance and other coverage.
Gifts for weddings, funerals, childbirth, and annual festivals	• Maternity Allowance • Three Festival Bonus • Birthday Cash Gift • Monetary Gifts for Weddings and Funerals

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- TEKCORE CO., LTD. Other Benefits and Welfare Measures

Item	Description
Subsidy or allowance	• Annual Health Checkup • Travel Allowance
Welfare Activities	• Employee Trip • Year-end party event • Club Activities • Health Promotion Activities
Others	• Flexible working hours • Employee Dormitory

Retirement Benefit System

To protect the rights and interests of retired employees, the company allocates retirement funds in accordance with the law. In Taiwan, for colleagues under the old pension system, retirement payments are issued from the "Labor Retirement Reserve Fund Account" when they meet the retirement requirements. For those under the new pension system, payments are made from the "Labor Pension Personal Account." When employees approach retirement, the company also holds farewell parties to express gratitude for their dedication and hard work.

Retirement System		Appropriation Status
Old System	Employees in Taiwan who joined before or on June 30, 2005, are entitled to seniority under the old pension system in accordance with the Taiwan Labor Standards Act and the Labor Pension Act. Employees who joined on or after July 1, 2005 (inclusive) are entitled to the new pension system seniority.	Since September 1, 2015, as full contributions have already been made to the "Labor Retirement Reserve Fund Account," applications have been submitted annually to the local county government to continue suspending contributions to the "Labor Retirement Reserve Fund."
New System		According to the "Labor Pension Act," 6% of the employee's total monthly salary shall be contributed and deposited into the employee's individual pension account at the Bureau of Labor Insurance.

Note: For detailed pension contribution amounts, please refer to page **109** of this year's annual report.

6.2.3 Family-Friendly Workplace

Parental Leave Policy Explanation

We are committed to creating a family-friendly parenting environment. In addition to allowing legally mandated parental leave without pay, our company also offers maternity subsidies, childcare-related discounts in collaboration with enterprises, and flexible working hours to support parents. Furthermore, we have set up a cozy lactation room in the office, equipped with a refrigerator and freezer, so that female employees who are breastfeeding can have peace of mind.

Parental Leave Statistics

2024, the number of employees in our company applying for parental leave without pay is 0 persons.

- **Parental Leave Personnel Analysis**

	2024Year			2023Year			2022 Year		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible for parental leave without pay in the current year (A)	3	1	4	4	3	7	3	2	5
Actual number of parental leave applicants for the year (B)	0	0	0	0	1	1	0	2	2
Number of employees scheduled to return from parental leave in the current year (C)	0	0	0	0	2	2	0	1	1
Actual number of employees returning to work after parental leave without pay (D)	0	0	0	0	0	0	0	0	0

Actual number of employees returning from parental leave in the previous year (E)	0	0	0	0	0	0	0	0	0
Number of employees (F) who returned to work after parental leave without pay in the previous year and remained employed for 12 months	0	0	0	0	0	0	0	0	0
Parental Leave Without Pay Application Rate (%) (=B/A)	0%	0%	0%	0%	33%	14%	0%	100%	40%
Reinstatement Rate (%) (=D/C)	0%	0%	0%	0%	0%	0%	0%	0%	0%
Retention Rate (%) (=F/E)	0%	0%	0%	0%	0%	0%	0%	0%	0%

6.3 Workplace Safety

6.3.1 Occupational Safety and Health Management

Workers are one of the key members in the company's operational activities. Any safety or health risks in the workplace may have a significant impact on the company's economy as well as the health and lives of employees or external workers.TEKCORE CO., LTD. follows the local occupational safety and health regulations at each operational site and the ISO 45001:2018 Occupational Health and Safety Management System Standard, using the PDCA cycle concept—Plan, Do, Check,

Act—as the foundation of its management framework to establish the TEKCORE CO., LTD. Occupational Health and Safety Management System. An Occupational Safety and Health Committee is set up to identify all possible risks in the working environment, formulate management measures and control procedures in accordance with the EHS management system, and conduct regular internal audits to effectively prevent various accidents and protect the health and safety of workers.
Note: External workers refer to individuals other than employees who perform tasks assigned by the company, either within or outside the company's premises, such as raw material suppliers, equipment maintenance providers, external consultants, etc.

The following operational sites of the company have established occupational safety and health management systems and have passed external third-party verification. The management system standards adopted by each operational site, as well as the number and proportion of workers covered, are shown in the table.

Operating Locations	Occupational Safety and Health Management System Certification Standards	Applicable Areas	Scope of Covered WorkersNote1	
			Employees (persons)	Proportion Note 2 (%)
TEKCORE CO., LTD. Plant 1 and Plant 2	ISO 45001:2018Occupational Health and Safety Management System Standard	All workplaces at this location	92	100%

TEKCORE CO., LTD. Third Plant	ISO 45001:2018Occupational Health and Safety Management System Standard	All workplaces at this location	65	100%

Note 1: The company calculates the number of personnel covered by the occupational safety and health management system based on the total number of employees at all workplaces of this site (only those who are enrolled in labor insurance at TEKCORE CO., LTD. are counted). This number complies with the Occupational Safety and Health Administration's explanation on April 14, 2015, stating that only those who are directed or supervised by the person in charge of the business unit's workplace should be included in the calculation of "other workers who are not employed laborers." Conversely, those who do not meet this criterion are not included. Therefore, non-employee workers entrusted to contractors for tasks such as security and cleaning are not included in the coverage for this year.

Note 2: Employee coverage ratio = (Number of TEKCORE CO., LTD. employees at the location/Total number of employees at the location) × 100%

◆**Occupational Safety and Health Committee**

TEKCORE CO., LTD.The Occupational Safety and Health Committee is jointly formed by both labor and management, with a total of19members. The Chairman of the Board serves as the Chief Commissioner, and there are6labor representatives, accounting for31%of the total committee members. The Occupational Safety and Health Committee holds regular meetings once every quarter, responsible for reviewing the company's occupational safety and health management regulations, the effectiveness of various management procedures, occupational safety and health education and training plans, and occupational accident investigation reports.

A management team is established under the Occupational Safety and Health Committee, responsible for regularly implementing risk assessment procedures, planning and promoting occupational safety and health policies, as well as arranging annual education and training programs, occupational health services, and health promotion activities. The company also announces the Occupational Safety and Health Management Regulations and promotes the occupational safety and health management policy on its website, providing multilingual public procedure documents for foreign employees to review, ensuring that all colleagues at TEKCORE CO., LTD. clearly understand the company's occupational safety and health policy.

◆**Worker Communication and Reporting Mechanism**

The management team has established an independent reporting mechanism, allowing workers to anonymously provide feedback, communicate, and consult on occupational safety and health matters through a dedicated hotline and specialized mailbox. When foreign employees have communication or consultation needs, employees with foreign language skills or appointed translators serve as intermediaries to ensure effective two-way communication.

In addition, according to the company's Occupational Safety and Health Management Regulations, we encourage employees, suppliers, or contractors to proactively report any potential safety and health concerns in the workplace. If there is an immediate risk that is highly likely to occur, workers may, without endangering the safety of others, stop work on their own and move to a safe location, while simultaneously reporting to their department supervisor and the Occupational Safety and Health Management Team. Upon receiving a report, the management team must immediately conduct an

investigation, assess the likelihood and severity of the hazard, formulate response measures, and report to the Occupational Safety and Health Committee for review. The results of the investigation and the committee's decisions will be announced to all company workers. Employees or external workers who proactively report may receive outstanding performance rewards to encourage the reporting of potential occupational safety and health risks and to jointly supervise and reduce the occurrence of hazardous incidents.

◆**Occupational Safety and Health Risk Assessment**

TEKCORE CO., LTD. follows the local occupational safety and health regulations at its operation sites to establish procedures for hazard identification and risk assessment management, which are implemented by the Occupational Safety and Health Management Team under the Occupational Safety and Health Committee. 2024 professional training on hazard identification and assessment was conducted for the Occupational Safety and Health Management Team, and members are encouraged to obtain relevant external certifications.

The Occupational Safety and Health Management team reviews the workplaces of all operational sites and upstream and downstream suppliers annually. Based on the severity of hazards, the likelihood of occurrence, and existing protective measures, workplaces are classified into four risk levels: high risk, medium-high risk, medium risk, and low risk. The team assesses the potential types of major occupational accidents or occupational diseases that may arise, and implements risk-reducing control measures for medium and high-risk items. External personnel are regularly assigned to audit the effectiveness of these control measures. To ensure the effectiveness of the implemented control measures, the company compares the results of external audits with the original targets. These audits are conducted by external auditors who have

received professional hazard identification and risk assessment training and hold professional certifications. Regular meetings are held to review deficiencies, track improvements, and formulate subsequent improvement directions.

In addition to routine risk assessments, when there are significant changes to workplace equipment or operating procedures, the occurrence of serious occupational accidents, or receipt of major complaints from workers, our company will conduct additional risk assessments for such non-routine events. We will revise the originally determined risk levels and preventive measures to immediately respond and prevent the occurrence of disaster events.

Risk Level of Operation Sites

Operating Locations	Site Risk Level	Number of Audits	Number of Major Violations in Audits
TEKCORE CO., LTD. Plant 1 & 2	Moderate Risk	**1**	**0**
TEKCORE CO., LTD. Third Plant	Moderate Risk	**1**	**0**

Risk Level Classification and Response Management Mechanism

Risk Level	Management Mechanism
High Risk	Establish operational control procedures and monitoring measurement requirements, review the effectiveness of control and supervision every six months, and list them as key points for supervisor inspections and improvement items.
Medium to High Risk	Establish operational control procedures and monitoring measurement requirements, and review the effectiveness of control and supervision annually.
Moderate Risk	Conditionally accepted, with appropriate procedures, controls, and security protections in place, and control measures established as needed.
Low Risk	Current status accepted, no action required.

◆Occupational Safety and Health Education and Training

Occupational safety and health education, training, and promotion are the foundation for enhancing the safety and health awareness of employees and contractors. TEKCORE CO., LTD. requires all employees to undergo annual general training on chemical hazards and confined space education. In addition, knowledge and skills training are provided separately for employees and external workers according to the work types and environments of different departments, in order to raise employees' safety awareness and prevent accidents.

Category	Course Content	Training Participants	Total Training Hours/Number of Sessions
General Education and Training on Chemical Hazards and Confined Spaces	•General Knowledge of Chemical Hazards •Confined Space Work Safety	All Employees	159hours/159times
Type A Occupational Safety and Health Affairs Supervisor Retraining	1. Explanation of the Occupational Safety and Health Act 2. Discussion of Occupational Accident Cases 3. Introduction to Occupational Disease Prevention 4. Other Knowledge Related to Occupational Safety and Health	Personnel with relevant certifications	6hours/2times
Refresher Training Course for Safety and Health Education for Supervisors of Specific Chemical Substances Operations	1. Explanation of regulations related to specific chemical operations 2. Explanation of Handling Specific Chemical Operation Hazards and Discussion and Prevention of Occupational Accident Cases 3. Explanation of Occupational Safety and Health Related Regulations 4. Discussion and Prevention of Occupational Accident Cases Involving Specific Chemical Substances	Personnel with relevant certifications	6hours/1time(s)
Refresher Training Course for Supervisors of High-Pressure Gas Supply and Consumption Operations	1. Explanation of regulations related to specific chemical operations 2. Explanation of Handling Specific Chemical Operation Hazards and Discussion & Prevention of Occupational	Personnel with relevant certifications	42hours/7times

on Occupational Safety and Health	Accident Cases 3. Explanation of Occupational Safety and Health Related Regulations 4. Discussion and Prevention of Occupational Accident Cases Involving Specific Chemical Substances		
High-Pressure Gas Container Operator Safety and Health Education and Training Refresher Course	1. Regulations related to high-pressure gas containers 2. Key Points for Operating High-Pressure Gas Containers and Discussion, Prevention of Accident Cases	Personnel with relevant certifications	6hours/2times
Radiation Equipment Operator Retraining	1. Explanation of the Latest Ionizing Radiation-Related Regulations and Violation Cases 2. New Trends in Radiation Protection 3. Radiation Dose and Biological Effects 4. Analysis and Handling of Radiation Accident Incidents 5. Nuclear Medicine and Radiation Therapy Radiation Protection	Personnel with relevant certifications	18hours/6times
Personnel Operating Lifting Equipment (Signal Person)	1. Regulations related to crane lifting and hoisting 2. Introduction to Cranes and Lifting Equipment 3. Knowledge of mechanics related to lifting and hoisting 4. Selection of Lifting Equipment and Lifting Methods 5. Key Points and Accident Prevention for Lifting and Hoisting Operations 6. Hoisting Operation Practice	Personnel required for suspension operations	18hours/1time(s)
Training for Professional Emergency Responders on	1. Introduction to Toxic Chemical Disaster Response Systems and Related Regulations	Emergency Response Personnel	40hours/1time(s)

Toxic and Concerned Chemical Substances	2. Introduction to Toxic Chemical Disaster Response 3. Inquiry and Application of Toxic Chemical Disaster Response Information 4. Analysis of Toxic Chemical Disaster Accidents and Disaster Assessment 5. Introduction to Toxic Chemical Operation Plant Equipment, Facilities, and Transportation Packaging Containers 6. Introduction to Toxic Chemical Disaster Response and Detection Equipment 7. Introduction to Toxic Chemical Disaster Control Technology and Leak Sealing Operations 8. Practical Tabletop Exercise for Toxic Chemical Disaster Response		
Occupational Safety and Health Education and Training for Emergency Responders	1. Dressings and Bandages (including practicum) 2. Trauma and Hemostasis (including demonstration) 3. Shock, burns, and scalds 4. Skeletal and muscular injuries (including internship) 5. Casualty Handling and Transportation (including Practicum) 6. Introduction to First Aid (including principles of emergency management, implementation of emergency devices, and introduction to human anatomy) 7. Poisoning, suffocation 8. Cardiopulmonary Resuscitation and Automated	Engineers from Each Department	80hours/5times

	External Defibrillator (AED) (including practicum) 9. Test		
Dangerous Situation Training	Emergency response training for hazardous situations, such as fire drills, earthquake drills, [Air Pollution and Toxic Chemical Disaster Drill]etc.	Fire Emergency Response Team All Employees	Fire Drill:224hours/2times Air Pollution and Toxic Substances Disaster Drill: 200hours/1time

◆**Occupational Health Services and Health Promotion Activities**

Based on the working environment and job nature, the company assesses ionizing radiation operations, arsenic and its compounds operations, and indium and its compounds operations as factors that may pose significant risks to employees. To reduce employees' exposure to excessive harmful substances during work operations, TEKCORE CO., LTD. provides protective equipment for employees to wear. In addition, employees working in special environments are scheduled for specialized health examinations every year, and their health status is regularly monitored for early response and treatment. The company also collaborates with medical clinics and institutions, so if employees exhibit symptoms related to occupational diseases, they can undergo examinations and receive treatment at partnered medical facilities.

In response to the COVID-19 pandemic, TEKCORE CO., LTD. has implemented staggered work-from-home arrangements in line with central government measures during Level 3 alert, in order to reduce the risk of cluster infections in the office. The

office is disinfected every hour, and video conferencing is prioritized for meetings to minimize the risk of employees moving around or having close contact that could lead to virus transmission.

In terms of personal health promotion, TEKCORE CO., LTD. provides full-time employees with an annual general health check-up subsidy and tracks and manages employees with significant abnormalities in their health check results. Taking into account employees' age, health check data from the past three years, and the Department of Health's survey on common major diseases, common personal health risks include cancer, lack of exercise, unhealthy diet, psychological stress, and other physical and mental risk factors. Therefore, TEKCORE CO., LTD. arranges health seminars, cancer screening, on-site doctor consultations, and other services every year, as well as organizes weight loss competitions, hiking activities and other events to promote exercise. These initiatives aim to share new knowledge on physical care and encourage employees to develop exercise habits, thereby enhancing their physical and mental well-being.

2024 Health Promotion Activities Held in the Year

Health Promotion Activities	Number of Participants
Physical fitness activities	11people
Hiking Activity - Penglai River Fish Conservation Trail	2people
Anti-Smoking、Betel Nut and Drug Refusal Month Series Activities and My Plate Super Easy	62people
Stroke Health Fitness and Board Game Activity	46people
Mountain Climbing Activity - Hehuan East Peak	20people

The Positive Impact of Exercise on Workplace Stress Relief and Physical and Mental Health	69people
Influenza vaccine and COVID-19 vaccine administration	23people
Drink More Water Daily Campaign	16people

◆**Supplier Occupational Safety and Health Audit**

TEKCORE CO., LTD. not only requires all its operational sites to strictly comply with local occupational safety and health regulations, but also demands that suppliers adhere to the company's Supplier Code of Conduct, which includes occupational safety and health standards. Each year, the company continuously audits key suppliers to confirm whether there have been any violations of the company's occupational safety and health standards, and investigates the number of occupational injuries and diseases that occurred during the year to assess deficiencies in suppliers' occupational safety and health management. For non-serious cases, the company proposes items for improvement and suggests corrective actions, granting suppliers a 3-month improvement period. After 3 months, a re-audit is conducted to ensure that there are no significant occupational safety risks in the workplace. All suppliers passed the company's occupational safety and health audit this year.

In addition, the company also holds multiple occupational safety and health education and training sessions for both new and existing suppliers, such asTEKCORE occupational safety and health regulations briefing, general safety and health training, emergency response drills for high-risk contractors, etc. The company also shares its management experience in

creating a safe and healthy workplace, working together with the supply chain to build a safe and healthy working environment.

6.3.2 Occupational Injuries and Occupational Diseases

TEKCORE CO., LTD.has established a standard occupational safety and health (OSH) incident reporting procedure. When an OSH incident occurs, the injured person, the site supervisor, or other personnel present should immediately respond and act according to the OSH management process. On-site personnel must promptly report the incident through the occupational injury reporting system under the OSH Office, providing details such as the nature of the incident, identity of the injured personnel, location, cause of the incident, and the extent of injuries. Upon receiving the report, the OSH Office will classify the severity of the incident, simultaneously notify the HR unit, OSH Office, or medical institutions, and jointly investigate whether there were any deficiencies or abnormalities in the work environment, personnel operations, or standard operating procedures at the time of the incident. After clarifying the cause of the accident, the OSH Office must report the investigation results and improvement plans to the department supervisor where the accident occurred and the OSH Committee. Together, they will decide on measures to improve the work environment or standard procedures. The investigation findings, subsequent actions, and improvement results will be announced to all employees and contractors. Within three months after the incident, training and promotion of the new control policies will be strengthened.

Through comprehensive management policies, crisis and risk management, health promotion activities, and educational training,TEKCORE CO., LTD. employees experienced zero occupational accidents in 2024.

Through recent years of educational training promotion and safety control, TEKCORE CO., LTD.'s employee occupational accident rate for this year has decreased from2023's recordable incident rate of1to0.0(calculated per 1,000,000 working hours). According to the Occupational Safety and Health Administration's announcement on2024-09-13, accidents occurring to employees during their commute are not considered occupational accidents as defined by the Occupational Safety and Health Act and do not need to be included in the report. Therefore, our company does not include commuting accidents in the calculation. TEKCORE CO., LTD. will continue to optimize management measures, aiming to maintain a recordable incident rate of zero accidents in 2025.

◆**Employee Occupational Injury and Occupational Disease Statistics Table**

Statistical Item(Unit)	2022 year	2023 year	2024 year
Total Working Hours (hours)	313,912	272,440	**305,790**
Number of occupational injury fatalities (cases)	0	0	**0**
Occupational Injury Fatality Rate Note 1	0	0	**0.0**

Number of severe occupational injuries (cases) Note 2	0	1	**0**
Serious Occupational Injury Rate Note 3	0	3.67	**0.0**
Recordable Incidents (cases) Note 4	0	1	**0**
Recordable Incident Rate Note 5	0	3.67	**0.0**
Number of occupational disease cases (cases)	0	0	**0**
Occupational disease incidence rate Note 6	0	0	**0.0**

Note 1: Occupational injury fatality rate = Number of occupational injury fatalities ÷ Total working hours × 1,000,000.

Note 2: Serious occupational injuries refer to work-related injuries that prevent employees from returning to their pre-injury health status within 6 months or make it difficult to do so, but exclude fatalities.

Note 3: Severe occupational injury rate = Number of severe occupational injury cases ÷ Total working hours × 1,000,000.

Note 4: The number of recordable incidents refers to all occupational injury events that occurred in that year, including the number of severe occupational injuries and the number of occupational injury fatalities.

Note 5: Recordable incident rate = Number of recordable occupational injuries ÷ Total work hours × 1,000,000.
Note 6: Occupational disease incidence rate = Number of occupational disease cases ÷ Total working hours × 1,000,000.
Note 7: In accordance with the recognition method of the Occupational Safety and Health Administration, non-employee workers entrusted to contractors for tasks such as security and cleaning personnel are not included in the calculation for this year.

◆**Analysis of Occupational Injury Incidents Among Employees Over the Years (Unit: Number of Cases)**

Event Type	2022 year		2023Year		2024 year	
	Recordable Incident	Occupational Disease	Recordable Incident	Occupational Disease	Recordable Incident	Occupational Disease
Physical Hazards	0	0	1	0	0	0
Chemical Hazards	0	0	0	0	0	0
Biological Hazards	0	0	0	0	0	0

Human Factors Hazards	**0**	**0**	**0**	**0**	**0**	**0**
Socio-psychological hazards	**0**	**0**	**0**	**0**	**0**	**0**
Total	**0**	**0**	**0**	**0**	**0**	**0**

- False alarm incident

There were 3 false alarm incidents this year, mainly caused by dust, aging equipment, and humid installation locations triggering the warning alarms. Therefore, the company has strengthened the standard operating procedures and management mechanisms for on-site personnel to prevent actual disasters in the future.

2024False Alarm Incident Statistics Table

False Alarm Incident Type	Number of Occurrences	Description	Improvement Measures
False fire alarm	3	False alarms from the alarm system are caused by humid installation locations, dust, or aging equipment.	1. Regular inspections 2. Regular cleaning and replacement

Appendix

GRI Standards Index Table

Statement of Use:TEKCORE CO., LTD.has reported in accordance withGRIStandardsfor the period fromJanuary 1,2024toDecember 31,2024,on ESG information

ApplicableGRI 1: Foundation2021

General Disclosure Items

GRI Standards	Disclosure Items	Section of the report	Page Number	Omit explanation	
				Omitted Disclosure Items	Reason and Explanation
GRI 2: General Disclosures 2021	2-1 Organization Details	2.1.1 Basic Information	43	NA	
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Boundary Scope	8		
	2-3 Reporting Period, Frequency, and Contact Person	1.1.1 Reporting Period	7		
		1.1.6 Contact Information	12		
	2-4 Information Reorganization	1.1.4 Information Recompilation	8		

	2-5 External Assurance/Certification	1.1.7 External Assurance/Verification	12		
	2-6 Activities, Value Chain, and Other Business Relationships	4.1.2 Supply Chain Structure	139		
	2-7 Employees	2.1.1 Basic Information	43		
		6.1.2 Talent Recruitment	181		
	2-8 Non-employee Workers	6.1.2 Talent Recruitment	181		
	2-9 Governance Structure and Composition	2.2.1 Governance Structure	49		
		2.2.2 Functional Committees	67		
	2-10 Nomination and Selection of the Highest Governing Body	2.2.1 Governance Structure	49		
	2-11 Chairman of the Highest Governing Body	2.2.1 Governance Structure	49		
	2-12 The role of the highest governance body in overseeing impact management	1.4.1 Major Issue Assessment Process	27		
		1.4.2 Major Issue Impact Management	31		
	2-13 Person in Charge of Impact Management	1.4.1 Major Issue Assessment Process	27		

		1.4.2 Major Issue Impact Management	31		
	Role of the Highest Governance Body in Sustainability Reporting	1.4.1 Major Issue Assessment Process	27		
	2-15 Conflict of Interest	2.2.1 Governance Structure	49		
	2-16 Communication of Key Major Events	1.2.2 Sustainable Performance	15		
	2-17 Collective Intelligence of the Highest Governing Body	2.2.1 Governance Structure	49		
	2-18 Performance Evaluation of the Highest Governance Body	2.2.1 Governance Structure	49		
	2-19 Compensation Policy	2.2.1 Governance Structure	49		
	2-20 Compensation Determination Process	2.2.1 Governance Structure	49		
	2-21 Annual Total Compensation Ratio	6.2.1 Equal and Competitive Compensation	192		
	2-22 Statement of Sustainable Development Strategy	1.2.1 Message from the Management	13		
	2-23 Policy Commitment	2.4.1 Integrity Management	74		

		2.4.2 Human Rights Policy	78		
	2-24 Inclusion in Policy Commitment	2.4.1 Integrity Management	74		
		2.4.2 Human Rights Policy	78		
	2-25 Procedures for Remediating Negative Impacts	1.4.2 Major Issue Impact Management	31		
	2-26 Mechanism for Seeking Advice and Raising Concerns	2.4.1 Integrity Management	74		
		2.4.2 Human Rights Policy	78		
	2-27 Regulatory Compliance	2.4.3 Regulatory Compliance	82		
	Membership qualifications of public associations				The company did not participate in any public associations in 2024.
	2-29 Stakeholder Engagement Policy	1.3.1 Identification of Stakeholders	20		
		1.3.2 Stakeholder Communication	21		

	2-30 Collective Agreement	6.1.3 Labor-Management Agreement	199		The company did not establish a labor union in 2024, and instead maintained the rights and interests of both labor and management through other communication channels.
GRI 3: Material Topics 2021	3-1 Process for Determining Material Topics	1.4.1 Major Issue Assessment Process	27	NA	
	3-2 Major Topics List	1.4.2 Major Issue Impact Management	31		

Major Issue Disclosure

GRI Standards	Disclosure Items	Section of the report	Page Number	Omit explanation	
				Omitted Disclosure Items	Reason and Explanation

Economic Performance					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed by the organization	2.3.1 Economic Value	70		
	201-4 Financial assistance received from the government	2.3.1 Economic Value	70		
Information Security					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		
GRI 418: Customer Privacy 2016	418-1 Complaints Confirmed for Infringing Customer Privacy or Losing Customer Data	2.7.1 Information Security Management Policy	114		
Greenhouse Gas Emissions					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		
		5.2.1 Greenhouse Gas Inventory	153		

GRI 305: Emissions 2016	305-1 Direct (Scope 1) Greenhouse Gas Emissions	5.2.1 Greenhouse Gas Inventory	153		
	305-2 Energy Indirect (Scope 2) Greenhouse Gas Emissions	5.2.1 Greenhouse Gas Inventory	153		
	305-3 Other Indirect (Scope 3) Greenhouse Gas Emissions	5.2.1 Greenhouse Gas Inventory	153		
	305-4 Greenhouse Gas Emissions Intensity	5.2.1 Greenhouse Gas Inventory	153		
Customer Relationship Management					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		
Innovative Research and Development					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		
Product Quality and Safety					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		

GRI 416: Customer Health and Safety 2016	416-1 Assessing the Impact of Product and Service Categories on Health and Safety	3.2.1 Product Quality Management	122		
	416-2 Incidents of Violations of Health and Safety Regulations Related to Products and Services	3.2.1 Product Quality Management	122		
Employee Benefits and Salary					
3-3 Major Topic Management		1.4.2 Major Issue Impact Management	31		
GRI 201: Economic Performance 2016	201-3 Defined Benefit Obligations and Other Retirement Plans	6.2.2 Improve Welfare Measures	194		
GRI 202: Market Presence 2016	202-1 The ratio of standard salaries for grassroots employees of different genders to the local minimum wage	6.2.1 Equal and Competitive Compensation	192		
GRI 401: Employment Relations 2016	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	6.2.2 Improve Welfare Measures	194		

	401-3 Parental Leave	6.2.3 Friendly Parenting Workplace	197		
GRI 405: Employee Diversity and Equal Opportunity 2016	405-2 The ratio of female to male base salary and remuneration	6.2.1 Equal and Competitive Compensation	192		

Specific Topic Disclosure Items

GRI Standards	Disclosure Items	Section of the report	Page Number	Omit explanation	
				Omitted Disclosure Items	Reason and Explanation
GRI 201: Economic Performance 2016	201-2 Financial Impacts, Other Risks, and Opportunities Arising from Climate Change	2.6.3 Climate Risk and Opportunity Impact Assessment	98		
GRI 202: Market Presence 2016	202-2 Proportion of local residents employed in senior management positions	6.1.2 Talent Recruitment	181		
GRI 204: Procurement Practices 2016	204-1 Proportion of procurement spending from local suppliers	4.1.2 Supply Chain Structure	139		
GRI 205: Anti-corruption 2016	205-3 Confirmed Corruption Incidents and Actions Taken	2.4.1 Integrity Management	74		

GRI 206: Anti-competitive Behavior 2016	206-1 Legal Actions on Anti-Competitive Behavior, Antitrust, and Monopolistic Practices	2.4.1 Integrity Management	74		
GRI 302: Energy 2016	302-1 Internal Energy Consumption within the Organization	5.1.2 Energy Consumption	148		
	302-3 Energy Intensity	5.1.2 Energy Consumption	148		
	302-4 Reduction of Energy Consumption	5.1.3 Energy-saving Measures	151		
GRI 303: Water and Effluents 2018	303-1 Mutual Impacts of Shared Water Resources	5.3.1 Water Resource Impact Assessment	158		
	303-2 Management of Impacts Related to Water Discharge	5.3.1 Water Resource Impact Assessment	158		
	303-3 Water Intake	5.3.2 Water Intake, Drainage, and Consumption	169		
	303-4 Displacement	5.3.2 Water Intake, Drainage, and Consumption	169		
	303-5 Water Consumption	5.3.2 Water Intake, Drainage, and Consumption	169		

GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.2.2 Other Air Pollutant Emissions	156		
GRI 306: Waste 2020	306-1 Generation of Waste and Significant Impacts Related to Waste	5.4.1 Waste Impact Assessment	172		
	306-2 Management of Significant Impacts Related to Waste	5.4.1 Waste Impact Assessment	172		
		5.4.2 Waste Management Policy	174		
	306-3 Generation of Waste	5.4.3 Waste Removal and Disposal	176		
	306-4 Disposal and Transfer of Waste	5.4.3 Waste Removal and Disposal	176		
	306-5 Direct Disposal of Waste	5.4.3 Waste Removal and Disposal	176		
GRI 401: Employment Relations 2016	401-1 New Employees and Employee Turnover	6.1.2 Talent Recruitment	181		
GRI 402: Labor-Management Relations 2016	402-1 Minimum notice period regarding operational changes	6.1.2 Talent Recruitment	181		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Safety and Health Management System	6.3.1 Occupational Safety and Health Management	199		

	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.3.1 Occupational Safety and Health Management	199		
	403-3 Occupational Health Services	6.3.1 Occupational Safety and Health Management	199		
	403-4 Participation, Consultation, and Communication of Workers Regarding Occupational Safety and Health	6.3.1 Occupational Safety and Health Management	199		
	403-5 Regarding Occupational Safety and Health Worker Training	6.3.1 Occupational Safety and Health Management	199		
	403-6 Worker Health Promotion	6.3.1 Occupational Safety and Health Management	199		
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked to Business Relationships	6.3.1 Occupational Safety and Health Management	199		

	403-8 Workers Covered by the Occupational Safety and Health Management System	6.3.1 Occupational Safety and Health Management	199		
	403-9 Occupational Injury	6.3.2 Occupational Injuries and Occupational Diseases	212		
	403-10 Occupational Disease	6.3.2 Occupational Injuries and Occupational Diseases	212		
GRI 405: Employee Diversity and Equal Opportunity 2016	405-1 Governance Body and Employee Diversity	2.2.1 Governance Structure	49		
		6.1.2 Talent Recruitment	181		

Climate-related information

Climate-Related Information of Listed Companies

Risks and Opportunities Posed by Climate Change to the Company and Relevant Response Measures Taken by the Company

Item	Implementation Status	Page Number
1.Description of the Board of Directors and management's oversight and governance of climate-related risks and opportunities.	2.6.1 Climate Governance	93
2.Explanation of how the identified climate risks and opportunities affect the company's business, strategy, and finance (short-term, mid-term, long-term).	2.6.3 Climate Risk and Opportunity Impact Assessment	98
3.Describe the impact of extreme climate events and transition actions on finances.	2.6.3 Climate Risk and Opportunity Impact Assessment	98
4.Describe how the identification, assessment, and management processes of climate risks are integrated into the overall risk management system.	2.6.1Climate Governance	93
5.If scenario analysis is used to assess resilience in the face of climate change risks, please describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	N/A	
6.If there are any transition plans in response to managing climate-related risks, please describe the content of such plans, as well as the indicators and targets used to identify and manage physical risks and transition risks.	N/A	

7.If internal carbon pricing is used as a planning tool, please explain the basis for price setting.	N/A	
8.If climate-related targets have been set, please specify the activities covered, the scope of greenhouse gas emissions, the planning period, and the annual progress achieved; if carbon offsets or Renewable Energy Certificates(RECs) are used to achieve these targets, please indicate the source and amount of carbon reduction offset or the number of Renewable Energy Certificates(RECs) used.	N/A	
9.Greenhouse Gas Inventory and Assurance Status, Reduction Targets, Strategies, and Concrete Action Plans (Please refer to 9-1 and 9-2 for details).	-	

9-1 Greenhouse Gas Inventory and Assurance Status of the Company in the Most Recent Two Years

9-1-1 Greenhouse Gas Inventory Information

Description of greenhouse gas emissions for the most recent two years (metric tons CO2e), intensity (metric tons CO2e/NTD million), and data coverage.	5.2.1 Greenhouse Gas Inventory	153

9-1-2 Greenhouse Gas Assurance Information

Description of the assurance status for the past two years, including the scope of assurance, assurance institution, assurance standards, and assurance opinion.	N/A	

9-2 Greenhouse Gas Reduction Targets, Strategies, and Concrete Action Plans

Explanation of the baseline year and data for greenhouse gas reduction, reduction targets, strategies and specific action plans, and the status of achieving reduction targets.	5.2.1 Greenhouse Gas Inventory 1.4.2 Major Issue Impact Management	153 31