

FIT Holding Co., Ltd.'s 2023 Sustainability Report

About the report : [GRI 102-49](#)

In 2015, the United Nations established the Sustainable Development Goals (SDGs), guiding global efforts toward sustainability. "Sustainable development" has become a key factor in how businesses set their operational performance indicators, influencing various aspects of their strategies and practices. The sustainability report serves as a vital reference for stakeholders to evaluate a company's sustainability performance. It is also a tool for disclosing a company's performance and impact in areas such as environment, society, and corporate governance.

The report compiles the company's 2023 activities and performance across key areas, including corporate governance, supply chain management, environmental protection, employee relations, and social engagement.

Report scope and disclosure boundaries : [GRI 2-2](#)

The financial data in this report includes subsidiaries within the consolidated entities disclosed in the annual report. Except for certain affiliated companies, Shin Fox Energy Co., Ltd. has independently published its corporate sustainability report. The subsidiary, Shih Fong Electric Power Co., Ltd., is currently developing a project in Hualien County, with the power plant still under construction and not yet operational; therefore, this report does not provide disclosure on the project.

The non-financial performance indicators mainly cover three investment entities, Power Quotient International Co., Ltd., Foxlink Image Technology Co., Ltd. and Glory Science Co., Ltd.

The scope includes Taiwan Tucheng head office, investment companies, Chinese factories (Dongguan Fu Wei Electronics Co., Ltd., Glorytek (Yancheng) Co., Ltd., Wei Hai Fu Kang Electric Co., Ltd., Dongguan Fu Zhang Precision Industry Co., Ltd., etc.). If there are any accidents, they will be explained in the text of the report.

Report time and issuance : [GRI 2-3](#)

The report period is from January 1, 2023 to December 31, 2023.

The company regularly uploads its sustainability report on its official website every year. Stakeholders can learn about the company's development and efforts in sustainable management through various channels.

This time of issuance: August 2024

Last time of issuance: June 2023

Next time of issuance: August 2025

Principles for Writing the Report

This report follows the latest version of the guidelines issued by the Global Reporting Initiative (GRI), hereafter referred to as the GRI Standards. It adheres to eight key principles: accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. Additionally, it is

prepared with reference to international frameworks such as the United Nations Sustainable Development Goals (SDGs), the Global Compact disclosure points, the Task Force on Climate-related Financial Disclosures (TCFD), and the Sustainability Accounting Standards Board (SASB) standards.

Report Review and Finalization

To ensure transparency in the disclosure of corporate sustainability information, the company has established the "Sustainability Report Preparation Guidelines" to promote the compilation of the sustainability report. This report is prepared in accordance with these guidelines. Relevant departments are responsible for collecting data based on their respective areas of responsibility and contribute to the report's preparation. After review by the highest supervisor of each unit, the Sustainability Management Committee consolidates and edits the report, which is then reviewed by the "Corporate Governance and Sustainability Management Committee" and submitted to the Board of Directors. The report is also verified by an external verification body, and the Sustainability Committee reports the results of sustainability initiatives to the Board on an annual basis.

Report writing principles and third-party verification : [GRI 2-5](#)

This report has commissioned the third-party verification agency AFNOR Asia Ltd. to conduct an independent assurance based on the AA1000 V3 Assurance Standard and the 2018 Type 1 application. For related results, please refer to the Independent Assurance Statement in the appendix of this report.

Restated Information: Major Changes in Information Disclosure : [GRI 2-4](#)

There were no changes in the nature of business or measurement methods during the reporting period.

Contact information : [GRI 2-3](#)

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Contact Information: If you have any suggestions or questions, feel free to contact us

Website: <http://www.fit-holding.com/>

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Words from the chairman : [GRI 102-14](#) Integrity, Vision, Responsibility (For the Company and its Investment Subsidiaries' Vision and Goals) in relation to ESG

Over the past year, we have faced multiple challenges, including the global pandemic, climate change, war, and the energy transition. Through the joint efforts of all our employees and stakeholders, we achieved a consolidated total revenue of NT\$17,423,002 thousand, representing a year-on-year growth of 44.36%. The net profit attributable to the parent company was NT\$567,916 thousand, and the post-tax earnings per share were NT\$2.31, a 7.24% increase from the previous year.

Guided by the principles of integrity, vision, and responsibility, the company actively seeks innovation and change, continuously enhancing our competitiveness and influence in the optoelectronics and clean energy sectors. Integrity forms the foundation for building long-term trust with our stakeholders. The company adheres to ethical business practices, strictly complies with laws and regulations, and proactively discloses relevant information on corporate governance, risk management, and financial reporting. We respect the rights and opinions of all shareholders, customers, employees, and the wider community, and we respond to their expectations and needs promptly. Additionally, we continuously optimize our organizational structure and talent development mechanisms to build a high-quality and efficient team.

Vision serves as the guiding philosophy for setting strategies and goals. The company closely monitors global market trends and technological developments and continuously innovates products and services based on its strengths and market demand. Over the past year, we have successfully developed several systems, computer peripherals, and 3C products with cutting-edge technology and market competitiveness. At the same time, we have actively invested in solar photovoltaics, offshore wind power, renewable energy development, engineering contracting, and operations and maintenance services, including comprehensive electricity sales, creating a diversified industry portfolio.

Responsibility drives us to fulfill our social responsibilities and mission. Beyond pursuing profit maximization, we are committed to social welfare and environmental protection. While advancing our business development, we also actively participate in public welfare activities and environmental improvement programs. Over the past year, we have regularly organized beach clean-up events to clear coastal debris and protect marine ecosystems; partnered with the Department of Health to host blood donation drives, encouraging employees and community residents to support charitable causes; purchased smallholder farm products as employee benefits and customer gifts, supporting rural development and fair trade; initiated a second-hand clothing recycling program to reduce resource waste and pollution; and established industry-academia collaborations with vocational schools to provide students with internship opportunities and career guidance.

Looking ahead, we will continue to uphold the principles of integrity, vision, and responsibility,

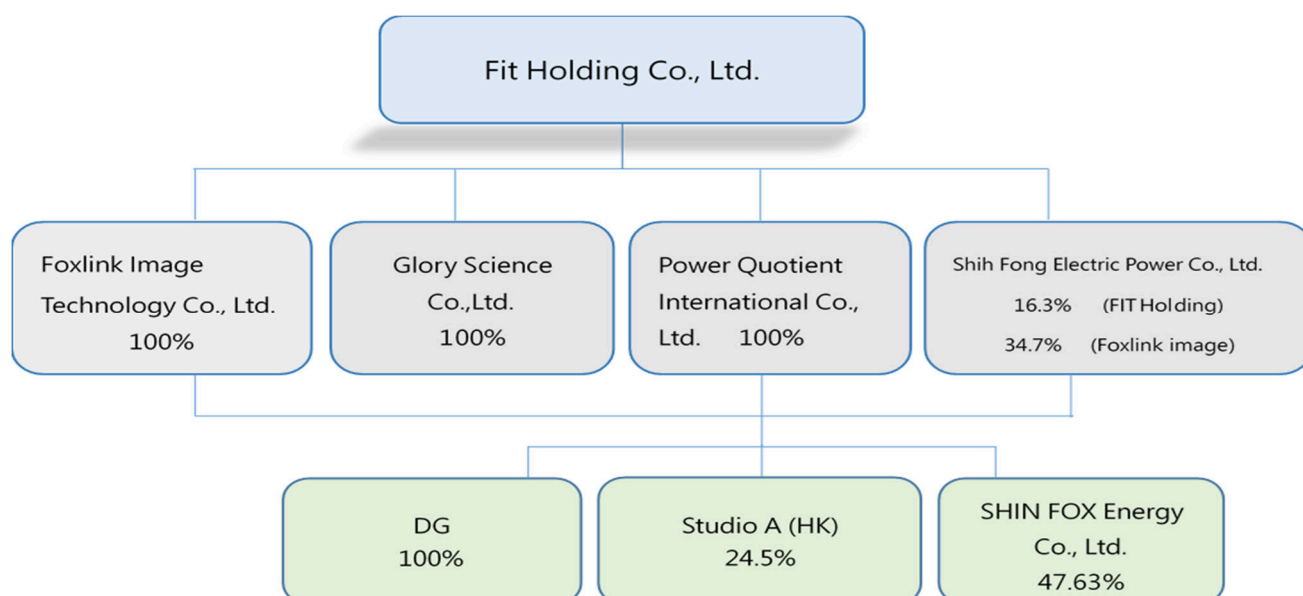
striving for excellence and innovation to create greater value for our shareholders, customers, employees, and society. We also look forward to maintaining close communication and collaboration with you as we face challenges and seize opportunities together, working towards sustainable development.

Chairman
T.C Gou

Overview : GRI 2-1 GRI 2-6

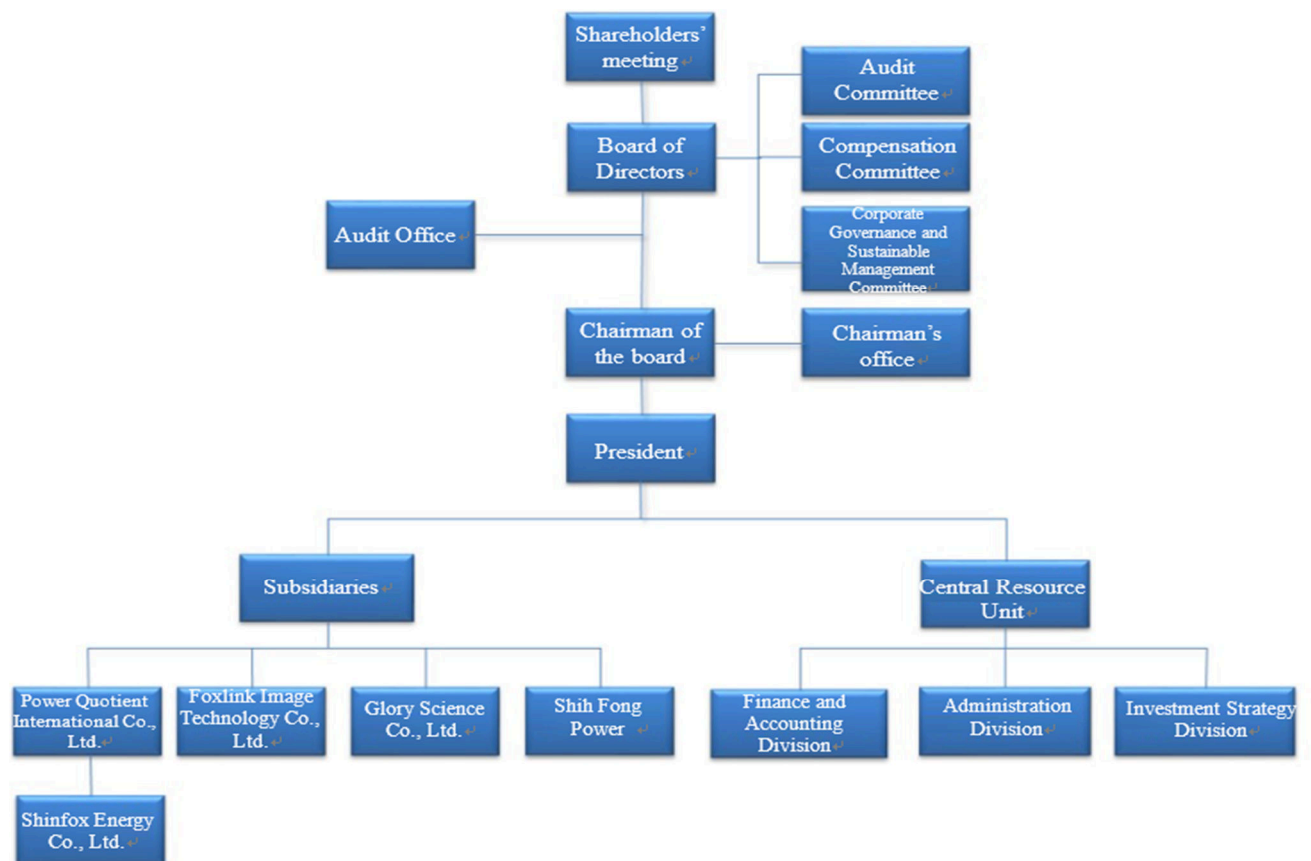
Since 2018, Fit Holding Co., Ltd has been driving the integration of optoelectronic and digital imaging products and technologies. By leveraging existing channels and sales platforms, along with key advantages in modules and components, the company has developed its own branded products, established a comprehensive supply and distribution system, and enhanced operational efficiency and market competitiveness. Power Quotient International Co., Ltd., Foxlink Image Technology Co., Ltd., and Glory Science Co., Ltd. jointly formed a new investment holding company. On June 19, 2018, at the shareholders' meetings of all three companies, the establishment of Fit Holding Co. was approved through a share swap. The company applied for stock listing in accordance with relevant regulations.

The headquarters, located in Tucheng, New Taipei City, brings together business operations, procurement, finance, accounting, management, and R&D centers, offering customers the most immediate services.



Company basic information	
Company name	Fit Holding Co., Ltd.
Date of establishment	October 1 st , 2018
Company address	No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City.
Chairman	T.C Gou
General Manager	Wilson Hu
Paid-in capital	2,462,421,460 dollars
Employee (End of the year 2023)	4
Main Products and Services	General Investment
Operating Locations	Head Office in Taipei
Revenue in 2023	Individual 582,566 Thousand dollars. Merge 17,423,002 Thousand dollars.
Company Website	http://www.fit-holding.com/

● Organization chart



● Department business introduction

Department	Business
Audit Office	<ul style="list-style-type: none"> Audit of the operation and implementation of the company's internal control cycle system. Inspection and evaluation of the soundness and effectiveness of the company's internal control system.
Finance and Accounting Division	<ul style="list-style-type: none"> Overall financial and tax planning for the company. Management of fund utilization, allocation, and risk management. Planning and formulation of the company's financial and accounting systems and operational procedures.
Administration Division	<ul style="list-style-type: none"> Planning and execution of human resources, administrative management, personnel development, personnel management, and employee compensation and benefits. Establishment and implementation of a customized talent development system. Maintenance and planning of general affairs and administrative tasks.
Investment Strategy Division	<ul style="list-style-type: none"> Planning of intra-group investment strategies and management of investments. Handling of legal documents and litigation cases within the group.
Subsidiaries	<ul style="list-style-type: none"> Development and maintenance of customer relationships. Formulation and execution of sales plans. Product research, development, and manufacturing. Responsible for improving and enhancing manufacturing technology and efficiency management.

● Company history

- 2018 ·The company was jointly established on October 1, 2018, by Glory Science Co., Ltd., Power Quotient International Co., Ltd., and Foxlink Image Technology Co., Ltd., and was subsequently listed on the Taiwan Stock Exchange. Following the share swap, Foxlink Image Technology Co., Ltd., Glory Science Co., Ltd., and Power Quotient International Co., Ltd. became wholly-owned subsidiaries of the company and were delisted from trading on the same day.
- 2019 ·To align with the establishment of the Audit Committee, the board of directors was re-elected early, selecting 9 directors, including 3 independent directors.
- The Audit Committee was established to replace the duties of the supervisors.
- Invested in hydropower-related businesses and acquired 100% ownership of Shifeng Power Co., Ltd.
- Subsidiary Fu Wai Energy Co., Ltd. completed a share swap with Shinwai Co., Ltd., becoming a wholly-owned subsidiary of Shinwai Co., Ltd., with Power Quotient International Co., Ltd. holding 76.56% of the shares in Shinfox Energy Co., Ltd.
- 2020 ·Subsidiary Shifeng Power Co., Ltd. completed a capital increase, with the group holding 80% of its shares.
- Subsidiary Shinfox Energy Co., Ltd. completed a capital increase, with the group holding 58.74% of its shares.
- Subsidiary Shinfox Energy Co., Ltd. publicly issued shares on September 30, 2020, and was registered on the Emerging Stock Market on December 7, 2020.
- 2021 ·Subsidiary Shinfox Energy Co., Ltd. completed a capital increase, with the group holding 50.18% of its shares.
- Subsidiary Shinfox Energy Co., Ltd. was officially listed on the stock exchange in November 2021.
- The "Corporate Governance and Sustainability Committee" was established on November 12, 2021.
- 2022 ·Upon the expiration of the board's term, a re-election was held in accordance with the law, electing 9 directors, including 3 independent directors.
- Subsidiary Shinfox Energy Co., Ltd. completed another capital increase, with the group holding 47.63% of its shares.
- 2023 ·Passed third-party verification for the 2022 Sustainability Report.
- Passed third-party verification for ISO 14064-1:2018.
- Subsidiary Fu Wei Power Co., Ltd. publicly issued shares on August 12, 2023, and was registered on the Emerging Stock Market on December 21, 2023.

● Introduction to important subsidiaries

Established in Taiwan in 1997, Power Quotient International (PQI) has grown to become one of the leading global brands in mobile peripheral storage media. As a subsidiary of a world-leading 4C product group, PQI benefits from vertical integration within the group, fostering strong communication between upstream and downstream units, and horizontal collaboration across departments. This has given the company robust manufacturing, research, development, and technological capabilities.

From its early focus on memory modules, PQI has continually expanded its product range to embrace diversification, adding Apple-certified peripherals, power banks, and audiovisual equipment, and most recently venturing into the field of biometric recognition technology. Its main product offerings include Apple peripherals, power banks, chargers, fingerprint recognition devices, USB drives, and other storage products. PQI consistently leverages sharp market insights to precisely meet consumer demand.

With subsidiaries in the United States, Japan, Hong Kong, and mainland China, PQI's market presence spans the globe. The company remains committed to pursuing excellence in smart mobile living, continuously providing consumers with richer and more dynamic user experiences.

Company basic information	
Company name	Power Quotient International Co., Ltd.
Date of establishment	December 31 st , 1997
Company address	No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City.
Chairman	T.C Gou
General Manager	Freddy Gou
Paid-in capital	4,446,905,290 dollars
Employee (End of the year 2023)	54
Main Products and Services	Manufacturing and selling of electronic components
Operating Locations	Head Office in Taipei
Revenue in 2023	Merge 1,632,430 Thousand dollars
Company Website	https://www.pqigroup.com

Note: Excluding the revenue of Shin Fox Energy Co., Ltd.

Foxlink Image Technology was officially listed on the over-the-counter (OTC) market in 2006 and has since become a world-class provider of comprehensive imaging technology solutions. The company has been deeply committed to the development and application of imaging-related technologies for many years, supported by an experienced research and development team. With a focus on optical imaging technology and automated transmission control, Foxlink actively enhances its integration capabilities across optics, mechanics, and electronics, while also investing in ASIC development. With its exceptional integration capabilities and sharp market insight, the company has expanded into the OEM/ODM market, becoming a world-class professional manufacturer with system integration and development capabilities.

Foxlink currently holds over 100 patents related to imaging scanning optical technology, slimline scanner module design, and high-speed automated mechanism design, positioning itself as a pioneer and market leader in the related industries.

Company basic information	
Company name	Foxlink Image Technology Co., Ltd.
Date of establishment	March 25 st , 1997
Company address	No. 49, Section 4, Zhongyang Road, Tucheng District, New Taipei City.
Chairman	T.C Gou
General Manager	Hwee Kian Lim
Paid-in capital	1,649,939,740 dollars
Employee (End of the year 2023)	1,921
Main Products and Services	It develops and produces various wired and wireless cloud image scanners, image recognition devices, and automatic paper feeding scanning modules.
Operating Locations	Head Office in Taipei 、Fuwei Factory, Fuzhang Factory ,Fukang Factory , etc.
Revenue in 2023	Merge 4,400,216 Thousand dollars
Company Website	http://www.foxlinkimage.com

Glory Science Co., Ltd. was officially listed on the OTC in 2012. It is a company that focuses on the research and development and manufacturing of optical components. With ODM/OEM professional services and diversified products that meet customer needs, its main products are precision optical component lenses and lenses. Combining electronic and mechanical R&D technology, it has developed precision optical lenses for mobile phones, notebooks, desktop computers, projectors, and cars. In recent years, it has invested in the development of optical communication components and has accumulated fruitful results. Its marketing network covers Europe, America, Japan, and mainland China.

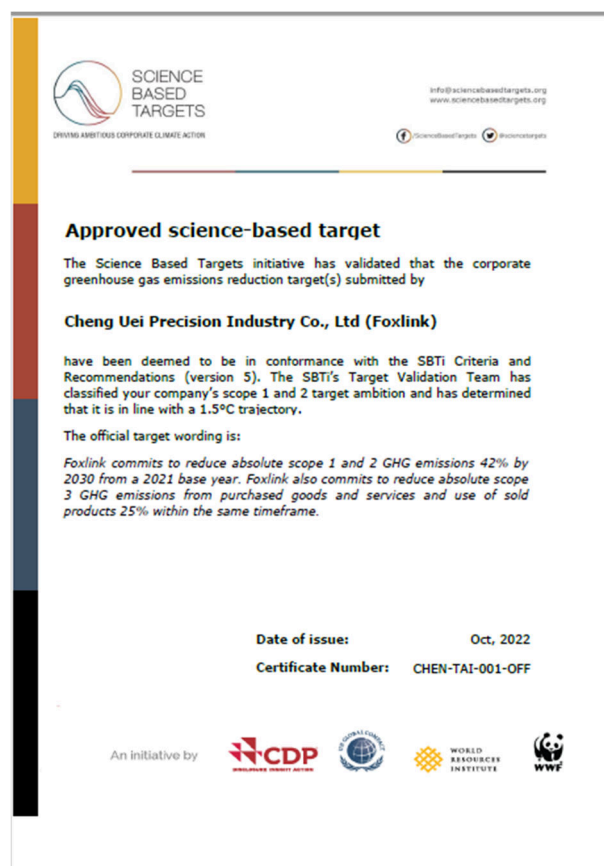
Company basic information	
Company name	Glory Science Co., Ltd.
Date of establishment	June 29 st , 2000
Company address	No. 22, Houke S. Rd., Houli Dist., Taichung City.
Chairman	T.C Gou
General Manager	T.C Gou
Paid-in capital	600,000,010 dollars
Employee (End of the year 2023)	256
Main Products and Services	Production, processing and sales of optical lens components and other products.
Operating Locations	Head Office in Taichung , Glorytek (Yancheng) Co., Ltd. Co., Ltd., Glory Optics (Yancheng) Co., LTD.
Revenue in 2023	Merge 142,868 Thousand dollars
Company Website	http://www.glorytek.com.tw

In addition to the aforementioned electronic consumer peripheral products, Fit Holding Co., Ltd. has expanded into the clean energy industry. The current portfolio includes Shifeng Power Co., Ltd., responsible for the hydropower industry; Shinfox Energy Co., Ltd., responsible for onshore wind power, turnkey projects for solar power plants, and operation and maintenance services; Fu Wei Energy Co., Ltd., focusing on the investment, development, and operation of offshore wind power and solar power plants; and Shinshin Natural Gas Co., Ltd., which obtained a license to import liquefied natural gas (LNG) to reduce air pollution by providing cleaner alternative fuels and completed its first overseas LNG import and gas supply operation by the end of August 2021. Fu Wei Power Co., Ltd. provides green power trading services combined with energy-saving services and energy storage systems and has strategically invested in Xu Wei Certification,

a carbon certification company. In the future, Xu Wei Certification will conduct carbon audits for businesses, assess energy consumption and carbon emissions, identify energy-saving and carbon-reduction potentials, and facilitate subsequent energy-saving, carbon-reduction projects, and carbon neutrality, creating a comprehensive energy services platform. Jiuwai Power Co., Ltd., established in November 2021, is primarily responsible for the development, construction, and operation of natural gas power plants. In addition, Yuanshan Forest Co., Ltd., founded in March 2022, focuses on the development of "carbon sequestration technology" as part of the group's proactive response to climate change and its pursuit of sustainability goals.

Join a public association GRI 2-28

The company has not participated in any domestic or international associations within this report. In 2021, it joined the Foxlink Group's SBTi (Science Based Targets initiative) for carbon reduction, voluntarily supporting and adhering to internationally recognized human rights standards and principles, such as the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the International Labour Organization's (ILO) Declaration on Fundamental Principles and Rights at Work. The company complies with local laws and adopts actions consistent with the Responsible Business Alliance (RBA) Code of Conduct, treating and respecting all individuals with dignity.



■ operating performance GRI 201-1 GRI 201-4

● Direct economic distribution in the past three years

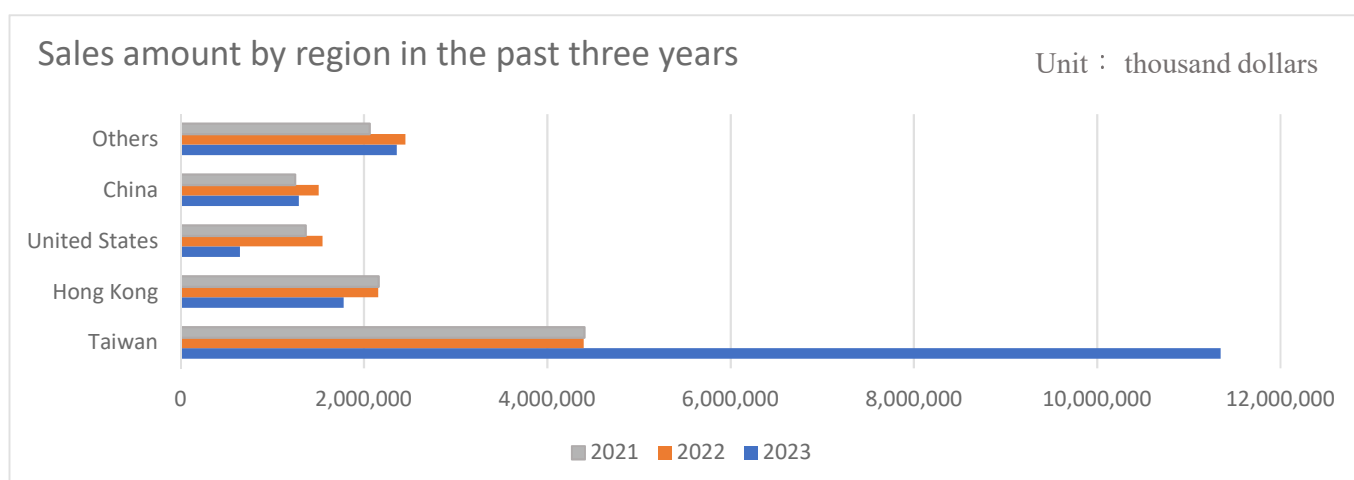
Unit : thousand dollars

Items	Description	2021	2022	2023
Direct economic value generated	operating revenue	11,397,997	12,276,496	17,364,661
Economic value of distribution	operating cost	10,614,087	11,515,276	16,524,204
	salaries and benefits of employee	1,587,172	1,550,323	1,607,376
	payment of capital contributions	301,639	472,271	549,083
	payment of government funds	25,861	259,435	115,587
	community investment	0	0	0
Economic value of retention		456,410	29,514	175,787

● Sales amount by region in the past three years

Unit : thousand dollars

	2021	2022	2023
Taiwan	4,407,090	4,400,353	11,347,647
Hong Kong	2,158,618	2,156,948	1,779,215
United States	1,363,783	1,550,918	646,499
China	1,249,200	1,505,847	1,291,362
Others	2,063,237	2,455,183	2,358,279
Summary	11,241,928	12,069,249	17,423,002



- Product output value in the past three years

Product output value in the past three years

Unit : thousand dollars

main products	2021	2022	2023
System and peripheral products	4,560,026	5,306,253	4,400,216
3C retail and peripherals	2,038,035	2,214,276	1,632,430
3C Components Division	309,535	255,153	142,868
Energy Service Management	4,334,332	4,293,567	11,249,582
Summary	11,241,928	12,069,249	17,425,096

- Government subsidies GRI 201-4

In 2023, the total subsidy amount was approximately 700,000 NTD, primarily for employment subsidies under Foxlink Image Technology Co., Ltd., a subsidiary of Fit Holding Co., Ltd., aimed at supporting youth employment. Additionally, Guangyao Technology's Yancheng plant received subsidies totaling 5,201,000 NTD for plant construction, the purchase of new machinery and equipment, and industrial transformation and upgrading special funds.

■ Tax policy direction GRI 207-1

Perform corporate social responsibility, establish tax policies to reduce tax risks, truly present business results, and maintain shareholder rights.

1. Comply with the tax laws of the operating location and cooperate with the local tax authorities to establish good communication channels based on tax fairness.
2. Follow internationally recognized transfer pricing guidelines
3. Financial reporting information is transparent and tax disclosures are made in accordance with relevant regulations and standards.
4. Tax implications are considered in all important company decisions.
5. Analyze the operating environment and use management mechanisms to conduct tax risk assessments.
6. Cultivate tax professionals and strengthen corporate tax management.
7. Support the government's promotion of sustainable development policies such as promoting corporate innovation, research and development, and reinvestment.

■ Tax governance, control and risk management GRI 207-2

To address the tax risks and complex tax regulations arising from global operational locations, the company has established a professional tax team responsible for overall tax planning and risk management. This team reports tax compliance activities to the Chief Financial Officer to ensure the effective operation of the tax management mechanism. External professional tax advisors are also appointed as needed to provide advice on significant transactions and forward-looking guidance to mitigate potential tax risks.

The Audit Committee is tasked with supervising the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls. It regularly reviews major matters, including accounting policies and procedures, internal control systems, legal compliance, and enterprise risk management, with tax compliance being an integral part of legal compliance.

Stakeholder negotiation on tax issues GRI 207-3

Establishing a whistleblower mechanism, reporting hotline and email box allows stakeholders to report illegal or unethical tax issues. The confidence of tax disclosure is based on the financial statements certified by accounting firms, and tax information is disclosed through official websites, shareholder meeting annual reports and other public channels.

■ Country report GRI 207-4

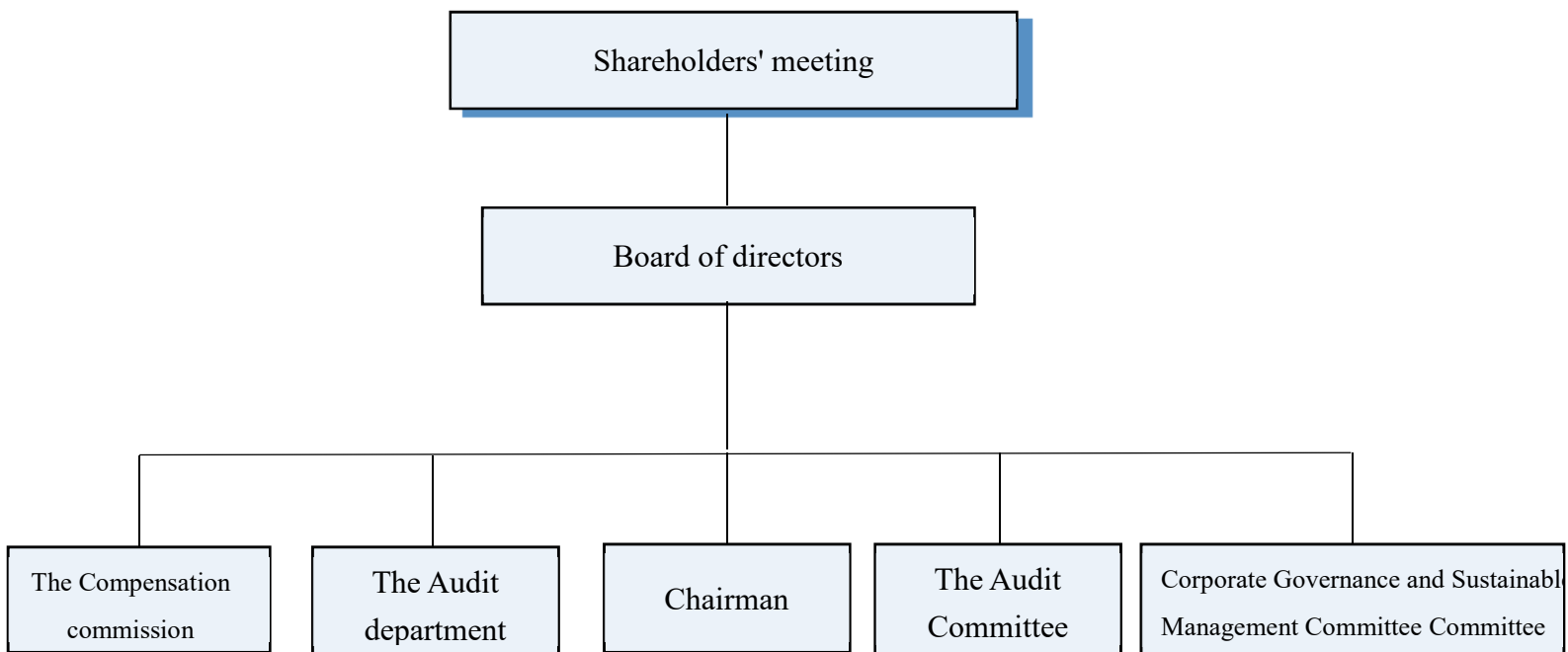
- ✚ The government participates in the country-by-country reporting system developed by the Organisation for Economic Co-operation and Development (OECD), which primarily assists tax authorities in the audit selection process. In accordance with the OECD agreement, the information in this report will be maintained by institutions with tax expertise to understand and assess the

relevant sensitive information of the business. The group has completed the filing of its country-by-country reports for previous years in accordance with regulations and the requirements outlined in the OECD Base Erosion and Profit Shifting (BEPS) framework.

Chapter 1 Corporate Governance

1-1 Governance structure [GRI 2-9](#) [GRI 2-17](#) [GRI 2-18](#)

Good corporate governance involves the board of directors and the management team achieving the company's operational objectives in a manner that aligns with the best interests of the company and all its shareholders. It assists in managing and operating the business while providing effective oversight mechanisms to encourage the efficient use of resources and the enhancement of efficiency. This, in turn, boosts competitiveness and promotes social welfare for the entire community.



The company has established an Audit Committee, a Remuneration Committee, and a Corporate Governance and Sustainability Committee in accordance with regulations to assist the board of directors in fulfilling its supervisory responsibilities. These committees regularly report their activities and resolutions to the board of directors. The operations of the board of directors, the Audit Committee, the Remuneration Committee, and the Corporate Governance and Sustainability Committee are carried out in accordance with the "Rules of Procedure for Board of Directors Meetings," the "Audit Committee Charter," the "Compensation Committee Charter," and the "Corporate Governance and Sustainable Management Committee Charter." Additionally, the board of directors approved the appointment of a Corporate Governance Officer in March 2021, with CFO Lin Kun-Huang assuming the position.

To enhance corporate governance and improve the board's functionality, the "Board Performance Evaluation Procedures" were established on March 24, 2022, and disclosed on the company's website. The procedures specify that the company must conduct at least one annual performance evaluation for the board of directors, individual board members, and functional committees. The board performance evaluation criteria include the following five key areas:

1. Participation in company operations
2. Improvement of decision-making quality by the board of directors
3. Board composition and structure
4. Selection and continuous education of directors
5. Internal control

The company's 2023 Board of Directors performance evaluation was submitted to the Board of Directors and functional committees on March 7, 2024. The evaluation results are as follows:

The average score for the Board of Directors' evaluation was 4.95 out of 5. The average self-assessment score for the board members was 4.78 out of 5. The self-assessment results for the functional committees—Audit Committee, Compensation Committee, and Corporate Governance and Sustainability Committee—were 4.96, 4.95, and 4.95 out of 5, respectively. The performance evaluation results ranged between 4 ("Agree") and 5 ("Strongly Agree"). The directors expressed recognition and agreement with the operation of the various evaluation indicators, and the overall operation of the Board of Directors and functional committees was good, meeting the requirements of corporate governance and effectively strengthening the board's functions while safeguarding shareholders' rights and interests.

Additionally, according to Article 3 of the "Board of Directors Performance Evaluation Procedures," the company's board performance evaluation must be conducted by an external professional independent organization or a team of external experts and scholars at least once every three years. The company plans to entrust an external professional independent organization to conduct the 2024 Board of Directors performance evaluation.

The evaluation indicators for the year 2023 are as follows:

Board of Directors Performance Evaluation	Board Member Self-Performance Evaluation
Evaluation Indicators (41 items):	Evaluation Indicators (23 items):
<ul style="list-style-type: none"> • Participation in company operations • Improvement of the board's decision-making quality • Board composition and structure • Director selection and continuous education • Internal control 	<ul style="list-style-type: none"> • Understanding of company goals and missions • Awareness of director responsibilities • Participation in company operations • Management of internal relationships and communication • Professionalism and continuous education of directors • Internal control
Evaluation Score: 4.95	Evaluation Score: 4.78

Audit Committee Performance Evaluation	The Compensation Commission Performance Evaluation	Corporate Governance and Sustainable Management Committee Performance Evaluation
Evaluation Indicators (23 items):	Evaluation Indicators (22 items):	Evaluation Indicators (20 items):
<ul style="list-style-type: none"> • Participation in company operations • Awareness of the Audit Committee's responsibilities • Improvement of the Audit Committee's decision-making quality • Composition of the Audit Committee and member selection • Internal control 	<ul style="list-style-type: none"> • Participation in company operations • Awareness of the responsibilities of The Remuneration Commission • Improvement of The Remuneration Commission's decision-making quality • Composition of The Remuneration Commission and member selection • Internal control 	<ul style="list-style-type: none"> • Participation in company operations • Awareness of the responsibilities of the Corporate Governance and Sustainability Committee • Improvement of the Corporate Governance and Sustainability Committee's decision-making quality • Composition of the Corporate Governance and Sustainability Committee and member selection • Internal control
Evaluation Score: 4.96	Evaluation Score: 4.95	Evaluation Score: 4.95

■ Board of Directors and Functional Committees GRI 2-11 GRI 2-13 GRI 2-16

Items job title /name	Board of directors	Audit Committee 100% independent directors	Remuneration Committee 100% independent directors	Corporate governance and Sustainability development Committee 100% independent directors +2 directors
	The highest governance department of the company, with 9 directors including 3 independent directors. Main responsibilities : 1. Management Policy. 2. Review of development plans and annual business plans. 3. Capital increase and decrease plan formulation. 4. Proposal for profit distribution and amendment of the company's articles of association. 5. Appointment and dismissal of managers. 6. Approval of important credit cases and major matters.	The audit committee is designed to assist the board of directors in supervising the quality and integrity of the company's accounting, auditing, financial reporting processes and financial controls, as well as risk management.	The Remuneration Commission is established to assist the board of directors in implementing and evaluating the company's overall compensation and benefits policies, as well as the remuneration for directors and managers.	The Corporate Governance and Sustainability Committee is established to assist the board of directors in continuously promoting corporate sustainability and enhancing corporate governance, with the goal of achieving sustainable business operations.
Chairman of the board T.C GOU	✓			
Director Kufn Lin	✓			✓
Director Jeffrey Cheng	✓			
Director Hwee Kian Lim	✓			
Director Wilson Hu	✓			✓
Director Semi Wang	✓			
Independent director Ralph Chen	✓	✓ (convener)	✓	✓
Independent director Cheng-Rong Chiang	✓	✓	✓	✓ (convener)
Independent director Wei-Lin Wang (Resigned on (2023/08/02)	✓	✓	✓ (convener)	✓

Note: The current convener of the Compensation Committee is temporarily represented by Independent Director Ralph Chen.

In addition to regularly scheduled meetings, the company's management also periodically provides the board of directors with important reports and information regarding the company.

Accounting department: quarterly financial reports.

Internal audit department: quarterly internal audit reports.

Equity Department: It compiles the latest regulatory updates and promptly provides directors and managers with relevant information regarding regulations on insider conflict of interest that require attention.

In addition, board members and senior management maintain close communication, allowing for immediate discussions in the event of critical or significant events.

Director nomination and election and member diversity [GRI 2-10](#) [GRI 2-17](#)

In accordance with Article 192-1 of the Company Act, the company has established the "Board Election Procedures," which stipulate that the selection of directors should take into account the overall configuration of the board, with an emphasis on diversity among its members. The composition of the board members should reflect a variety of elements, and they should possess the knowledge, skills, and professional backgrounds necessary for their roles, including fields such as mechanical engineering, law, marketing, accounting, and management. Members should also have experience relevant to the company's business in order to provide strategic guidance.

The company's board of directors consists of 9 members (including 3 independent directors and 1 female director). Several of these directors also serve as chairpersons or directors of other publicly listed companies. The company relies heavily on the extensive knowledge, personal insight, and business judgment of these directors.

During board meetings, the directors receive reports from the management team and provide guidance and advice. They maintain good communication with the management team, working together to maximize shareholder value.

In 2023, the total number of training hours for board members reached 69 hours, enhancing their continuous education. Furthermore, regular sustainability reports and presentations from the management team help improve the board's overall knowledge on economic, environmental, and social issues.

The details of the training hours are as follows:

Organizer	Course Title	Hours
Chinese National Federation of Industries	2023 Taishin Net Zero Power Summit Forum	3
Taiwan Corporate Governance Association	Practical and Case Studies on the Latest Corporate Mergers and Acquisitions Regulations	3
Taiwan Corporate Governance Association	Trends in Smart Manufacturing and the Application of Digital Technology in Business Management	3
Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	6
Taiwan Corporate Governance Association	Corporate Ethics and ESG International Forum	6
Taiwan Corporate Governance Association	Insider Trading Cases and Preventive Measures	21
Taiwan Corporate Governance Association	Legal Issues the Board Should Oversee: Avoiding the Red Line of Collusion	21
Accounting Research and Development Foundation	Practical Analysis of the Impact of the Latest "Sustainable Development Action Plan" and Net Zero Carbon Emissions on Financial Reporting	6

Diversified board members

Diversified items	Nationality or place of registration	Gender	Age			Professional competence							
Name of directors			41-50	51-60	61-70	Business manage	leadership decision-making	industry knowledge	finance accounting	marketing	technology	law	Sustainable development
Foxlink International Investment Co., Ltd. T.C. Gou	Republic of China	Male			V	V	V	V		V		V	V
Foxlink International Investment Co., Ltd. Kufn Lin	Republic of China	Male		V		V	V	V	V				V
Hsin Hung International Investment Co., Ltd. Jeffrey Cheng	Republic of China	Male			V	V	V	V		V			V
Hsin Hung International Investment Co., Ltd. Hwee Kian Lim	Singapore	Female		V		V	V	V		V	V		V
Foxlink Taiwan Investment Co., Ltd. Wilson Hu	Republic of China	Male		V		V	V	V		V	V		V
Foxlink Taiwan Investment Co., Ltd. Semi Wang	Republic of China	Male			V	V	V	V			V		V
Ralph Chen	Republic of China	Male		V		V	V		V				V
Cheng-Rong Chiang	Republic of China	Male			V	V	V	V		V	V		V
Wei-Lin Wang (Resigned on 2023/08/02)	Republic of China	Male	V			V	V					V	V

When the board of directors is convened, in addition to the audit supervisor attending to report on the execution of audit business, the responsible personnel of the case will be notified to attend to report and answer questions according to the content of the proposal. A total of 7 meetings were held in 2023, and the average attendance rate of directors was 100%.

■ The Compensation Commission [GRI 2-19](#) [GRI 2-20](#) [GRI 2-21](#)

The company's Remuneration Commission is composed of three independent directors, whose responsibilities are to assist the board in evaluating and approving the compensation levels of directors and managers. The goal is to ensure that compensation is tied to individual and company performance, thereby achieving fairness in remuneration while attracting and retaining talented individuals.

To enhance the compensation system for the company's directors and managers, the "Remuneration Guidelines for Directors, Supervisors, and Managers" have been established in accordance with Article 4 of the "Remuneration Commission Charter." Regular evaluations of directors and managers' compensation are conducted based on the company's "Board Performance Evaluation Procedures" and the "Performance Evaluation Procedures" for managers and employees.

The evaluation criteria for director performance include: understanding of the company's goals and

missions, awareness of director responsibilities, participation in company operations, management of internal relationships and communication, professionalism, continuous education, and internal control. For managers, annual performance evaluations include key performance indicators (KPIs) related to their primary job responsibilities, along with assessments of managerial and core competencies.

The performance evaluations and the reasonableness of compensation are reviewed annually by the Remuneration Commission and the board of directors. These reviews take into account individual performance and contributions to the company, as well as overall company performance, industry risks, and development trends. The compensation system is adjusted as needed based on operational conditions and relevant regulations. Additionally, the current trends in corporate governance are considered to ensure reasonable compensation, thereby achieving a balance between the company's sustainable development and risk management.

Annual maximum salary income

	Taiwan area		Overseas area	
	Total income of the highest salary	Median total income of other employees	Total income of the highest salary	Median total income of other employees
Ratio of multiple to median	24	1	4.18	1

Note: The total salary amount is based on the calculation basis, including basic salary, overtime pay, various allowances and bonuses, employee compensation, etc., but does not include the estimated amount of expenses for stock-based payments.

	Taiwan	Overseas
year	2023	2023
Annual total compensation increase percentage of the highest-paid individual in the organization	36.78%	-2.37%
Median annual total compensation increase percentage for all employees (excluding the highest-paid individual)	9.91%	-2.40%
Ratio of the annual total compensation increase of the highest-paid individual to the median increase for all employees (excluding the highest-paid individual)	3.71	0.99

■ The Audit Committee

The company's Audit Committee is composed of three independent directors. Its responsibilities include enhancing the supervisory function and strengthening management capabilities. The committee assists in ensuring the proper presentation of the company's financial statements, the appointment (or dismissal) and evaluation of the independence and performance of external auditors, the effective implementation of the company's internal controls, compliance with relevant laws and regulations, and the monitoring and management of existing or potential risks. This oversight ensures that the company's operations

comply with regulatory authorities and relevant legal requirements.

Corporate Governance and Sustainable Management Committee

The "Corporate Governance and Sustainability Committee" was established on November 12, 2021, to create a sound governance system for the company's functional committees, strengthen management capabilities, and implement corporate social responsibility and sustainable operations. In accordance with Article 27 of the Corporate Governance Best Practice Principles, the organizational charter was established for compliance. The committee is committed to fulfilling corporate social responsibility and sustainable practices, enabling the board of directors to carry out its duty to protect the rights and interests of the company, its employees, shareholders, and stakeholders.

■ Internal Audit

The company's Audit Office operates under the board of directors and is responsible for overseeing the company's internal audit activities. It conducts regular and ad-hoc audits, including special projects within the group. The Audit Office is independent of the company's management, ensuring it can perform evaluations objectively and fairly, assessing the completeness, effectiveness, and compliance of internal systems across the group.

The Audit Office staff keeps abreast of domestic regulatory changes, establishes a rigorous accounting system, and updates internal control systems regularly. They also ensure company policies and regulations are updated periodically. Audits are conducted in accordance with the annual audit plan, and the results are tracked, with follow-up on improvement plans to ensure that the internal control system helps the company achieve its operational goals and mitigate business risks. The internal control management system is designed to prevent potential fraud and improper behavior risks. It also encourages all departments to self-assess the effectiveness of their internal control operations, evaluate internal control deficiencies, and measure operational efficiency to respond to internal and external changes, ensuring that the design and implementation of the system remain effective. The results of the audits are reported regularly or as needed to the chairman, assisting the board of directors and management in reviewing and assessing the effectiveness of the internal control system's operations.

In 2023, all departments completed 35 internal audit reviews as scheduled, and the identified deficiencies were rectified within the approved deadlines. The internal audit and optimization processes were carried out effectively.

■ Implementing the principle of conflict of interest avoidance [GRI 2-12](#) [GRI 2-15](#)

The company has established a conflict of interest prevention policy to identify, monitor, and manage the risks of unethical behavior that may arise from conflicts of interest. It also provides appropriate channels for directors, supervisors, managers, and other stakeholders attending or present at the board meetings to voluntarily disclose any potential conflicts of interest with the company. Directors, supervisors, managers, and other stakeholders who attend or are present at board meetings must disclose any material conflicts

of interest they may have regarding agenda items where they or the legal entities they represent have a stake. If such conflicts are deemed detrimental to the company's interests, they must refrain from participating in the discussions and voting on the matter, and they must recuse themselves during the discussion and voting process. Additionally, they are prohibited from acting on behalf of other directors in exercising their voting rights. Directors must also practice self-discipline and refrain from inappropriately supporting one another.

Directors, supervisors, managers, employees, appointees, and actual controllers of the company are prohibited from using their positions or influence within the company to secure improper benefits for themselves, their spouses, parents, children, or any other individuals. There were no conflicts of interest reported in 2023.

1-2 Integrity management and compliance with regulations [GRI 2-27](#) [GRI 205-1](#) [GRI 205-2](#) [GRI 205-3](#)

The company has established the “Integrity Management Guidelines” and passed them through the board of directors. The “Corporate Governance and Sustainable Development Committee” under the board of directors has set up a “Corporate Governance Team” responsible for promoting the integrity management, anti-bribery and compliance with laws and regulations of the group, and assisting the board of directors and management in formulating and supervising the implementation of integrity management policies and prevention plans to ensure the implementation of integrity management guidelines. In addition, it reports its implementation to the board of directors every year.

All employees of the group have signed the “Clean Commitment Letter” and are prevented from dishonest business activities, bribery, and bribery through the audit mechanism of the internal audit unit to prevent such incidents from occurring and are reviewed regularly.

The scope of preventive measures is as follows:

1. Bribery and bribery.
2. Provide illegal political donations.
3. Improper charitable donations or sponsorships.
4. Provide or accept unreasonable gifts, hospitality or other improper benefits.
5. Infringement of trade secrets, trademark rights, patent rights, copyright and other intellectual property rights.
6. Engage in unfair competition.
7. Products and services directly/indirectly harm the interests, health and safety of consumers or other stakeholders in R&D, procurement, manufacturing, provision and sales.

Additionally, the Group's Legal Department is responsible for identifying regulations in each operating location to ensure that all global operations comply with local laws and regulations. Internally, the "Code of Conduct for Integrity," the "Corporate Social Responsibility Handbook,"

and the "Internal Major Information Handling and Insider Trading Prevention Management" serve as guidelines for employees. These guidelines cover legal regulations, employee relations, operational procedures, behavior guidelines, gift-giving and hospitality, customer privacy, intellectual property rights, discrimination, bribery, conflict of interest, and other compliance matters. The "Whistleblower Policy," approved by the Board of Directors, assigns the Group's Audit Department to form a special investigation team to handle complaints according to these guidelines and procedures. If a whistleblower complaint involves general employees, it should be reported to the department supervisor; if it involves directors or senior executives, it should be reported to the Audit Committee. In 2023, the company reported no violations of ethical integrity or local regulations.

● The Company's 2023 ethical management status is as follows:

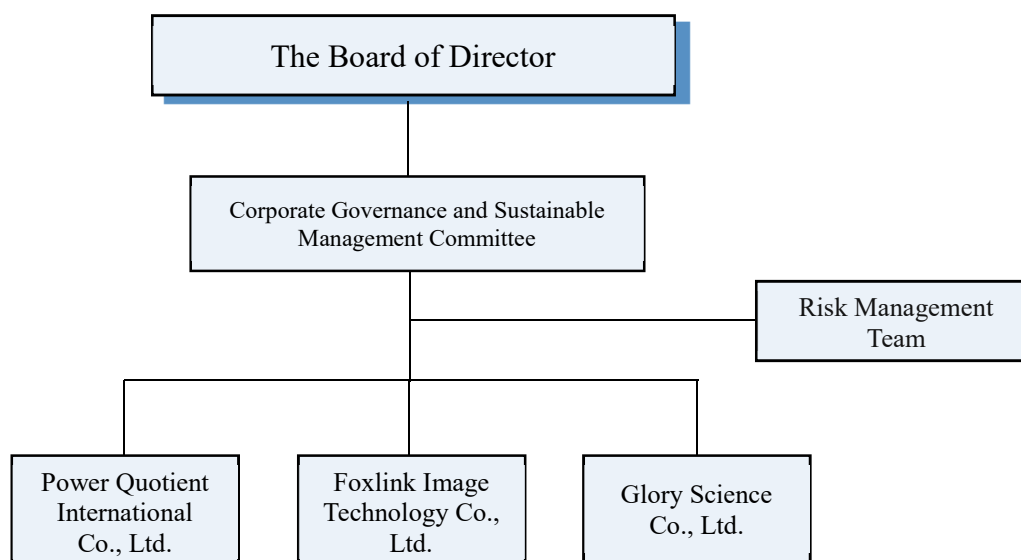
Item	Content
Supplier Commitment	<ul style="list-style-type: none"> All of the Company's suppliers shall sign the "Vendor Integrity Pledge" (100%).
Education and Training	<ul style="list-style-type: none"> At least once a year, educational and awareness programs are conducted for current directors, managers, and employees on the "Insider Trading Prevention Management Procedures," the "Internal Material Information Handling Procedures," and related laws and regulations. Integrity-related topics are included in the training courses for new employees. For 8 new employees, a total of 24 hours of training was provided. In 2023, the company conducted educational training on integrity-related topics, including "Integrity Management and Insider Trading Prevention," with 27 participants for a total of 41 hours, and "Insider Trading Prevention Awareness," with 18 participants for a total of 54 hours.
Commitment	<ul style="list-style-type: none"> All employees shall sign the "Employee Integrity Pledge" upon joining the Group (100%). New directors shall sign material information confidentiality agreements upon assuming office.
Education	<ul style="list-style-type: none"> As new directors and managers take office, the Company educates them on various laws and regulations and promotes the concept of ethical management from time to time. Directors are reminded that they are prohibited from trading their shares during the closed period of 30 days prior to the publishing of the annual financial report and 15 days prior to the publishing of the quarterly financial report, in order to prevent unintentional violation of the rules. We communicate ethics and confidentiality responsibilities to employees through bulletin boards. Whistleblowing mechanism - email: FITH_3712@fit-holding.com

1-3 Risk management GRI 102-11

Risk management is an important part of business operations for enterprises. Modern enterprises manage risks by identifying, measuring (including predicting), monitoring, and reporting, taking effective measures to reduce costs; planning to deal with risks to ensure smooth business operations. In order to strengthen corporate governance and improve risk management operations, reasonable measures are taken to ensure that corporate goals are achieved and that enterprises operate sustainably and develop by formulating "Risk Management Policies and Procedures.

Risk management organization structure and responsibilities:

1. The board of directors is the highest decision-making unit for risk management, approves risk management policies and frameworks, and supervises the effective operation of risk management mechanisms.
2. The Corporate Governance and Sustainable Development Committee is responsible for planning, reviewing, and supervising the operation of risk management for the company and its subsidiaries. The "Risk Management Team" will submit the execution results to the board of directors for review every year.
3. The "Risk Management Team" executes the risk management policies and procedures approved by the board of directors, supervises the establishment of the risk management mechanism for this company and its subsidiaries, coordinates effective identification, measurement (including prediction), monitoring, and control of various risks at all levels, and reports regularly to the Corporate Governance and Sustainable Development Committee on the execution situation.



The "Risk Management Team," based on the principle of materiality, considers factors such as the likelihood and impact of risk occurrence to identify and evaluate key and emerging risks related to the company's operations in environmental, social, economic, corporate governance, and other aspects. Risk identification is conducted annually, and the findings are reported to the "Corporate Governance and Sustainable Development Committee." The areas of risk assessment include, but are not limited to, operational risk, market risk, financial risk, human resources risk, climate change risk, and other risks related to business operations.

Items of risk		Financial risk	Information Security Risks	Climate risks	supply chain risks	Occupational safety and health risks	Innovative technology risks
Risk Scope	operating	●	●	●	●	●	●
	finance	●	●	●	●		●
	market	●	●	●	●	●	●
	goodwill	●	●	●	●	●	●
	supply chain		●	●	●		
	society	●	●	●	●	●	
	environment			●	●	●	
Risk management and control plan		The board of directors has approved the "Procedures for Loan Guarantees and Endorsements" and the "Procedures for Acquisition and Disposal of Assets" to address market fluctuations in exchange rates and interest rates.	The "Information Security Office" has been established as the highest unit responsible for managing cybersecurity risks. Based on the three key principles of antivirus protection, anti-hacking, and anti-leakage, the company regularly	The company has implemented ISO 14064-1 verification and participated in the Science Based Targets initiative (SBTi) for international carbon reduction efforts. Additionally, the company discloses	The company has established a "Supplier Management Procedure," incorporating environmental factors into the audit criteria for new suppliers. Starting in 2022, a "Sustainable Business Environmental Questionnaire"	The company has obtained ISO 45001 certification for its Occupational Health and Safety Management System. An Environmental, Health, and Safety (EHS) Committee has been established, and meetings are held quarterly to discuss occupational safety-related matters.	An Intellectual Property Department has been established, dedicated to managing and maintaining patents. Educational training sessions are organized to raise employees' awareness of patents, and patent proposal and approval bonuses

		conducts social engineering exercises, cybersecurity education and awareness training for employees, as well as penetration testing of information systems.	climate-related financial information in accordance with the Task Force on Climate-related Financial Disclosures (TCFD).	survey was conducted, and suppliers were asked to sign and return the "Supplier Social Responsibility Commitment."		are set up to protect employees' innovative achievements.
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1-4 Information Security Management

Information Security Policy.

The group's information security policy is designed to maintain the integrity, availability, and confidentiality of information belonging to the group's companies, actively preventing damages caused by both human and natural external forces, and reducing impacts on company operations and financial losses. Through regular internal information security audits, security measures are reinforced, and vulnerabilities in information systems are corrected to ensure the normal functioning of information systems. Internal information security meetings are held to enhance the emergency response capabilities and refine the annual information security management objectives.

Objectives and Actions

Short-Term Goals	Mid-to-Long-Term Goals
<ol style="list-style-type: none"> 1. In 2024, the company will establish a Security Information and Event Management (SIEM) platform to centralize and manage logs for critical information systems and provide timely responses to security incidents. 2. In 2024, the company will assess the implementation of an Endpoint Detection and Response (EDR) system for critical information systems. 3. The company will execute corporate governance audits in accordance with the annual audit plan. 	<ol style="list-style-type: none"> 1. In 2025, the company will establish a Security Operations Center (SOC) to integrate the SIEM systems across all facilities and implement cybersecurity control-related infrastructure. 2. The company will reduce costs and create product value, service value, and differentiated value to gain a competitive advantage. 3. The company will comply with laws, regulations, and customer requirements.

Information Security Organization

To meet customers' information security needs and protect their production and operational data, under the chairman's directive, a Trade Secrets Review Committee was established, along with an information security organization. The committee is composed of senior executives from various business units, with meetings regularly held by the Chief Legal Officer and Chief Information Officer to implement, establish,

and review the group's information security control measures, effectively promoting the group's information security management policy.

Specific Management Measures

1. Network Security

- Implement network segmentation to separate the office and production environments, preventing malicious attacks from spreading across facilities.
- Install next-generation firewalls, intrusion detection systems, and internet behavior monitoring to enable abnormal event reporting and handling.
- Restrict office network access to production environments, reducing cybersecurity risks on production lines.

2. Endpoint Security

- Update and patch computer systems in collaboration with system vendors, and install antivirus software for regular scans.
- Multi-factor authentication (MFA) is required to access production systems.

3. Data Security and Protection

- Encrypt and control access to engineering design files, with audit trails for all data access.
- Implement anti-spam controls for emails and adjust strategies to mitigate external malicious emails.

Security Alerts and Awareness Enhancement

4. Strengthen employee awareness of social engineering attacks and phishing websites through regular training.

- Strengthen employees' awareness of email phishing and social engineering attacks, improving their overall cybersecurity awareness.
- Regularly verify information security reporting procedures with clients to enhance communication and response capabilities.
- Join cybersecurity alliances and the Taiwan Information Security Officer Alliance to stay updated on threat intelligence and ensure internal communication within the group.

5. Vulnerability Scanning and Patching

- Conduct vulnerability scanning plans for core information systems on a monthly basis, followed by patching.
- Enhance the security of production environment systems to ensure continuous and secure operations.

Information Security Organization Performance

The Information Security Organization has been responsible for reviewing and implementing cybersecurity tasks. Regular information security reviews are conducted for client-requested security measures. Sensitive data is strictly controlled, requiring organizational review before being transmitted to clients, ensuring compliance with client information security demands. These efforts have garnered positive feedback from clients. Going forward, the focus will be on both production line (OT-Operation Technical) environment security and endpoint control in office environments, ensuring that employees are protected by proper cybersecurity measures. The organization has also made significant achievements

in raising information security awareness through regular updates and alerts, fostering a secure work environment.

Internal Information Security Audits

The Information Security Task Force conducts audits of each unit based on the resolutions of the Trade Secrets Review Committee and internal audit tasks. Recommendations for improvement are provided, and the audit and improvement results are reported to the Trade Secrets Review Committee and the board of directors. In 2023, terminal access control was strengthened across production facilities, and the measures were fully implemented. No major information security incidents occurred during the year.

Information Security and Customer Security Management Effectiveness

As a multinational enterprise, Fit Group has established information security regulations based on the policies of various countries and Taiwan. We perform relevant risk control measures and conduct information security management reviews in accordance with customer requirements regarding information security policies and privacy. Over the years, we have consistently met customer information security audit requirements. The achievements in 2023 are as follows:

1. Conducted weekly vulnerability scans and patching on critical information systems, reducing the risk of hacker intrusions.
2. Implemented Network Access Control (NAC) to prevent unauthorized devices from accessing the network.
3. Continued participation in the joint defense organization TWCERT.
4. Participated in the Taiwan Cybersecurity Manager Alliance.
5. Held biannual information security awareness campaigns, participated in cybersecurity training, and received certification.

Four major execution policies for sustainable supply chain management

Follow the guidelines
Suppliers follow the company's "Supplier Management Procedure" and manage their upstream suppliers accordingly.
Risk assessment
Suppliers self-assess compliance through the "Sustainable Environmental Survey Questionnaire" and the company team assesses sustainable risks.
Participate in audits
Key suppliers are regularly/irregularly audited, evaluated and supervised on site by the quality team.
Continuous improvement
Suppliers improve based on audit results and receive relevant counseling or review audits.

■ Supplier Evaluation and Management

The importance of suppliers to a company lies in the fact that they are part of the company's supply chain, affecting the quality, cost, and delivery time of the company's products and services. The company has introduced the ISO 9001 quality management system and conducts monthly assessments and annual audits of its suppliers based on its "Supplier Management Procedure". For key suppliers, it conducts "Sustainable Environmental Questionnaire Surveys and Supplier Social Responsibility Commitment Letters" and implements "Responsible Mineral Due Diligence Investigations", which include aspects such as labor rights, environmental protection, integrity management, and occupational safety and health management. For those with lower scores in the survey results, guidance will also be provided to work with suppliers to jointly implement corporate social responsibility and promote sustainable management.

Question	Answer
Percentage of Tier 1 Suppliers Conducting RBA Audits (Validated Audit Process, VAP) or Equivalent Audits (Customer Managed Audit, CMA) (a) All suppliers and (b) High-risk suppliers	a. Number of Tier 1 suppliers audited by third-party RBA / Total number of ongoing transaction suppliers: $27/144 = 19\%$
	b. $27/27=100\%$
	b. High-risk suppliers audited by third-party RBA / Total number of high-risk suppliers: $27/27 = 100\%$
	Note 2: In 2023, a total of 27 material suppliers were identified as high-risk through social and environmental responsibility risk assessments, and all of them underwent audits.
Tier 1 Suppliers (1) Percentage of audited suppliers that did not pass the RBA Validated Audit Process (VAP) or equivalent audits. (2) Improvement rates for audit findings, including: (a) Major non-conformities (b) Other non-conformities	(1) $1/27=4\%$
	(2)a. $0/0=0\%$
	b. $0/0=0\%$
	Note 1: Non-compliance rate and corrective action rate are both calculated based on the number of suppliers. Note 2: At the initial audit in 2023, all 27 audited suppliers had non-compliance findings. Note 3: Priority non-compliance corrective action rate: Of the 1 supplier initially audited, 0 were identified with Priority non-compliance. The 2023 re-audit showed that 0 had been improved. Note 4: Other non-compliance corrective action rate: Of the 1 supplier initially audited, 0 were identified with Major non-compliance. The 2023 re-audit showed that 0 had been improved.

■ New supplier evaluation. [GRI 414-1](#)

All suppliers of the group must sign a "Statement of Integrity" to ensure that every cooperating supplier understands the company's expectations regarding business ethics. For new suppliers, in addition to delivery, quality, cost, process capabilities, and occupational safety system requirements, the company has revised the "New Supplier Evaluation Procedure" to include new evaluation criteria such as green products, environmental safety, and social responsibility. Suppliers are also required to sign and return the "Supplier Social Responsibility Commitment." Based on feedback from the questionnaire, if a supplier is identified as having potential risks, continuous improvement will be required. In 2023, a total of 11 new suppliers were added, all of whom have signed and returned the "Supplier Social Responsibility Commitment."

2023 Goals and Performance:

1. The return signing rate of the "Supplier Social Responsibility Commitment" from key suppliers reaches 100%.
2. The return signing rate of the "Integrity Commitment" and "Supplier Social Responsibility Commitment" from new material suppliers reaches 100%.
3. Annual quality audits of suppliers are completed at 100%.
4. RBA audits of key suppliers are completed at 100%.

short-term target	
1.	In 2024, the return signing rate of the "Supplier Social Responsibility Commitment" for all suppliers will reach 80%.
2.	In 2024, the completion rate for the environmental questionnaire outreach will reach 80%.
3.	In 2024, the annual quality audit of suppliers will be completed at 100%.
4.	In 2024, the RBA audit of key suppliers will be completed at 100%.
5.	In 2024, 5 suppliers will be guided to comply with ISO 14064-1.
Medium- and Long-Term target	
1.	The return rate of the "Supplier Social Responsibility Commitment" from all suppliers reached 100%.
2.	The promotion of ISO 14064-1 certification among suppliers will increase by 2 additional suppliers each year.

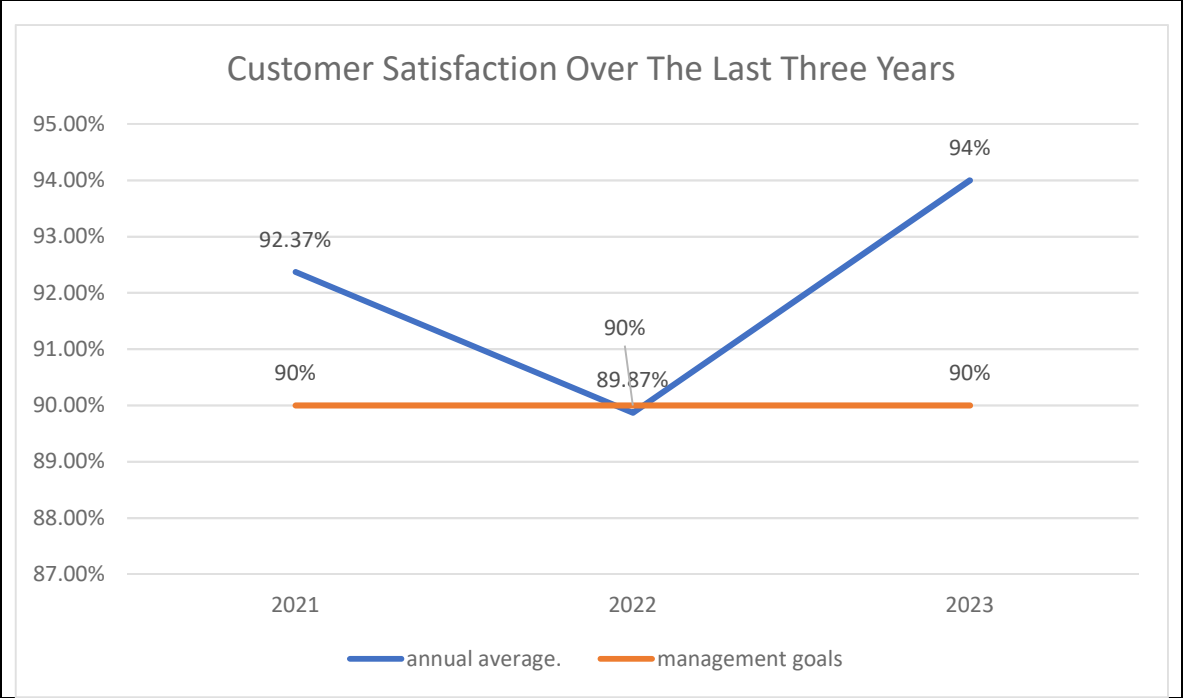
■ Localized procurement GRI 204-1

Localized procurement can shorten transportation time and costs, reduce supply risks, and decrease the transportation footprint, thereby minimizing the environmental impact caused by shipping. Additionally, it promotes local economic development, strengthens community cohesion, and helps preserve local culture and traditions. The company is committed to promoting a localized supply chain, with the proportion of localized procurement increasing by 0.11% in 2023. In the future, the company will continue to actively support local suppliers, creating a win-win situation.

Localized procurement amount	Unit: Thousand dollars	
	2022	2023
Local supplier procurement expenditure	1,919,103	1,619,303
Total procurement amount	3,119,048	2,628,855
Local supplier procurement expenditure ratio	61.53%	61.60%

1-6 The value of customer GRI 418-1

Focusing on customer needs and driven by market demands, strong customer relationships are built not only on high-quality products and innovative technology but also on listening to the customer's voice and ensuring effective interaction and communication. This is a key part of the group's management approach. The company has established the "Customer Service Management Procedure" and "Customer Satisfaction Survey Procedure," conducting regular annual surveys. The management goal is to achieve a customer satisfaction rate of over 90%. In 2023, the overall customer satisfaction rate reached 94%, with no incidents of customer privacy breaches or data loss.



In response to customer complaints, the company will provide feedback within 24 hours of receiving the customer's message, hold a meeting to gather relevant information and determine the responsible processing unit, formulate a processing strategy within 3 days, and reply to the customer with the strategy within one week. The company will then follow up to ensure that the strategy meets the customer's needs.

Chapter 2 Sustainable development

Practicing Sustainability Commitments

The company is dedicated to the application and development of optoelectronics, optics, imaging, and related software technologies, with a global vision focused on expanding into European and American markets. By prioritizing investment in sustainable clean energy industries, we aim to become a leading system integrator. In order to practice "environmental protection, sustainable development, carbon reduction, and clean energy" as core values, we strive to balance the pursuit of profits with social responsibility. This includes environmental awareness, environmental protection, promoting energy-saving education, and reducing environmental impact. In terms of labor relations, we focus on employee care, providing healthy working conditions, managing diversity and inclusion, and supporting community engagement. Our company governance adheres to legal regulations, promoting a balanced interest between economic, environmental, and social development for the benefit of all stakeholders.

Environment

Establishing Science-Based Targets (SBTs) for Carbon Reduction

In 2021, we launched carbon reduction efforts with the aim of aligning with the "Above 1.5 Degrees Celsius Corporate Ambition" promoted by major institutions. By 2027, the company aims to meet Scope 1 and Scope 2 targets, progressively adopting cleaner energy sources, improving energy efficiency, and lowering the use of high-carbon energy and materials. Research into alternative resources and materials, as well as environmental remediation efforts, will be expanded. This will aid in the overall reduction of environmental impact, enhancing ecosystem restoration.

Society

Adopting Responsible Business Alliance (RBA) Standards

As a global citizen, the company follows the "Responsible Business Alliance (RBA)" standards. This involves auditing human rights, employment, safety, and environmental protection across our supply chain. The company conducts social and environmental responsibility audits of approximately 450 suppliers annually. By adhering to RBA guidelines, we promote safety in production processes, establish safe operational environments, and ensure lawful compliance across the board. These efforts have enhanced our governance and operational transparency.

Governance

Integrity, Vision, Responsibility

In 2021, the company established the Corporate Governance and Sustainability Committee to continuously improve governance practices. Under the principles of "integrity, vision, and responsibility," the committee focuses on enhancing the company's management capabilities, improving transparency, and promoting sustainability within the organization.

■ The Corporate governance and Sustainability development Committee [GRI 2-13](#) [GRI 2-14](#)

In alignment with the company's ESG vision and mission, the "Corporate Governance and Sustainability Committee" was established in November 2021. The committee is composed of three independent directors and two directors, responsible for overseeing decision-making and organizational operations. The Sustainability Task Force, chaired by Hu Hui-Sen, the General Manager of Fit Holding, includes the heads of various subsidiaries and responsible personnel as members. The task force holds meetings at least once a month, during which members regularly report on sustainability and environmental issues as well as the outcomes of related initiatives. Based on global sustainability guidelines and trends, mid-to-long-term sustainability development plans are formulated and submitted to the board of directors for review. After review and evaluation, the board provides appropriate recommendations to ensure that the company's sustainability strategies are fully integrated into its day-to-day operations.

2-1 Stakeholder engagement [GRI 2-29](#)

The company, based on the AA 1000 Stakeholder Engagement Standard (SES) 2015, evaluates key stakeholders using criteria such as responsibility, influence, dependency, diverse perspectives, and tensions. Each criterion is scored from 0 to 4, reflecting the strength of the relationship, for the identification and assessment of primary stakeholders. This process also incorporates the experiences of various departments and peers. Through multiple meetings, discussions considered the significant sustainability issues facing the company internally and externally, and their relevance to corporate sustainability.

After internal discussions within the Sustainability Office, seven key stakeholder categories were identified: shareholders/investors, customers, employees, suppliers, government agencies, communities, and non-profit organizations. A questionnaire was used to gather feedback on issues of concern from these seven major stakeholders, and the Sustainability Committee Task Force compiled a list of 19 sustainability-related issues.

stakeholders	Concerned issues	Current implementation measures and plans	Communication channels and frequency		Corresponding section
Shareholders /investors	<ul style="list-style-type: none"> ●Business performance ●Risk management ●Corporate governance ●Customer relationship management ●Innovative technology ●Tax policy ●Stakeholder Communication 	<ul style="list-style-type: none"> • Holding shareholders' meetings and complying with regulatory announcements • Corporate sustainability website and sustainability reports • Establishing the Corporate Governance and Sustainability Committee • Spokesperson mechanism and holding four domestic investor briefings and online presentations annually • Handling regular and ad-hoc information disclosure matters in accordance with regulations, allowing investors to access information on the Market Observation Post System • Periodically updating the investor relations section of the company website with disclosed information 	Regular	<ul style="list-style-type: none"> • Annual Shareholders' Meeting and Annual Report • Participate in Corporate Governance Evaluation • Issue Sustainability Report • Investor Conference four times a year 	Business Overview
			Un-regular	<ul style="list-style-type: none"> • Public Information Observation Station 	Chapter 1 Corporate Governance Chapter 2 Sustainable Development Chapter 3 Friendly Environment
Customer	<ul style="list-style-type: none"> ●Customer relationship management ●Innovative technology ●Information security ●Integrity management ●Greenhouse Gas Emissions, Climate Change Mitigation, and Adaptation 	<ul style="list-style-type: none"> • Customer satisfaction surveys • "Information Security Office" as the highest unit for cybersecurity risk management • Incorporating integrity-related topics into new employee training courses • Regularly conducting educational training on integrity management topics • Setting product quality goals and holding regular meetings for review • Corporate sustainability website and sustainability reports • ISO 14064-1 certification obtained 	Regular	<ul style="list-style-type: none"> • Annual Customer Satisfaction Survey • Customer GP 	Business Overview
			Un-regular	<ul style="list-style-type: none"> • Accept customer audit and request 	Chapter 1 Corporate Governance Chapter 3 Friendly Environment
Employee	<ul style="list-style-type: none"> ●Labor Practices and Human Rights Occupational Safety and Health ●Talent Development and Education Training ●Talent Recruitment and Retention Occupational Safety and Health ●Talent Recruitment, Retention, and Benefits 	<ul style="list-style-type: none"> • Setting up a contact window and collecting employee opinions and complaints through a dedicated mailbox. • The company's internal network platform periodically announces various employee welfare matters. • Monthly meetings of senior executives. • Irregular communication meetings of various business units. • Regular company-wide sharing lectures and talks. • Regular health checkups, medical consultations, care and support. • Setting up an employee opinion platform and forming an employee welfare committee. 	Regular	<ul style="list-style-type: none"> • Establishment of Occupational Safety and Health Committee (EHS) • Hold Occupational Safety and Health Committee Meetings every quarter • Regular health check-ups 	Chapter 1 Corporate Governance
			Un-regular	<ul style="list-style-type: none"> • Departmental work meetings • Various activity lectures • Periodic 	Chapter 4 Happy workplace

		<ul style="list-style-type: none"> •Diverse learning platforms, general education courses, professional skills training, management training courses. •Setting up a salary committee. •Setting up an occupational safety and health committee (EHS), holding meetings every quarter. •The factory has passed ISO45001 certification. 		announcements on the company's internal network platform	
Supplier	<ul style="list-style-type: none"> •Integrity Management •Sustainable Supply Chain Management •Corporate Governance •Circular Economy 	<ul style="list-style-type: none"> •Assisting key suppliers in promoting environmental management concepts and sharing performance. •All suppliers sign a clean commitment letter. •Key suppliers sign a commitment letter to comply with the "Prohibition/Non-Support/Non-Use of Conflict Minerals" policy. •Annual supplier audits. 	Regular	<ul style="list-style-type: none"> • Regular audit • Conflict mineral investigation 	Chapter 2 Sustainable Development
			Un-regular	<ul style="list-style-type: none"> • Sustainable supplier survey • Supplier meeting • New evaluation criteria for selecting suppliers 	Chapter 3 Friendly Environment
Community /Non-profit organization	<ul style="list-style-type: none"> •Social Welfare •Circular Economy 	<ul style="list-style-type: none"> •Blood donation activities. •Purchasing and selling agricultural products in rural areas. •Establishing a charity club to care for social welfare. •Responding to public welfare fundraising activities, employees donate small amounts of money for charity, and donate invoices on the go. 	Un-regular	<ul style="list-style-type: none"> • Blood donation event held three times a year • Purchasing products from small farmers • Donation of second-hand clothing and shoes • Beach cleaning activity 	Chapter 2 Sustainable Development Chapter 5 Inclusiveness
Government and Competent Authority	<ul style="list-style-type: none"> •Corporate Governance •Compliance with Laws and Regulations •Risk Management •Climate Change and Energy Management 	<ul style="list-style-type: none"> •Irregular participation in policy discussion meetings and seminars of competent authorities. •Cooperating with competent authorities for supervision and inspection. •Establishing a contact window to maintain good interaction with competent authorities. •Official letters from competent authorities. •Accepting government evaluations (annually). 	Un-regular	<ul style="list-style-type: none"> • Participate in seminar • Responding to government policy guidelines 	Publicly uploading sustainability reports to disclose complete non-financial information of the company

2-2 Identification and analysis of significant topics GRI 3-1 GRI 3-2

- The GRI materiality analysis was completed at the beginning of 2023, with a total of 92 company managers and employees, as well as 90 stakeholders, participating in the identification, prioritization, and validation of material topics and the analysis process. Compared to the ESG topics from the previous year, several changes were made. In the economic dimension, the new topic of "Stakeholder Communication" was added. In the environmental dimension, the previous "Climate Change and Energy Management" topic was adjusted to two separate topics: "Climate Change Mitigation and Adaptation" and "Energy Management." In the social dimension, the topics of "Human Rights" and "Labor Relations" were integrated into "Labor Practices and Human Rights," while "Talent Recruitment and Retention" and "Compensation and Benefits" were combined into "Talent Recruitment, Retention, and Benefits." Additionally, the topic of "Talent Training" was revised to "Talent Training and Education." These changes were made to better align with the spirit and content of topic management, resulting in a total of 19 ESG topics identified for the materiality analysis.

Based on the results of the materiality analysis, discussions with the sustainability team and internal and external experts, and further integration of the company's ESG policies, ESG priorities, and long-term sustainability goals, 10 topics were confirmed as having significant materiality, which will be prioritized for disclosure and long-term goal setting.

■ Materiality identification process

1. Identification: Collecting topics.

Method: From major international sustainability standards and norms (GRI Standards, RBA, SDGs, TCFD), internal development goals of the organization, domestic and foreign peers, industry benchmark reports and stakeholder communication. Through discussions with experts, colleagues from various departments and the organization's top management, and after receiving impactful opinions from stakeholders, 19 issues related to the company's operations and sustainability issues are summarized as the basis for materiality investigation.

2. Sorting: Analysis.

Method: The members of the company's sustainability management committee conducted an online questionnaire survey, and finally collected 182 valid questionnaires (including 11 from senior executives of the company), measuring the impact of each issue on operations, integrating internal and external perspectives, and identifying the importance and impact of each ESG issue.

3. Confirm major issues:

Method: Through discussions among members of the Sustainable Development Committee and internal senior executives, analyze the impact of various sustainable issues on the company's economic, environmental, and social aspects. Finally, after analyzing the major theme matrix

chart, actual and potential internal and external positive and negative impact assessment analysis, and consulting stakeholders and internal and external experts, confirm the list of 14 major issues and summarize the major issue matrix chart.

4. Verification:

Method: The 10 major issues are approved by the “Corporate Governance and Sustainable Development Committee” and are governed after being submitted to the board of directors for approval; the Sustainable Management Team regularly reviews and evaluates the impact of major ESG issues on the upstream value of the company, company operations, and downstream boundaries. According to GRI reporting requirements, internal information, data, and management policies are collected and disclosed.

■ Impact of Material topics and corresponding GRI guidelines

To help stakeholders better understand the impact of each major topic on the company's internal operations, the overall value chain, and its effects on the environment and society, we present a matrix chart that illustrates the potential direct or indirect impacts of each major topic. The circles in the chart represent different meanings, which are explained as follows:

Material topics	Description	Value chain impact boundary			Corresponding GRI Standards indicators	corresponding SDGs target	Corresponding section
		upstream	company	downstream			
Customer relationship management	Improving customer satisfaction through product functionality enhancements and service refinement can increase customer trust in product quality.		●	○	GRI 416 : Customer Health and Safety GRI 418 : Customer Privacy	12 Responsible Economy and Production	Business Overview Chapter 1 Corporate Governance Chapter 2 Sustainable Development
Business performance	Ensuring the company's business performance can continue to grow steadily is a goal that the company's management team attaches great importance to.	○	●		GRI 201 : Economy	8 Employment and Economic Growth	Business Overview
Information security	Information is valuable to businesses or organizations and has a significant impact on their operations. Therefore, it needs to be protected appropriately to reduce risks and prevent customer privacy leaks or theft or destruction of company secrets. The group has begun planning information security strengthening control mechanisms to ensure that there are no blind spots in information security.		●	○	GRI 418 : Customer Privacy	-	Chapter 1 Corporate Governance
Integrity Management.	Integrity is the most important core value of a company and the foundation of business operations. The company strictly adheres to laws and regulations, implements integrity governance, and builds a good reputation and credibility to enhance its competitive advantage.	○	●		GRI 205 : Anti-corruption	12 Responsible Economy and Production	Chapter 1 Corporate Governance
Innovative technology	Innovative technology can help companies improve efficiency, reduce costs, increase revenue, and provide better products and services to consumers.		●	○	No applicable GRI topic	-	Chapter 3 Friendly Environment
Risk management	Through policies such as risk assessment, handling, and risk monitoring, help companies face market changes and uncertainties, and minimize losses.	○	●	○	No applicable GRI topic	-	Chapter 1 Corporate Governance
Occupational Safety and Health	Comply with the Occupational Safety and Health Act to prevent occupational diseases and accidents, and improve the work efficiency and productivity of workers.		●		GRI 403 : Occupational Safety and Health	3.Health and well-being 8 Employment and Economic Growth	Chapter 3 Friendly Environment
Labor Practices and Human Rights	Good labor-management relations are a crucial part of corporate social responsibility. By prioritizing the work environment and protecting workers' rights, the company can enhance employee loyalty and competitiveness. Human rights and ethics are the foundation of corporate development, ensuring the protection of workers' rights and dignity, and promoting diverse and inclusive management.		●	○	GRI 401 : Labor-Employer Relations GRI 402 : Labor relations GRI 412 : Human Rights Assessment.	10 Reducing Inequality	Chapter 4 Happy workplace
Sustainable Supply Chain Management	Achieving corporate sustainable development by improving the environmental and social impacts of the supply chain. Sustainable supply chain management involves various stages, from raw material procurement to product design, production, logistics, usage, and recycling, requiring collaboration and coordination between the company and its suppliers.	○	●		GRI 412 : Human Rights Assessment	10 Reducing Inequality	Chapter 2 Sustainable Development
Climate change and energy management	Addressing climate change is a major issue that all businesses will soon need to face. Energy use is one of the main sources of greenhouse gas emissions, and proper carbon management is essential.		●	○	GRI 201 : Economic Performance	13 Climate action	Chapter 3 Friendly Environment

【●】 Actual (direct) impact : Refers to the direct impact of the major topic on the boundary.

【○】 Potential (indirect) impact : Refers to the indirect impact of the major topic on the boundary or its association with the boundary due to business relationships.

Management of material topics GRI 3-3

Management of material topics	Policies / Commitments	Risks and Opportunities	Objectives and Goals	2023 Targets	2023 Performance Results	2024 Targets
Customer Relationship Management	Developing and serving clients, enhancing customer satisfaction, and becoming an indispensable partner.	Risk: Inability to provide the products or services required by the client Opportunity: Enhance customer service satisfaction, deepen partnerships, and expand product collaboration areas	Improve customer engagement, increase satisfaction and loyalty	1. Provide innovative technological products 2. Improve service quality and enhance customer satisfaction	2023 Customer Survey Feedback: 1. Established dedicated customer service teams to address customer inquiries 2. Strengthened customer relationships 3. Achieved 94% customer satisfaction, meeting management expectations	1. Provide innovative technological products 2. Improve service quality and enhance customer satisfaction
Operational Performance	Establish operational management policies and processes, conduct regular management reviews, enhance corporate efficiency, and meet stakeholder expectations.	Risk: Finance, supply chain risks (such as financial fluctuation or shortage in supplies) Opportunity: Optimize resource allocation and improve overall service quality	Achieve operational growth targets	Operational profit growth target of 5%	Achieved consolidated revenue of NT\$17,423,002 million, with a year-over-year increase of 4.4%; operating profit of NT\$1,016,909 million; and net income of NT\$567,916 million with EPS of NT\$2.31, meeting a 7% annual increase	Operational profit growth target of 5%
Ethical Business Practices	The company has established a Code of Integrity, which has been approved by the Board of Directors.	Risk: Potential risk to company reputation due to ethical violations Opportunity: Prevent external fraud and establish a secure workplace	An image of honesty, fairness, responsibility, and reliability, along with maintaining corporate reputation and brand image, can be achieved by establishing transparency, fair competition, compliance with laws and regulations, and protecting consumer rights.	Strengthen departments' compliance practices, zero tolerance for corruption	1. All suppliers adhere to ethical business conduct policies and related industry codes of conduct 2. Established anonymous reporting channels for ethical concerns 3. Regularly conduct educational training on topics related to integrity management.	Maintain ethical standards and corporate reputation, zero tolerance for corruption
Innovation and Technology	Understand tech trends and invest in innovation	Risk: Risk of failure to adapt to technological advancements Opportunity: Lead in innovative technologies to foster customer collaborations	Hold educational training sessions to enhance employees' sensitivity to patents, establish an employee reward system, and protect employees' innovative achievements.	Increase in the number of patent and trademark applications.	Invention patents increased by 3 compared to 2022, and new inventions increased by 1 compared to last year. Intellectual property education was promoted during new employee training. In 2023, a total of 23 participants attended related educational sessions, totaling 16.5 hours.	Increase in the number of patent and trademark applications.
Labor Practices and Human Rights	Support UN Human Rights Declaration, encourage respect for diversity and equality	Risk: Risk of labor law violations and employee dissatisfaction Opportunity: Promote fair treatment and a diverse work environment	The company has established diverse communication channels to maintain smooth, two-way communication, actively listening to and responding to employees' voices. There have been no incidents of inequality or discrimination.	The company has increased the number of employee forums, allowing senior management to directly communicate and exchange ideas with employees. There have been no workplace complaints related to unfair practices, such as sexual harassment or discrimination.	There have been no employee grievances or unfair workplace complaints, including incidents of harassment or discrimination.	The company has increased the number of employee forums, allowing senior management to directly communicate and exchange ideas with employees. There have been no workplace complaints related to unfair practices, such as sexual harassment or discrimination.
Climate Change Mitigation and Adaptation	Comply with government climate change regulations and establish an emergency response procedure.	Risk: Climate risks causing operational impacts. Opportunity: Strengthening climate risk resilience and advancing emission reduction strategies.	Parent company implementation of ISO 14064 verification, joining SBTi carbon reduction targets.	Increase subsidiary ISO 14064 carbon inventory verifications. Company's primary plant to pass a second-party carbon reduction target of 4.2%.	Achieved: Completed the 111th year ISO 14064 verification. Subdivision of SBTi annual emission reduction targets implemented.	Increase the number of subsidiaries implementing ISO 14064 verification for carbon inventory Some subsidiaries achieved a 4.2% reduction in annual carbon emissions under Scope 1 & Scope 2.

Information Security	Strengthen information security management systems and privacy protection mechanisms.	Risk: Customer data and company confidential information breach; system vulnerabilities impacting security. Opportunity: Optimize IT systems and enhance information protection protocols.	Prevent data breaches and strengthen defenses.	Enhance security systems for stronger defense and network stability.	1. Conduct weekly vulnerability scans and patches for critical information systems to reduce the risk of hacker intrusions. 2. Implement Network Access Control (NAC) to prevent unauthorized devices from accessing the network. 3. Continuously participate in the cybersecurity defense organization TWCERT. 4. Join the Taiwan Cybersecurity Managers Alliance. 5. Conduct cybersecurity awareness campaigns every six months, participate in cybersecurity training, and obtain certification.	1. In 2024, establish a Security Information and Event Management (SIEM) platform to consolidate log management for critical information systems and promptly respond to cybersecurity incidents. 2. In 2024, assess and plan for the implementation of an Endpoint Detection and Response (EDR) system for critical information systems. 3. Conduct corporate governance audits according to the annual audit plan.
Risk Management	Establish an effective risk management mechanism to reduce operational uncertainty.	Risk: Inability to fully execute risk plans, impacting business goals. Opportunity: Lower overall operational risk for stable growth.	Conduct regular risk assessments and implement corrective actions.	Control risks within an acceptable range.	Conduct annual risk identification and report to the Corporate Governance and Risk Committee.	Control risks within an acceptable range.
Supply Chain Sustainability Management	Establish responsible procurement process and require suppliers to follow Responsible Business Alliance (RBA) standards.	Risk: Inability to enforce supplier standards for company requirements. Opportunity: Assist suppliers in resource conservation and quality improvement.	Encourage suppliers to strengthen ethical and social responsibility compliance.	Increase the rate of suppliers signing the Social Responsibility Commitment and conduct RBA audits for key suppliers.	1. Supplier compliance of 80%. 2. High-risk suppliers reached 100% compliance with RBA standards.	1. Supplier annual quality audits achieved 100% completion. 2. Key suppliers achieved 100% RBA (Responsible Business Alliance) audit completion. 3. The return-signing rate for Supplier Social Responsibility Commitment from all suppliers reached 80%.
Occupational Health and Safety	Provide a safe and healthy work environment, including ISO 45001 certification for health and safety management systems.	Risk: Occupational hazards, including exposure to hazardous materials. Opportunity: Improve workplace safety to prevent injuries.	Number of occupational incidents: 0	Continue to maintain zero incidents of workplace hazards.	1. Number of occupational disease cases: 0 2. Number of major occupational incidents: 0	1. Continuously promote a safe and healthy workplace. 2. Ongoing improvement of the occupational health and safety management system to comply with relevant regulations and standards, and achieve related certifications.

Chapter 3 Sustainable Environment.

Vision:

To establish a harmonious coexistence with nature, ensuring ample resources that can be sustainably used by future generations.

Strategy:

Compliance with policies and regulations, technological innovation, and educational advocacy.

Goals:

Reduce total waste generation by 3% annually, including a 3% reduction in general waste. Reduce water consumption by 3% annually. Set carbon reduction targets using the SBTi (Science-Based Targets Initiative) methodology: with 2021 as the baseline year, the absolute emissions for Scope 1 & 2 will be reduced by 42% by 2030.

According to the 2022 Global Risks Report, climate change is one of the most critical global risk issues that must be prioritized. The Russia-Ukraine war, which began in early 2022, has further complicated international political and economic relations.

3-1 Climate Change and Adaptation [GRI 201-2](#)

According to the 2022 Global Risks Report, climate change is one of the key global risk issues that must be taken seriously. The Russia-Ukraine war, which erupted in early 2022, has further exacerbated potential risks arising from the instability of international political and economic relations, marking the end of global free trade. In July 2023, Greece's famous tourist destinations were engulfed in wildfires, Spain experienced severe drought, multiple provinces in China were devastated by floods, and the Mogao Caves murals in Dunhuang are facing irreversible damage due to climate change. At the same time, wildfires have ravaged Canada's forests for five consecutive months, fueled by dry vegetation. Climate change has become intertwined with everyone's lives, and no one can remain unaffected.

The company closely monitors global climate change trends and national climate change regulations, incorporating climate change as a major sustainability issue and a key critical risk in its analysis and management processes. The company is committed to both the mitigation and adaptation of greenhouse gas emissions. Since 2021, the company has conducted greenhouse gas emissions inventories, obtained third-party certifications, and voluntarily joined the Science-Based Targets Initiative (SBTi) to engage in emission reduction plans. The company actively discloses greenhouse gas management information to stakeholders and records its inventory results in the national greenhouse gas registration platform.

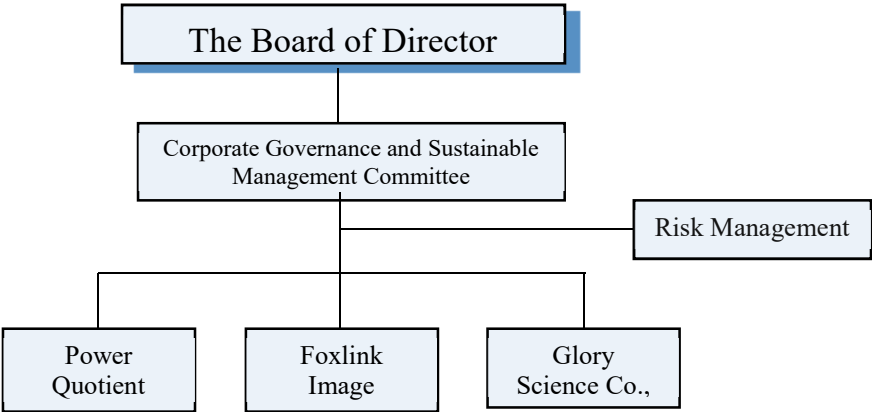
In the face of global warming, extreme weather events, rising environmental protection, energy conservation, and safety and conservation awareness, the company refers to the Task Force on Climate-Related Financial Disclosures (TCFD), issued by the Financial Stability Board (FSB), for climate-related financial information disclosures. Based on TCFD's four core elements—

"Governance," "Strategy," "Risk Management," and "Metrics and Targets"—the company has established a risk framework to identify significant risks and opportunities that may impact operations and has proposed corresponding response strategies.

3-1-1 Climate Management Organization. GRI 2-12 GRI 2-13

The "Corporate Governance and Sustainability Committee" serves as the highest authority for the company's climate change management, chaired by the company's General Manager. The committee assigns each functional unit to establish a risk assessment team. In accordance with the company's "Risk Management Policies and Procedures," responsible parties from each subsidiary are tasked with identifying risks and opportunities. The members of the Sustainability Committee assist in consolidating cross-company data and statistics. At least once a year, the committee conducts an identification, evaluation, and management of climate change-related risks and opportunities, assessing their financial impacts. Based on the results, strategies and targets are developed to manage climate change risks and opportunities, with annual reports on implementation progress submitted to the Board of Directors.

The Board of Directors is responsible for guiding and reviewing climate change risks and opportunities, evaluation results, response strategies, and management performance. It also continuously monitors the execution and status of mitigation measures for high-risk items. The company's approach to climate change risk management, strategy, and target setting was approved by the Board of Directors on August 12, 2022.



The Committee's strategy and plan GRI 2-22

● Climate Governance Strategy:

1. Develop an environmental sustainability policy of Fit Holding Co., Ltd.: Investing in clean energy industries.
2. Develop response strategies based on climate change trends and national climate change laws and regulations.
3. Collect data on energy consumption and greenhouse gas emissions from various operational sites for analysis.
4. Disclose climate change adaptation plans.

Mitigation and Adaptation Plan:

1. Establish long-term, medium-term, and short-term carbon reduction targets.
2. Implement a greenhouse gas inventory plan using ISO 14064-1, and ensure verification by a third party.
3. Develop an internal product carbon footprint plan.

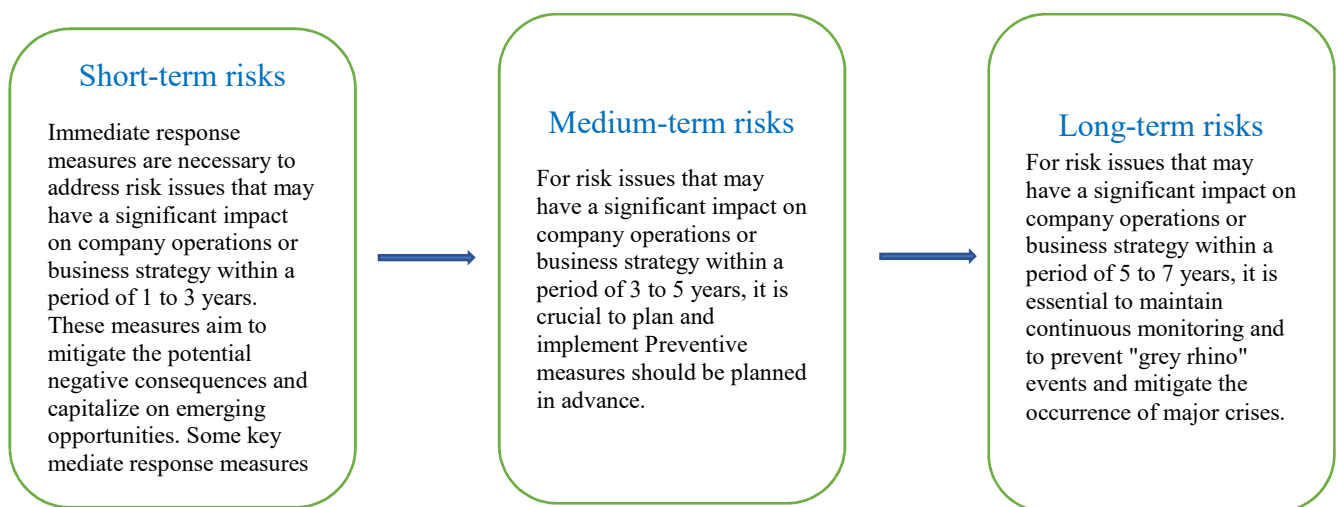
● Climate Change Management Framework

Governance	Sustainable Development Committee	Fit-holding's highest-level organization for climate change management, chaired by an independent director, reports annually on the planning and achievements of climate change initiatives, and reports to the board of directors.
	Business Management Meeting	Chaired by the Chairman, it periodically plans and reports on the progress and results of major energy-saving and carbon-reduction policies.
Strategy	Identify risks and opportunities	Identify major items based on the likelihood of occurrence and impact of risks and opportunities.
	Assess potential financial impact	Assess the potential financial impact of identified significant risks and opportunities.
	Scenario analysis	Set up plans to reach net-zero under different scenarios.
risk management	Implement TCFD	Adopt the TCFD framework to identify risks and opportunities, communicate with responsible units, and confirm by senior executives.
	Presentation of identification results	Incorporated into the annual corporate risk management assessment items, the risk management team reports control measures and management operations to the 'Corporate Governance and Sustainable Development Committee' and the board of directors every year.
indicators and targets	Group Energy Management Goals	Setting 2021 as the base year, with the goal of reducing carbon emissions by 42% by 2030, and conducting annual reviews.
	Climate Response Strategy	Equipment renewal, installation of renewable energy equipment, optimization of production scheduling, building air conditioning planning, energy management system, and extreme climate emergency response plan.
	Greenhouse Gas Emissions Disclosure	Annually disclose Scope 1 and Scope 2 emissions data in the sustainability report, and regularly review the reasons for increases or decreases.

3-1-2 Climate Change Risk and Opportunity Management

Climate change has a profound impact on business operations and introduces uncertainties and challenges that can affect a company's long-term sustainability. To fully understand how climate-related risks affect the company's operations and development, as well as the potential opportunities that may arise, the company follows the framework recommended by the Task Force on Climate-Related Financial Disclosures (TCFD) as published by the Financial Stability Board. The company evaluates the risks and opportunities posed by climate change, identifying short-, medium-, and long-term risks and opportunities. For each identified risk, the company develops corresponding response strategies and management measures. In creating climate-related risk and opportunity management strategies, the company considers the financial impact, changes to the business model, and operational strategy adjustments. These evaluations are conducted comprehensively and reviewed annually for updates.

The sources of risk are categorized into physical risks and transition risks. Physical climate risks, such as droughts, floods, and wildfires, can severely impact human life and business operations. Transition risks include regulatory changes, market shifts, and the demand for new technologies. Physical risks are further divided by time frame: acute risks, such as floods, and chronic risks, such as droughts and rising temperatures. Climate-related opportunities, on the other hand, include improving resource efficiency and tapping into emerging markets.



■ Climate-related risk identification process

● Phase 1: Risk Information Collection and Issue Identification and Categorization

References to international issues and potential climate-related risks faced by benchmark industries domestically and internationally:

- Extreme weather events and physical risks resulting from global warming.
- The risk of enterprises seeking transformation in response to climate change generally refers to the revision of public policies and regulations, which in turn brings certain risks to enterprises.

In summary, the description is as follows :

- A. Addressing International Trends.
- B. Addressing Policy and Regulatory Changes.
- C. Addressing Physical Risks.

● Phase 2: Financial Impact Assessment

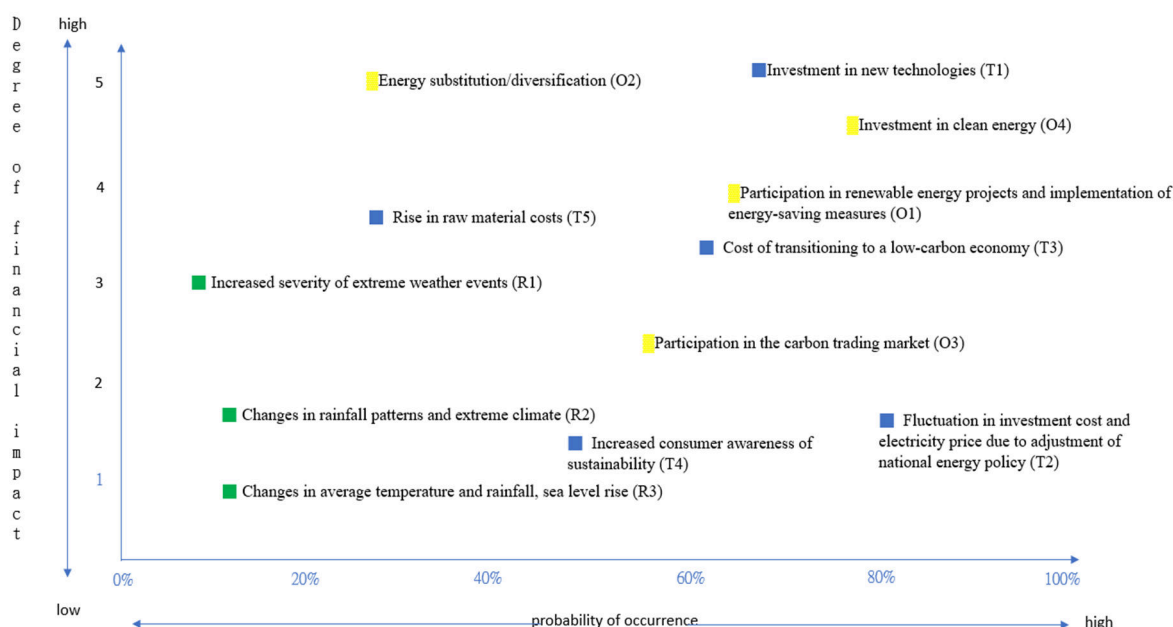
Assess the financial impact of the risks identified in Phase 1 on the organization's operations, such as direct damage to assets and indirect effects of disruptions to supply chains. The impact areas considered include increased labor costs, technological development and transformation costs.

● Phase 3: Draw a risk matrix

For the climate change related issues in the second phase of assessment, and then identify their importance according to the risk matrix analysis, the analysis mainly includes three risk indicators: risk impact orientation, risk frequency and risk impact degree, taking the possibility of risk occurrence as the horizontal axis, and the impact on the financial impact degree as the vertical axis, and identifying the priority of each risk issue that needs to be addressed.

The results of the climate change risk and opportunity projects by occurrence period are shown in the table :

Types	Short-term (<3 years)	Mid-term (3~5 years)	Long-term (>5 years)
Physical risk	---	<ul style="list-style-type: none"> Increased severity of extreme weather events (R1) Changes in rainfall patterns and extreme climate (R2) 	<ul style="list-style-type: none"> Changes in average temperature and rainfall, sea level rise (R3)
Transition risk	<ul style="list-style-type: none"> Investment in new technologies (T1) Fluctuation in investment cost and electricity price due to adjustment of national energy policy (T2) 	<ul style="list-style-type: none"> Cost of transitioning to a low-carbon economy (T3) Increased consumer awareness of sustainability (T4) 	<ul style="list-style-type: none"> Rise in raw material costs (T5)
Opportunity	<ul style="list-style-type: none"> Participation in renewable energy projects and implementation of energy-saving measures (O1) 	<ul style="list-style-type: none"> Energy substitution/diversification (O2) Participation in the carbon trading market (O3) 	<ul style="list-style-type: none"> Investment in clean energy (O4)



To mitigate the aforementioned risk factors, the company simultaneously identifies feasible opportunities and develops corresponding countermeasures. In the area of climate change mitigation, the company focuses on energy management, responsible production, carbon information disclosure, and innovative technologies. For climate change adaptation, some of the company's facilities have already implemented photovoltaic systems. The company is committed to energy-saving and carbon reduction initiatives, including innovative research and development, improvements in lighting systems, digitization of forms and documents, energy conservation, and the recycling and reuse of resources and energy. The company will continue to promote energy-saving policies.

3-1-3 Climate change-related risk financial impact and opportunity management

Risk Type		Risk Description	Potential Financial Impact	Management Processes and Measures	Derived Opportunities
Transition Risk	Policy and Regulation	The Climate Change Response Act stipulates that our country should achieve net-zero greenhouse gas emissions by 2050, promoting carbon fees and carbon trading.	The increased operating costs to comply with regulatory requirements.	Strategy: <ul style="list-style-type: none">Implement energy-saving programs at all operating locations, replace outdated equipment and spare parts, and optimize processes.Set up a highest governance body for climate change, regularly assess and formulate countermeasures. Goal: <ul style="list-style-type: none">Complete the audit of 2022 and verification of fit holding CO., Ltd.Increase the number of subsidiaries introducing ISO14064 audit verification. Execution: <ul style="list-style-type: none">The 'Corporate Governance and Sustainability Development Committee' formulates sustainable development strategies and oversees the implementation of plans.Establish long, medium, and short-term carbon reduction goals.Implement a greenhouse gas inventory plan with ISO 14064-1, and undergo third-party assurance.Plan an internal product carbon footprint project.Invest in clean energy industries.	<ul style="list-style-type: none">Continuously develop low-carbon technologies and actively collaborate with customers to enhance their product image and value.Effectively implement various energy-saving optimization solutions to increase production capacity, boost output, and reduce operational costs.Invest in the clean energy industry, strive to achieve carbon reduction goals, fulfill corporate environmental responsibilities, and move towards sustainable development.
		The Carbon Border Adjustment Mechanism(CBAM) will be piloted in 2023, and is expected to be launched in January 2027.	The Carbon Border Tax has not yet been actually levied, and the group's companies are not part of the first batch of regulated raw material products. However, to avoid the impact of future expansion of the levy objects, or the requirements of the supply chain, we are planning relevant measures in advance: carry out energy-saving product design to reduce or avoid being levied the Carbon Border Tax.		
	Technology	In response to the international Science Based Targets initiative (SBTi), we will reduce the total emissions of Scope 1 & Scope 2 by 42% before 2030.	Investing in energy-saving and carbon reduction equipment, solar power infrastructure, and purchasing green electricity, etc., has led to an increase in operating costs.	Strategy: <ul style="list-style-type: none">Deepen recyclable and low-energy consumption design capabilities to meet customer green product requirements.Assist key suppliers in reducing the environmental impact of the supply chain. Goals: <ul style="list-style-type: none">Some subsidiaries achieve an annual reduction of 4.2% in Scope 1 & Scope 2 carbon emissions.Increase the number of subsidiaries introducing the ISO14064-1 inventory verification. Execution: <ul style="list-style-type: none">Continue various energy-saving and recycling plans.Construct solar power generation equipment.	
	Goodwill	As consumers' sustainability consciousness rises, changing consumption preferences, customers will continually adjust their products to meet consumer needs.	Failing to meet consumer preferences can lead to a decrease in product demand.		

	Market	Customers' carbon management requirements for the upstream supply chain are becoming increasingly stringent.	Supplier management and material costs increase, thereby transferring to the company's procurement costs.	<p>Strategy:</p> <ul style="list-style-type: none"> Strengthen the innovation of R&D technology to provide technology that meets market demand. Assist key suppliers in reducing the environmental impact of the supply chain. <p>Goal:</p> <ul style="list-style-type: none"> Achieve a 100% return signing rate for 'Integrity Commitment' and 'Supplier Social Responsibility Commitment' from new material suppliers. Achieve 100% annual quality audits of suppliers and 100% RBA audits of key suppliers. <p>Execution:</p> <ul style="list-style-type: none"> Continuously track various energy-saving and reduction plans. Implement the ISO 14064-1 management system as soon as possible and complete third-party assurance. 	
Substantive risk	Immediacy	In recent years, the frequency of extreme weather events has increased, including strong winds, heavy rain, and high waves, amplifying the risks of operational disruptions.	Property damage, operational interruptions, and unstable raw material supplies lead to increased transportation costs and decreased production capacity, impacting shipments and, in turn, affecting revenue.	<p>Strategy:</p> <ul style="list-style-type: none"> Establish a business continuity plan to ensure timely response to risks. <p>Goals:</p> <ul style="list-style-type: none"> Achieve a 100% return signing rate for the "Integrity Commitment" and "Supplier Social Responsibility Commitment" from new material suppliers. 100% annual quality audit of suppliers and RBA audits of key suppliers. Achieve a 4.2% annual reduction in Scope 1 & Scope 2 carbon emissions at some subsidiaries. <p>Execution:</p> <ul style="list-style-type: none"> Seek two suppliers for important materials to diversify supply chain risks and ensure a stable supply of raw materials. Replace with energy-saving air conditioning and cooling equipment, implement a paperless review system to enhance equipment efficiency. 	<ul style="list-style-type: none"> Diversifying the supply chain and distributing resources to improve the stability of raw materials and strengthen supply chain resilience against risks. Enhancing and providing energy efficiency in offices, processes, and equipment to reduce operational costs and lower overall greenhouse gas emissions.
	Long-term	Global warming leads to rising temperatures, causing sea levels to rise.	Capital expenditure increases while revenue decreases.		

3-1-4 Performance of climate change management goals [GRI 302-2](#)

■ Greenhouse Gas Management Goals

Since 2022, the company has been conducting greenhouse gas inventories, with the company and its subsidiaries gradually implementing the ISO 14064-1 management system and obtaining third-party verification. The company also responded to the Science Based Targets initiative (SBTi), using scientific methods to set a target of keeping global warming below 1.5°C. Using 2021 as the baseline year, the target year is set for 2030 (aligned with the United Nations Sustainable Development Goals - SDGs), aiming for a 42% reduction in absolute Scope 1 & 2 emissions compared to the baseline year

Greenhouse Gas Inventory and Reduction Performance

Since 2022, the company has been conducting greenhouse gas inventories, covering the operational headquarters, Jin Yong International, Foxlink Image Technology, Taichung Guangyao Technology, Dongguan Foxlink Factory, Foxconn Factory, Weihai Foxconn Factory, and Yancheng Foxlink Factory in China. Currently, the operational headquarters, Dongguan Foxlink Factory, Foxconn Factory, and Yancheng Foxlink Factory have been verified by third parties. The 2023 inventory results are as follows: The total inventory in 2022 was 135,971.83 tons of CO₂e, while the total inventory in 2023 was 129,539.49 tons of CO₂e, a reduction of 6,432.34 tons of CO₂e, representing a 5% year-on-year reduction.

◆ 2023 Greenhouse Gas Inventory Results.

Unit : tCO₂e

Emission Category		Verified Total Emissions	Self-Inspected Total Emissions
Category 1: Direct Greenhouse Gas Emissions		336.42	59.50
Category 2: Energy Indirect Greenhouse Gas Emissions		12,033.08	1,283.81
Category 3: Transportation-related Indirect Greenhouse Gas Emissions	Upstream Transportation and Distribution	228.93	-
	Downstream Transportation and Distribution	87.82	-
	Employee Commuting	114.49	-
	Customer Visits	-	-
	Business Travel	25.60	-
Category 4: Indirect Greenhouse Gas Emissions from Products Used by the Organization	Purchased Materials	73,106.84	-
	Purchased Capital Goods	-	-
	Fuel and Energy-related Activities (not included in Categories 1 and 2)	-	-
	Waste Generated in Operations	118.97	-
Category 5: Indirect Greenhouse Gas Emissions from the Use of Products by the Organization	Downstream Processing of Sold Products	-	-
	Use of Sold Products	42,138.82	-
	End-of-life Treatment of Sold Products	-	-
Category 6: Other Indirect Greenhouse Gas Emissions		5.20	-
Subtotal		128,196.18	1,343.31
Total		129,539.49	

Company's Greenhouse Gas Inventory Status in Participation with SBTi.**Unit :****tCO₂e**

category	2021	2022	2023
Scope 1	1,496.04	557.80	395.92
Scope 2	27,342.76	18,115.72	13,316.89
Scope 3	394.22	117,298.22	115,826.86
Scope 1 & Scope 2	28,838.80	18,673.52	13,712.82
greenhouse gas emission intensity tCO ₂ e (note)	4.17	2.40	2.22

Note: Metric tons of CO₂e per million in revenue

Reduction results over the past two years:

1. In 2023, Scope 1 emissions were reduced by 162 metric tons of CO₂e compared to 2022, a 29% reduction from the baseline year.
2. In 2023, Scope 2 emissions were reduced by 4,798 metric tons of CO₂e compared to 2022, a 26% reduction from the baseline year.

To continuously achieve the SBTi initiative's reduction target of "reducing absolute Scope 1 & 2 emissions by 42% by 2030 compared to the 2021 baseline," the company, through its Sustainability Committee, tracks progress. As of 2023, the annual reduction target of 4.2% has been met.

3-2 Energy Management. GRI 302-1 GRI 302-3~4 GRI 305-1~5

Energy consumption is a major contributor to climate change, as the burning of non-renewable fuels produces greenhouse gases (GHG) and causes other environmental impacts. Efficient use of energy is crucial to mitigating climate change.

The energy used at the company's major production sites in Taiwan and China includes fossil fuels (such as diesel, gasoline, etc.) and purchased electricity. Fossil fuels are mainly used for emergency diesel generators, forklifts, gasoline for company vehicles, and facilities in living areas (including employee dormitories and restaurants). According to the greenhouse gas inventory analysis, purchased electricity is the largest source of GHG emissions at major production sites (accounting for approximately 98%).

The company and some subsidiary factories completed the 2023 ISO 14064-1 inventory for Scope 1, 2, and 3 emissions, along with third-party verification.

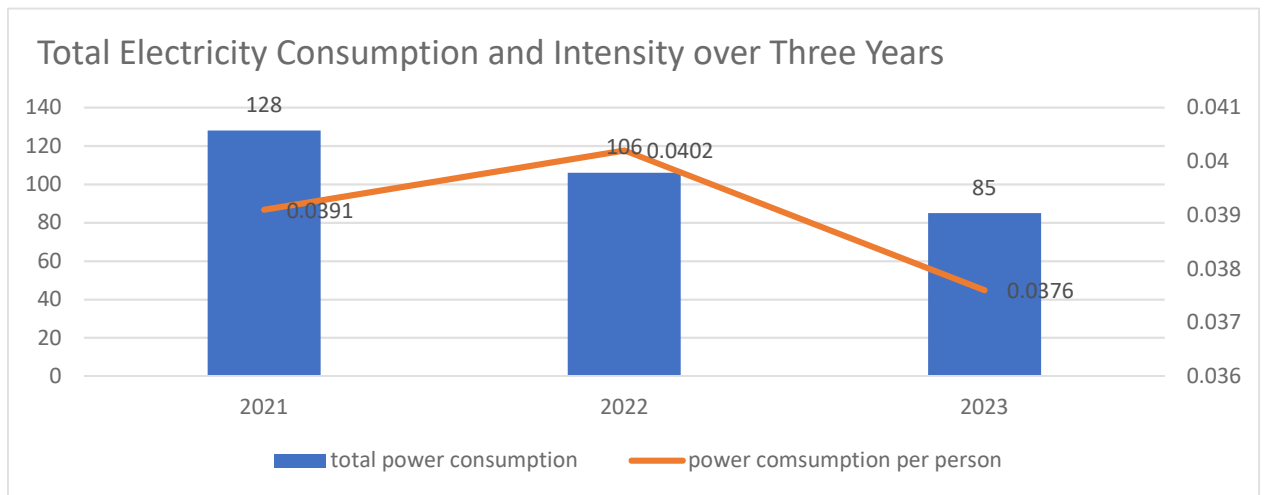
Below is an explanation of the energy usage and GHG emissions over the past three years.

Unit : joule

classify	item year	2021	2022	2023
energy	Purchased electricity	127.86	106	85
	diesel fuel	5,782	1,009	1,198
	gasoline	1,081	321	331
	natural gas	108	94	305

Unit : tCO₂e

classify	item year	2021	2022	2023
energy	Purchased electricity	27,201.08	21,737.27	13,317
	diesel fuel	387	85	92
	Gasoline	70	29	24
	natural gas	5	6	24



To make energy use more efficient in the factories, specialists have been researching various energy-saving solutions to create low-energy consumption facilities. This includes replacing outdated high-energy-consuming equipment, transitioning towards energy-saving facilities. Specific measures include replacing energy-efficient motors, optimizing air compressor usage, switching lighting in offices, factories, warehouses, and street lights to LED, replacing air compressors with variable frequency models, and installing automatic lighting sensors in public areas.

Every year, the factory invests significant efforts in energy-saving retrofit solutions, upgrading the power systems of major electricity-consuming production equipment. Measures such as replacing old motors with high-efficiency models, upgrading air compressors, and installing energy-saving lights resulted in energy savings of 62 MWh in 2023, reducing carbon emissions by 36.36 tons (CO₂ equivalent).

item	equipment	unit	quantity	conserve electrical energy (MWH)	reduced carbon emissions (tons)
1	Replacing external floodlights at the	units	26	13	7.49
2	Replacing energy-saving light tubes	tubes	1,700	32	18.39
3	Installing timers on ventilation fans in the power distribution	units	3	10	6.14
4	Replacing heating coils in material pipes with nano infrared energy-saving heating	units	22	7	4.34

3-3 Water-saving production GRI 303-1~5

For many years, the company has been focused on water conservation and environmental protection, using the ISO 14001 Environmental Management System as the foundation for water resource management. Continuous efforts are made to promote water-saving measures, including replacing old pipelines and flush valves, inspecting water switches, recycling and reusing cooling tower drainage from air conditioning systems, and strengthening daily management such as educational campaigns in all facilities. These efforts aim to reduce the use of circulating water in basic plant utilities such as air conditioning, air compressors, and employee living water consumption. All water used is sourced from municipal water supplies, and discharge is conducted in compliance with regulations, without causing significant ecological impact.

In 2023, the total water withdrawal was 145.43 million liters. The total discharge was estimated based on actual facility emissions and the urban sewage discharge coefficient according to Chinese urban drainage engineering planning standards, with a total sewage discharge of 113.502 million liters, legally discharged into municipal sewage systems for treatment. Through effective water resource management and the implementation of water-saving technologies, approximately 242.95 million tons of water were saved, a reduction of over 14%, achieving the annual target of a 5% water saving. and meeting the annual target of 5% water savings.

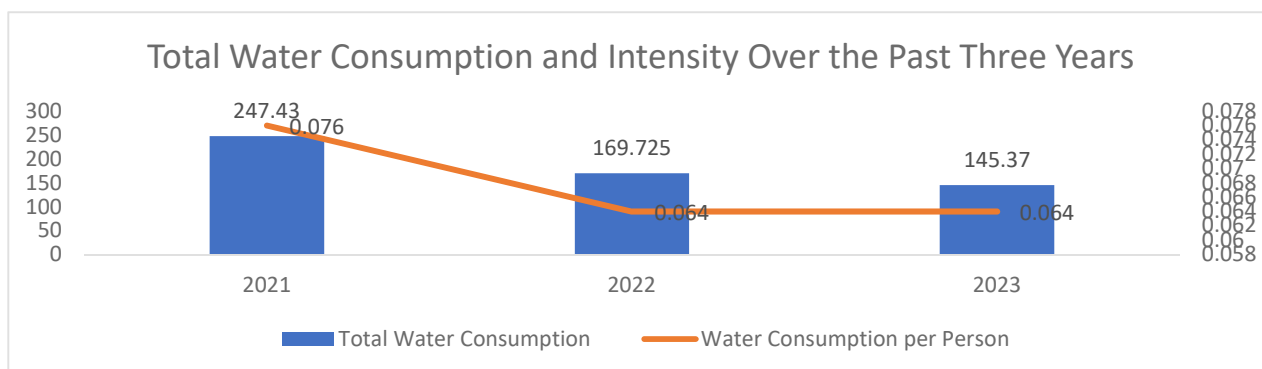
Unit: Million liters

Year	2021			2022			2023		
Water Source	Total Water Intake	Total Wastewater Discharge	Total Water Consumption	Total Water Intake	Total Wastewater Discharge	Total Water Consumption	Total Water Intake	Total Wastewater Discharge	Total Water Consumption
Tap Water	243.88	195.55	51.89	169.57	133.91	35.81	145.430	113.502	31.954
Groundwater	0	0	0	0	0	0	0	0	0
Surface Water (Rivers 、Lakes 、Streams)	0	0	0	0	0	0	0	0	0
Rainwater	3.55	0	0	0.16	0	0	0.025	0	0
Seawater	0	0	0	0	0	0	0	0	0
Differentiated by water quality									
Freshwater	247.44	195.55	51.89	169.73	133.91	35.81	145.455	113.502	31.954
Others	0	0	0	0	0	0	0	0	0

Note:

Water consumption = Total water intake - Total water discharge

Domestic sewage volume = Tap water consumption * 0.8~0.85 (estimated independently)



3-4 Waste Management. GRI 306-1~5

All waste generated by the company is centrally processed and categorized in accordance with ISO 14001 management procedures. The administration department is designated as the responsible management unit, tasked with selecting qualified suppliers capable of effectively handling waste. Recycling and disposal contracts are signed with these suppliers to ensure proper waste management, thus preventing significant environmental impacts from company-generated waste.

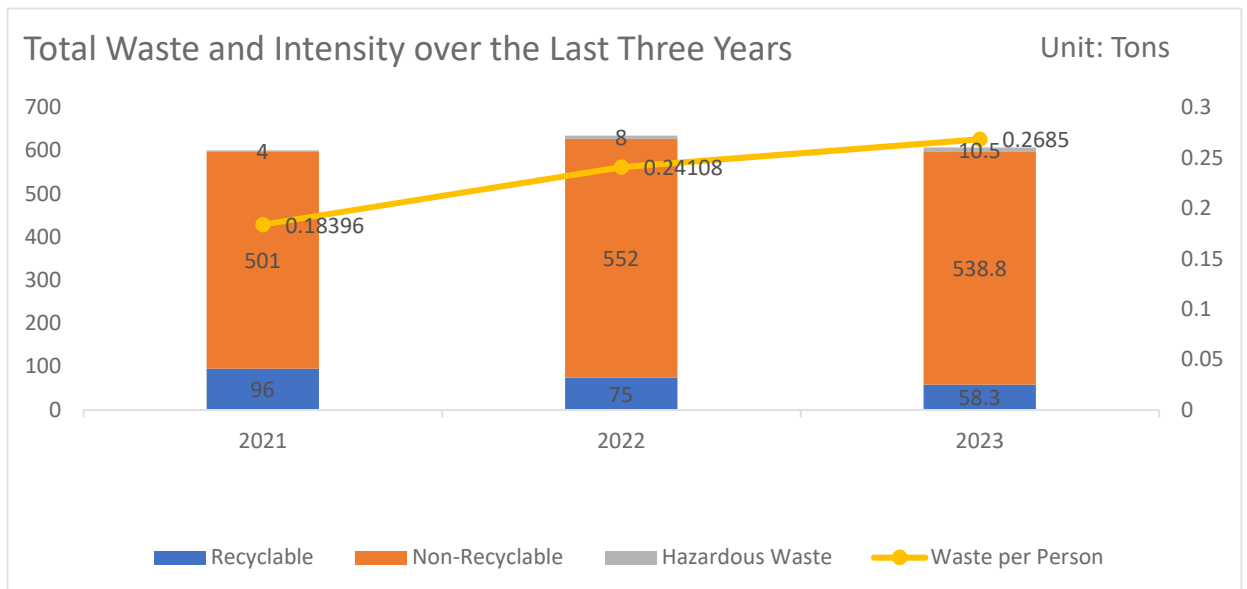
Hazardous waste constitutes approximately 1.73% of the total waste produced. All waste is handled by locally certified suppliers, and in 2023, the company had no environmental violations or fines. The waste management process complies with both contractual and legal obligations.

The following table categorizes waste into two types: domestic waste and industrial waste. Domestic waste originates from employee dormitories, while industrial waste is further divided into general industrial waste and hazardous industrial waste, both generated from manufacturing activities at the company's factories.

Unit : Tones

Waste Category	Disposal Category	2021	2022	2023
Domestic Waste	Collection and Treatment	475	449	477
General Business	Waste Recycling	96	75	58
	Landfill	0	0	0
	Incineration	2	7	2
	Other Disposal Methods	24	96	60
Subtotal		597	627	597
Hazardous Business Waste	Collection and Treatment	1	3	2
	Waste Recycling	0	0	0
	Landfill	2	4	8
	Incineration	1	1	1
Subtotal		4	8	11
summary		601	636	608

In 2023, through the recycling of product packaging materials such as Styrofoam and pallet resources, the company achieved reuse. The warehouse logistics center reused Styrofoam and pallets of specific specifications, materials, and in good condition for shipping or as temporary pallets. The total recycling rate reached approximately 94%.



Note: In 2023, based on the Environmental Ministry's published information, the estimated average daily amount per person was approximately 0.00138 tons.

The estimated achievement of reduction targets for the next three years is as follows:

Year and Category	2024	2025	2026
Household Waste (Per Capita)	3%	3%	3%

In 2023, per capita waste increased by approximately 14% compared to 2022. This was mainly due to the calculation of domestic waste based on the Ministry of Environment's announced daily average of around 0.00138 tons per person, which is higher than the contractual standard used last year, resulting in an increase in per capita usage in 2023.

Current waste reduction measures within the group are as follows:

1. The company provides an employee cafeteria and promotes the use of reusable utensils to reduce waste generation.
2. The company advocates for waste sorting and reducing plastic use in daily life.
3. Recycling and reuse of resources.

3-5 Air Pollution Control GRI 305-6~7

The company generates Volatile Organic Compounds (VOC) during its operations. To manage VOC emissions, the company employs management practices, engineering improvements, educational training, and regular third-party testing. Based on the data from each facility, actual workshop conditions, and local environmental policies, the company has installed comprehensive exhaust treatment systems to achieve the goals of VOC pollutant removal, optimized control, and safety. The maintenance department conducts regular inspections and maintenance of exhaust equipment to ensure that all monitoring data comply with the environmental standards set by local government authorities. Currently, the monitoring data from all facilities meet the requirements of local environmental protection agencies, and no major incidents have occurred.

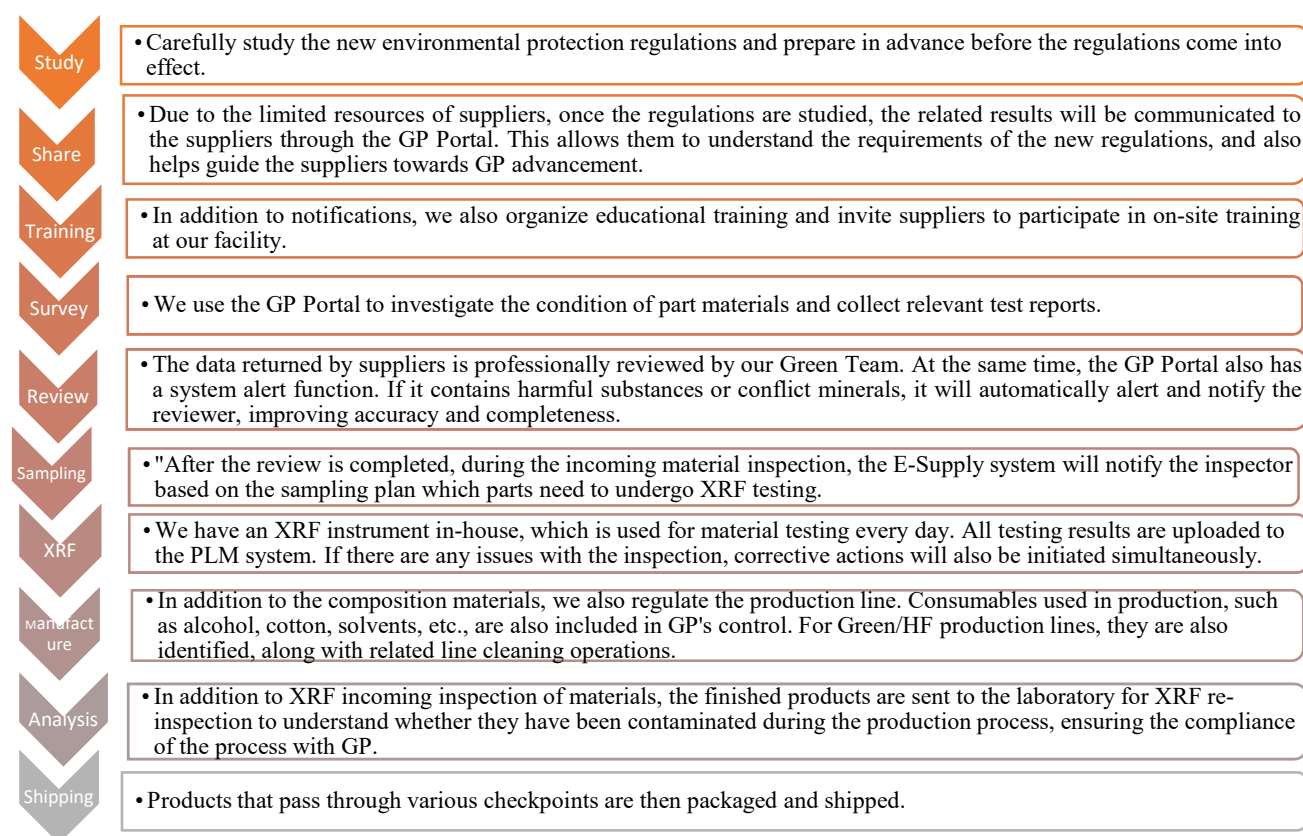


3-6 Hazardous Substance Management

The company's subsidiaries have established a green product management platform to implement upstream management of raw materials within the supply chain. By integrating the GP Portal, Oracle, and other information platforms, a comprehensive management information system has been created, effectively reducing operational costs and improving efficiency. This system also consolidates customer regulatory requirements, design, suppliers, procurement, production, and training processes, ensuring thorough execution at every level.

Suppliers are required to upload the raw material components of parts into the GP Portal system. The company adheres to and adopts various international standards and regulations, updating them as needed, to serve as best practice guidelines for identifying raw materials in products. This includes evaluating the chemical substances contained in components to help understand their impact on health and the environment. Information disclosed to customers includes 100% health and safety assessments of products, compliance declarations, hazardous substance test reports, material safety data sheets (MSDS), safety/EMC compliance reports, etc. All this information is traceable back to upstream suppliers.

■ GP Portal System Management Flowchart



3-7 Responsible Production

We are committed to providing excellent products and services while actively incorporating environmental protection principles throughout the entire product lifecycle—from raw material acquisition, development, and production to usage and disposal. We ensure that environmental considerations are integrated into product design and management. The company complies with national and internationally recognized laws, regulations, applicable industry standards, and international conventions, fulfilling our corporate social responsibility. We continuously improve working conditions and take a proactive approach to environmental protection.

3-7-1 Friendly Products [GRI 302-5](#) [GRI 416-1](#) [GRI 416-2](#)

Goals:

- Zero incidents of non-compliance with health and safety regulations or voluntary standards for products and services.
- 100% of products provided to customers pass health and safety evaluations.
- Annual ISO 9001 certification.

Performance:

- Complied with the ISO 9001 Quality Management System.
- All product designs passed relevant quality verification tests, including functionality, compatibility, reliability, and XRF hazardous substance testing, ensuring compliance with customer requirements, as well as environmental and safety regulations before mass production.
- In 2023, there were no incidents of non-compliance with health and safety regulations or voluntary standards for products and services.

3-7-2 Low Energy Consumption Product Design [GRI 417-1](#) [GRI 417-2](#)

The company, through its subsidiaries, invests primarily in optoelectronic components and key electronic product parts. Some of the system end-products are produced under ODM/OEM models. In response to customer demands and through product innovation, the company is committed to continuously improving energy efficiency and actively developing renewable energy solutions. Green design principles are implemented at every stage of the product lifecycle, from initial material sourcing, production, packaging materials, to disposal and recycling. The focus is on energy efficiency, ease of disassembly, ease of assembly, and the use of recycled materials to reduce environmental impact, fulfilling product responsibility and sustainable consumption.

Achievements:

- **Material Sourcing Stage:** Materials comply with the European Union's Restriction of Hazardous Substances Directive (RoHS), and no conflict minerals are used. Depending on the product, the proportion of environmentally friendly materials in the structural components ranges from 12% to 33%.
- **Design and Manufacturing Stage:** Material usage is reduced, structural complexity is minimized, and manufacturing processes are optimized to reduce labor hours and energy consumption. In 2023, the power consumption in sleep mode was reduced from 1.6W to 1.59W. Operating voltages were adjusted from 1V to 0.98V, 1.35V to 1.32V, and 3.3V to 3.28V, saving approximately 0.01W, meeting the 2025 ErP requirement of 2W.
- **Packaging Material:** Protective packaging material was changed from Styrofoam to cardboard, with 90% of the cardboard made from recyclable materials.
- **Product Usage:** The product complies with environmental energy-saving design requirements, such as ErP Lot 6, Energy Star (for U.S. power supplies), and the EUP regulation (<2W in sleep mode for the EU). It also meets CE (EU electrical safety), Eco Mark (Japan), and China's

3-7-3 Circular Economy

The company's primary markets are the United States, the European Union, and Japan. In addition to ensuring that its products comply with environmental regulations such as ErP LOT 6, Energy Star, Eco Mark, and WEEE, the company applies internal green procurement standards to oversee every phase of the product lifecycle, ensuring safety and quality control at each step. This guarantees the continuous provision of products and services that meet legal requirements and customer expectations. A dedicated customer service hotline and communication website have been established, and regular annual customer satisfaction surveys are conducted to strengthen the company's relationships with its clients.

In green manufacturing, the company focuses on minimizing unnecessary resource waste, seeking technologies to reduce and reuse waste. Throughout the value chain, it aims to maximize economic benefits by recycling raw materials from production processes and developing waste reduction technologies, thereby creating circular value. The current recycling compliance meets the Waste Electrical and Electronic Equipment (WEEE) directive, with the reuse and recycling ratio exceeding 70% (currently over 96%) and the recovery ratio exceeding 80% (currently over 99%), significantly reducing post-disposal waste generation.

The company's environmentally friendly policies are centered on achieving net-zero and sustainable operations, striving to reduce environmental harm from green manufacturing design to product recycling. The policies include:

- Environmental protection and regulatory compliance
- Planning energy-saving and emission reduction initiatives
- Utilizing renewable energy and developing automated production tools
- Researching and designing environmentally friendly products
- Promoting environmental sustainability education within the company

Chapter 4 Happy Workplace

In compliance with international standards and relevant regulations, the company provides a friendly, safe, and fair working environment, placing importance on work-life balance. The aim is to support employees in achieving a fulfilling home life, health, and personal goals. The company and its employees work together hand in hand, creating a happy and prosperous future.

4-1 Human Resource Management and Development

Since its establishment, the company has adhered to the principles of sincerity, vision, and responsibility, building a global marketing and supply chain management network to provide customers with high-quality products and improve consumers' lives. The company's sustained and excellent growth is attributed to the many years of experience of its teams and their continuous drive for improvement and excellence.

We regard employees as the company's most important asset. To protect their legal rights, the company complies with relevant labor laws and has established clear rules and regulations to ensure employee rights. We also promote diverse education and training programs, offer competitive salaries and benefits, and provide comprehensive care for employees. Together, we strive to create a work-life balance and build a happy workplace where employees grow alongside the company.

4-1-1 Human resource structure [GRI 2-7](#) [GRI2-8](#) [GRI202-2](#) [GRI405-1](#)

In 2023, Fit Holding Group (including the Taipei headquarters, Power Quotient International, Taichung Glory, Dongguan Fu Wei & Fu Zhang, Yancheng Yao Wai, and Weihai Fu Kang) employed a total of 2,235 staff members, 95% of whom are full-time employees and 5% are temporary workers. At the Taiwan headquarters, the workforce is mainly engaged in administrative and research and development roles, with a gender ratio of 64% male to 36% female. In the mainland China factories, which serve primarily as manufacturing centers, the gender ratio is 63% male to 37% female.

The company's workforce is diverse, comprising employees from various age groups, international talent, and professionals with backgrounds in different industries and academic disciplines. Women hold 33% of managerial positions at the associate director level and above. The company also actively recruits young and mid-career employees, providing opportunities for growth and development. In addition, the company employs individuals with physical and mental disabilities, respecting and upholding their rights to work.

Gender and Position Level Ratio

			2022		2023	
Year	Age	Gender	Number	Percentage	Number	Percentage
Management Level	30 years old and under	Male	5	0.19%	1	0.04%
		Female	2	0.08%	2	0.09%
		Subtotal	7	0.27%	3	0.13%
	30 to 50 years old	Male	117	4.48%	122	5.46%
		Female	58	2.22%	43	1.92%
		Subtotal	175	6.70%	165	7.38%
	Over 50 years old	Male	11	0.42%	12	0.54%
		Female	4	0.15%	8	0.36%
		Subtotal	15	0.57%	20	0.89%
General Employees	30 years old and under	Male	926	35.44%	739	33.06%
		Female	478	18.29%	366	16.38%
		Subtotal	1404	53.73%	1105	49.44%
	30 to 50 years old	Male	556	21.28%	503	22.51%
		Female	407	15.58%	386	17.27%
		Subtotal	963	36.85%	889	39.78%
	Over 50 years old	Male	20	0.77%	23	1.03%
		Female	29	1.11%	30	1.34%
		Subtotal	49	1.88%	53	2.37%

Employment of Individuals with Disabilities

As of 12/31/2023	Gender	Number
Employment of People with Disabilities	Male	5
	Female	0
	Subtotal	5
Employment of Foreign Personnel	Male	0
	Female	1
	Subtotal	1

- The company's workforce is composed of regular employees and dispatched workers. Dispatched workers are employed primarily to meet the varying manpower needs of production lines at different times. All staffing agencies working with the company comply with relevant legal requirements. In the event of any violations, the company will immediately terminate the partnership and seek compensation in accordance with the contract.

● .Distribution of Employee Types in 2023:

2023/12/31		Taiwan Region		Overseas Region	
		Male	Female	Male	Female
Employment Type	Full-time	142	81	728	543
	contract	3	12	88	13

Note: Contracted employees are due to administrative and seasonal project or event needs.

2023/12/31	Taiwan Region		Mainland China Region		Total Number of Employees	Dispatched Worker Ratio
	Male	Female	Male	Female		
Formal Employees	142	81	816	556	2,235	28.64%
Dispatched Workers	0	0	442	198		

Note: Ratio of Dispatched Workers (Non-Company Employees) at Each Operation Site = Dispatched Workers at Each Operation Site / (Total Employees at Each Operation Site + Total Dispatched Workers at Each Operation Site)

■ Ratio of Local Residents Employed as Senior Management

2023/12/31	2023
Ratio of Managers at Assistant Manager Level and Above	1.1%

Note:

1. Applicable to overseas factories or overseas branches.
2. Percentage of local residents employed as senior management in key operational locations.

4-1-2 Salary and benefits

To retain competitive talent, the company strictly adheres to the principles of fairness, impartiality, and integrity throughout the recruitment, selection, and hiring processes, complying with government regulations and ensuring no discrimination or unequal treatment. Upon onboarding, the company provides new employee orientation, which includes an introduction to the company environment, departmental roles, company benefits, personnel policies, audit-related guidelines, information system procedures, and occupational safety and health basics. These programs help new employees familiarize themselves with and integrate into their new work environment, improving their workplace adaptability.

In 2023, a total of 3,099 new employees were hired, including 989 women and 2,110 men.

■ Newly Hired Employees and Resigned Employees GRI 401-1

Number of Newly Hired and Resigned Employees			Foxlink Image Technology Co., Ltd.		Power Quotient International Co., Ltd.		Fu Wei Electronics Co., Ltd.		Fu Zhang Precision Industry Co., Ltd.		Wei Hai Fu Kang Electric Co., Ltd.		Glory Science Co., Ltd.		Glorytek (Yancheng) Co., Ltd.		Sinocity Industries Limited (Hong Kong)	
2023/12/31	Age	Gender	Number	rate of new entrants	Number	rate of new entrants	Number	rate of new entrants	Number	rate of new entrants	Number	rate of new entrants	Number	rate of new entrants	Number	rate of new entrants	Number	rate of new entrants
Newly Hired Employees	30 years old and under	Male	0	0%	0	0%	1046	61%	256	70%	477	51%	0	0%	22	13%	7	21%
		Female	2	2%	1	5%	500	29%	76	21%	184	20%	1	1%	5	2%	5	15%
		Subtotal	2	2%	1	5%	1546	91%	332	91%	661	71%	1	1%	27	16%	12	36%
	30 to 50 years old	Male	0	0%	1	5%	93	5%	23	6%	154	17%	12	17%	18	8%	1	3%
		Female	4	3%	1	5%	65	4%	10	3%	117	13%	2	3%	14	3%	1	3%
		Subtotal	4	3%	2	10%	158	9%	33	9%	271	29%	14	20%	32	11%	2	6%
	Over 50 years old	Male	0	0%	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%	0	0%
		Female	0	0%	0	0%	0	0%	0	0%	1	0%	0	0%	0	0%	0	0%
		Subtotal	0	0%	0	0%	0	0%	0	0%	1	0%	1	0%	2	0%	0	0%
2023/12/31	age	Gender	Number	turnover rate	Number	turnover rate	Number	turnover rate	Number	turnover rate	Number	turnover rate	Number	turnover rate	Number	turnover rate	Number	turnover rate
Resigned Employees	30 years old and under	Male	2	2%	0	0%	1101	59%	214	63%	571	53%	1	1%	22	12%	4	12%
		Female	0	0%	0	0%	558	30%	72	21%	199	19%	4	6%	6	3%	4	12%
		Subtotal	2	2%	0	0%	1659	90%	286	84%	770	72%	5	7%	28	15%	8	24%
	30 to 50 years old	Male	5	4%	1	5%	105	6%	35	10%	182	17%	35	49%	54	29%	2	6%
		Female	7	5%	2	10%	86	5%	21	6%	121	11%	15	21%	40	22%	1	3%
		Subtotal	12	9%	3	14%	191	10%	56	16%	303	28%	50	70%	94	51%	3	9%
	Over 50 years old	Male	0	0%	0	0%	1	0%	0	0%	0	0%	2	3%	0	0%	0	0%
		Female	0	0%	1	5%	1	0%	0	0%	2	0%	0	0%	1	1%	0	0%
		Subtotal	0	0%	1	5%	2	0%	0	0%	2	0%	2	3%	1	1%	0	0%

The ratio of new hires and employee turnover is calculated using the total number of employees at the end of the reporting period.

[Note 1] The number of new hires includes both direct and indirect employees.

[Note 2] The higher turnover rate in China is primarily due to student workers leaving upon contract expiration, employees resigning to return home before the Chinese New Year, and an increase in leave requests. As a result, there has been an increase in recruitment efforts. However, with strong employee loyalty and competitive benefits, the number of new hires and turnover rates, excluding retirees and production line staff, has remained stable, showing an overall downward trend.

4-1-2 Compensation and Benefits GRI 202-1 GRI 405-2

Adhering to the principle of equal opportunity, the company recruits employees through an open selection process. We provide a healthy and safe working environment, conduct professional assessments, and offer suitable positions along with reasonable compensation and benefits. To attract and retain top talent and reward employees for their performance, the company links employee salaries with corporate performance, designing a competitive salary structure. Employee compensation consists of three main components: a fixed salary, year-end bonuses, and performance-based bonuses. In addition to irregular salary adjustments, bonuses are distributed annually based on the performance of individual business units to provide more immediate incentives. High-efficiency rewards are given to talents in research and development, engineering, outstanding performance, and exceptional contributions.

Upon employment, a formal contract is signed, with a reasonable salary set, and insurance and retirement contributions made according to the local government regulations at each site. The company honors long-serving employees, recognizing their contributions by presenting awards and offering honorary leave to those who qualify. In 2023, 16 long-serving employees received service awards.

Overall Compensation Policy: Article 26 of the Charter: (1) If the company generates a profit for the year, no less than 6% should be allocated for employee compensation. However, if the company has accumulated losses, these must first be deducted. (2) The company participates in market salary surveys annually and adjusts salaries based on market standards, economic trends, and individual performance to maintain overall salary competitiveness. In 2023, the average salary adjustment in Mainland China for both supervisory and non-supervisory roles was 3%.

For performance evaluations, employees receive feedback through biannual assessments, recognizing outstanding achievements. Based on the company's operational status and individual performance and contributions, employees are awarded bonuses and year-end rewards. Additionally, patent proposal/approval bonuses are offered, with the group submitting 28 patent applications in total, of which 14 "utility" patents have been approved.

The ratio of male to female salaries compared to the local basic salary in Taiwan in 2023. NT

2023/12/31	Male	Female
Minimum wage for entry-level employees	26,933	26,933
(Legal) minimum wage for entry-level employees	26,400	26,400
Multiplier over the legal minimum wage	1.020	1.020

The ratio of male to female salaries compared to the local basic salary in overseas regions in 2023 (RMB)

2023/12/31	Male	Female
Minimum wage for entry-level employees	2,118	2,118
(Legal) minimum wage for entry-level employees	2,018	2,018
Multiplier over the legal minimum wage	1.053	1.053

The minimum wage levels for entry-level employees across the group, both domestically and internationally, are all above the legally mandated minimum wage requirements.

■ Average and median annual salary for non-supervisory positions GRI405-2

Taiwan region		Unit : NT
item	2022	2023
Total salary of full-time employees not holding managerial positions	289,640,638	257,006,765
Number of full-time employees not holding managerial positions	285	223
Average salary of full-time employees not holding managerial positions	1,013,750	982,368
Median salary of full-time employees not holding managerial positions	873,792	907,373

Note 1: "Employees in managerial positions" refers to the company's managers. The definition of "managers" includes: General Manager and equivalent levels, Deputy General Manager and equivalent levels, and Assistant Manager and equivalent levels. Taiwan-based staff are not included.

Note 2: "Full-time employees not in managerial positions" refers to the number of employees in Taiwan, excluding managers, part-time workers, and those employed for less than one year. This includes both domestic and foreign employees, and the average number is used for calculation.

Note 3: The total salary includes base salary, overtime pay, various allowances and bonuses, and employee compensation, but does not include stock-based payments or other long-term incentive compensation.

Overseas region		Unit : RMB
item	2022	2023
Total salary of full-time employees not holding managerial positions	111,072,571	110,527,821
Number of full-time employees not holding managerial positions	1,619	1,531
Average salary of full-time employees not holding managerial positions	64,161	480,529
Median salary of full-time employees not holding managerial positions	61,012	456,810

4-1-3 Employee Benefits and Retirement Plan GRI 201-3 GRI 401-2

The company has established these benefits and systems for the welfare of its employees, allowing them to balance work and life while feeling the company's care and appreciation. When employees feel valued and supported by the company, they are more motivated to work harder, which enhances job satisfaction and fosters a sense of belonging. Additionally, the company's benefits and systems help employees balance work and life, reduce stress, and strengthen relationships among colleagues.

The company's benefit system and retirement plan are outlined as follows:

ITEMS	EXPLANATION
HEALTH CHECK-UPS	Employees are entitled to a fully paid general health check-up once every two years. Higher-ranked employees are provided with advanced health check-up programs.
HEALTHCARE	Labor insurance/health insurance, group insurance, accident insurance, travel insurance, overseas business trip insurance, regular health check-ups, and consultation services with contracted doctors.
BUSINESS TRAVEL INSURANCE	Employees are provided with business travel insurance during business trips, which includes travel accident insurance, travel inconvenience insurance, etc.
OTHER BENEFITS	We provide festival gifts, birthday gift vouchers, marriage/birth/funeral and hospitalization subsidies, company meal and parking fee subsidies, exquisite afternoon tea, and unlimited coffee supply.
RETIREMENT CONTRIBUTION SYSTEM	For our Taiwanese factories, we handle retirement applications and provide standards in accordance with the 'Labor Standards Act' and the 'Labor Pension Act'. Each year, we appoint an actuary to issue an actuarial report on the labor retirement reserve fund, and legally deposit the old retirement pension into a special account with the Trust Department of the Bank of Taiwan. After the implementation of the new retirement system, we legally allocate 6% monthly to individual new retirement pension accounts. Employees who meet the statutory retirement conditions can apply for retirement.
SALARY SYSTEM	<p>We comply with all salary-related laws, including those related to minimum wages, overtime, and statutory benefits.</p> <p>Year-end bonuses, employee dividends, and project incentive bonuses are provided.</p> <ul style="list-style-type: none"> • We do not use wage deductions as a means of disciplinary action. • Detailed salary information is provided each pay period. • Temporary workers, dispatched staff, and outsourced labor are employed in accordance with local laws.
RECREATIONAL ACTIVITIES	Year-end party, departmental dinners, contracted fitness centers, numerous club activities, hiking activities, family day events, annual cinema screenings, and several affiliated stores.
COMPANY ENVIRONMENT	Independent office building, self-service staff restaurant, la'day mixed-style cafe, and indoor flat parking lot.
EMPLOYEE VACATION	We provide measures in accordance with the law, such as 'family care leave, paternity leave, menstrual leave, prenatal check-up leave, maternity leave, and lactation rooms'. In 2022, under the impact of the pandemic, we also provided 'epidemic care leave' for employees to take care of their families with peace of mind.
OVERSEAS STATUTORY BENEFITS	We provide social insurance (pension, medical, work-related injury, unemployment, and maternity), housing provident fund, high temperature allowance, medical leave period, annual leave, marriage leave, funeral leave, parental leave, nursing leave, and paternity leave.
OVERSEAS COMPANY BENEFITS	We provide benefits for the three major festivals, Women's Day, monthly gifts, birthday gifts, year-end party raffles, reimbursement for round-trip travel expenses during the Spring Festival, and employer liability insurance.

■ Maternity Leave GRI401-3

Employees who have worked for the company for six months are eligible to apply for parental leave without pay for each child until the child reaches the age of 3, with a maximum leave period of two years. If employees are raising more than one child, the leave periods are combined, with the maximum

leave period limited to two years for the youngest child. In 2023, a total of 24 employees applied for parental leave without pay.

		Taiwan Facilities			Overseas Facilities		
item	Gender	2021	2022	2023	2021	2022	2023
Number of Employees Eligible to Apply for Parental Leave	Male	0	2	0	6	3	4
	Female	3	2	3	27	20	17
Number of Employees Who Actually Applied	Male	0	2	0	6	3	4
	Female	2	2	3	27	20	17
Number of Employees Expected to Return to Work	Male	0	2	0	6	3	4
	Female	1	2	2	21	14	14
Number of Employees Who Actually Returned to Work	Male	0	1	0	6	3	4
	Female	0	1	2	14	7	12
Return-to-Work Rate	Male	-	50%	-	100%	100%	100%
	Female	0%	50%	100%	67%	50%	80%
Number of Employees Who Returned to Work and Completed One Year (from the Previous Year)	Male	0	1	1	4	3	0
	Female	1	0	0	12	0	1
Retention Rate	Male	-	100%	100%	100%	50%	0%
	Female	50%	-	0%	63%	0%	14%

Note 1: Return-to-Work Rate = (Number of Employees Who Actually Returned to Work ÷ Number of Employees Expected to Return to Work) × 100%

Note 2: Retention Rate = (Number of Employees Who Returned to Work and Completed One Year ÷ Number of Employees Who Returned to Work in the Previous Year) × 100%

2023 Employee Family Care Leave Statistics

item	Family Care Leave / Number of Occurrences	Maternity (Paternity) Leave / Number of Occurrences	Menstrual Leave / Number of Occurrences
Male	15	44	0
Female	24	134	64

- Employee and Club Activities

- In addition to pursuing a sense of accomplishment at work, the company provides comfortable, welcoming, and diverse activity spaces to help employees relieve stress and maintain a healthy work-life balance. Various activities are held regularly to strengthen employee cohesion and foster a sense of belonging. Celebrating employee birthdays helps colleagues feel the company's care and enhances job satisfaction and a sense of identity with the company, encouraging them to continue contributing to the company's success. Additionally, birthday celebrations offer employees a chance to relax and reduce stress while improving relationships between colleagues.



- Club activities

Company club activities provide employees with a platform to showcase their talents and interests, allowing them to pursue their passions outside of work. This helps employees find joy and fulfillment beyond their job, which in turn boosts their work enthusiasm and satisfaction. Additionally, company clubs create opportunities for communication beyond the typical work-related discussions across departments and foster intergenerational exchanges. This stimulates a sense of brand identity among colleagues, encouraging employees who are eager to find like-minded peers or lead interest groups to discover new opportunities for growth and open spaces for personal development within the company.

Currently, in addition to having a signed contract with a golf driving range, the company has established 10 clubs spanning sports, arts, and public welfare, including basketball, badminton, triathlon, hiking, aerobics, yoga, crafts, floral art, and charity clubs. Employees are free to join based on their interests, providing a way to relax and rejuvenate both physically and mentally.

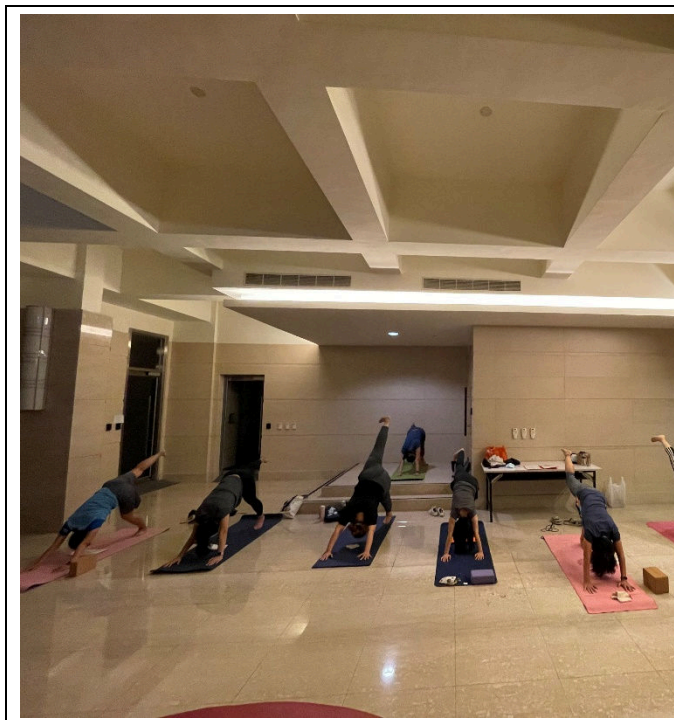
The Triathlon Club



Handicraft Club



Yoga Club



The Triathlon Club



Badminton Club



Floral Art Club or Flower Arrangement Club



Hiking Club



Basketball Club



Squash Club



Guitar Club



■ Retirement Plan

To ensure that employees enjoy a good quality of life upon retirement and embark on the next stage of life, the company follows the relevant regulations at all operational locations. This includes

adhering to the benefits plan outlined in the "Labor Standards Act" and the contribution plan stipulated by the "Labor Pension Act." Under the new pension scheme in Taiwan, the company contributes 6% of each employee's monthly salary to their retirement fund. The retirement contributions recognized as expenses for 2023 and 2022 were NT\$10,893 thousand and NT\$11,780 thousand, respectively. For overseas subsidiaries, retirement contributions, including pension, medical, and other social security benefits, are made according to local government regulations.

	2023	
New system	Handled in accordance with the government's Labor Pension Act.	96%
Old system	Handled in accordance with the government's Labor Pension Act.	4%

4-2 Human capital development

Talent is a valuable asset that Fit Holding greatly cherishes, and the cultivation and development of talent is a key operational goal for the company. The company has formulated three major development strategies to achieve the goal of nurturing and retaining talent:

- Diverse career planning tailored to individual skills and abilities
- Enhancing leadership skills and capabilities
- Developing employees' competencies in digital transformation to adapt to the ever-changing technological environment

These strategies aim to equip employees to thrive in a dynamic environment, helping the company achieve its long-term goals while providing career development opportunities for its employees.

4-2-1 Talent training [GRI404-1](#) [GRI404-2](#)

In terms of talent development, the company has designed training programs based on job levels for new employees, professionals, and management staff. Various channels are offered to encourage employees to enhance their professional skills through external training and self-study. Additionally, the company has established the "On-the-Job Training Management Regulations," which, in addition to the on-the-job guidance employees receive, encourages them to strengthen their management and professional skills. This includes both short-term training courses and long-term degree or credit programs. The company provides educational subsidies for these programs to meet both business and personal development needs.

- Pre-employment training for new employees: We provide courses on company culture, business operations, work rules, employee benefits, disciplinary regulations, and other relevant topics to give new employees a basic understanding of the company. New employees undergo pre-employment education to familiarize themselves with the company's culture and operations.

- On-the-job training for current employees: We arrange various training programs, including internal and external training, based on job requirements.
- Professional skills training: We send colleagues to relevant institutions for training to acquire professional certifications and qualifications as needed.

Average Training Hours for Domestic and Overseas Employees in 2023:

Taiwan Region				
Job level	Male	Female	Total hours	Average hours
Managerial position	653	254	907	4.07
Non-managerial staff	787	472	1259	5.65
Total Hours	1440	726	2166	9.71

Overseas Region				
Job level	Male	Female	Total hours	Average hours
Senior executives	170.5	0.0	170.5	0.08
Middle-level executives	195.0	190.5	385.5	0.19
Frontline supervisors	1124	854	1978.0	0.95
Professional staff	2359	569	2928.0	1.41
General staff	22321.5	13712	36033.5	17.30
Total Hours	26170.0	15325.5	41495.5	19.92

■ Training hours statistics

Taiwan Region					Overseas Region		
item		2021	2022	2023	2021	2022	2023
Training for new employees	Number of participants	51	32	31	905	1388	1033
	Number of hours	9	14	10	139	139	139
	Subtotal	285	178	157	35244.5	58818	43449
Specialized training	Number of participants	270	827	1168	12481	10123	12862
	Number of hours	6	4.5	5.39	9325.5	11531.1	16537.1
	Subtotal	540	2019	2215.85	34356.5	34069.5	41053.1
Regulatory compliance training	Number of participants	37	153	64	63	63	160
	Number of hours	8.2	7.6	6.88	2	2	2
	Subtotal	190.2	380.2	125.04	126	126	320
Promotion to managerial position training	Number of participants	7	44	14	21	21	6
	Number of hours	1	1.27	1.89	3	3	3
	Subtotal	7	55.88	26.46	63	63	18

New Employee Training: This covers relevant management regulations such as the "Attendance Management Policy," "Resignation Management Policy," "Employment Management Policy," as well as labor ethics training for the facility.
Professional Training: Each production unit conducts training related to production processes.
Regulatory Compliance Training: Training on the latest labor laws, social insurance regulations, and other related laws.
Promotion to Managerial Positions Training: Training related to managerial role advancements.

Employee Training Expenditure and Hours Statistics	Taiwan Region (NT)			Overseas Region (RMB)		
Training Metrics	2021	2022	2023	2021	2022	2023
Total training expenditure (in million NT dollars)	0.0175	0.002	0	0.82	1.12	1.12
Total training hours (in hours)	690.20	2,234.50	2,121.00	69,790	93,077	84,840
Training expenditure per employee (in NT dollars per person)	38.67	38.67	5.33	301.97	175.68	257.92
Excluding contract employees.						

4-2-2 Performance Evaluation GRI404-3

Through regular performance evaluations, the company assesses employees' abilities and work performance, gaining insight into their expectations of their supervisors and the company. This allows for targeted training and development aimed at enhancing employees' skills and competencies. At the same time, performance evaluations provide employees with feedback on their strengths and areas for improvement, enabling them to better adjust their work focus and set more aligned goals.

- 2023 Performance Evaluation Results

item	Male			Female			Subtotal		
	Total number of employees	Number of employees reviewed	Percentage	Total number of employees	Number of employees reviewed	Percentage	Total number of employees	Number of employees reviewed	Percentage
Managerial positions	514	135	27%	268	51	19%	782	186	24%
Non-managerial positions		373	73%		213	81%		586	7%
Subtotal		508	100%		264	100%		772	99%

4-3 Human Rights and Labor Relations GRI 2-23 GRI 2-24 GRI 2-25 GRI 2-26

■ Human Rights Policy GRI 406-1 GRI 407-1 GRI 408-1 GRI 409-1 GRI 410-1 GRI 415-1

The company's human rights policy is aligned with and supports internationally recognized human rights norms and principles, such as the Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work. The company complies with local laws where it operates and takes actions consistent

with the Responsible Business Alliance (RBA) Code of Conduct, treating and respecting all individuals with dignity.

Implementation Guidelines:

1. Diversity, inclusion, and equal opportunities
2. Prohibition of forced labor and child labor
3. Fair wages and working conditions
4. Creation of a safe, sanitary, and healthy work environment
5. Establishment of a clear grievance mechanism to protect employees from unlawful harm
6. Provision of independent reporting channels, such as dedicated mailboxes, and diverse open communication platforms for suppliers, business partners, and other stakeholders to provide feedback. The company regularly reviews and evaluates related systems and practices.

The company adheres to the Responsible Business Alliance (RBA) Code of Conduct, with both its Taiwan headquarters and mainland China manufacturing centers following the Corporate Social Responsibility Manual. The company upholds the principle that employment decisions must be based on individual characteristics, abilities, and the alignment with the job role, without discrimination based on race, ethnicity, social origin, social status, ancestry, religion, disability, gender, sexual orientation, family responsibilities, marital status, political views, age, or other discriminatory factors. Additionally, both headquarters and manufacturing sites have established management procedures in accordance with the "No Forced Labor, No Discrimination, and Anti-Harassment Standards".

In 2023, the company conducted human rights training for employees in Taiwan, with a total of 144.5 training hours completed by 79 participants. Moving forward, the company will continue to focus on human rights issues, promoting relevant educational programs to raise awareness and reduce potential risks.

Regarding child labor and young workers, in 2023, there were no violations related to the employment of child labor, nor any incidents or complaints concerning violations of freedom of association at any of the company's facilities. The company remains politically neutral, and no political donations were made during the reporting period.

Security personnel at overseas locations also received formal training on human rights policies and specific procedures to ensure a safe working environment.

● Security Personnel Human Rights Education Training Information

Overseas Regions	2022		2023	
Total	Number of personnel	Percentage	Number of personnel	Percentage
Number of Security Personnel Trained on Official Human Rights Policies or Specific Procedures	29	85.3%	27	79.4%
Total number of security personnel in the company	34		34	

■ Labor-Management Relations GRI 402-1

Building a positive corporate culture, establishing open communication mechanisms, assisting employees in career planning, respecting labor rights, and providing opportunities for employee development are the foundations of strong labor-management relations. The company offers multiple confidential communication channels, ensuring employees can freely and confidently provide suggestions during labor-management meetings and management meetings. The company responds promptly and seeks consensus. Employees can also access the company's internal bulletin system to receive real-time information on company announcements, events, promotions, and rewards or penalties, allowing them to stay informed, participate in activities, and provide feedback.

In accordance with the Labor Standards Act, the company specifies the minimum notice period for labor changes in its work rules. When the company needs to lay off employees under any of the following circumstances, the prescribed notice is given:

1. In the event of business closure or transfer.
2. When there are losses or business contractions.
3. When operations are suspended for more than a month due to force majeure.
4. When changes in the nature of the business require a reduction in workforce, and no suitable positions are available.
5. When employees are no longer competent for their roles.
6. For other reasons necessitating layoffs.

For employee layoffs, the notice period is determined as follows:

1. Employees who have worked continuously at the same company for more than three months but less than one year must be given a ten-day notice.
2. Employees who have worked continuously at the same company for more than one year but less than three years must be given a twenty-day notice.
3. Employees who have worked continuously at the same company for more than three years must be given a thirty-day notice.

Additionally, if there are plans to make any significant adjustments to the company's structure or the job responsibilities of employees, an announcement must be made at least two weeks in advance, and proper communication with the employees must be ensured. The company strictly prohibits any form of forced labor, discrimination, or abuse. In 2023, there were no employee complaints or disputes reported.

4-4 Occupational Health and Safety GRI 403-1~10

■ Policy and Commitment

● Occupational Health and Safety Policy

- Comply with laws and regulations, fulfilling the company's social responsibility for occupational health and safety.
- Prioritize employee health and safety, eliminating health and safety incidents.
- Establish an occupational health and safety management system and continuously improve it.
- Ensure full participation in occupational health and safety education and training, and implement safety activities effectively.

To implement the Occupational Health and Safety (OHS) policy and enforce applicable OHS laws and regulations, the group consistently applies a systematic and scientific approach to strictly manage occupational health and safety. This ensures the well-being and property rights of employees while promoting sustainable development in alignment with economic and social goals. Occupational health and safety are the foundations of a factory's smooth operation, providing employees with a safe work environment free from concerns, which is a necessary responsibility for any business. The implementation, execution, and maintenance of OHS management and education can effectively reduce accidents, injuries, occupational diseases, and property losses, ultimately improving the company's production efficiency and economic benefits.

The group complies with all applicable occupational safety and health regulations. Each facility has established a Health and Safety Committee to implement the ISO 45001 Occupational Health and Safety Management System. Through proper management, supervision, and training, the company controls various hazards caused by unhealthy or unsafe actions and environments, ensuring that employees work in a healthy and hazard-free environment.

With a commitment to respecting and caring for employee safety and health, the group strives for goals of zero harm, zero occupational diseases, and zero accidents, continuously improving to create the best possible working environment for all employees.

Goals and Actions :

Short-Term Goals	Mid-to-Long-Term Goals
<ol style="list-style-type: none">1. Number of Occupational Diseases: 0 incidents.2. Number of Major Occupational Accidents: 0 incidents.	<ol style="list-style-type: none">1. Continue Promoting a Safe and Healthy Workplace °2. Collaborate with Customers and Suppliers3. Continuous Improvement of the Occupational Health and Safety Management System

■ Occupational Health and Safety Management

The company has established "Compliance with Regulations, Risk Reduction; Disease Prevention, Continuous Improvement" as its group occupational health and safety management policy. A comprehensive occupational health and safety management system has been set up, along with a series of online management documents, to effectively safeguard employees' health and safety. The PDCA (Plan-Do-Check-Act) cycle is used to implement the occupational health and safety system. Each facility has a dedicated Environmental Safety Department, which works with production, administration, and quality control departments to conduct an annual risk assessment. Based on the results, management measures are taken, employee training and awareness education are provided, regular safety inspections and audits are conducted, emergency response plans are established, occupational disease occurrences are monitored, necessary personal protective equipment is provided, a safety committee is set up with regular meetings, and continuous improvements to the safety management system are made. Accidents are recorded, and accident investigations are conducted to ensure factory production safety. In 2023, there were no occupational safety incidents involving employees in the company. However, the Yancheng Glorytek plant in mainland China received an administrative fine of NT\$22,000 for fire safety equipment violations.

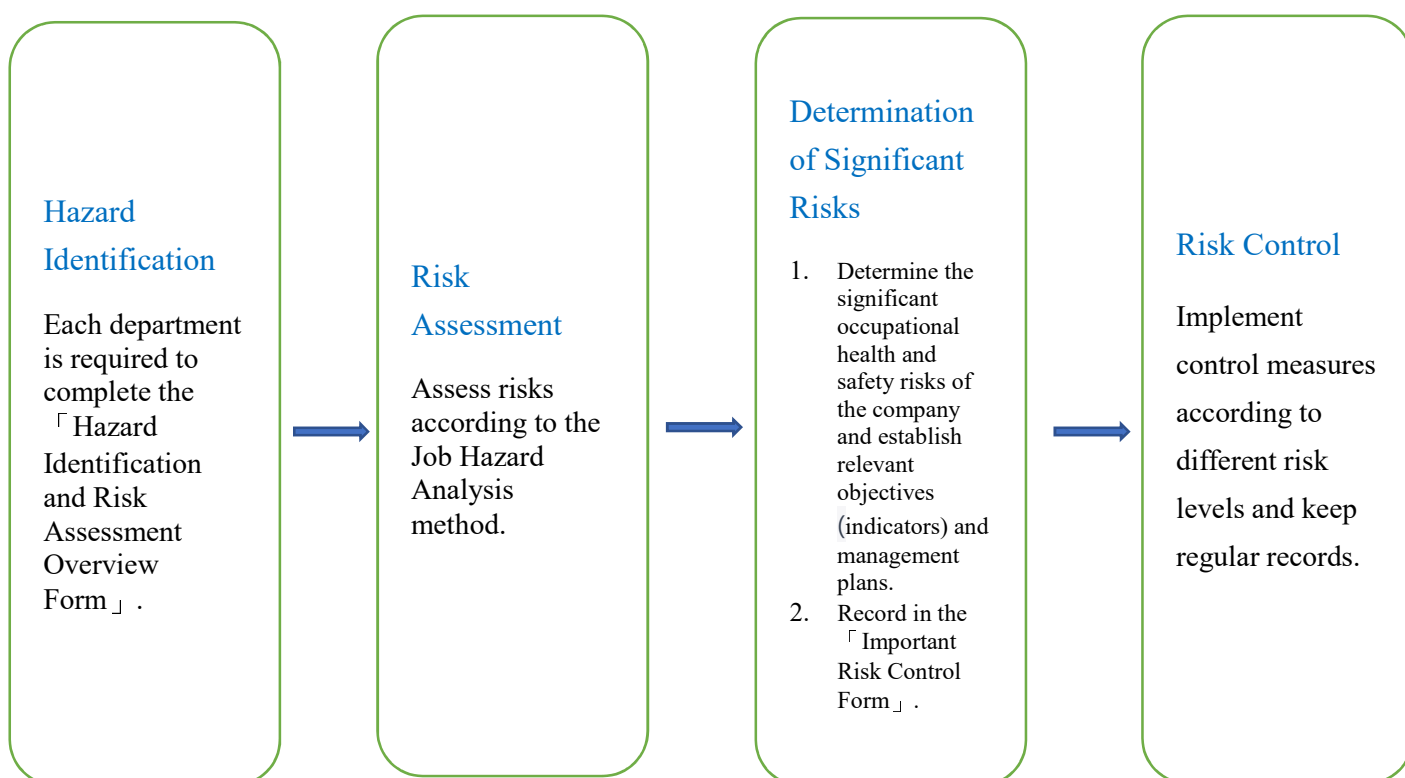


Occupational Safety and Health Risk Management

A comprehensive occupational safety and health risk assessment helps identify potential hazards early. Each facility follows the ISO 45001 management system's "Environmental Factor and Risk Source Risk Assessment Procedure" to conduct risk identification and evaluation. This process involves identifying and assessing environmental factors and hazards in all company activities, products, and services to determine significant environmental factors and occupational health and safety risks, followed by the formulation of control measures.

To prevent major losses from occupational safety issues and fulfill corporate social responsibility, the core principles of disaster prevention and mitigation are applied. The company utilizes appropriate management tools, mature technologies, and available resources to integrate occupational health and safety issues within its facilities, propose effective countermeasures, and continuously promote occupational safety culture. Additionally, protective management for personnel is strengthened, and resources are invested in preventing occupational diseases, aiming to create a zero-accident environment.

- The process of occupational safety and health risk assessment



■ Occupational Health Education and Services

The company has passed the "ISO 45001 Occupational Health and Safety Management System" certification, providing employees with a safe and healthy working environment and regularly conducting safety and health education for employees. The details are as follows:

1. Access Control Security: The company has installed surveillance systems or access control devices at all external and key internal entry points to strictly monitor access. A security team patrols the premises day and night. The company has also established policies such as the "Entry and Exit Management Policy" and the "Building Access Control Policy" to clearly regulate the entry and exit of personnel, vehicles, and materials, ensuring the safety of employees
2. Occupational Safety, Disaster Prevention, and Emergency Response:
 - (1) The company has established a "Safety Production Committee" chaired by the head of the China plants. Quarterly safety production meetings are held to review and address major safety issues.
 - (2) New employees must undergo labor safety and health training to raise awareness of occupational safety.
 - (3) The company has set procedures such as "Occupational Health and Safety Management Procedures," "Emergency Response Procedures," and "Accident Handling and Investigation Management," which clearly outline how to promptly handle and investigate accidents to minimize harm. Causes are investigated, and preventive measures are developed to avoid similar incidents in the future.
3. Equipment Maintenance:
 - (1) According to fire safety regulations, monthly inspections of fire safety equipment and evacuation facilities are conducted. In 2023, 12 safety inspections and maintenance operations were completed.
 - (2) In compliance with occupational safety and health management regulations, all equipment is regularly inspected and maintained. Two annual environmental tests were conducted, and all results met regulatory standards.
 - (3) Electrical equipment and wiring were inspected once during the year, all meeting national safety standards. Electrical equipment is fitted with fuses and leakage protection, ensuring good insulation and reliable grounding or neutral protection.
 - (4) The company regularly inspects and maintains dangerous machinery and equipment to ensure safe operation. All hazardous machinery is managed and inspected according to "Machinery and Equipment Operation Standards" to guarantee safety.
4. Health and Hygiene:
 - (1) New employees must undergo a medical examination before starting work. Current employees receive company-arranged health checkups every two years, exceeding legal requirements. Health results are analyzed and evaluated by professionals.
 - (2) Regular health and wellness seminars are organized to enhance employees' health knowledge and awareness.
 - (3) The company implements prevention programs for ergonomic hazards, labor overload, maternal health protection, and unlawful harm prevention.
 - (4) A breastfeeding room is provided as part of a friendly environment for maternity.

- (5) The company has a "Sexual Harassment Prevention Management Policy," offering reporting channels and disciplinary procedures to prevent workplace violence and harassment.
 - (6) Medical personnel are assigned to provide on-site health services for workers.
 - (7) Regular disinfection of the plant environment is carried out by professional staff, with deep cleaning scheduled periodically to maintain a healthy workplace. Two environmental disinfections were completed this year.
5. Insurance: The company offers group insurance for employees, including term life insurance, critical illness insurance, accident insurance, accident medical insurance, hospitalization, cancer medical insurance, and discounted family self-paid insurance.

■ Emergency Response and Drills

To effectively enhance employees' awareness of occupational health and safety and create a positive safety culture, the group company has implemented various measures to promote safety awareness and ensure the successful implementation of safety practices at its production bases. In 2023, the company organized regular fire safety drills, chemical spill simulations, electric shock emergency drills, and first aid exercises at all production sites in accordance with relevant standards. Additionally, targeted training sessions were conducted, covering topics such as the occupational health and safety system, knowledge on occupational disease prevention, safety production regulations and operating procedures for production workshops, chemical management and safety, and the use of personal protective equipment. These initiatives aim to strengthen employees' awareness of health and safety.

The company is committed to creating a production safety atmosphere under the theme of "Everyone Focuses on Safety, Building a Harmonious Workplace" and has established a three-level education system (plant level, workshop level, and team level) to provide employees with various types of safety education and training, including fire safety, industrial safety, and daily safety practices. This approach helps to raise employees' safety awareness. Additionally, the company provides specialized safety training on accident prevention and response, fire safety, and safe chemical handling.

In 2023, a total of 3,049 participants took part in these training sessions, accumulating a total of 18,987.5 training hours.

No	Training Course	Training Hours (hrs)	Number of Participants	Total Hours
1	Disaster Prevention, Evacuation, Emergency Measures, and Response	10.5	2,076	3,571.5
2	Chemical Use and Management Training	7.0	278	278.0
3	Occupational Health and Safety Protection Training	48.0	695	15,138.0

Fire Drill



Electric Shock Emergency Drill





Chemical Spill Emergency Drill



Emergency Medical Rescue Drill



■ Health and Safety Accidents

To prevent major losses caused by occupational safety issues and to fulfill corporate social responsibility, the company takes disaster prevention and mitigation as core principles. By using appropriate management tools, mature technologies, and available resources, the company integrates occupational safety and health issues within its facilities, proposes effective countermeasures, and continuously promotes a culture of occupational safety. Additionally, the company strengthens protective management for personnel and invests resources to enhance occupational disease prevention, aiming to create a zero-accident environment. In 2023, the occupational health and safety expenditures at the company's facilities in China amounted to approximately RMB 2,423,819, primarily invested in various protective measures,

educational training, and workplace environment monitoring. In 2023, the frequency rate of disabling injuries in Taiwan was 0; likewise, in mainland China, it was also 0. There were 2 minor occupational injuries due to falls and 1 sprain (accounting for 0.13% of the total number of employees at the end of 2023), with no major accidents or fire incidents occurring.

Review and Improvement Measures:

- The two fall incidents were due to: one employee using a mobile phone while descending stairs and not paying attention to the steps; the other occurred during a recreational basketball game when an employee fell upon landing after a jump. Safety awareness and training for employees have been strengthened.
- The sprain incident involved a cleaning staff member who injured their ankle while reaching for a work tool placed too high. The positioning of work tools has been adjusted to reduce the risk of injury.

For the above three minor injury incidents, the company has reinforced safety education for all employees to prevent similar incidents from occurring again.

	2021		2022		2023	
Performance Indicators:	Taiwan	China	Taiwan	China	Taiwan	China
Disabling Losses (Number of Work-related Injuries)	0	23	0	10	0	3
Disabling Losses (Total Work Hours: Work-related Absence Hours)	0	1,018	0	904	0	288
Frequency Rate of Disabling Injuries (FR)	0	5.24	0	0.00	0	0.00
Severity Rate of Disabling Injuries (SR)	0	26.46	0	0.02	0	0.00

Disabling Injuries: According to the "Enterprise Employee Injury and Fatality Classification Standards GB6441-86," disabling injuries include death, permanent total disability, permanent partial disability, and temporary total disability.

Non-Disabling Injuries: Injuries resulting in less than one day of lost time.

FR (Disabling Injury Frequency Rate): The total number of disabling injuries per one million hours worked = (Total number of disabling injuries × 10⁶) / Total hours worked.

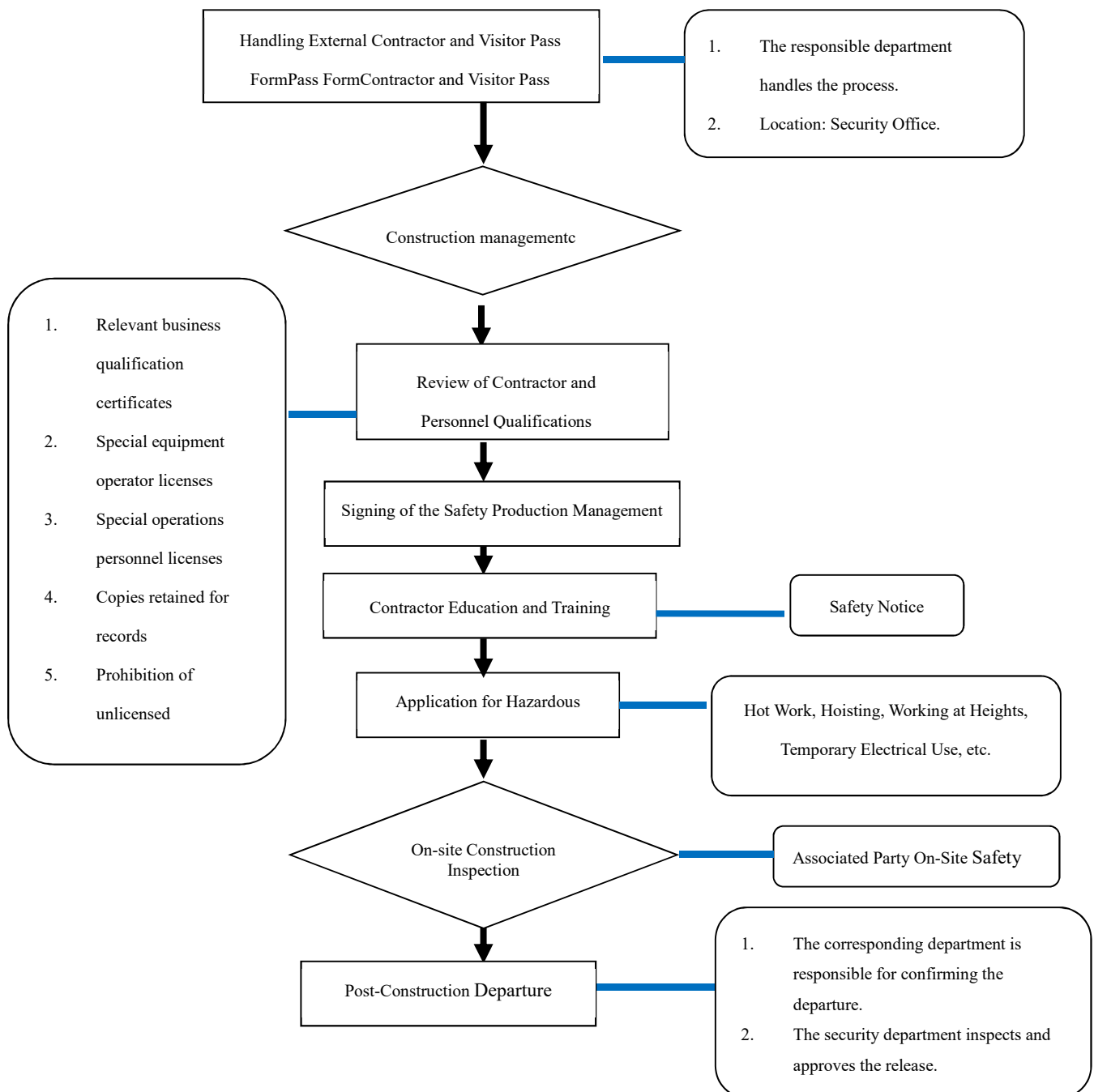
SR (Disabling Injury Severity Rate): The total number of days lost due to disabling injuries per one million hours worked = (Total days lost due to work injuries × 10⁶) / Total hours worked.

■ Contractor Safety Management

In order to effectively manage contractor safety, reduce safety risks, and ensure the smooth operation of the company, each production site within the group has established specific management procedures for contractor safety during operations. The company has developed an online electronic system for contractor work applications and approvals, which is overseen by dedicated safety management personnel to ensure thorough oversight at every stage.

The company conducts a strict selection process for contractors, choosing partners with strong safety records and qualifications, clearly defining the safety responsibilities and obligations of both parties, and establishing safety conduct guidelines. Comprehensive safety training is provided to contractors to familiarize them with relevant safety regulations and operational procedures. During the execution of work, regular safety inspections and monitoring are conducted to promptly identify and rectify potential safety hazards.

● Contractor Safety Management Flowchart:



Chapter 5 Social co-benefit

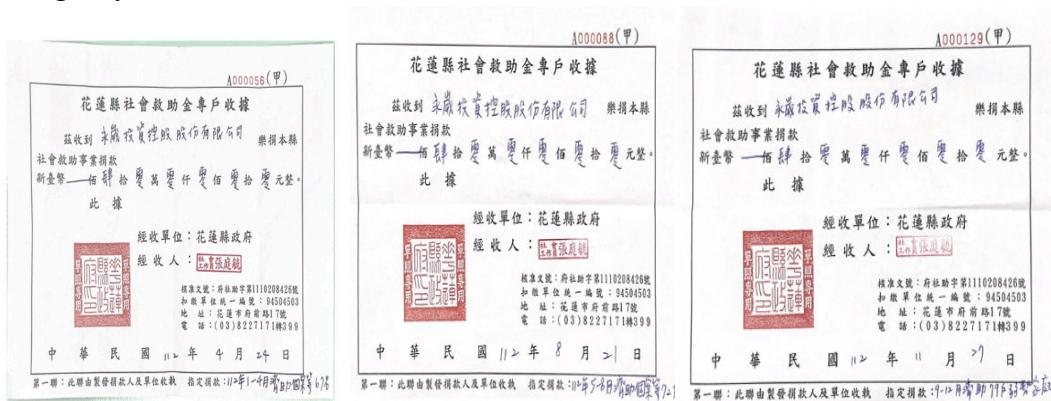
5-1 Social welfare GRI 203-1

■ Social Donation

By taking practical actions to contribute to social welfare, in collaboration with Mr. Lü Bixian, the township chief of Zhuoxi Township, Hualien County, we assisted the tribes of Lishan Village in directly purchasing agricultural products from remote areas. We purchased 28,400 jin (12,740 kg) of sweet and juicy pomelos, worth 1.27 million NTD, helping farmers avoid the difficulties of transporting and selling their produce. Through the use of technology and the internet, we assisted in establishing marketing channels for indigenous communities.

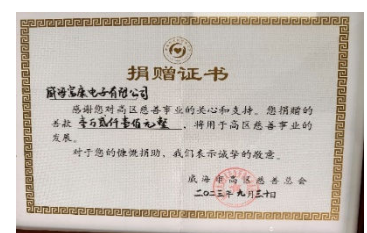


In response to Hualien County Government's initiative to assist in relief efforts, raise funds for aid, enhance relief functions, and improve the lives of impoverished citizens, YongWai Group donated a total of 1.2 million NTD in April, August, and November 2023. These donations supported 218 low-income households with living subsidies and various emergency relief measures.



■ Community Education Cooperation and Humanitarian Care

We leverage the practical skills and compassion of our colleagues, embodying the spirit of "taking from society and giving back to society." We collaborate with local vocational schools on technology development and employee education and training. We have donated disaster relief materials, demonstrating our humanitarian spirit, and contributed 12,000 RMB to support local government charity activities.



■ Donation of Living Supplies to Orphanages

In addition to actively participating in various social activities, we sponsor different groups and organizations to fulfill our corporate social responsibility. During the year-end blessings donation event, a total of NT\$260,066 was donated to organizations such as Datong Orphanage, Love Orphanage, and Zhongyi Orphanage, contributing to the efforts of building a better society.



台灣兒童暨家庭扶助基金會
附設新北市私立大同育幼院 實物收據

收據編號: CG0202301089 頁數: 1 / 1
收據日期: 2023/11/25

捐贈者 威強科技股份有限公司-職工福利委員會	地址	捐贈金額 4928175	結帳月份 73767944
品名名稱	數量	品項單位	備註
珠圓 四門上褲下褲水帽 (組)	1	全新	尺寸: 122 2*40*204 cm 電壓: 220V

列印日期: 2023/11/28 經手人: 黃建平
簽章: [Signature]



■ Donation of Living Supplies to Orphanages

Foxlink Image Technology Co., Ltd. donated a total of 109 pairs of brand-new children's shoes (canvas shoes) and 203 pieces of brand-new clothing.

社團法人基督教國際關懷協會
(Step30 International Ministries)

物資收據 COMMODITY RECEIPT

捐贈日期 Date: 11月14日 收據編號 No: 000138

捐贈者 Organization	單位名稱 (姓名) Name 威強科技股份有限公司	地址 Address
統一編號 (身分證字號)	73767944	電話 TEL
品名 Description	單位 Unit	數量 Qty
童裝 (10件)	件	109
童鞋 (109雙)	雙	203

承辦人 Undertaker: 江明倫 領取人 Recipients: 蕭文助

內政部核准字號: 台內國字第1040063141號
法人登記: 104法登社字第53號
登記證第24字第82第1143號
先扣繳統一編號: 42201373
所得稅法第十七條第二項第二款
捐贈公益慈善機構或團體之捐贈總額最高不超過綜合所得總額
百分之二十者可扣除所得稅
(詳見背面說明書)
捐贈實物之金額部份由國稅局認定

郵寄地址: 第六條
第十四款之規定
免貼印花稅票

簽章: [Signature]
勸募字號: 衛部發字第1111363722號



↑International Christian Care Association Material Donation Receipt

■ Love for the Earth, Environmentally Friendly

Although plastic products bring convenience, they also generate large amounts of waste, creating an environmental burden. When exposed to heat or oil, plastics release toxic substances that harm human health. Once discarded, they can remain in the soil for thousands of years without decomposing. When incinerated, they produce highly toxic dioxins, and when they enter the oceans, they become silent killers of innocent marine life. Plastic toxins also travel through the food chain and biological cycles, eventually returning

to humans. In recognition of the importance of environmental sustainability and in response to global initiatives, we have strengthened environmental education and promoted the reduction of plastic use and waste. On April 22, 2023, we participated in a beach cleanup event organized by Senwei Energy in Shimen, New Taipei City. The event attracted about 73 participants, including family members, and resulted in the collection of 180 kilograms of trash and large plastic debris.



Fukang Electronics Co., Ltd. in Weihai, Shandong, responded to the "Love the Earth" campaign by organizing a beach cleanup event in Weihai, Shandong Province, on November 4, 2023. Together, they worked to protect and preserve our ocean home.



■ Charitable Blood Donation

Every year, the company organizes blood donation drives in response to the "Donate a Bag of Blood, Save a Life" campaign. From 2014 to 2023, the Group's Charity Club has been holding blood donation events for eight consecutive years. Despite the impact of the pandemic over the past two years, employees' enthusiasm for donating blood did not diminish. In fact, as the pandemic eased, the amount of blood collected in a single event reached 415 bags, marking a new peak for the blood donation campaign.

Item	Date	Event Recipient Donation	Donation Amount
1	March 8	Group Blood Donation Activity - The 28th Time Taipei Blood Donation Center	Blood donation: 297 bags, 74,250 cc Total bags of blood donated: 7,945 bags / Total blood volume: 1,986,250 cc
2	July 12	Group Blood Donation Activity - The 29th Time Taipei Blood Donation Center	Blood donation: 320 bags, 80,000 cc Total bags of blood donated: 8,265 bags / Total blood volume: 2,066,250 cc
3	November 8	Group Blood Donation Activity - The 30th Time Taipei Blood Donation Center	Blood donation: 415 bags, 103,750 cc Total bags of blood donated: 8,680 bags / Total blood volume: 2,170,000 cc



Appendix 1 - GRI Standards Comparison Table

Statement of use	FIT Holding Co., Ltd. has reported the content from January 1, 2023 to December 31, 2023 in accordance with the GRI standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Industry Standards	None

GRI Standards Disclosure Items Comparison Table

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION
GRI 2: General Disclosures 2021			
Organizational and Reporting Practices			
2-1 Organizational details	Overview	5	-
2-2 Entities included in the organization's sustainability reporting	About the report	1	-
2-3 Reporting period, frequency and contact point	About the report	1&2	-
2-4 Restatements of information	About the report	2	-
2-5 External assurance	About the report	2	-
Activities and Workers			
2-6 Activities, value chain and other business relationships	Overview	5	-
2-7 Employees	4-1-1 Human resource structure	63	-
2-8 Workers who are not employees	4-1-1 Human resource structure	63	-
Governance			
2-9 Governance structure and composition	1-1 Governance structure	15	-
2-10 Nomination and selection of the highest governance body	1-1 Governance structure	19	-
2-11 Chair of the highest governance body	1-1 Governance structure	18	-
2-12 Role of the highest governance body in overseeing the management of impacts	1-1 Governance structure	23&45	-

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
2-13 Delegation of responsibility for managing impacts	1-1 Governance structure	18&36&45	-
2-14 Role of the highest governance body in sustainability reporting	2 Sustainable development	36	-
2-15 Conflicts of interest	1-1 Governance structure	23	-
2-16 Communication of critical concerns	1-1 Governance structure	18	-
2-17 Collective knowledge of the highest governance body	1-1 Governance structure	15&19	-
2-18 Evaluation of the performance of the highest governance body	1-1 Governance structure	15	-
2-19 Remuneration policies	1-1 Governance structure	21	-
2-20 Process to determine remuneration	1-1 Governance structure	21	-
2-21 Annual total compensation ratio	1. Corporate Governance	21	-
Strategy 、 Policy and Practice			
2-22 Statement on sustainable development strategy	2 Sustainable development	46	-
2-23 Policy commitments	4-3 Human Rights and Labor Relations	79	-
2-24 Embedding policy commitments	4-3 Human Rights and Labor Relations	79	-
2-25 Processes to remediate negative impacts	4-3 Human Rights and Labor Relations	79	-
2-26 Mechanisms for seeking advice and raising concerns	4-3 Human Rights and Labor Relations	79	-
2-27 Compliance with laws and regulations	1-2 Integrity management and	24	-
2-28 Membership associations	Overview	11	-
Stakeholder Engagement			
2-29 Approach to stakeholder engagement	2-1 Stakeholder engagement	36	-
2-30 Collective bargaining agreements	-	-	The Taiwanese company has established a Welfare Committee.

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
GRI 3 Material Topics 2021			
3-1 Process to determine material topics	2-2 Identification and analysis of significant topics	29	
3-2 List of material topics	2-2 Identification and analysis of significant topics	29	
3-3 Management of material topics	2-3 Major Topic Management	42	
GRI 200 Economic			
GRI 3 Material Topics 2021			
201 : Economic Performance 2016(Material topics)			
201-1 Direct economic value generated and distributed	Overview	12	-
201-2 Financial implications and other risks and opportunities due to climate change	3-2 Climate Change and Adaptation	44	-
201-3 Defined benefit plan obligations and other retirement plans	4-1-3 Employee Benefits and Retirement Plan	69	-
201-4 Financial assistance received from government	Overview operating performance	12&13	-
202 : Market Presence 2016			
202-1 Ratios of standard entry level wage by gender compared to local minimum wage	4-1-2 Salary and benefits	67	-
202-2 Proportion of senior management hired from the local community	4-1-1 Human resource structure	63	-
203 : Indirect Economic Impacts 2016			
203-1 Infrastructure investments and services supported	5-1 Social Responsibility	92	-
204 : Procurement Practices 2016			
204-1 Proportion of spending on local suppliers	1-5 Sustainable supply chain	31	-

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
205 : Anti-corruption 2016			
205-1 Operations assessed for risks related to corruption	1-2 Integrity management and compliance with regulations	24	-
205-2 Communication and training about anti-corruption policies and procedures	1-2 Integrity management and compliance with regulations	24	-
205-3 Confirmed incidents of corruption and actions taken	1-2 Integrity management and compliance with regulations	24	-
207 : Tax 2019			
207-1 Approach to tax	Overview	14	-
207-2 Tax governance, control, and risk management	Overview Tax governance, control and risk management	14	-
207-3 Stakeholder engagement and management of concerns related to tax	Overview Stakeholder negotiation on tax issues	14	-
207-4 Country-by-country reporting	Overview	14	-
GRI 300 Environment			
GRI 3 Material Topics 2021			
302 : Energy 2016(Material topics)			
302-1 Energy consumption within the organization	3-2 Energy Management	54	-
302-2 Energy consumption outside of the organization	3-2-4 Climate Change Management Goals and Performance	52	-
302-3 Energy intensity	3-2 Energy Management	54	-
302-4 Reduction of energy consumption	3-2 Energy Management	54	-
302-5 Reductions in energy requirements of products and services	3-7-1 Friendly Products	61	-
303 : Water and Effluents 2018			

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
303-1 Interactions with water as a shared resource	3-1-2 Water Resource Management	56	-
303-2 Management of water discharge-related impacts	3-1-2 Water Resource Management	56	-
303-3 Water withdrawal	3-1-2 Water Resource Management	56	-
303-4 Water discharge	3-1-2 Water Resource Management	56	-
303-5 Water consumption	3-1-2 Water Resource Management	56	-
304 : Biodiversity 20168			
304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	-	-	Not applicable. There are no protected areas or areas of high biodiversity value outside protected areas near the locations of operation that
304-2 Significant impacts of activities, products and services on biodiversity	-	-	Not applicable. There are no protected areas or areas of high biodiversity value outside protected areas near the locations of operation that the company owns, leases, or manages.
304-3 Habitats protected or restored	-	-	Not applicable. There are no protected areas or areas of high biodiversity value outside protected areas near the
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	-	-	Not applicable. There are no protected areas or areas of high biodiversity value outside protected areas near the
GRI 3 Material Topics 2021			
305 : Emissions 2016(Material topics)			
305-1 Direct (Scope 1) GHG emissions	3-1-1 Energy Management	54	-
305-2 Energy indirect (Scope 2) GHG emissions	3-1-1 Energy Management	54	-
305-3 Other indirect (Scope 3) GHG emissions	3-1-1 Energy Management	54	-
305-4 GHG emissions intensity	3-1-1 Energy Management	54	-
305-5 Reduction of GHG emissions	3-1-1 Energy Management	54	-
305-6 Emissions of ozone-depleting substances	3-1-4 Air Pollution Control	59	-

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3-1-4 Air Pollution Control	59	-
306 : Waste 2020			
306-1 Waste generation and significant waste-related impacts	3-1-3 Waste Management	57	-
306-2 Management of significant waste-related impacts	3-1-3 Waste Management	57	-
306-3 Waste generated	3-1-3 Waste Management	57	-
306-4 Waste diverted from disposal	3-1-3 Waste Management	57	-
306-5 Waste directed to disposal	3-1-3 Waste Management	57	-
GRI 3 Material Topics 2021			
308 : Supplier Environmental Assessment 2016(Material topics)			
308-1 New suppliers that were screened using environmental criteria	1-5 Sustainable supply chain	31	-
308-2 Negative environmental impacts in the supply chain and actions taken	1-5 Sustainable supply chain	31	-
GRI 400 society			
GRI 3 Material Topics 2021			
401 : Employment 2016(Material topics)			
401-1 New employee hires and employee turnover	4-1-2 Talent Recruitment and Mobility resource	66	-
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	4-1-3 Employee benefits and retirement plans	69	-
401-3 Parental leave	4-1-3 Employee benefits and retirement plans	69	-

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
GRI 3 Material Topics 2021			
402 : Labor/Management Relations2016(Material topics)			
402-1 Hazard identification, risk assessment, and incident investigation	4-3 Human Rights and Labor Relations	81	In accordance with the law, 'labor-management meetings' are held quarterly, and ad-hoc labor-management meetings will also be convened when necessary for real-time communication. If it is
GRI 3 Material Topics 2021			
403 : Occupational Health and Safety 2018 (Material topics)			
403-1 Occupational health and safety management system	4-4 Occupational Health and Safety	82&91	-
403-2 Hazard identification, risk assessment, and incident investigation	4-4 Occupational Health and Safety	82&91	-
403-3 Occupational health services	4-4 Occupational Health and Safety	82&91	-
403-4 Worker participation, consultation, and communication on occupational health and safety	4-4 Occupational Health and Safety	82&91	-
403-5 Worker training on occupational health and safety	4-4 Occupational Health and Safety	82&91	-
403-6 Promotion of worker health	4-4 Occupational Health and Safety	82&91	-
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4-4 Occupational Health and Safety	82&91	-
403-8 Workers covered by an occupational health and safety management system	4-4 Occupational Health and Safety	82&91	-
403-9 Work-related injuries	4-4 Occupational Health and Safety	82&91	-

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
403-10 Work-related ill health	4-4 Occupational Health and Safety	82&91	-
404 : Training and Education 2016			
404-1 Average hours of training per year per employee	4-2-1 Talent training	77	-
404-2 Programs for upgrading employee skills and transition assistance programs	4-2-1 Talent training	77	-
404-3 Percentage of employees receiving regular performance and career development reviews	4-2-2 Performance Evaluation	79	-
GRI 3 Material Topics 2021			
405 : Diversity and Equal Opportunity 2016(Material topics)			
405-1 Diversity of governance bodies and employees	4-1-1 Human resource structure	63	-
405-2 Ratio of basic salary and remuneration of women to men	4-1-2 Salary and benefits	67&68	-
GRI 3 Material Topics 2021			
406 : Non-discrimination 2016(Material topics)			
406-1 Incidents of discrimination and corrective actions taken	4-3 Human Rights and Labor Relations	79	-
GRI 3 Material Topics 2021			
407 : Freedom of Association and Collective Bargaining 2016(Material topics)			
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	4-3 Human Rights and Labor Relations	79	-
GRI 3 Material Topics 2021			
408 : Child Labor 2016(Material topics)			
408-1 Operations and suppliers at significant risk for incidents of child labor	4-3 Human Rights and Labor Relations	79	-

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
GRI 3 Material Topics 2021			
409 : Forced or Compulsory Labor 2016(Material topics)			
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	4-3 Human Rights and Labor Relations	79	-
410 : Security Practices 2016			
410-1 Security personnel trained in human rights policies or procedures	4-3 Human Rights and Labor Relations	79	-
GRI 3 Material Topics 2021			
414 : Supplier Social Assessment 2016(Material topics)			
414-1 New suppliers that were screened using social criteria	1-5 Sustainable supply chain	31&32	-
414-2 Negative social impacts in the supply chain and actions taken	1-5 Sustainable supply chain	22&23	-
415 : Public Policy 2016			
415-1 Political contributions	-	-	Our company has not experienced this
416 : Customer Health and Safety 2016			
416-1 Assessment of the health and safety impacts of product and service categories	3-7-1 Friendly Products	61	-
416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3-7-1 Friendly Products	61	-
417 : Marketing and Labeling 2016			
417-1 Requirements for product and service information and labeling	3-3-2 Low Energy Consumption Product Design	61	-
417-2 Incidents of non-compliance concerning product and service information and labeling	3-3-2 Low Energy Consumption Product Design	61	-
417-3 Incidents of non-compliance concerning marketing communications	-	-	Our company has not experienced this situation.

GRI STANDARD AND DISCLOSURE	LOCATION	PAGE	OMISSION EXPLANATION
GRI 3 Material Topics 2021			
418 : Customer Privacy 2016(Material topics)			
418-1 : Substantiated complaints concerning breaches of customer privacy and losses of customer data	1-6 The value of customer	34	-

Appendix 2 -SASB Sustainability Disclosure Topics & Metrics

TOPIC	Code	Metric	CATEGORY	Unit of measure	CATEGORY
Product Security	TC-HW 230a.1	Description of approach to identifying and addressing data security risks in products.	Qualitative	NA	1-4 Information Security Management
Employee Diversity and Inclusion	TC-HW 330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees.	Quantitative	Percentage%	As noted
Product Lifecycle Management (PLM)	TC-HW 410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances.	Quantitative	Percentage%	The company has a GP survey form to identify whether the composition of all parts contains the substances listed in the IEC62474 declaration, ensuring 100% compliance with health and safety evaluations, environmental compliance declarations, and conformity with investigations on hazardous substances.
	TC-HW 410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent.	Quantitative	Percentage%	EPEAT registration is carried out by customers, and if customers have application requirements, the company will provide the necessary information for customer registration.
	TC-HW 410a.3	The annual revenue percentage of products compliant with ENERGY STAR certification or equivalent requirements.	Quantitative	Percentage%	3-3-3 Circular Economy ENERGY STAR registration is performed by customers, and if customers have application requirements, the company will provide the necessary information for customer registration.
	TC-HW 410a.4	Total global recovered weight of waste products and percentage of recovered weight in relation to the total sales product weight	Quantitative	Metric tons (t), Percentage%	The group's products are not final consumer products, so end-of-life cycle reporting, recycling services, and recovered weights are planned by the customer side.
Supply Chain Management (SCM)	TC-HW 430a.1	The percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, categorized as (a) all facilities and (b) high-risk facilities.	Quantitative	Percentage%	<p>a. Number of Tier 1 third-party RBA audits / Total number of ongoing transaction suppliers 27/144 = 19%</p> <p>b. 27/27 = 100%</p> <p>Note 1: Tier 1 suppliers refer to all 144 suppliers disclosed in the 2023 ESG report.</p> <p>Note 2: In 2023, a total of 27 material suppliers were assessed as</p>

					high-risk through the social and environmental responsibility risk assessment, and all of them underwent audits.
	TC-HW 430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	Quantitative	rate	<p>(1) $1/27 = 4\%$ (2) a. $0/0 = 0\%$ b. $0/0 = 0\%$</p> <p>Note 1: The non-compliance rate & corrective action rate for non-compliance items are calculated based on the number of suppliers. Note 2: At the beginning of 2023, all 27 audited suppliers had non-compliance items. Note 3: Priority non-compliance corrective action rate: 1 supplier in the initial audit had 0 identified as Priority, and the 2023 re-audit results showed that 0 of these had been improved. Note 4: Major non-compliance corrective action rate: 1 supplier in the initial audit had 0 identified as Major, and the 2023 re-audit results showed that 0 of these had been improved.</p>
Materials Sourcing	TC-HW 440a.1	Description of the management of risks associated with the use of critical materials.	Qualitative	NA	The company has established a GP Green Product Management Platform to implement upstream management of raw materials in the supply chain. All suppliers are required to commit to responsible sourcing of minerals by signing the "Prohibition/Non-Support/Non-Use of Conflict Minerals" pledge.

Noted :

2023/12/31	Male		Female	
	Number	Percentage	Number	Percentage
Management	68	3%	23	1%
Technical personnel	322	14%	66	3%
Others	1,010	45%	746	33%
Total	1,400	62.6%	835	37.4%

Appendix 3 –Third-party External Assurance

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Independent Assurance Statement

FIT HOLDING CO., LTD.'s 2023 SUSTAINABILITY REPORT

AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This verification work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR GROUP hereby provides a summary of FIT HOLDING CO., LTD.'s Sustainability Report of 2023 (hereinafter referred to as "the Report") but was not involved in any way in its preparation.

AFNOR GROUP and FIT HOLDING CO., LTD. (hereinafter referred to as "FITH") are independent entities. AFNOR ASIA LTD., was commissioned by FITH to conduct the assessment and assure the Sustainability Report of 2023 was in accordance with AA1000 Assurance Standard (v3) and the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

SCOPE

FITH HOLDING CO., LTD. is responsible for reporting fairly on the economic, environmental and social aspects of operating activities and performance of FITH and its three investment entities in Taiwan and overseas entities in sustainability reports in accordance with the declared sustainability reporting standards.

AFNOR Asia is responsible for:

1. Evaluating the accordance of the Report with the Type 1 of AA1000 Assurance Standard (v3) based on the AA1000 Accountability Principles (2018). The reliability verification of the revealed sustainability performance information and data was not included. The verification scopes include sustainability issues, response mechanism, performance information, management systems of information, and the processes of materiality evaluation and stakeholder participation.
2. In accordance with the GRI Standards, we verified the statement options and material topics disclosed in the report compiled by FITH.

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REFERENCES

The scope of the assurance includes an assessment of the source adequacy of specific performance information and an assessment of adherence to the following reporting criteria :

- AA1000 Accountability Principles (2018)
- GRI Standards

METHODOLOGY

- The inclusivity, materiality, responsiveness, and impact in the Report were assessed according to the principles of management process against AA1000 Assurance Standard (v3).
- The report is reported in accordance with the GRI Standards, and the content of the report is reviewed for general disclosures and specific topic disclosures that comply with the GRI Standards.
- The mechanism of communication and response to the interest of stakeholders was verified through discussion and interview with the management team, however, the assessment team did not make any direct contact with external stakeholders.
- The qualitative and quantitative information produced, collected, and disclosed by the Report was reviewed through a validated sampling plan.
- The documents, materials and information related to the report were examined and reviewed by interviewing the responsible persons of each group of FITH.
- Interviews with members of the organization related to sustainable development management and report writing, including representatives of all levels and departments.
- All documents, data and information related to the preparation of this report were checked by the verification team through interviews with relevant personnel.
- Check the sufficiency and completeness of supporting materials and evidence for the content of the report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

FITH has continued to seek the participation of stakeholders and established major sustainability themes to develop and achieve responsible and strategic responses to sustainability. The report fairly reports and discloses environmental, social and governance information, covers the issues

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expected by stakeholders, and supports the achievement of the company's strategies, goals, standards and performance.

Materiality

FITH has published information on relevant sustainable development issues, allowing stakeholders to judge the company's governance and performance. The report has presented the decision-making mechanism for materiality issues implemented by the company, effectively focusing on sustainable issues of concern to all stakeholders.

Responsiveness

FITH has developed and implemented a stakeholder response mechanism through communication channels to provide timely responses to issues of concern to stakeholders. Through continuous engagement with stakeholders, the organization will develop various policies, norms, codes and goals that meet the expectations of stakeholders.

Impact

FITH has adopted the monitoring and measurement of risks and opportunities for the impact on the overall environment during its operations; identified various risks and opportunities to formulate action plans, and responsibly demonstrated its management, communication and improvement of its sustainable performance. In the future, the organization will continue to provide resources to support the identification, measurement, assessment and management of impacts.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, we confirmed that the general disclosure and specific disclosure content of the report and the necessary management policy disclosure of major topics have complied with the requirements of GRI Standards. In the future, the organization can continue to compile the management content of major themes and the disclosure of relevant information of each base according to reporting requirements, fully present the context of sustainability, and provide sufficient and comparative information to stakeholders.

ASSURANCE OPINION

AFNOR GROUP has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards.

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Based on the sufficient evidence provided by FITH and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization.

In our opinion, the information and data presented in the Report by FITH provides a fair and balanced representation. We believe the focuses on economic, social, and environmental matters in FITH in 2023 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

LIABILITY

This assurance statement is intended for the use of FIT HOLDING CO., LTD. only; AFNOR is not responsible for any other uses. Our responsibility is only based on the scope and methodology described, and to provide stakeholders an independent assurance statement.

For and on behalf of AFNOR :

Patrick Ni

Patrick Ni
The Director for Certification and Assessment
May 31, 2024

**AA1000
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